

Law (Education) (1925) Department.

Ordy. SERIES.

G.O. No. 2126-27

DATED

11/12/1925

26-27

27

[Despatch Abstract.]

Subsidy - Taluk Board - Harpanahalli - Payment of special subsidy of Rs. 5938 - sanctioned.

Elementary Education Fund - Harpanahalli Taluk Board - Budget Estimate for 1925-26 - approved.

BACK PAPERS.

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

FURTHER PAPERS.

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



(2)

3

R.O.P.No. 9 B-3/24-25, dated 25th February 1925.

Submitted.

2. The sum of Rs.16,160 taken credit for in the Budget estimate for 1925-26 under the proviso to Section 37 of the Elementary Education Act of 1920 represents the subsidy payable under G.O.No. 165 Law (Education) dated 5th February 1925.

(A)

3. The credit taken in the Budget estimate for 1925-26 under 'school fees' admits of increase with reference to the figures entered in the actuals of 1923-24 and in the Revised estimate for 1924-25 unless the board has resolved to abolish the collection of fees.

4. The budget closes with a large deficit. In sub para (ii) of G.O.No. 1570 Mis., Law (Education, dated 9th October 1924 the Board was requested to curtail the expenditure in order to obviate the deficit and also to consider the question of the levy of the Education cess. The board does not appear to have taken any action in either direction.

(B)

Claird
for Director of Public Instruction.

To

The Secretary to Government,
Law (Education) Department.

P.V.S. 25/2

196 G.L. 23-12-24
Dis. No. 372
24.

Office of the President, Taluk Board,
Harpanahalli. Dated 18-12-24.

From

M.R.Ry, K. Santhappa Garu,

President, Taluk Board,

Harpanahalli.

To

The President, District Educational Council,

BELLARY.

Sir,

With reference to your letter No. 196 G.L. dated 18-11-24

I have the honor to forward herewith the budget estimate of the
Elementary Education fund under this Taluk Board for the year
1925-26.

I have the honor to be,

Sir,

Your most obedient servant,

K. Santhappa
20-12-24
For President.

H.N.S./18-12-24.

	Initials.	Date.
Received in Fair-copying Section.		
Copied	11/13	
Examined	16/13	SD
Signed		
Despatched		

Sectt. II-8, (a)-10,002-22-8-22.

(Law/Education)

(C.No. 770A)

Memo. 775A/25-18/14.3.25

Elementary Education Fund

Budget Estimate 1925-26

Taluk Board, Harpanahalli

(for 1925-26)
The Budget estimate of
the Elementary Education
Fund under the control
of the Taluk Board, Harpa-
nahalli forwarded with
the President's letter no.
Dis. no. 372/24 of 18.12.24 is
returned for revision as the
jurisdiction of the taluk board will be
altered under the orders issued in
G.O. no. 410

d.d. 6.2.25. This
attention is also invited
to the sub-paragraph
of G.O. no. 1570 (P.E.)
of 9.10.24.

And 19/16/3
The President, Taluk Board, Harpanahalli
(with Budget Estimate)
(11/3-5015)
with ref. to his letter
No. 9 B-3/24-25 of
25/12/25
Reminded on 11.6.25

Shree
7.3.25

MA
18/3/25

13.3.25

(K)

L A W

DEPARTMENT.

CURRENT No.

Received 192

Registered 192

Subject.

Subject:-- Opening of separate banking account for Elementary Education Fund.

ENCLOSURES.

No. Two

Spare copies

No. T.M. 23-1096.

FORT ST. GEORGE,

Dated the 2nd June 1925.

FROM

THE ACCOUNTANT-GENERAL, MADRAS,

To

The Secretary to Government,

Law (Education) Department.

SEP

I

In accordance with G.O. 257 Law (Edn) dated 18-2-25 on the above subject, instructions were issued to the Treasury Officers and the local bodies for the opening of a separate banking account from 1-4-25 in the Treasury or bank in respect of the Elementary Education fund of each local authority, distinct from the transactions relating to its general funds.

2. The Treasury Officer, Bellary now reports that the Taluk Boards Hospet and Harpanahalli have not yet opened the separate banking accounts referred to above. A copy of the Treasury Officers' letter 821/C88 dated 20-5-25 together with a copy of its enclosure is forwarded herewith for orders of Government in the matter.

T.K.F.

Deputy Accountant General.

Copy of letter No. 821 C18 dated 20-5-25 from the Treasury Officer, Bellary.

A -----
New accounts under the Elementary Education Funds, was opened by the President, Taluk Board, Adoni in April 1925 as per instructions issued in your letter No. T.M. 23-4608/7.3.25. The attention of the Presidents of Bellary Hospet & Harpanahalli was again invited to this instruction quoted above in this office L.Dis.C. 762/11-5-25 and the President Taluk Board, Bellary has since opened the new account in the current month.

The President, Taluk Board, Harpanahalli reports that there will be deficit opening balance under the above fund, if a new educational account is opened and the funds are now separated from the general account. Hence he writes to me he will address the Government in the matter to wipe off the deficit and that the new educational account will be opened on receipt of reply from the Government. A copy of his letter is herewith submitted for your perusal.

B -----
Copy of letter No. C.R. 145/12.8.25 from the Taluk Board President, Harpanahalli to the Treasury Deputy Collector, Bellary.

Ref. Your letter L. Dis. C. 762/11.5.25.

The elementary education account of this Taluk Board for the year 24-25 will close with a large deficit balance. If it is separated from the general account as per instructions of the Accountant General, the school masters cannot be paid the salaries till the deficit is wiped off, and there is credit in the account. The deficit cannot be wiped off unless Government sanction special subsidies for the purpose. There is a proposal in the next meeting of the Taluk Board to be held on the 20th inst. for a reduction of expenditure under elementary education when it is finally disposed off. I shall make a strong case to the Government for sanctioning a subsidy to wipe off the deficit. It is really hard to starve the ill paid school

62
④ OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, the _____ of _____ 192 .

No.

masters by separating the education account now. It may wait till orders are issued by the Government on the subject.

(True copy)

Sub. rain am...
For Manager.
SR

(Cmp. 1972A)

Law Education Dept.

Remo. No 1972A-19 12.6.25
Elementary Education Fund
Separate Banking Account
Opening of



(x) Repy re? via
P.S. upa

Copy
as
12/6
P.S.
up.

(I)

The attention of the President,
Taluk Board, Hospet
Harpanahalli
is invited to para 1 of G.O. No
257 Law (Edu) dated 18-2-1925.

He is requested to open at once
a separate banking account
in respect of the elementary
education fund under the
control of the Board and report
the fact to Government.

P.V.K.
5-6-25.

R
10/6

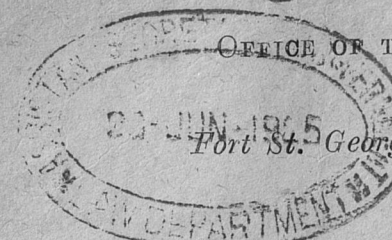
DESPATCHED

13 JUN 1925

note.

The R.G. reports that these two
boards have not yet opened a separate
banking account.

P.V.K.
5-6-25



OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Port St. George, the 19th of June 1925

R. S. 21624
20/6/25

Copy of letter No. L.Dis. C.821.C.18 dated 6th June 1925
from the Treasury Deputy Collector, Bellary, to the Accountant
General, Madras.

ENCLOSURES.

The President, Taluk Board, Hospet reports that there
is no balance under Elementary Education fund account on 1st
April 1925 hence he has not issued a cheque transferring it
from general fund account as per instructions issued in your
letter No. T.M.23-4608/7-3-1925. A copy of his letter is
herewith sent for your perusal.

Copy of letter No. 319/4-6-1925 from the President, Taluk
Board, Hospet to the Treasury Deputy Collector, Bellary.

Adverting to your letter ref. C.821/C.18/20-5-25, I have
the honour to state that I have opened two passbooks in each
of the Sub Treasuries at Hospet and Kudligi one for the
'General Fund and other for the Elementary Education fund'
As there was no balance under the latter on 1-4-1925 nothing
could be transferred to it from the General Fund.

(True copy)

No. T.M.23-1400. dated 19th June 1925.

Copy forwarded to the Secretary to the Government of
Madras, Law (Education) in continuation of this office letter
No. T.M.23-1096 dated 14th June 1925, regarding opening of
Separate Banking account for Elementary Education Fund.

VSR.

Deputy Accountant General.
MRS

From,

M.R. Ry., K. Santhappa Garu

President Taluk Board

Harapanahalli.

TO,

The Secretary to Government

Law (Education) Department.

Madras.

Through,

The President District Board

Bellary.

Sir,

With reference to Government Memorandum NO., 1972 A-1 dated 12th, June 25, requesting me to open at once a separate banking account in respect of the Elementary Education Fund under the control of this Taluk Board and report the fact to Government, I have the honour to state as follows:-

2. A separate banking account of the Elementary Education Fund has been actually opened in the Harapanahalli Sub-treasury under the instructions of the Treasury Deputy Collector Bellary with effect from November last, but without regard to the correct opening balance. The account shows only the transactions occurring ~~only the transactions~~ ^{shown in the account} from 1-11-24. Hence, the closing balance on 31-3-25 viz., Rs 76-6-0 is evidently incorrect. The closing balance according to the administrative accounts of this office is-Rs 5940.

3. The normal receipts of the Board per month amount to Rs 2270/- as follows:-

Rs 1558/- Government subsidy for Ele: Edn: under
Sec: 37 of the Ele: Edn : Act.

Rs 692/- Taluk Board contribution

Rs 20/- Income from school fees

Total Rs 2270/-

The Taluk Board had had staff of school masters and other recurring charges which amounted to Rs 3270/- every month. The Taluk Board have in their Resolution NO., 7 dated 20-5-25 curtailed the expendi-

expenditure to the limit of the receipts specified above. Hence it is impossible to make an attempt to wipe off the deficit from the normal receipts of the Elementary Education Fund.

4. The salaries of school masters are in arrears from February last, i.e. for 4 months. The amount due is therefore Rs (3270 x 4) = 13080. The amount available for expenditure at present, i.e. Rs (2270 x 2) = 4540. The arrears outstanding are therefore Rs (13080 - 4540) = 8540. The arrears outstanding, plus the deficit opening balance on 1-4-25 (8540 + 5940) = 14480 must be made good before the Elementary Education account can be brought to a working state or the bills of elementary schools will have to be in arrears for (14480 ÷ 2270) 7 months until further orders. It is a great hardship to starve the poor ill-paid school masters and keep their salaries in arrears for an unlimited period. Under these circumstances, I have the honour to request that the Government may be pleased to give a special consideration to the case of this Taluk Board and sanction a special subsidy of Rs 14480/- which would go to cover up the deficit balance and to bring the Elementary Education account to a working order. The separation of the Elementary Education account may not be insisted upon till the question is finally settled.

I have the honour to be

sir,

Your most obedient servant

H. Santhappa
18-6-25
President.

H.R/18-6-25.

Copy submitted direct to save delay. 18.6.25.

Law (Edn) Dept.

A Separate banking account has already been opened for the E.E. fund. It is not usual to grant special subsidies to local bodies to enable them to avoid deficits in their E.E. fund budgets. Besides the taluk boards jurisdiction has recently been altered in the Bellary district have been recently reconstituted with a view to make them all solvent. Vide G.O. No. 410 D.M.2, 6.2.25. The E.E. fund budgets of the Harpanahalli taluk board has been returned for revision with reference to this G.O. The receipt of the revised budget may be awaited.

1.7.25

Ref. C.R. No. 145/25. Office of the President, Taluk Board, Harpanahalli. Dated 7-7-25.

20733

From,



M.R. Ry., K. Santhappa Garu.,
President, Taluk Board,
Harpanahalli.

The Secretary to Government.,

Local Self Government Department.,

M A D R A S.

The President, District Board.,

BELLARY.

Sir,

In inviting your kind attention to this office letter No.C.R. 145/25 dated 18-6-25 requesting to sanction a special subsidy of Rs. 14480 for covering up the deficit under the Elementary Education Account of the Taluk Board and for the payment of arrears of salaries of school masters, I have the honour to request that the matter may kindly receive your special consideration.

I have the honour to be,

Sir,

Your most obedient servant,

B. Harmananthappa
For President. 8-7-25

H.N.S./8-7-25.

Mr. 1113/25

8.7.25.

Forwarded and

recommended on account of bad season & poverty of the board teachers have not been paid & are claiming. In forwarding 16/7/25

President
District Board.
17.15.25

25 Sept.
The letter quoted was received in this office. It may be passed on to Law (Edn) no. cur 24/7/25. Lsgd 20733-1 C. L. 27.7.25

Harpanahalli. Dated. 27-7-25.

From

M.R.Ry, K. Santhappa Garu,

President, Taluk Board,

Harpanahalli

To



Secretary to Government.,

Law (Education) Department.,

M A D R A S.



Sir,

Subject:- Requesting sanction of a special subsidy of Rs.14480/- for covering up deficit under Elementary Education Fund.

I have the honour to invite your kind attention to this office letters numbers Ref.C.R.145/25 dated 18-6-25 and No.Ref.

C.R.145/25 dated 7-7-25 and to request that you will be so good as to let me know the action taken in the matter. The sufferings of the poor low paid teachers are in expressible and request that the matter may receive due consideration at an early date.

I have the honour to be,

Sir,

Your most obedient servant,

K. Santhappa

For President. 28-7-25

H.N.S./27-7-25.

Law (Ed), Dept

This file is lying over pending receipt of the revised budget of the E.S. fund from the P.T.B. Harpanahalli. Vice the dep't note up. Tante. The President has in another file reported that the revised budget has been sub'd to Govt. through the D.P.D. on with his letter no 149 of 6.6.25. The D.P.D. may be requested to forward the budget with his remarks and to forward the same to the Govt. for a special subsidy to wipe off the deficit. The draft on to the President is for approval. After view, the file may be forwarded to the D.P.D.

1972 A-3

11-8-25

12-8-25

POSTS TELEGRAPHS

NOTICE.

This form must accompany any inquiry made respecting this Telegram.

Charges to pay.

Rs. 000 000

Office Stamp.

Handed in at (Office of Origin.)

Date.

Hour.

Minute.

Service Instructions.

Words.

TO

Recd. here at

18/12

M.



Sanction Special Subsidy
14480/- for deficit education fund
reference 145/25 18th June teachers
Tanteing
Law (Ed) no 149
7/8/25

N.B.—The name of the Sender, if telegraphed, is written after the text.

Karim Bux Bros.—Printers—Cal.—1274—26-11-24—1,50,000—Bks.

LT M no. 22864A/C

28/8/25.

14
10

N^o 2. 92368
7/1/18

Ref: - Letter CP. No 145/15 dated 18.
from the Pondich Taluk Board Hqrs
to the Government, Law (Education) &
Fort. St. George.

No. CP. 946/15

Col. Forwarded.

The deficit which the taluk board pos-
sesses to - was due to the expenditure
Elementary Education, exceeding the no.
receipts for the last three years. The
board was more than once advised ^{by me} to
cut its cost according to the cloth in
this regard to expenditure on educ.
It has, after all, retrenched the expenditure
to bring it normal receipts. I strongly
recommend that a grant may be
kindly sanctioned to wipe off the ^{accumulated} deficit
and until then the permission applies
for is inevitable, and, may be granted.

In G. S. S. S. S.
President District Board
2465

OFFICE OF THE TALUK BOARD, HOSPET.

is requested that in future communications on the subject number and date of this letter, may be quoted.

Dis. No. 319
C. R. 25

Enclosures.

Dated 19th June 1925

From

M.R.Ry, Dewan Bahadur T.Kothandarama Naidu Garu,



President, Taluk Board,

HOSPET.

THE

Secretary to the Government

Law (Education) Department,

MADRAS.

Sir,

Through the President, District Board, BELLARY.

Sir,

Adverting to the Government memorandum No.1972-A-1 dated 12-6-25 Law (Education) Department, I have the honour to state that separate banking accounts for Elementary Education Funds have been opened in both the Sub Treasuries at Hospet and Kudligi. The receipts and charges under the Fund were nil for the months of April and May 1925, there being no balance of the previous year.

Forwarded

in Envelope
4/7/25

President, D.C. Board
A.7.24 625 Bellary

M.S.20/6/25

I have the honour to be,

Sir,

Your most obedient servant,

T.Kothandarama Naidu
PRESIDENT.

20/8

Sp memo
then send file
u to D & I please
cc

16/11
2074 A. From the President, Taluk Board, Harpanahalli, N 145/25

dated 27th July 1925 - Request for special subsidy to cover up the deficit in the Ely Edu Fund

1972 A-28118-25

Memo. 1025/744

4-8-25

The President is informed that the request for a special subsidy to meet the deficit in the Ely Edu Fund will be considered when the budget estimate of the fund for 1925-26 is received by the Govt. with the remarks of the S.D. Officer.

DESPATCHED

11 AUG 1925

The President, Taluk Board, Harpanahalli

Dis. No.149/25.

Office of the President, Taluk Board,
Harpanahalli. Dated 6-6-25.

From

M.R.Ry, K. Santhappa Garu

President, Taluk Board,

Harpanahalli.

To

The Director of Public Instructions.,

M A D R A S.

Sir,

N 18-2/1925 I have the honour to forward herewith the budget estimate of the elementary education fund under the Harpanahalli Taluk Board for the year 1925-26.

(Sd.) K. Santhappa.

~~K.S.~~ President.

(True copy)

H.N.S./17-8-25.

Forwarded to the Director of Public Instruction Madras.

B. Hanumanthappa

17.8.25.

For President. 18.8.25

18

(13)

13

Budget estimate of Elementary Education fund under the
Harpanahalli Taluk Board for the year 1925-26.
Summary.

Elementary Education account.	opening balance.	Receipts	Expendi- -ture.	Closing balance.
Ordinary	- 5940	27260	30360	- 9040.
Capital				

Receipts.

19

20

14

25

61

Actuals of 1923-24	Actuals for 1924-25	Heads.	Budget estimate for 1925-26	Remarks	Actuals of 1923-24	Actuals for 1924-25	Heads.	Budget estimate for 1925-26	Remarks
		Ordinary.					Ordinary.		
		1. Education tax					1. Staff		
		2. Fines and penalties under the Education Act.					Salaries and allowances -		
		3. Income from investments etc.			26339	22650	Masters.	24112	
470	447	4. School fees	250		743	1098	Clerks and servants.	1008	
		5. Endowments			-38		Capitation allowance.		
		6. Contributions.			460	527	Contribution to provident fund.		
		7. Other receipts			9	101	Travelling allowance.		
127	391	8. Government grant			31	-	Stipends of teachers sent for training		
		9. (i) Under section 37 of the Education Act.					2. Contingencies and equipment.		
		(ii) Under the proviso to section 37 of the Act.					Contingencies.		
16647	16155	7. Contribution from the general account of the local body.	18700		2261	2043	House rent	2710	
					2002	1681	Other items.	2530	
11670	8310		8310		9		Equipment -		
					34	13	Furniture and apparatus		
28914	25303						Library books and maps.		
							Other items.		
							3. Prizes and scholarships.		
							4. Repairs to buildings.		
							5. Interest on and repayment of debt.		
		Total.	27260		114	78			
		Capital.					Total ordinary charges	30360	
		1. Government grants			31964	28191	Capital -		
		2. Endowments and Contributions.					1. Land and buildings.		
		3. Loans.					2. Equipment -		
		4. Contribution from the general account of the local body					Furniture and apparatus		
							Library books and maps.		
							Other items.		
		Ordinary.							
		Total					Total Capital Charges	-	

8310
3102
11410

24 510

Note:- The budget should be accompanied by a statement containing particulars under the following heads:-

	No of schools having as the highest class.							
	8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd Std.	2nd Std.	1st Std.
1. No of schools on the date of submission of the budget.			4	21	36	3	-	1.
2. No of schools proposed to be opened in the ensuing year	-	-	-	-	-	-	-	-

3. Total no of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the No of teachers in each scale.

There are 143 teachers on the following scales of pay:-

Rs. 29.	-	1
Rs. 28	-	1
Rs. 25	-	1
Rs. 24	-	7
Rs. 21	-	1
Rs. 20	-	26
Rs. 19	-	9
Rs. 18	-	3
Rs. 17	-	3
Rs. 16	-	80
Rs. 15	-	11.

4. No of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay.

5. If the pay of existing teachers is proposed to be revised, the total no of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.

B. Hanumanthappa
For President
17/8/25

Report of the Sub-Committee appointed in the Taluk Board resolution No.12 dated 22-1-25.

On the examination of the several statements showing the receipts and expenditure pertaining to the Elementary Education Account of the Taluk Board and other records on the subject it was found the receipts to be Rs.27565 as follows:-

1) Government grant under the proviso to Section 37 of the Elementary Education Act up to 24-25.	16158
2) Taluk Board contribution for the same period	8307
3) Receipts from school fees	250
4) Probable additional allotment from the subsidy under the proviso to section 37 of the elementary education Act in respect of the schools existing in the portion of the Hadagali now transferred from the jurisdiction of the Hospet Taluk Board with effect from 1-4-25 according to Government Order No.410 L and M dated 6-2-25.	2850

(A) Total receipts. 27565

and the expenditure to be Rs. 39249 as follows:-

1) According to the budget estimate for 24-25	35469
2) Estimated expenditure for the schools existing in the portion of the Hadagali taluk transferred from the jurisdiction of the Hospet Taluk Board with effect from 1-4-25.	3780

(B) Total expenditure 39249

Deficit is therefore (39249-27565) Rs. 11685/-

It is recommended that the deficit may be avoided by curtailment of expenditure as shown below:- Probable savings

(1.) There are 68 elementary schools in all existing under the Board, out of which 38 have teachers more than one each. One teacher's place may be reduced from each of these 38 schools.	7500
(2.) The provision under "Furniture and apparatus" may be cut down from Rs.1000 to Rs.200 per annum.	800
(3.) The provision of sweepers in elementary schools may be discontinued, excepting in big schools such as Harpanahalli, Hadagalli and Thambrahalli elementary schools.	1000
(4.) The following ill conducted schools may be abolished	
(1) Sovenahalli Elementary school	260
(2) Duggavatti -do-	350
(3) Hirehadagali Panchama school (Panchama pupils may be freely admitted into the elementary school)	260

(5.) The pay of the conductresses in girls schools may be reduced from Rs.6 to Rs.4 per mensem.

3. The difference of Rs. 1115

Rs. 11688

23
to cover up the deficit the difference of Rs.1115/-
may be contributed from the general funds of the taluk board
with the approval of the Government, for which the Government
may be addressed.

Ref.C.R.No.905/24 Office of the President, Taluk Board,

Harpanahalli. Dated 11-10-25.

From

M.R.Ry, K. Santhappa Garu,

President, Taluk Board,

Harpanahalli.

31208

The Secretary to Government.,

Local Self Government.,

M A D R A S.

Sir,

With reference to Government Memorandum No.1972 A-2
dated 11-8-25 informing that my application for a special
subsidy ^{to} wipe of the deficit under the Elementary Education
account will be considered after the receipt of elementary
education budget for 1925-26 with the remarks of the Director
of Public Instruction, I have the honour to state that the
Director of Public Instruction has ~~xx~~ reported to me that the
budget estimate was already submitted to Government for
sanction.

The Elementary Education budget may kindly be approved
and the special subsidy prayed for in this office C.R.No.145/25
dated 27-7-25 may kindly be sanctioned at an early date.
The poor school masters have been starving for want of their
salaries from 1st July last, which has been pending in the
expectation of the grants applied for. Hence the matter may
kindly be considered as emergent.

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

B. Hanumanthappa
For President. 14 10 25

H.N.S./13-10-25.

Dist

13-10-25

L. S. G.

Returned for submission thro' proper channel
(By order)

To Mr. P. T. B.
Harpanahalli.

17/10/25

17/10

Assoc. Asst. Secretary

Narayana Press Bellary 500-19-10-25

LOCAL FUND DEPARTMENT.
TALUK BOARD OFFICE, HARPARAHALLI.

—:(o):—

SPECIAL REMINDER No: u

To

*the Secretary to
Government, Law
Education Department
Madras*

The undersigned has the honour to invite
attention to the communication No. *CR 905/24*
dated *11.10.25* and to request that this
reminder may be returned at once with
information as to :—

- (1) The stage at which the matter now is
- (2) The date by which a reply may be
expected and
- (3) The circumstances which have caused
the delay.

B. Hanumanthappa

Dated *11.11.25* for President.

11.11.25

SUBJECT.

*Requesting early orders
sanctioning special subsidy
to cover up the deficit under
the Edu. Fund as promised
in Govt. memo. No 1972 A-2
11.8.25.*



THE PRESIDENT,
TALUK BOARD,
Harparahalli.



2 p.m. 17.11.25
 Madras
 10.25

17.11.25
 11.25
 10.25

C

POSTS TELEGRAPHS.

440/A
 32/11/25

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17. NOV. 1925

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TO Harpanahalli
 Madras Law Madras

Pray orders education
 budget & Harpanahalli taluk
 board = Talboard.

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(Law/Education)

Order on the Budget estimate of the E.E. fund under the Control of the Taluk Board, Harpanahalli have been deferred pending the decision on the question of granting a subsidy to the Taluk Board to cover the deficit in the Elementary Education fund account. The file is now under circulation. Submitted this may lie over till the question of granting a subsidy is settled.

18/11/25
 11/11/25

A

C.3.

POSTS



No. 1235

Received here at

For 46924

10/12/25

Copy to Harparaballi 9/16
Secy Law Education
Debtors
Prav. Sanction Education Budget
Harparaballi Taluk Board Services
Suffering
Tobacco

This form must accompany any inquiry respecting this Telegram

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(Law/Gen) Dept

The file relating to the Elementary Education budget of the Harparaballi Taluk Board for 1926 has been sent to the Finance Dept for acceptance of the draft order. As orders on the budget estimate are likely to issue soon no reply need be sent to the above telegram from the Board. This may be added to the main file on its return from Finance.

Sd/-
10/12/25

Law (Education) Department.

C.No. 2874 A - From the President, Taluk Board, Harpanahalli, Ref.C.No. 145/25, dated 27-7-1925 - praying for early orders on his application for a special subsidy of Rs 14,480 to wipe off the deficit under the Elementary Education Account of the Taluk Board.

The file is lying over pending receipt of the revised budget of the Elementary Education fund from the President, Taluk Board, Harpanahalli. The President has, in another file, reported that the revised budget has been submitted to Government through the D.P.I. with his letter No. 149, dated 6-6-25. The D.P.I. may be requested (U.O.) to forward the budget with his remarks and to favour Government with his views on the request of the Taluk Board for a special subsidy to wipe off the deficit.

2. The draft O.M. to the President is for approval. After issue the file may be forwarded to the D.P.I.

N.K.
10-8-25

C.R.
10-8-25

D. P. I. (U.O.)

U.O. Reply No. P-9-B-3/24-25
24-9-25

The Budget Estimate for 1925-26 of the Elementary Education fund under the Board's control is herewith submitted. The credit taken in the Budget Estimate for 1925-26 for a provincial contribution under the proviso to section 37 of the Madras Elementary Education Act of 1920 is allowed to stand with reference to G.O.No.864 L.E., dated 21-5-1925. The credit taken in the Budget Estimate for 1925-26 under 'School fees' should be increased with reference to the actuals of 1923-24 and the Revised Estimate for 1924-25. Further, since the number of schools under the board's management has increased owing to the inclusion of the Hadagalli Taluk in the area under the board's management, as per G.O. No.410 L & M dated 6-2-1925, there should be a corresponding increase in the fee income, unless the Board has resolved to abolish the collection of fees.

2 According to the Budget Estimate for 1925-26, there would be a deficit of Rs.9,038 at the end of the year as shown below:-

	Receipts	Charges	Balance
Actuals of 1923-24	28,914	31,964	-3050
Revised Estimate for 1924-25	25,303	28,191	-2888
Budget Estimate for 1925-26	27,260	30,360	-3100
			9038

3 Ever since the constitution of an Elementary Education fund under the Board's control, there has been a recurring deficit and Government have been impressing on the Taluk Board the necessity for curtailment of expenditure and also for considering the question of the levy of the Education cess with a view to improving the Board's resources---vide sub-para (iv) of G.O.No.1735 L.E., dated 13-12-23 and sub-para (ii) of G.O.

30
of G.O.No.1570 Mis.,L.E.,dated 9-10-24. The question of curtailment of expenditure was considered by the Board only in January and a copy of the report of the sub-committee on this matter is submitted herewith. It has been ascertained from the President, Taluk Board, that the Board has taken into account the report of the sub-committee while framing the Budget Estimate for 1925-26 of the Elementary Education fund. If the Board had considered this question in 1922-23 or 1923-24 from which year the deficit began, the accumulation of such a large deficit would have been avoided.

4 In 1922-23 a special subsidy of Rs.7030 was paid to the Taluk Board in G.O.No.323 L.E.,dated 1-3-23 to wipe off its deficit in that year. In 1923-24 a compassionate grant of Rs.3,363 was also paid in G.O.No.190 L & M.,dated 19-1-1924 to cover the deficit. The accumulated deficit of Rs.9038 referred to above, is after taking into account these special grants.

5 No further curtailment of expenditure seems to be possible; but the Board can enhance its contribution to the elementary education fund from its general revenues, especially in view of the fact that the Board's income realizable from general revenues is estimated to be Rs.13,630 against Rs.10,895 derived in 1924-25 prior to its reconstitution. This enhanced contribution would not be sufficient to wipe off the deficit and therefore Government may consider the question of the payment of a compassionate grant and may suggest the Board to levy the Education cess with a view to improving its resources.



The D.P.I. submits with his remarks the revised budget estimate for 1925-26 of the Elementary Education Fund under the control of the Harpanahalli Taluk Board, as re-constituted under G.O. No. 410 L & M dated 6-2-25.

2. On the 1st April 1925, there was a deficit of Rs 5,938 in the accounts of the Elementary Education Fund under the control of the Taluk Board. The Budget Estimate for the current year is also expected to close with a deficit of Rs 3,100. The President of the Taluk Board applies for a special subsidy from the Government to wipe off this deficit.

3. In reviewing the budget estimates of the Elementary Education Fund under the control of the Board for the years 1922-23, 1923-24 and 1924-25, the Government drew the attention of the Board to the large deficit in the fund and advised the Board to reduce the expenditure with a view to avoid the deficit. In G.O. No. 323 Law (Edn) dated 1-3-23, they also sanctioned a special subsidy of Rs 7,030 to enable the Board to meet the expenses in 1922-23. The Board was distinctly informed that such special subsidy could not be claimed every year, and that, if necessary, some of the schools might be closed in consultation with the D.E.O. The Board has not paid any heed to these warnings but has gone on incurring expenditure in excess of the receipts.

4. The Elementary Education Fund has been separated from the general funds of the Taluk Board from 1-4-25. The deficit in the Fund on the 1st April 1925 was Rs 5,938. It will be seen from notes to G.O. No. 1570 dated 9-12-24 that the Board was not in a position to increase its contribution from the general revenues to make good the deficit. As it is not desirable that, at the very commencement

(V) Rs 323
1-3-23
(O) Rs 1735
13-12-23
(B) Rs 1570
9-12-24

(V)

A.

(B)

of the opening of the fund, there should be a deficit in the accounts, a special subsidy of Rs 5,938 may, it is submitted, be sanctioned with the consent of Finance.

5. As regards the deficit of Rs 3,100 in the estimate for 1925-26 it is submitted that the deficit should be avoided by ^{an} increased contribution from the general revenues of the Taluk Board especially as its jurisdiction has been recently enlarged, and also by further retrenchment in expenditure. ^{The} Remarks of L.S.G. may be invited U.O.

6. The file may be sent to L.S.G. and Finance U.O. for remarks.

30780



3643A1
N X N

R 148

10.10.25
V.T.
12.10.
L.S.G. } U.O.
Fin }

The proposal in para 4 of Law (Edn) note may be supported in this dept.

2. The deficit of Rs 3100 in the E-Edn. Acct may be met by the Bd. from its anticipated closing balance of Rs 5883 in the budget for current year. After meeting the deficit the Bd will have a balance of Rs 2785. As the Bd. has no normal surplus of the Bd. is only (Only Rs 150 according to a report just received from Bd. of the Bd.) it is not desirable to insist on the

B.

150



P.S.G. No. 30780-BP-1244
19.10.25

Board Anti buting sum towards the deficit of previous years, nor can the Bd. afford to contribute in future years more than the ~~board~~ contribution of Rs 8910 (provided in its budget for 25-26). The Bd. will have to reduce the expenditure in the existing schools & levy an ^{Edn} tax to meet the deficit in future years in the E-Edn. fund.

3. As regards the ~~para~~ suggestion in para 5 of Law (Edn) note that the contribution from general revenues may be raised in view of the enlargement of the Bd's jurisdiction, it is submitted that proportionately to the increase in revenue there is an increase of expenditure and the normal budget of the Bd. shows only a surplus of Rs 150. This budget is being examined & the question of recurring contribution of the Bd. to the E-Edn. fund may be considered decided in consultation with Law (Edn) when orders are passed thereon.

OK
19.10.25
Law (Edn).

34

Law (Edn) Dept

The file may be forwarded to Finance (no) with reference to para, 4 - pages 4 + 5 ante

my 20/10/25

Q 21.10.25

Law (Edn) no. 1972 A.5 22.10.25

Finance no

Finance (Expr.)

There has been a deficit in the Elementary Education Fund under the control of the Harpanahalli Taluk Board as shown below:--

Year.	Deficit. Rs.
1923-24. (actuals).	3,050
1924-25. (R.E.).	2,888
1925-26. (B.E.).	3,100
Total.	9,038

Det 37334 / 22 OCT 1925

vide p. 2 ante

Rs 5,938

It is now proposed to give a special subsidy of Rs.5938 to wipe off the deficits in 1923-24 and 1924-25 and to ask the Taluk Board to contribute from its general revenues a sum of Rs.3,100 to cover the anticipated deficit in the current year. The general account of the Taluk Board is anticipated to close with a surplus of Rs.5885 in the current year and it may not be difficult for the Taluk Board to contribute Rs.3,100 to the Elementary Education Fund to cover the deficit in the current year.

2. Special subsidies amounting to Rs.7,030 and Rs.3,363 have been given in the past to this Taluk Board in order to enable it to cover the deficit in the Ely.

Education Fund - vide G.O.323 Law (Edn.) dated 1-3-23

vide A on p. 5 ante

vide B on p. 5 ante

p. 5 ante

SECRETARY TO GOVT. OF INDIA
31 OCT 1925
LAW DEPARTMENT

Det 39391 / 6.11.25

Law (Edn) no. 1972 A-6

5 NOV 1925

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23

and G.O.No.190 (L.M) dated 19-1-24. The Board was distinctly informed that such special subsidies should not be claimed every year and that if necessary some of the schools might be closed in consultation with the District Educational Officer. The Board was also advised to levy the education cess with a view to improve its resources. It has, however, not taken any action to improve the position. It is submitted that there is no justification for giving any further subsidy to the Taluk Board until it takes steps to place the Elementary Education Fund on a sound basis. The giving of a subsidy now will simply encourage the Taluk Board to go on in the old way. Perusal is, in this connection, requested of M.2's note on p.28 of G.O.323 Law (Edn.) dated 1-3-1923.

28.10.25

30/10/25

Law

Law (Edn) Dept

With reference to the further marked 'A' above, it is submitted that the question of placing the elementary education fund under the control of the Board on a sound basis will be taken up separately. The D.S. & Dept. has noted that the Board has no funds to meet the deficits in 1923-24 and 1924-25 amounting to Rs 5,938. At the best it can meet only the deficit of Rs 3100 in the current year. It is not just to penalise the Board for the sins of the old Board.

2 Finance may, it is submitted, be again asked to agree to a special subsidy of Rs 5938 to wipe off the deficits on the understanding that the special treatment shall thereafter be accorded to the Board. 4.11.25 VTK 5.11 Fin no

9
36
64

Finance (Exp.)

Please see the Finance note on pp. 7-8 ante & the subsequent note of Law (Edn.) It is for orders whether Finance may, as a special case, agree to a subsidy of Rs. 5938 subject to the understanding that no such special treatment will be accorded hereafter. If so, Law (Edn.) may be requested to indicate the source from which the expenditure can be met. The Law (Edn.) deptt. may be requested to take steps to have the Elementary Edn. Fund placed 9.11.25 on a sound footing.

Deficit in 23-24 3050
" 24-25 2888
5938

Part II on page 8 ante

For 4319 a
11.11.25

J.S.

B.L.
10.11.25.

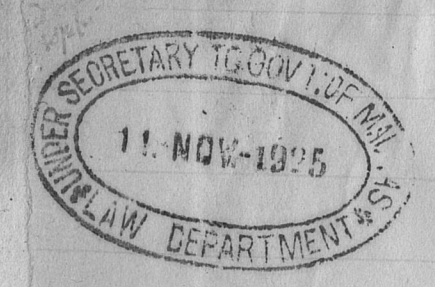
The orders of C4 may be taken.

11.11.25

No. 39391/4p-1
11.11.25

Law (Edn.)

May be circulated to M2 and C4



ms
11/11/25

12.11

V.T.K.
13.11

M2

C4

16.11.25

I assent reluctantly & only on condition that steps are taken to see that the position is

regulated & that there will
be no recurrence of this
recurrence. I wish
so for the Education Dept.
has been important to
control in steps. I must
ask for a definite assurance
from the department, that it
will take efficient measures
to this end - before other
issues in this case.

Let
1/12/25

A

ASD

(25)

Submitted that the assurance asked for at 'A' on
p. 10 ante may be given.

page 6 ante

Ind para 2 with 22
CP

2. The Taluk Board ~~does not propose~~ to levy the education
tax and the L. S. G. Department has noted that the con-
tribution from the general revenues of the taluk
board to the Ely. Edn. Fund cannot be permanently raised.
In the circumstances, there is no course open but to
direct the closure of some of the schools. ^{to balance the budget} The D.P.I.
may be asked to make a special investigation of the
question and to submit his recommendations for placing
the fund on a sound basis.

P. 2 ante

P. 212 2
CBE

3. The special subsidy of Rs. 5,938 proposed
to be sanctioned will have to be met from the provision
of Rs. 14,41,100 in the current years budget under 31 C-
(c) Education-Primary-grants to local bodies for primary
education. The D.P.I. may be asked whether the above
proposal is feasible. The following telephonic message
is for approval.

Telephone Message

P. 2 ante

From B.S.
3944

Refce: U.O. No. P-9-B-3 dated ²⁴24th Sept.
1925.

Handwritten
signature

P. 212 2
CBE

It is proposed to sanction a
special subsidy of Rs. 5,938 to the Taluk
Board, of Harpanahalli, to enable it to ^{meet} ~~cope~~
~~off~~ the deficit in the Ely. Edn. Fund under
its control on the 1st April 1925. Kindly
say whether this sum can be met from the
provision of Rs. 14,41,100 in the current
year's budget under 31 C(c)-Education-primary-
grants to local bodies for primary education
-voted-recurring-teaching.

MS
J. 11/12/25

CA
5/12

4

5. The Director ^{of Public Instruction,} is requested to make a special investigation of the condition of the ~~elementary~~ education fund under the control of the board and to ~~formulate~~ ^{submit} his recommendations to ~~the~~ Government for making the fund solvent ^{either} by the closure of some of the schools ~~or~~ by the adoption of other measures of economy.

To

The President, Taluk Board,
Harpanahalli.
" " District Board,
" " Bellary.
" D.P.I. — *Secy, Bellary.*
" A.G. Thro Finance Dept.
" Finance Dept.
" L.S.G. Dept.
" Examiner of L.F. Accounts

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DEC 24

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Elementary Education Fund - Harpanahalli Taluk Board - Budget Estimate for 1925-26 - Approved.

” ” ” ” ” 192

C. No. From the, No., dated 192

” ” ” ” ” ” ” 192

192

ORDER.

No. 2127 dated 11-12- 1925

The ~~budget~~ estimate of the elementary ~~education~~ fund under the control of the Taluk Board, Harpanalli, for the year 1925-26, is approved subject to the remark that the contribution from the general revenues of the Taluk Board to the elementary ~~education~~ fund under its control for 1925-26 should be raised from Rs 8310 to Rs 11,410.

To

PS ME

The President, Taluk Board, Harpanahalli

" Dist. Board, Bellary

" D.E.C. Bellary

~~D.P.I.~~

" Examiner of L.F. Accounts

" L.S.G. Dept, with copy of the
budget - pages 19 -20 c.f.

en given for copying —
en copied —
en examined —
en signed —

192

ASAIN G.O. No.
192

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT ...

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DETG.

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