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Government of Madras. ✓

LAW (EDUCATION) DEPARTMENT

G.O. No. 1772, 13th September 1926

Elementary Education Fund--Alteration in the form of the budget--Draft notification published.

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Government of Madras.

LAW (EDUCATION) DEPARTMENT

G.O. No. 1772, 13th September 1926

Elementary Education Fund--Alteration in the form of the budget--Draft notification published.

Order--No. 1772, Law (Education), dated 13th September 1926.

In paragraph 1 of G.O. No. 226, Law (Education), dated 27th February 1922, the Government have agreed to sanction the payment to local bodies of subsidies covering one-half of the expenditure on account of the temporary allowance of Rs. 4 to teachers employed in elementary schools under the management of local bodies on condition that the local bodies concerned meet the balance from their own funds other than the proceeds of the education tax. The question has been raised whether the expression "the local body's own funds" includes the usual contribution from its general revenues to the Elementary Education Fund under its control. The minimum contribution which a local body should make from its general revenues to the Elementary Education Fund under its control is fixed by the Government after taking into account, among other things, the amount which it has been contributing on account of the temporary allowance. The Government consider that the contribution thus fixed should be split up and shown in future in the Elementary Education Fund budgets under the following two sub-heads:--

Contribution from the general account of the local body

- (a) towards the payment of the temporary allowance of Rs. 4 to elementary school teachers; and
- (b) for other purposes.

The Director of Public Instruction will then be able to satisfy himself whether the local bodies which receive subsidies for the payment of the temporary allowance have observed the condition that their share of the allowance is met from the funds other than the proceeds from the education tax.

2. The Government direct that the form prescribed in G.O. No. 1119, Law (Education), dated 10th July 1924, for the preparation of the Elementary Education Fund budget should accordingly be revised. The notification appended to these proceedings will be published in the *Fort St. George Gazette*.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To the Director of Public Instruction (with reference to his letter No. 1101-B/25, dated 3rd June 1926).
,, Presidents of all Taluk Boards.
,, Chairmen of all Municipal Councils.
,, Presidents of all District Educational Councils.
,, Presidents of all District Boards.
,, the Examiner of Local Fund Accounts.
,, the Local Self-Government Department.
,, the Superintendent, Government Press (for publication of notification).
,, the Finance Department.

APPENDIX

NOTIFICATION.

In exercise of the powers conferred on them by sections 38 and 56 of the Madras Elementary Education Act, 1920, the Government (Ministry of Education) propose to substitute the subjoined form for the form of the budget estimate of Elementary Education Fund prescribed in Notification No. 251, dated 10th October 1922, published on pages 790-91 of Part I-B of the *Fort St George Gazette*. Any objections or suggestions in respect of the form will be considered if received before 1st November 1926

FORM OF BUDGET ESTIMATE.

Summary.

	Opening balance	Receipts.	Expenditure.	Closing balance.
(1)	(2)	(3)	(4)	(5)
I. Ordinary	RS.	RS.	RS.	RS.
II. Capital				

Receipts.

Actuals of 19 -19 .	Revised estimates for 19 -19 .	Heads.	Budget estimate for 19 -19 .	Remarks.
RS.	RS.	ORDINARY.	RS.	
		1. Education-tax		
		2. Fines and penalties under the Elementary Education Act.		
		3. Income from investments, etc.		
		4. School fees		
		5. Endowments		
		6. Contributions		
		7. Other receipts		
		8. Government grant—		
		(i) Under section 37 of the Elementary Education Act.		
		(ii) Under the proviso to section 37 of the Act ..		
		9. Contribution from the general account of the local body—		
		(a) For payment of temporary allowance of Rs. 4.		
		(b) For other purposes		
		Total ..		
		CAPITAL.		
		1. Government grants		
		2. Endowments and contributions		
		3. Loans		
		4. Contribution from the general account of the local body—Ordinary.		
		Total ..		

Expenditure.

Actuals of 19 -19 .	Revised estimates for 19 -19 .	Heads.	Budget estimate for 19 -19 .	Remarks.
RS.	RS.	ORDINARY.	RS.	
		1. Staff—		
		Salaries and allowances		
		Masters		
		Clerks and servants		
		Contribution to Provident Fund		
		Travelling allowance		
		Stipends of teachers sent for training		
		2. Contingencies and equipment—		
		Contingencies—		
		House-rent		
		Other items		
		Equipment—		
		Furniture and apparatus		
		Library books and maps		
		Other items		
		3. Prizes and scholarships		
		4. Repairs to buildings		
		5. Interest on and repayment of debt		
		Total, Ordinary charges ..		
		CAPITAL.		
		1. Land and buildings		
		2. Equipment—		
		Furniture and apparatus		
		Library books and maps		
		Other items		
		Total, Capital charges ..		

Note.—The budget should be accompanied by a statement containing particulars under the following heads:—

	Number of schools having as the highest class.							
	Eighth stand- ard.	Seventh stand- ard.	Sixth stand- ard.	Fifth stand- ard	Fourth stand- ard.	Third stand- ard.	Second stand- ard.	First stand- ard.
1. Number of schools on the date of sub- mission of the budget.								
2. Number of schools proposed to be opened in the ensuing year.								
3. Total number of teachers employed in all the schools under the management of the local body on the date of sub- mission of the budget, the scales of pay in force and the number of teachers in each scale.								
4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay.								
5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.								

3/ *Annexure* 35

Government of Madras
LAW (EDUCATION) DEPARTMENT

G.O. No. 1119, 10th July 1924

Elementary Education fund—Budget—Revised form—Draft confirmed.

READ—the following paper :—

G.O. No. 478, Law (Education), dated 1st April 1924.

ABSTRACT.—Budget—Elementary Education fund—Revised form—Draft published.

1168
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Order—No. 1119, Law (Education), dated 10th July 1924.

Under G.O. No. 478 Law (Education), dated 1st April 1924, a draft of the revised form of budget estimates of the Elementary Education fund to be prescribed under section 38 of the Madras Elementary Education Act, 1920, was published for criticism. The suggestions received for amending the form have been considered and such alterations as are found necessary have been made. The revised form is confirmed. The appended notification will be published in the *Fort St. George Gazette*.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Acting Secretary to Government.

To the Presidents of all Taluk Boards.
„ Chairmen of all Municipal Councils.
„ Commissioner, Corporation of Madras.
„ President, Malabar District Board,
„ The Nilgiris District Board.
„ Presidents of all District Educational Councils.
„ Director of Public Instruction.
„ Examiner of Local Fund Accounts.
„ Superintendent, Government Press (for publication in gazette).
„ Inspector of Municipal Councils.
„ Local Self-Government Department.
„ Law (Legislative) Department.

APPENDIX

NOTIFICATION

2
In exercise of the powers conferred on them by sections 38 and 56 of the Madras Elementary Education Act, 1920, the Government (Ministry of Education) ~~direct that the~~ *propose to substitute the* subjoined form ~~shall be substituted~~ for the form of the budget estimate of Elementary Education fund prescribed in Notification No. 251, dated 10th October 1922, published on pages 790-91 of Part I-B of the *Fort St. George Gazette*. *Any objections or suggestions in respect of the form will be considered if received before 1st November 1924*
FORM OF BUDGET ESTIMATE.

Summary.

	Opening balance.	Receipts.	Expenditure.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
I. Ordinary				
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Receipts.

Actuals of 19 -19 .	Revised estimates for 19 -19 .	Heads.	Budget estimate for 19 -19 .	Remarks.
RS.	RS.	ORDINARY.	RS.	
		1. Education-tax		
		2. Fines and penalties under the Elementary Educa- tion Act.		
		3. Income from investments, etc.		
		4. School fees		
		5. Endowments		
		6. Contributions		
		7. Other receipts		
		8. Government grant— (i) Under section 37 of the Elementary Education Act.		
		(ii) Under the proviso to section 37 of the Act ..		
		9. Contribution from the general account of the local body — <i>(a) for payment of Temporary allowance Rs. 4/-</i> <i>(b) for other purposes</i> CAPITAL.		
		1. Government grants		
		2. Endowments and contributions		
		3. Loans		
		4. Contribution from the general account of the local body—Ordinary.		
		Total ..		

Expenditure.

Actuals of 19 -19 .	Revised estimates for 19 -19 .	Heads.	Budget estimate for 19 -19 .	Remarks.
RS.	RS.	ORDINARY.	RS.	
		1. Staff— Salaries and allowances		
		Masters		
		Clerks and servants		
		Contribution to Provident Fund		
		Travelling allowance		
		Stipends of teachers sent for training		
		2. Contingencies and equipment— Contingencies— House-rent		
		Other items		
		Equipment— Furniture and apparatus		
		Library books and maps		
		Other items		
		3. Prizes and scholarships		
		4. Repairs to buildings		
		5. Interest on and repayment of debt		
		Total, Ordinary charges ..		
		CAPITAL.		
		1. Land and buildings		
		2. Equipment— Furniture and apparatus		
		Library books and maps		
		Other items		
		Total, Capital charges ..		

Note.—The budget should be accompanied by a statement containing particulars under the following heads :—

	Number of schools having as the highest class.							
	Eighth stan- dard.	Seventh stan- dard.	Sixth stan- dard.	Fifth stan- dard.	Fourth stan- dard.	Third stan- dard.	Second stan- dard.	First stan- dard.
1. Number of schools on the date of submission of the budget.								
2. Number of schools proposed to be opened in the ensuing year.								
3. Total number of teachers employed in all the schools under the management of the local body on the date of sub- mission of the budget, the scales of pay in force and the number of teachers in each scale.								
4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay.								
5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.								

25 SEP 1926

LAW (EDUCATION) DEPARTMENT
G.O. No. 1772, 13th September 1926

Elementary Education Fund--Alteration in the form of the budget--Draft notification published

Order--No. 1772, Law (Education), dated 13th September 1926.

In paragraph 1 of G.O. No. 226, Law (Education), dated 27th February 1922, the Government have agreed to sanction the payment to local bodies of subsidies covering one-half of the expenditure on account of the temporary allowance of Rs. 4 to teachers employed in elementary schools under the management of local bodies on condition that the local bodies concerned meet the balance from their own funds other than the proceeds of the education tax. The question has been raised whether the expression "the local body's own funds" includes the usual contribution from its general revenues to the Elementary Education Fund under its control. The minimum contribution which a local body should make from its general revenues to the Elementary Education Fund under its control is fixed by the Government after taking into account, among other things, the amount which it has been contributing on account of the temporary allowance. The Government consider that the contribution thus fixed should be split up and shown in future in the Elementary Education Fund budgets under the following two sub-heads:—

Contribution from the general account of the local body

- (a) towards the payment of the temporary allowance of Rs. 4 to elementary school teachers; and
(b) for other purposes.

The Director of Public Instruction will then be able to satisfy himself whether the local bodies which receive subsidies for the payment of the temporary allowance have observed the condition that their share of the allowance is met from the funds other than the proceeds from the education tax.

2. The Government direct that the form prescribed in G.O. No. 1119, Law (Education), dated 10th July 1924, for the preparation of the Elementary Education Fund budget should accordingly be revised. The notification appended to these proceedings will be published in the Fort St. George Gazette.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To the Director of Public Instruction (with reference to his letter No. 1101 B/25, dated 3rd June 1926).

- " Presidents of all Taluk Boards.
- " Chairmen of all Municipal Councils.
- " Presidents of all District Educational Councils.
- " Presidents of all District Boards.
- " the Examiner of Local Fund Accounts.
- " the Local Self-Government Department.
- " the Superintendent, Government Press (for publication of notification.)
- " the Finance Department.

[Appendix.

ANNEXURE.

APPENDIX.

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		ORDINARY.		
		1. Education-tax		
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		3. Income from investments, etc.		
		4. School fees		
		5. Endowments		
		6. Contributions		
		7. Other receipts		
		8. Government grant—		
		(i) Under section 37 of the Elementary Education Act.		
		(ii) Under the proviso to section 37 of the Act.		
		9. Contribution from the general account of the local body—		
		(a) For payment of temporary allowance of Rs. 4.		
		(b) For other purposes		
		Total		
		CAPITAL.		
		1. Government grants		
		2. Endowments and contributions		
		3. Loans		
		4. Contribution from the general account of the local body—Ordinary.		
		Total		

Expenditure.

Actuals of 19-19	Revised estimates for 19-19	Heads.	Budget estimate for 19-19	Remarks.
RS.	RS.		RS.	
		ORDINARY.		
		1. Staff—		
		Salaries and allowances		
		Masters		
		Clerks and servants		
		Contribution to Provident Fund		
		Travelling allowances		
		Stipends of teachers sent for training		
		2. Contingencies and equipment—		
		Contingencies—		
		House-rent		
		Other items		
		Equipment—		
		Furniture and apparatus		
		Library books and maps		
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		5. Interest on and repayment of debt		
		Total, Ordinary charges		
		CAPITAL.		
		1. Land and buildings		
		2. Equipment—		
		Furniture and apparatus		
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		Other items		
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Note.—The budget should be accompanied by a statement containing particulars under the following heads:—

	Number of schools having as the highest class.							
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5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.								

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LAW (EDUCATION)

DEPARTMENT.

Received



Registered

192

Subject.

Subsidy - temporary allowance of Rs.4/-

L. Ch. 2144
9/6/26.

ENCLOSURES.

No.

R.C. No. 1101-B/26.

Spare copies

Station Madras Dated the 3rd June, 1926

From (Name) R.G. GRIEVE, Esq., M.A., F.R.G.S.

(Designation) AG: DIRECTOR OF PUBLIC INSTRUCTION

To The Secretary to the Government of Madras

LAW (EDUCATION)

Department.

Sir,

I have the honour to state that in para 1 of G.O.No.226 Law (Education) dated 27-2-22 Government agreed to sanction subsidies covering one-half of the expenditure on account of the allowance of Rs.4 to teachers employed in Elementary Schools under the management of local bodies, on condition that the local bodies meet the other half from their own funds other than the proceeds of the Education-tax. In G.O.No.1475 Law (Education) dated 17-10-23 it was also ordered that subsidies to local bodies towards the payment of an allowance of Rs.4 per mensem to teachers in Elementary

(P.T.O)

Schools

13
Schools maintained by them may be paid irrespective of whether the local bodies continue the payment of the allowance as such or whether they have permanently revised the scale of pay of teachers merging the allowance in the pay proper. The condition specified in G.O.No.226 Law (Education) dated 27-2-22 viz., that the local bodies' share should be met from their own funds other than the proceeds of the Education-tax has not been relaxed. Since 1921-22 subsidies are therefore being made to local bodies to cover one-half of the expenditure on account of the allowance of Rs.4, on the strength of a certificate produced by the local bodies that their share of the expenditure will be met from their own funds other than the proceeds of the Education-tax and the equivalent Government contribution payable under Section 37 of the Madras Elementary Education Act of 1920.

B
2. The President, Taluk Board, Pattukottai now enquires whether the "Board's own funds" include the usual contribution from General Revenues to the Elementary Education Fund. If the words "Board's own funds" do not include the usual contribution, then a local body will have to credit to the Elementary Education Fund from its general revenues, an amount in addition to its usual contribution so as to entitle it to claim a Provincial grant. The Elementary Education Fund mainly consists of (i) the contribution from the general revenues of a local body; (ii) subsidies payable under the proviso to Section 37(iii) proceeds of the Education-tax and (iv) the equivalent Government contribution under Section 37 of the Madras Elementary Education Act of 1920. All the above four items are merged in the Fund and it is impracticable to say from what item an amount is paid when it is paid out of the Elementary Education Fund. The term paid out of Board's Council's own funds is meaningless, if anything is paid out of the

Elementary

7 8 100
Elementary Education Fund. Unless therefore the Government are prepared to say that the Taluk Board should credit this amount from its general revenues to the Elementary Education Fund, the term 'Boards' own funds' may be omitted.
Councils'

D
3. In the circumstances stated above, I request the orders of Government on the question.

I have the honour to be,

Sir,

Your most obedient servant,

A Rama Rau
for Director of Public Instruction.

M.R.P.4/6.
Sd/-

Law (Education)

DEPARTMENT.

L. En 24554

Received

Registered

192



Payment of temporary allowance of Rs.4 to teachers of elementary schools - Taluk Board, Usilampatti.

Law (Ed.) Dept.

The general question whether local bodies may be permitted to meet their share of the temporary allowance Rs. 4/- from the E.E. fund, is separately under consideration (filed for Secy to L.R. & Finance with L.O. No. 2444-1737-26). This may lie over till orders are passed on the general question.

ENCLOSURES.

R.O.C. No. 386 B/26

Station Madras. Dated the 28th June 1926

From (Name) R. G. Grieve, Esq., M.A., F.R.G.S.,

(Designation) Ag. Director of Public Instruction

To The Secretary to the Government of Madras

Law (Education)

Department.

Sir,

In submitting herewith letter R.O.C.No.2438 Edn-1925 dated 7th April 1926 from the President, Taluk Board, Usilampatti, I have the honour to state that no subsidy towards the payment of temporary allowance to teachers was paid to the Taluk Board, Usilampatti in 1925-26 as it was reported that the payment of the temporary allowance was considered unnecessary in view of the revised scales of pay sanctioned by the Board. The President, Taluk Board however now ^{reports} represents that the temporary allowance of Rs.4 will be paid to teachers for

1925-26 in addition to the revised scales of pay sanctioned to them by the Board. As there are 250 teachers who are eligible for the allowance the President, Taluk Board requests that an amount of Rs.6,000 may be sanctioned for payment.

2. I may state in this connection that in para 3 of my letter R.C.No. 386 B/26, dated 22nd March 1926 disposed of in G.O.No. 704 Law (Education) dated 26th April 1926. I pointed out that the Board should pay one half of the temporary allowance of Rs.4 from its own funds other than the proceeds of the education tax and the equivalent Government contribution in order to claim a Provincial grant for the purpose. The President, Taluk Board, however, now reports that the Board is willing to meet its share of the expenditure from the Elementary Education Fund other than the proceeds of the Education tax and the equivalent Government contribution - please see the Board's resolution No. 101 dated 29th May 1926 (copy enclosed). It was pointed out to the Board that the Provincial grants payable to the Board under the proviso to Section 37 of the Madras Elementary Education Act of 1920 are also credited to the Elementary Education Fund and that the expenditure cannot be met from the savings, if any, from the Provincial grants. The Board was therefore requested to state definitely whether its share of the expenditure on account of the payment of the temporary allowance of Rs.4 will be met from its own funds other than the proceeds of the education cess and the equivalent Government contribution. The President, Taluk Board in reply states that he cannot give an assurance that the amount required will be met from the ordinary funds of the Board. In these circumstances, the request of the President, Taluk Board for the payment of the Government's share of the temporary allowance of Rs.4 cannot be supported.

I have the honour to be,
S i r,

Your most obedient servant,

A. Rama Rao
for Director of Public Instruction

DEPARTMENT.

Received 192 . Registered 192

Subject,

Four rupee temporary allowance - payment of - Elementary Grade teachers - Sanction applied for.

ENCLOSURES.

No. 4. four sheets.
Spare copies

Roc.No. 2438-Edn-1925.

Station Usalampatti. Dated the 7th April 1926

From (Name) M.R.Ry. Rao Sahib J.A.Vethanayaka Devar Avl
(Designation) President, Taluk Board, Usalampatti

To The Secretary to the Government of Madras

Law (Education) Department.

Through The Director of Public Instruction, Madras.
Sir,

In enclosing herein a copy of the Resolution No.525 of 1925-26, dated 29th March 1926, of the Usalampatti Taluk Board, I have the honour to invite your kind attention to the Director's letter Roc.No.386-B/1926, dated 8th March 1926, and of the reply of the President, Taluk Board, Usalampatti, thereto (copy enclosed), and to request that you will be so good as to move the Government to sanction an annual equivalent of the grant required for the payment of the temporary allowance of Rs.4/- per mensem to the teachers employed in the Elementary Schools under the control of this Taluk Board from 1st April 1925. The amount that

may be required for a year for the purpose may approximately be put at Rs.14,000/- and the Government will have to sanction from their funds half of this sum viz., Rs.7,000/- annually. The other half viz., Rs.7,000/- will be met from the Elementary Education Funds of the Taluk Board.

2. The favour of early orders on the subject is requested.

I have the honour to be,

Sir,

Your most obedient servant;

A. Chinnappaiah
President,
na

V.S./7-4-1926.

Copy of communication Roc.No.386-B of 1926, dated 22nd February 1926, from the Director of Public Instruction, Madras, to the President, Taluk Board, Usalampatti.

With reference to your letter Roc.No.401-Ptn of 1925, dated 8th February 1926, addressed to Government, I have the honour to request you to be good enough to let me know whether the compensatory allowance in lieu of capitation allowance and the temporary allowance of Rs.4/- has been merged in the revised scale of pay. The expenditure on account of these two items may be reported.

2. A statement showing the annual cost on account of the salaries of teachers prior to the revision and subsequent to the revision may also be furnished.

3. An early reply is requested.

Copy of communication Roc.No.401-Ptn of 1925, dated 1st March 1926, from the President, Taluk Board, Usalampatti, to the Director of Public Instruction, Madras.

Adverting to your Roc.No.386-B/26, dated 22nd February 1926, I have the honour to state that the revision of the scales of pay of the teachers of the three grades employed in the elementary schools of this Board was made as compensatory of the loss of emoluments resulting from the abolition of the capitation allowance with effect from 1st April 1924. The payment of the temporary allowance to the teachers depends as it has been done during the previous years on the voting of an equivalent sum from Provincial funds each year. Hence no provision was specifically made in the Budget for 1925-26. This remuneration having been looked upon as an uncertain addition to the fixed pay of the teachers, this was not taken into account while revising the pay.

2. The expenditure on account of these two items is given hereunder:-

1923-24.

1. Amount of compensatory allowance in lieu of capitation allowance paid to teachers ..	Rs. 6,240- 0- 0
2. Amount of temporary allowance at Rs.4/- paid to teachers ..	Rs.10,091- 0- 0

13
3. The annual cost on account of the salaries of teachers prior to the revision and subsequent to the revision are as - noted in the *margin.

*Prior to revision.

Subsequent to revision.

<u>1923-24.</u>	<u>Salaries of masters.</u>	<u>1924-25.</u>
Rs. 50,604- 0- 0		Rs. 60,650- 0- 0

The sum of Rs.50,604/- includes also the temporary allowance and the compensatory allowance in lieu of capitation allowance paid to the teachers prior to the revision, while that of Rs.60,650/- includes the payment of the temporary allowance alone, the compensatory allowance having been taken into account already for raising the pay.

President
President

Copy of communication Roc.No.386-B/26, dated 8th March 1926, from the Director of Public Instruction, Madras, to the President, Taluk Board, Usalampatti.

With reference to your letter Roc.No.401-Ptn of 1925, dated 1st March 1926, I have the honour to request you to be good enough to let me know whether the temporary allowance of Rs.4/- per mensem will be paid to the teachers separately in addition to the revised scale of pay if a provincial grant is paid for the purpose. But as the extra cost on account of the revised pay is proposed to be met from the proceeds of the Education cess, the Taluk Board cannot claim provincial grant towards the payment of the temporary allowance, if the temporary allowance is merged in the revised pay.

Information may also be furnished as to when the revised scale of pay is proposed to be given effect to.

Information may also be furnished as to the annual extra cost to be met from the Education cess. In your letter to Government the average annual cost is said to be Rs.1,600/- a year, but it is observed from the letter under reply that the annual extra cost will be Rs.10,046/- (Rs.60,650/- minus Rs.50,604).

An early reply is requested.

Copy of communication Roc.No.401-Ptn-1925, dated 12th March 1926, from the President, Taluk Board, Usalampatti, to the Director of Public Instruction, Madras.

Adverting to your Roc.No.386-B of 1926, dated 8-3-1926, I have the honour to state that if a provincial grant is paid towards the temporary allowance of teachers, the Board would also pay the equivalent of the grant from the Education Funds. It has already been explained in my letter Roc.No.401-Ptn of 1925, dated 1st March 1926, that at the revision of the scales of pay of the teachers of all grades employed under the Board, the loss of emoluments resulting from the abolition of the capitation allowance alone was taken into consideration. It has also been affirmed in the last sentence of paragraph 1 of the above letter that the temporary allowance was not taken into account while revising the pay.

158
2. The proposal to appropriate a portion of the proceeds of the Education-tax in meeting the extra cost likely to be involved in revising suitably the pay of the Secondary Grade teachers alone, has been submitted to Government for sanction.

3. The proposal to introduce the revised scale of pay to the Secondary Grade teachers will be given effect to from 1st April 1926, if the sanction of Government is accorded.

4. The annual extra cost of Rs.1,600/- a year has reference to the revision of pay of Secondary Grade teachers alone.

5. The sum of Rs.10,046/- represents the annual extra cost incurred in respect of the three grades of teachers during the official year 1924-25.

V.S./7-4-1926.

S. Santhanakrishnan
President.
sva

Report of the Education Sub-Committee of the Taluk Board,

Usalampatti, held at Periyakulam on 18th and 19th

March 1926 at 6- P.M.,

13 15 26
Present.- M.R.Ry. S. Santhanakrishna Nayudu Garu, B.A., (Presiding)

" T.B. Krishnaswamy Gownder Avl.

" K. Balasubramania Nadar Avl.

It is recommended that all Elementary Grade teachers (trained and untrained) in Taluk Board service should have a temporary allowance of Rs.2/- per mensem with effect from 1st April 1925 and that this allowance should be a charge on the Elementary Education Funds and that the continuance of the allowance should depend on the accommodation of the said fund. It is further recommended that the Government may be addressed for a recurring annual grant equivalent to the annual expenditure incurred by the Board on account of this temporary allowance and that the above recommendation should be given effect to irrespective of the Government grant being forthcoming or otherwise. The above concession will apply to female teachers also.

Sd/- S. Santhanakrishnan,

Sd/- T.B. Krishnaswamy,

Sd/- K. Balasubramania Nadar.

/True copy/

V.S./7-4-1926.

S. Santhanakrishnan
President.
sva

Proceedings of the Taluk Board, Usalampatti.
Dated 29th March 1926.

Proceedings No.525 of 1925-26.

P R E S E N T.

M.R.Ry. Rao Sahib J.A. Vethanayaka Devar Avl., ..

President.

M E M B E R S.

M.R.Ry. K. Balasubramania Nadar Avl.
" Aiyathurai Pillai alias Palvannam Pillai Avl.
" M.N. Perumal Nayakkar Avl.
" Thavasi Poosari Thevar Avl.
" P.V. Authimuthumalai Nadar Avl.
" K.A. Muthusamy Nayakkar Avl.
" T.S. Subramania Nadar Avl.
" V. Alagirisamy Reddiar Avl.
" Ibrahim Kondal Khan Muhammad Rowther Avl.
" P.S. Jamburamaswamy Ayyar Avl.
" A. Pilaiporutha Kudumbar Avl.
" A.S. Suppan Chettiar Avl.
" N.K.P.P. Rowther Avl.
" S. Santhanakrishna Nayudu Garu, B.A.
" N.K. Krishnaswamy Gownder Avl.
" A.R. Ramaswamy Nayakkar Avl.
" N.S. Alagiriswamy Nayudu Garu.

Read:- Printed individual memorials received from the Board Elementary School masters under the control of this Taluk Board requesting that their present scales of pay may be raised suitably considering the present economic conditions.

Also Taluk Board Resolution No.442 of 1925-26, dated 11th January 1926, referring them for the remarks of a sub-committee of three members of the Board.

Also the report, dated 19-3-1926, of the sub-committee thereon.

Resolution:- The recommendations of the Sub-Committee are approved.

Sd/- J.A. Vethanayaka Devar,
President.

/True extract/

V.S./7-4-1926.

J.A. Vethanayaka Devar
President.
wa



Proceedings of the Taluk Board, Usalampatti.

Dated 29th May 1926.

Proceedings No.101 of 1926-27.

P R E S E N T.

M.R.Ry. Rao Sahib J.A. Vethanayaka Devar Avl.,

President.

" M. Muthukrishna Ayyar Avl., B.A.,

Vice-President.

M E M B E R S.

M.R.Ry. N.K. Krishnaswamy Gownder Avl.

" M.N. Perumal Nayakkar Avl.

" N.K.P.P. Rowther Avl.

" N.S. Alagirisamy Nayudu Garu.

" Thavasi Poosari Thevar Avl.

" T.S. Subramania Nadar Avl.

" V. Alagirisamy Reddiar Avl.

" A. Pilaiporutha Kudumber Avl.

" A.R. Ramasamy Nayakkar Avl.

" T.B. Krishnaswamy Gownder Avl.

" N. Muhammad Nainar Rowther Avl.

" Ibrahim Kondal Khan Muhammad Rowther Avl.

" P.V. Authimuthumalai Nadar Avl.

" A.S. Suppan Chettiar Avl.

" Aiyathurai Pillai alias Palvannam Pillai Avl.

" S. Santhanakrishna Nayudu Garu, B.A.

" P.S. Jamburamasamy Ayyar Avl.

" K.V. Kunhi Raman Nair Avl., B.A.

" M. Veerakumar Thevar Avl.

" K.A. Muthusamy Nayakkar Avl.

Read:- Roc.No.386-B-1926, dated 13-5-1926, of the Director of Public Instruction, Madras, requesting to furnish a certificate to the effect that the Taluk Board, Usalampatti, is willing to meet the Board's share of the expenditure towards the payment of temporary allowance of Rs.4/- per mensem to teachers employed in Board Elementary Schools for the year 1925-26 from its own (Elementary Education) funds other than the proceeds of the education cess and the equivalent Government ~~grant~~ contribution.

Also Taluk Board Resolution No.525 of 1925-26, dated 29-3-1926, and other connected papers.

Resolution:- The Board agrees to meet its share of the expenditure from the Elementary Education Fund other than the proceeds of the education cess and the equivalent Government contribution.

Sd/- J.A. Vethanayaka Devar,
President.

/True extract/

J.A. Vethanayaka Devar
President.

R. O. C. No. 2438 of 1925.
Dis. *Edn*
From

TALUK BOARD OFFICE, USILAMPATTI.

DATED 18th June 1926.

Enc:-

M. R. Ry. Rao Ishik J. A. Vethanayaka Devar Ayl.
President, Taluk Board, Usilampatti.



THE Director of Public Instruction,
Madras.

Sir,

In reply to your letter Rc.No.386-B/26, dated 14th June 1926, calling for a definite statement as to whether the Board's share of the expenditure would be met from the Board's own funds other than the proceeds of the Education cess and the equivalent Government contribution, I have the honour to state that 20 per cent of the ordinary resources of this Taluk Board has been and is allotted as contribution each year towards the Elementary Education Fund, constituted under section 32 of the Act. The Board has, as you are aware, other services to maintain from its own funds and these also demand larger allotments each year. The District Board cannot come to the rescue of the Taluk Board when the latter is faced with a deficit balance. The annual contribution fixed and paid at present to the Elementary Education Fund cannot be increased any further without starving the several equally important services, which the Board is also charged to maintain. I am unable - therefore to assure you that the amount required for the payment of the temporary allowance to teachers would be met from the ordinary funds of the Board.

The clamour for increased emoluments to teachers is growing louder each year without this necessitous

Board

20 12
Board being able to find the requisite funds.

I have the honour to be,

Sir,

Your most obedient servant;

V.S./18-6-1926.

Attorney General
President.

Law (Education)

DEPARTMENT.

Received

16 JUL 1926

192

Registered

1926

Subject.

Temporary allowance - Payment of half the Board's share to be met from the proceeds of the education tax - Taluk Board, Tenali

ENCLOSURES.

R.O.C. No. 1682 B/26

Station Madras Dated the 12th July 1926. 192

re copies

From (Name) R.G. Grieve, Esq., M.A., F.R.G.S.,

(Designation) Ag. Director of Public Instruction

To The Secretary to the Government of Madras

Law (Education)

Department.

Sir,

In submitting herewith a copy of letter R.C.No. 936 G1/25, dated 17th April 1926 from the President, Taluk Board Tenali and endorsement N.R.C. 24 of 26, dated 25th June 1926 from the President, District Educational Council, Guntur I have the honour to state that the Taluk Board Tenali levies the maximum education cess i.e. 3 pies per rupee of land revenue. It is reported that the Taluk Board levies the maximum tax under the provisions of the Local Boards Act also so much so that the Taluk Board is unable to levy any further taxation. I may also state in this connection that there is a closing balance of Rs.63264/- in the Elementary Education fund of

22/18
the Taluk Board for the current year. There are no school-less centres with a population of 500 and above in the area under the jurisdiction of the Taluk Board.

2. In the circumstances stated above, I support the request of the President, Taluk Board. I may point out however that if the Board is permitted to utilize the education cess towards the payment of the temporary allowance of Rs.4 the Board will not be eligible for the payment of the Government's share of the allowance.

I have the honour to be,

Sir,

Your most obedient servant,

A Rama Ray
(14/1)

for Director of Public Instruction.

P.V.S. 13/7.

SKW
1417

Low (Est.) Dept.

This may lie over pending orders on the general question whether local bodies may be permitted to meet their share of the temporary allowance from the E.E. funds under their control. (The file was sent to L.E. and Finance for remarks)

AP
22/7/26

A
22/7

Tenali Taluk Board's office,

R.C.No.

936 of 25
El

Station:- Tenali.

Dated. 17th April 1926

From,

M.R.Ry. Kosarazu Ramayya Garu,
President, Taluk Board,
Tenali.

To,
The President,
District Educational Council,
Guntur.

Sir,

The Director of Public Instruction has been calling for the proposals for the payment of temporary allowance of Rs 4-0-0 per mensem to the Board Elementary school masters, but the Taluk Board could not avail itself of the opportunity to apply for the subsidy required for paucity of funds, as the Director has stipulated that one half of the expenditure should be met from the Board's own fund other than the proceeds of Education cess. Please vide copy of letter C.No. 1282 B of 25 dated 8th June 1925 enclosed.

It was only on account of this stipulation, the poor elementary school masters who are the only low paid servants have deprived of the allowance.

ii. The obligatory Land cess for the Taluk Board is Rs. 12,890/- and the Government have ordered that a sum of Rs. not less than Rs. 12,890/- should be contributed annually to the Elementary Education fund from its general resources i.e. 1/3 rd of the Land-cess.

iii. It appears that some of the sister Taluk Boards in this District have been paying this allowance in spite of the above stipulation though their finances are low when compared with the Taluk Board. The only reason for this is that they have evidently got less number of schools and much more so in the case of number of teachers also.

iv. There are nearly 300 teachers to receive their allowance excluding those under the Girls' schools recently transferred by

Government i.e. Kollur, Duggirala, Intur, who are not eligible for this allowance since the scale of pay sanctioned to these teachers include this allowance. Please refer last sentence of para 2 of the Director's letter referred to above.

V. The monthly recurring expenditure on this account would roughly be Rs 300 X 4 = 1200 or Rs. 14,400/- per annum. It is hard for the Taluk Board to meet the moiety of this expenditure which would roughly amount to Rs 7200/- in addition to the contribution of the Rs 12890/- referred to in para ii.

VI. In consideration of the above and in view of the fact that Elementary Education has been in an advanced stage in this Taluk and with a view to get competent trained teachers, I would request you to kindly obtain the special sanction to meet the cost from Educational cess.

VII. As the proposals for the required subsidy will shortly be called for for the current year, I request you will be pleased to pay your kind attention to this matter.

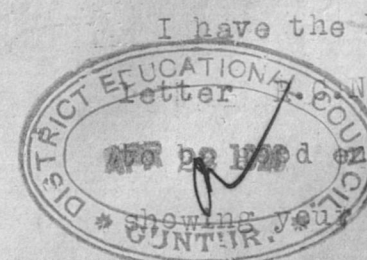


Retransmitted with the request to intimate the following: -
1. The actual balance Local Funds Contribution, on 1.4.26, &
2. The actual balance Probs. Subsidy on 1.4.26.
available for reallotment for 1926-27.

J. T. ...
President
District Educational Council
GUNJUR.

for Director of Public Instruction

Copy of letter C.No. 1282- B-25 dated 8th June 1925 from the Director of Public Instruction, Madras, to all President of Taluk Boards etc.



I have the honour to invite your attention to this office circular letter No. 679/B-23, dated 1st November 1923 and to request you to show me with a statement as prescribed therein, showing your Board's requirements for the subsidy towards the payment of the temporary allowance of Rs 4/- per mensem to teachers employed in Elementary schools under your management in respect of the year 1925-26. The dates in the several columns of the statement should be suitably altered.

2. The number of teachers actually entertained in the Board on 1st April 1925 may be shown in column 5 of the statement. In reporting the number of teachers, the teachers employed in the new Elementary schools sanctioned in G.O.No. 1598-Law (Education) dated 16th October 1924 and in the new schools proposed to be sanctioned in the current year with the aid of Provincial funds should be excluded. The pay of trained teachers employed in these new schools was fixed at Rs 19/- Per mensem, and of untrained teachers at Rs 15/- per mensem so as to include the entire temporary allowance of Rs 4/- and the Local Bodies are not expected to contribute towards their share of the allowance. The teachers employed in the late Government Girls schools transferred to the management of Local bodies should also be excluded since the scale of pay sanctioned to those teachers include the temporary additions to pay.

3. It is specially requested that a certificate may be furnished to the effect that the Board's share i.e. one half of the expenditure on account of the allowance will be met from the Board's own funds other than the proceeds of the Education cess.

4. In the case of local bodies that have merged the temporary allowance of Rs 4/- in the revised scale of pay it may be clearly indicated what portion of the revised pay represents the temporary allowance of Rs 4/- and the compensatory allowance in lieu of Capitation allowance.

P.V.S
20-4-26

K. ...
Vice-President,
Tenali Taluk Board.

25-6-26.

NH 24
D.E.C. 26

Forwarded to the Director of Public Instruction, Madras.

2. This is the richest Taluq Board in this District. Nevertheless, it could not avail itself of the privilege granted in G.O.No.226 Law (Education) dated 27th February 1922 owing to its paucity of funds from their general Revenues, as it contributed Rs.12,890/- a major portion from the local cess towards the maintenance of Elementary schools started out of their own funds, in view of the fact that they are very popular and at the same time, run by teachers ranging from 2 to 5 or 6.

3. The bordering Taluq Boards of Guntur and Bapatla have been paying temporary addition to pay, as they could afford out of their own resources, though they are not so rich as this Taluq Board, as they contain comparatively less number of schools started out of their own funds. Clamour prevails among the teachers under this board for the continued low salary, as they have been getting for the last 5 years, while the teachers of the neighbouring Taluq Boards are getting this allowance

4. This Taluq Board levied maximum cess both under provisions of the Elementary Education Act and under the Local Boards Act and there is no margin to levy any further taxation.

5. It is, therefore, requested that the Government be moved to permit this Taluq Board to utilize some savings accrued in the Elementary Education tax, as a special case.

G. Vandaram,
President,
District Educational Council, Guntur

25/6

[C.No 214A] from the D.P.D. no 11014/26 of 26-6-26

Subject Temporary allowance of Rs.4/- to teachers in elementary schools.

(V) In G.O. no. 226 L.E.D. 27.2.22 the Govt announced that they would be prepared to sanction Subsidies to local bodies covering one half of the expenditure on account of the temporary allowance of Rs.4/- per month to elementary school teachers on condition that the local bodies ~~should~~ meet the other half from their own funds other than the proceeds from the education tax. The D.P.D. now raises the question whether the words underlined above may be omitted. Submitted that the Honble M₂ himself suggested the omission of these words, but in the circumstances explained on pages 22-23 of the notes to G.O. no. 226 L.E.D. 27.2.22 he subsequently agreed to the retention of the word. Since then, however, the L.E.D. dept. appointed a Special Committee for each district to consider the financial position of each local body and to frame normal budgets for each district and taluk board. In reviewing the normal budgets, the Govt. have fixed the amount of contribution which each taluk board should contribute from its general revenues to its E.E. fund. In fixing the normal contribution, the amount which each taluk board contributed in 1920-21 and in subsequent years (i.e. including the contribution on account of Rs.4 allowance

as well as all the circumstances relating to its financial position (such as the surplus or deficit in the general ^{budget} account as well as in the E.E fund ^{budget} account) have been taken into account. Thus the local board's share of the temporary Rs 4/- ^{may be taken as being} allowance is included in the normal contribution which is shown under the head "Contribution from the local body's general revenues to its E.E fund". ~~not to be taken from~~
~~proposed for the general budget~~ ~~in that laid~~
~~down for the E.E fund budget is there a separate head~~
~~to show the normal contribution~~ ~~to a local board~~
~~has to contribute on account of the Rs 4/- allowance~~

While reviewing the E.E fund budget of each local body this Dept. always see that a sum not less than the amount fixed in the normal budget is contributed every year to the E.E fund. So long as there is this safeguard there seems to be no objection to ~~paying~~ ^{being permitted to pay its} the local body's share of the Rs 4/- allowance from the E.E fund. If this view is accepted, the condition that the local body should meet its share from its own funds other than the proceeds from ~~the~~ the education tax may be relaxed for the reasons mentioned in para 2 of the D.P.'s letter on pages 2-3 C.F. The remarks of L.D. and Finance may be invited w.

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As the normal contribution which each T.R. Board has to pay from its general revenues to the E.E fund is fixed so as to include also the contribution an account of the Rs 4 allowance and as in receiving the E.E budget a sum not less than the normal contribution is invariably insisted on, ^{seems to} ~~there need not~~ be no objection to local bodies being permitted to find their share of the Rs 4 allowance from the E.E fund. Moreover, the proceeds of the education tax being merged in the E.E fund, it will be impracticable to separate it as pointed out by the D.P., from the other items comprising the fund. ^{"over the fund"} ~~The fund is other than the proceeds from the education tax~~ ^{possess practically no meaning and may be omitted.} The file may now be passed on to Finance Dept.

Though P.D. ^{19.7.26}
 p 2 supra
 L.D. as 9158-1 26/7/26
 Fin. C No 21370 ^{EXP} 26/7/26
 In these circumstances this Dept. may agree to the suggestion of Law (Gen) that the condition that the local body should meet its share from its own funds other than the proceeds from the Education Tax may be relaxed & the file passed on to Finance Dept.
 26.7.26
 17.7.26
 20/7/26
 21/7

Amp 39 G.O. at (V)

Amp 2 of.

Under para 1 of G.O.226 Law(Edn)d. 27-2-1922, expenditure on account of the Rs.4 allowance given to teachers of Elementary schools under the management of local bodies should be shared equally between the Govt. and the local bodies. The contributions by the Govt. and the local bodies are credited to the Elementary Education Fund constituted for each local body and the expenditure is met from the Fund.

2. The Elementary Education Fund is mainly made up of the following items:-

Items	Remarks.
1. Proceeds of the education tax(levied under sec.34 of the Elementary Edn. Act.)	Items (1) and (2) are intended solely for the expansion of Elementary Education i.e. for the opening of new schools. para 39 G.O. 1138 11.5.23
2. Govt. contribution equal to item(1) above (payable under sec.37 of the Act)	
3. Govt. contribution equivalent to expenditure on Elementary Education during 1920-21 (payable under the proviso to sec.37 of the Act).	Items (3) and (4) are intended for the maintenance of the schools opened prior to the passing of the Act. Item (3). This is a statutory obligation and is a fixed amount for each local body.
4. Contribution from the funds of the local bodies representing expenditure incurred by them in 1920-21	Item (4). This is not a statutory obligation, but Govt. have fixed the normal amount payable by each local body with reference to the circumstances of each case. In passing orders on the budget estimates of Elementary Education Fund, the Govt. ensure that the normal contributions fixed by them are kept up. — M on p 1-2 amp
5. Govt. contribution towards the cost of new schools opened after the passing of the Act.	This is not a statutory obligation.
6. Govt. contribution towards the Rs.4 allowance to teachers at Rs.2 p.m. (This is not included in item(3) above)	Items (6) and (7) are intended for a specific purpose viz. payment of allowances to Elementary school teachers.
7. Contribution from the funds of local bodies towards the Rs.4 allowance to teachers.	Item (7): This item is not shown separately but is merged in item (4) above. This item is taken into account in fixing the normal contribution payable by local bodies to the Elementary Education Fund - see remarks against item (4) above. M G 11.5.23

3. The D.P.I. states that as all contributions towards expenditure on Elementary Education are merged in the Elementary Education Fund constituted for each local body, it is impracticable to say from which item an amount is paid when it is paid out of the fund. He accordingly proposes that the condition in the G.O. of 1922, viz., that a local body should contribute from its own funds half the expenditure on account of the Rs.4 allowance may be removed.

(It is suggested that)
The question is not from which of the items constituting the Elementary Education Fund, the payment of the allowance to teachers is made, but whether the local bodies ^{actually} contribute to the fund a sum equal to half the allowance paid.

4. The Law (Edn.) Deptt. have noted that in fixing the contribution payable by each local body from its general revenues to its Elementary Education Fund [item (4) in para 2 above], the contribution paid by it in the past towards the Rs.4 allowance has been taken into account.

If so, it will be simple if the contribution towards the Rs.4 allowance is shown separately from the total normal contribution from the local bodies for Elementary education, ~~and for other items.~~

In other words, the contribution from the funds of local bodies may be split up into the following two classes (*just like items 4 and 7 in para 2 in page 4 ante*).

- Contribution from the funds of local bodies towards the grant of Rs.4 allowance to teachers in Elementary Schools; and
- Contribution from the funds of local bodies for other purposes connected with Elementary Education.

To take an example, if the normal contribution from a local body has been fixed at Rs.8,000, of which

which Rs.3,000 represents its contribution towards the Rs.4 allowance, ^{the contribution} ~~item (4) on page 4 ante~~ will be ~~xx~~ shown as follows:--

(a) contribution from the local body towards the Rs.4 allowance	Rs. 3,000
(b) Contribution from the local body for other purposes connected with Elementary Education.	5,000
Total.	8,000

SP-5 suggest Item (a) above:-- The contribution from Government towards the Rs.4 allowance will be Rs.3,000, equivalent to (a) above. If in a future year the contribution shown opposite to item (a) is increased by the local body to, say, Rs.3,500, the contribution from Government will also correspondingly be raised; if on the other hand, the contribution from the local body is reduced to Rs.2,000, then there will be a corresponding reduction in the contribution from Government for the Rs.4 allowance.

Item (b) above: The local body should continue to pay not less than Rs.5000, every year.

5. Submitted that Law (Edn.) may be requested to adopt the foregoing procedure.

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19.8.26

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19.8.26

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19.8.26

Fin. No. 21370 EXP-1.
20-8-26.

L.D. 3354A



Law Secy, Dep't.

Submitted that the procedure suggested in the Finance Deptt. note above would require an amendment of the form prescribed for the budget.

28/8/26
28/8

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referred to Gov. co.

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L. du 3695A
199/26

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” ” ” ” 192

C. No. 2124A From the _____, No. _____, dated _____ 1924
3354A

" "*****" " "....." ""

192

192

No. 1772, dated 13. 9. 1926

In para 1 of G.O.No.226 Law
(Edn) dated 27-2-22 the Govt. have agreed
to sanction the payment to local bodies
of subsidies covering one-half of the
expenditure on account of the temporary
allowance of Rs.4/- to teachers employed
in elementary schools under the manage-
ment of local bodies on condition that
the local bodies concerned meet the ~~other~~
balance half from their own funds other than the
proceeds of the education tax. The
question has been raised whether the
expression "the local body's own funds"
includes the usual contribution from its
general revenues to the Elementary Educa-
tion Fund under its control. ~~In the~~
~~Government order reviewing the annual~~
~~budget of local body, the contribution~~
the maximum
of local body,
which ~~it~~ should make from its general

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