

Government of Madras.

EDUCATIONAL DEPARTMENT

Recd.

Regd.

} 1908.

Enclosures

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G.O., No. 152, 2nd March 1908.

Subsidy to Municipalities.

Sanctioning, with remarks, the distribution in aid of education of a subsidy amounting to Rs. 53,530 among certain Municipalities.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

Letter—from the Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S., Director of Public Instruction, Madras.

To—the Secretary to Government, Educational Department.

Dated—the 17th February 1908.

No.—Cur. 1130.

I have the honour to submit a statement showing the distribution of the Provincial contribution for education required for 1907–1908 for the several Municipalities and to request that payment of the amounts mentioned in column 5 may be sanctioned on the understanding that the amounts shown in column 8 as required for payment of teaching grants for elementary schools for the year are made available by the Municipal Councils concerned.

2. The calculation of the contributions has been made exactly in the same way as that for Local Fund Boards explained in paragraph 3 of my letter C. No. 368, dated 18th January 1908, read in G.O., No. 79, Educational, dated 30th January 1908. In the Municipalities of Bellary, Anantapur, Cuddapah and Kurnool, the net cost of the Municipal High school is paid from Provincial funds. The net cost for each of these schools was included in the contribution from Provincial funds for which credit was taken in the sanctioned budgets for the current year, but has been excluded in the present calculation with reference to paragraph 3 of my letter R.C. No. 6916, dated 12th October 1907, read in G.O., No. 833, Educational, dated 13th December 1907.

	Contribution required for 1907–1908. RS.	
Karur	1,630	
Nellore	10	
Coonoor	830	
Ootacamund	370	
Mangalore	60	
Trichinopoly	1,450	

the large decrease in expenditure on grants-in-aid, as compared with that of previous years. The amounts shown against them in column 5 of the statement have been arrived at according to the calculation now adopted. It is for consideration whether these amounts are to be paid to them in view of the circumstances stated above. Similarly in the case of the Mayavaram Municipality, it is for consideration whether

the amount of Rs. 1,370 shown in column 5 is to be paid in view of the large income from school-fees anticipated for the year. A contribution of Rs. 440 was paid to this Municipality last year, and perhaps it is enough if the same amount is paid for this year. The additional contribution required in the case of Nellore and Mangalore is sufficiently small to be ignored.

4. A grant of Rs. 98 towards the cost of library books for the Brennen College, Tellicherry, was promised in March 1906 under the provisions of the old Grant-in-aid Code and as it was not paid last year, the Chairman was informed that it would be added to the contribution payable for the current year. Accordingly the contribution proposed for this Municipality in column 5 of the statement includes a sum of Rs. 100 provided for the abovementioned purpose.

The Chairman of the Tiruppattur Municipality applied for a third grant of Rs. 363 towards the cost of extension of the Municipal High school building with reference to G.O., Mis. No. 2055 M., dated 5th October 1907. In the sanctioned budget of the Municipality for the current year, credit was taken for a Provincial contribution of Rs. 1,000 for the High school, but as the school is self-supporting and is, therefore, not in need of a contribution for its upkeep, the Chairman was informed that the building grant would be recommended to Government in lieu of the contribution for the High school. This grant will be recommended separately. The sum of Rs. 1,000 referred to above on account of the High school has been excluded in the calculation of the contribution to the Municipality for the current year.

The Chairman, Municipal Council, Tinnevely, applied for a half grant of Rs. 650 towards the cost of construction of a building for the Municipal Panchama school, and he was informed that a grant would be recommended to Government if funds were available during the current year. This grant also will be recommended separately.

5. The total amount of contributions now recommended (column 5) comes to Rs. 63,530. Out of the sum of Rs. 50,000 under "22-I. Miscellaneous—Contributions to Municipal funds" payments amounting to Rs. 3,064 have already been sanctioned for purposes shown below :—

	RS.	A.	P.
For the Educational Museum, Karur—G.O., No. 498, Educational, dated 2nd August 1907	2,000	0	0
For contribution to Srirangam Municipality towards grants paid for 1906–1907—G.O., Mis. No. 848, dated 21st December 1907	316	10	8
For contribution to Mannargudi Municipality towards grants paid for 1906–1907—G.O., Mis. No. 831, dated 12th December 1907	747	0	0
Total	3,063	10	8

The balance available being thus Rs. 46,936 only, an additional sum of Rs. 6,594 (Rs. 53,530 — Rs. 46,936) is required for payment of the contributions now recommended to the Municipalities. I request that an additional amount of Rupees 7,700 (in round figures) may be transferred to "Contributions to Municipal funds" in order to provide for payment of the proposed contributions as also of the building grants referred to in paragraph 4 of this letter. A part of the sum of Rs. 1,06,900 transferred to "Adjusting heads" in G.O., No. 53, Financial, dated 20th January 1908, seems to be available for the purpose.

6. In the order sanctioning payment of the contributions, the several Municipal Councils may be informed that the amounts shown in column 8 as required for payment of teaching grants should be made available from their funds.

7. The favour of early orders is requested in order that the teaching grant bills for Elementary schools may be passed for payment within the period prescribed by the Grant-in-aid Code.

ENCLOSURE.

STATEMENT showing the amount of Provincial contribution required for Municipalities for 1907-1908.

Municipalities.	Balance required under Revised estimates for 1907-1908 according to Director's remarks on the Budget estimate for 1908-1909.	Expenditure from purely Municipal funds provided under Grant 2 in the sanctioned budget for 1907-1908.	Provincial contribution for 1907-1908.		Allotments for payment of teaching grants to elementary schools for 1907-1908 to be provided by Municipalities from their funds.
			Amount required.	Amount recommended.	Total.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
Anantapur	8,350	8,050	300	300	500
Adoni	3,350	3,610	260	..	800
Bellary	12,590	10,600	1,990	1,990	2,490
Chingleput	2,160	1,110	1,050	1,050	1,750
Conjeevaram	6,110	4,630	1,480	1,480	3,850
Coimbatore	7,820	7,880	60	..	4,430
Erode	3,760	3,480	280	280	1,180
Karur	11,210	9,580	1,630	1,630	610
Cuddapah	11,720	10,970	750	750	610
Berhampur	4,660	4,270	390	390	1,030
Chicacole	12,870	11,860	1,010	1,010	750
Parlakimedi	2,570	2,240	330	330	770
Cocanada	8,420	8,650	230	..	900
Rajahmundry	8,040	7,320	720	720	1,890
Guntur	5,500	5,820	20	..	3,220
Ongole	5,390	3,600	1,790	1,790	3,400
Bezwada	4,580	4,800	220	..	1,250
Ellore	5,110	3,830	1,280	1,280	3,140
Masulipatam	5,040	6,100	1,060	..	2,560
Kurnool	10,060	10,320	260	..	1,550
Nandyal	2,120	2,530	10	..	230
Dindigul	9,730	6,270	3,460	3,460	3,050
Kodaikanal	230	..	..	..	200
Madura	13,750	15,080	1,330	..	9,300
Palni	2,580	2,510	70	70	940
Periyakulam	2,250	2,080	170	170	1,510
Calicut	7,370	7,260	110	110	2,670
Cannanore	9,630	10,730	1,100	..	..
Cochin	2,210	2,220	10	..	860
Palghat	26,750	28,660	1,910	..	1,560
Tellicherry	19,450	16,630	2,820	2,920	2,860
Nellore	3,520	3,510	10	..	1,170
Coonoor	2,270	1,440	830	830	1,630
Ootacamund	3,470	3,100	370	370	1,920
Gudiyattam	4,490	4,630	140	..	220
Tirupati	2,160	2,310	150	..	300
Vellore	5,920	6,810	890	..	2,750
Walajapet	7,080	6,470	610	610	610
Salem	26,480	26,570	90	..	2,520
Tirupattur	7,590	6,650	940	940	540
Vaniyambadi	3,290	2,920	370	370	800
Chidambaram	2,420	3,100	680	..	1,420
Cuddalore	6,030	5,800	230	230	3,210
Tiruvannamalai	2,990	2,530	460	460	860
Mangalore	4,220	4,160	60	..	1,960
Kumbakonam	9,160	7,880	1,280	1,280	3,400
Mannargudi	3,230	3,000	230	230	2,190
Máyavaram	22,230	20,860	1,370	1,370	2,310
Negapatam	6,660	7,570	910	..	3,060
Tanjore	7,490	10,260	2,770	..	4,630
Palamcottah	5,510	4,500	1,010	1,010	3,840
Srivilliputtur	2,440	2,240	200	200	1,390
Tinnevely	4,120	3,920	200	200	2,770
Tuticorin	2,860	4,460	1,600	..	1,710
Srirangam	3,510	2,370	1,140	1,140	1,660
Trichinopoly	13,960	12,510	1,450	1,450	9,700
Anakapalle	4,420	4,130	290	290	940
Bimlipatam	3,190	3,400	210	..	330
Vizagapatam	6,300	6,630	330	..	4,040
Vizianagram	6,180	4,980	1,200	1,200	4,000
Madras	† 33,620	† 12,000	21,620	21,620	33,620
Total	4,52,590	4,13,630	† 53,500 — 14,540	53,530	1,59,550

* Includes library grant of Rs. 100 for the Brennen College, Tellicherry.
† Amount of teaching grants required for Elementary schools in the Corporation of Madras.
‡ The allotment for teaching grants provided in the sanctioned budget of the Corporation for 1907-1908.

Order—No. 152, Educational, dated 2nd March 1908.]

The Government approve the distribution of a subsidy in aid of education amounting to Rs. 53,530 for the year 1907-1908 as shown in the Appendix to this order among the Municipalities specified therein.

2. The following modifications have been made with reference to the financial condition of the Municipalities concerned in the distribution suggested by the Director of Public Instruction :—

Name of Municipality.	From	To	Increase (+) or decrease (—).
	RS.	RS.	RS.
Coonoor	830	330	— 500
Ootacamund	370	120	— 250
Ongole	1,790	2,540	+ 750
Calicut	110	430	+ 320
Máyavaram	1,370	1,050	— 320

3. The Director of Public Instruction will, however, be informed that the amount to be entered in the revised estimates of the several Municipalities for the current year under teaching grants can be finally decided only on a review of the budget estimate of each Municipality and that no condition can be imposed, as suggested by him, as to the amount to be allotted by them for this purpose. The question as to the amount which each Municipal Council may be able to allot for Grant 2. "Education" must depend upon the financial condition of each individual Municipality, due regard being had to the requirements of each under the other grants.

4. The altered grant of Rs. 26.70 lakhs for 1907-1908 under the major head 22. EDUCATION is Rs. .04 lakh less than the latest revised estimate framed by the Accountant General which provided Rs. .59 lakh under "Miscellaneous—Contributions to Municipal funds." Separate orders are issuing sanctioning an additional allotment of Rs. .04 lakh to the major head. The additional allotment required under the minor head "Miscellaneous" will be met from the altered grant of Rs. 3.05 lakhs under the minor head "Government schools—Special."

(True Extract.)

H. D. TAYLOR,
Ag. Secretary to Government.

To the Director of Public Instruction.
" Accountant-General.
" Local and Municipal Department.
" Financial Department.
Editors' Table, Paragraph 1 of Order only and Appendix.

NOTES CONNECTED WITH G.O., No. 152, EDUCATIONAL,
DATED 2ND MARCH 1908.

APPENDIX.

Name of Municipality.	Amount of subsidy. RS.	Name of Municipality	Amount of subsidy. RS.
1. Anantapur	300	21. Walajapet	610
2. Bellary	1,990	22. Tiruppattūr	940
3. Chingleput	1,050	23. Vaniyambādi	370
4. Conjeeveram	1,480	24. Cuddalore	230
5. Erode	280	25. Tiruvannāmalai	460
6. Karūr	1,630	26. Kumbakonam	1,280
7. Cuddapah	750	27. Mannārgudi	230
8. Berhampur	390	28. Māyavaram	1,050
9. Chicacole	1,010	29. Palamcottah	1,010
10. Parlākimedi	330	30. Srivilliputtūr	200
11. Rajahmundry	720	31. Tinnevely	200
12. Ongole	2,540	32. Srirangam	1,140
13. Ellore	1,280	33. Trichinopoly	1,450
14. Dindigul	3,460	34. Anakāpalle	290
15. Palni	70	35. Vizianagram	1,200
16. Periyakulam	170	36. Madras	21,620
17. Calicut	430		
18. Tellicherry	2,920		
19. Coonoor	330		
20. Ootacamund	120		
		Total	53,530

[SUBJECT.—*Distribution of Provincial subsidy to Municipalities for the year 1907-1908.*]

*From the Director of Public Instruction, dated 17th February 1908,
No. 1130.]*

No such condition as that proposed by the Director of Public Instruction can be attached. The amount that the Municipalities can provide for teaching grants in each case depends upon their general financial condition. The proposals are in any case too late and some of the budgets have already been reviewed.

Please compare very urgently with amounts available in Civil Budget estimate—and with *provisional* distribution for which credit was taken in the budgets at the beginning of the year.

The Director of Public Instruction has not sent in any proposals for provisional distribution for 1908-1909 as asked for.
* Remainder sent, 17th February 1908. He may be reminded * by telephone. I think that figures in the last column are intended for that year?

H. D. TAYLOR—17-2-08.

The Director of Public Instruction requests sanction for the distribution among Municipal Councils of subsidy amounting in the aggregate to Rs. 53,530. This sum excludes with reference to the decision in G.O., No. 833, Educational, dated 13th December 1907, the net cost of the Municipal High schools at Bellary, Anantapur and Cuddapah, which is met from Provincial funds and which was included in the contribution from Provincial funds for which credit was taken in the sanctioned budgets of Municipal Councils for 1907-1908.

2. The statement below shows the subsidies sanctioned for 1906-1907 and those taken credit for in the sanctioned budget estimates of the Municipal Councils for 1907-1908 and the subsidies now recommended by the Director of Public Instruction.

Districts.	Name of Municipality.	Subsidy * sanctioned for 1906-1907.	Subsidy taken credit for in the Municipal Budgets for 1907-1908.	Subsidy now recommended by the Director of Public Instruction for 1907-1908.
1	2	3	4	5
		RS.	RS.	RS.
Anantapur	Anantapur	1,235	3,380 †	300
Bellary	Adoni	280		
	Bellary	1,314	3,850 †	1,990
Chingleput	Chingleput	556	300	1,050
	Conjeeveram	1,590	1,590	1,480
Coimbatore	Erode	179	190	280
	Karur	480	480	1,630
Cuddapah	Cuddapah	2,010	3,210 †	750

* *Vide* G.Os., No. 71, Educational, dated 9th February 1907, No. 179, Educational, dated 26th March 1907, and No. 94, Educational, dated 26th February 1907.

† The amounts entered against these Municipalities include the contributions for net cost of the High schools, which are now shown under a separate head with reference to G.O., No. 833, Educational, dated 13th December 1907.

Districts.	Name of Municipality.	Subsidy * sanctioned for 1906-1907.	Subsidy taken credit for in the Municipal Budgets for 1907-1908.	Subsidy now recommended by the Director of Public Instruction for 1907-1908.
1	2	3	4	5
		RS.	RS.	RS.
Ganjam	Berampur	250	280	390
	Chicacole	683	530	1,010
	Parlakimedi	380	400	330
Goddavari	Ocanada	259	100	..
	Rajahmundry	396	480	720
Guntur	Ongole	1,146	800	1,790
Kistna	Ellore	1,475	1,750	1,280
Kurnool	Kurnool	550	2,080†	..
	Dindigul	1,880	1,910	3,460
Madura	Kodakanal	20	..	..
	Madura	565	620	..
	Falni	460	490	70
Malabar	Periyakulam	20	100	170
	Calicut	1,296	1,290	110
	Cannanore	854	..	..
Nilgiris	Cochin	100	200	..
	Tellicherry	3,928	3,040	2,920
	Coonoor	..	..	830
North Arcot	Ootacamund	..	..	370
	Gudiyattam	97	180	..
	Tirupati	81	..	..
Salem	Vellore	638	..	..
	Walajapet	307	320	610
	Salem	1,532	2,100	..
South Arcot	Tirupattur	620	1,200	940
	Vaniyambadi	185	220	370
	Cuddalore	874	420	230
South Canara	Tiruvannamalai	692	690	460
	Mangalore	67	..	..
	Kumbakonam	1,130	1,130	1,280
Tanjore	Mannargudi	196	..	230
	Máyavaram	335	440	1,370
	Negapatam	..	250	..
Tinnevely	Palamcottah	681	130	1,010
	Srivillipattur	65	100	200
	Tinnevely	791	300	200
Trichinopoly	Srirangam	..	..	1,140
	Trichinopoly	5,085	..	1,450
	Anakapalle	210	230	290
Vizagapatam	Bimilipatam	322	240	..
	Vizianagram	1,044	1,110	1,200
	Madras	29,950	22,100	21,620
Total		65,818	55,230	53,530

* *Vide* G.O., No. 71, Educational, dated 9th February 1907, No. 179, Educational, dated 26th March 1907, and No. 94, Educational, dated 26th February 1907.

† The amounts entered against these Municipalities include the contributions for net cost of the High schools, which are now shown under a separate head with reference to G.O., No. 833, Educational, dated 13th December 1907.

3. The Director of Public Instruction raises the question whether any subsidy

	RS.
Karur	1,630
Coonoor	830
Ootacamund	370
Trichinopoly	1,450
Máyavaram	1,370

should be paid to the marginally-noted Municipal Councils. He points out that in his remarks on the budget estimates of the Karur, Coonoor, Ootacamund and Trichinopoly Municipalities for 1908-1909, he advised that no subsidy was required for the current year, as a large income was anticipated from fees in Karur and as there was a large decrease in the expenditure on grants in aid in the case of the other three towns. As regards Máyavaram, Dr. Bourne considers that in view of the large income anticipated from school fees, it will be enough if a subsidy of Rs. 440 is paid, which was the amount sanctioned in 1906-1907. But the present

Paragraph 3 of Director of Public Instruction's letter and paragraph 3 of letter on page 3 of G.O., No. 79, Educational, dated 30th January 1908.

be sanctioned in all the cases referred to, may be consulted on this point.

figures which are stated to have been arrived at on a consideration of the revised estimate, may perhaps be accepted as more reliable and the subsidies shown in paragraph 2 above (last column) may The Local and Municipal Department

4. The total amount, which will in this case be required for subsidy is Rs. 53,530. The provision in the Civil Budget estimate for the current year under "22 I.—Miscellaneous—Contribution to Municipal funds" is Rs. 50,000. Out of this, payments amounting to Rs. 3,064 have already been sanctioned as shown below:—

	RS.	A.	P.
G.O., No. 498, Educational, dated 2nd August 1907.	Educational Museum, Karur	..	..
G.O., No. 848, Educational, dated 21st December 1907.	Srirangam Municipality	..	..
G.O., No. 831, Educational, dated 12th December 1907.	Mannargudi Municipality	..	..
Total		3,063	10 8

RS.

50,000

3,064

46,936

46,936

6,594

53,530

The balance now available for distribution under this head is thus only Rs. 46,936 and an additional sum of Rs. 6,594 is required for the payment of the subsidies now recommended. The Director of Public Instruction requests that an additional allotment of Rs. 7,700 in round figures may be transferred to the head "contributions to Municipal funds" in order to provide for the payment of the contributions as also of the building grants applied for on account of the Municipal High school, Tirupattur (Rs. 363) and the Municipal Panchama school, Tinnevely (Rs. 650) in regard to which Dr. Bourne proposes to address separately.

5. The additional sum of Rs. 7,700 now required may, it is submitted, be met by reappropriation from the balance available under "Adjusting Heads—Contributions from Provincial to Local". The amount allotted under this head in the Civil Budget Estimate for 1907-1908, was Rs. 5,64,000. A sum of Rs. 32,253 was added to this head out of the lump allotment of five lakhs for elementary education and an additional allotment of Rs. 1,06,900 was subsequently sanctioned by the Financial Department. The total amount available for expenditure under this head is thus Rs. 7,03,153. Out of this, the following allotments have already been sanctioned or are under consideration:—

H. D. TAYLOR.

This has been subsequently modified by the Financial Department.

Budget Estimate for 1907-1908, was Rs. 5,64,000. A sum of Rs. 32,253 was added to this head out of the lump allotment of five lakhs for elementary education and an additional allotment of Rs. 1,06,900 was subsequently sanctioned by the Financial Department. The total amount available for expenditure under this head is thus Rs. 7,03,153. Out of this, the following allotments have already been sanctioned or are under consideration:—

G.O., No. 79, Educational, dated 30th January 1908.	RS.	
G.O., No. 84, Educational, dated 1st February 1908.	6,37,470	for subsidies to Local Boards.
* G.O., No. 140, dated 25th February 1908.	5,000	for the Board Technical Institute, Tinnevely.
† G.O., No. 145, dated 28th February 1908.	* 40,000	for special grants for equipment to Secondary schools.
	† 3,517	for Trichinopoly District Board for building grant.
Total	6,85,987	

The balance still left is Rs. 17,166, out of which the sum of Rs. 7,700 now required for Contributions to Municipal Councils may be met. The Director of Public Instruction suggests that in sanctioning the subsidies now proposed, Municipal Councils may be informed that the amounts specified in column 8 of the statement with the Director's letter should be made available from their funds for the payment of teaching grants. The amount of teaching grants to be provided by Municipal Councils depends upon their financial position and it is for consideration whether a condition like this should be imposed on the payment of the subsidies.

K. RANGASWAMI AIYANAR—18-2-08.

These subsidies relate to 1907-1908. We cannot possibly tell any Municipality to spend so much on education as the Director of Public Instruction asks. Each Municipality must be treated in accordance with its financial resources. If the Director of Public Instruction has based the subsidies on the understanding that Municipalities are to spend a certain amount, then his figures may be often wrong. He should fix the subsidy only on a consideration of the resources of each Municipality. It is difficult therefore to criticize his proposals without the budgets of these bodies. Local and Municipal may be asked to remark on this point.

C. A. SOUTER—19-2-08.

We must have some sort of figures from Director of Public Instruction, which may be provisional, but which cannot be conditional, before the majority of the Municipal budgets can be reviewed. The Director of Public Instruction's delay in furnishing such figures has already caused delay in the review of the budgets. As to subsidy in budget estimate it is of course possible to defer the distribution until the budgets have been reviewed, but the expenditure in many cases will have to be cut down in the budgets—to be raised subsequently by the amount of the subsidy. For Rs. 18,000 we have fixed data and can provide.

With the revised estimate it is different. The figures must be finally fixed in each budget as reviewed.

It is essential that Local and Municipal should have definite intimation of the amounts of subsidy and *at once* or the sums will not be drawn. I presume Director of Public Instruction's figures do not include the allotment of Rs. 14,000 odd for revision of establishment paid from the six lakhs.

Local and Municipal office—please note.

H. D. TAYLOR—19-2-08.

LOCAL AND MUNICIPAL DEPARTMENT.

The question for consideration in Local and Municipal appears to be whether there is no such question. Each Municipality must be separately reviewed. Local and Municipal may accept *provisional* subsidies, but not conditional subsidies.

H. D. TAYLOR.

the amounts recommended in this statement are the same as those suggested in the remarks of the Director on the individual budgets. In passing orders on the individual cases so far as the budgets have been examined the recommendations of the Director have been mostly adopted. The following statement shows in one view :—

- (i) The amount of teaching grants provided in the revised estimates,
- (ii) the amount recommended by the Director of Public Instruction in his remarks on individual budgets,
- (iii) the amounts finally decided by Government in individual cases,
- (iv) the amounts now recommended by the Director of Public Instruction,
- (v) Subsidies taken credit for in the revised estimate excluding elementary school grants and other special grants, and
- (vi) subsidies now recommended by the Director.

Districts.	Serial number.	Name of Municipality.	Amounts for teaching grants provided in the revised estimate for 1907-1908 by Municipal Councils.	Amounts recommended by the Director of Public Instruction in his remarks on individual cases—on account of teaching grants for 1907-1908.	Amounts finally decided by Government in individual cases.	Amount now recommended by the Director of Public Instruction.	Subsidy taken credit for in the revised estimate for 1907-1908 excluding the grants for Elementary schools sanctioned in G.O. No. 1612 M., dated 3rd August 1907, and other special grants.	Subsidies now recommended by the Director of Public Instruction.
1	2	3	4	5	6	7	8	9
			RS.	RS.	RS.	RS.	RS.	RS.
Anantapur ..	1	Anantapur ..	500	500	500	500	3,300	300
Bellary ..	2	Adóni ..	890	900	900	900	..	..
Chingleput ..	3	Bellary ..	2,650	2,490	..	2,490	2,320	1,990
	4	Chingleput ..	1,060	1,750	..	1,750	360	1,050
	5	Conjeeveram ..	3,900	3,850	3,850	3,850	1,590	1,480
	6	Coimbatore ..	4,380	4,430	..	4,430	120	..
Coimbatore ..	7	Erode ..	910	1,180	..	1,180	190	280
	8	Karúr ..	830	610	..	610	2,480	1,630
Cuddapah ..	9	Cuddapah ..	760	610	610	610	2,470	750
	10	Berhampur ..	710	1,030	..	1,030	280	390
Ganjám ..	11	Chicacole ..	600	750	750	750	790	1,010
	12	Parlákimedi ..	700	770	770	770	400	330
	13	Cocanada ..	1,000	900	..	900	..	..
Górávari ..	14	Rajahmundry ..	1,350	1,890	..	1,890	240	720
	15	Guntúr ..	3,290	3,220	3,220	3,220	10	..
Guntúr ..	16	Ongole ..	1,340	3,400	..	3,400	800	1,790
	17	Bezawada ..	1,250	1,250	1,250	1,250	..	..
Kistna ..	18	Ellore ..	3,470	3,140	..	3,140	1,580	1,280
	19	Masulipatam ..	2,400	2,560	2,560	2,560	..	..
Kurnool ..	20	Kurnool ..	1,000	1,550	..	1,550	2,730	..
	21	Nandyál ..	340	230	..	230	..	..
	22	Dindigul ..	1,260	3,050	..	3,050	1,910	3,460
	23	Kodaikáñal ..	220	200	200	200	..	..
Madura ..	24	Madura ..	9,500	9,300	..	9,300	620	..
	25	Palni ..	1,000	940	940	940	600	70
	26	Periyakulam ..	1,490	1,510	1,510	1,510	..	170
	27	Calicut ..	2,530	2,670	..	2,670	1,290	110
	28	Cannanore ..	..	..	..	..	..	..
Malabar ..	29	Cochin ..	870	860	..	860	..	..
	30	Palghat ..	1,730	1,560	1,560	1,560	10	..
	31	Tellicherry ..	3,300	2,860	2,860	2,860	3,340	2,920
Nellore ..	32	Nellore ..	1,220	1,170	..	1,170	..	..
	33	Coonoor ..	1,330	1,630	1,630	1,630	..	830
Nilgiris ..	34	Ootacamund ..	1,800	1,920	1,920	1,920	..	370
	35	Gudiyáttam ..	90	220	220	220	10	..
North Arcot ..	36	Tirupati ..	200	300	300	300	..	..
	37	Vellore ..	1,810	2,750	..	2,750	10	..
	38	Walajapet ..	260	610	..	610	320	610
	39	Salem ..	2,560	2,520	..	2,520	2,100	..
Salem ..	40	Tirupattúr ..	400	540	..	540	1,170	940
	41	Vániyambádi ..	550	890	890	890	..	370
	42	Chidambaram ..	1,950	1,420	1,420	1,420	..	..
South Arcot ..	43	Cuddalore ..	3,000	3,210	..	3,210	320	230
	44	Tiruvannamálai ..	1,080	860	860	860	540	460
South Canara ..	45	Mangalore ..	1,940	1,960	1,960	1,960	10	..
	46	Kumbakonam ..	3,240	3,400	..	3,400	1,130	1,280
	47	Mannárgudi ..	2,520	2,190	..	2,190	760	230
Tanjore ..	48	Máyavaram ..	1,260	2,310	..	2,310	..	1,370
	49	Negapatam ..	3,300	3,050	..	3,050	..	..
	50	Tanjore ..	7,000	4,630	..	4,630	..	..
	51	Palamcottah ..	2,250	3,840	..	3,840	130	1,010
Tinnevely ..	52	Srivillipattúr ..	1,300	1,390	..	1,390	190	200
	53	Tinnevely ..	2,900	2,770	2,770	2,770	300	200
	54	Tuticorin ..	3,410	1,710	2,000	1,710	..	..
Trichinopoly ..	55	Srirangam ..	3,810	1,660	..	1,660	690	1,140
	56	Trichinopoly ..	7,000	9,700	7,500	9,700	..	1,450
	57	Anakapalle ..	880	940	..	940	230	290
	58	Bimlipatam ..	350	330	..	330	240	..
Vizagapatam ..	59	Vizagapatam ..	4,290	4,040	..	4,040	..	..
	60	Vizianagram ..	3,880	4,000	3,880	4,000	1,110	1,200

* Adóni.
Chicacole.
Parlákimedi.
Periyakulam.
Coonoor.

Vániyambádi.
Mangalore.
Trichinopoly and
Vizianagram.

2. From the above statement it will be seen that, excluding the cases * on which orders have already been passed, increase of allotments for teaching grants has been recommended by the Director in the following cases :—

	Increase in allotment.	Account of subsidy recommended.
	RS.	RS.
(1) Chingleput	690	1,050 + 690
(2) Coimbatore	50	.. — 120
(3) Erode	270	280 + 90
(4) Berhampur	320	370 + 110
(5) Rajahmundry	540	720 + 480
(6) Ongole	2,060	1,790 + 990
(7) Masulipatam	160	
(8) Kurnool	550	
(9) Dindigul	1,790	3,460 + 1,550
(10) Calicut	140	110 — 1,180
(11) Ootacamund	120	370 + 370
(12) Gudiyattam	130	.. — 10
(13) Tirupati	100	
(14) Vellore	940	
(15) Walajapet	350	610 + 290
(16) Tirupattūr	140	940 — 230
(17) Cuddalore	210	230 — 90
(18) Kumbakonam	160	1,280 + 150
(19) Mayavaram	1,050	1,370 + 1,370
(20) Palamcottah	1,590	1,010 + 880
(21) Srivillipattūr	90	200 + 10
(22) Anakapalle	60	290 + 90

3. In paragraphs 1 and 6 of his letter, the Director proposes that the amounts of teaching grants shown in column 8 of his statement should be made available from Municipal funds. What the Director wants to be done is apparently that the

What the Director means seems to be that the Councils should not draw the grants now recommended by him and reduce the teaching grants. If they reduce the teaching grants recommended the grants also should be reduced as it were.

P. T. THARYAN—24-2-08.

We cannot bargain like this.

H. D. TAYLOR.

Provincial grants recommended by the Director in determining whether the teaching grants proposed by him can be provided by the Councils. In the case of the sixteen out of the twenty-two municipalities, for which a grant has been recommended by the Director, the increases in the allotments for teaching grants proposed can be met from Municipal funds relieved by the Provincial grants. Of the remaining six cases, Coimbatore, Masulipatam, Gudiyattam and Tirupati Councils can provide the increase, as it is not appreciable. The increase recommended in the case of Kurnool and Vellore are Rs. 550 and Rs. 940, respectively. The Municipal Council of Kurnool has provided in the revised estimate for a net expenditure of 11.5 per cent. of the receipts from taxation. With the additional allotment of Rs. 550 recommended by the Director, the percentage will amount to 14.2. The Council has, however, provided for a balance of 15.7 per cent. of the receipts. In the case of Vellore, the net expenditure on Education provided in the revised estimate amounts to 10.7 per cent. of the receipts from taxation. With the addition of Rs. 940 proposed by the Director, the total net expenditure will run up to 13.1 per cent. The Council has provided for a balance of 13.6 per cent. of the receipts. It will thus be seen that there will not be any difficulty in providing the increased allotments for teaching grants proposed by the Director in all the twenty-two cases noted in paragraph 2, page 6 *supra*.

4. Of the nine cases of increase noted in the margin of paragraph 2, page 6 above, on which orders have already been passed, it was decided in the case of Vizianagram to retain the Council's figure of Rs. 3,880, against the Director's

recommendation of Rs. 4,000; while in the case of Trichinopoly it was directed that the provision should be placed at Rupees 7,500 against the Director's proposal of 9,700. In both the cases Provincial grants of Rs. 1,200 and Rs. 1,450 are now provided. The figures already determined should therefore stand in those cases. With these exceptions, the Directors' recommendations have been or are likely to be accepted.

C.R.

With the exception of Ongole, Calicut, Coonoor and Ootacamund also.

P. T. THARYAN—24-2-08.

5. The distribution of Provincial grants as specified in column 5 of the Director's statement may, it is submitted, be accepted in this department.

C.R.—24-2-08.

Then the provision must be reduced—full grants cannot be paid.

H. D. TAYLOR.

In Ongole the Director recommends an increase of Rs. 2,060 in teaching grants, but only of Rs. 990 in subsidy. The Council is unable to meet the whole of the difference of Rs. 1,070.

In Calicut the Director proposes an increase of Rs. 140 in teaching grants but a decrease of Rs. 1,180 in subsidy.

In Palamcottah the Director recommends an increase of the Rs. 1,590 in teaching grants and of Rs. 880 in subsidy.

In Calicut and Palamcottah the Councils are able to bear the increases in teaching grants and the net expenditure on Education will, with the increases, amount only to 11.5 and 12.3 per cent. respectively of the income from taxation.

P. T. THARYAN.

H. D. TAYLOR.

As to distribution, yes. We can make no promise as to allotments for teaching grants in the various Municipal Budgets.

H. D. TAYLOR.

It is also for consideration whether in view of the heavy plague expenditure

H.D.T.

B

If Rs. 500 be deducted from the proposed subsidy to Coonoor and Rupees 250 from that to Ootacamund and the total paid to Ongole, the Director's proposals may perhaps be accepted.

which Calicut will now have to incur, Rs. 320 be taken from the proposed subsidy to Mayavaram and given to Calicut.

P. T. THARYAN—24-2-08.

The Director of Public Instruction who sees only the educational side of the question cannot possibly say whether or no any particular Municipality can afford, from its own resources, all the demands for expenditure on that object as formulated by the Educational Department. It is impossible to treat this as a general file and to pass general orders on this file as to what each Municipality will provide from its own funds.

Local and Municipal can accept no conditional figures as to subsidy, i.e., subsidies made on the condition that they will provide so much from their own funds. Figures may be accepted provisionally—but after those figures have been accepted in the Municipal budgets drawn up on the understanding that those subsidies will probably be paid, if at any future stage the Director of Public Instruction reduces the amount of that subsidy it may be necessary also to reduce the provision made in the Budget for teaching grants to the same extent.

2. Local and Municipal may accept Director of Public Instruction's distribution of subsidy, but cannot guarantee that his demands for provision under teaching grants will be satisfied in full by each Municipality. This can only be done on the consideration of each Budget. The Budgets for 1907-1908 were originally framed with due regard to the financial resources of the various Councils and except there has

been a change for the better in the financial conditions of those Councils, they cannot provide additional funds for education without additional subsidy—nor can they provide the same funds if the subsidy is reduced. The Director of Public Instruction's system appears to be radically wrong. He says to the Local Bodies "give and I will give" wherever he should say "you are poor and cannot give, therefore I will contribute."

I hope that by next year these teaching grants for aided schools and provision for grants-in-aid will be entirely eliminated from Local Budgets, all grants-in-aid being paid by the Director of Public Instruction to aided schools direct. This will save an infinity of trouble and of multiplication of work and allow Local Bodies to confine themselves to the development of their own schools.

The distribution may be accepted with the modifications suggested at A and B on page 7 *supra*.

H. D. TAYLOR—25-2-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Please draft, accepting the distribution with the modification suggested, and stating that the amount to be entered in the revised estimate of District Municipalities under teaching grants can only be finally decided on a review of the Budget of each Municipality.

H. D. TAYLOR—25-2-08.

The draft order placed below is for approval. It may be sent to Financial for acceptance.

K. RANGASWAMI AIYANGAR—25-2-08.

Column 5 of Director of Public Instruction's statement as revised.

Please attach the appendix to the draft.

H.D.T.

H. D. TAYLOR—27-2-08.

The draft has been typed and the appendix has been added to the draft.

2. The attention of the Financial Department may be drawn to the request of the Director of Public Instruction in paragraph 5 of his letter for an additional allotment of Rs. 7,700 under the head "Contributions to Municipal Funds" under 22-I.—Miscellaneous, and also to paragraphs 4 and 5 of the office-note on page 3 of the note file.

K. RANGASWAMI AIYANGAR—26-2-08.

H. D. TAYLOR—26-2-08.

To the Financial Department.

FINANCIAL DEPARTMENT.

The budget grant for 1907-1908 under the head 22-I. EDUCATION—Miscellaneous—Contributions to Municipal Funds" is Rs. 50,000 and the revised estimate has been placed by the Accountant-General at Rs. 59,000. The revised estimate will according to the present proposals of the Director of Public Instruction stand at Rs. 57,700.

2. The revised estimate for 1907-1908 (based on nine months' actuals) under the head 22. EDUCATION is 26.74 lakhs, including .59 lakh under contributions to Municipal Funds and the altered grant under the major head is 26.70 lakhs. Orders are issuing sanctioning an additional allotment of .04 lakh to the major head. The additional allotment of Rs. 7,700 required by the Director of Public Instruction under "Contributions to Municipal funds" can be met from the altered grant of 3.05 lakhs under the minor head "Government schools—Special" the revised estimate under which is only 2.78 lakhs.

2. The following paragraph may, it is submitted, be added to the draft :—

"The altered grant of 26.70 lakhs for 1907-1908 under the major head 22. EDUCATION is .04 lakh less than the latest revised estimate framed by the Accountant-General which provides .59 lakh under "Miscellaneous—Contributions to Municipal funds". Separate orders are issuing sanctioning an additional allotment of .04 lakh to the major head. The additional allotment required under the minor head 'Miscellaneous' will be met from the altered grant of 3.05 lakhs under the minor head 'Government schools—Special'."

V.G.K.—27-2-08.

C. M. SCHMIDT—27-2-08.

Yes: if Educational don't object.

J. N. ATKINSON—27-2-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Please see the suggested addition to the draft in Financial.

C. A. SOUTER—27-2-08.

The Director of Public Instruction asks for an additional allotment of Rupees 7,700 or .08 lakh under 22-I. Education—Miscellaneous—Contribution to Municipal funds. The original budget provision under this head was .50 lakh. In the new paragraph suggested by the Financial Department it is proposed to tell the Director of Public Instruction, that having regard to the latest revised estimate* framed by the Accountant-General, in which the provision under the major head 22. Education is placed at 26.74 lakhs, against an altered † grant of 26.70 lakhs for 1907-1908, the actual additional allotment required is only .04 lakh and that separate orders will issue sanctioning an additional allotment of .04 lakh. As regards the additional sum of Rs. 7,700 or .08 lakh required under the minor head "Contributions to Municipal funds", the Financial Department point out that this sum will be met from the altered grant of 3.05 ‡ lakhs under "Government schools—Special."

* This is submitted by the Accountant-General to Financial. It is not now available.

Cf. page 131 of the Civil Budget Estimate.

† This is the budget grant as modified with reference to subsequent allotments and resummptions. The figure 26.70 lakhs has been verified by the Financial Department, at my request.

K. RANGASWAMI AIYANGAR—28-2-08.

	RS.
‡ Original budget grant	2.95
Subsequent allotment sanctioned in G.O., No. 629, dated 4th September 1907	0.10
Total	3.05

H. D. TAYLOR.

2. The addition proposed by Financial to the draft order may, it is submitted, be accepted.

K. RANGASWAMI AIYANGAR—28-2-08.

For approval.

H. D. TAYLOR—28-2-08.

H. B. [RADLEY]—28-2-08.

Issue.

H. D. TAYLOR—2-3-08.

[G.O., No. 152, Educational, dated 2nd March 1908.]

Telephonic message from the Accountant-General, to the Assistant Secretary to Government, Educational Department, dated 9th March 1908.

Please say whether the amount specified against each Municipality in the appendix to G.O., No. 152, Educational, dated 2nd March 1908, should be authorised for payment to the Municipalities concerned, before 31st March 1908. Please also state the specific purpose for which the funds are given to enable me to classify the payments in the account.

The grants sanctioned in G.O., No. 152, Educational, dated 2nd March 1908, should be paid before 31st March 1908. In G.O., No. 338 M., dated 9th March 1908, communicating the above order to the Municipal Councils the Government have directed the Councils concerned to draw the grants at once and to report the fact to Government not later than the 20th instant. The grants are to be debited to "22-1. Miscellaneous, Contributions to Municipal funds"—please see paragraph 5 of the Director of Public Instruction's letter on page 3 of G.O., No. 152, Educational, dated 2nd March 1908, a copy of which will now be furnished to the Accountant-General.

K. RANGASWAMI AIYANGAR—9-3-08.

C. A. SOUTER—10-3-08.

The Government have accepted practically the Director of Public Instruction's proposals. Government cannot say the specific purpose for which the grants have been made. They are shown under the general head of subsidy.

H. D. TAYLOR—11-3-08.

(Office must please see that in cases of this nature manuscript copies of Government orders go to Director of Public Instruction *at once*, as soon as the orders are approved).

H. D. TAYLOR.

A copy of the Government order * was immediately despatched to the Accountant-General, the Director of Public Instruction and the Financial and Local and Municipal Departments in manuscripts. This rule is invariably followed in such cases. What was meant by the

H. D. TAYLOR. | office-note was that a printed copy of the Government order, which contains the Director of Public Instruction's letter in full, will be furnished now to the Accountant-General. But this was unfortunately not clearly expressed.

2. The following telephonic message may issue :—

The grants specified in the appendix to G.O., No. 152, Educational, dated 2nd March 1908, should be paid before 31st March 1908. Please see G.O., No. 338 M., dated 9th March 1908, communicating the above order to Municipal Councils which requires those bodies to draw the amounts before 20th March 1908. The Government cannot specify the specific purpose for which the grants have been made. They are shown under the general head of subsidy in accordance with the Director's recommendation as slightly modified.

K. RANGASWAMI AIYANGAR—11-3-08.

C. A. SOUTER—11-3-08.

Confirm by memorandum.

H. D. TAYLOR—12-3-08.

The memorandum placed below is submitted for approval.

P.R.—12-3-08.

K. RANGASWAMI AIYANGAR—12-3-08.

Issue.

C. A. SOUTER—12-3-08.

Memorandum to the Accountant-General, No. 597-1, dated 12th March 1908.

In continuation of G.O., No. 152, Educational, dated 2nd March 1908, the Accountant-General will be informed that the grants specified in the appendix to that order should be paid before 31st March 1908. His attention is drawn to G.O., No. 338 M., dated 9th March 1908, communicating the above order to Municipal Councils which requires those bodies to draw the amounts before the 20th of March 1908. The Government cannot specify the purpose for which the grants have been made. They are shown under the general head of "subsidy" in accordance with the Director's recommendation as slightly modified.

CONTENTS.

PAPERS PUT UP WITH CURRENT No.

Papers of the department to which the current belongs.

Number.	Date.	Original (=O.) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed —for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.).	Despatcher to note the return of the papers to the departments concerned.

Stock Form No. 161
10,000—4-1-07.

LOCAL AND MUNICIPAL DEPARTMENT

CURRENT No.

Registered

Subject.

Submitting proposals for the distribution of provincial
subsidy to municipalities for the year 1907-08.

ENCLOSURES.

No.

Spare copies

Station Madras, Dated the 17th February 1908.

From (Name) The Hon'ble Mr. A.G. Bourne, D.Sc., F.R.S.,

(Designation) Director of Public Instruction,

To The Secretary to the Government of Madras,
Local and Municipal Department

Sir,

I have the honour to submit a statement
showing the distribution of the provincial contribution for
education required for 1907-08 for the several municipalities
and to request that payment of the amounts mentioned in col. 5
may be sanctioned on the understanding that the amounts shown in
column 3 as required for payment of teaching grants for elementary
schools for the year are made available by the Municipal Councils
concerned.

2. The calculation of the contributions has been
made exactly in the same way as that for local fund boards
explained in my letter C. No. 368/03 dated 13th January 1903 read
in

2.39.80
79.20
30.7.08

C.No.364, from the Director of Public Instruction, No.1130, dated 17-2-08.

8P

ORDER:- no 152, dy 2-3-08
P.S.

The Government approve the distribution of a subsidy in aid of education amounting to Rs.53,530 as shown in the Appendix to this order among the Municipalities specified therein.

2. The following modifications have been made with reference to the financial condition of the Municipalities concerned in the distribution suggested by the Director of Public Instruction:-

Name of Municipality.	From Rs.	To Rs.	Increase (+) or decrease (-)
Coonoor	830 ✓	330 ✓	-500
Ootacamund	370 ✓	120 ✓	-250
Ongole	1,790 ✓	2,540 ✓	+750
Calicut	110 ✓	430 ✓	+320
Mayavaram	1,370 ✓	1,050 ✓	-320

3. The Director of Public Instruction will, however, be informed that the amount to be entered in the Revised Estimates of the several Municipalities for the current year under teaching grants

grants can be finally decided only on a review of the budget estimate of each Municipality and that no condition can be imposed, as suggested by him, as to the amount to be allotted by them for this purpose. The question as to the amount which each Municipal Council may be able to allot for Grant 2, 'Education' must depend upon the financial condition of each individual Municipality, due regard being had to the requirements of each under ^{the} other grants.

4. The altered grant of 26.70 lakhs for 1907-8 under the head 22 Education is as follows:—
 Less the latest revised estimate framed by the Local Fiscal Council provided by call under "Miscellaneous Contributions to Municipal Fund" Disbursements are arising
 resulting in additional allotment of 04 lakhs to the head 22 Education.
 The additional allotment required under the head "Miscellaneous" will be met from the altered grant of 3.00 lakhs under the head "Govt. School - Special".

2652 00

To

- The D. P. I.
- " Accountant General.
- " Local and Municipal Deptt.
- " Financial Department.

Para.1 and Appendix to E.T.

8.2.1908
25/2/8

3/3/8
revised in first

APPENDIX.

Name of Municipality.	Amount of subsidy. Rs.	Name of Municipality.	Amount of subsidy. Rs.
1. Anantapur	300 ✓	19. Coonoor	330 ✓
2. Bellary	1,990 ✓	20. Ootacamund	120 ✓
3. Chingleput	1,050 ✓	21. Walajapet	610 ✓
4. Conjeevaram	1,480 ✓	22. Tiruppattur	940 ✓
5. Erode	280 ✓	23. Vaniyambadi	370 ✓
6. Karur	1,630 ✓	24. Cuddalore	230 ✓
7. Cuddapah	750 ✓	25. Tiruvannamalai	460 ✓
8. Berhampur	390 ✓	26. Kumbakonam	1,280 ✓
9. Chicacole	1,010 ✓	27. Mannargudi	230 ✓
10. Parlakemdi	330 ✓	28. Mayavaram	1,050 ✓
11. Rajahmundry	720 ✓	29. Palamcottah	1,010 ✓
12. Ongole	2,540 ✓	30. Srivilliputtur	200 ✓
13. Ellore	1,280 ✓	31. Tinnevely	200 ✓
14. Dindigul	3,460 ✓	32. Srirangam	1,140 ✓
15. Palni	70 ✓	33. Trichinopoly	1,450 ✓
16. Periyakulam	170 ✓	34. Anakapalle	290 ✓
17. Calicut	430 ✓	35. Vizianagaram	1,200 ✓
18. Tellicherry	2,920 ✓	36. Madras.	21,620 ✓
	20,800	Total	53,530

26.2.08

26.2.08