Sectt. II-29—27,004—25-11-25.

Law (Edu) (1926) Department.

Mis SERIES.

G.O. No. 1285

1

DATED 9.7.1926

⑩

[Despatch Abstract.]

Budget -

Elementary Education Fund -1926-27.

Taluk Board Mannargudy = 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.

C F 430

1208
11.7.28

Law(Education) **DEPARTMENT.**

L.Cm. 1171 A
22-3-26

(2)

UNDER SECRETARY TO GOVT. OF MADRAS, LAW DEPARTMENT
R. A.
22 MAR 1926

Received 22 MAR 1926 192 . *Registered* 192

Subject.

Budget Estimate for 1926- 27 Elementary Education Fund- Taluk Board, Mannargudi.

ENCLOSURES.
No.
Spare copies

R.O.P. No. 16 B-3/25- 26

Station Madras *Dated the* 18- 3- 26 192

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

(Designation) Director of Public Instruction
Madras.

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

~~Sir,~~

Submitted.

[illegible]

2. In G.O.No.1905 Law(Education) dated 3- 11- 25 sanction has been accorded for the levy of the Education cess in the area under the jurisdiction of the Taluk Board. The Board has taken credit for a sum of Rs.7,560 both in the Revised Estimate for 25-26 and in the Budget Estimate for 1926- 27 being the proceeds of the Education cess and the equivalent Government contribution, under 'capital' item. The Board may be advised to enter these amounts against the appropriate heads under "ordinary", instead of indicating it under 'capital'. The sum of Rs.7560/- taken credit for in the Revised Estimate for 25-26

2

also includes the Government contribution payable under Section 37. Since the Government contribution under Section 37 is payable only in the year next after that in which the tax is levied, credit taken in the Revised Estimate for 25- 26 should be deleted.

3. The sum of Rs.10,700 taken credit for in the Budget Estimate for 26- 27 under the proviso to Section 37, will be liable to revision with reference to the amount actually payable towards the payment of the temporary allowance of Rs.4/-.

4. In the Revised Estimate for 25- 26, the Board's contribution from the general revenues is shown as Rs.12,580 (Rs.10190 under ordinary ~~and~~ plus Rs.2390 under capital), with reference to sub para (ii) of G.O.No.1208 Law(Education) dated 11- 7- 25 The Board may be advised to enhance this contribution by Rs.1570 with reference to G.O.No.R.132 Law (Education) dated 18- 2- 26.

Ⓛ

Ⓤ

5. On the debit side of the budget the Board has shown entries against contribution to Provident Fund. This is a legitimate charge on the funds of the District Board under Schedule V Section I A(9) of the Local Boards Act of 1920. The expenditure for 24- 25 has also been admitted in the Audit.

6. A sum of Rs.4, 200 has been provided in the Budget Estimate for 26- 27 under 'capital' for the opening of seven Board Elementary Schools. Since this is not a capital expenditure it should be brought under the 'ordinary' items. The Board may be advised to consult the District Educational Officer and the President, District Educational Council in respect of opening of these schools and to locate them in schoolless centres.

The D.P.I. ~~has not~~ S.R.D. have forwarded the letter containing this request. ③ 3 ~~8~~

centres.

7. The Board's request to enhance the Government contribution is not supported . On account of the levy of the Education cess, the resources of the Board have increased.

A Rama Rau
9/3

for Director of Public Instruction

A.R. 18/3/26

6
9/3

4/ X

Extract from the proceedings of the Tanjore District Educational Council, dated 30-1-26. (4)

Read:-- No. VI. Budget estimates of the Elementary Education Fund of the following taluk boards and Municipal Councils for 1926-27.

Taluk Boards.	Municipal Council.
1. Tanjore.	
2. Mayavaram	1. Kumbakonam.
3. Pattukkottai	
4. Mannargudi.	

68/5

Res:-- Forwarded.

(sd) I. Kumaraswami Pillai
President.

(True copy)

R.C.No. 740 of 25 dated the 31st January 1926. Encs. 5 budgets (sent separately).

Communicated to the Director of Public Instruction, Madras with the estimates duly enclosed for favour of transmission to Government.

2. The estimates in respect of the other taluk boards and municipal councils in the district are being expeditiously called for and they will be transmitted soon as they are received.

I. Kumaraswami Pillai
President.

K.R./1-2-26.

1.2.26

53/15.1.26

DIRECTOR OF PUBLIC INSTRUCTION
Rop-16-B 6 - FEB 1926
MADRAS

3/25-26

Tally ok

Mannargudi Taluk Board. Revising Budget estimates
Summary

1	Opening balance 2	Receipts 3	Expendi-ture 4	Closing balance 5
I - Ordinary	-1110	23,450	22,340	"
II - Capital	7,560	7,730	7,730	7,560

S Gopalaswami mudaliar

15.1.26 Sd 15.1.26

10190
2380
12570

S Gopalaswami mudaliar

15.1.26 Sd 15.1.26

Elementary Education Budget. Mannargudi Taluk Board.

Receipts.

Actuals 1924-25	Revised Budget 1925-26	Heads	Budget Estimate 1926-27	Remarks
1	2	3	4	5
Rs	Rs	Ordinary:—	Rs.	
"	"	1. Education Tax.	"	
"	"	2. Fines & penalties under the Ele. Edn. Act	"	
"	"	3. Income from investment etc,	"	
379	400	4. School fees.	300	
"	"	5. Endowments.	"	
"	"	6. Contributions	"	
3	60	7. other receipts.	40	
		8. Government grant:—		
10,536	10,680	(i) under sec. 37 of the Ele. Edn Act.	10,700	
	"	(2) (ii) under the proviso to Sec. 37 of the Act.	"	
12,522	10,190	9. Contribution from the General Account of the local body.	12,410	
23480	21330	Total	23450	
"	7560	Capital:— 1. Government grants & Education Cess.	7,560	
"	"	2. Endowments & Contributions	"	
"	-	3 Loans.	"	
1,718	2390	4. Contribution from General account of the Local Body.	170	
1,718	9,950	Total	7,730	

Expenditure.

Actuals 1924-25	Revised Budget 1925-26	Heads	Budget Estimate 1926-27	Remarks
1	2	3	4	5
Rs	Rs	ordinary:—	Rs	
17,861	18,770	1. Staff — salaries of masters.	19,250	
"	"	clerks & Servants	"	
18	10	Travelling allowance	20	
65	110	Stipends to teachers sent for training	100	
449	630	Contribution to Provident Fund	680	
		2. Contingencies: & equipment—		
1,509	1420	Contingencies:— House Rent	1,350	
1,058	1,270	other items	920	
		Equipment:—		
"	"	Furniture & apparatus	"	
"	"	Library, books & maps	"	
*	"	other items	"	
	20	3. Prizes & scholarships	20	
2400	210	4. Repairs to buildings	"	
120	"	5. gratuity	"	
23,480	22,440	Total ordinary charges	22,340	
776	2,310	Capital:— 1. Land & buildings	2,520	
		2. Equipment:—		
583	50	Furniture & apparatus.	790	
109	10	Library, Books & maps.	220	
250	20	other items	"	
"	"	Lump Provision for opening new Schools	4,200	
1,718	2,390	Total Capital charges.	7,730	

10190
2380
12580

S Gopalaswami mudaliar

20/15.1.26 53/15.1.26 President

23
21
38
136
1380
1020
1336
16032
2064
18096

Mannargudi Taluk Board
Enclosure of Elementary Education
Budget 1926—27

	Number of schools having as the highest class							
	8th standard	7th standard	6th standard	5th standard	4th standard	3rd standard	2nd standard	1st standard
1. Number of schools on the date of Submission of Budget	"	"	1	10	22	2	"	"
2. Number of schools proposed to be opened in the ensuing year —	will be known only after opening.							
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 & the ~~for~~ number of teachers in each scale.	No. of teachers — 86 on Rs. 23 - 1. 21 - 1. 19 - 2. 18 - 1. 17 - 8. 16 - 5 15 - 68.							
4. Number of additional teachers proposed to be employed in:— 1. Existing schools &. 2. schools to be newly opened during the ensuing year & their scale of pay:	(1) nil. (2) 7 schools at 2 teachers each.— 14 teachers at 20 Rs each							
5. If the pay of the existing teachers is proposed to be revised, the total no. of teachers, whose pay will be affected, showing the present & proposed scales of pay & the extra provision made for the purpose. ——	Nil							

S. Gopalaswami Mudaliar

Ms 15.1.26 Sd 15.1.26 President

8

B2

(7) Law (Edn.) Depth.

Subject E. E. fund budget - Mannargudi taluk board

[C no. 1340A] from the D.P.I. no. 16.B-3/25-26 d/ 18.3.26.

The normal contribution has been fixed at Rs 12,580/- in G.O. no. 3448 L&M d/ 5.12.24. and this amount has been provided for in the budget. The Board may however be asked to take credit ~~for the~~ also for the arrear contribution of Rs 1,570/- with reference to G.O. no. 132 R d/ 18.2.26

Law [Edn] no 1171 A-1 / 10.4.26

(U)

10 APR 1926

2. The Board proposes to open Seven new Schools and to employ 14 teachers therein.

3. The budget closes with a Small balance after carrying out the alterations suggested in the draft.

(x) viz one half of Rs 7560 or 3780
plus 1570
5350

10848

4. Draft may be sent to L.S.G. for acceptance.

8/4/26

9.4.26

L.S.G. ...

9/4

L.S.G. Deptt.

A.S.I. This may lie over till the general budget of the taluk board is scrutinised.

12.4.26. 12.4.26

12/4

Basing their arguments on the figures furnished in ~~the~~ Revised Estimate for 1924-25

Law (Edu) want the Tk. bd. to credit an arrear contribution of Rs 1,570 towards the Ely. education fund due for that year. The contribution which was provided in the budget for 1924-25 and which alone is binding was Rs 12,580. Against this the board has actually contributed in 1924-25 Rs 14,240 (ordinary Rs 12522 and capital Rs 1718) or Rs 1,660 more than what was approved. In these circumstances there is no need to ask the board to make provision for the additional contribution. Besides if the board is asked to pay the ^additional^ contribution of Rs 1570 its budget will close with a deficit. Law (Edu) may therefore be requested to omit the last sentence of clause (iii) of the draft order. A

p. 1 ante.

vide p. 6 of (L)

12522
1718
14,240
12580
1660

With these remarks the file may be returned u.o. to Law (Edu).

L. Le 2520 A
6/7/26.

LSB
5.7.26

5.7.26.

Yes. G.O. No 498 Law (Edn) dated 30.11.1925 ~~dat~~ was not accepted in L.S.G.

5.7.26

Law (Edn) u.o.

UNDER SECRETARY TO GOVT. OF MADRAS LAW DEPARTMENT
6-JUL-1926

L.S. G. u.o. - 10848-1
5.7.26.

Dp 5/7

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10 (8)

Education deptt.

In the circumstances stated at A on p. 2 ante ^& the succeeding clauses renumbered^ sub clause (iii) of the draft may be omitted. The draft may then issue

7/7/26

8/7

7/7

C. No. 1171A

9 Law (Edn.) Dept.

~~Order~~ Mis. 1285 D/9.7.26

Budget - E.E. fund - 1926-27

T.B. Mannargudi - approved.

AK 9/7/

9/10/7

The budget estimate of the E.E. fund under the control of the taluk board, Mannargudi, for the year 1926-27 is approved subject to the following remarks: —

(i) The Board has taken credit for a sum of Rs 7,560 both in the R.E. for 1925-26 and in the B.E for 1926-27 under the head "Govt. grants and education cess" on the Capital Side of the budget. The proceeds of the education tax and the equivalent Govt. contribution should be shown against the appropriate heads under "Ordinary" instead of under "Capital". The sum of Rs 7,560 taken credit for in the R.E. for 1925-26 includes the Govt. contribution under Section 37. Since this contribution is payable only in the year ~~[illegible]~~ succeeding ~~after~~ that in which the tax is collected the credit taken therefor in the R.E. for 1925-26 should be deleted.

(ii) The sum of Rs 10,700/- taken credit for in the B.E for 1926-27 under the proviso to Section 37 of the E.E. Act is liable to revision with reference to the amount actually payable towards the payment of the temporary allowance of Rs 4/-

~~(iii) In the R.E. for 1925-26, the Board's contribution from its general revenues is shown as Rs 12,580 (Rs 10,190 under~~

~~"ordinary" and Rs 2,390 under "Capital").~~

~~The Board should~~ ~~take credit also for the sum of~~ ~~enhance this contribution~~

~~by Rs 1,570/- with reference to G.O. No.~~

~~132 Routine of 18·2·26~~

(iii) ~~(ii)~~ On the debit side of the budget the Board has shown entries against contribution to Provident fund. This is a legitimate charge on the funds of the District Board under Schedule V Section I A(9) of the Local Boards Act, 1920. and should not be ~~shown~~ debited to the E.E. fund.

(iv) A Sum of Rs 4,200/- has been provided in the B.E. for 1926·27 under "Capital" for the opening of seven Board Elemy. Schools. Since this is not a capital expenditure, it should be brought under the "ordinary" items. The Board is requested to ~~consult~~ consult the D.E.O. and the D.I.E. as regards the opening ~~location~~ of ~~these~~ new Schools and to locate them in school-less centres.

(v) The Govt. do not see any reason to enhance the Govt. contribution to the Board.

8/4/26

9/4

9·4·26

To

The P.T.B. Mannargudi

P.D.B. Tanjore ✓

P.D.E.C. do ✓

D.I. ✓

Ex. of L.F.A. ✓

R.D.E. ✓

with copy of budget

DESPATCHED
10 JUL 1926

When given for copying ——
When copied ——
When examined ——
When signed ——
192

READ AGAIN 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 DITTO.

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