

Raw Education (1925) Department.

Am SERIES.

G.O. No. 247

DATED

16-2-75

[Despatch Abstract.]

Subsidy.-

taluk board, vellore - towards maintenance of

existing elementary schools - Negatived.

BACK PAPERS.

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

FURTHER PAPERS.

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C.F. 29 - 3,000 - 18-6-21.

DEPARTMENT.

Received..... 23 NOV. 1924 192 Registered..... 192

Subject.

Elementary Education Fund.

Requesting that a recurring subsidy of Rs17,140 may be granted towards ----- of Vellore Taluk Board.

ENCLOSURES.

No. *Three*

pare copies

D. Dis. No. *567* T.B. of '24.

Station *Vellore*, Dated the 20th November 1924.

From (Name) *M. R. Ry., Rao Bahadur K. Krishnaswamy Naidu*
(Designation) *Garu, M.L.C., President, Taluk Board, Vellore.*

To The Secretary to the Government of Madras,

Local Self Government Department.

Fort St. George.

Sir
Through

The President, District Board, North Arcot

And

The Director of Public Instruction, Madras.

Sir,

I have the honour to request that the Government will be pleased to grant to this taluk board additional recurring subsidy of Rs17,140 towards Elementary Education Fund under the circumstances explained below.

2. There are at present 61 elementary schools under the management of this Board of which 27 are maintained out of local funds and the remaining 34 with the

aid of provincial subsidy . The normal income of the Board inclusive of provincial contribution is about ^{about} Rs63,000 and the normal expenditure is ^{about} Rs81,000. The expenditure on elementary education alone amounts to Rs52,000 which is 82.9 % of the normal income. On the whole the expenditure of the board exceeds the income by 29.1 % . The increased expenditure was till now met by the contribution given year after year by the district board as shown below:--

Year.	Amonut of Contribution.			
	Ra	as.	p.	
1917-18.....	13,740	0	0	
1918-19.....	9,425	8	2	
1919-20.....	20,413	5	1	
1920-21.....	20,450	0	0	
1921-22.....	28,076	0	0	
1922-23.....	6,000	0	0	(Compassionate grant)
1923-24.....	25,560	0	0	(given in 1924-25 on account of 1923-24).
	7/123,664	13	3	
	17,666	11	0	

From these figures it will be seen that the average contribution for a year was Rs17,766 and that the affairs of the taluk board were mostly carried on in previous years with the financial help kindly rendered by the district board. The sum of Rs25,560 granted by the district board for 1923-24 includes Rs18,165 ordered to be contributed in G.O.No:126 L & M dated 11-1-24. As under the present Local Boards Act the district board is a separate entity they have expressed their disinclination to contribute anything to the funds of the taluk board in future. The District Committee constituted under G.O.No:2043 L & M dated 17th September 1923 to examine the financial position of the District and Taluk Boards has suggested that the expenditure under Education should be reduced from Rs52,000 to Rs35,000 or from 82.9% to 55.6%. The Government in their review on the Elementary Education Budget for 1923-24 restricted the expenditure on Education to Rs41,053 against Rs46,770 required for that year exclusive of the amount of Rs4,800 required for the payment of local allowance, by curtailing the contribution of the local board from Rs17,830 to

Approved by Local Board - Rs 18,165

not put up

not put up

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Rs12,113. With a view to give effect to this order retrenchment was made as much as possible by abolishing some temporary teachers' posts. The contribution of the board was thus reduced to Rs14,910 for the current year and no further reduction in expenditure is possible. The Government grant inclusive of the voted grant of about Rs4,800 towards temporary additions to pay now received is Rs32,600. If the expenditure on education is to be restricted to Rs35,000 almost all the 27 schools now managed out of board's resources have to be closed.

3. Before approaching the Government for help in this direction the board had with its limited income tried its best to discharge its statutory functions to its constituents. It has not grumbled to tax itself as it has recently agreed on the levy of educational cess from the current fasli onwards. The amount thereby realized with the equal quota so liberally being granted from provincial funds have to be devoted to the furtherance of education in addition to what the taluk board has been spending hitherto and they are in no way helpful to meet the present commitments on elementary education. It has also effected drastic retrenchments on its other services to the very margin of efficiency and necessity. It has already exhausted all the statutory ^avenues of taxation.

4. The Retrenchment Committee fixes the expenditure on education at Rs35,000. The Government grant inclusive of the voted grant amounts to about Rs32,600. The decision to be given effect to would entail closing of many flourishing schools. The good start in the Elementary Education with the testimony thereto borne by the Government itself in its review on the administration report of North Arcot District Board for 22-23 would all be infructuous if the progress be not kept up, particularly on the eve of a new era heralding free elementary education. The recurring contribution of Rs17,140 now prayed for is only the difference between the normal

the normal percentage of expenditure (82.9 %) and that (55.6 %) prescribed by the retrenchment committee. A like amount and more was being contributed by the district board hitherto year after year as shown in para 2 supra for the past so many years. In fact the contribution was the indispensable necessity to keep the taluk board going and the board was so used to it that it framed its budget of expenditure all these years with this resource in view and that the district board in approving the budget had unreservedly placed the amount at the disposal of the taluk board. With the distinction created by the new Act disestablishing the taluk board as it were from the patronage of the district board, this taluk board with its limited resources has no go but to pray Government to come to its rescue failing which it has to take the retrograde step of closing down its existing schools.

5. The Taluk Board before addressing the Government availed of the timely visit of the Hon'ble Minister for Education to Vellore last month and waited upon him in deputation. I pray that the Government would in the circumstances explained graciously grant the recurring subsidy prayed for and help this board to discharge its mission properly.

6. A copy of the findings of the Retrenchment Committee with the Taluk Board resolution thereon together with a copy of the address presented to the Hon'ble Minister are enclosed.

I have the honour to be,

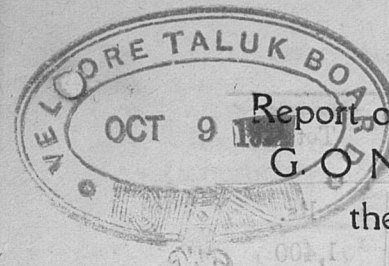
S i r,

Your most obedient servant,

P r e s i d e n t.

P.S.G.21/11

Exmd. by



Report of the District Committee, North Arcot District appointed in G. O. No. 2043 L and M. dated 17th September 1923 to examine the financial position of the District and Taluk Boards.

We, the members of the District Committee, appointed in G. O. No. 2043-L. & M., dated 17th September 1923, to enquire into and report on various points in connection with the financial position of the District and Taluk Boards of this district, have the honour to submit the following report:—

FINANCIAL POSITION.

2. Statements A to G show the income and expenditure of the District and Taluk Boards generally as provided for the year 1923-1924, without taking into account the opening balance of that year. Statement H shows the normal income and expenditure of these boards, arrived at by deleting from the figures in statements A to G the income and expenditure that were special for that year and taking into account the normal variation, if any, under the heads. The normal income and expenditure and the surplus or deficit balance of the boards for a year will be as follows:—

	Normal income.	Normal expenditure.	Surplus balance.	Deficit balance.
	Rs.	Rs.	Rs.	Rs.
District Board	4,30,800	4,00,550	30,250	...
Vellore Taluk Board	62,890	81,170	...	18,280
Ranipet	85,080	81,240	3,840	...
Cheyar	69,640	63,120	6,520	...
Tiruvannamalai	33,070	40,420	...	2,350
Polur	37,080	38,900	...	1,820
Tirupattur	67,250	72,750	...	5,500

It is thus seen that excepting the District Board and the Ranipet and Cheyar Taluk Boards, the other Taluk Boards i. e. Vellore, Tiruvannamalai, Polur and Tirupattur are not solvent by the fact that their commitments are in excess of their normal income.

1. TALUK BOARDS.

A scrutiny of the figures of revenue and expenditure of the Taluk Boards disclosed the following circumstances:—

Revenue. All the Taluk Boards except Tiruvannamalai levy the extra 3 pies land-cess. None of them levies the profession or companies tax. Their revenue is not possible of development otherwise.

Expenditure. The details of expenditure examined showed wide variations between board and board. It is observed that as office establishment the Vellore Taluk Board has 4 clerks and 4 menials, Ranipet 6 clerks and 3 menials, Cheyar and Tirupattur 3 clerks and 3 menials each, Tiruvannamalai 4 clerks and 2 menials, and Polur 3 clerks and 2 menials. Their expenditure under postage, stationery, and printing varies as shown below:—

			Postage	Stationery.	Printing.	Total.
			Rs.	Rs.	Rs.	Rs.
Vellore	...	...	300	500	600	1,400
Ranipet	...	...	350	300	500	1,150
Cheyar	...	...	500	500	500	1,500
Tiruvannamalai	...	...	250	350	150	750
Polur	...	...	200	200	300	700
Tirupattur	...	...	200	300	300	800

Again, there is noticeable disparity in the pay given to the Elementary school masters. Vellore Taluk Board pays Rs. 18-8-0 as the minimum pay for a male teacher and Rs. 19-8-0 for a woman teacher, Polur, Ranipet and Tirupattur Taluk Boards Rs. 18 and Rs. 19 each, Tiruvannamalai Taluk Board Rs. 16 and 17 and Cheyar Taluk Board a time scale of Rs. 17-1-25 and 19-1-27 respectively. These differences suggest the possibility of retrenchment in the expenditure of these bodies. It is not possible to go into details which must be left to the boards themselves. But we would suggest that each Taluk Board must limit its expenditure under each service to a certain per-centage of its normal income besides making provision for a small reserve for meeting unforeseen items.

4. The following statement shows the per-centage of expenditure to the normal income incurred by the Taluk Boards at present.

Taluk Boards.	Normal income	Normal expenditure	Percentage of expenditure under							Total percentage.
			Management.	Communications	Education	Medical	Vaccination & sanitation.	Remunerative enterprises.		
	Rs.	Rs.								
Vellore ...	62,890	81,170	13.2	6.4	82.9	18.1	7.7	0.8	129.1	
Ranipet ...	85,080	81,240	10.8	6.0	58.3	16.2	4.2	0	95.5	
Cheyar ...	69,640	63,120	10.2	5.8	60.4	8.8	5.4	0	90.6	
Tiruvannamalai	38,070	40,420	14.3	5.6	68.5	9.2	7.5	0.6	106.2	
Polur ...	37,080	38,900	12.0	1.3	70.0	15.0	6.6	0	104.9	
Tirupattur ...	67,250	72,750	9.1	3.7	60.7	23.4	5.5	0.8	108.2	

It is observed that the total normal expenditure of the Polur and Tiruvannamalai Taluk Boards exceeds the normal income by 6 and 5 per-cent respectively. The per-centage of their expenditure under the head 'management' is 15 and 12 respectively. We think that the Polur Taluk Board may be done away with and amalgamated with the Tiruvannamalai Taluk Board—a course which will render the combined Taluk Board practically self supporting.

5. After closely considering the facts, we would advise that the per-centage of expenditure of all the Taluk Boards under the various services should be fixed, normally, as follows :—

Local Boards.	Per-centage of expenditure on							
	Manage- ment.	Communi- cations.	Educa- tion	Medical.	Vacci- nation & sanita- tation.	Remune- rative enter- prises	Reserve.	Total.
Vellore ...	11.9	6.3	55.6 ✓	16.7	7.1	0.8	1.6	100
Ranipet ...	9.4	5.9	58.8	16.5	5.9	0.6	2.9	100
Cheyar ...	10.2	7.2	60.3	8.7	5.7	0.7	7.2	100
Tiruvannamalai (Polur and Tiruvannamalai combined) ...	10.0	4.0	64.0	12.0	6.7	0.6	2.7	100
Tirupattur ...	10.4	4.5	54.8	22.2	5.9	0.7	1.5	100

6. We furnish for easy reference the figures of expenditure under the several heads as incurred by the Taluk Boards at present and as they should incur hereafter according to the percentage fixed above.

	Vellore Taluk Board.		Ranipet Taluk Board.		Cheyar Taluk Board.		Polur and Tiruvannamalai combined.		Tirupattur Taluk Board.	
	present.	proposed.	present.	proposed.	present.	proposed.	present.	proposed.	present.	proposed.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Management	8300	7500	9200	8000	7140	7100	10070	7500	6100	7000
Communications	4000	4000	5120	5000	4050	5000	2620	3000	2500	3000
Education	52140	35000	49560	50000	42050	42000	52060	43000	40850	3700
Medical relief	11410	10500	13800	14000	6100	6100	9040	9000	19080	15000
Vaccination and sanitation	4820	4500	3560	5000	3750	4000	5280	5000	3710	4000
Remunerative enterprises	500	500	0	500	30	500	250	500	510	500

7. From the above figures it will be observed that reduction in expenditure has been suggested under "Management" "Education" and "Medical Relief" in Vellore Taluk Board, under "Management" only in Ranipet Taluk Board under "Education" only in Tiruvannamalai Taluk Board and under "Education" and "Medical relief" in Tirupattur Taluk Board. It should be possible for these Taluk Boards to limit their expenditure to the amount prescribed by effecting reduction in the staff, in the number of institutions and in the scale of salaries of establishments.

DISTRICT BOARD.

8. The normal income of the District Board is Rs. 4,30,800 made up of

1. Land cess	...	Rs. 1,25,000
2. Tolls (L. F.)	...	" 75,000

3. Tolls (Municipal) contributions	...	...	15,210
4. Avenue receipts	...	...	34,100
5. License fees	...	...	1,000
6. School fees etc.	...	...	23,700
7. Sundry receipts	...	...	2,680
8. Provincial contribution for roads	...	...	1,35,200
9. do for secondary schools	...	...	15,220
10. do for sessional schools	...	...	3,690
Total			4,30,800

Beyond the land cess at 6 pies in the rupee (being its share of the general land cess levied at one anna in the rupee) no extra land cess is levied.

Tolls were hitherto levied at $\frac{3}{4}$ of the maximum rates for carts and at the maximum rates for other conveyances. The District Board has since resolved to levy, tolls at $\frac{2}{3}$ of the above rates in such of the toll gates as are situated within 8 miles' distance from Municipal toll gates at a sacrifice of about Rs. 25,000 of income.

9. The normal expenditure of the District Board is Rs. 4,00,550 comprising:—

1. Management	...	Rs. 18,350
2. Communications	...	2,84,900
3. Education	...	63,190
4. Public Health	...	8,210
5. Remunerative enterprises (Avenues)	...	25,900
Total		4,00,550

10. *Management.* This item comprises in the main

1. District Board's office staff (Pay, pension and T.A.)	...	Rs. 9,250
2. Travelling Allowances of the President	...	2,000
3. do of members	...	2,500
4. Postage, printing, stationery and other sundry charges	...	2,800
5. Office rent and miscellaneous such as tour charges, contingencies and renewal of equipment	...	1,800
		18,350

11. The details of the staff and rates of pay given are exhibited in statement. I. We feel satisfied that none of the items above referred to will admit of reduction. Government have recently lent at their cost a trained accountant to frame and maintain the accounts of the District Board. Pending the receipt of further orders defining his duties, a temporary accountant, who is at present maintaining the several registers including those of provident fund may be retained. The temporary post of a gardener and watchman to the District Board's office may be confirmed and its pay fixed at Rs. 12 per mensem.

12. *Communications.* The expenditure comprises:

1. Engineering establishment including office rent	...	Rs. 79,530
2. Roads	...	1,99,160
3. Tools and plant	...	2,000
4. Maintenance of toll sheds and rest houses	...	4,210
Total		2,84,900

13. *Engineering Establishment.*

The details of the staff both executive and office are shown in statement J. It was originally thought that the executive staff would admit of some reduction by way of abolition of a few of the Overseers' ranges and Assistant Engineers' divisions. But judging from the details furnished, we consider that the existing arrangements relating to the executive cannot be interfered with, except at the sacrifice of efficiency.

14. In regard to the office staff we suggest.

- (1) that the post of one Sub-Overseer in the drawing branch be abolished.
- (2) that the head-draftsman be of the grade of an overseer
- (3) that the Personal Assistant to the District Board Engineer be abolished by absorption when a vacancy arises.

and (4) that one lascar under the District Board Engineer be abolished when a vacancy occurs.

The question of abolishing the Overseers' clerks was considered and it was finally resolved that their retention was necessary in the interest of efficiency.

15. *Travelling Allowance.*

Excepting the District Board Engineer, who is allowed travelling allowance under the Madras Travelling Allowance rules, the other executive officers draw a fixed allowance to meet their touring expenses. There is no reason why the District Board Engineer should be made an exception. It will be both in the interest of the Board and the District Board Engineer, to fix his travelling allowance. Accordingly we suggest that he should be paid a fixed travelling allowance of Rs. 150, plus an extra allowance of Rs. 60, if a motor car is maintained.

16. *Education.* Details for the figure Rs. 63,190 are:—

1. Bonus to provident fund subscribed for by Elementary School masters under Taluk Boards	Rs. 5,500
2. Secondary schools	49,040
3. Sessional schools	8,570
4. Contribution to the deaf and dumb school at Palamcotta	80
Total	63,190

Leaving out of account the contribution from the Government and private individuals towards the upkeep of Secondary and Sessional schools, the net cost of the District Board on their account is Rs. 14,100. The details of staff in these institutions are given in appendix K and they are certainly not excessive. But in regard to the Sessional schools, Government have since observed that such schools should be abolished with the possible exception of those intended for backward classes. Of the two Sessional schools maintained, the one at Arcot is for all classes and that at Vellore is exclusively for Muhammadans. The former may be abolished from 1st July 1924. The latter may be retained subject to the condition that Government consent to bear its entire cost.

17. *Public Health.* The expenditure provided for represents:—

1. Cost of a reserve midwife	...	Rs. 400
2. Health officer's T. A. and his office staff including Health Inspector	...	4,500
3. do house rent and contingencies	...	2,170
4. Reserve Vaccinator	...	810
5. Contribution to pasteur institute	...	330
Total		8,210

We are of opinion that a reserve midwife is unnecessary and may be abolished in consultation with the District Medical officer. The post of a Health Inspector created recently may also be abolished, as Government have since sanctioned an additional Inspector to this district at their cost. The other items cannot be curtailed.

18. *Remunerative enterprises (Avenues).*

The avenue operations in the district are being regulated since 1914-1915 under the expert supervision of an Avenue Superintendent, whose cost to the Board, inclusive of the pay of his peon averages to Rs. 2,000 per annum. The total cost of operations is estimated at Rs. 23,900 per annum and this figure may go down in a few years, when the trees now planted shall have matured. The trees will become a valuable asset to the Local Boards in later years. The question whether this work should not be transferred to the Overseers was considered and it was understood that the Engineering Department whose work and responsibility are varied, ranging over hundreds of miles of roads cannot concentrate attention to this important work so well as a separate Avenue Superintendent. In the circumstances and also in view of the fact that Government have commended to all other districts the policy pursued in this district, it is necessary that the Avenue Superintendent should be retained. We think, however, that the avenue maistries who are 12 in number may be abolished and their work transferred to the road maistries under the general supervision of the Avenue Superintendent.

19. *Conclusion.* It will thus be observed that, under the several items directly controlled by the District Board, retrenchments were possible only in a few cases as summarised below.

Reduction of Sub-Overseers	...	...	Rs. 1,440
" 1 Personal Assistant	...	...	" 2,200
" 1 Lascar	...	...	" 160
" 1 Sessional school	...	...	" 4,600
" 1 Midwife	...	...	" 360
" 12 Avenue Maistries	...	...	" 3,400
Total			12,160
Deduct cost of an Overseer to be the head draftsman	Rs. 1,560		
Savings	...	...	" 10,600

20. *Minimum closing balance.*

Under the rules in the Local Boards manual $2\frac{1}{2}$ per-cent of the income from general funds is the minimum closing balance for local board. It is understood that this $2\frac{1}{2}$ per-cent was barely sufficient to meet an emergency. To be of real use one-twelfth of the total expenditure from all funds in the case of the District Board and one-twelfth of the expenditure on establishments in the case of Taluk Boards should be reserved from general funds as their closing balance, so that it may be utilised for current expenditure in advance of the realisation of the month's income.

W. VIJIARAGAVA MUDALIAR.
J. C. MOLONY.

(Subject to a note.)

V. RAMASWAMI AYYAR,
K. M. SINGARAVELU MUDALIAR,
V. A. ARUNACHALA MUDALIAR,
B. T. SESHADRI ACHARIAR,
K. KRISHNASWAMI NAIDU,
THIRUGNANA SAMBANDAM,
M. KUPPUSWAMI AYYAR.

(Subject to a minute of dissent.)

NOTE BY J. C. MOLONY ESQUIRE I. C. S., COLLECTOR OF NORTH ARCOT.

L. Dis. No. 10892-24.

I sign this report subject to the following note

2. Reflection, not of to-day or yesterday but extending over some years, has led me to doubt the utility of Taluk Boards. Mr. Kuppuswami Ayyar has urged that "Local Boards are the best training ground in the art of Self-Government." I agree in principle; but I think that the tax-payers cannot be expected to support an indefinite number of Kindergartens for the training of statesmen to be: I also think that a training to use power can only be gained by practice in the use of power. Taluk Boards, it seems to me, are mere lifeless imitations of the District Board.

3. The Budgets of the various Taluk Boards suggest that *income* is mainly Land-Cess and Government Grants: *expenditure* mainly on (a) management (b) medical relief (c) education. Now Land-Cess is necessarily collected by the Revenue Department: it could not conveniently be collected by direct agency of the District or Taluk Boards. Government grants are mainly a question of "sitting dharna" at the door of Government; and a strong District Board is quite capable of doing this.

4. The *management* of expenditure on (b) medical relief, and (c) education is largely a matter of routine. All elementary schools, (I use the word elementary in a wide, not a technical sense) run on very much the same lines: so do all dispensaries. The expense of "Management" by the Taluk Boards seems to me out of place and proportion.

5. In fact it is the duty of an elected Board to lay down a policy: the carrying out of such policy is best left to professional people, e.g. school-inspectors, doctors engineers etc. If there are, say, 60 elementary schools in a certain area, there is no need for one elected board to lay down a policy in regard to 40, and for another to lay down a policy in regard to 20. And in respect to the "non-technical" administration of schools, (preparation of statistics of attendance, expenditure, etc.) the staff that deals with 40 schools would require little, if any, strengthening to deal with 60 schools. The same reasoning, *mutatis mutandis*, will apply, I think, to medical relief.

6. A strong District Board, with all the "Local" revenues of the District in its hands, and surveying the District as a whole, could do better and more systematic work than an aggregation of petty Boards.

7. Experience gained on such a Board would be real experience. The "members for Polur Taluk" (let the members of the District Board be increased if necessary) would have to fight on the Board for the interests of their constituents. They would also learn the valuable lesson that particular interests must often be sacrificed to general interests. That is to say; it may be for the general good that in a particular year a particular taluk should get a quite disproportionate share of the money going. It is a better piece of work to concentrate this year on a satisfactory water supply, a satisfactory road mending in *one* taluk to the neglect of two others, and to produce a solid result, than it is to split up resources between three taluks and to produce nothing of appreciable worth.

J. C. MOLONY.

MINUTE OF DISSENT BY M. R. RY. M. KUPPUSWAMY AYYAR AVL.
PRESIDENT, TALUK BOARD, POLUR.

D. Dis 218/24.

The retrenchment committee's report is signed subject to the following minute of dissent.

1. With the introduction of the new Act giving enlarged powers and responsibilities to Local Boards, bifurcation of Taluk Boards so that each Taluk may have a separate Board becomes a necessity to secure efficiency in Administration. By the pressure of public opinion the Polur Taluk Board was bifurcated from Tiruvannamalai Taluk Board. In my opinion the proposed amalgamation once again is not the right

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solution to restore the financial equilibrium of these Boards. It is not also conducive to the efficient administration, as a combined Board with its extensive jurisdiction cannot look to the local needs efficiently. When decentralisation is the accepted policy of Administration it is too late in the day to suggest centralisation. Village Panchayats are in the process of formation and their success depends on the supervision exercised by the Taluk Boards. This cannot be efficiently done by a Board with a jurisdiction covering hundreds of miles. Local Boards are the best training ground in the art of Self-Government and the experience derived therefrom is denied by the proposed amalgamation.

2 From the financial aspect of the question also this Board within a brief period of 4 years, of its existence has made considerable strides in finding out a solution to tide over the deficits by the levy of the additional cess of 3 pies, profession tax, and the education tax and finally by making retrenchment in all possible ways to the extent of Rs. 1,500 in the current year, in order to balance its budgets. The profession tax was thrown out by the District Board and the education tax was suspended temporarily for one year owing to famine. In spite of the loss of these revenues, the Board is self supporting as will be disclosed from the subjoined statement. Again going into details of Budget figures for the current year, I may say that the percentage of expenditure under management works up to 10.3, which is the proposed percentage for the combined Taluk Board of Tiruvannamalai. Hence from the Financial aspect of the question also the proposed amalgamation is unnecessary.

3. There are various sources to the Board which remain untapped, such as proper leasing out of trees in village sites, battai and kolam porambokes, dealing with encroachments thereon and proper accounting of fishery revenues which are at present under no efficient supervision. This Board is making efforts to tap these resources. This work cannot be efficiently done by the amalgamated Board.

4. The suggestion of the committee that by amalgamation the Board will be self supporting is not tenable as Vellore and Tirupattur Taluk Boards which are combined boards have large deficit balances. I should think the question should be viewed at from the point of view whether a board is able to limit its expenditure within its means.

5. Finally, I think I may be permitted to ask if the Tiruvannamalai Taluk Board would agree to the amalgamation with this Board and have its headquarters at Polur and if this is not acceded to, it is one good ground sufficient for me to differ from the committee's report for the proposed amalgamation.

FINANCIAL POSITION.

Normal income	Rs. 37,000	Figure adopted as per committee's report.
Normal expenditure	Rs. 37,000	Figure adopted as per budget estimate for 1924-25, after making retrenchment in expenditure to the extent of Rs. 15,000
Surplus or deficit balance	0	

Details of expenditure as per budget for 1924-25 after making retrenchment in the recurring charges to the extent of Rs. 1,500.

	Rs.	
Management	3,750	The figures adopted in the current year's
Communications	700	budget have been fixed by the Board as the
Education	23,890	normal expenditure for future years.
Medical relief	5,580	
Vaccination and sanitation	2,940	
Remunerative enterprises	140	
	37,000	

M. KUPPUSWAMI AYYAR.

STATEMENT A:

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Statement showing the income and expenditure of the District Board according to the commitments of the year 1923-24.

Income	Rs.	Expenditure.	Rs.
1. Land cess ...	1,23,520	1. Management:—	
2. License fees (motors etc.) ...	70	(a) Staff including pensionary contribution and travelling allowance ...	9,410
3. Tolls (L. F.) ...	1,12,600	(b) Travelling allowance of President ...	1,700
4. Avenues ...	32,150	(c) Do Do of members ...	2,300
5. Secondary School fees ...	22,600	(d) Postage ...	600
6. Do. other fees etc. ...	700	(e) Stationery ...	800
7. Rest house fees ...	300	(f) Printing ...	1,000
8. Tools and plant ...	50	(g) Office-rent ...	350
9. Miscellaneous ...	660	(h) Miscellaneous ...	750
10. Contributions:—		(i) Pensions ...	620
(1) By Government.		(j) Premium on Provident fund investments ...	8,090
(a) District Board Engineer ...	4,460		
(b) 1st class roads ...	1,38,550	Total Management ...	25,620
(c) 2nd class roads ...	44,000		
(d) Secondary Schools ...	15,220	2. Communications:—	
(e) Sessional Schools ...	3,690	(i) Establishment.	
(f) Medical Subordinates ...	280	(a) Pay of staff (Provincial funds including pensionary contribution and Local Provident fund ...)	12,380
(2) By Municipalities Tolls ...	15,210	(b) Travelling allowance ...	14,000
(3) By other District Boards Roads ...	840	(c) Postage ...	1,200
(4) By private individuals Secondary Schools ...	1,050	(d) Stationery ...	1,500
		(e) Printing ...	300
		(f) Office rent ...	1,150
		(g) Miscellaneous ...	500
		(h) Gratuity ...	70
		Total ...	81,630

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Income	Rs.	Expenditure.	Rs.
		(ii) <i>Works etc.</i>	
		(a) Roads. { Provincial funds	1,11,000
		Local funds ...	85,300
		(b) Repairs to toll sheds ...	800
		(c) Do. Rest houses...	3,210
		(d) Tools and plant ...	1,000
		(e) Lighting ...	100
		(f) Contribution to other District Boards ...	130
		Total ...	2,01,540
		Grand total, Communications ...	2,83,170
		3 Education —	
		(a) Elementary Schools Bonus to Provident Fund ...	5,000
		(b) Secondary Schools { Provincial Funds ...	15,220
		Local funds ...	81,860
		(c) Sessional Schools { Provincial funds ...	3,690
		Local funds ...	2,940
		(d) Contribution to deaf and dumb schools ...	80
		Total Education ...	58,790
		4 Public Health—	
		(a) Reserve Midwife ...	320
		(b) Contribution to Pasteur Institute ...	330
		(c) Reserve Vaccinator ...	940
		(d) Health Officer's T. A. ...	1,200
		(e) Do. Office staff.	2,300
		(f) Do. Other Staff.	890
		(g) Do. Office rent and miscellaneous ...	1,300

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3

Income	Rs.	Expenditure.	Rs.
		(h) Health week and propaganda ...	400
		(i) Gratuity ...	160
		(j) Plague charges ...	370
		Total, Public Health ...	8,210
		5 Avenues—	
		Supervision ...	1,720
		Plantation and maintenance...	23,240
		Total, avenues ...	24,960
		Grand total expenditure ...	4,00,750
		Surplus available for discretionary expenditure ...	1,14,700

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STATEMENT B.

Statement showing the income and expenditure of the Vellore Taluk Board according to the commitments of the year 1923-24.

Income.	Rs.	Expenditure.	Rs.
1 Land cess ...	26,050	1 Management—	
2 Fish rent ...	500	(a) Staff ...	3,790
3 License fees ...	800	(b) T. A. of Members ...	1,000
4 Market fees ...	2,500	President ...	1,130
5 Avenues ...	4	(c) Postage ...	300
6 Elementary school fees ...	1,100	(d) Stationery ...	480
7 Miscellaneous ...	40	(e) Printing ...	600
		(f) Office rent ...	360
		(g) Miscellaneous ...	640
		Total ...	8,300
8 Contributions :—		2 Communications, Roads ...	4,000
(1) By Government		3 Education—	
(a) Elementary schools ...	32,590	Elementary schools ...	61,490
(b) Medical institutions ...	2,180	4 Public Health—	
(2) Private individuals		(a) Medical relief ...	11,360
Elementary Schools ...	60	(b) Contributions to other Medical institutions ...	50
		(c) Vaccination ...	2,530
		(d) Water supply ...	2,280
		(e) Fairs and festivals ...	10
Total ...	65,860	Total ...	16,230
		5 Remunerative enterprises, maintenance of markets ...	500
		Grand Total ...	90,520
		Deficit balance Rs.	-24,660

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STATEMENT C.

Statement showing the income and Expenditure of the Ranipet Taluk Board according to the commitments of the year 1923-24.

Income.	Rs.	Expenditure	Rs.
1 Land cess ...	45,680	1. Management—	
2 Fish-rent ...	6,000	(a) Staff ...	4,440
3 License fees ...	130	(b) T. A. of Members ...	1,000
4 Avenues ...	200	Do. President ...	1,200
5 Elementary school fees ...	700	(c) Postage ...	350
6 Miscellaneous ...	1,150	(d) Stationery ...	310
		(e) Printing ...	1,200
		(f) Office-rent ...	50
		(g) Miscellaneous ...	650
		Total ...	9,200
7 Contributions :—		2. Communications—Roads ...	5,120
(1) By Government		3. Education—	
(a) Elementary schools ...	31,730	Elementary Schools. { Provincial Fund ...	31,730
(b) Medical institutions ...	3,610	{ Local Fund ...	17,830
		Total ...	49,560
		4. Public Health—	
		(a) Medical relief. { Provincial Fund ...	1,500
		{ Local Fund ...	9,430
		(b) Contributions to other Medical institutions ...	2,070
		(c) Vaccination ...	3,360
		(d) Water-supply ...	150
		(e) Cholera charges ...	50
		Total ...	17,360
		Grand Total ...	81,240
		Surplus available ...	7,960

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STATEMENT D

Statement showing the income and expenditure of the Cheyar Taluk Board according to the commitments of the year 1923-24.

Income.	Rs.	Expenditure.	Rs.
1 Land cess ...	42,270	1. Management —	
2 Fish rent ...	3,000	(a) Staff ...	2,840
3 License fees ...	50	(b) T. A. of Members ...	1,000
4 Market fees ...	2,500	Do. of Provident ...	1,000
5 Avenues ...	500	(c) Repairs to buildings ...	...
		(d) Postage ...	500
		(e) Stationery ...	500
		(f) Printing ...	500
		(g) Miscellaneous ...	700
		Total ...	7,040
6 Cart stands ...	10	2. Communications, Roads ...	4,050
7 Miscellaneous ...	90	3. Education—	
8 Contributions		Elementary schools. { Provincial Funds ...	22,490
		{ Local Funds ...	19,260
		Total ...	41,750
(1) By Government—		4. Public Health—	
(a) Elementary Schools ...	22,490	(a) Medical relief. { Provincial funds ...	3,030
(b) Medical institutions ...	3,030	{ Local funds ...	6,890
		(b) Vaccination ...	2,750
		(c) Water supply ...	750
		(d) Cholera charges ...	100
Total ...	73,940	Total ...	13,520
		5 Remunerative enterprises Markets staff ...	30
		6 Contributions to Union Boards ...	350
		Grand Total ...	66,740
		Surplus available ...	7,200

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STATEMENT E.

Statement showing the income and expenditure of the Tiruvannamalai Taluk Board, according to the commitments of the year 1923-24.

Income.	Rs.	Expenditure.	Rs.
1 Land cess ...	16,870	1. Management :—	
2 Fish-rent ...	700	(a) Staff ...	2,750
3 License fees ...	50	(b) T. A. of Members ...	250
4 Market fees ...	1,400	„ of President ...	...
5 Avenues ...	200	(c) Postage ...	250
		(d) Stationery ...	300
		(e) Printing ...	...
		(f) Office-rent ...	240
		(g) Miscellaneous ...	180
		Total ...	3,970
6 Miscellaneous ...	460	2. Communications—	
7 School fees ...	100	Roads ...	20,20
8 Contributions—		3. Education—	
		Elementary schools. { Provincial Funds..	18,660
		{ Local Funds ...	6,650
		Total ...	25,310
(1) By Government—		4. Public Health—	
(a) Elementary schools ...	18,660	(a) Medical ins- { Provincial Funds ...	100
(b) Medical subordinates... 100		tutions. { Local Funds ...	3,390
		(b) Vaccination ...	1,760
		(c) Water supply ...	610
		(d) Fairs and Festivals ...	30
Total ...	38,540	Total ...	5,890
		5. Remunerative enterprises—	
		Maintenance of Markets ...	...
		Grand Total ...	37,190
		Surplus available ...	1,350

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STATEMENT F.

Statement showing the income and expenditure of the Polur Taluk Board according to the commitments of the year 1933-24.

Income.	Rs.	Expenditure.	Rs.
1 Land cess	14,460	1. Management—	
		(a) Staff	2,270
2 Fish-rent	1,100	(b) T. A. of Members	400
		„ of President	800
3 License fees	100	(c) Postage	200
		(d) Stationery	220
4 Market fees	550	(e) Printing	450
		(f) Miscellaneous	50
5 Avenues	300	Total	4,390
6 Unendowed choultry receipts	20	2. Communications—	
		Roads	500
7 School-fees	620	3. Education—	
		Elementary schools. { Provincial Funds	18,750
8 Miscellaneous	170	„ { Local Funds	7,210
		Total	25,960
9 Contributions :—		4. Public Health—	
(1) By Government—		(a) Medical relief. { Provincial Funds	3,720
(a) Elementary schools	18,750	„ { Local Funds	2,510
(b) Medical institutions	3,720	(b) Vaccination	1,590
		(c) Water-supply	570
		(d) Cholera charges	50
		(e) Fairs and festivals	100
Total	39,790	Total	8,540
		Grand Total	39,390
		Surplus available	400

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STATEMENT G.

Statement showing the income and expenditure of the Tirupattur Taluk Board according to the commitments of the year 1923-24.

Income	Rs.	Expenditure	Rs.
1 Land-cess	31,510	1. Management—	
2 Fish rent	1,100	(a) Staff	2,860
3 Market fees	8,750	(b) T. A. of Members	600
4 Avenues	300	„ President	700
5 Unendowed choultry receipts	20	(c) Postage	200
6 School fees	1,210	(d) Stationery	200
7 Miscellaneous	50	(e) Printing	300
8 Contributions—		(f) Office rent	220
(1) By Government		(g) Miscellaneous	480
(a) Elementary schools	25,360	Total	5,560
(b) Medical institutions	350	2. Communications—Roads	860
(2) Private individuals and Municipality	360	Choultries	410
Total	69,010	Total	1,270
		3. Education—	
		Elementary schools. { Provincial Funds	25,360
		„ { Local Funds	19,890
		Total	45,250
		4. Public Health—	
		(a) Medical relief. { Provincial Funds	350
		„ { Local Funds	14,780
		(b) Contributions to other Medical institutions.	3,800
		(c) Vaccination	3,340
		(d) Water supply	...
		(e) Fairs and festivals	50
		(f) Other charges	210
		Total	22,530
		5. Remunerative enterprises	210
		Grand Total	74,820
		Deficit balance	— 5,810

STATEMENT

Statement showing the normal income and expenditure of the

Serial No.	Local Boards.	Income according to	Variations in the figures in col. 3.	Net normal income.	Expenditure according to
1	2	3	4	5	6
		Rs.		Rs.	Rs.
1	District Board	Statement A 5,15,450	Land-Cess ... Rs. + (a) 1,480 License fees ... „ + (b) 930 Tolls (L. F.) ... „ - (c) 37,600 Avenue receipts ... „ + (d) 1,950 Secondary school fees ... „ + 400 Contributions from Government for roads, education etc. ... „ - (e) 51,810 Total ... - 84,650	4,30,800	Statement A 4,00,750
2	Vellore Taluk Board	Statement B 65,860	Land cess ... Rs. - (a) 2,550 License fees ... „ + 200 Avenue receipts ... „ + 60 Contributions to medical institutions. ... „ - (e) 680 Total ... - 2,970	62,890	Statement B 90,520
3	Ranipet Taluk Board	Statement C 89,200	Land cess ... Rs. - (a) 3,180 Avenue receipts ... „ + 100 Miscellaneous ... „ - (f) 1,000 Contributions from Government to medical institutions. ... „ - (e) 40 Total ... - 4,120	85,080	Statement C 81,240
4	Cheygar Taluk Board	Statement D 73,940	Land cess ... Rs. - (a) 1,270 Fish rent ... „ + 300 Market fees ... „ - 200 Avenues receipts ... „ - 100 Contributions from Government to medical Institutions. ... „ - (e) 3,030 Total ... - 4,300	69,640	Statement D 66,740

H.

District and Taluk Boards based upon their present commitments.

Variations in the figures in col. 6.	Net normal expenditure.	Normal closing balance.	Remarks.
7	8	9	10
	Rs.	Rs.	
Management ... Rs. — (h) 7,270			(a) Based upon the average income of the previous years.
Engineering establishment. } „ — (i) 2,100	4,00,550	+ 30,250	(b) Introduction of fees for licencing motor vehicles.
„ Engineering works etc. + (j) 3,880			(c) Abolition of some of the toll gates and the reduction of rates of tolls in gates situated in close proximity to Municipal toll gates.
Education ... „ + (k) 4,400			(d) Arrear collections were excluded.
Avenues ... „ + 940			(e) Contributions due for the previous years realized during the year 1923-24.
Total ... „ - 200			(h) Premium on Provident Fund investments.
Elementary Education. } „ — (l) 9,350	81,170	-18,280	(i) The 6 months' pay given to the Dist. Board Engineer during the year 1923-24 was excluded after taking credit for the annual increments of pay to the staff.
Nil ...	81,240	+ 3,840	(j) Arrears of previous years.
			(k) Increase in the bonus of Provident Fund on account of increase in the number of subscribers, increments to pay to the school staff and the provision for stipends to the sanctioned strength in Sessional schools.
			(l) Arrear local allowances to teachers.
			(m) Medical Officers' pay borne by the Government.
Management ... Rs. + 100			
Elementary Education. } „ + 300	63,120	+ 6,520	
Medical ... „ - (m) 3,820			
Vaccination ... „ + 150			
Contributions to Unions. } „ - 350			
Total ... „ - 3,620			

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Serial No.	Local Boards.	Income according to	Variations in the figures in col. 3.	Net normal income.	Expenditure according to
1	2	3	4	5	6
		Rs.		Rs.	Rs.
5	Tiruvannamalai Taluk Board.	Statement E 38,540	Land cess ... Rs. — (a) 130 Miscellaneous ... „ — (f) 240 School fees ... „ — 100 Total ... — 470	38,070	Statement E 37,190
6	Polur Taluk Board.	Statement F 39,790	Land cess ... Rs. — (a) 540 Market fees ... „ — 50 Avenue receipts ... „ + 100 Contributions from Government to medical institutions. } „ — (e) 2,220 Total ... — 2,710	37,080	Statement F 39,390
7	Tirupattur Taluk Board.	Statement G 69,010	Land cess ... Rs. — (a) 2,510 Contributions from Government towards medical institutions. } „ — (e) 100 Contributions from Municipalities and private individuals. } „ + (g) 850 Total ... — 1,760	67,250	Statement G 74,820

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Variations in the figures in col. 6.	Net normal expenditure.	Normal closing balance.	Remarks.
7	8	9	10
	Rs.	Rs.	
Management ... Rs. + (n) 1,650			(f) Cost of forms recovered from Unions.
Communications ... „ + 100	40,420	— 2,350	(g) Contribution promised by the Tirupattur Municipal Council towards the upkeep of the Women and Children's hospital, Tirupattur and anticipated subscriptions from the public.
Elementary Education. } „ + 790			
Vaccination ... „ + 440			
Markets ... „ + 250			(n) Travelling allowances to attend Boards meetings were not claimed during the year 1923-24.
Total ... „ + 3,230			(o) Provision for additional staff to the office.
Management ... Rs. + 60			(p) Provision for abandoned roads.
Medical institutions. } „ — (m) 680	38,900	— 1,820	
Vaccination ... „ + 130			
Total ... „ — 190			
Management ... Rs. + (o) 540			
Communications ... „ + (p) 1,230	72,750	— 5,500	
Elementary Education. } „ — (l) 4,400			
Medical relief ... „ + 150			
Vaccination ... „ + 110			
Markets ... „ + 300			
Total ... „ — 2,070			

26.
STATEMENT I.

Schedule of establishment in the District Board's Office.

Serial No.	Heads.	Designation.	Scale of pay.	Remarks.
1	2	3	4	5
			Rs.	
			(Annual.)	
1	Management	Head Clerk	125-5-150	
		2nd "	70-5-125	
		3rd "	50-4-70	
		4th "	50-4-70	
		5th "	50-4-70	
		6th "	40-2-60	
		7th "	35-3-50	
		8th "	35-3-50	
		Record "	30	
		Temporary Accountant	50	
		Head peon	15	
		Four peons on	13½ each.	
		Gardener and Sweeper.	10	

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STATEMENT J.

15
29
Schedule of Establishments of the Engineering Department under the District Board, North Arcot.

Serial No.	Heads.	Designation	Scale of pay.	Remarks.
1	2	3	4	5
			Rs.	
			(Annual)	
1	Engineering Establishment Executive	District Board Engineer	500-20-700.	
		Personal Assistant to the District Board Engineer	150-10-200 plus Temporary addition to pay 20 p.c.	
		Assistant Engineer, Tiruvannamalai.	200-10-250 + do. 15 p. c.	
		Assistant Engineer, Vellore	150-10-200 + Do. 20 p. c.	
		Do Ranipet	150-10-200 + Do. 20 p. c.	
		9 Overseers on	80-5-150 each.	
		3 Sub-Overseers on	60-3-90 each.	
		4 Sub-Overseers on	60-3-90 each.	working in the Drawing Branch.
		1 "	60	
		Mechanic	80-5-150.	
	Ministerial and Menial Staff	Head-Accountant	70-5-125.	
		2nd "	50-4-70.	
		3rd "	Do.	
		4th "	35-3-50.	
		5th "	Do.	
		6th "	Do.	
		Head clerk	50-4-70.	
		2nd "	35-3-50.	
		3rd "	Do.	
		4th "	Do.	
		5th "	Do.	
		Muchi	18	
		Attender	15	
		Head lascar	15	
		5 lascars each on	13½	
		Store watchman	13½	
		Sweeper masalachi	13½	

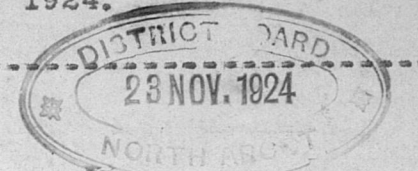
Serial No.	Heads.	Designation.	Scale of pay.	Remarks.
1	2	3	4	5
		2 lascars to the Personal Assistant each on	Rs. 13 1/2	
	Assistant Engineer's Office, Vellore.	Clerk	35-3-50.	
		Attender	15	
		2 lascars each on	13 1/2	
	Do. Ranipet...	Clerk	35-3-50	
		Attender	15	
		2 lascars each on	13 1/2	
	Do T. Malai...	Clerk	35-3-50	
		Attender	15	
		2 lascars each on	13 1/2	
	Overseers' Offices.	12 clerks each on	30	
		12 lascars	13 1/2	
		Lascar to the mechanic	13 1/2	

29 16 31 STATEMENT K.

Schedule of establishments in the Secondary Schools under the North Arcot District Board.

Cheyar High School.	Arni High School.	Wandiwash, Polur and Kuppam Middle Schoos.
Head master Rs. 125 + Temporary addition 25.	Headmaster Rs. 125 + temporary addition 25.	Headmaster 80 + temporary addition 20.
1st assistant 90-2-100 + T. A. 25 p.c.	1st assistant 90 + 22 1/2	...
2nd „ 80-2-90 + T. A. 25 p.c.	2nd „ 80-2-90 + T.A. 25 p.c.	1st assistant 50 + T. A. 15.
3rd „ 80-2-90 + T. A. 25 p.c.	3rd „ 80 + T. A. 20	2nd „ 40 + T. A. 12.
4th „ 50-2-60 + T. A. 30 p.c.	4th „ 70-2-80 + T. A. 25 p.c.	3rd „ 30 + T. A. 10.
5th „ 40-2-50 + T. A. 30 p.c.	5th „ 45-2-55 + T. A. 30 p.c.	
6th „ 30-2-30 + T. A. 30 p.c.	6th „ 35-1-40 + T. A. 30 p.c.	4th „ 30 + T. A. 10.
7th „ 30-2-40 + T. A. 30 p.c.	7th „ 30-1-35 + T. A. 30 p.c.	
8th „ 25-1-30 + T. A. 10	8th „ 25-1-30 + T. A. 10	5th „ 25 + T. A. 10.
9th „ 25-1-30 + T. A. 10	9th „ 20-1-25 + T. A. 10	
10th „ 25-1-30 + T. A. 10		
Drill master 25-1-30 + T. A. 10	Drill master 15-1-20 + T. A. 10	Combined Drill and Drawing master 25 + T. A. 10.
Drawing master Do.	Drawing master 20-1-25 + T. A. 10	
Tamil Pandit Do.	Tamil Pandit 15-1-20 + T. A. 10	Pandit 25 + T. A. 10.
Commercial Instructor 40 + Rs. 10 for doing clerk's work	Commercial Instructor 50	Peon 12
	Clerk ... 30	
2 Peons each on 12	2 Peons each on ... 12	
	Temporary Pandit 40	
Laboratory attender. 7	Laboratory attender 15	
Increments are biennial	Increments are annual	

Extract from the Minutes of Proceedings of the
Vellore Taluk Board, passed at its meeting held at Vellore
on the 23rd October 1924.



Members Present.

M.R.Ry., Rao Bahadur K. Krishnaswamy Naidu Garu, M.L.C.,
President, Taluk Board, Vellore.

Janab Khan Sahib Banghi Abdur Razak Sahib Bahadur,
President, Union Board, Ambur.

M.R.Ry., Y.N. Govindarajulu Chetty Garu,

- " S.A. Parijatha Mudaliar Avl.,
- " T. Papaiah Naidu Garu,
- " K. Veerasamy Naidu Garu,
- " G. Chengalvaraya Naidu Garu,
- " S.M. Raja Chithambara Mudaliar Avl.,
- " A. Ramasamy Pillai Avl.,
- " Thomas Harris Avl., B.A.L.T.,
- " B. Daivasikamony Mudaliar Avl.,
- " C. Ramalinga Raju Garu,

34. Read report of the District Committee, North Arcot
appointed in G.O. No: 2043 L & M dated 17-9-23 to examine
the financial position of the District and Taluk Boards.

The recommendation of the Committee in regard to re-
duction of expenditure under "Management", "Medical Relief"
and "Vaccination" and Sanitation" is approved and the
expenditure will be regulated so as not to exceed the
percentage fixed.

As it is not possible to reduce the expenditure under
"Elementary Education" from Rs 52,140 to Rs 35,000 the Board
resolved to address the Government for additional subsidy
and to this end desires that the following members be de-
puted to meet the Hon'ble Minister for Education on his
forthcoming visit to this place.

M.R.Ry., Y.N. Govindarajulu Chetty Garu,

- " T. Padmanabha Naidu Garu, B.A.B.L.,
- " Thomas Harris Avl., B.A.L.T.,
- " T. Papaiah Naidu Garu,

STATEMENT K

Schedule of establishments in the Secondary Schools under the North Arcot District Board.

Establishment	Headmaster	Headmistress	Teachers	Other staff	Peons	Other
Chetty High School	Headmaster Rs. 125 + temporary addition 25		1st assistant 80-2-100 + T. A. 25	2nd " 80-2-90 + T. A. 25 p.c. 2nd		
Arni High School	Headmaster Rs. 125 + temporary addition 25		1st assistant 80-2-100 + T. A. 25	2nd " 80-2-90 + T. A. 25 p.c. 2nd		
Wandiwash, Palar and Kuppam Middle Schools	Headmaster Rs. 80 + temporary addition 20		1st assistant 80-2-100 + T. A. 25	2nd " 80-2-90 + T. A. 25 p.c. 2nd		
Drill master 25-1-30 + T. A. 10						
Drawing master 20-1-25 + T. A. 10						
Tamil Pandit 15-1-20 + T. A. 10						
Commercial Instructor 40 + Rs. 10 for doing clerk's work						
Peon 12						
Clerk						
2 Peons each on 12						
Temporary Pandit						
Laboratory attendant 15						
Incumbents are annual						

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M.R. Ry., T. Papaiah Naidu Garu,

(True extract)

Vellore Taluk Board's Office,

Vellore, dated 20th Nov. '24.

President.



To

The Hon'ble Sir A. P. Patro, Kt.,

B.A., B.L., M.L.C.,

Minister for Education,

Fort St. George, MADRAS.

Sir,

We, the undermentioned members of the Taluk Board, Vellore, beg leave to make this humble representation to you being duly authorised thereto by a resolution of that body at its meeting held on the 23rd idem.

2 The Taluk Board functions to a population of 2,99,800 distributed over an area of 615 Sq. miles. It consists of the Revenue Taluk of Vellore and the Zamindari division of Arni. Its normal income which is about Rs. 63,000 inclusive of the recurring Provincial contribution for Elementary Education is utterly insufficient for its recurring expenditure amounting to not less than Rs. 81,000. The main item of charge on its funds is 'Elementary Education' requiring as it does, no less than Rs. 52,000 or nearly 83 per cent of its normal income. But for the yearly contributions so liberally and ungrudgingly paid by the District Board, the administration of the Taluk Board could not have been run so efficiently till now, with a marked advance in education, a fact which was recognised also by the Government in their review of the administration report of the District for the year 1922-23 on the following lines "The Tirupattur Taluk Board is the most backward while the Vellore Taluk Board is ahead of the other Boards in respect of education of boys".

3 It has been the ambition of the Taluk Board to make further advance, consistent with the declared policy of Government, on Education and to this end, it has recently decided upon the levy of Education Cess in the hope that Government would appreciate its aim and action and come forward to help it with equal quota from the Provincial funds. There are at present 61 schools, 49 for boys and 12 for girls under the management of the Board catering to a strength of 4684 boys and 1301 girls. These figures work out only to a percentage of 22.1 and 5.7 of the total number of pupils of school going age available within the Taluk Board's jurisdiction calculated at 15 per cent of the population. There is thus much yet to be done to satisfy the needs of rural population in the matter of education and any attempt or proposal to reduce the expenditure under the head would be a retrograde step, calculated to create dissatisfaction and suspicion in the minds of the taxpaying and confiding rural folks. Nevertheless the Taluk Board is confronted with the difficulties set forth below which threaten to obstruct it from carrying its programme. They are:—

i. The District Board has expressed its disinclination to contribute anything in future from its funds in aid of the revenues of the Taluk Board.

ii. The District Committee constituted under G. O. No. 2043 L and M dated 17-9-23 has suggested the reduction of expenditure under Education by 27 per cent.

iii. The Government in their review of the Elementary Education Budget for 1924-25 restricted the expenditure on education to Rs. 48670 against Rs. 52,000 required.

32 19 37
2
The Taluk Board is thus now in a nice fix without being able to find a solution to meet the aforesaid difficulties. Luckily for the Board, Sir, you have come, at this juncture to our town and we are already thinking that our difficulties are solved.

4. There seems to be but one solution to meet the difficulties and that is by enhancing the recurring provincial contribution to an amount equal to what is required over the percentage fixed by the District Committee. Out of the 83 per cent of the normal income spent on education 52 per cent comes from the Provincial contribution and the balance from the general revenues of the Taluk Board coupled with the District Board's contribution. The retrenchment committee fixed the expenditure on education at 56 percent of its normal income. The District Board will not pay any contribution, hereafter, from its funds. We therefore look to you to see to it that the difference i. e., 27 per cent amounting to Rs. 17,140, is also subsidised by the Government, lest a number of schools which are being maintained wholly from the Taluk Board's funds and which in the course of a few years would be fit to be raised to the status of Higher Elementary schools, should be closed to the disappointment and annoyance of the rural population concerned. As you are aware the Education tax to be newly levied and the equivalent contribution to be subsidised by the Government will not in any way help the Board's resources, as it is a condition precedent to the approval of the levy and the payment of subsidy that the additional income should be devoted to education in addition to what the Taluk Board has been spending hitherto. We therefore reiterate our prayer that the Government should see its way to accord a special treatment to our Taluk Board, duly recognising its admittedly appreciable progress on its administration of Education in the past and its utter inability to meet the cost involved otherwise.

5 We thank you, Sir, for the patient hearing graciously accorded to us and beg that you, with your unbounded sympathy for the welfare of the future citizens of the country, would assure the additional recurring grant to this Board of Rs. 17,140 so that the Board may successfully cater to the service so near to your heart.

Vellore Taluk Board's office,
Vellore.
30th October 1924.

We beg to subscribe ourselves,

Sir,

Your most obedient servants.

Sd. K. Krishnasamy Naidu

Sd. Y. N. Govindarajulu Chetty

Sd. T. Papiash Naidu

Sd. Thomas Harris

Sd. T. Padmanabha Naidu

(True copy)

President
Vellore Taluk Board.

21/11

24

Endst. on. am. no. 26902 B. of 1924.

Forwarded for favorable consideration and orders.

North Arcot Dist. Bd. }
Office, Vellore. }
Dated 30 November 24

Olivia Agarwal
President.
30.11.24.

28.11.24

29.11.24

The Secretary to Govt.
Local Self Govt Deptt.,
Madras.

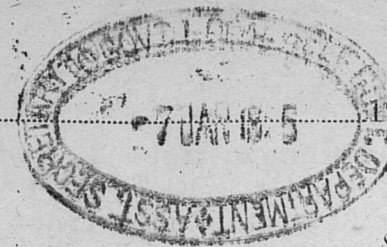
Through
The Director of Public
Instruction,
Madras.



984211
12.4.24

00399

Received 7 JAN 1925 Registered 192



Subject.

Application for subsidy- maintenance of Elementary

Schools- Taluk Board, Vellore.

123745
30.7.24

ENCLOSURES.

No. In original.

Spare copies

R. C. No. 2357 B/24

Station Madras, Dated the 24-12-1924 192

From (Name) R. Littlehales Esq., M.A.,

(Designation) Director of Public Instruction

Madras

To The Secretary to the Government of Madras,

Local Self Government Department.

Sir,

In submitting herewith letter D.Dis.No.567 of 24 dated 20-11-24 from the President, Taluk Board Vellore, I have the honour to state that according to the figures available in this office, the Board's expenditure on elementary education has not come up to Rs.52,000. Taking the actuals of 1922-23, during which period the Taluk Board appears to have maintained all the schools under its management, the actual expenditure incurred in that year was

Rs.40,065/-

36

(2)

Rs.40,065/- (please see annexure to G.O.No.1237 Law
(Education) Mis dated 30-7-1924) against the total
receipts of Rs.43,892 in that year, as shown below:-

(1) Government contribution under the proviso to Section 37.	Rs.30,619
(2) Boards contribution out of General revenues.	12,113
(3) School fees and other receipts.	1,160
	<u>43,892</u>

The receipts during the current year will

be considerably augmented if the Taluk Board levies
~~the cess~~ as proposed.
the cess/.The amount budgetted for expenditure during
the current year is only Rs.48,670.

2. If the Boards contribution is fixed at
Rs.12,113 which was the amount contributed in 22-23
and in 23-24, it should be possible for the Board
with its receipts augmented as stated above to
maintain all the existing institutions.

3. If the expenditure is reduced to Rs.35,000
as suggested by the committee, the Boards contribution
out of its general revenues will ^{be} left at Rs.1,840/-
which is very small indeed.

Expenditure as suggested by the committee

Rs.35,000/-

Income

Government contribution	Rs.32,000
School fees	1,160
Total.	<u>33,160</u>
Balance or Boards contribution.	35,000
	<u>33,160</u>
	<u>1,840</u>

The committee's suggestion cannot therefore
be supported. I also see no reason to recommend

the

22

-3- 21

the payment of an additional subsidy to the Taluk
Board.

I have the honour to be,

S i r,

Your most obedient servant,

[Signature]

for Director of Public Instruction

A.R. 2-1-25.

[Initials]

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43852
-4778

A

00386 23

NOTICE

This form must accompany any inquiry made respecting this Telegram.

Charges to pay.

Rs.	As.
3070	

Office Stamp,

Handed in at (Office of Origin.)

Date _____

Hour

Minute

Service Instructions.

Words.

TO

Recd. here at

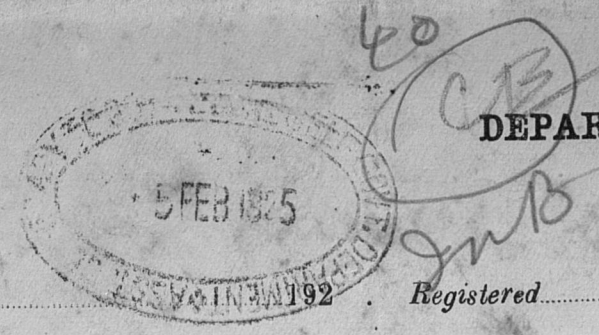
E

24

23 L.S.S. Sept.

The file relating to additional
subsidy is in L.S.S. the financial
position is being looked into expeditiously.
The file relating to levy of education
cess is in L. (Edu). It may be
forwarded to Lawt (Edu) along
with the file relating to additional
subsidy.

yes 7/10/25
3/2/25



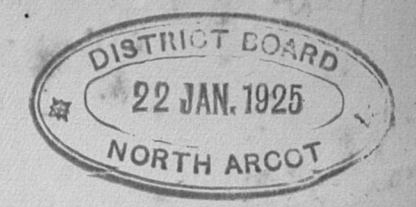
DEPARTMENT.

3429 bur 179 425
170

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

Subject.

Elementary Education Fund.



Requesting early orders on the application for additional
Subsidy towards ----- of this Board.

ENCLOSURES.	
No.	Cur. No. 96 of 1925.
Station Vellore, Dated the 21st January 1925.	
Spare copies	

From (Name) M. R. Ry., Rao Bahadur K. Krishnasamy Naidu
Garu, M.L.C.,
(Designation) President, Taluk Board, Vellore.

To The Secretary to the Government of Madras,

Local Self Government Department.

Through the President, District Board, North Arcot.
Fort St. George.
Sir

I have the honour to request that early orders may
be issued on my letter D.Dis.No:567/T.B. of 24 dated 20th
November 1924 applying for an additional subsidy of -
Rs.17140 towards the Elementary Education Fund of this
Board to enable me to frame my Budget for 1925-26.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]
President.

C.R. 21/1

Endst. on. Gen. no. 179 D.B. of 1925.

Forwarded.

2/ The Original reference was submitted to Government through the Director of Public Instruction, Madras bearing this office endst. on. Gen. no. 2690 D.B. of 1924 dated 30.11.24.

North Arcot District Board's office, Velur dated 3-2-1925
President in charge under Section 23(2) of the Act.
3.2.25

23.1.25

To, The Secretary to Govt., Local Self Govt. Deptt., Madras

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23.1.25

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2.3.9. Sept.

C. no. 399.

26

Application for enhanced subsidy to the Elementary Education Fund.

This may be forwarded to Law (Edu) no. for issue of orders after scrutiny of the financial position of the local body to find out whether this Dept. should recommend the request in spite of the recommendation of the D.P. I. to the contrary.

B1

proposed
cf.

27.1.25

B, Section

7/11

8/11

The T.K.B. has started with the presumptions (1) That it should meet the entire deficit in the Elementary Education Fund from its General revenues, and (2) That any deficit in the E-Edu. fund, even after crediting first the usual contrib. from local revenues ^{which may exist} cannot be met from the new Edu. tax & the equivalent Govt grant. Both these presumptions are wrong. There is no obligation on the part of the T.K.B. to spend

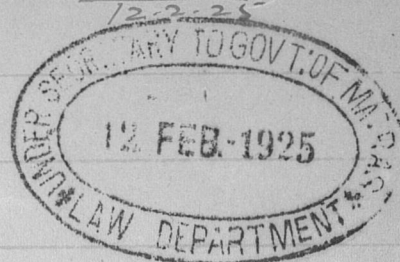
on Elem^t Schools more than what it spent in 1920-21 and any deficit in the E. Edu. fund even after making the usual contribution may be met by the D. P. from the Edu. Govt. The equivalent for grant. The D. P. has shown that with the usual contribution of Rs 12,113 the E. Edu. fund will have a deficit of Rs 4778 even though the T. A. spent Rs 48,670 as budgeted in the current year.

The budget estimate itself reveals the actual ~~expenditure~~ ^{expenditure} of 1922-23 (Rs 40,065) ^(but is less than that of) 1923-24 (Rs 51,216) as in 1923-24 the expenditure was large because an addⁿ allowance of Rs 4,800 was sanctioned to teachers.

If the D. P. leaves an Edu. cess of ^{1 pie} ~~3 pice~~ it can wipe off the deficit in E. Edu. fund & maintain the existing schools without any addⁿ drain on general funds. It still have over Rs 10,000 for further expansion. This Dept may agree with the D. P. 1. That no addⁿ subsidy is required in regard to upkeep of Elem^t schools.

2. The normal budget of the D. P. is examined below in the annexed file below.

Law Edu 586A



- 4778
+ 7833
+ 7833
+ 10888

L.S.G. 399-1.2.27
11-2-25

My 9/2

Yosa

Law Edu 102

11.2.25

72 07

Law Edu Dept

In the circumstances explained in the D. P.'s letter on pp 35-37 of this Dept may agree with the D. P. & L. S. that no additional subsidy need be sanctioned. Draft sub?

AP
14/2/25
14/2/25

14.2.25

14.2

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

Subjects
2K Bd Vellore. Towards main demand
of existing element schools - negative

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

READ ALSO:—

C. No. 5-86 A, From the _____, No. _____, dated _____ 192 _____.
 " " _____ " " _____ " " _____ 192 _____.
 " " _____ " " _____ " " _____ 192 _____.

ORDER.
his

No. 147, dated 16-2- 1925.

The Govt are unable to entertain the request of the District Board, Villore, for ~~an~~ ^{the grant of an} additional subsidy towards the maintenance of ~~the~~ ^{the} elementary schools under its control.

20
The P.T.B. Vellore (with ref to his
letter no 567 of 20.11.24) with
Cops of D.P.'s letter in pp
35-36 CF)

P. S. B. N. Acrey } with copy of D.P.'s
 P.D. do } letter
 D.P. (with ref to his letter 2357 B
 224.12.24)

CU SHW 17/11

$$\begin{array}{r} 141215 \\ \times 143 \\ \hline 141215 \\ 141215 \\ \hline 141215 \end{array}$$

~~CR~~
~~14.2.25~~

~~V.TK~~
~~16/1~~~

When given for copying _____
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192

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

CURRENT No.

ENCLOSURES TO C. 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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 P = Copy abstract only.
 Q = Copy heading only.