Scott. II-29—25,503—6-12-24.

1

Law (1925) Department.

Education

Ordinary SERIES.

G.O. No. 1803

DATED 17/10/25

[Despatch Abstract.]

Elementary education

Payment of equivalent Government contribution under section 37 - certain difficulties raised in connection with the procedure prescribed in G.O.No.1231 Law (Education), dated the 15th July 1925 - orders passed

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

DEPARTMENT.

Received ....192 . *Registered* ....192 .

SECRETARY TO GOVT ... 20 AUG 1925 ... DEPARTMENT

L. Ed. 3210 A
24/8/25

Subject.

Reporting the inability of intimating the actual realisations from Education tax by the Ist of May in each year.

EXAMINER 4 SEP 1925 1682 LOCAL FUND ACCOUNTS

Estt. 3210 A-1 Law (Edn) Dept
Referred to the Examiner of Local fund Accounts for remarks
(By order)
[signature] 1/9
Asst. Secy to Govt Law Dept

ENCLOSURES.
No. ....
....
Spare copies ....

25/8 8b 31/8

Dis. No. 207 of 24 / N-280

Station N A R S A P U R., *Dated the* 17----8------ -- 1925.

From (Name) M.R.Ry., G. Venkatareddy Garu, B.A.B.L

(Designation) President, Taluk Board, Narsapur

To The Secretary to the Government of Madras,

Law Education Department.

M A D R A S.

DESPATCHED AUG 21 1925

Sir,

D

With reference to G.O.No. 1251 dated 15th July 1925 issuing revised instructions regarding the payment of equivalent contribution under section 37 of the Madras Elementary Education act 1920, I have the honour to state that the Tahsildar is not furnishing the actual amounts collected under Education tax saying that it is merged in the land cess collection and that there is no special -- column for the Education tax in his as well as village accounts and unless the fasali year is closed the figure under Education tax cannot be separated from the land cess

P.T.O.

and furnished to this Office (vide) copy of his letter LDis 946 of 25 dated 16-7-1925 enclosed.

Under the above circumstances I submit that it is not possible to furnish actual realizations from Education tax by the Ist May of each year. In this connection I request that the Revenue Department may be asked to open a separate column in the village and Taluk accounts and to furnish details of Education tax in each remittance that may be made by the Taluk treasury and the total of such realizations may be furnished at the end of each month by the Sub-treasury officer to this office. Unless such instructions are given the amount that may be actually realized from Education tax cannot be intimated to you by the Ist of May in each year.

I have the honour to be,
Sir,
Your most obedient servant,

President. 19-8-25

S.N/18.8.

Copy to the Collector, Kistna, and the President, District Board, Kistna.

Copy of letter LDis. No. 946/Gl of 25 dated 16-7-1925 from the Tahsildar, Narsapur Taluk to the Treasury Deputy Collector, Kistna.

Collection-- Educational tax -- 1923-24; 1924-25.

Ref:-- Your R.O.C. 4 A -- 3006-25 dated 1-7-1925.

The Govt. have finally ordered in G.O. No.Mis 397 dated 2-6-24 Law (Education) Department, communicated with Kistna Collector's DDis. No. 900-24 dated 11-6-24 that the collection of Educational tax ~~should~~ should take effect from Fasli 1333.

The collections of fasli 1333 actually commenced from January 24; when the kist season set in. As such the monthwar collection of Educational tax from January 24 to June 24 was calculated at the rate of Re. 0-0-2 for every Rs.1-1-5 of the collections of Ryotwar miscellaneous and cesses as per the revised treasury memorandam attached to the revised D.C.B and it was reported to you in my R.O.C 2368 sup of 24 dated 29-11-24 in reply to your R.O.C. 28 A - 4934--24 dated 17-10-24. I cannot however gaurantee that the figures reported, are correct and they are in every probability in excess of the actual amount of Educational cess because the Land Revenue collections referred to above include penal water charge, penal assessment, quit rent etc., which are not chargeable with local cess and much less with Educational cess, where as the above said calculation was made on total collections of all such amounts. Further the amount of Educational cess, collected is nowhere recorded separately either in the Taluk or village accounts so far as collection is concerned. I have already reported these facts in my R.O.C 2368 Sup of 24 dated 29-11-24 in reply to your R.O.C 28A-- 4934-- 24 dated 17-10-24 and in my LDis 377 gl of 25 dated 16-3-25 in reply to your R.O.C 28 A -- 1351-- 25 dated 12-3-25.

As for furnishing the figures of Educational cess for fasli 1334 on the above date, the revised Land Revenue D.C.B and the treasury memo for the fasli have not yet been prepared. Hence the figures for July 24 to June 25 cannot be furnished now.

(Sd) **********
Tahsildar.
16-7-

UNDER SECRETARY TO GOVT. OF MADRAS
13 AUG 1925
L. & M. DEPARTMENT

Copy to President, Taluk Board Narsapur with ref to his R.O.C ... of 24 dated 22-6-25.

For Tahsildar.

(True copy)

President. 19-8

30—18,659—3-10-23.

(A)

Local Audit **DEPARTMENT.**

4

Received .... 192 *Registered* 192

Subject. L.Edn 3690 A
29/9/25

ENCLOSURES.
No. ....
....
Spare copies ....

L7 No. 5442

Station Fort St.George, *Dated the* 28th September 1925.

From (Name) J.M.Hooper Esquire,

(Designation) Examiner of Local Fund Accounts,

To The Secretary to the Government of Madras,

Law (Education) Department.

Sir,

With reference to Law (Education) Department Endorsement No.3210 A-1, dated 3rd September 1925 forwarding a letter Ref.Sup.207/N-T.B., dated 17th August 1925, from the President, Taluk Board, Narasapur, for remarks, I have the honour to state that Government Order No.1231, Law (Education), dated 15th July 1925, does not contemplate that the Revenue Department should report to the Presidents of Taluk Boards the collection of Education Tax in the manner implied in the President's letter or in the enclosure thereto. The term "the amount actually realised" used in the

2. 5

which collects the Education tax along with the land cess.

[Whether the opening of a column in the village and taluk accounts as suggested by the President, Taluk Board in paragraph 3 of his letter to Government is feasible and will serve the purpose intended is a matter for the Revenue Department to consider] but from the point of view of the Local Fund accounts, it appears that according to Government Order No.1231, Law (Education), dated 15th July 1925, the President, Taluk Board, should report before 1st May of every year to Government ~~only~~ the figures actually adjusted by the Revenue Department to the credit of the Taluk Board in the accounts of the previous official year and not the actual realizations finding place in the Provincial accounts before the fasli accounts are completed and the Education tax figures are separated from land cess and other collections. II A.

Contributions due in respect of Education tax subsequently credited by the Provincial department to the Taluk Board on account of previous years will be adjusted in the manner stated in the last sentence of paragraph 2 and in paragraph 3 of the Government Order quoted above.

D

I have the honour to be,
Sir,
Your most obedient servant,

Hooper.
Examiner of Local Fund Accts.

28/9

Scott. II-5 (a)—28,703—6-12-24. (6)

B 5 CF　　(5)　　6

Law (Edn.) DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..		
When signed ..		
When despatched ..		

Element education

Payment of Equivalent Govt. contribution under Sec 37. ~~Whether orders in G.O. no~~ Certain difficulties raised in connection with the procedure prescribed in G.O. No. 1231 L.E. d/ 15.7.25. orders passed

READ AGAIN G.O. No ...., dated .... 192 .

" " " " .... " 192

READ ALSO :-

C. No. 3210 A / 3690 A From the ...., No. ...., dated .... 192 .

" " .... " " .... " .... " 192

" " .... " " .... " .... " 192

ORDER.
Mis

No. 1803, dated 17-10- 1925.

A copy of the letter from the Examiner of Local Fund Accounts L.F. No. 5442 d/ 28.9.25 is communicated to the P.T.B. Narasapur, with the remark that the Govt. concur in the views expressed therein.

29807

Law (Edn.) Lr. 3210 A - 2
3.10.25.

DESPATCHED
19 OCT 1925

To

The P.T.B. Narasapur (with a copy of the letter from the Ex.r of L.F.A No. 5442 d/ 28.9.25)

Copy to all other Presidents of T.B.s (a & o)

do all P.D.B.s

do P.D.E.s

do D.P.I.

Ex.r of L.F.A

L.S.

Regr. Genl. of Panchayats.

A.P. 30/9/25
N.S. 2/10/25

CR 2/10/25

Note

Forward L.S. w.o. for acceptance

A.P. 30/9/25
N.S. 2/10/25

CR 2/10

L.S. Edu.
& Rev. do.

As

Lal Dept.

The ~~procedure suggested~~ view expressed by the Exam[r]. is in conformity with the G.O. at Flag D. As adjustments in land cess collections for any year are made by the Acct. General so late as June of next year, complications will arise by Taluk boards attempting to get their grants based on actual collections of cess available in May. ~~It is therefore~~ It is preferable that the Bds should in the first instance, report by 1st May ~~report~~ the amount actually credited to them in the previous year ~~in May~~ and leave for any excess or deficiency in part to be adjusted later on after a final audit of the accounts.

Draft may be accepted & the file passed on to Rev.

[illegible] 6/10

[illegible]
Neo

Rev
Rev Dept.

T.O.U.S. The draft may be accepted and the file returned to Law (Edcn) ...

[illegible] 8/10/25

The draft may

L.S.S. No. 29807-1 Law
7.10.25

[illegible] 7/10

Rev 3130 B.
8.10.25

[illegible] 8/10/25

be accepted in Revenue. The portion enclosed in brackets ~~[illegible]~~ might be omitted

p[t] 5.CF

[illegible] 9/10

D/

Rev. No. 3130 B/25-1
13.10.25

L. Edn. 3891A
13/10/25

[illegible]

[illegible] 14/10/35

Law (Edn) Dept.

Draft may now be issued

[illegible] 13/10/25

[illegible] 15/10/25

[illegible]
15/10/25

V.TK
17.10

When given for copying
When copied
When examined
When signed

} 192 .

READ AGAIN G.O. No. , DATED
192 .

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
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