

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1909.

Enclosures

Spare copies

G.O., No. 124, 5th March 1909.

Subsidies to Local Boards.

Sanctioning the distribution of Rs. 11,45,933 among the various District Boards for educational purposes.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

Letter—from J. H. STONE, Esq., M.A., Acting Director of Public Instruction, Madras.

To—the Secretary to Government, Educational Department.

Dated—the 27th January 1909.

No.—Cur. 534.

In Memorandum No. 510-3, Educational, dated 10th March 1908, Government made a provisional distribution among District Boards of the subsidy for 1908-1909 of Rs. 3,82,850 for Board elementary schools and of Rs. 7,11,000 for teaching and other grants, and the total amount for each District Board was entered under "Provincial contribution for education" in the sanctioned budget of the board for 1908-1909. In the case of the North Arcot District Board, a further sum of Rs. 2,470, being the usual annual contribution on account of the Yeomiah and Orphan school, Arcot, was added by Government. The provisional amounts entered in the sanctioned budgets are shown in column 3 of the accompanying statement.

2. In submitting my remarks on the educational portion of the District Board budgets for the next year, I have generally confined myself to the question of teaching grants leaving the other proposed charges under Grant 2 to the orders of Government. I have done so because (1) teaching grants to elementary schools have now come to be recognized as a Provincial charge and I am in a position to point out the full provision that should be made for them and (2) the other proposed charges under Grant 2 may have to be modified by Government in consideration of the requirements of the local boards in other directions of which I am ignorant. I have, however, satisfied myself that adequate provision has been made for the Boards' own elementary schools for the upkeep of which a large number of the District Boards are still allowed contribution from Provincial funds even after relief of liability for teaching grants. I have accordingly proposed in the revised estimate for the current year the revised allotments required for payment of teaching grants and have also mentioned the revised amounts of Provincial contributions which may be paid, any increase in such contributions being met from Provincial, if the additional funds required are available from that source and if Government think that they cannot be met by the District Boards themselves from their own funds. The revised amounts so proposed are shown in columns 4 and 5 of the statement and have been calculated, as already explained in my remarks on the several District Board budgets, on the principle contained in the following formula :—

$$(A - B) \text{ plus } (C - D) = E, \text{ where}$$

A is the revised allotment estimated by the inspecting officers as required for payment of teaching grants during the current year.

B is the allotment for teaching grants provided in the sanctioned budgets of the District Boards for the current year.

C is the provisional amount of contribution entered in the sanctioned budgets of the District Boards for the current year.

D is the unexpended balance out of the special contributions made to District Boards in 1907-1908—vide G.O., No. 1264 L., dated 14th September 1908.

E is the revised amount of Provincial contribution for education payable for the current year.

3. The total of the revised contributions shown in column 5 of the statement amounts to Rs. 11,69,870 including Rs. 2,470 on account of the Yeomiah and Orphan school, Arcot. But the allotment available for the purpose in the current year's budget

* Rs. 3,83,000 under "22-E. EDUCATION."	being only Rs. 10,94,000,* an additional
" 7,11,000 " "22-I. MISCELLANEOUS."	sum of Rs. 75,870 is required. I beg to
Rs. 10,94,000	state that this sum may be found from
	savings under "22-G. EDUCATION—
	GRANTS-IN-AID—Non-European Schools";
	and I have therefore the honour to submit

the necessary reappropriation statement and to request that payment to the District Boards of the revised contributions mentioned in column 5 of the statement may be sanctioned.

4. The revised allotments for teaching grants shown in column 4 have been calculated at the rates prescribed in rule 15 of the Grant-in-Aid Code; and I beg to state that any reduction of them is not advisable. Nor will such reduction be necessary inasmuch as in case the local boards cannot find the money for the increased allotment from their own resources, it can be met from the Provincial in the manner I have pointed out. The proposal would also anticipate the complete relief of the local boards from all liability for teaching grants and the consequent limitation of their expenditure to the maintenance of their own schools.

5. Additional allotments will also be required for contributions to Municipalities for the current year both under "22-E. (iii) Payments in support of Municipal Secondary schools" and "22-I. MISCELLANEOUS". The Municipal budgets for 1909-1910 are being dealt with as quickly as possible, but till they have all been completed, I shall not be able to report the total increase required. I shall address Government separately on this matter as soon as possible. Here, too, I would recommend that teaching grants should be paid at the full Code rates; but as to the additional amount that may be required for the purpose, either the Municipal Councils concerned will have to find it or the Government, the savings under "22. EDUCATION" having been otherwise used up or proposed to be used up. In this connection, attention is invited to the concluding portion of Dr. Bourne's letter, Ref. on Cur. No. 1213, dated 21st February 1908, embodied in G.O., No. 148, Educational, dated 27th February 1908, in which he pointed out that the allotments made would be inadequate.

6. In connection with the last year's revised estimate under teaching grants, Government said in Memorandum No. 458-1, Educational, dated 27th February 1908—

"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." I submit that inspecting officers cannot recommend the payment of any grants at all until this sanction is received, because payment up to the budget limit from Local funds might result in some bills being paid in full and others either not at all or at reduced rates at a sacrifice of equality of treatment of schools. The bills of all the schools must therefore be kept in abeyance till this sanction is received. With a view therefore to avoiding a great rush of work in the last month of the year in the issue of bills revised, if necessary, by the inspecting officers, with the chances of such of them as have to be sent to remote villages not being encashed before the end of the year, I request that the matter may be treated as urgent and that I may be favoured with early orders on this letter.

7. A copy of this letter and of the reappropriation statement is also being sent through the Accountant-General.

ENCLOSURES.

FINAL distribution of Provincial contributions for education to District Boards proposed for 1908-1909.

District Boards.	According to sanctioned budgets for 1908-1909.		Director's proposals in the revised estimate for 1908-1909 in connection with the budget estimate for 1909-1910.	
	Allotment for teaching grants.	Provincial contribution for education.	Revised allotment for teaching grants.	Revised amount of Provincial contribution for education.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Anantapur	14,500	20,000	18,300	23,380
Arcot, North	46,370	61,470 *	55,530	67,663
Arcot, South	48,200	57,000	53,280	59,410
Bellary	21,000	27,000	24,000	29,204
Canara, South	28,800	32,000	27,590	29,626
Chingleput	43,300	43,000	52,760	51,444
Coimbatore	35,000	48,000	43,120	55,700
Cuddapah	30,000	39,000	33,650	42,157
Ganjām	59,600	60,000	56,810	64,428
Gōdāvari	20,000	61,000	19,840	60,604
Guntūr	46,700	41,000	50,310	39,131
Kistna	37,500	76,000	38,260	72,647
Koraput	550	13,000	560	12,712
Kurnool	25,300	41,000	31,800	47,378
Madura	57,300	64,000	60,310	65,026
Malabar	65,850	89,000	91,590	1,12,886
Nellore	26,000	28,000	28,240	29,109
Nilgiris, The	2,550	4,650	4,000	4,833
Salem	15,400	51,200	22,370	50,101
Tanjore	44,200	60,000	43,630	57,826
Tinnevelly	75,750	30,000	84,850	87,669
Trichinopoly	24,000	36,000	25,740	35,904
Vizagapatam	32,100	64,000	43,190	71,032
Total	7,98,070	10,96,320 *	9,19,730	11,69,870 *

* Includes the usual annual contribution of Rs. 2,470 for the Yeomiah and Orphan school, Arcot.

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.	Heads of estimate proposed to be increased.				Heads of estimate proposed to be reduced.				Remarks.
	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 reappropriation.	
1	2	3	4	5	6	7	8	9	10
22-I. EDUCATION—Miscellaneous—Contributions to Local Boards (Subsidies)	7,11,000	7,86,870	75,870	..	..	..	..	..	..
22-G. EDUCATION—Grants-in-Aid—Non-European Schools—Teaching Grants to—									
Colleges, General	..	..	..	..	74,000	64,000	10,000		
Secondary schools for boys	..	..	..	..	1,73,000	1,42,000	31,000		
Secondary schools for girls	..	..	..	..	64,500	29,630	34,870		

II

Endorsement No. Bud.-56/11558, dated 5th February 1909.

Forwarded.

2. There is no audit objection to the proposed reappropriation being sanctioned by Government.

A. MONTAGU BRISTOCKE,
Accountant-General.

To the Secretary to Government, Educational Department.

Order—No. 124, Educational, dated 5th March 1909.

According to the revised estimates of the District Boards for 1908-1909, the total amount required for payment of teaching grants to elementary schools by those bodies in the current year is Rs. 9,19,730 against Rs. 7,98,070 allotted in the sanctioned budgets of those bodies, or an increase of Rs. 1,21,660.

2. The Director of Public Instruction states that these revised estimates have been calculated at the rates prescribed in rule 15 of the Grant-in-Aid Code and that any reduction in them is not advisable; and he recommends that the additional funds required for the payment of these grants may be met from Provincial funds, if the District Boards cannot provide them from their own resources. In the event of the District Boards not being able to meet this additional expenditure, the Director proposes that the Provincial contributions for education may be increased from Rs. 10,94,000 to Rs. 11,69,870 or by a sum of Rs. 75,870, leaving the balance of Rs. 45,790 to be met from the unexpended balance of the special contributions made to the District Boards in 1907-1908.

3. It is however observed that the District Boards noted in the margin can meet

	RS.	
Coimbatore	1,307	
Cuddapah	3,650	
Ganjām	2,263	
Guntūr	4,610	
Kurnool	814	
Madura	3,010	
Nellore	1,379	
Tinnevelly	2,694	
Trichinopoly	1,740	
Total	21,467	

Rs. 21,467 of the increased expenditure from their own resources and that the sum of Rs. 2,470 representing the grant for the Yeomiah and Orphan school at Arcot, which has been included by the Director of Public Instruction in the total amount of Provincial contribution, is not an educational charge. Excluding these two amounts, the additional contribution which will have to be paid to the District Boards is Rs. 51,933, and this sum will be met from savings under "22-G. Education --Grants-in-Aid--Non-European schools."

4. As thus modified, the total amount of subsidy to District Boards will be Rs. 11,45,933 and this will be distributed among the various District Boards as shown below:—

	RS.		RS.
Anantapur	23,380	Kurnool	46,564
Arcot, North	65,193	Madura	62,016
Arcot, South	59,410	Malabar	1,12,886
Bellary	29,204	Nellore	27,730
Canara, South	29,626	Nilgiris, The	4,833
Chingleput	51,444	Salem	50,101
Coimbatore	54,393	Tanjore	57,826
Cuddapah	38,507	Tinnevelly	84,975
Ganjām	62,165	Trichinopoly	84,164
Gōdāvari	60,604	Vizagapatam	71,032
Guntūr	34,521		
Kistna	72,647	Total	11,45,933
Koraput	12,712		

5. The Accountant-General will be requested to disburse the amounts to the Local Boards concerned at a very early date.

(True Extract.)

A. BUTTERWORTH,
Ag. Secretary to Government.

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

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 124, EDUCATIONAL, DATED 5TH MARCH 1909.

[SUBJECT.—Additional grants from Provincial funds recommended by the Director of Public Instruction so as to enable the Local Boards to meet the increased expenditure on account of teaching grants as proposed by him in the revised estimates for 1908-1909.]

I

LOCAL AND MUNICIPAL DEPARTMENT.

The accompanying statement shows the net expenditure from Local Funds on Education in 1908-1909.

- (1) according to the sanctioned budget;
(2) according to the revised estimate as submitted by the District Boards;
and
(3) as now proposed by the Director of Public Instruction :—

STATEMENT showing the net expenditure on Education from Local Funds in 1908-1909 according to the sanctioned budget, and the revised estimate as proposed by the District Board and the Director of Public Instruction.

Serial number.	Name of district.	10 per cent. of general Local Fund receipts according to budget for 1908-1909.	15 per cent. of receipts from land cess accord- ing to budget for 1908-1909.	Net expenditure from Local Funds.			Excess of column 6 over column 5.	Amount of provincial subsidy sanctioned in the budget.
				According to budget for 1908-1909.	As now proposed in the revised estimate by the District Board.	As proposed by the Director of Public Instruction.		
1	2	3	4	5	6	7	8	
		RS.	RS.	RS.	RS.	RS.	RS.	
1	Anantapur ..	10,530	13,640	15,730	16,135	12,835	3,700	20,000
2	Arcot, North ..	34,400	42,170	41,840	38,590	47,750	9,160	59,000
3	Arcot, South ..	43,810	44,510	45,040	50,110	55,190	5,080	57,000
4	Bellary ..	16,600	21,040	22,000	23,160	25,160	3,000	27,000
5	Canara, South ..	29,380	29,020	26,810	29,190	27,980	-1,210	32,000
6	Chingleput ..	24,290	26,250	24,000	26,050	35,510	9,460	43,000
7	Coimbatore ..	36,890	30,450	34,780	36,340	44,460	8,120	48,000
8	Cuddapah ..	20,690	26,460	30,550	34,250	37,900	3,650	39,000
9	Ganjām ..	36,020	44,850	55,700	55,680	62,890	7,210	60,000
10	Godavari ..	48,660	57,670	54,030	58,780	58,620	-160	61,000
11	Guntūr ..	44,630	57,345	57,950	57,520	62,130	4,610	41,000
12	Kistna ..	64,180	80,160	64,170	63,380	64,140	760	76,000
13	Koraput ..	5,300	4,680	2,320	2,420	2,430	10	13,000
14	Kurnool ..	17,230	22,360	22,450	24,480	30,980	6,500	41,000
15	Madura ..	54,220	64,120	67,040	65,070	58,080	3,010	64,000
16	Malabar ..	48,060	42,530	29,140	25,060	50,800	25,740	89,000
17	Nellore ..	28,070	37,160	29,620	33,590	36,830	3,240	28,000
18	Nilgiris, The ..	5,480	1,950	7,190	7,780	9,239	1,450	4,650
19	Salem ..	37,580	32,390	37,510	55,590	62,560	6,970	51,200
20	Tanjore ..	44,840	42,000	70,440	68,390	67,820	-570	60,000
21	Tinnevely ..	37,580	38,400	48,890	55,070	64,170	9,100	80,000
22	Trichinopoly ..	30,790	26,700	35,320	36,590	38,430	1,740	36,000
23	Visagapatam ..	43,450	43,680	43,000	39,380	50,470	11,090	64,000
	Total ..	7,62,680	8,34,435	8,56,520	8,82,705	10,04,335	1,21,650	10,93,850

grants now considered sufficient. The additional grant proposed by the Director of Public Instruction for teaching grants thus amounts to Rs. * 1,21,660.

and the Director of Public Instruction was requested to take into consideration these lapses and certain other circum-

4. The net additional contribution now recommended by the Director of Public Instruction amounts thus to Rs. 73,550, setting off the sum of Rs. 48,110 otherwise recoverable from District Boards.

(iv) "payment in support of Local Board

Rs. 7.11 lakhs is entered against "Contribution to Local Boards (subsidies)" under 22-I. Education. The total pro-

consulted u.o. whether they can find the additional funds now required by the Director of Public Instruction, namely, Rs. 73,550.

7. The accompanying statement shows the net expenditure on education from Local Funds in 1909-1910 as proposed by the District Boards and as proposed by the Director of Public Instruction.

STATEMENT showing the net expenditure on Education in 1909-1910 as proposed by the District Board and the Director of Public Instruction.

STATEMENT showing the net expenditure on Education in 1909-1910.												
Serial number	Name of district.	Allotment for teaching grants.	Allotment for Board Schools and other Educational purposes.	Receipts.			Net expenditure on Education minus column 7).	Net expenditure on Education as provided in the budgets for 1908-1909	10 per cent. of General Local Fund receipts in 1909-1910.	15 per cent. of receipts from land-cesses in 1909-1910.	Net expenditure on Education for 1909-1910 as proposed by the Director of Public Instruction.	Remarks.
				Under 2—Education.	Grants sanctioned by Government.	Total of columns 5 and 6.						
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Abantapur ..	Rs. 22,810	Rs. 22,810	Rs. 2,620	Rs. 3,030	Rs. 5,650	Rs. 17,160	Rs. 15,730	Rs. 10,712	Rs. 13,596	Rs. 17,160	No change.
2	Arcot, North ..	65,670	65,670	16,300	7,140	23,440	42,280	41,840	52,470	42,502	42,280	"
3	Arcot, South ..	71,250	71,250	17,790	3,850	21,640	49,610	45,040	52,738	44,610	49,610	"
4	Bellary ..	33,300	33,300	6,400	2,840	9,240	24,560	22,000	17,770	21,150	24,560	"
5	Canara, South ..	49,140	49,140	16,930	Nil.	16,930	33,360	26,810	28,994	29,940	33,360	"
6	Chingleput ..	22,860	22,860	1,170	Nil.	1,170	25,930	24,000	24,274	25,335	25,930	"
7	Combattre ..	75,940	75,940	31,750	6,770	38,520	37,420	34,780	36,986	40,525	37,420	"
8	Cuddapah ..	40,350	40,350	4,470	5,850	10,350	30,000	30,560	25,602	25,792	30,000	"
9	Ganjam ..	55,110	55,110	4,600	Nil.	4,600	56,986	55,700	36,090	45,000	56,986	"
10	Goddavari ..	1,16,770	1,16,770	29,970	34,280	64,250	52,520	54,030	45,932	57,210	66,890	Difference rupees 14,370 (column 12—column 8).
11	Guntur ..	65,170	75,880	15,930	Nil.	15,930	58,950	57,950	48,586	58,740	68,960	No change.
12	Kistna ..	1,37,470	1,37,470	37,100	30,340	67,440	70,030	64,170	66,422	83,496	70,030	"
13	Koraput ..	13,820	13,820	10	11,210	11,220	2,600	2,320	4,914	4,910	2,600	"
14	Kurnool ..	39,770	39,770	4,040	11,430	15,470	24,300	22,450	18,188	23,400	24,300	"
15	Madura ..	76,770	76,770	14,670	14,670	29,340	62,100	57,040	56,610	56,662	62,100	"
16	Madurai ..	63,420	63,420	18,360	15,780	34,610	28,810	29,140	48,064	42,274	28,810	"
17	Nellore ..	32,180	33,620	3,040	15,780	3,040	30,580	29,620	27,300	37,560	30,580	"
18	Nellore, The ..	8,870	8,870	920	Nil.	920	7,940	7,190	4,982	7,940	7,940	"
19	Nilgiris, The ..	91,000	91,000	21,270	30,600	51,870	39,130	37,510	37,072	31,560	39,130	"
20	Salem ..	1,08,320	1,08,320	29,410	9,160	38,560	69,760	70,440	48,532	62,854	69,760	"
21	Tanjore ..	60,470	62,880	11,696	8,720	20,780	48,890	48,890	38,270	40,200	61,190	"
22	Tinnevely ..	57,120	57,120	12,060	8,720	20,780	36,340	36,320	31,694	26,548	36,340	"
23	Trichinopoly ..	81,460	81,460	10,720	24,870	35,590	45,870	48,000	41,224	45,560	45,870	"
Total		13,89,040	14,15,410	3,11,800	2,05,290	6,18,090	8,97,320	8,66,520	..	8,55,854	9,11,690	Difference (rupees 14,370).

In the case of Gódvári alone the Director of Public Instruction suggests that the credit taken for an additional grant from Provincial funds of Rs. 14,370 * should be struck out and have the net expenditure, as proposed by the Board, raised by this amount. In the case of other districts, no specific recommendations have been made by the Director of Public Instruction, though he remarks generally in some cases that provision for particular purposes are inadequate. Orders of the Secretary will be taken in these cases when the individual budgets are submitted to him.

8. According to the distribution among District Boards of Provincial grants for education made in G.O., No. 1547 L., dated 18th November 1908, the total amount of contribution is Rs. 2,06,290; but the provision in the Civil budget estimate for subsidy to Local Boards in 1909-1910, is, it is understood, 2.10 lakhs. Submitted that the balance of Rs. 3,710 may be kept as a reserve and its distribution considered when necessity should arise.

Yes or give to Gódvári.

A. BUTTERWORTH—20-1-09.

9. The remarks † of the Director of Public Instruction on the budget estimate of the Madura District Board were received only yesterday, and the point referred to at the end of paragraph 6 on page 2 *supra* could not therefore be submitted for orders earlier.

K. V. VISVANATHA AIYAR—19-1-09.

The District Board budgets will be submitted to the Secretary for orders as soon as it is decided what additional grants, if any, may be made to the Boards in the current year. The usual statement showing the allotments to be made for plague in the revised estimate for 1908-1909 and the budget estimate for 1909-1910 has not yet been received from Financial. They have been reminded about it. These figures affect the budgets of District Boards and have to be adopted in lieu of the figures entered by the Boards.

N. CHENGAL RAO—20-1-09.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

In the Civil budget estimate for 1908-1909, a sum of Rs. 3.83 lakhs was provided under 22-E. Education—(iv) Payment in support of Local Board schools and Rs. 7.11 lakhs under 22-I. Education—"Contribution to Local Boards (Subsidies)." The total amount thus provided for subsidy to Local Boards was thus 10.94 lakhs, and with reference to this allotment Local Boards were permitted to take credit (provisionally) in their budget estimates for 1908-1909 for subsidies in accordance with the distribution given in Memorandum No. 510-3, Educational, dated 10th March 1908, the total aggregating Rs. 10,93,850.

2. The Local and Municipal Department say that with reference to the Director of Public Instruction's recommendations in connection with the budgets of the several District Boards an additional subsidy of Rs. 73,550 will be required and the Educational Department are asked to state whether they can find this extra sum of Rs. 73,550 from the Educational budget.

3. In the revised estimate for 1908-1909, a sum of Rs. 7.41 lakhs is entered under "Contribution to Local Boards" (Subsidies) as against 7.11 lakhs provided

in the original budget. This excess of Rs. 30,000 may be utilized towards meeting the additional subsidy of Rs. 73,550 now required. Attention is invited to paragraph 8 of the Accountant-General's note on the revised estimate for 1908-1909.

A. BUTTERWORTH.

* G.O., No. 420, Financial, dated 10th September 1908, and G.O., No. 539, Financial, dated 12th November 1908.

Resumption	Rs. 77,000
	23,000
	1,00,000
Deduct—Reallotment (in G.O., No. 561, Financial, dated 26th November 1908).	22,200
Net resumption	77,800
C. A. SOUTER—20-1-09.	

As to the balance of Rs. 43,550, it is observed that while the total allotment under 22. Education was 37.61 lakhs in the sanctioned budget, the revised estimate including the extra provision of Rs. 30,000 under subsidies, above referred to, is only 36.79 lakhs. A sum of Rs. 77,800 * out of the Rs. 82,000, representing the difference between the budget and revised estimates, has been resumed by the Financial Department. It is submitted that the Financial Department may be requested u.o. to state whether they will reallocate the extra sum of Rs. 43,550 required for subsidies to Local Boards.

K. RANGASWAMI AIYANGAR—20-1-09.

C. A. SOUTER—20-1-09.

Yes: but as the Rs. 30,000 is included in the 36.79, shall we not require reallotment of the whole sum of Rs. 73,550?

A. BUTTERWORTH—22-1-09.

It is submitted that the Accountant-General's revised estimate of Rs. 36.79 lakhs will have to be raised by Rs. 43,550 only and not by Rs. 73,550. This was what was meant by saying that the Financial will have to reallocate Rs. 43,500.

The revised estimate, as thus altered (36.79 + 44), amounts to 37.23 lakhs, which is less than the gross budget estimate of 37.61 lakhs. It is for the Financial Department to make such additional allotment as will be necessary to bring the sanctioned grant as altered with reference to subsequent resummptions and reappropriations up to the figure of 37.23 lakhs. The file may be passed on to the Financial Department u.o.

K. RANGASWAMI AIYANGAR—22-1-09.

C. A. SOUTER—22-1-09.

Yes.

A. BUTTERWORTH—22-1-09.

To the Financial Department.

FINANCIAL DEPARTMENT.

Excluding the sum of 3.83 lakhs in the Civil budget estimate for 1908-1909 under the head 22-E. EDUCATION—Page 138 of the Civil budget estimate for 1909-1910 (Preliminary). GOVERNMENT SCHOOLS—GENERAL for payment in support of Local Board schools (revision of establishments in schools), a provision of 7.11 lakhs exists under the head 22-I. EDUCATION for subsidies to Local Boards on account of education (for teaching and other grants).

Page 146 *ibid*.

2. The Director of Public Instruction now suggests, with reference to the actual amount required for teaching grants, that an additional allotment of 1.22 lakhs may be made to the budget provision of 7.11 lakhs for subsidies. The total amount of subsidies in 1908-1909 will thus be 8.33 lakhs against 6.37 + lakhs in 1907-1908.

3. This increase, as compared with the last year, is explained by the Director of Public Instruction as being chiefly due to the transfer to the elementary list of schools which are unable to comply with the conditions of recognition prescribed for secondary schools.

4. If it is decided that the additional grant of 1.22 lakhs may be given, the Director of Public Instruction remarks that a sum of about .48 lakh being the unutilized balance of the grants aggregating 2.72 lakhs sanctioned to Local Boards in 1907-1908 should be taken into account and that the balance, viz. (1.22 — .48 =) .74 lakh may be allotted from Provincial funds in the current year.

Paragraph 4 on page 2 *supra*.

5. The figures under the major head 22. EDUCATION are as under :—

	LAKHS.
Page 131, Civil Budget Estimate, for 1909-1910 (Preliminary).	(a) Gross budget estimate .. 37.61
Do. do.	(b) Sanctioned budget grant. 36.50
	(c) Altered grant .. 35.72
Accountant-General's revised estimate is 36.85 (page 131, Civil Budget Estimate) which includes an additional provision of .30 lakh for subsidies (page 146, Civil Budget Estimate). If .74 lakh is sanctioned the revised estimate will be (36.85 — .30 + .74 =) 37.29.	(d) Revised estimate, after taking into account the proposed grant of .74 lakh] .. 37.29
	(e) Additional allotment required (d) — (c) .. 1.57

6. Orders are now issuing sanctioning an additional allotment of .78 lakh to this major head. The balance that should be allotted is .79 lakh. On receipt in February next of the Accountant-General's revised estimate based on 9 months' actuals, the Government of India will be addressed for an additional allotment to cover the excess over the aggregate budget grant in the Provincial section.

7. The Local and Municipal Department also remark that if funds are not forthcoming, the question of raising the net expenditure from local funds on Education may be considered in examining each budget.

V.G.K.—25-1-09.

We are, as stated above, making an additional allotment of .78 lakh to 22. EDUCATION and thus restoring the grant under that head to 36.50 lakhs. The original grant was 37.61 lakhs, but India under the system alluded to in G.O., No. 81-A, Financial, dated 7th February 1908, made a lump deduction of 1.11 lakhs—so that even if an additional sum of .79 lakh were spent on teaching grants, the expenditure under the major head would be within the original budget allotments. Before going to India for an additional allotment, however, it seems to be necessary for Local and Municipal to state whether any, and if so what, further sums can be found by the District Boards themselves.

C. M. SCHMIDT—26-1-09.

C. J. WEIR—27-1-09.

To the Local and Municipal Department.

LOCAL AND MUNICIPAL DEPARTMENT.

Sharp please.

A. BUTTERWORTH—28-1-09.

In paragraph 5 of the note on page 2 *supra*, this department enquired whether additional grant to the extent of Rs. 73,550 might be made to District Boards from Provincial funds in 1908-1909 to enable them to meet the increased allotments proposed by the Director of Public Instruction for teaching grants to elementary schools in the revised estimates for that year. In paragraph 6 of the note on the same page, it was stated that if additional grants could not be got, the question of meeting from Local Funds any portion of the increased allotment for teaching grants might be considered, in examining the budget of each District Board. Before going to India for an additional allotment under 22. EDUCATION the Financial Department wish to know what further sums can be found by the District Boards themselves towards meeting the increased allotments proposed by the Director of Public Instruction under teaching grants.

2. If the provision made by District Boards for expenditure on Education in 1908-1909 be now raised, the closing balance of the revised estimate will be reduced to that extent; and as the closing balance of the revised estimate for 1908-1909 is adopted as the opening balance of the

budget for 1909-1910, the closing balance of the budget for 1909-1910 as estimated by the District Boards will also be reduced to the same extent. Under paragraph 5 of G.O., No. 798 L., dated 3rd July 1906, this closing balance should be equal to 5 per cent. of the estimated receipts under general funds. The budgets of District Boards have therefore been examined with a view to see, whether there will be any excess in the closing balance of the budgets, over the prescribed minimum of 5 per cent. which may be made available for meeting the additional expenditure on Education, i.e., teaching grants proposed by the Director of Public Instruction in 1908-1909. The accompanying statement shows in one view the result of this examination :—

STATEMENT showing the excess in the closing balance of the budgets for 1909-1910 over the prescribed minimum of 5 per cent. of the receipts from general funds which may be made available for meeting the additional expenditure on education proposed by the Director of Public Instruction in 1908-1909.

Serial number.	Name of District Board.	Additional funds required for payment of teaching grants in 1908-1909.	Closing balance of 1908-1910 under general funds.			* Amount of provincial grants to be recovered from District Boards on account of lapses in the grants made in 1907-1908 for Education.	Excess in the closing balance which can be made available for additional expenditure on education in 1908-1909 (columns 6 and 7).	Amount of additional allotment which can be provided for teaching grants in 1908-1909.
			As provided by the District Board.	As prescribed by Government — 5 per cent. of the receipts.	Excess over the prescribed minimum (columns 4 and 5).			
1	2	3	4	5	6	7	8	9
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	Anantapur ..	3,700	5,380	5,356	24	320	-- 236	..
2	Arcot, North ..	9,160	18,920	17,735	1,185	2,967	-- 1,782	..
3	Arcot, South ..	5,080	22,550	26,369	-- 3,819	2,670	-- 6,489	..
4	Bellary ..	3,000	6,500	8,886	-- 2,386	796	-- 3,181	..
5	Canara, South ..	1,210	17,880	14,497	3,383	1,164	2,219	..
6	Chingleput ..	9,460	12,190	12,137	53	1,016	-- 963	..
7	Coimbatore ..	8,120	20,220	18,493	1,727	420	1,307	1,307
8	Cuddapah ..	3,650	70,230	10,301	59,929	493	59,436	3,650
9	Ganjām ..	7,210	23,090	18,045	5,045	2,782	2,263	2,263
10	Godavari ..	100	25,880	22,966	2,914	286	2,628	..
11	Guntūr ..	4,610	43,130	23,343	19,787	6,479	13,308	4,610
12	Kistna ..	760	33,334	38,211	123	4,113	-- 3,990	..
13	Koraput ..	10	2,520	2,457	63	298	-- 235	..
14	Kurnool ..	5,500	10,030	9,094	936	122	814	814
15	Madura ..	3,010	34,240	28,305	5,935	1,984	3,951	3,010
16	Malabar ..	25,740	23,700	24,032	-- 332	1,854	-- 2,186	..
17	Nellore ..	3,240	17,160	13,660	3,500	2,131	1,379	1,379
18	Nilgiris, The ..	1,450	3,750	2,491	1,259	1,267	-- 8	..
19	Salem ..	6,970	11,980	18,536	-- 6,556	8,069	-- 14,625	..
20	Tanjore ..	570	28,380	24,266	4,114	1,604	2,510	..
21	Tinnevely ..	9,100	23,260	19,135	4,125	1,431	2,694	2,694
22	Trichinopoly ..	1,740	20,520	15,797	4,723	1,836	2,887	1,740
23	Vizagapatam ..	11,090	18,600	20,610	-- 2,010	4,058	-- 6,068	..
	Total ..		1,21,660	..	..	48,110	..	21,467

* With reference to G.O., No. 1264 L., dated 14th September 1908.

3. From column 9 of the statement on the previous page it will be seen that additional funds to the extent of Rs. 21,467 can be found only in the nine districts mentioned below :—

	RS.
Coimbatore	1,307
Cuddapah	3,650
Ganjām	2,263
Guntūr	4,610
Kurnool	814
Madura	3,010
Nellore	1,379
Tinnevely	2,694
Trichinopoly	1,740
	21,467

But it has to be noted that, in paragraph 2 of Memorandum No. 510-3, Educational, dated 10th March 1908, to the Director of Public Instruction, the Government said that the amount which each District Board could allot in 1908-1909 for purposes of education had been fixed with reference to their ability having due regard to other service heads. In these circumstances, orders are solicited whether the allotment for education from Local funds may be raised to the extent noted above in which case we shall want from Financial only an additional grant of Rs. 52,083.

K. V. VISWANATHA AIYAR—29-1-09.

N. CHENGAL RAO—29-1-09.

Yes. It will suffice if Financial gives us Rs. 52,083. We must not ask for more than is absolutely necessary to secure a working balance for the Boards.

A. BUTTERWORTH—30-1-09.

To the Financial Department.

FINANCIAL DEPARTMENT.

For orders whether the additional grant of Rs. 52,083 to District Boards as subsidies on account of education, now proposed by the Local and Municipal Department, may be sanctioned from Provincial funds.

2. The gross budget estimate for 1908-1909 under the head 22. Education is 37.61 lakhs and the sanctioned budget grant is 36.50 lakhs, i.e., to say, the Government of India made a lump deduction of 1.11 lakhs according to the procedure set out in Financial Department letter 358-A, dated 18th January 1903. According to this procedure, the gross budget figure of 37.61 lakhs has been distributed among the minor heads and sub-heads and divided among the disbursing officers exactly as if it were the sanctioned budget total of the major head. The Accountant-General will recognize the allotments so distributed, so long as their aggregate does not exceed 37.61 lakhs and conduct his audit against them.

3. The Accountant-General will also according to the Financial Department letter of the 18th January 1908, watch the progress of the total expenditure under each major head, and warn the Local Government when it threatens to exceed the sanctioned budget (36.50 lakhs in this case). On receipt of such intimation from the Accountant-General, the Local Government should take steps to meet the excess by reappropriation from the sanctioned grants under other heads of expenditure, or if reappropriation is not possible, to apply to the Government of India for an additional allotment.

Paragraph 7 on page 3 *ibid.*

under each major head, and warn the Local Government when it threatens to exceed the sanctioned budget (36.50 lakhs in this case). On receipt of such intimation from the Accountant-General, the Local Government should take steps to meet the excess by reappropriation from the sanctioned grants under other heads of expenditure, or if reappropriation is not possible, to apply to the Government of India for an additional allotment.

4. The revised estimate under the major head 22. Education will, if the grant of Rs. 52,083 to District Boards be sanctioned, stand at 37.07 * lakhs against an altered grant of 36.50 + lakhs. The balance of .57 lakh cannot be met by reappropriation from the budget grant under other heads of expenditure as the total budget grant of 551.48 lakhs for 1909-1910 has been exceeded by 9.97 lakhs in the Accountant-General's revised estimate based on eight months' actuals. The Government of India have recently sanctioned additional allotments of 3.50 lakhs to the total Provincial budget grant, so that application should be made to the Government of India for an additional grant of 6.47 lakhs.

* Accountant-General's revised is 36.85 (page 131, Civil Budget Estimate) which includes an additional provision of .30 lakh for subsidies (page 146, Civil Budget Estimate). If .52 lakh is sanctioned, the revised estimate will be (36.85 — .30 + .52 =) 37.07.

† Including allotment of .78 lakh which is being sanctioned.

V.G.K.—6-2-09.

The position is as follows. These subsidies are shown under "22-I. Education—Miscellaneous". The gross budget grant under 22. Education was 37.61 lakhs, reduced to 36.50 lakhs by the "lump deduction" of 1.11 lakhs made by India.

Page 146, Civil Budget Estimate. The expenditure under the major head including the additional allotment of .52 lakh will, according to the Accountant-General's revised estimate, be 37.07 lakhs, which is below the gross estimate of 37.61, and according to India's system of lump deductions we could ordinarily continue expenditure up to this 37.61 obtaining an additional allotment under the major head in due course. But it will be seen from the summary on page 131 of the Civil Budget Estimate that the lump deduction has not resulted in a curtailment of expenditure under the minor head concerned 22-I. Miscellaneous, the revised estimate under which exceeds the original budget estimate by .36 lakh. In these circumstances we cannot authorize further expenditure under the minor head Miscellaneous which will cause an excess over the reduced major head grant, without an additional allotment from India. (We have no funds for reappropriation.)

2. The Provincial balance is large and if the grant of .52 is to be made the only course is to include it in the application for an additional allotment which will be made to India shortly—the Accountant-General has promised figures by the 15th instant. India's sanction to the grant may be expected by the end of the month. Educational

C. J. WEIR. | might be asked whether the grant if made then will be of any use.

C. M. SCHMIDT—6-2-09.

C. J. WEIR—6-2-09.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Please note on Financial Department query.

A. BUTTERWORTH—8-2-09.

The Director of Public Instruction has recently submitted proposals for the final distribution of subsidies to District Boards for the current year. He has there made out that the additional subsidy which would be required for these bodies is Rs. 75,870, including a sum of Rs. 2,470, on account of the yeomiah grant for the orphan school at Arcot, and has stated that this additional sum may be met by reappropriation from the savings under 22. Education (g) Grant-in-aid—Non-European schools. From the Local and Municipal note on page 8 *supra*, however, it will be observed that a sum of Rs. 21,467 can be found by nine of the District Boards towards meeting the increased expenditure under teaching grants. Deducting

the above sum of Rs. 21,467 and the yeomiah grant of Rs. 2,470 which is not debited to the Educational budget, the additional amount of Provincial funds required as subsidy will only be Rs. 51,933, and as the Director of Public Instruction proposes to meet this by reappropriation from the head "Grants-in-aid" no allotment from the Provincial balance would appear to be necessary.

2. The file on the subject is now with the Local and Municipal Department, to whom this file may also be forwarded u.o. in continuation.

K. RANGASWAMI AIYANGAR—8-2-09.

The above note is, I submit, correct.

C. A. SOUTER—8-2-09.

Look into sharp please. Can Director of Public Instruction really find funds by reappropriation?

A. BUTTERWORTH—8-2-09.

To the Local and Municipal Department.

LOCAL AND MUNICIPAL DEPARTMENT.

In paragraph 3 of his letter No. 534, dated 27th January 1909, on page 3 of the current, the Director of Public Instruction states that the sum of Rs. 75,870 required for payment of additional subsidy to District Boards in the current year may be found by reappropriation. He has also submitted for the sanctions of Government a statement of reappropriation, and the Accountant-General certifies that there is no audit objection to the proposed reappropriation being sanctioned by Government. As pointed out by the Educational Department *supra*, however, the actual amount required by Provincial for payment of additional subsidy to Local Boards is rupees 51,933. But the amount payable to Local Boards is Rs. 52,083, *i.e.*, including the sum of Rs. 150 remaining unallotted in the Civil Budget Estimate thus:—

	RS.
Subsidy to Local Boards according to Civil Budget Estimate ..	10,94,000
Amount allotted to Local Boards	10,93,850
Difference ..	150

2. So far as Local and Municipal is concerned credit will be taken for the additional subsidy of Rs. 52,083 in the orders on the District Board Budgets for 1909-1910, in anticipation of formal orders in the Educational Department.

3. Submitted that this file may now be forwarded u.o. to the Financial Department through Educational, as Financial want a reply to paragraph 2 of their note of the 6th instant on page 9 *supra*.

The reply is that in the circumstances stated by the Director of Public Instruction, there is no go up to India for an additional allotment under 22. Education—Provincial.

N. CHENGAL RAO—8-2-09.

See my note on other file.

A. BUTTERWORTH—9-2-09.

Seen.

M. H[AMMICK]—11-2-09.

To the Financial Department.

FINANCIAL DEPARTMENT.

Submitted that the position set out in the Financial notes, dated 6th February 1909, on pages 8 and 9 *supra* remains unaffected, *i.e.*, the revised estimate for 1908-1909 under 22. EDUCATION will, if the present grant of 52 lakh to District Boards is taken into account, stand at 37.07 lakhs against an altered grant of 36.50 lakhs.

2. The saving in the budget grant under the minor head 22-G. EDUCATION—GRANTS-IN-AID, which the Director of Public Instruction now proposes to reappropriate, was taken into account by the Accountant-General in arriving at the revised estimate for 1908-1909. The

Vide page 1456, Civil Budget Estimate.

grant under the major head 22. EDUCATION will be exceeded by 57 lakh, if the contribution of 52 lakh to District Boards (now in question) is taken into account.

3. The only course open is to ask the Government of India for an additional allotment, as pointed out in paragraph 2 of Financial note, dated 6th February 1909, on pages 8 and 9 *supra*. It is only after India's sanction is obtained that the expenditure of 52 lakh on account of contributions to District Boards can be incurred.

V.G.K.—13-2-09.

The Accountant-General has promised to furnish us to-day with a reappropriation statement to be submitted to India with the application for a further additional grant under all Provincial heads of about 6 lakhs which will be necessary to cover the expenditure according to the latest revised estimate. Meanwhile perhaps we might wire to India asking for the additional grant required under 22. EDUCATION inclusive of the present demand for 52 lakh and state that formal application for an additional allotment follows.

C. M. SCHMIDT—15-2-09.

Yes. Do so.

C. J. WEIR—15-2-09.

The unreduced budget estimate for 1908-1909 under 22. EDUCATION is 37.61 lakhs. The Government of India made a lump deduction of 1.11 lakhs and fixed the budget grant at 36.50 lakhs. The present altered grant is also 36.50 lakhs. The Accountant-General's revised estimate based on nine months' actual stands at 37.37 lakhs which takes into account the additional allotment of 76 lakh applied for by the Director of Public Instruction for subsidies to District Boards. The grant which it has been decided in these notes should be sanctioned to District Boards is, however, only 52 lakh, so that the Accountant-General's revised estimate based on ten months' actuals which will be framed in the end of this month will be reduced correspondingly.

2. In the meanwhile, it is submitted that the sanction of the Government of India may be obtained to the additional allotment of 87 lakh, this being the sum by which the nine monthly estimate (37.37) exceeds the altered grant (36.50).

3. The following telegram is submitted for approval:—

To the Government of India, Finance Department.

"No. 78 [The] latest revised estimate under major heads in [the] Provincial section exceeds [the] aggregate budget grant by nearly twelve lakhs. In Finance [department] letters [Number] 296 A and [Number] 554 A of [the] sixteenth and twenty-ninth January 1909, additional allotments of three and [a] half lakhs were sanctioned. Application for [an] allotment of [the] balance is being submitted. Meanwhile sanction solicited by telegram to additional allotment [of] Rupees eighty-seven thousand required under [the] major head 22. EDUCATION. [The] unreduced budget estimate under this head is thirty-seven lakhs sixty-one thousand. The sanctioned budget grant is thirty-six lakhs fifty thousand and revised estimate thirty-seven lakhs thirty-seven thousand".

V.G.K.—16-2-09.

For approval of the draft telegram.

C. M. SCHMIDT—17-2-09.

Approved.

C. J. WEIR—17-2-09.

[Telegram and post copy despatched on 17th February 1909.]

*Telephonic message—*from the Director of Public Instruction.
*To—*the Under Secretary, Educational Department.
*Dated—*the 19th February 1909.

Please let me know when the orders of Government on this office letter C. No. 534, dated 27th January 1909, proposed revised estimates of Provincial contributions for education to District Boards and revised allotment for teaching grants for the current year may be expected.

The file relating to this subject was sent u.o. to the Financial Department, with a draft order for acceptance on the 12th instant. That department may be asked to return the file as soon as possible. A reminder * was sent to that department on 16th February 1909.

* Reply to this reminder has since been received.

K.R.—19-2-09.

T.K.—19-2-09.

K. RANGASWAMI AIYANGAR—19-2-09.

C. A. SOUTER—19-2-09.

To the Financial Department.

FINANCIAL DEPARTMENT.

The case may, it is submitted, be sent to the Educational Department for perusal and return.

V.G.K.—19-2-09.

C. M. SCHMIDT—19-2-09.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Seen. Thanks.

A. BUTTERWORTH—20-2-09.

To the Financial Department.

FINANCIAL DEPARTMENT.

The Government of India have now sanctioned additional allotments aggregating 8.60 lakhs required in the Provincial section.

2. The draft order in the linked case may be accepted.

V.G.K.—5-3-09.

C. M. SCHMIDT—5-3-09.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

The draft has issued.

K.R.

Issue the Educational order *at once* with manuscript copies in advance.

A. BUTTERWORTH—5-3-09.

II

[SUBJECT.—*Proposals for the distribution of subsidy to District Boards for 1908-1909.*]

From the Director of Public Instruction, dated 27th January 1908, No. 534.

In the civil budget estimate for 1908-1909 the following amounts have been provided for the payment of contribution to District Boards in the current year:—

(1) Rs. 3,33,000 under 22-E. Education—Government Schools—

General for payment in support of Local Board schools, and

(2) Rs. 7,11,000 under 22-I. Education—Miscellaneous for payment of contribution to Local Boards — subsidies.

Page 8 of the budget estimates for 1909-1910.

Page 16 of the budget estimates for 1909-1910.

Total Rs. 10,94,000

2. In Memorandum No. 510-3, Educational, dated 10th March 1908, these amounts were provisionally distributed among the District Boards as follows:—

Name of district.	Subsidy for revision of establishments in Board Elementary schools.	Subsidy for teaching grants and other purposes.	Total.
	RS.	RS.	RS.
1. Anantapur	4,500	15,500	20,000
2. Arout, North	21,730	37,270	59,000
3. Do. South	19,640	37,460	57,000
4. Bellary	8,650	18,350	27,000
5. South Canara	12,860	19,140	32,000
6. Chingleput	9,330	33,170	43,000
7. Coimbatore	15,870	32,130	48,000
8. Cuddapah	12,570	26,430	39,000
9. Ganjam	14,400	45,600	60,000
10. Godavari	33,430	27,570	61,000
11. Guntur	18,030	22,970	41,000
12. Kistna	41,750	34,250	76,000
13. Koraput	2,230	10,740	13,000
14. Kurnool	11,140	29,860	41,000
15. Madras	16,990	47,010	64,000
16. Malabar	19,140	69,850	89,000
17. Nellore	8,650	19,350	28,000
18. Nilgiris, The	3,970	680	4,650
19. Salem	30,790	20,410	51,200
20. Tanjore	21,040	38,960	60,000
21. Tinnevely	16,930	63,070	80,000
22. Trichinopoly	16,800	19,200	36,000
23. Vizagapatam	21,980	42,020	64,000
Total ..	3,82,850	7,11,000	10,93,850

It was then observed that as the amount which each District Board could allot for purposes of education in 1908-1909 had been fixed with reference to their ability to provide funds under Grant 2, Education, having due regard to other service heads and after taking credit for the provisional grants above specified, the Government would not be able to take into consideration any proposals for the modification of the distribution then made, "unless in any case the Director of Public Instruction is prepared to recommend the reduction of the provision made in the budget estimate of Local Boards under "teaching grants or under any other sub-head of Grant 2 to the extent to which he "may propose reduction in the subsidy for each Board".

3. The Director of Public Instruction now states that in dealing with the revised estimates of District Boards for the current year he has proposed to revise the allotments required for "teaching grants" and has also suggested the revised amounts of Provincial contribution which may be paid to the District Boards in consequence of the alteration in the allotment for teaching grants. The provision in the sanctioned budgets and the revised amounts proposed by the Director of Public Instruction under teaching grants and under Provincial contribution for education are shown in the statement in the current file.

4. The revised allotments proposed by the Director of Public Instruction for teaching grants to be paid through the Local Boards in the current year amount to Rs. 9,19,730 against Rs. 7,98,070 in the sanctioned budgets of the Local Boards involving an increase of Rs. 1,21,660. These revised allotments have been calculated at the rates prescribed in rule 15 of the Grant-in-Aid Code. The Director states that any reduction in these rates is not advisable. Nor does he consider that any reduction will be necessary, inasmuch as the increased allotment required for the payment of the teaching grants in accordance with the prescribed rates can be found from Provincial funds, if the Local Boards are unable to meet it from their own resources. Assuming that the Local Boards will not be able to meet this increased allotment for teaching grants from their own resources, the Director of Public Instruction recommends that the Provincial contribution on account of education to the District Boards for the current year may be increased from Rs. 10,94,000 to Rs. 11,69,870 or by a sum of Rs. 75,870. The Director of Public Instruction has arrived at this amount by deducting Rs. 45,790, the unexpended balance out of the special contributions made to the District Boards in 1907-1908, from Rs. 1,21,660, being the difference between the sanctioned and the revised allotments for teaching grants in the District Board budgets for 1908-1909.

5. The Director proposes that this amount of Rs. 75,870 may be met from savings under "22-G. Education—Grants-in-Aid—Non-European Schools". In another file which is now with the Financial Department, the Local and Municipal Department has stated that the Local Boards can contribute from their own resources Rs. 21,467 towards the additional amount (Rs. 75,870) required for the payment of teaching grants at prescribed rates. Thus, only a sum of Rs. 54,403 will have to be reappropriated from the provision for "Grants-in-aid to Non-European schools."

6. It is observed that in the revised contributions recommended for the District Boards the Director of Public Instruction has included a sum of Rs. 2,470 on account of the yeomiah grant paid to the Orphan school at Arcot. This grant does not appear to have been met hitherto from the Educational budget and is, it is understood, met from the provision under "2-F. Assignments and Compensation—Miscellaneous Compensation." If so, the additional amount which has to be reappropriated from the provision for "Grants-in-aid" will be Rs. 51,933.

Rs.
54,403
— 2,470
51,933

7. It is submitted that the Local and Municipal Department may be requested u.o. to state what reduction should be made in the subsidies recommended by the Director of Public Instruction to individual District Boards so as to effect a reduction of Rs. 21,467 in the total subsidy with reference to paragraph 5 *supra*.

T.K.—6-2-09.

The copy of the Director of Public Instruction's letter which was submitted through the Accountant-General has just been received and is added to the current file.

K. RANGASWAMI AIYANGAR—6-2-09.

C. A. SOUTER—6-2-09.

To the Local and Municipal Department.

LOCAL AND MUNICIPAL DEPARTMENT.

Bring up with other file please after looking into.

Apparently the Director of Public Instruction *can* find funds by reappropriation.

A. BUTTERWORTH—8-2-09.

As the Director of Public Instruction is able to meet by reappropriation the additional subsidies required by Local Boards, and as the Accountant-General certifies that there is no audit objection to the proposed reappropriation being sanctioned by Government, it is submitted that there is now no need to go up to India for an additional grant under 22. EDUCATION, as was proposed in the notes in the linked file.

The details of Rs. 21,467 which can be found by the Local Boards themselves required by Educational in paragraph 7 of their note on page 14 *supra*, are given below:—

	RS.
Coimbatore	1,307
Cuddapah	3,650
Ganjām	2,263
Guntūr	4,610
Kurnool	814
Madura	3,010
Nellore	1,379
Tinnevely	2,694
Trichinopoly	1,740
Total	21,467

Submitted that this file may now be returned u.o. to the Educational Department for issue of orders on the Director of Public Instruction's reference.

N. CHENGAL RAO—8-2-09.

It seems clear from the Director of Public Instruction's letter of 27th instant that he will not be able to allot by reappropriation any money to aid Municipal funds if we use for the District Boards the whole sum of Rs. 75,870 which he can find by reappropriation.

At the same time, he says that more money will be required for Municipalities, and from the budgets dealt with heretofore I doubt whether we shall be able to provide much more money out of Municipal funds.

Notwithstanding their Memorandum No. 510-3, dated 10th March 1908, I would make those District Boards which have an excess over the 5 per cent. balance contribute to the extent of Rs. 21,467 as detailed in the office-note in the connected file.

G. S. F[ORRES].

This will enable the Director of Public Instruction to meet by reappropriation Rs. 21,467 out of the excess required for municipalities. If more than this is needed and if Municipal funds cannot meet it, we shall have to ask Financial Department to help us.

On the present claim as regards Local funds, Financial need not do anything.

What the municipal requirements are, we do not yet know. The Director of Public Instruction has been asked to report at once. On his replying, we shall know whether we shall have to trouble Financial Department again.

Meanwhile we had better reply to the Director of Public Instruction as above at once. As the Memorandum of 10th March 1908 was passed by an Honourable Member, the reply to the Director of Public Instruction should be marked for the Honourable Member. A very brief note can be attached explaining the object of the reply to the Honourable Member.

A. B. TIERWORTH—9-2-09.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Approved in Educational Department.

G. S. F[ORBES]—10-2-09.

A draft order is submitted below for approval.

2. The total allotment provided for the payment of teaching grants to aided elementary schools in the sanctioned budgets of the District Boards for the current year was Rs. 7,98,070. The Director of Public Instruction has, in the revised estimates of the District Boards, increased the allotment to Rs. 9,19,730, or by Rs. 1,21,660.

3. To enable the District Boards to meet this increased expenditure, the Director of Public Instruction proposes to make a corresponding increase in the amount of Provincial contribution to the District Boards, if the increase or any part of it cannot be met from District Board funds. The allotment in the Educational

* 7.11 for teaching grants.
3.83 for Board elementary schools.

budget for grants to District Boards on account of education is Rs. 10,94,000 *.

There is an unexpended balance of

Rs. 45,790 in the hands of the District Boards out of the special contributions sanctioned from Provincial funds in 1907-1908 towards the cost of maintaining the Board elementary schools and this, the Director of Public Instruction proposes, should be utilized by the Boards towards meeting the increased expenditure on teaching grants. The additional subsidy which will have to be made to District Boards on this account is Rs. 75,870 and the Director of Public Instruction proposes

Rs.
1,21,660
45,750

75,870

Rs.
75,870
21,467

54,403

to meet this by reappropriation from "under 22. Savings—Grants-in-aid".

The Local and Municipal Department say that a sum of Rs. 21,467 could be found by the District Boards concerned from their funds. The balance, namely, Rs. 54,403, will have to be provided as a subsidy from Provincial funds excluding from this the sum of Rs. 2,470, which is the grant for the Yeomiah and Orphan school, Arcot, and which is not an educational charge, the net amount of additional subsidy required is Rs. 51,933 and this will be met from savings under 22. EDUCATION—G. Grants-in-aid.

Paragraph 3 of Director of Public Instruction's letter.

4. The total amount of subsidy which has now to be distributed among the District Boards is thus Rs. 10,94,000 + Rs. 51,933 or Rs. 11,45,933.

K. RANGASWAMI AIYANGAR—9-2-09.

The draft may go to Financial for acceptance and to Local and Municipal.

C. A. SOUTER—9-2-09.

LOCAL AND MUNICIPAL DEPARTMENT.

In Memorandum No. 510-3 of 10th March 1908, it was said that the distribution of grants among the District Boards would not be modified unless the Director of Public Instruction was prepared to recommend the reduction of the provision made in the budget estimate under teaching grants or under any other sub-head of Grant 2 to the extent to which he might propose reduction in the subsidy for each Board. But there is no need to adhere to this declaration which apparently had reference to the state of things before the exclusion of Local funds from the Provincial budget. And, if the terms of the memorandum were adhered to, we should find ourselves in difficulties when we come to deal with the excess in teaching grants payable in Municipalities as I have observed in my note on page 15 *supra*.

A. BUTTERWORTH—9-2-09.

Submitted to the Hon'ble Mr. Hammick. The draft has been accepted by the Hon'ble Mr. Forbes in Educational.

A. BUTTERWORTH—10-2-09.

Approved.

M. H[AMMICK]—11-2-09.

To the Financial Department for acceptance.

C. A. SOUTER—12-2-09.

FINANCIAL DEPARTMENT.

Please see the Financial Department notes in the linked file.

V.G.K.—13-2-09.

The draft may be accepted in Financial.

V.G.K.—5-3-09.

C. M. SCHMIDT—5-3-09.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Demi-official from A. Butterworth, Esq., I.C.S., Acting Secretary to Government, Educational Department, to the Director of Public Instruction, dated 20th February 1909, No. 170-3.

I enclose, for your information, a statement showing the final distribution which Government propose to make of the subsidies on account of education to the several District Boards. The distribution will be subject to alteration with reference to the orders which may be passed by the Government of India on an application which has been made for an additional allotment.

[G.O., No. 124, Educational, dated 5th March 1909.]

C.No.170, from the Director of Public Instruction, No.534 dated 27-1-1909.

ORDER:-
P.S.

no 124 dt 5-3-09

Desp in Mps
today

5/4
5-3-09

11-ii-09

According to the revised estimates of the District Boards for ¹⁹⁰⁸⁻⁰⁹ ~~the current~~ year, the total amount required for payment of teaching grants to elementary schools by those bodies ^{in the current year} is Rs.9,19,730 against Rs.7,98,070 allotted in the sanctioned budgets ^{of those bodies, or} ~~involving~~ an increase of Rs.1,21,660.

2. The Director of Public Instruction states that these revised estimates have been calculated at the rates prescribed in rule 15 of the Grant-in-Aid Code and that any reduction in ~~these estimates~~ ^{them} is not advisable, and he recommends that the additional funds required for the payment of these grants may be met from Provincial funds, if the District Boards cannot provide them from their own resources. In the event of the District Boards not being able to meet this additional expenditure

2.

15/28

expenditure, the Director proposes that the Provincial contributions for education may be increased from Rs.10,94,000 to Rs.11,69,870 or by a sum of Rs.75,870, leaving the balance of Rs.45,790 to be met from the unexpended balance out of the special contributions made to the District Boards in 1907-08.

3. It is however observed that the marginally noted District Boards ^{in the margin} can meet ^X as much as Rs.21,467 of the increased expenditure from their own resources, and that the sum of Rs.2,470 representing the ^{grant for the} ~~Yeomiah~~ ^{and} ~~costs of the~~ Orphan School at Arcot, which has been included by the Director of Public Instruction in the total amount of provincial contribution, is not an educational charge. Excluding these two amounts, the additional contribution which will have to be paid to the District Boards is Rs.51,933, and this sum will be met from ~~the~~ savings under 22 - 'G. Education Grants-in-Aid - Non-European Schools'.

X	Rs.
Coimbatore	1,307
Cuddapah	3,650
Ganjam	2,263
Guntur	4,610
Turnool	814
Madura	3,010
Nellore	1,379
Tinnevelly	2,694
Trichinopoly	1,740

	21,467

Page 907

4. As thus modified, the total amount of subsidy to District Boards will be Rs.11,45,933 and this will be distributed among the various District Boards as shown below:-

16 3 p

3.

	Rs.
Anantapur	23,380 ✓
Arcot, North	65,193 ✓
Arcot, South	59,410 ✓
Bellary	29,204 ✓
Canara, South	29,626 ✓
Chingleput	51,444 ✓
Coimbatore	54,393 ✓
Cuddapah	38,507 ✓
Ganjam	62,165 ✓
Godavari	60,604 ✓
Guntur	34,521 ✓
Kistna	72,647 ✓
Koraput	12,712 ✓
Kurnool	46,564 ✓
Madura	62,016 ✓
Malabar	1,12,886 ✓
Nellore	27,730 ✓
Nilgiris, The	4,833 ✓
Salem	50,101 ✓
Tanjore	57,826 ✓
Tinnevelly	84,975 ✓
Trichinopoly	34,164 ✓
Vizagapatam	71,032 ✓
Total Rs.	11,45,933 ✓

4. The Accountant General ~~is~~ *will be* requested to disburse the amounts to the Local Boards concerned at a very early date.

To

The D.P.I.
" A.G.
" L. & M. Department.
" Finl. "

Sanat
24/3/9
80/2
5/3/9
(Advance copies in type)

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9.2.09

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ORDINARY.

PRESS SLIP.

PREFERENCE.

EDUCATIONAL
LEGISLATIVE DEPARTMENT.

URGENT (a)

INSTRUCTIONS FOR THE SECRETARIAT.

(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.

(b¹) 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.

(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(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.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Deputy Registrar any instance of incomplete or careless editing.

(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.

(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, but only the first time when they appear on the left side, the initials alone being printed later.

Current No....., dated.....190
G.O., No. 124, dated 5-3-1909.

Number of MS. pages sent { Correspondence including order or orders
(b)
(b¹)
Notes.....

Docket. Subsidie to Local Bd. -
Distribution of Rs. 11,45,933 among the various
Div. Bds. for S.O. purposes.

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

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Madras Records	...	...	...	30	5
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Total				33	5

FOR ISSUE.†

Signature copies.....					
India Office.....					
Govt. of India.....Dept.					
Public Department.....					
Judicial Department.....					
Financial Department.....	5				
Revenue Department.....					
Public Works Department.....					
Local and Municipal Department.....	5				
.....Dept.					
			</		

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* To be initialled and dated.

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Clerk.

Clerk.

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Supdt.

Supdt.

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