

Law (Education) (1925) Department.

Ord. SERIES.

G.O. No. 341

DATED

11. 3. 1925

[Despatch Abstract.]

Tax - Education

Zaluk Board Kellore -

Levy - Sanctioned

DEPARTMENT.

Received 192 . Registered 192 .

Subject.

Elementary Education Tax.

Requesting sanction for the levy of ----- in the
area under the jurisdiction of Vellore Taluk Board.

ENCLOSURES.

No. One

Spare copies

R.O.G.O No 67 of 1924.

Station Vellore, Dated the 1st November 1924 .

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,
Law (Education) Department.
Local Self Government
Through the President, District Board, Fort St. George
North Arcot.
Sir,

I have the honour to state that this Board at its meeting held on the 23rd October last, resolved under section 34 of the Elementary Education Act to levy education tax in the area under its jurisdiction. I request that the sanction of the Government for the same may be kindly obtained and communicated. A copy of the resolution of the Board is enclosed.

I have the honour to be,

Sir,

Your most obedient servant,

President.

622 1/11

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.

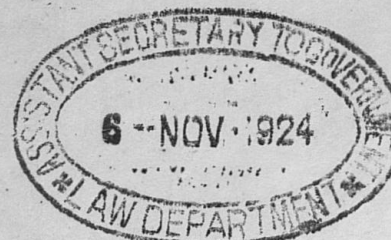
1. M.R.Ry., Rao Bahadur K. Krishnasamy Naidu Garu, M.L.C.,
President, Taluk Board, Vellore.
2. " Thomas Harris Avergal, B.A., L.T.,
3. Khan Sahib Banghi Abdul Razack Sahib Bahadur,
President, Union Board, Ambur
4. M.R.Ry., Y.N. Govindarajulu Chetty Garu.
5. " S.A. Parijatha Mudaliar Avergal.
6. " T. Papiash Naidu Garu.
7. " K. Veerasamy Naidu Garu.
8. " G. Chengalraya Naidu Garu.
9. " S.M. Rajachidambara Mudaliar Avergal.
10. " A. Ramasamy Avergal.
11. " P. Daivasikamony Mudaliar Avergal.
12. " C. Ramalinga Raju Garu.

Resolution No. 20.

Government Memorandum No. 3424 A-1 dated 8th September 24, requesting the local bodies to examine the question of levying an education tax so that they may place themselves in a position to open additional Elementary schools in their areas at a reasonably early date.

Resolved under section 34 of the Madras Education Act to levy from the current fas
the rupee of annual rent v

isd.



L. de N. 115 A
6/11/24

Kindst. on. Cur. no. 2503 & 2504

Forwarded.

Prin. Am. 4.11.24
North-West District V. President
Board Office, Vellore
dated 4-11-1924
J. The Secretary to Govt.
Law (Education) Deptt
Madras.

C No 4115A

Law (Ed.) Dept.

Memo 4115A-1 of 11-11-24

Levy of education tax -

Letter from the P.T.B. Vellore, No.

Re. G.O. No 67 of 1-11-24

The P.T.B. Vellore, is informed that the proceeds of the education tax and the equivalent Govt. Contribution are intended for the expenses of elementary education and should not be diverted to relieve the Taluk Board of the charges & interests incurred from a elementary education from its general funds & revenues. The President is requested to report whether the Board is willing to contribute every year Rs 12,113 from its general revenue to the elementary education fund, even after the levy of the proposed tax.

Via G.O. 1237
3/12/24
(not in file)

AP
10/11/24
N/A
10/11/24

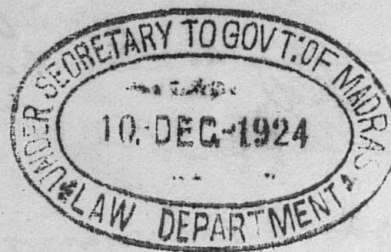
AP
10/11/24

VTK
11-11

2
The P.T.B. Vellore (memo)

1st R after 6 weeks

Shol
19/13/11



L. Cu 4502A
10/12/24

Endorsement on Com. No 2742 of 28/11/24

Forwarded.

North Arcot Dist Bd's
Office Vellore dated
the 8th December

Phy An
8/12/24
Vice President
in charge under
Section 23(3)

AP
3/12/24

The Secretary to Govt.
Law Education Dept. Madras.



DEPARTMENT.

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

Subject.

Reporting that the Board is prepared to contribute
Rs.12113 annually towards Elementary Education Fund.

Recd. 2742724
Cur 319 925

ENCLOSURES.

No.....

R.O.G.O.No. 67/T.B. of 1924.

Spare copies.....

Station Vellore, Dated the 7th February.....1925.

From (Name) M.R.Ry., Rao Bahadur K. Krishnaswamy Naidu
Garu, M.L.C.,

(Designation) President, Taluk Board, Vellore.

To The Secretary to the Government of Madras,

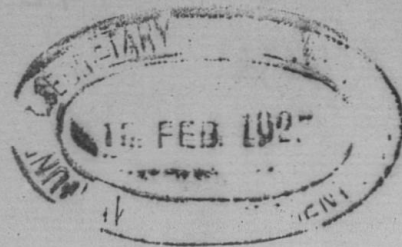
Law (Education) Department.
Fort St. George, Madras.

Through the President, District Board, North Arcot.
Sir

In modification of my letter R.O.G.O.No.67/T.B. of 24 dated 26-11-1924 in reply to Government Memorandum No.4115-A-1 dated 11-11-1924, I have the honour to state that this Board is prepared to contribute every year from its general revenues to the Elementary Education Fund Rs.12113 as therein required even after the levy of Education Cess. I request that the sanction of the Government for the levy of the cess may be kindly obtained and communicated.

2. I am in this connection anxiously awaiting the orders of Government in the Local Self Government Department regarding the grant of additional recurring subsidy of Rs.17140/-

Endorsement on Cur. no. 319930/25.



Forwarded in continuation of
this office endst. on Cur. no. 2742
of 1924 dated 9.12.1924.

Duplicate

North Arcot District
Board's office, Vellore
Dated 12-2-1925

12/2/25
w/charge
under Secy 23
12-2-25. (2)

To, The Secretary to Government,
Law (Education) Department,
Madras.

603 A

13.6.4

Rs.17140/- applied for in my letter D.Dis.No.567/T.B. of 24 dated 20-11-1924 and am prepared to regulate the expenditure with reference to such orders as the Government may deem fit to pass thereon.

I have the honour to be,

Sir,

Your most obedient servant,

President.

C.R. *682*

Copy submitted to Government direct.

0-18-6-21.

DEPARTMENT.

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

Subject.

Levy of Education Tax.

Reporting that it is not possible to state until orders are passed by Government on this Office letter applying for additional grant ~~other~~ whether the Board would contribute every year Rs.12113 towards Elementary Education Fund even after the -----

ENCLOSURES.

One.

R.O.C.No. 67/T.B. of 1924.

Station Vellore, Dated the 26th November 1924.

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,

Law (Education)

Department.

Fort St. George, Madras.

Through the President, District Board, North Arcot

Sir

With reference to Government Memorandum No.4115/A-1 dated the 11th instant, I have the honour to state that I have in my letter D.Dis.No.567/T.B. of 24 dated 20-11-1924 copy enclosed addressed the Government explaining the financial position of this Board and requesting the grant of an additional recurring subsidy of Rs.17140/- towards Elementary Education fund of this Board. Until orders are passed by Government on that reference, this Board is unable to state whether it would be possible or not for it to contribute every year Rs.12113 from its general

General Revenues to Elementary Education Fund.

I have the honour to be,

Sir,

Your most obedient servant,

President.

C.R. 228/24

Law Esq, Dpt

Not Mat C

The P.T.B's letter referred to at 'A' on p. 6 ante is still with the D.P.D.

The D.P.D.'s remarks thereon may be awaited.

20/12/24

22-12-24

Copy of letter D.Dis.No.567/T.B. of 24 dated 20th November 24 from the President, Taluk Board, Vellore, to the Secretary to Government, Local Self Government Department, Fort St. George, through the President, District Board, North Arcot.

27 NOV. 1924
NORTH ARCOT

I have the honour to request that the Government will be pleased to grant to this Board Taluk Board additional recurring subsidy of Rs.17140 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 Rs.63000 and the normal expenditure is about Rs.81000. The expenditure on Elementary Education alone amounts to Rs.52000 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:-----

	Rs.	As.	ps.
1917--18	13740	0	0
1918--19	9425	8	2
1919--20	20413	5	1
1920--21	20450	0	0
1921--22	28076	0	0
1922--23	6000	0	0 (Compassionate grant)
1923--24	25560	0	0 (given in 24-25 on account of 1923-24)
-1-	123664	13	3
-2-	17666	11	0

From these figures it will be seen that the average contribution for a year was Rs.17666 and that the affairs of the Taluk Board were mostly carried on in previous years ~~until~~ ^{with} the financial help kindly rendered by the District Board. The sum of Rs.25560 granted by the District Board for 1923-24 includes Rs.18165 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 &

in future. The District Board is not authorized to contribute anything to the Taluk Board in future. The District Board Committee

L & M dated 11-1-24

1923

9
reduced from Rs.52000 to Rs.35000 or from 82.9% to 55.6%. The Government in their review on the ~~Government~~ Elementary Education Budget for 1923-24 restricted the expenditure on education to Rs.41053 against Rs.46770 required for that year exclusive of ~~Rs.40000~~ the amount of Rs.4800 required for the payment of local allowance by curtailing ^{The} contribution of the local Board from Rs.17830 to Rs.12113. With a view to give effect to this order retrenchment was made as much as possible by abolishing some temporary teachers posts. The contributions of the Board was thus reduced to Rs.14910 for the current year and no further reduction in expenditure is possible. The Government grant inclusive of the voted grant of about Rs.4800 ^{towards} temporary additions to pay now received is Rs.32600. If the expenditure on education is to be ~~restricted~~ ^{restricted} to Rs.35000 almost all the 27 schools now managed out of Boards 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 Education Cess from the current fasli onwards. The amount thereby realised 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 ~~sources~~ services to the very margin of efficiency and necessity. It has already exhausted all the statutory ^{venue} means of taxation.

4. The retrenchment Committee fixes the expenditure on education at Rs.35000. The Government grant inclusive of the vote grant amounts to about Rs.32600. The decision to be given effect

to will closing of schools. The
sta e Elementary
b rment itself
District

10 8
eve of a new era heralding Free Elementary Education. The recurring contribution of Rs.17140 now prayed for is only the difference between the normal percentage of expenditure (82.9%) and that (55.6%) prescribed by the retrenchment committee. A like amount ~~or more~~ and more was being contributed by the District Board hitherto year after year as shown in para 2 supra for the past 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 ~~District~~ ^{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 not 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 ~~and~~ 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.

(True Copy)

C.R.

President,
Vellore Taluk Board.



DEPARTMENT.

540A
539A

Received.....192 . Registered.....9-2-1925

Subject.

Reporting that the Board is prepared to contribute
Rs.12113 annually towards Elementary Education Fund.

ENCLOSURES.

No.

Spare copies

R.O.G.O.No.67/T.B. of 1924.

Station Vellore, Dated the 7th February 1925.

From (Name) M.R.Ry., Rao Bahadur K. Krishnaswamy Naidu
Garu, M.L.C.,

(Designation) President, Taluk Board, Vellore.

To The Secretary to the Government of Madras,

Law (Education) Department.
Fort St. George, Madras.

Through the President, District Board, North Arcot.
Sir

In modification of my letter R.O.G.O.No.67/T.B. of 24 dated 26-11-1924 in reply to Government Memorandum No.4115-A-1 dated 11-11-1924, I have the honour to state that this Board is prepared to contribute every year from its general revenues to the Elementary Education Fund Rs.12113 as therein required even after the levy of Education Cess. I request that the sanction of the Government for the levy of the cess may be kindly obtained and communicated.

2. I am in this connection anxiously awaiting the orders of Government in the Local Self Government Department regarding the grant of additional recurring subsidy of Rs.17140/-

12/ in 229
Rs.17140/- applied for in my letter D.Dis.No.567/T.B. of 24
dated 20-11-1924 and am prepared to regulate the expenditure
with reference to such orders as the Government may deem fit
to pass thereon.

I have the honour to be,

S i r,

Your most obedient servant,

P r e s i d e n t.

C.R. 609

Copy submitted to Government direct.

12/ 13/ 13/
Rao Bahadur
K. Krishnaswami Naidu, M.L.C.,
PRESIDENT,
VELLORE TALUK BOARD

Dear Sir,

As instructed by you personally,

I have this day reported to Government
about the willingness of Vellore Taluk
Board to contribute annually Rs.12113/-
towards Elementary Education Fund. I
request that early orders sanctioning
the levy of the cess may be passed.

Yours sincerely,

P r e s i d e n t.

To

M.R.Ry., Rao Bahadur

C.Ramanuja Achariyar Ayl. B.A.
Under Secretary to Govt.,
Law Department Fort George

Initials.

patched . .

” ” ” ” ” 192

READ ALSO:—

53011
4115A
4502A
603A

192

” ” ” ” 192

less

No. 341, dated 11-3- 1925.

Under Section 34 of the Madras Elementary
Education Act, 1920, the Govt. sanction the levy
of education tax in the area under the jurisdic-
tion of the Taluk Board, Vellore, with effect
from 1st July 1925. This sanction is subject to
the condition that the Board contributes every
year from its general revenues to the E.E. fund
a sum not less than Rs 12,113/-

$$\frac{14.2 \cdot 25}{14.2 \cdot 25} \quad \frac{14.2 \cdot 25}{14.2 \cdot 25} \quad \frac{14.2 \cdot 25}{14.2 \cdot 25}$$

The D^h B^o, N. Pres. has been contributing on an average a sum of Rs 17,666 during the last five years. It is however unwilling to contribute any amount hereafter. The normal budget of the D^h B^o closes with

The P.T.B. Killare ✓
 P.D.B. M. Acre ✓
 P.D.B. do ✓
 Collector do ✓
 D.P.D. ✓
 Ex. v. G.H.A. ✓
 A.C. & S. ✓
 L.B. ✓
 Finance ✓

Order 12/3.

vide linked
file

(infused.)

11 2/15
 (CE) B1

a large deficit & the D.B. has been asked to state
 whether it is prepared to contribute Rs 7,350 per annum
 to avoid this deficit. If the D.B. is not prepared
 to do so, L.G. proposes to ~~discontinue~~ disestablish
 the D.B. and place its area directly under the
 control of the D.B. Even with this proposed contribution
 of Rs 7,350, the D.B. can contribute towards E.S. fund
 only a sum of Rs 12,113. In his letter no 25378

(*) vide file relating to National bridge
 of Vellore D.B.
 Ref. to L.G.

(*) pp 35-37 CE in linked file

24.12.24, the D.B. points out that the E.S. fund
 will close with a deficit of Rs 4,778 unless the Board
 is permitted to levy education tax & to utilize
 part of the proceeds therefrom towards the maintenance
 of existing schools. If such permission is not given
 a number of the existing schools will have to be closed
 (as the general finance of the D.B. is very
 unsatisfactory) to avoid this ~~loss~~ ^{the only} course
 open is either to sanction a ^{special} recurring Provincial
 subsidy or ~~not to object to the course~~ ^{as above} above. If the latter is accepted, the proposed
 tax may be sanctioned without the usual condition
 that the proceeds should be utilized solely for opening
 new schools. The usual contribution may however
 be insisted upon. If so, the draft may be sent
 to L.G. & Finance for acceptance

C no. 586 A Clos
 (Removal) 16/2/25

A

L.S. 4 } u.o.
 Finance

Lanc Edu no 4115 A/24/2
 16.2.25



4663

14/2/25
 CR 14.2.25
 V.T.K. 16.2

Draft may be accepted.
 16/2
 18/2
 see
 Land Edu Finance

185 dep
 B.I.
 R.61
 L.S. 820
 4663-1
 20-2-25
 77408
 23-2-25

11 15
 Finance (Exp)

L.G. may first be requested
 to furnish information as to the
 estimated proceeds of the tax.

16.2.25
 27.2.25
 L.S.G.
 28.2.25

L.S. Gao 7408 Exp-1
 2.3.25



6034

17/3

13 pias cen will bring in
 Rs 7830 annually.

18/3

Finance

Finance (Exp)

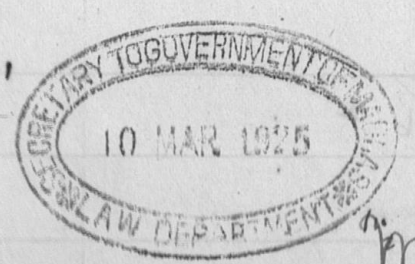
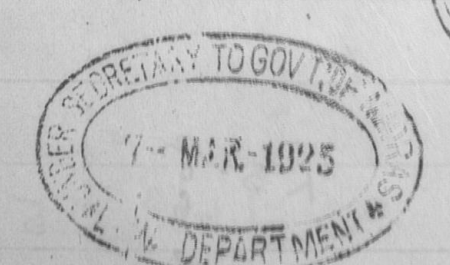
L.S. 8. 200-4663-214
 3/3/25

The draft order may be accepted.



L.S. 8284
 7/3/25
 Fin 8685 Exp
 4-3-25

Fin no: 8685 Exp-1
 7-3-25



In approval
 7.3.25
 V.T.K.
 9.3

185 dep
 18/3

Finance (cap)

of 28 was found in register
to be found in register as to the
as found in register as to the

6000
28.25
4.25

1800
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Finance (cap)

The chief interest in accepted

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Approved
J. S. S.

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