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Educational (1908) Department.

ORDINARY PRINTED.

G.O., No. 197

DATED 17/3/08

order
page no. 13

(5)

[Despatch Abstract.]

Grant

Passing orders on the proposals
Submitted by the S. S. I. for meeting the additional
Amount required on account of Subsidies for teaching
Grant to certain St. Boys.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

1908.

Enclosures

Spare copies.

G.O., No. 197, 17th March 1908.

Teaching grants.

Passing orders on the proposals submitted by the Director of Public Instruction for meeting the additional amount required on account of subsidies for teaching grants to certain District Boards.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

G.O., No. 79, Educational, dated 30th January 1908.

II

Memorandum, No. 458-1, dated 27th February 1908.

The annexed statement showing for each District Board the allotments for teaching grants for the year 1907-1908 as recommended by the Director of Public Instruction in his letter, R.O.C. No. 368, dated 18th January 1908, and as finally accepted by Government in their orders on the revised estimates of the several District Boards will be communicated to the Director of Public Instruction.

2. The Director of Public Instruction will be informed that no reduction can now be made in the subsidies to the District Boards sanctioned in G.O., No. 79, Educational, dated 30th January 1908, as the allotments for teaching grants have been worked out in the budgets of the several District Boards on the assumption that they would receive subsidies to the extent indicated in the appendix to that order.

3. The total net reduction amounts to Rs. 25,890 and occurs in the following eight districts :—

	Rs.
Anantapur	1,900
Bellary	1,750
Ganjām	2,000
Gódvári	793
Kistna	4,000
Malabar	3,340
Salem	4,110
Tinnevely	8,000
Total	25,890

It is open to the Director of Public Instruction to suggest the grant of further subsidies to these District Boards, should funds be available and should he have reason to anticipate that the grants now provided are in any case insufficient and should the Local Boards concerned be unable to meet the excess by reappropriation from other sub-heads under Grant 2. Otherwise, a proportionate reduction should be made in the grants payable. Inspecting officers should be instructed not to recommend the payment of teaching grants from Local funds in excess of the budget provision until additional allotments have received the approval of Government.

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

To the Director of Public Instruction.

ENCLOSURE.

Name of district.	Allotment for teaching grant for 1907-1908 as recommended by the Director of Public Instruction.	Allotment for teaching grant for 1907-1908 as finally accepted by Government.
Anantapur	Rs. 16,900	Rs. 15,000
Aroot, North	45,650	45,650
Aroot, South	47,500	47,500
Bellary	23,750	22,000
Canara, South	29,600	29,600
Chingleput	43,010	43,010
Coimbatore	33,200	33,200
Cuddapah	29,800	29,800
Ganjām	62,600	60,600
Gódvári	19,250	18,460
Guntúr	47,600	47,600
Kistna	37,000	33,000
Koraput	710	710
Kurnool	31,650	31,650
Madura	52,150	52,150
Malabar	78,080	74,740
Nellore	25,310	25,310
Nilgiris, The	2,930	2,930
Salem	16,200	12,090
Tanjore	41,650	41,650
Tinnevely	72,450	64,450
Trichinopoly	24,250	24,250
Vizagapatam	43,050	43,050
Total	8,24,290	7,98,400

III

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

To—the Secretary to Government, Educational Department.

Dated—Madras, the 11th March 1908.

No.—Ref. on Cur. No. 368.

With reference to revised Memorandum No. 458-1, Educational, dated 27th February 1908, I have the honour to submit the following proposals in order to avoid the total net reduction of Rs. 25,890 in the budget allotments for teaching grants (1907-1908) of eight District Boards.

2. The total amount required for teaching grants for Guntúr, viz., Rs. 41,100, is Rs. 6,500 less than what I had been advised by the Assistant Inspector, and if it is now possible, that amount may be resumed out of the subsidy already sanctioned for the district. A saving of Rs. 6,500 will then be available.

A saving of Rs. 8,640 under the heads shown below is anticipated in my budget for the current year and this sum may be transferred to "Adjusting heads" by reappropriation :—

Head.	Amount of savings.
	Rs.
"Direction—Salaries"	4,330
"Arts colleges—Salaries"	1,150
"Law college—Salaries"	3,160
Total	8,640

The necessary reappropriation statement is submitted herewith direct to Government to avoid delay.

The additional amount still required to make up Rs. 25,890 is [Rs. 25,890 (Rs. 6,500 plus Rs. 8,640)] Rs. 10,750, and I have the honour to request that a further allotment of this amount may now be made from any other source.

3. Until orders are received with regard to this, I am holding over the Rupees 40,000 sanctioned for appliances for secondary schools; but I hope it will be unnecessary to have to utilize any of this for a purpose other than that for which it has been allotted.

ENCLOSURE.

REAPPROPRIATION statement to accompany all applications for sanction to expenditure not provided for in the budget or for additional allotments.

Major, minor, sub and detailed heads of budget (a).	Heads of estimate proposed to be increased.				Heads of estimate proposed to be reduced.			
	Amounts as in the sanctioned estimate.	Actual expenditure up to date.	Probable expenditure during remainder of the year.	Amount of additional allotment required.	Amounts as in the sanctioned estimate.	Actual expenditure up to date.	Probable expenditure during remainder of the year.	Amount available for re-appropriation.
1	2	3	4	5	6	7	8	9
22. Education—				RS.		RS.		RS.
Direction—salaries..	..	..	..	..	50,132	45,802	4,330	
Arts college—do..	..	..	..	..	1,86,153	1,85,003	1,150	
Law do.—do..	..	..	..	..	31,414	28,254	3,160	

Order—No. 197, Educational, dated 17th March 1908.

In reviewing the budgets of District Boards the requirements of the districts under the head of teaching grants estimated by the Director were, in the case of a few districts, reduced by the following amounts for want of sufficient funds:—

	Amount provided for teaching grants.	Director of Public Instruction's estimate.	Balance required.
	RS.	RS.	RS.
Anantapur	15,000	16,900	1,900
Bellary	21,000	23,750	2,750
Ganjām	60,600	62,600	2,000
Gōdāvari	18,460	19,250	790
Kistna	33,000	37,000	4,000
Malabar	74,740	75,080	3,340
Salem	12,000	16,200	4,110
Tinnevely	64,460	72,450	8,000
Total	..	..	25,890

2. The Director of Public Instruction now reports that the actual requirements of the District Board, Guntūr, as estimated by him are less by Rs. 6,500 than the amount (Rs. 47,600) for which provision has been made in the budget. The figures in the revised estimate for Guntūr under the head of teaching grants will be reduced by Rs. 6,500 to Rs. 41,100, while the amount of subsidy from Provincial funds for which credit has been taken will be reduced by a similar amount to Rs. 47,080.

The Rs. 6,500 then set free will be allotted as follows and the provision of the District Boards concerned under Grant 2 teaching grants will be enhanced by the same amount:—

	RS.
Bellary	650
Anantapur	650
Kistna	1,300
Malabar	1,300
Tinnevely	2,600

3. The Government are unable to allot any additional funds by way of subsidy in the current year to meet the further requirements of the Boards concerned under teaching grants, but it will be open to the Boards to allot the additional amounts required by reappropriation from the provision for Board schools to the extent to which savings may be anticipated under that head.

(True Extract.)

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

To the Director of Public Instruction.
 " Financial Department.
 " Local and Municipal Department.
 " Accountant-General.
 " President, District Board, Guntūr.
 " " " Anantapur.
 " " " Bellary.
 " " " Ganjām.
 " " " Gōdāvari.
 " " " Salem.
 " " " Kistna.
 " " " Malabar.
 " " " Tinnevely.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 197, EDUCATIONAL, DATED
17TH MARCH 1908.

*Telephonic message from the Director of Public Instruction, to the Secretary to
Government, Educational Department, dated 19th February 1908.*

Please inform me whether G.O., No. 79, Educational, dated 30th January 1908, sanctioning the distribution of Rs. 6,37,470 of contributions to Local Boards for educational purposes for the current year has been communicated to the Presidents of District Boards and if so please furnish this office with 30 printed spare copies of the order if available. They are urgently required.

Copies may be furnished if they have not already gone. But Director of Public Instruction may be warned that his figures of actual expenditure in 1907-1908 have not in all cases been accepted in reviewing the revised estimate of District Boards.

H. D. TAYLOR—19-2-08.

Copies of G.O., No. 79, Educational, dated 30th January 1908, have been communicated to Presidents of District Boards. Thirty copies of the Government Order have been sent to the Director of Public Instruction as requested by him. The following reply may be sent to the Director of Public Instruction:—

Copies of G.O., No. 79, Educational, dated 30th January 1908, have been communicated to Presidents of District Boards. Thirty copies of the Government Order have just been sent to you as requested. Please note that the figures of actual expenditure in 1907-1908 have not in all cases been accepted in reviewing the revised estimates of District Boards.

K. RANGASWAMI AITANGAR—19-2-08.

Issue.

C. A. SOUTER—19-2-08.

*Telephonic message from the Director of Public Instruction, to the Assistant Secretary
to Government, Educational Department, dated 21st February 1908.*

Your telephonic message of this day's date. Fifteen spare copies of G.O., No. 79, Educational, dated 30th January 1908, have already been received and the receipt of the remaining copies will be awaited. With regard to the remark that the figures under actual expenditure in 1907-1908 have not in all cases been accepted, in reviewing the revised estimates of District Boards it is presumed that it does not affect the question of the Boards making available from their own funds the total amount required for payment of teaching grants for the current year mentioned in my letter to Government Cur. No. 368, dated 18th January 1908, embodied in G.O., No. 79, Educational, dated 30th January 1908. It was suggested in paragraph 3 of my letter that the amount of subsidies recommended should be made payable only on the understanding that the amount required for the payment of teaching grants were made available by the Boards concerned. As no mention of this understanding was made in G.O., No. 79, Educational, a reference on the point was made to Government by telephone on 31st January 1908, and in reply the Director of Public

Instruction was informed on the same date that the contributions were sanctioned on the understanding mentioned above. The inspecting officers were accordingly instructed to issue grant bill for elementary schools up to the limit of the amount mentioned in the Director of Public Instruction's letter. The bills are now being prepared and if any of the Boards refuse to provide the necessary funds at this stage it will cause difficulties and delay in the payment of grants for the year.

The telephonic message on paragraph 3 K. W. G.O., No. 79, Educational, dated 30th January 1908, was not submitted to you as Government had accepted the Director of Public Instruction's figures which were arrived at on the understanding that District Boards should pay the balance required. This understanding is necessary in order to prevent Boards from decreasing their own expenditure merely because they receive a grant from Government. In fact as shown in the table below the figures were altered in the Budget only in 7 * cases. What the difficulty anticipated by the Director of

* Amounting to Rs. 19,850.

Public Instruction is, is not clear. No one can say till the year is over what the exact expenditure is, i.e., until all bills have been sent in and paid. There may, in some cases, be an excess expenditure of Board funds when the excess can be debited to the next year's accounts. The Director of Public Instruction may be asked to state more fully his reasons for any trouble he anticipates.

H. D. TAYLOR.

C. A. SOUTER—22-2-08.

To the Local and Municipal Department.

LOCAL AND MUNICIPAL DEPARTMENT.

It is not the least good corresponding with the Director of Public Instruction at length on this subject at this stage. The present position is that the Director of Public Instruction is endeavouring to dictate what District Boards should spend though he has no possible means of knowing what each District Board can afford with reference to its needs and requirements—vide my separate note.

2. It was only after much difficulty that the Director of Public Instruction, this year, furnished any statement of provisional allotments for 1908-1909 without which the District Board Budgets could not be reviewed.

3. The Director of Public Instruction cannot, I submit, be allowed to bargain like this. District Boards cannot provide the entire figures estimated by him for expenditure on education, any more than they can provide for all other requirements, such as hospitals and sanitation. The allotment made cannot now be altered without entirely recasting the budgets of the District Boards, and the Director of Public Instruction should not have issued instructions to cash bills up to this limit without first getting the sanction of Government. It is observed that if his proposals are accepted the total provision under grant II as accepted by India will be largely exceeded.

In some cases the Director of Public Instruction while decreasing subsidy provided in the budgets of District Boards has increased the burden under teaching grants quite irrespective of the question as to how the Boards could provide the money. This is an instance of the manner in which the Director and his Inspectors endeavour to take all power out of the hands of Local Boards.

The Director of Public Instruction had better be advised to direct Inspecting officers to defer approval to bills for teaching grants until the amount available under each District Board is known. This will be communicated early next week. If funds do not suffice there must be a proportionate reduction all round in the rate at which grants are paid.

The Director of Public Instruction may be informed that the budgets of District Boards have been scrutinised with due regard to the powers of each Local Board to provide funds and that these figures cannot be altered except to the extent to which the Board may be able to provide funds by reappropriation under some other head of Grant 2. He had better direct inspecting officers to defer approval to bills until revised figures are received.

Will Local and Municipal please put up a statement showing for each District Board the figures proposed by District Boards and those accepted in the Revised estimate under teaching grants?

H. D. TAYLOR—22-2-08.

The following statement shows the allotments (1) proposed by each District Board, (2) recommended by the Director of Public Instruction and (3) accepted by Government:—

REVISED estimate for 1907-1908 of District Boards.

Serial number.	Name of district.	Allotment for teaching grants.			—
		As proposed by the Board.	As proposed by the Director of Public Instruction.	As accepted by Government.	
		RS.	RS.	RS.	RS.
1	Anantapur	16,000	16,900	16,000	19,000
2	Arcon, North	39,640	40,650	40,650	..
3	Arcon, South	34,000	47,500	47,500	..
4	Bellary	22,000	23,750	23,750	1,750
5	Canara, South	23,500	29,600	29,600	..
6	Chingleput	34,500	43,010	43,010	..
7	Coimbatore	39,000	33,200	33,200	..
8	Cuddapah	28,700	29,800	29,800	..
9	Ganjam	48,000	62,800	60,600	2,000
10	Golavari	16,000	19,250	18,400	790
11	Guntur	36,930	47,600	47,600	..
12	Kistna	21,850	37,000	33,000	4,000
13	Koraput	300	710	710	..
14	Karnool	24,000	31,650	31,650	..
15	Madara	48,970	62,150	62,150	..
16	Malabar	73,100	78,080	74,740	3,340
17	Nellore	28,000	25,810	25,810	..
18	Nilgiris, The	2,500	2,930	2,930	..
19	Salem	15,090	16,300	12,090	4,110
20	Tanjore	30,550	41,650	41,650	..
21	Tinnevely	66,760	72,450	64,450	8,000
22	Trichinopoly	24,000	24,250	24,250	..
23	Vizagapatam	43,000	43,060	43,060	..
	Total ..	6,85,430	8,24,220	7,98,400	25,800

N. CHENGAL RAO—24-2-08.

The budget cannot now be altered as regards the revised estimate for 1907-1908. A statement of the actual figures as adopted will be communicated to the Educational department—it is suggested that the Director of Public Instruction should be informed of the alteration at once, so that inspecting officers may be informed and be able to give effect to the revised figures. The alterations occur only in eight districts.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

A statement showing the final figures as adopted in the budgets will be communicated to the Director of Public Instruction (i.e. columns 2 and 3 of the statement and not column 1).

No alteration can now be made in the amounts of the subsidies sanctioned under G.O., No. 79, Educational, dated 30th January 1908, as the figures have been worked out in the Board's budgets on the assumption that they would receive subsidies to the extent indicated.

H. D. TAYLOR—24-2-08.

The draft placed below is for approval.

K. RANGASWAMI AIYANGAR—24-2-08.

C. A. SOUTER—25-2-08.

Please note the amount still available under "adjusting heads". There is Rs. 20,000 about, I think. Director of Public Instruction can make proposals for additional subsidies, if necessary, to that extent.

H. D. TAYLOR.

The total amount available under adjusting heads for subsidies to Local Boards is Rs. 7,03,513, as shown below :—

	RS.
G.O., No. 834, Educational, dated 14th December 1907.	Budget allotment 5,64,000
G.O., No. 53, Financial, dated 20th January 1908.	Subsequent allotment 32,353
	Further allotment (made by the Financial department) 1,06,900
	Total 7,03,153

2. The allotments made out of this are :—

	RS.	
G.O., No. 79, Educational, dated 30th January 1908.	(1) 6,37,470	for subsidy to District Boards.
G.O., No. 140, Educational, dated 25th February 1908 (under issue).	(2) 40,000	for equipment of secondary schools.
G.O., No. 84, Educational, dated 1st February 1908.	(3) 5,000	for Board Technical Institute, Tinnevely.
	(4) 3,517	for building grant to Trichinopoly District Board.
	Total 6,85,987	

7,03,153

6,85,987

17,166

3. The balance still available is thus Rs. 17,166.

4. It is, however, observed that in G.O., No. 117, Financial, * dated 25th February 1908 (which is under issue), the additional allotment of Rs. 1,06,900 sanctioned in G.O., No. 53, Financial, dated 20th January 1908, under adjusting heads has been cancelled, and that the additional allotment under "adjusting heads" has been reduced to Rs. 52,267, as shown below :—

	RS.	
Director of Public Instruction's letter No. 358, dated 13th January 1908, in G.O., No. 79, Educational, dated 30th January 1908.	(1) 41,500	for subsidy to District Boards.
G.O., No. 140, Educational, dated 25th February 1908.	(2) 2,250	for grants to secondary schools under the management of District Boards for improving their equipment.
G.O., No. 84, Educational, dated 1st February 1908.	(3) 5,000	for grant to the Tinnevely District Board, for the Technical Institute.
	(4) 3,517	for grant to the Trichinopoly District Board, for secondary school buildings.
	Total 52,267	

5. It is therefore submitted that it cannot strictly be said that any funds are available, for allotment under "adjusting heads" although, there seems to be no objection to the Director of Public Instruction asking for an additional allotment under "adjusting heads" to the extent of the reductions made in the allotments for teaching grants in the revised estimates of the District Boards for 1907-1908.

K. RANGASWAMI AIYANGAR—25-2-08.

C. A. SOUTER—26-2-08.

* Typed and submitted.

K.R.—26-2-08.

Please type.*

If there is any difficulty it is the fault of the Director of Public Instruction who should not have instructed Inspecting officers to pass grant bills from local funds in excess of the budget provision, until the additional allotments had been approved by Government. The capacity of District Boards to make additional allotments can only be gauged on an independent review of the financial condition of each Board. The Director of Public Instruction, in his proposals, has also entirely overlooked the lump reduction on the total Educational allotment of each District Board as entered in the budget estimate and a considerable proportion of which must necessarily have been taken against the sub-head "grants-in-aid".

H. D. TAYLOR—27-2-08.

Approved.

H. B. RADLEY—27-2-08.

Issue.

H. D. TAYLOR—27-2-08.

[Memorandum No. 458-1, dated 27th February 1908.]

Telephone message from the Director of Public Instruction, to the Secretary to Government, Educational Department, dated 28th February 1908.

Will you kindly let me have an early reply to my telephone message of Yesterday's date regarding subsidies to local Boards?

K. RANGASWAMI AIYANGAR—28-2-08.

Order issued yesterday. Expenditure must be restricted as ordered. I suppose it did.

H. D. TAYLOR—28-2-08.

Submitted that it did by a special peon. Please see telephonic message below.

K. RANGASWAMI AIYANGAR—28-2-08.

C. A. SOUTER—28-2-08.

H. D. TAYLOR—28-2-08.

Telephonic message from the Director of Public Instruction, to the Secretary to Government, Educational Department, dated 27th February 1908.

Please let me know what balance is still available (under adjusting heads contributions from Provincial to Local for education in the current year's budget).

Please see page 4 of the notes and G.O., No. 117, Financial, dated 25th February 1908. No balance seems to be available under the head "adjusting heads"—Contributions from Provincial to Local for education in the current year's budget.

H.D.T.

The Director of Public Instruction may be informed accordingly. If additional funds are required under this head, the Director of Public Instruction must only apply for an additional allotment.

K. RANGASWAMI AIYANGAR—28-2-08.

C. A. SOUTER—28-2-08.

No balance available.

H. D. TAYLOR—28-2-08.

Demi-official from the Hon'ble Mr. A. G. Bourne, D.Sc., Director of Public Instruction, to the Secretary to Government, Educational Department, dated Camp Pollachi, the 1st March 1908.

Memorandum No. 458—1 Educational reached me last night. It is not clear what I could have done otherwise nor what I can now do unless I can point to savings in order to give more subsidy. The memorandum itself is apparently self-contradictory, paragraph 2 says that no alteration can now be made in the subsidy, whereas paragraph 3 seems to contemplate such alteration. Perhaps in paragraph 2 alteration should read "reduction"?

What I did do was to endeavour to ascertain from the Inspecting officers what was required for teaching grants. I have to take their estimates on trust. I then proposed a distribution of the provincial subsidy. This was approved in G.O., No. 79, Educational, dated 30th January 1908. Then before taking any further action I enquired whether I might assume that each Board could allot for payment of teaching grant the amount entered in column 3 of the statement submitted with my letter proposing the subsidy distribution. I made this enquiry as a precautionary measure as the Government Order made no mention of the matter and received the very definite reply that the amounts I mentioned were available. My enquiry pointed out that I was going to tell Inspecting officers at once what total amount was available so that in view of the reply it is hardly fair to tell me now that I should not have issued instructions. I was not in a position to know that the allotments had not received the approval of Government.

The memorandum now under reply speaks of my issuing instructions to Inspecting officers to *pass* bills. This, I submit, is a mistake. The Inspecting officers only recommend to the Presidents, how a certain amount should be distributed; the President *passes* the bills and it is for him to say, if necessary, that the Board has not the funds available. With the printed G.O. No. 79 in his hands each President has doubtless ere this passed the bills unless he took the precaution that I did to ascertain that the Board's share was really available. In Salem the bills have been passed, returned to the Assistant Inspectors and distributed. It is not for the Director to tell a President either that he has or that he has not funds available from local sources. I cannot yet say for certain but I can probably point to some savings to pay extra subsidy to these eight Boards.

H.D.T.

EDUCATIONAL DEPARTMENT.

The word should have been "issue" not "pass". But the general reduction should have been made before the Inspecting officers made their recommendation. It may be now that some managers will get full grants, and others none.

Where is that Government Order and papers please.

H. D. TAYLOR—2-3-08.

Please see G.O., No. 79, Educational, dated 30th January 1908, and connected papers submitted.

K. RANGASWAMI AIYANGAR—2-3-08.

Please see my note on page 2 *supra*, which explains the position.

C. A. SOUTER—2-3-08.

I do not entirely agree with the Assistant Secretary's note referred to. It assumes that all managers are *entitled* to receive grants at the full rate. That is not the case. If funds are not available the grant bills should be reduced *in proportion* for

all institutions under each Board. All grant bills should be settled and paid within the year to which they relate. There cannot be a recurring debit and credit brought forward to the next year. The provision in the budget for the next year is merely the amount available for next year, and is based, as far as funds permit, on the Director of Public Instruction's estimates of actual requirements under each Board.

2. The difficulty of this system is that there may be no uniformity throughout the Presidency. In one district full grants may be given, and in another something less than that amount. The only way to solve this difficulty is to get rid of the objectionable double arrangement under which teaching grants to aided institutions are paid by or *through* local bodies. It would be much better to make local boards responsible for their own Board schools and to leave the payment of all grants to *aided schools* to the department direct. The bills can be passed by the Inspectors without any need for sanction by the Presidents of local boards. I am intending to hang this question up separately—and Director of Public Instruction agrees that it is desirable—when orders issue as to the provincialization of the supervisors' establishment. This will save infinite trouble in accounts and will admit of teaching grants being paid at a uniform rate throughout the Presidency according to the total amounts available for the purpose in the Provincial Budget.

3. The Director of Public Instruction's reference, however, relates to the current year.

With reference to A. in Director of Public Instruction's letter there is no contradiction. The subsidies specified in G.O., No. 79, Educational, dated 30th January 1908, are final. If it is necessary to make up the deficit of Rs. 25,890, it is open to the Director of Public Instruction to make it up, not by modification of the allotment already made, but by additional grant from savings elsewhere in the Educational budget, or by applying for an additional allotment though it is not possible to say whether Financial will be able to make such allotment.

He is right in saying that "alteration" should be "reduction".

So also in paragraph 3 for "pass" the word "issue" should have been used—*vide* the telephone message on page 2 *supra*.

It is not known from what source the Director of Public Instruction got information that "funds were available". Local boards can of course reappropriate within the budgets, but they cannot starve other grants, and the total allotment in revised estimate under education in the Local section is now Rs. 19,88,150 as against Rs. 20,00,000 in the budget estimate. The Director of Public Instruction overlooked the lump reduction made by India and the fact that, without specific reappropriation, or sanction of India, the total grant under that head cannot be exceeded—but as a matter of fact there has been no such excess.

Demi-official from H. D. Taylor, Esq., Acting Secretary to Government, Educational Department, to the Director of Public Instruction, dated 3rd March 1908, No. 458-2.

Your Demi-official of 1st instant regarding Memorandum No. 458-1, dated 27th February 1908. As you surmise the word "alteration" in paragraph 2 of that Memorandum should be read as "reduction". If you are able to make further allotments to make up the deficit of Rs. 25,890 by reappropriation, there will be no objection to the grant of additional subsidies, and to admitting additional expenditure on teaching grants up to that amount, provided that the sanction of the Financial department is obtained. Application might also be made, if really necessary, for an additional grant from Financial, though it is not possible to say whether such an application would be complied with at this stage.

2. It is not, however, possible to make any distribution of subsidy conditional on specific allotments being made by District Boards from their own funds. The budget of each District Board has to be examined with reference to its financial condition and with due regard to the other grants—the needs of roads, hospitals and sanitation. It is not possible to comply with the *full* demands for education while other grants are starved. It is of course open to the Local Boards to reappropriate,

if necessary, within the sanctioned budget; but it is not possible even for Government to say until the budget of each District Board has been reviewed, to what extent funds will be available for education or for any other purpose.

3. With reference to the latter portion of your letter as to instructions to Inspecting officers to "pass" bills, the word "pass" was used in a wide sense. Inspecting officers can only recommend grants, but the reference was to your telephonic message of 21st February in which it was stated that Inspecting officers had been instructed to *issue grant bills up to the limit mentioned in your letter*. This might result in some bills being paid in full and others not at all, instead of a proportionate reduction being made in the amount of each as funds were available. If a reduction is necessary it should ordinarily be made before the grant bills leave the hands of the Inspecting officer with his recommendation. The Presidents of Local Boards are of course responsible for seeing that the budget provision is not exceeded.

4. I am to say that there was no intention to impute any blame to you in the matter. I regret that the telephonic message of 31st January 1908 giving you the assurance that funds would be available has now been brought to my notice for the first time. It was passed by the office without reference to me or to the Local and Municipal Department or it certainly would not have been allowed to issue as the revised budget of the Local Boards had not at that time been reviewed. This is much regretted, as it has certainly misled you. The Government are fully aware that the payment and distribution of these grants, which come with a rush at the close of the year, is beset with difficulty. It is however hoped that arrangements may be made in the course of the year to remove the teaching grants from the Local Board accounts so as to admit of payment direct by Inspecting officers. Any reduction that may then be necessary will be made uniformly throughout the Presidency.

5. The reviewing of Local Fund Budgets has given a great deal of trouble this year specially with reference to Grant 2. It will, however, be found that the net provision made by Local Boards from their own funds is considerably in excess of what it has been in the past.

6. A revised memorandum is under issue.

Please see Dr. Bourne's demi-official on page 6 *supra*. He appears to think that the last sentence of Memorandum No. 458-1, dated 27th February 1908, conveyed a censure. This was not intended. Dr. Bourne, being on tour, was probably unaware of the telephonic messages from his office.

The demi-official placed below is for approval.

Memorandum No. 458, dated 27th February 1908, may be revised with the omission of the last sentence, and the substitution of "reduction" for alteration in paragraph 2.

H. D. TAYLOR—3-3-08.

Demi-Official and revised memorandum approved.

H. B[RADLEY]—3-3-08.

Issue.

H. D. TAYLOR—3-3-08.

[Revised Memorandum No. 458-1, dated 27th February 1908.]

From the Director of Public Instruction, dated 11th March 1908, No. 368.

In submitting proposals for the distribution of subsidies among District Boards for the year 1907-1908, the Director of Public Instruction suggested that a total sum of Rs. 8,24,290 should be allotted by the several District Boards out of their own funds for payment of teaching grants

to Elementary schools. But in reviewing the budget estimates of the District Boards, it was for want of funds found necessary to reduce the allotments for teaching grants in the case of the eight District Boards specified below:—

	RS.
Anantapur	1,900
Bellary	1,750
Ganjām	2,000
Godavari	700
Kistna	4,000
Malabar	3,340
Salem	4,100
Tinnevely	8,000
Total	25,890

2. In paragraph 3 of memorandum No. 458-1, dated 27th February 1908, the Director of Public Instruction was informed that he might suggest the grant of further subsidies to the District Boards specified above in order to avoid the reduction in the allotments for teaching grants, if funds were available and if the District Boards were unable to meet the excess from other heads under Grant 2.

3. The Director of Public Instruction now submits proposals for increasing the subsidies for these Boards to the extent of the reductions effected in their allotments for teaching grants. He proposes to find Rs. 15,140 towards this sum of Rs. 25,890 from the following sources:—

	RS.
(1) 6,500 by reducing the subsidy already sanctioned for Guntūr in G.O., No. 79, Educational, dated 30th January 1908.	
(2) 8,640 by reappropriation from "Salaries" under the following heads:—	
Direction	4,330
Arts Colleges	1,150
Law College	3,160
Total	15,140

4. The Director of Public Instruction requests that, as the balance of Rs. 10,750 cannot be met from savings under the head 22. Education, a further allotment of this sum may be made from some other source.

How can Educational say without consulting Local and Municipal? This is where the A error occurred before.

H. D. TAYLOR.

to state whether they can find an additional sum of Rs. 10,750 for subsidies to District Boards.

6. The Director of Public Instruction says that, pending orders on the present proposals, he is holding over the grant of Rs. 40,000 sanctioned for equipment of Secondary schools. It is, however, submitted that as this grant was given for a special purpose, it seems unnecessary to postpone its payment.

H.D.T.

K. RANGASWAMI AIYANGAR—12-3-08.

C. A. SOTTER—12-3-08.

I do not think that the distribution of the Rs. 40,000 allotted for Secondary schools should be deferred.

The reappropriation of Rs. 8,640 under "Salaries" may be approved, as suggested by the Director of Public Instruction, and it may be transferred to "Adjusting heads—Subsidy to Local Boards".

As to Guntūr, Local and Municipal must first be consulted. The Director of Public Instruction's estimate was very inaccurately drawn up for that district. If Local and Municipal have no objection to that proposal, Financial may be asked to allot Rs. 10,750 for subsidy to Local Boards, under adjusting heads. There is still a balance of Rs. 17,166 out of the allotment of Rs. 1,06,900 made under G.O., No. 53, Financial, dated 20th January 1908, though that sum has since been resumed.

H. D. TAYLOR—12-3-08.

To the Local and Municipal Department.

LOCAL AND MUNICIPAL DEPARTMENT.

The proposal is to reduce the provision for teaching grants in the revised estimate of Guntūr District Board from Rs. 47,600 to Rs. 41,100, or by Rs. 6,500, and to reduce the subsidy sanctioned in G.O., No. 79, Educational, dated 30th January 1908, by a similar amount, and to transfer this sum with other sums aggregating Rs. 25,890 to the District Boards specified in paragraph 3 of Memorandum No. 458-1, dated 27th February 1908.

Guntūr is well off, and if the amount of requirements under teaching grant in revised estimate as approved for 1907-1908 is reduced by Rs. 6,500 the subsidy may be reduced by a similar amount.

H. D. TAYLOR—12-3-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Local and Municipal have no objection to the proposed reduction in revised estimate under both teaching grants and subsidy of Rs. 6,500 as proposed by Director of Public Instruction. The Financial Department may now be asked to sanction the reappropriation statement under "salaries" for Rs. 8,640 submitted by the Director of Public Instruction, and to make an additional allotment of Rs. 10,750 for payment to District Boards as subsidy for teaching grants. This practically reverts to the proposals sanctioned in G.O., No. 53, Financial, dated 20th January 1908.

Of the Rs. 25,890, Rs. 6,500 is already under "Adjusting heads". An additional Rs. 19,390 is required for transfer to that head, made up as follows:—

	Rs.
By reappropriation	8,640
Additional allotment	10,750
Total	19,390

H. D. TAYLOR—12-3-08.

To the Financial Department.

FINANCIAL DEPARTMENT.

In the budget estimate for 1907-1908 an allotment of 5.64 lakhs was entered under "ADJUSTING HEADS—Contributions from Provincial to Local" for

Page 217, Civil Budget Estimate.

subsidies to Local Boards for education.

Page 3 of G.O., No. 834, Educational, dated 14th December 1907.

Page 3 of G.O., No. 79, Educational, dated 30th January 1908.

Paragraph 1 of G.O., No. 834, Educational, dated 14th December 1907, and paragraph 4 of G.O., No. 118, Financial, dated 28th February 1908.

Public Instruction now requires a further allotment of Rs. 19,390 and the Educational Department recommend the grant.

2. As the altered grant under 22. Further orders should issue in Educational, showing the revised distribution of subsidies among the several District Boards.

V.G.K.

EDUCATION is the same as the revised estimate for 1907-1908, a draft order is submitted for approval sanctioning an allotment of Rs. 19,390 to ADJUSTING HEADS from the reserve with Financial. V.G.K.—13-3-08.

There must, it is submitted, be finality at some stage even as regards the revised estimate. The budget has been closed and transfers such as those suggested above will throw every thing out. It is in order to prevent such a state of affairs that it has been laid down that "the 1st March in each year will be the latest date for the receipt by Government in the Financial Department of applications for additional allotments to cover expenditure in the year current. Applications received after "that date will ordinarily be liable to "rejection". Submitted that this Note under paragraph 207-A of the Madras Treasury Manual. Department should not agree to any additional allotment. As pointed out in the last note, the latest revised estimate under 22. EDUCATION shows that no sum is available for reappropriation to ADJUSTING HEADS.

C. M. SCHMIDT—13-3-08.

J. N. ATKINSON—13-3-08.

I think the Financial objection is sound. We cannot at this stage alter the revised. The only course is to let the Bill stand over till April or to let them be paid and to sanction the excess over the altered grant when it is ascertained. When what is wanted is definitely ascertained after the close of the year we can better determine how far the case can be met by sanctions to the altered grant or by addition to the grant of next year. Any way the full grants must be paid for A | this year and the budget for next year must not be upset or curtailed.

G. S[TOOKES]—14-3-08.

J. N. ATKINSON—15-3-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

The Director of Public Instruction asks for Rs. 25,890. Of this Rs. 6,500 is a mere redistribution of the allotments under adjusting heads. This Local and Municipal can accept. The Director of Public Instruction may be asked to state to what other Local Boards he proposes to allot this sum.

Financial say that Director of Public Instruction is in error in supposing that Rs. 8,640 is available for reappropriation under the Educational budget. The revised estimate as finally accepted have made allowance for all these savings.

Financial are unable to make any further direct allotments to "adjusting heads" in the current year.

2. I submit that the Director of Public Instruction must distribute the Rupees 6,500 amongst those in need of Rs. 25,890 as best he can and be asked to send in proposals at once so that the requisite adjustment can be made in the accounts.

With reference to the Hon'ble Mr. Stokes' note at A, *Local and Municipal* H. B[RADLEY]—17-3-08. cannot accept the position that the grants should be paid *in full*. The money is paid from Local Funds, and the Local Boards cannot undertake the liability for the payment of these sums without a distinct promise that they will be recouped the amount.

The full budget provision under contribution to Local for 1903-1909 has been provisionally distributed and taken into consideration in framing the budgets of the various District Boards. I do not see that Financial make any definite promise of additional grants of Rs. 17,390 over and above the amount provided under that head in the budget estimate.

3. The Director of Public Instruction should, I think, be informed that he must reduce his demands for Rs. 25,890 to Rs. 6,500 and distribute it as best he can. He wants to know at once as arrangements have to be made.

The following telephone message has been sent to him:—

"Your letter No. 368, dated 14th March, regarding additional provision for "teaching grants to Local Boards. Only Rs. 6,500 available by transfer from Guntūr "within adjusting heads. No further allotment or reappropriation can be sanctioned. "Please state at once how you propose to distribute the Rs. 6,500 amongst the other "Boards specified."

After despatch of telephone message circulate to Honourable Member urgently.

With reference to the telephonic message since received, the Director of Public Instruction may be directed to utilize the Rs. 40,000 on Secondary schools as originally proposed. No additional allotment can at this stage be transferred to adjusting heads, contributions to local.

H. D. TAYLOR—16-3-08.

I see no other possible course.

H. B[RADLEY]—17-3-08.

With reference to his telephone message the following telephone message will be sent to the Director of Public Instruction:—

A "Your telephone message of 16th regarding utilization of Rs. 40,000 sanctioned for Secondary schools. Please arrange to expend the grant on Secondary schools. No portion of the amount can be held over for reappropriation to Boards' Elementary schools."

A separate draft is put up below on the general question which may go to Financial for acceptance. It involves no extra charge or adjustment in the Provincial budget. The Accountant-General will merely have to make slight adjustments in the subsidy already sanctioned to District Boards. The Director of Public Instruction has personally informed me that the difference may be made up by Local Boards by savings under Board schools to some extent.

H. D. TAYLOR—17-3-08.

To the Financial Department.

FINANCIAL DEPARTMENT.

May be accepted.

C. M. SCHMIDT—17-3-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Issue to-day.

H. D. TAYLOR—17-3-08.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

I propose—

	RS.
Bellary	650
Anantapur	650
Kistna	1,300
Malabar	1,300
Tinnevelly	2,600
Total ..	6,500

The President, Salem District Board, reports that he can meet the deficit by reappropriation.

Note.

The deficit in Gōdāvari has come down to Rs. 790 and that in Ganjām to Rs. 1,000. These amounts and the further deficit in the first named five districts can perhaps be met by reappropriations from sub-heads under Grant 2.

A. G. BOURNE—16-3-08.

EDUCATIONAL DEPARTMENT.

Please put up papers concerned. I have put up a rough draft but this may require amplification after I have seen the papers.

H. D. TAYLOR—17-3-08.

The papers which have just returned from circulation are submitted. A copy of the budget estimate of the Guntūr District Board for 1903-1909 is also put up.

K. RANGASWAMI AYYANGAR—17-3-08.

[G.O., No. 197, Educational, dated 17th March 1903.]

EDUCATIONAL DEPARTMENT.



Received.....190 , Registered.....

Subject.

Submitting proposals for meeting the additional amount required on account of subsidies for teaching grants for certain district Boards.

ENCLOSURES.

No. 2

Spare copies

Ref on Cur No. 3 6 8 / 0 8.

Station M a d r a s , Dated the 11th M a r c h 1908.

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

(Designation) Director of Public Instruction,

M a d r a s .

To the Secretary to the Government of Madras,
Educational Department

Sr.

With reference to revised Memorandum No. 458-1 Educational., dated 27th February 1908, I have the honour to submit the following proposals in order to avoid the total net reduction of Rs. 25,890 in the Budget Allotments for Teaching Grants /1907-08/ of eight District Boards.

2. The total amount required for teaching grants for Guntur, viz., Rs. 41,100 is Rs. 6,500 less than what I had been advised by the Assistant Inspector, and if it is now possible, that amount may be resumed out of the subsidy already sanctioned for the district. A saving of Rs. 6,500 will then be available.

A saving of Rs. 8,640 under the heads shown below is anticipated in my Budget for the current year and this sum may be transferred to "Adjusting heads" by reappropriation

25,890
6,500
19,390

Papers to be read in Proceedings:—

Again G.O., No. , dated 190

Again G.O., No. 798, dated 30.7.1908

Current No. 587 From the S.D. , No. 368, dated 11.3.1908.

" " " " " "

" " " " " "

ORDER. No. 197, dated 17/3/1908

I am enclosing the Budget of the S.D. for the year 1908-09. The Budget is enclosed in the form of a statement of the estimated expenditure and the estimated income of the S.D. for the year 1908-09. The Budget is enclosed in the form of a statement of the estimated expenditure and the estimated income of the S.D. for the year 1908-09.

The S.D. is requested to pay the estimated expenditure of the S.D. for the year 1908-09. The S.D. is requested to pay the estimated expenditure of the S.D. for the year 1908-09. The S.D. is requested to pay the estimated expenditure of the S.D. for the year 1908-09.

Particulars	Estimated Expenditure	Estimated Income	Balance
Amuntapur	15,000	16,900	1,900
Bellary	22,000	23,750	1,750
Janyam	60,600	62,600	2,000
Jodavari	18,460	19,250	790
Kistna	33,000	37,000	4,000
Malaba	74,740	78,080	3,340
Salem	12,090	16,200	4,110
Tumacvelly	64,450	72,450	8,000
			25,890

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NUMBER 8

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