Scott. II-29—27,004—25-11-25.

Edu (1926) Department.

mis SERIES.

G.O. No. 1469

DATED 3.8.1926.

[Despatch Abstract.]

Elementary Education Fund -

Salem Taluk Board - Balance of contribution for 1923-24 - Waiver - Sanctioned.

BACK PAPERS.

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

FURTHER PAPERS.

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

DISTRICT BOARD SALEM APR 12 1926

SECRETARY TO GOVT. MADRAS LAW DEPARTMENT 24-APR-1926

LOCAL FUND DEPARTMENT.

:o:

Received ——— 192 . Registered ——— 192

SUBJECT.

L-Ed 1608 A
26/4/26

Elementary Education Fund - Salem Taluk board - Audit report 1924-25 - further representation

1661/25
1388/24
1398/23
1119/23

B1

ENCLOSURES.
No.
Spare copies

Roc No. 12/Govt-26.

Station ~~S A L E M~~, Dated the ~~31~~ ~~3~~ 1926.

From

M. R. Ry. B. A. R. Kandaswamy Chettiar Avl.,
President, Taluk Board,
SALEM.

To

The Secretary to Government,
~~LOCAL-SELF GOVERNMENT~~ DEPARTMENT,
Law (Education)
MADRAS.

Through

The President,
District Board, Salem.

Sir,

Ⓝ

Ref.:- G.O. No. R.81 dated 29--1--26.

I have the honour to submit a copy of Taluk Board Res. No. 1 dated 9--3--26, explaining their inability to - credit Rs. 19,821 from General Funds to Elementary Education Funds. The circumstances of the case are fully dealt with in Taluk Board-Res. No. 2 dated 26--2--26 and letter No. 58/[illegible]-25 dated 31. 3. 26 thereon copies enclosed.

p 2 infra

pp 11-12 infra

pages 3-5 infra

In the circumstances adverted to I most earnestly request the Government once more not to press the crediting of the amount referred to.

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

9.4.26
Temporary President

2

3

Extract from the Proceedings of the Salem Taluk Board passed at its meeting held at Viraganur on 9---3---1926.

PRESENT.

* * * * *

M.R.Ry. B.A.R. Kandaswami Chettiar Avergal. - President.

The Rev. T. D. Moses. - Vice President.

" T. Narasimham.

Janab Sellakanni Rowther Bahadur.

Janab N. Kadir Batcha Sahib Bahadur.

M.R.Ry. P. R. Vyapuri Pillai Avl.

" P. Varadappa Chettiar "

" Ramasami Gounder Avl.

" V.V. Kandaswami Chettiar Avl.

" A. Valasami Pandaram Avl.

" Muthukrishna Reddiar Avl.

" Meickapillai Avl.

" T. V. Bangaru Chettiar Avl.

" V. R. Perumal Chettiar "

" Thathavengia Kavandar "

" T. Muthu Kavandar Avl.

" V. Swaminada Pillai Avl.

" M. Varadarajaperumal Pillai Avl.

" K. Pachaya Kavandar Avl.

" R. Subbarama Aiyar "

----

1. G.O. 781 (Law Education) dated 29--1--26 recording the Audit report of the Elementary Education Fund of the Taluk Board, Salem for the year 1924-25 and requesting to credit at once the balance of Rs. 19,821 to the Elementary Education Fund under the Board's control.

Resolution :- The Board again adhere to Res. No. 2 dated 26--2--26.

encouraging

Sd/- B.A.R. Kandaswami Chettiar,
President.

(True copy).

T. Narasimham
7.4.26
Temporary President.

Salem Taluk Board's Office
DESPATCHED
11 APR

LOCAL FUND DEPARTMENT.

:o:

Received 192 . *Registered* 192 .

SUBJECT.

Budget---Salem Taluk Board---1926--27

submitted.

ENCLOSURES.
No,
Spare copies

Roc No. 58/Genl-25

Station Salem , *Dated the* 31st March 1926.

From

M. R. Ry. B. A. R. Kandaswamy Chettiar Avl.,
President, Taluk Board,
SALEM.

To

The Secretary to Government,
LOCAL-SELF GOVERNMENT DEPARTMENT,
MADRAS.

Through

The President,
District Board, Salem.

Sir,

In forwarding herewith the Budget and Revised estimate for the years 1926-27 and 1925-26, with a copy of the Resolution of the Board No. 2 dated 26--3--26 I have the honour to point out once again that the Government are forcing the Local Bodies to dwindle into poverty instead of ~~encoruaging~~ encouraging them to thriftiness by their unsettled and unsteady orders.

2. The Government in their memorandum 25035-2-L. & M. dated 24th October 1924 stated that they have agreed to an annual provision of Rs. 4,163 from the

P.T.O.

general funds of the board towards expansion of Elementary Education on the assumption that it was the actual contribution paid from its own funds during 1920--21; but if I am permitted to draw their attention to Resolution No. 4 dated 25--6--1923 which was communicated to Government thro' the President District Board Salem with this office letter No. 360/L.F. of 23 dated 30--6--23 (copy enclosed for easy reference) in which the Board at the time of agreeing to contribute the amount of Rs. 4,163/- was guided only on the ~~buses~~ lines of the Government memorandum No. 1744 A 1 dated 25-4-23.

p 9 infra

p 6 infra

3. I am not contradicting the Government pointing out that this taluk Board during 1920-21, spent from its own funds Rs. 18,734 towards expansion of Elementary Education and it is that this figure that seem to attract the attention of the Government and also to go back on their promise. The Government are fully aware of the fact that they have brought all the Taluk Boards in the Presedency to a state of bankruptcy by the introduction of Act XLV of 1920 which is so iniquitous. It is a matter of supreme importance that Government should consider that the income to the Salem Taluk Board is nothing more than the Land Cess which amounts to about Rs. 9000; from this I am unable to understand the logic of the conclusions arrived at by Government in stating that the Salem Taluk Board spent during 1920-21 Rs. 18,734 for Elementary Education alone.

NB. The amount has been taken to be Rs 4163/- Vide page 16 of G.O. 1119 L(Edn) 8-8-23 Ⓡ

4. The Salem Taluk Board ~~even~~ spent even more than this amount prior to 1920-21 on Elementary Education, because it was found possible to do so on account of ~~of~~ the steady flow of funds from the parent Body--the District Board. This was elaboratly explained in my letter No. 148/D dated 6-3-23 addressed to the Secretary to Government Law (Education) (copy enclosed for reference). This source of revenue to Taluk Boards from District Boards, seem to have been curtailed by their order No. 493 L. & M. dated 11--5--21 to all the

pp 7-8 infra

District Boards. Therefore the responsiblety of reducing the contribution amount from Rs. 18,734 to 4,163 towards Elementary Education entirely rests with the Government and they are fully responsible for it.

5. Now again coming to the point of raising the annual contribution from Rs. 4163 to 5250 I am equally unable either to find the reasons for doing so or the circumstances under which Government can insist upon such a contribution especially when the Government is fully aware of the flourishing condition of the Elementary Education fund as compared with the precarious position of the general funds of this board. I may be pardoned to point out here that this is the Local Self Government we, in this country, are carrying on i.e. having no voice or choice over their purse. As regards ~~to~~ other items, the Taluk Board resolution under reference, is in itself self contained and call for no explanation from me.

6. Under these circumstances I earnestly beg that Government will kindly examine my statement above referred to, with facts and figures before forcing their orders on this Board, since we are not here to receive any ~~favouritine~~ favouritism on any such thing as stated in the memorandum, but we insist that justice must be rendered and would remain to see that it is rendered and enjoyed.

7. With these few requests I earnestly appeal once again to go through the connected records and to reconsider the matter.

I have the honour to be,

Sir,

Your most obedient servant,

Salem
Taluk Board's Office

T. Narasimham
9. 4. 26
Temporary President.

V.K.5-4-26.

Copy letter No. D. 360/L.F. of 23 dated 30--6--23 from the President, Taluk Board, Salem, to the Secretary to Government Law Education Department Fort Saint George, Madras, Through the President, District Board, Salem.

With reference to Government memorandum No. 1744-A-1 dated 25--4--23 regarding the levy of Education tax within the area of the Salem Taluk Board, I have the honour to Enclose a copy of Taluk Board's Resolution No. 4 dated 25--6--23 agreeing to contribute a sum of not less than Rs. 4163 per annum from General revenues to Elementary -Education fund.

T Narasimham
9. 4 26
Temporary President,

Copy of letter No. D.NO. 148/D dated 6--3--23 from the President, Taluk Board, Salem to the Secretary to Government Law and Educational Department, Madras through the President, District Board, Salem.

In continuation of my letter No. 80/L.F. of 1923 dated 11--2--1923 and in reply to Government memo No. 5911-A-1 dated 20--12--21 regarding the levy of Education cess within the area of the Salem Taluk Board, I have the honour to state that on account of the pecuniary circumstances of this Board the District Board have been helping this Taluk Board by way of yearly contribution till 31.3.22 from which date the said contribution was considerably reduced on account of G.O. No. 493.Local and Municipal dated 11--5--1921.

2. I append in the margin a detailed statement regarding the total expenditure on Elementary Education, the sources from which such a charge was met and the normal receipts of the Taluk Board for the past 5 years from which it would be shown that the Taluk Board share of expenditure on Elementary Education works out to an annual average figure of about Rs. 4500--0--0.

3. Even though the District Board had espressed their inability to contribute in aid of the Salem Taluk Board in the later part of 1922, the Board continued to maintain the schools with the result of a great deficit in the Budget for the year 1923-1924 and also in the revised budget for 1922-1923.

4. It will be a great pity if Government compels the Board to close these Institutions nearly for techenical reasons, I venture to say so because the moment the levying of the cess is approved by Government these Institutions once closed will have to be reopened again which would only mean additional unnecessary expenditure in the organisation of reopening besides the fear of lossing source of the really good teachers who are exesting just now. Hence I request in the interests of the Local Board as a special case that the Govt. would extend their special consideration in relaxing their rules. On the understanding that the Salem Taluk Board will go on incurring its share of usual contribution from its normal resources to the extent noted in the margin on account of elementary education and this cess would be wholly spent for the object for which, such a tax was imposed.

8/H.

5. It may not be out of place for me to mention here that if the Government were to view that the Board's share of expenditure on Elementary Education is disproportianate it is chiefly due to provision made under the head of public health to the extent of Rs.11636 in 1920-21 and 23970 for 1921 and 22 the large variation in the year 1921-22 is chefly due to the introduction of act XIV of 1920. compelling Taluk Boards alone to maintain Medical institutions.

31.3.22 [illegible]

	Total Expenditure on elementary Edn.	By Taluk Board-funds.	By contribution from ~~from~~ the Dt. fund.	From recovery subsidy.	Narmal Receipt of the Board.	Total Grant From Dt. Bd.
1917-18	32524	5358	14674	12492	35750	25790
18-19	25562	4009	5528	16025	25337	24920
19-20	38557	3929	10136	24492	30785	22030
20-21	52876	4163	18734	29979 ⊠	25239	18830
21-22	39187	3792	14774	20621	24384	20030

~~xxx~~ ⊠ includes previous year's arrears drawn.

altered grants from 1922-23
8150--0--0

T Narasimham
9.4.26
Temporary President.

---

(8) 9

Extract from the Proceedings of the Salem Taluk Board passed at its meeting held at SALEM on 25---6---1923.

PRESENT.

*　*　*　*　*

M.R.Ry. D.P. Chennakrishna Chettiar Avl.
" G.S. Alagiri Ayyar Avl.
" N. Kadir Batcha Sahib Bahadur.
" Meikka Pillai Avl.
" M. Varadarajaperumal Pillai Avl.
" Ramasami Kavandar Avl.
" V.V. Kandaswami Chettiar Avl.
" Thathavengia Kavandar Avl.
" P. Krishnasami Odayar Avl.
" Muthukavandar Avl.
" K. Pachayakavandar Avl.
" P.R. Vyapuria Pillai Avl.
" R. Subbarama Ayyar Avl.
The Rev. T. Narasimham.
" T.V. Bangaru Chettiar Avl.
The Rev. T.D. Moses.
" A. Valasami Pandaram Avl.
" V.R. Perumal Chettiar Avl.
" Muthukrishna Reddiar Avl.
" B.A.R. Kandaswami Chettiar Avl.--- President.

----

4. Government Memorandum No. 1744-A-1 dated 25th April 1923 requesting to report definitely whether the Taluk Board is prepared to contribute from its general ~~xx~~ revenues to the Elementary Education Fund a sum of not less than Rs. 4163 per annum, the amount incurred in 1920-21 even after the levy of the proposed Education tax.

Resolution :- Resolved that the board is prepared to contribute from its general revenues to the Elementary Education Fund a sum of Rs. 4163 annually.

Sd/- B.A.R. Kandaswami Chettiar,
President.
(True copy).

T Narasimham
Temporary President. 9.4.26

Salem
Taluk Board's Office
RECEIVED

10

Extract from the Proceedings of the Salem Taluk Board passed at its meeting held at SALEM on 26---2--1926.

PRESENT.

*　*　*　*　*

M.R.Ry. B.A.R. Kandaswami Chettiar Avergal. :- President.
The Rev. T. D. Moses. - Vice President,
The Rev. T. Narasimham.
" P.R. Vyapuri Pillai Avl.
" P. Varadappa Chettiar Avl.
" Janab Sellakanni Rowther Avl.
" D.P. Chennakrishna Chettiar Avl.
" Thathavenkia Kavandar Avl.
" T.V. Bangaru Chettiar Avl.
" V. Swaminatha Pillai Avl.
" K. Pachaya Kavandar Avl.
" P. Krishnasami Odayar Avl.
" Muthukrishna Reddiar Avl.
" V.R. Perumal Chettiar Avl.
" A. Velasami Pandaram Avl.
" R. Subbarama Aiyer Avl.

Every one of these items is not only importent and urgent but has long been overdue, and none can be dropped out without great loss and hindrance to the public.

A great deal of correspondance took place in the past - between the S.T.B. and the Government/ ~~in its memorandum No. 1744-A-1 dated 25th April 1923, addressed~~ in regard to this subject, and in the end the Government in its memorandum No, 1744-A-1 dated 25th. April 1923, addressed the S.T.B. to report definitly whether the Taluk Board is prepared to contribute from its general Revenues to to the Elementary Education Fund under its control/ a sum of not less than Rs. 4163 per annum, even after the levy of the proposed Education tax.

To this the Salem Taluk Board in its resolution No. 4 dated 25--6--23, has agreed to set aside from its general funds a sum of Rs. 4163 per annum to the Elementary Education Fund.

But now the Salem Taluk Board is suprised to find that the Government is going back upon its memorandum No. 1744-A-1 dated 25th April 1923.

From a perusal of the budget of the Board for 1926-27, it is clear that it is a minimum budget and that there is no room left for further expansion Besides the general resources of the Board are very very small.

Hence the Salem Taluk Board begs to submit that while it is absolutely impossible for the Board to credit a sum of Rs.20910 and it will abide by the memorandum of the Government, No. 1744-A-1 dated 25--4--1923 that is set aside a sum of Rs. 4163 per annum to the Elementary Education fund.

Sd/- B.A.R. Kandaswami Chettiar,
President.

(true copy).

J Narasimham
Temporary President. 9.4.26

SECRETARY TO GOVT.
24. APR-19
LAW DEPARTMENT

Ely. Education Fund – Salem Taluk Board – Audit report 1924-25 – further representation.

N. Dis. 1963 – 26 B

dated 22-4-26

Endt.

Forwarded to the Secretary to Government, Law (Education) Department, Madras.

President.

Salem Tk. Board's Office.

84
16.4.26

16.4.26

17.4.26

SALEM DISTRICT BOARD OFFICE
DESPATCHED
APR 23 1926

To
The Secretary to Govt.
Law (Education) Dept. Madras.

Law (Edn) Dept.

(10)

Elementary Education Fund – Salem Taluk Board. Arrear contributions for 1923-24 and 1924-25.

[C.N. 1608 A]
p.f.

From the P.T.B., Salem, ROC No. 12/Govt.
dated 31.3.26.

In its budget estimate of the elementary education fund for 1923-24 the Taluk Board, Salem, provided for a contribution of Rs. ~~25,060~~ 26,140 from its general revenues. At the instance of the L.S.G. this ~~contribution~~ provision was reduced to Rs. 18,734 as this amount was taken to be the usual contribution of the Taluk Board. Vide L.S.G. note on page 11 and para (iii) of the order ~~on~~ page 12 of G.O. No. 1398, Law (Edn), dated 3.10.23.

(A)

2. While submitting the budget estimate for 1924-25, the Taluk Board reduced its contribution to Rs. 3,520 in the revised estimate for 1923-24, against Rs. 18,734 originally accepted, and provided for a contribution of Rs. 4,160 for 1924-25. The contribution for 1924-25 was fixed by Govt. at Rs. 5,250, but the board was asked to raise its contribution to Rs. 18,734 for

for 1923-24. – Vide office note on page 11 and para (iii) of the order on pages 13-14 of G.O. No. 1388, Law (Edn), dt 28. 8-24.

(B)

3. When the Taluk Board submitted its budget estimate of the E.E. Fund for 1925-26, it proposed to contribute only Rs. 4,163 for each of the years 1923-24, 1924-25 and 1925-26. In para (iv) of G.O. No. 1661, Law (Edn), dt 21-9-25 the board was again asked to raise its contribution for 1923-24 to Rs. 18,734 and to raise to Rs. 5,250 its contribution for each of the years 1924-25 and 1925-26.

(C)

4. In spite of these orders, the Taluk Board has contributed only Rs 4,163 for 1923-24 and has not contributed anything for 1924-25. It has therefore to contribute Rs. 14,571 for 1923-24 and Rs. 5,250 for 1924-25 or Rs. 19,821 in all. – Vide also para 2 of G.O. R 81, Law (Edn), dt 29.1.26. The Taluk Board now represents that it can contribute only Rs 4,163 annually from the year 1923-24, on the ground that it has accepted to contribute only a sum not less than that amount when introducing compulsory education in its area.

(N)

Taluk Bd's resolution on page 13 of G.O. 1149 L(E) / 8-8-23

(R)

It

B1

(11)

It may be pointed out that the amount of Rs 4,163 is the minimum below which the board's contribution should not be reduced but the amounts which have been fixed in the normal budgets of the Taluk Board are Rs. 18,734 for 1923-24 and Rs. 5,250 for each of the subsequent years.

5 The file may now be sent to the L.S.G. Dept. for remarks as to the present financial position of the Taluk Board.

GR
11/5

The additional amount payable comes to Rs 15,751 (Rs 25071 – 9320) The question has now to be considered whether the Taluk Bd. can find this amount in 1926-27. The B.E. budget has not yet been

13155

Law [Edn] no 1608A-1 / 13-5-26

GOVT. LEGAL SEC. GOVT. DEPARTMENT ASST. SECRETARY 15 MAY 1926

DA 15.5.26

L.S.G.

14/5

Refd (Edn) Dept.

~~The additional amount payable comes to~~ Rs 15751 (25071-9320). The question has now to be considered whether the Taluk Board can find this amount in 1926-27. The Budget has not yet been ~~examined in detail. But it is observed that~~

p2 ante

According to para 4 of Law (Edn) note 3, on p2 ante, the amount of Contribution to Ely. Education due up to end of 1924-25 is Rs 19,821. If the Contribution of Rs 5250 for 1926-27 is taken into account the total amount that will be payable

Comes to Rs 25071.

Rs 19821 +
5250
25071

2. According to the Budget of the Taluk Board for 1926-27 as prepared by the Taluk Board, it is expected that the Board will have a closing balance of Rs 1,180. The provision made in it under contribution for Elemy. Education is as follows:

		Rs
R.E.	for 1925-26	4160
B.E.	for 1926-27	4160
		9320

The additional amount payable comes to Rs 15,751 (Rs 25071 – 9320). The question has now to be considered whether ~~the~~ Taluk Bd. can find this amount in 1926-27. The Bd's budget has not yet been examined in detail. But it is observed that:

The position of the general funds is as follows:

	Rs
Opening balance	16500
Receipts	34800 (including a contribn of Rs 5000 from the Salem Dt Bd)
	51,300
Charges	37120
Closing balance	14180
	51300

But provision is made for a capital expenditure of Rs 13000 from general funds. The capital expenditure is provided under Management (Rs 8400) and Medical relief (Rs 4600). It is apparently proposed to construct an office building and a hospital or dispensary. If this capital expenditure is allowed for the closing balance comes to Rs 1,180 (Rs 14180 – 13000).

3. The general financial condition of the Tk Board is not however satisfactory, inasmuch as the charges exceed the receipts. The apparently large opening balance is mainly due to non-payment of the Elementary Education Contribution from 1923-24 onwards and to the ~~accumulation of~~ the large contributions from the Salem Dt Board in aid of the general resources of the

---

Board. The latter amounted to Rs 25,387 in the last two years – (Rs 15387 in 1924-25 and Rs 10,000 in 1925-26). If need be, the total provision for capital works (viz Rs 13,000) may be utilised for meeting payt. to E.E. fund.

Ⓧ p82 of GO 2396 L&M / 29.8.24
removed by

Ⓨ p35 of GO 707 L&M / 2.3.25
orgl removed

4. According to the normal budget in which provision is made for a contribution of Rs 5,250 for Elementary Education, the Taluk Board is expected to have a recurring deficit of Rs 2410 and the Dt Bd was advised to make an annual contribution of Rs 5000 in order to enable ~~to~~ the Tk. Board to wipe off the deficit and to provide a surplus balance.

(taken from the genl budget of the Tk Bd for 1926-27)

5. On the other hand the Elementary Education fund is expected to close with a large balance of Rs 32,260 at the end of 1926-27, even after incurring an expenditure of Rs 6,500 on capital works. It may be noted that in connection with the proposal to levy the Elementary Education tax in the area under the Board, the Board was asked to report whether it ~~will~~ would continue to contribute Rs 4163 every year. The Board has specifically agreed to contribute only this amount and the tax was sanctioned.

Ⓡ p12 of GO 1119 Law (Edn) / 8.8.23

p 13 of Ⓡ

p 16 of Ⓡ

6. Under the provision of the Elementary Education Act, the Bd is bound to contribute to the Elementary Education fund only the amount it spent on Elay. Education in 1920-21. And this was Rs 4163. The Govt cannot therefore legally claim a

higher Contribution.

7. The normal budget approved by the Govt is only a model one which the Board should ~~keep in view~~ follow with a view to avoid landing itself in financial difficulties and the orders on it is therefore not legally binding on the Taluk Board.

CB
26/5/26
Ba
10/6/26

The contribution for 1923-24, Rs 18734 is admittedly high. As the Elementary Education fund is well off owing to large payments ~~being~~ having been made to the fund in the past L.S.G. may ask for the contribution being reduced to Rs 4,163 the balance being waived.

18734
4163
14,571

2. As regards 1924-25 onwards the Govt fixed in the normal budget a contribution of Rs 5,250. The Taluk Board did not protest at the time nor has it adduced any grounds which were not before Govt when they fixed the contribution. It is not much use framing a normal budget if it is not to be adhered to. The

The Govt may therefore insist on the Salem Taluk Board paying Rs 5250 in 1924-25 and a like amount in 1925-26. If Law (Edn) agree this will be borne in mind when the taluk board's budget for 1926-27 is examined. Orders may then issue on the file.

T.B. 6/26

~~Secy~~
Law (Edn)

I don't know why it is stated in Ⓐ that Rs 18734 is the usual contribution. All that we can insist on the T.B. contributing is Rs 4163 & the amount entered in the normal budget is only a pious hope.

Ⓡ

13155 Ltr

[illegible] in the E.E. fund is flourishing & there seems no need, in the financial condition of the T.B., to press for a contribution greater than the sum we can insist on — for such year.

CBC
23/6/26

Rd 6
MAD
23/6

Rd
26/6

Submitted that the "usual" contribution which a board should make to the elementary Education fund is taken to be the amount of expenditure which the Board incurred on elementary education in 1920-21 and which the Board is bound to continue to contribute to the Elementary Education fund in areas in which the Elementary Education tax is levied.

2. In 1920-21, the Salem Taluk Board incurred a total expenditure of Rs 52.413(x).

This was met as follows:–

School fees etc	– Rs 4163
Appropriation from Revenue	Rs 18.734.
Govt. Grant	. 10.996
Other items (it is not clear what this represents)	18520
	52,413

The amount actually met from the Board's general funds was thus Rs 18.734. This amount is treated as the usual contribution – (The Board received ~~in~~ this year a contribution of Rs 18830 from the District Board to supplement the taluk board's resources. It wd seem that a major portion of it was utilized for elementary education)

3. In applying for sanction for the levy of the Elementary Education Cess, the President Taluk Board stated that the average expenditure from taluk board funds for the years from 1917-18 to 1921-22 was Rs 4500 (about) according to the details given in the statement on pages 9-10 of G.O. No 1119 Edn of 8.8.23. From the details given in this statement, it will be seen that for 1920-21 only the receipts from school fees (which are spent on E. Edn) alone were shown as the

expenditure

x according to figures given in the Admn. report of the Bd. for 1921-22 – figures are not ~~given~~ available in the report for 1920-21. The total expenditure as given by the President at page 10 of G.O. No 1119 Edl of 8.8.23 is Rs 52876. (R)

pp 8-9 of G.O. 1119 Edn 8/8/23 (R)

(R)

expenditure from the Taluk Board funds, and that a sum of Rs 18734 is shown as having been met from the contribution from district board funds. The Law (Edn) took the amount actually spent from the Board's own funds as the minimum ~~amount~~ which it should contribute towards the Ele. Education fund after the Ele. Education tax is levied and asked the Board whether it would continue ~~this~~ a contribution of this amount(x). The Board agreed to do so and the levy of the tax was sanctioned.

4. In the normal budget of the Board a contribution of Rs 5250 which represents 30% of the Board's income from land cess was fixed as the minimum normal contribution, as ~~the financial position of the Bd. was not satisfactory & the~~ a contribution of Rs 18734 would represent 71 per cent of the land cess income

p12 of (R)

p13 of (R) x Rs 4,163

Removed (X)

G.O. No 2396 L&M 29-8-24 (para 4

pp 81-82

para (4) - p51 of (X)

Removed

Ba
10/7/26

The Salem Taluk Board has undertaken to contribute not less than Rs 4,163 – p.14 of G.O. 1119 Law (Edn) dated 8.8.1923.

8 of (R)

2. In para 4(1) of G.O. No 2396 L&M dated 29th August 1924, ~~the~~ passing orders on the Normal budget of the Salem Taluk Board the Govt raised the

(X)

the

10

contribution payable to the Elementary education fund to Rs 5,250.

3. It is now proposed on pp 6 and 7 supra that for 1923-24 the board may be let off with a contribution of Rs 4.163 and that for 1924-25 onwards the contribution fixed in the normal budget should be adhered to

4. If the contribution to be paid is to be reduced to Rs 4,163 we may now issue an order amending G.O. No 2396 L&M of 1924 with the concurrence of Law (Edn)

18/7

19.7.26

Law (Edn) Dept.

When the Taluk Board's proposal for the levy of an education tax was under consideration in 1923, the Board's usual contribution, ~~was~~ the expenditure incurred by the Board in 1920-21 on elementary education — (with reference to the figures then given by the Board) was taken to be Rs. 4,163/- ⊗ and the Board ~~[illegible]~~ agreed to ~~[illegible]~~ contribute not less than this amount

Ⓧ (Removed)

Law (Edn)

(Normal budget &c. etc [illegible])

Reg. no 13155-1 L&M 19-7-26

L. Dis 2806 A 20/7/26

GOVT. OF MADRAS [illegible] DEPARTMENT 10 [illegible] 1926

⊗ Vide statement on pages 9 + 10 of G.O. no. 1119 L.E 8-8-23.

Ⓡ

page 13 of — do —

---

11. 24 ⑮

amount to the elementary education fund even after the levy of the education tax. In the course of the examination of the budget for 1923-24 it was found that the expenditure from the Board's funds on education in 1920-21 was Rs.18,734 and this amount was accordingly provided in the budget estimate for 1923-24 as the contribution from the general revenues of the Taluk Board --p.14 of G.O.1398 Law(Edn) dated 3-10-1923. Later on in the normal budget of the Board, the contribution to the elementary education fund was, however, fixed at Rs.5,250 (30% of the income from the obligatory cess) in view of the condition of the Board's general finances and this amount was provided in the elementary education fund budget for 1924-25 - G.O.No.1388 Law (Edn) dated 28-8-24. The contribution for 1925-26 was also ~~Boar~~ fixed at this figure (Rs.5,250) - G.O.1661 Law Edn. dated 21-9-1925.

Ⓐ

Ⓑ (Change to 11)

Ⓒ

2. The L.S.G. Department now proposes that the contribution ~~from~~ for the year 1923-24 should be limited to Rs.4,163 as this has been accepted by Government as the usual contribution in G.O.No.1119 Law (Edn). dated 8-8-23. It may be observed that this amount was accepted as the usual contribution as the President, Taluk Board, then reported that this was the expenditure incurred in 1920-21 from the Board's funds. The L.S.G. Department now points out that this figure represented only the income from school fees and that the actual expenditure fro the Board's funds was Rs.18,734. It does not seem ther-fore that the Taluk Board can legitimately claim a reduction of its contribution to Rs.4,163. But as already pointed out in para 1 above, the contribution ha in consideration of the straitened condition of the general finances, been fixed at Rs.5,250 in the normal budget. It may not be desirable to reduce the contribution below this amount. For orders however whether this department may agree as a special case to a contribution of Rs.4,16

Ⓡ

para 2 - page 8 ante

A1 B1

for 1923-24 alone, on the distinct understanding that the contribution for subsequent years shall, in no case, be less than Rs.5,250.

The Taluk Board paid Rs 4163 for 1923-24 against Rs 18.734 provided in the budget of that year. The general finances of the Board are unsatisfactory. The Elementary Edn fund even without the enhancement, closes with a balance. We need not therefore insist on the restoration of the budget figure for 1923-24. The normal budget figure is Rs 5,250.

In 1924-25, no contribution was paid by the Board though the sanctioned budget provided Rs 5250. This amount will be restored now.

28/7

V.TK 9.7

A draft order is submitted for approval. It may be sent to L.S.G. wo for perusal before issue.

29.7.26

29/7

L.S.G. wo

L.S.G.

The draft is in accordance with our recommendations & may be accepted

30/7

L.Ex 3026 A 2/8/26.

Eon wo 1608 A.2 30/7/26.

SECRETARY TO GOVT. LOCAL SELF GOVT. DEPARTMENT 4th AUG 1926

SECRETARY TO GOVT. LOCAL SELF GOVT. DEPARTMENT ASST. 30 JUL 1926

22183 (f)

DP 31/7

Law (Edn) wo

LSG wo no 22183-1 B.(Recd) 3/8

ISSUE V.TK 3/8

Scott. 1-5 (b)—25,000—25-11-25. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..	[illegible] 3.8.26	3/8
When signed ..		
When despatched ..		

Education DEPARTMENT.

E. E. Fund

Salem Taluk Board – Balance of contribution for 1923-24 – waiver sanctioned.

READ AGAIN G.O. No. 81 R.L.E., dated 29. 1. 1926.

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

READ ALSO :—

C. No. 1608 A From the ...., No. ...., dated .... 192 .

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

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

ORDER. Misc. No. 1469, dated 3. 8. 1926.

In consideration of the present unsatisfactory condition of the general finances of the Taluk Board, Salem the Govt. are pleased to waive the payment of ~~[illegible]~~ the balance of contribution due from the general revenues of the board to the E.E. fund due for 1923-24, viz Rs. 14,571.

~~The taluk board is informed that~~ This concession ~~has been granted on the~~ will not affect the obligation of the Taluk board to ~~distinct understanding that it~~ ~~should~~ contribute annually Rs. 5,250 ~~a year~~ ~~the~~ ~~[illegible]~~ from 1924-25 onwards.

29/7

29/7

DESPATCHED 4-AUG 26

To the P.T.B. Salem ✓ with ref. to his letter Roc 12/[illegible] 31.3.26.

.. D.P.I. ✓

.. Examiner L.F. Accounts ✓

.. L.S.G. Dept ✓

L. F. Fund

Salem Taluk Board – Balance of contribution for 1923-24 – remission

1/8/

In consideration of the present unsatisfactory condition of the general finances of the Taluk Board Salem the Govt. are pleased to ~~direct that~~ waive the payment of the balance of contribution from the general revenues of the Board to the E. fund for 1923-24 viz Rs 4571. ~~The Taluk Board is informed that this condition has been ... [illegible] ... should~~ should contribute annually Rs 53[illegible] from 1924-25 onwards.

To the P.T.B. Salem

When given for copying

Was copied

When examined

When signed

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.

B = Not to be copied.

P = Copy abstract only.

Q = Copy heading only.