

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1908.

Enclosures

Spare copies

G.O., No. 800, 2nd December 1908.

Teaching Grants.

Directing that such — as are actually paid from Provincial funds to aided elementary schools should be paid to the managers direct by the officers of the Educational Department instead of being paid through the Local Boards and Municipal Councils as at present; and making the necessary alterations in the Grant-in-Aid Code.

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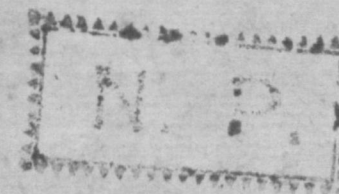
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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Order—No. 800, Educational, dated 2nd December 1908.

Rule 5 of the revised Grant-in-Aid Code lays down that teaching grants on behalf of elementary schools shall be payable from or through Local funds and that all other grants shall be payable from Provincial funds. This system is based on the principle that local bodies are primarily responsible for the development of elementary education, both in municipal and in rural areas. But as the funds of local bodies are generally insufficient for the purpose of maintaining their own schools with the standard rate of pay prescribed for elementary school-masters and in almost all cases quite insufficient for the payment in addition of teaching grants on the standard scale to managers of aided elementary schools, the Government have been supplementing the funds of these local bodies with subsidies in aid of elementary education, so as to enable them to meet satisfactorily their liabilities in accordance with the provisions of the Grant-in-Aid Code.

2. Up to the end of the year 1907–1908 the subsidies to Local Boards were shown in the Civil Budget estimates under “Adjusting Heads”. They are now exhibited as a direct Provincial charge under 22. Education. The allotments for these subsidies appear twice in the accounts—once on the Provincial side and again on the Local side. The local body, whether a Local Board or Municipality, is merely a channel through which payments are made to aided schools, the grants being recommended by Educational Inspecting officers, and the bills being passed for payment by the President of the Taluk Board or the Chairman of the Municipal Council concerned. This course causes delay in payment, with a consequent rush upon the treasury in the last few days of each year, and frequently leads to bills being left unpaid to certain schools for want of sufficient budget provision, and also occasionally to an unequal distribution of the grants to managers of aided elementary schools in different districts of the Presidency. On the one hand, for want of funds, it is not always possible to make in the local or municipal budgets the full provision recommended by the Director of Public Instruction as likely to be required for payment of teaching grants. On the other, the Director can have no precise knowledge of the amount each local body, having regard to its other requirements, can find for education from its own resources.

3. An investigation into the net expenditure incurred from Local funds on education in the past and an examination of the budget estimates of the local bodies for 1908–1909 show that in the majority of cases the total expenditure incurred from Local funds on supervision and the amount of teaching grants paid by local bodies to aided elementary schools are now more than covered by the annual subsidies paid to these bodies from Provincial funds. There appears to be no prospect in the near future of the local bodies being able to meet even a portion of this expenditure from their own resources.

4. In view of these circumstances, the Government consider that a change in the existing system is desirable. There appears to be no reason why, in the case of aided elementary schools, such teaching grants as are actually paid from Provincial funds should not be paid to the managers direct by the officers of the Educational

department, instead of being paid through the Local Boards and Municipal Councils as at present. The adoption of this system would not only conduce to the simplification of the budgets of local bodies but would leave them free, subject to the observance of Code requirements, to bestow greater care on the management and development of their own schools and to open new schools as funds permitted.

5. The Governor in Council is accordingly pleased to direct that in 1909–1910 and subsequent years teaching grants to aided elementary schools situated in municipalities and in areas where the Madras Local Boards Act is in force shall be paid from Local funds to the extent to which these are available for the purpose, and that the balance, or, in cases where no such funds are available, the entire amount, shall be paid direct from Provincial funds.

6. The following alterations will be made in the Grant-in-Aid Code :—

(i) For rule 5 substitute the following :—

“Teaching grants on behalf of elementary schools situated in municipalities and in areas where the Madras Local Boards Act is in operation are payable from Local funds if these are available; otherwise, they may be paid from Provincial funds. Teaching grants on behalf of elementary schools situated in localities other than those mentioned above and all other grants are payable from Provincial funds.”

(ii) In rule 6, lines 2 and 4, for the word “payable” substitute the word “paid” and omit the words “or through” in line 4.

(iii) In rule 22, for the second sentence, substitute the following :—

“After signature, the Assistant Inspector shall despatch such bills as are to be paid from Local funds to the President concerned to be passed and on receiving them back he shall forward them together with bills to be paid from Provincial funds to the correspondents before the close of February.”

(iv) For Appendix D substitute the following :—

“APPENDIX D.

(Chapter III, Rule 22.)

BILL for teaching grants for 19 –19 on behalf of Elementary schools in the Taluk, Municipality district, under the management of the

Payable from ^{Local} ~~Municipal~~ funds.
Provincial

District.

Voucher No. _____

of the month of _____ 19 .

Serial number in published list.	Names of schools.	Amount of grant.		
		RS.	A.	P.
(In words) Rupees				

NOTE.—To be used in the case of grants to be paid from Local or Municipal funds.

I hereby certify that the above grants were fixed at a Conference of Inspecting officers held on _____, and that the management is entitled to receive Rs. A. from ^{Local} ~~Municipal~~ Funds.

Date _____

Sanctioned.

Assistant Inspector of Schools,
Division.

Date _____

President.

Note—To be used in the case of grants to be paid from Provincial funds.

I hereby certify that the above grants have been sanctioned by the Director and that the management is entitled to receive Rs. A. from Provincial funds.

Assistant Inspector of Schools, Division.

Date _____

Pay Rs. _____

Treasury Accountant.

Treasury Officer.

Date _____

Contents received.

Date _____

Correspondent."

(True Extract.)

H. D. TAYLOR,
Secretary to Government.

To the Director of Public Instruction.
" Accountant-General.
" Local and Municipal Department.
" Financial Department.
Editors' Table.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 800, EDUCATIONAL, DATED 2ND DECEMBER 1908.

[SUBJECT.—A note by Secretary relating to a proposed change in the existing system of payment of subsidies to Local Bodies, and in the payment of teaching grants, through those bodies, to aided elementary schools.]

Previous papers.

G.O., No. 255,	Educational,	dated 19th April	1905.
" " 356	"	" 21st May	1906.
" " 1322 L.	"	" 21st September	1907.
" " 742,	Educational,	" 6th November	"
" " 152	"	" 2nd March	1908.
" " 190	"	" 16th "	"

Rule 5 of the revised Grant-in-Aid Code says:—

"Teaching grants on behalf of elementary schools are payable from or through Local Funds; all other grants are payable from Provincial funds."

The existing system is based on the principle that local bodies are primarily responsible for the development of elementary education, both in Municipal and in rural areas, but inasmuch as the funds of local bodies generally are insufficient for the purpose not only of maintaining their own schools with the standard rate of pay prescribed for elementary schoolmasters, but also for payment of teaching grants on the standard scale to managers of aided elementary schools, the Government have been aiding these local bodies with subsidies in aid of elementary education, so as to enable them to meet their liabilities in accordance with the provisions of the Grant-in-Aid Code. Until the current year (1908-1909) these subsidies were shown in the budget under "Adjusting Heads." They are now shown as a direct Provincial charge under Education.

2. The present system is both inconvenient and confusing. The items shown under these subsidies or contributions appear twice in the accounts—once on the Provincial side and again on the Local side. The local body, whether a Local Board or Municipality, is merely a channel through which payments are made to aided schools. The grants are recommended by Educational Inspecting officers, but the bills are passed by the President of the Taluk Board for payment, and this course not only causes delay in payment, with a consequent rush upon the Treasury in the last few days of each year, but also leads frequently to bills being left unpaid to certain schools for want of sufficient budget provision in any year, and may also lead to an unequal distribution of the grants to managers of aided elementary schools in different

Articles 18 and 22 of the
Grant-in-Aid Code.

districts of the Presidency. The system also causes great difficulty and complications in reviewing the annual budgets of local bodies. It is not possible, for want of funds, to make always the full provision indicated by the Director of Public Instruction as likely to be required for payment of teaching grants. The Director of Public Instruction can have no knowledge as to what precise amount each local body, having regard to its other requirements, can find for education from its own resources, or what precisely is the amount of aid that it requires to fulfil its obligations under the Code in respect of aided schools.

Cf. section 48 of the
Bombay Local Boards
Act, page 28.

3. Local bodies are not required, as in Bombay, to set apart any specific percentage of their income from land-cess for expenditure on Education, and a proposal to this effect was vetoed by Government some time ago; but an investigation into expenditure in the past shows that, subject to variations in certain districts, 15 per cent. of the income from land-cess, or 10 per cent. of their total income from all sources, may be regarded as a reasonable proportion of their income, in addition to receipts from school-fees, which District Boards might be required to expend on Education. Separate figures for elementary and secondary education are not available.

For municipal towns the figures vary considerably, but with a few exceptions, 15 per cent. of their income from general taxes may be taken as a reasonable indication of what Municipalities should spend on Education.

4. In reviewing the budgets of District Boards for the current year, I had a statement prepared showing the expenditure of each District Board on education under each head, and the sources from which that expenditure was met. The net expenditure from Local Funds in the budget for 1908-1909 has been placed as high as it could be having regard to the claims of other branches of administration, and the figure so arrived at may, in almost every case, be regarded as approximating to the sum which, in normal years, and subject to ordinary expansion of its resources, each Board can be expected to spend on Education.

This table is attached.

STATEMENT showing the Educational receipts and charges of District Boards provided in their budget estimates for 1908-1909 as accepted by Government.

1	2	3	4	5	6	7	8	9	10	11	12	13	Subsidy from Provincial funds.			16	17
													For schools.	For teaching grants.	Total.		
Supervision.	Secondary schools.	Elementary schools.	Training, Technical and schools.	Teaching grants.	Other charges.	Total.	Deduct income from schools, fees and miscellaneous receipts.	Net expenditure on education (column 8 minus column 9).	10 per cent. of (General) Local Fund receipts.	15 per cent. of receipts from land-cess.	Amount to be provided by District Boards.	For schools.	For teaching grants.	Total.	Total of columns 13 and 16.	Total of columns 13 and 16.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Anantapur ..	2,370	1,510	19,180	1,260	14,600	..	38,900	3,170	35,730	10,530	13,540	15,730	4,500	15,500	20,000	35,730	
2. Arcot, North ..	5,490	16,250	45,990	1,800	46,370	..	1,16,480	15,590	1,00,840	34,400	42,170	41,840	21,720	37,270	59,000	1,00,840	
3. Arcot, South ..	4,950	9,110	27,550	2,680	48,200	..	1,22,590	20,550	1,02,040	43,810	44,510	45,040	19,510	37,460	57,000	1,02,040	
4. Bellary ..	3,680	6,160	23,930	1,120	21,000	..	55,870	6,870	49,000	16,660	21,040	22,000	8,650	18,350	27,000	49,000	
5. Canara, South ..	4,350	14,920	29,680	..	28,800	..	77,750	18,940	58,810	29,380	29,920	26,810	12,860	19,140	32,000	58,810	
6. Chingleput ..	3,940	20,220	20,220	1,310	43,300	..	68,770	1,770	67,000	24,290	26,250	24,000	9,830	33,170	43,000	67,000	
7. Coimbatore ..	6,280	26,100	44,030	1,720	35,000	..	1,13,080	30,300	82,780	36,890	30,450	34,780	15,870	32,130	48,000	82,780	
8. Cuddapah ..	3,120	3,010	36,490	680	30,000	..	73,300	3,730	69,550	20,690	26,460	30,550	12,570	26,430	39,000	69,550	
9. Ganjam ..	6,820	6,040	42,150	2,090	59,600	4,330	1,21,030	5,330	1,15,700	38,020	44,850	55,700	14,400	45,600	60,000	1,15,700	
10. Godavari ..	6,720	19,590	94,670	1,690	20,000	350	1,43,020	27,990	1,15,030	48,660	57,670	54,030	33,430	27,570	61,000	1,15,030	
11. Guntur ..	6,010	19,570	44,760	1,540	45,700	500	1,18,080	19,130	98,950	44,630	57,345	57,950	18,030	22,970	41,000	98,950	
12. Kistna ..	8,160	16,390	1,120,390	1,100	37,500	50	1,75,230	35,080	1,40,170	64,180	80,160	64,170	41,750	34,250	76,000	1,40,170	
13. Koppal ..	1,240	4,180	9,360	..	550	..	15,350	10	15,320	5,300	4,680	2,320	2,350	10,740	13,000	15,320	
14. Karnool ..	4,270	1,770	35,250	1,200	25,300	..	67,790	4,340	63,450	17,330	22,360	22,450	11,140	29,850	41,000	63,450	
15. Madura ..	6,590	..	44,220	35,940	57,300	580	1,44,930	23,890	1,21,040	54,220	54,120	57,040	16,990	47,010	64,000	1,21,040	
16. Malabar ..	7,400	12,150	44,840	..	65,850	..	1,37,240	19,100	1,18,140	48,060	42,530	29,140	19,140	69,860	89,000	1,18,140	
17. Nellore ..	4,440	2,280	28,900	840	25,000	..	61,860	3,740	58,120	28,070	37,150	29,620	8,650	19,350	28,000	57,650	
18. Nigiris, The ..	1,170	8,380	8,380	..	2,550	20	12,120	280	11,840	5,480	1,950	7,190	3,970	680	4,650	11,840	
19. Salem ..	5,200	16,910	71,190	1,210	15,470	100	1,10,010	21,300	88,710	37,580	32,340	37,510	30,790	20,410	51,500	88,710	
20. Tanjore ..	6,550	27,040	79,230	3,460	44,200	100	1,60,680	30,240	1,30,440	44,840	52,000	70,440	21,040	38,960	60,000	1,30,440	
21. Tinnevely ..	6,660	3,070	39,540	19,180	75,760	370	1,44,570	15,680	1,28,890	37,580	38,400	48,890	16,930	63,070	80,000	1,28,890	
22. Trichinopoly ..	3,280	11,850	43,280	1,160	24,000	550	84,120	11,800	72,320	30,790	26,700	36,320	16,800	19,200	36,000	72,320	
23. Vizagapatnam ..	7,030	17,190	60,000	1,240	32,100	1,000	1,18,560	11,560	1,07,000	43,450	48,580	43,000	21,980	42,000	64,000	1,07,000	
Total ..	1,16,050	2,42,090	10,34,860	81,220	7,98,070	8,480	22,80,760	3,30,390	19,50,370	7,62,680	8,34,435	8,56,520	3,82,850	7,11,000	10,93,850	19,50,370	

5. From columns 2, 6 and 16 of this statement it will be seen that in almost every case the subsidy from Provincial funds, as provisionally fixed, exceeds the cost of supervision, and of teaching grants. In Nellore and South Canara, the difference is trifling, while in the case of Guntūr

How is the grant for Board schools shown in the budget? I cannot trace it.

M. H. [AMMICK]—29-5-08.

(Rs. 9,290) it is considerable, but this is due to the fact that owing to its large balance Guntūr was able to allot a larger sum for education than could be expected in a normal year. In every other case the amount of the Provincial subsidy exceeds the expenditure under the two heads mentioned, while there is a total figure of Rs. 1,16,050 + Rs. 7,98,070 = Rs. 9,14,120 shown as expended under these heads, as against a total subsidy of Rs. 10,93,850.

6. Proposals have been submitted to India for the provincialization of that class of officers known as supervisors of elementary schools, who are at present employed and paid by local bodies; and if those proposals are accepted by India, then there can be no reason why *aided elementary* schools should not be taken over directly under departmental supervision, and teaching grants paid to the managers direct by officers of the department, instead of being allowed to filtrate through the Presidents of Taluk Boards, as at present. The sentimental objection, that as aided schools are supervised by servants of the local bodies, they should be under the control of the local bodies, would vanish, the accounts, both of Government and of local bodies, and their budgets, would be vastly simplified, and in the event of an insufficiency of funds for payment of teaching grants, it would be open to the Director of Public Instruction, without reference to local bodies, to make a proportionate reduction in the grants payable to managers throughout the Presidency.

Local bodies could then be left, subject to the observance of Code requirements, to manage their own schools and to open new Board schools as their resources developed, and the net annual contribution to be distributed to them by Government could be fixed approximately once and for all, now that the six lakhs special grant has merged in the general finances. Any surplus funds which Government could spare for elementary education would be devoted to the expansion of elementary *aided* schools.

7. I have mentioned the subject to the Director of Public Instruction, who is, I believe, in favour of the proposal. It is possible that local bodies might desire to retain a special staff of supervisors paid from their own funds for the supervision of their own schools, though this would seem hardly necessary, unless they

The grant to Board schools is not shown *separately* in the Provincial budget. It was fixed under G.O., No. 1322 L., dated 21st September 1907, out of the special grant of six lakhs which has now merged in the general Provincial settlement. The grant for bringing the Board schools up to standard has now merged under the general head of *subsidy* to Board schools.

H. D. TAYLOR.

G.O., No. 118, dated 13th February 1908.

Yes. But should it vanish? Should it become an understood thing that Government is to pay all the teaching grants?

M. H. [AMMICK]—27-5-08.

The total contributions by way of subsidy for Board schools and teaching grants far exceed the present cost of teaching grants. Please see below page 6.

H. D. TAYLOR—28-5-08.

desired to be removed entirely from departmental control. The proposals of course largely depend on the acceptance by India of our proposals for the provincialization of the supervising staff. The precise form in which those proposals will be accepted seems to be merely a matter of pay and form which the Inspecting staff will take, but I see no reason why the new system of payment of grants *direct* by the department to managers of aided schools should not commence from 1st April next. It will, I am convinced, tend to great saving of labour in preparation of local budgets, and in the Director of Public Instruction's office and will all tend to simplicity without any additional financial burden to Government so far as local boards are concerned. Local boards will have to provide in future from their own resources for the expansion of Local Board schools, except in regard to any contribution that may be found necessary for the abolition of fees, should their abolition be finally decided upon.

The great bulk of expansion of educational charges, *quâ* elementary schools, will arise out of the further development of the grant-in-aid system and the payment of teaching grants to managers of aided private schools. The precise proportion of the full Code grants which can be made available in any year will depend on the extent to which those schools expand coupled with the amount which can be made available from the Provincial budget.

8. I have had the following statement prepared for Municipalities, similar to that for Local Boards shown at page 3 *supra* :—

Serial number.		Net expenditure from Municipal funds on Education in						Ten per cent. of the Municipal income from taxes under general heads.	Fifteen per cent. of the Municipal income from taxes under general heads.	Estimated expenditure on Education in 1908-1909.								
		1904-1905, 1906-1906, 1906-1907.			1907-1908 (Revised Estimate).					Supervision.	Municipal schools.	Grants-in-aid.	Miscellaneous (including training schools).	Total.	Fee and miscellaneous receipts.	Net expenditure on education.	Expenditure from subsidy and grants.	Expenditure from Municipal funds.
		1904-1905.	1906-1906.	1906-1907.	1907-1908.	1907-1908.	1907-1908.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
1	Anantapur ..	1,385	1,092	267	930	730	1,095	30	8,710	560	20	9,260	5,000	4,260	3,220	1,040		
2	Adoni ..	2,619	2,764	2,366	3,010	2,532	3,798	290	12,270	800	230	13,300	5,360	3,240	4,890	4,820		
3	Bellary ..	6,537	6,412	6,160	6,090	6,170	7,756	270	12,200	2,400	200	15,070	5,360	4,710	4,890	1,300		
4	Chingalep ..	1,861	1,784	1,744	1,080	1,139	1,708	70	600	1,710	..	2,380	20	2,360	2,040	4,340		
5	Conjeevaram ..	3,835	3,637	4,411	4,360	3,508	5,262	350	2,010	3,900	380	6,640	260	6,380	..	7,190		
6	Coimbatore ..	6,789	6,481	7,296	7,470	6,492	8,238	260	3,270	3,500	460	7,450	200	7,190	..	2,820		
7	Erode ..	2,110	2,099	2,177	2,630	1,712	2,668	360	11,400	1,350	360	12,740	10,500	2,240	..	2,240		
8	Karur ..	513	1,043	645	430	1,639	2,459	180	10,730	650	620	12,310	6,000	6,310	2,270	4,040		
9	Cuddalore ..	3,187	3,749	1,923	2,660	2,332	3,498	310	10,730	850	460	12,040	200	3,860	..	3,860		
10	Behanpur ..	2,868	2,991	3,106	3,170	3,018	4,527	270	2,440	970	120	13,350	9,250	4,100	1,240	2,860		
11	Chowcole ..	1,984	1,478	2,447	2,610	1,509	2,263	250	12,010	260	280	13,360	2,450	3,170	1,320	1,860		
12	Parakkimedi ..	2,119	1,109	1,874	1,720	1,367	2,035	570	8,300	1,310	430	10,610	2,000	7,830	2,450	6,380		
13	Coos-nada ..	4,687	4,472	4,711	6,070	5,505	8,258	350	6,950	1,500	840	10,940	2,210	7,830	2,450	6,380		
14	Rajahmundry ..	4,435	4,132	4,672	5,110	4,142	6,213	460	1,400	8,400	570	6,830	80	6,750	250	6,500		
15	Chintur ..	6,442	6,234	5,090	5,410	4,940	7,410	400	2,750	1,600	100	4,450	1,240	3,210	1,280	1,930		
16	Ongole ..	1,800	1,861	877	460	956	1,431	..	2,630	1,200	710	4,560	70	4,230	410	4,200		
17	Beavada ..	3,794	3,673	3,863	4,610	3,841	5,761	400	2,630	1,200	480	4,610	30	4,580	670	3,910		
18	Ellore ..	3,371	3,339	3,477	3,760	3,436	5,164	330	1,340	2,460	450	5,450	50	5,400	170	5,290		
19	Masulipatam ..	6,881	6,607	6,264	4,900	3,936	5,904	450	2,140	2,480	440	5,160	4,500	7,030	2,840	4,190		
20	Kurool ..	3,947	3,865	3,795	2,880	2,867	4,266	210	9,680	1,600	140	11,530	700	2,230	340	1,890		
21	Sandyal ..	1,937	2,039	1,581	2,010	1,953	2,929	30	2,360	260	280	2,900	4,310	5,360	2,840	2,520		
22	Dindigul ..	1,735	2,046	2,246	1,980	2,797	4,196	310	6,110	250	410	9,670	..	250	..	350		
23	Kodakusal ..	160	150	230	230	947	1,420	30	2,600	8,140	1,780	12,270	200	12,070	..	12,070		
24	Madura ..	11,538	11,052	11,947	13,260	14,048	21,072	400	2,600	8,140	1,780	12,270	200	12,070	..	12,070		
25	Paini ..	1,795	1,882	2,041	1,770	1,631	2,296	60	1,480	890	240	2,560	300	2,360	160	2,210		
26	Pervalkulam ..	2,114	1,965	1,949	2,080	1,660	2,490	60	6,720	1,000	550	8,270	..	2,110	160	2,000		
27	Calicut ..	4,805	5,161	5,851	6,390	5,920	8,880	280	5,720	2,640	410	9,050	460	8,590	1,770	6,830		
28	Cananore ..	1,716	1,181	784	1,790	1,979	2,968	310	11,780	..	440	12,480	7,340	4,040	1,810	2,830		
29	Cochin ..	1,923	1,662	1,960	2,140	1,560	2,340	260	1,190	500	140	2,480	70	2,410	240	2,170		
30	Palghat ..	1,860	1,802	1,575	1,740	4,166	6,240	410	50,260	2,630	500	33,230	25,010	8,220	2,190	4,090		
31	Tellicherry ..	1,923	1,173	1,575	1,700	2,652	3,378	310	20,180	1,900	390	23,390	14,800	8,490	3,710	4,110		
32	Nellore ..	3,878	4,545	3,860	3,250	2,492	5,238	250	2,650	1,200	610	4,510	..	4,110	..	4,110		
33	Coonoor ..	2,076	1,971	2,247	2,270	2,660	3,840	150	6,260	800	..	7,060	600	7,450	5,000	2,450		
34	Ootacamund ..	3,680	3,631	2,450	3,250	7,870	11,056	160	6,120	1,720	470	8,130	2,000	4,020	1,290	2,780		
35	Gudiyatam ..	1,729	2,023	2,622	2,790	1,448	2,172	160	5,120	270	170	5,560	250	2,390	260	2,060		
36	Tirupati ..	1,063	1,918	2,261	1,880	1,077	1,616	220	1,750	430	..	2,570	..	2,390	..	2,060		

Serial number.	Name of Municipality.	Net expenditure from Municipal funds on Education in					Ten per cent. of the Municipal income from taxes under general heads.	Fifteen per cent. of the Municipal income from taxes under general heads.	Estimated expenditure on Education in 1908-1909.								
		1904-1905, 1906-1906, 1906-1907.			1907-1908 (Revised estimate).				Supervision.	Municipal schools.	Grants-in-aid.	Miscellaneous (including Training schools).	Total.	Fee and miscellaneous receipts.	Net expenditure on education.	Expenditure from subsidy and grants.	Expenditure from Municipal funds.
		3	4	5	6	7											
37	Vellore	Rs. 5,870	5,848	Rs. 5,539	Rs. 5,120	Rs. 3,961	Rs. 5,941	Rs. 510	Rs. 4,500	Rs. 2,610	Rs. 320	Rs. 7,940	Rs. 800	Rs. 7,140	Rs. 1,560	Rs. 5,680	
38	Wahajpet	114	1,347	1,472	1,270	743	1,115	170	7,090	360	160	7,780	5,300	2,480	1,200	1,260	
39	Salem	3,761	6,774	8,404	4,70	6,526	8,289	420	33,690	2,560	320	36,990	21,290	15,610	6,810	8,800	
40	Tirupattur	2,940	2,689	2,074	630	1,439	2,159	280	2,580	503	380	3,680	6,160	3,420	2,610	920	
41	Vaniyambadi	1,873	2,062	2,328	2,560	1,706	2,559	290	2,530	503	130	3,850	360	3,490	800	2,890	
42	Chidambaram	2,369	2,201	2,06	2,410	1,940	2,910	210	2,760	1,660	..	2,800	10	2,610	..	2,610	
43	Cuddalore	4,274	4,577	4,112	5,50	5,578	8,367	340	2,670	3,040	500	6,550	500	6,350	640	5,710	
44	Tiruvannamalai	1,088	1,766	1,513	1,890	1,540	2,310	80	2,530	1,940	130	3,640	500	2,740	1,070	1,870	
45	Mangalore	4,350	4,309	4,024	3,820	4,355	6,533	270	2,070	3,40	1,120	8,180	360	7,820	250	7,570	
46	Kumbakonam	6,063	6,880	6,646	7,320	7,596	11,394	470	3,270	2,000	380	8,210	..	9,210	..	3,210	
47	Mannargudi	3,002	2,853	2,000	2,990	2,170	3,255	260	20,950	2,020	520	23,850	18,920	4,660	2,010	2,650	
48	Mayavaram	201	2,436	1,651	2,450	2,823	3,412	250	2,710	3,010	890	6,380	150	6,830	..	6,830	
49	Negapatam	6,616	6,716	6,067	6,320	5,608	8,484	370	2,360	6,740	810	10,380	70	10,310	460	9,840	
50	Tanjore	9,893	9,588	7,921	7,450	6,195	9,293	420	2,360	3,160	390	6,540	60	6,480	910	4,570	
51	Palani	3,356	3,620	4,330	4,110	5,283	5,393	190	1,800	1,500	200	2,510	50	2,490	250	2,240	
52	Srivilliputhur	1,865	2,200	2,205	2,190	3,522	3,356	60	780	1,500	520	4,400	..	4,400	300	4,100	
53	Tamilvelly	3,634	3,892	3,831	3,920	4,708	7,062	410	390	8,080	450	3,190	..	3,190	..	3,190	
54	Tuticorin	4,189	3,216	2,542	3,150	6,372	8,058	60	680	2,100	450	3,190	150	2,660	390	2,270	
55	Srirangam	3,048	3,361	2,010	2,240	2,484	3,726	280	1,160	1,060	320	2,810	180	13,530	940	12,590	
56	Tiruchinopoly	10,185	10,153	11,134	11,580	9,998	14,997	50	4,800	7,500	560	13,710	1,400	3,180	370	2,810	
57	Anakapalle	1,099	1,514	1,575	2,730	1,761	2,625	70	3,270	800	350	4,580	870	2,600	..	2,600	
58	Bimlipatam	2,748	2,298	1,919	2,990	4,318	1,977	80	2,600	350	440	3,370	50	6,920	300	6,620	
59	Vizagapatam	6,930	6,871	6,085	6,250	4,062	6,078	350	1,420	4,230	970	6,270	60	5,210	250	4,960	
60	Vizianagaram	4,253	3,973	4,528	4,860	3,598	5,307	300	1,020	3,160	890	5,270	60	5,210	250	4,960	
	Total	2,01,508	2,13,738	2,09,838	2,07,550	2,03,899	3,05,848	15,590	3,14,020	1,30,020	24,320	4,73,950	1,63,460	3,10,490	67,760	2,42,730	

Here matters are not quite so simple. From columns 9, 11 and 16 of the statement it will be seen that the expenditure on supervision and grants-in-aid comes to Rs. 15,590 + Rs. 1,20,020 or Rs. 1,35,610 in all, whereas the expenditure from subsidy and Provincial grants is Rs. 67,760 only, and a large proportion of that subsidy is reserved for grants to special schools, such as the high schools at Bellary, Anantapur, Kurnool and the like. About thirteen municipalities receive no subsidy at all. Perhaps as regards aided elementary schools in municipalities grants may, for the present, be paid as at present by the Municipal Councils direct, but I should be glad to see some way of avoiding this, if possible, for the sake of uniformity. The only way appears to be by inducing the Councils to take over aided elementary schools. Leaving out the cost of supervision (Rs. 15,590), which will, in any event, under our proposals to India, become a provincial charge, grants-in-aid amount to Rs. 1,20,000 and subsidy to Rs. 67,760.

Financial might not be prepared to pay the difference involved.

India have intimated that a reference has been made to the Secretary of State on the subject of the provincialization of the Supervisors' service.

H. D. TAYLOR.

Before the file goes to Financial, however, the views of the Director of Public Instruction may be invited on the general proposal for the payment direct by departmental officers of grants to aided elementary schools, instead of payment being made *through* local funds as at present provided in rule 5 of the Grant-in-Aid Code.

H. D. TAYLOR—26-5-08.

I should like to see Dr. Bourne's criticisms on this note. The note had better be printed for easier reference. I should be ready to consider the proposal, but would not a strong objection to your system be that it would at once lead District Boards to think that they were not responsible in any way for the furtherance of elementary education through aided primary schools? If Provincial is going to pay directly all the teaching grants to the schools, would not Local Boards and Municipalities think that similarly in future Government will continue to pay all these grants from Provincial? But is it not intended that Local Boards should in future find funds for paying at all events some portion of these grants?

However, let us hear what the Director of Public Instruction has to say on the matter.

M. H[AMMICK]—27-5-08.

From the statement on page 3 it will be seen that the total subsidy from Provincial funds to Boards schools is Rs. 10,93,850, which is considerably in excess of the sum of Rs. 7,98,070 estimated as required for teaching grants, even if the cost of supervision, Rs. 1,16,050, is transferred to Government as a Provincial charge. Hence, *in practice*, all teaching grants are, in effect, paid from Provincial funds. My suggestion will get rid of the two elements of (1) subsidy for Boards schools, and (2) subsidy for teaching grants. Taking columns 6 and 15, Boards *nominally* pay Rs. 7,98,070—Rs. 7,11,000 or Rs. 87,070 of teaching grants from their own funds; but they receive a contribution of Rs. 3,82,850

for their own schools. Government therefore practically make a net contribution of about three lakhs to Board schools.

I do not think that Boards can, at any early date, spend more than is provided in the current year's budget on Education, and what additional sums they may be able to afford by expansion of their revenue will be entirely required for the development of Board schools. If more were required for *grants-in-aid*, it would have to be given by Government to Boards and paid through the Boards as additional subsidy.

The payment on account of teaching grants is likely to increase by leaps and bounds: funds for payment of grants in full may not be available. If a percentage reduction in grants is therefore found necessary, it would be better that the reduction should be uniform throughout the Presidency, and this can only be done by keeping the control of such grants in the single hands of the Director of Public Instruction instead of in the hands of 23 separate controlling entities, *i.e.*, 23 District Boards. Even if relieved from the cost of supervision it seems improbable that District Boards will ever be able to make any *net* contribution towards payment of teaching grants from their own revenues. The maintenance and development of Board schools will absorb all their available funds.

H. D. TAYLOR—28-5-08.

To the Director of Public Instruction.

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION.

The proposed change is a very desirable one. It certainly need not involve any understanding that Government are to pay all the teaching grants to elementary schools or that Boards are not responsible for the furtherance of elementary education through aided schools.

There seems, however, to be no reason whatever for Provincial funds to be paid *through* Local funds.

The principle of making local bodies responsible for elementary education may remain; all we want is to give up the present practice of pretending that they are doing what they are unable to do for want of funds. Mr. Taylor has clearly shown what the effect will be for as far into the future as we can at present see.

The Grant-in-Aid Code is primarily issued in order to give information to private managers in regard to the terms upon which they may obtain grants. The financial relations between Local and Provincial is in no way their

concern. This might be borne in mind when the Code as a whole is next revised, but for the present, rule 5 may run:—

A “Teaching grants, on behalf of elementary schools situated in municipalities and in areas where the Madras Local Boards Act is in operation are payable from local funds if these are available; otherwise they may be paid from Provincial funds, etc.”

In rule 6, lines 2 and 4, for “payable” read “paid” and omit “or through” in line 4.

Rules 15, 16, 18 and 19, which make reference to “sanctioning authority”, require no alteration.

Rule 22, second sentence, should read:—

“After signature the Assistant Inspector shall despatch such bills as are to be paid from local funds to the President concerned to be passed, and on receiving these back he shall forward them together with the bills to be paid from Provincial funds, etc.”

The only reason for the changes in the Code which need be published would be that to avoid the inconvenience of paying grants through local funds the following changes in the Code have been approved.

The dual sanctioning authority in the case of certain municipalities will give rise to very little trouble as the number of schools is small and all information required can be obtained at a day or two's notice.

I foresee no difficulty in introducing the change at once.

A. G. BOURNE—17-6-08.

I think that Dr. Bourne's draft at A will leave matters in rather an ambiguous and indefinite condition. I submit that any funds that Local Boards can spare for education should be spent on Local Board school. The Boards will then feel a greater sense of responsibility in regard to their own schools.

As regards Local Boards I submit that all grants-in-aid may, for some time to come at least, be paid from Provincial funds direct, without any additional charge to Provincial funds—while my point is that, if funds are insufficient to pay grants in full, the Director of Public Instruction will be able to effect a uniform reduction.

I would rather state the rule as follows:—

“Teaching grants on behalf of elementary schools situated in areas where the Madras Local Boards Act is in force are payable from Provincial funds.

“Teaching grants on behalf of elementary schools situated in areas where the Madras District Municipalities Act, 1884, or the Madras City Municipal Act, 1904, is in force are payable from or through local funds.”

This does not, however, provide for cases of elementary schools in (1) cantonments, (2) the City of Madras. From what source are grants at present paid in respect of such schools?

H. D. TAYLOR—26-6-08.

This is better since we may have to go back.
G. S. F[ORBES].

But all additional schools will become entitled to grants.
G. S. F[ORBES]—1-10-08.

Vide definition at 3, Grant-in-Aid Code. The term “Local fund” includes “Municipal funds.”

It does not appear that separate provision exists in the Grant-in-Aid Code regarding schools in cantonments. These schools appear to have been dealt with as existing in local fund or municipal areas according as the cantonment is situated outside or inside the limits of a municipality.

Teaching grants on behalf of elementary schools in the City of Madras are paid by the Corporation, which is assisted by a subsidy from Government—Cf. the statement at page 6 of G.O., No. 152, Educational, dated 2nd March 1908.

K. RANGASWAMI AIYANGAR—26-6-08.

Section 2 of the Madras Local Boards Act does not exclude cantonments from the local fund area, as it does municipalities.

The file will be sent to the Financial department for remarks after the Honourable Member has passed orders on the general principles.

H. D. TAYLOR—27-6-08.

I have not been able to deal with this question from want of time. The Hon'ble Mr. Forbes also knows much more about the matter than I do, and I hope he won't object to my having left it to him.

M. HAMMICK—15-8-08.

Did I not on other files take general objections to the proposal somewhat on the lines of Hon'ble Mr. Hammick's note?

G. S. F[ORBES]—18-8-08.

I can find no note in this file. There is, however, a note of the Hon'ble Sir James Thomson on page 10 of K.W. G.O., No. 255, Educational, dated 19th April 1905. The proposal there, however, was of a different nature, viz., that Government should take over all Board schools as a Provincial department, recovering from local bodies a proportionate contribution.

Please see whether there are any notes on the subject in the file disposing of the memorials of the Missionary Council of Education, and the Native Council of Aided Education.

H. D. TAYLOR—19-8-08.

G.O., No. 190, Educational, dated 16th March 1908, passing orders on the memorial of the Missionary Council of Aided Education, and G.O., No. 742, Educational, dated 6th November 1907, dealing with the memorial of the Council of Native Education, are put up. There appears to be nothing in the notes connected with these Government Orders, similar to that referred to in the Honourable Member's note above. Attention is however solicited to paragraph IV of the Honourable Member's note on page 11 of K.W. G.O., No. 190, Educational, dated 16th March 1908, and to paragraph 4 of his note on page 8 of K.W. G.O., No. 742, Educational, dated 6th November 1907, in which reference is made to the statutory duties of Local Boards in the matter of elementary education.

2. Please see also the notes marked on pages 64 and 66 of K.W. G.O., No. 356, Educational, dated 21st May 1906.

K. RANGASWAMI AIYANGAR—22-8-08.

C. A. SOUTER—22-8-08.

The references quoted do not exactly bear on the precise point at issue. So far, however, as *District Boards* are concerned, it seems clear that there is ample scope for the utilization by them on Board schools of the entire revenues which they can spare for the purpose of education from their own funds, and as their means expand they will be able to add to the number of those schools under their direct management. The payment of aided elementary schools direct will not therefore in any way reduce the net expenditure which Local Boards at present incur on elementary education.

The expenditure on Board schools is easily estimated with some approach to certainty; but the introduction of the subsidies—payable through Local Boards to aided schools—introduces an element of uncertainty into the accounts of each local body, and perhaps an inequality in the rates of the grants paid in different districts.

In another file now under reference u.o. to the Director of Public Instruction, the Hon'ble Mr. Hammick incidentally referred to the possibility, in the future, of a special local rate being introduced, to be devoted solely to the spread of elementary education. This would of course, to some extent, modify the existing conditions.

H. D. TAYLOR—25-8-08.

I should like to speak with the Director of Public Instruction when he comes up.

G. S. F[ORBES]—27-8-08.

Please put up the file on the Director of Public Instruction's return to Ootacamund. Meanwhile please print the latter portion of the notes.

H. D. TAYLOR—28-8-08.

As the Director of Public Instruction has returned to Ootacamund, the file may, it is submitted, be circulated to the Honourable Member.

K. RANGASWAMI AIYANGAR—9-9-08.

H. D. TAYLOR—9-9-08.

I have discussed this matter with Dr. Bourne.

I agree to the proposals made. I think his form of the modification of rule 5 may be accepted. It is desirable to leave the hands of the department free. Local Boards will practically have to spend all their Educational money on maintaining schools existing and additional so that the payment of the *grants* will fall on the department.

The alteration of rule 6 is consequential, and of rule 22 is more procedure.

Now draft explaining the reason of the change—budget difficulties, etc., etc.

The Director of Public Instruction assures me that no opposition will come from Local Boards, and he has inquired.

G. S. F[ORBES]—1-10-08.

Draft please.

H. D. TAYLOR—2-10-08.

The draft order placed below is submitted for approval. If approved, it may be sent to the Financial Department for acceptance.

K. RANGASWAMI AIYANGAR—17-10-08.

The draft sets out the case clearly.

C. A. SOUTER—19-10-08.

To the Financial }
" Local and Municipal } Department for acceptance.

H. D. TAYLOR—19-10-08.

FINANCIAL DEPARTMENT.

Please examine.

Paragraph 5 of the draft order seems to go too far and to give local bodies a loop hole for evading their responsibilities. The object in view would be met by stating in paragraph 5 that teaching grants from Provincial funds to aided elementary schools situated in municipal areas and in areas where the Madras Local Boards Act is in force shall be paid direct without the intervention of the local bodies.

C. M. SCHMIDT—22-10-08.

Paragraph 5 of the draft order might be made clearer by wording it as follows:—

"The Governor in Council is accordingly pleased to direct that in future when teaching grants are made from Provincial funds to aided elementary schools situated in municipal areas and in areas where the Local Boards Act is in force they shall be paid direct without the intervention of the local bodies."

2. The last portion of paragraph 4 of the draft, namely, "and any surplus funds which Government could spare for elementary education may then be devoted directly to the expansion of elementary aided schools" might be omitted.

3. Financial may, it is submitted, accept the altered procedure proposed in the draft.

C. M. SCHMIDT—13-11-08.

C. J. WEIR—13-11-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

To the Local and Municipal Department.

H. D. TAYLOR—14-11-08.

LOCAL AND MUNICIPAL DEPARTMENT.

The draft may be accepted in Local and Municipal.

H. D. TAYLOR—14-11-08.

I accept the draft.

M. H[AMMICK]—16-11-08.

To the Educational Department.

H. D. TAYLOR—17-11-08.

EDUCATIONAL DEPARTMENT.

Send the *draft* to the Director of Public Instruction and ask him if he has any suggestions to offer.

G. S. F[ORBES]—17-11-08.

The draft on the proposal to pay grants-in-aid of elementary schools from Provincial funds direct, instead of through Local Boards, is forwarded u.o. to the Director of Public Instruction, with the request that he will state, at a very early date, whether he has any suggestions to offer.

H. D. TAYLOR—17-11-08.

To the Director of Public Instruction.

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION.

I have made a few suggestions in the margin and have added a revised form for Appendix D.

Neither the Director nor the Inspector need sign the numerous bills, but the Assistant Inspector will submit the list of grants proposed to the Director, who will then adjust the allotments with reference to funds available for the whole Presidency.

A. G. BOURNE—20-11-08.

Draft Order.

Rule 5 of the revised Grant-in-Aid Code lays down that teaching grants on behalf of elementary schools shall be payable from or through Local funds and that all other grants shall be payable from Provincial funds. This system is based on the principle that local bodies are primarily responsible for the development of elementary education, both in municipal and in rural areas. But as the funds of local bodies [generally] are insufficient, [not only] for the purpose of maintaining their own schools with the standard rate of pay prescribed for elementary schoolmasters [but also for the payment of teaching grants on the standard scale to managers of aided elementary schools,] the Government have been supplementing the funds of these local bodies with subsidies in aid of elementary education, so as to enable them to meet satisfactorily their liabilities in accordance with the provisions of the Grant-in-Aid Code.

M. H[AMMICK]—16-11-08.

are generally
omit 'not only'

A. G. BOURNE.

^ and in almost all cases quite insufficient for the payment in addition of teaching grants on the standard scale to managers of aided elementary schools,

A.G.B.

2. Up to the end of the year (1907-1908) these subsidies were shown in the Civil Budget Estimates under "Adjusting Heads". They are now shown as a direct Provincial charge under "22. Education." The allotments for these subsidies appear twice in the accounts—once on the Provincial side and again on the Local side. The local body, whether a Local Board or Municipality, is merely a channel through which payments are made to aided schools, the grants being recommended by Educational Inspecting officers, and the bills being passed for payment by the President of the Taluk Board or the Chairman of the Municipal Council concerned. This course causes delay in payment, with a consequent rush upon the treasury in the last few days of each year, and leads frequently to bills being left unpaid to certain schools for want of sufficient budget provision [in any year], and also occasionally to an unequal distribution of the grants to managers of aided elementary schools in different districts of the Presidency. [Further, this system gives rise to great difficulty and complications in reviewing the annual budgets of local bodies.] (On the one hand, it is not always possible, for want of funds, to make the full provision) recommended by the Director of Public Instruction as likely to be required for payment of teaching grants. On the other, the Director can have no precise knowledge of the amount each local body, having regard to its other requirements, can find for education from its own resources, [or of the exact amount of aid that it requires to fulfil its obligations under the Code in respect of aided schools.]

frequently leads

A.G.B.

Omit "in any year."

A.G.B.

Omit.

A.G.B.

Yes omit.

G.S.F.

() On the one hand it is not for want of funds, always possible to make, in the Local or Municipal budgets, the full provision.

A.G.B.

This difficulty will still remain in regard to the Provincial budget—Omit [].

A.G.B.

Omit.

A. G. BOURNE.

3. An investigation into the net expenditure incurred from Local funds on education in the past and an examination of the budget estimates of the local bodies for 1908-1909, shows that in the majority of cases the total expenditure incurred from local funds on supervision and the amount of teaching grants paid by local bodies to aided elementary schools is generally now more than covered by the annual subsidies paid to these bodies from Provincial funds. There appears to be no prospect in the near future of the local bodies being able to meet even a portion of this expenditure from their own resources.

EDUCATIONAL DEPARTMENT.

Please retype the draft as revised in accordance with Director of Public Instruction's suggestions.

H. D. TAYLOR—21-11-08.

The draft, as revised with reference to the suggestion of the Director of Public Instruction, has been retyped and is placed below.

K. RANGASWAMI AIYANGAR—26-11-08.

C. A. SOUTER—26-11-08.

H. D. TAYLOR—30-11-08.

Draft approved

G. S. F. ORBES—1-12-08.

Issue.

H. D. TAYLOR—2-12-08.

[G.O., No. 800, Educational, dated 2nd December 1908.]

5. The Governor in Council is accordingly pleased to direct that in 1909-1910 and subsequent years teaching grants to aided elementary schools situated in municipalities and in areas where the Madras Local Boards Act is in force shall be paid from local funds to the extent to which these are available for the purpose but that the balance, or in cases where no such funds are available, the entire amount, shall be paid direct from Provincial funds

W.D.

78
Educational Department.

Subject.

System of grant in aid to elementary schools.

ORDER: W. 800 of 2-12-08.
P. S.

Rule 5 of the revised Grant-in-Aid Code lays down that teaching grants on behalf of elementary schools shall be payable from or through Local Funds and that all other grants shall be payable from Provincial funds. This system is based on the principle that local bodies are primarily responsible for the development of elementary education, both in municipal and in rural areas. But as the funds of local bodies are generally insufficient for the purpose of maintaining their own schools with the standard rate of pay prescribed for elementary school-masters, the payment of teaching grants on the standard scale to managers of aided elementary schools and in almost all cases quite insufficient for the payment in addition of teaching grants on the standard scale to Managers of aided Elementary Schools, the Government have been supplementing the funds of these local bodies with subsidies in

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18
Educational Department.

Subject.

System of grant in aid to elementary schools.

ORDER: W. 800 of 2-12-08.
P. S.

Rule 5 of the revised Grant-in-Aid Code lays down that teaching grants on behalf of elementary schools shall be payable from or through Local Funds and that all other grants shall be payable from Provincial funds. This system is based on the principle that local bodies are primarily responsible for the development of elementary education, both in municipal and in rural areas. But as the funds of local bodies are generally insufficient for the purpose of maintaining their own schools with the standard rate of pay prescribed for elementary school-masters, the payment of teaching grants on the standard scale to managers of aided elementary schools and in almost all cases quite insufficient for the payment in addition of teaching grants on the standard scale to Managers of aided Elementary Schools, the Government have been supplementing the funds of these local bodies with subsidies in

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in aid of elementary education, so as to enable them to meet satisfactorily their liabilities in accordance with the provisions of the Grant in Aid Code.

2. Up to the end of the year 1907-08 these subsidies ~~were~~^{have been} shown in the Civil Budget Estimates under "Adjusting Heads." They are now ~~shown~~^{exhibited} as a direct Provincial charge under 22-Education. The allotments for these subsidies appear twice in the accounts—once on the Provincial side and again on the Local side. The local body, whether a local Board or Municipality, is merely a channel through which payments are made to aided schools, the grants being recommended by Educational Inspecting Officers, and the bills being passed for payment by the President of the Taluk Board or the Chairman of the Municipal Council concerned. This course causes delay in payment, with a consequent rush upon the Treasury in the last few days of each year, and frequently leads to bills being left unpaid to certain schools for want of sufficient budget provision, and also occasionally to an unequal distribution of the grants to managers of aided elementary schools in

in different districts of the Presidency. On the one hand it is not, for want of funds, always possible to make, in the local or municipal budgets, the full provision. On the other, the Director can have no precise knowledge of the amount each local body, having regard to its other requirements, can find for education from its own resources.

3. An investigation into the net expenditure incurred from local funds on education in the past and an examination of the budget estimates of the local bodies for 1908-09, shows that in the majority of cases the total expenditure incurred from local funds on supervision and the amount of teaching grants paid by local bodies to aided elementary schools is now more than covered by the annual subsidies paid to these bodies from Provincial funds. There appears to be no prospect in the near future of the local bodies being able to meet even a portion of this expenditure from their own resources.

4. In view of these circumstances, the Government consider that a change in the existing system is desirable, in the interests of elementary education. There appears to be no reason why in the case of aided elementary schools such

as recommended by the D.P.G. - as likely to be required for payment of teaching grants.

such teaching grants as are actually paid from Provincial funds should not be paid to the managers direct by ~~the~~ officers of the Educational department, instead of being paid through the Local Boards and Municipal Councils, as at present. The adoption of this system would not only conduce to the simplification of the budgets of local bodies but would leave them free, subject to the observance of Code requirements, to bestow greater care on the management and development of their own schools and to open new schools as funds permitted.

5. The Governor in Council is accordingly pleased to direct that in 1909-1910 and subsequent years teaching grants to aided elementary schools situated in Municipalities and in areas ~~where~~



where the Madras Local Boards Act is in force shall be paid from Local funds to the extent to which these are available for the purpose, ^{and} ~~but~~ that the balance, or, in cases where no such funds are available, the entire amount, shall be paid direct from Provincial funds.

6. The following alterations will be made in the Grant-in-Aid Code:-

(1) For rule 5 substitute the following:-

"Teaching grants on behalf
"of elementary schools situated in
"municipalities and in areas where the
"Madras Local Boards Act is in operation are payable from Local funds
"if these are available; otherwise,
"they may be paid from Provincial funds.
"Teaching grants on behalf of elementary
"schools situated in localities other
"than those mentioned above and all
"other grants are payable from Provincial funds."

(ii) In rule 6, lines 2 and 4, for the word "payable" substitute the word "paid" and omit the words "or through" in line 4.

(iii) In rule 22, for the second sentence, substitute the following:-
"After signature, the Assistant
"Inspector shall despatch such bills as
"are to be paid from Local Funds to
the

"the President concerned to be passed
"and on receiving them back he shall
"forward them together with bills to
"be paid from Provincial funds to the
"correspondents before the close of
"February."

80-80054
2-12-08

177P

(iv) For appendix D substitute the following:-

Appendix D.

(Chapter III, Rule 22).

Bill for teaching grants for 19 - 19 on
behalf of Elementary Schools in the ----- Taluq
District, under the management of the Municipality
Payable from Local Municipal Provincial Funds.

..... District.
Voucher No.
of the month of 19

Serial number in published list.	Names of schools.	Amount of Grant.		
		Rs.	as.	ps.
	</			

Note: To be used in the
case of grants to be paid from
Local or Municipal Funds.

I hereby certify that the above grants were
fixed at a conference of inspecting officers held on
, and that the management is entitled to re-
ceive Rs. as from ----- Funds.
Local
Municipal

Date Assistant Inspector of Schools.
Sanctioned. Division.
Date President.

18 8 P

Note: To be used in the case of grants to be paid from Provincial Funds.

I hereby certify that the above grants have been sanctioned by the Director and that the management is entitled to receive Rs. as. from Provincial Funds.

Date

Assistant Inspector of schools
..... Division.

Pay Rs.

Treasury Accountant.

Treasury Officer.

Date

Contents received.

Date

Correspondent.

429
30 x 100

S. cyris de pto
4/1/9

- To The D. P. J.
- " Accountant General
- " Local Muni. Dept
- " Financial Dept

Depd
3/12/8

E.T.

from Provincial Funds
1000 000 000

1000 000 000
1000 000 000

ORDINARY.

PREFERENCE.

URGENT (a).

EDUCATIONAL
LEGISLATIVE DEPARTMENT.

Current No., dated 190
G.O., No. 800, dated 2-12-1908.

Number of MS. pages sent { Correspondence including order or orders
(b)
(b)
Notes.....

Docket. *Grants. Directing that in 1909-1910 and subsequent years, teaching in the primary schools in the districts of the Madras Presidency shall be paid from local funds. The amount to which these are available for the purpose shall be the balance or in cases where no such fund is available the entire amount shall be paid from the Provincial Treasury. The necessary alteration in the grant-in-aid code.*

Number (c) of copies required when struck off (not including copies for volumes and editors' table which are retained in the Press).

Complete Correspondence and orders.

Notes

FOR RECORD.*

Madras Records	...	40	15
Ooty Records	...	3	
For filing with original	...	1	
Total	...	44	15

FOR ISSUE.†

	Letter only.	Complete G.O.	(b) Special issue copies of G.O.		Notes.
			No.	Papers.	
Signature copies.....					
India Office.....					
Govt. of India.....Dept.					
Public Department.....					
Judicial Department.....					
Financial Department.....		5			
Revenue Department.....					
Public Works Department.....					
Local and Municipal Department.....Dept.		650 + 5			
Total					
Spare copies.					
The Director of Public Instruction.....		5			
The Comr. for Govt. Examinations.....					
The Superintendent, Govt. Museum.....					
The Surgeon-General.....					
The Accountant-General.....		10			
The Collector of.....					
The P. D. B.....					
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
Total					

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(a) If a paper is marked to be printed urgently, the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b) For rules regarding printing of notes, see the rules in G.O., No. 1220, Public, dated 30th November 1900.

(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

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(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Deputy Registrar with a remark to that effect.

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(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

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* Copies distributed on.....*(Press Clerk.)

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* To be initialled and dated.

TO PRESS, MADRAS.
OOTY.

A	B	C
Please send proof in triplicate. The papers have been carefully edited.	Proof returned corrected. Please strike off and send number of copies as indicated.	As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.
Type may be released after usual interval at once.	Type may be released after usual interval at once.	Type may be released after usual interval.
..... Clerk.	 Clerk.	 Clerk.
..... Supdt.	 Supdt.	 Supdt.

(b) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

Please send proof urgently
5/12/05
P. D. R. V.

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	7/12/05
First proof furnished on.....	10/12/05
Call for revised proof received on.....	12/12/05
Revised proof furnished on.....	
Corrected proof received for striking on.....	22/12/05
Final copies supplied on.....	24/12/05

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	44	15	
" " " Issue.....	65		
For Volumes.....	16		
For E. T.....	28		
Total	153	15	