ernment of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 270, 19th February 1926

Distribution to local bodies for secondary education—Net cost system—Replaced system.

C.F. 7

# Government of Madras

LAW (EDUCATION) DEPARTMENT

## G.O. No. 270, 19th February 1926

Subsidies—Distribution to local bodies for secondary education—Net cost system—Replaced by fixed subsidy system.

READ—the following papers :—

I

Letter from the Director of Public Instruction, dated 22nd January 1924, R.O.C. No. 1916 E/22.

II

Letter from the Director of Public Instruction, dated the 6th April 1925, R.O.C. No. 488 B/23.

**Order—No. 270, Law (Education), dated 19th February 1926.**

The system of paying from provincial funds the full net cost, or a portion thereof of secondary schools under the management of local bodies has been in force from a long time. In the years 1918 and 1920 the number of such schools had a large accession when Government, in pursuance of a general policy, sanctioned the opening of a number of high and middle schools under local bodies and undertook to meet from provincial funds the net additional expenditure involved on that account. This system entails a close scrutiny by the Director of Public Instruction of the financial statements of the schools with reference to sanctioned scales of expenditure and the obtaining of the sanction of the Government for variations, however small, in the scales of pay of staff or in other items of expenditure on the institutions. These difficulties are accentuated when, as often happens, the net cost system is applied only to certain classes of a given institution or varying scales of subsidies are allowed to different schools under the same local body and sometimes in the different sections of one and the same institution.

2. Local bodies have represented to the Government the inconvenience caused by the present system under which elaborate sets of accounts have to be maintained and the managing bodies have no power to vary establishments or scales of expenditure once fixed without much correspondence with the Director of Public Instruction and the Government. The Government have given their consideration to the whole question and have come to the conclusion that the system should be simplified to minimise as far as possible the labour involved in the preparation and scrutiny of the net cost statements of schools and to remove the anomalies referred to. They have therefore decided to replace with effect from the year 1925–26 the variable subsidies now granted to local bodies for secondary education by annual fixed subsidies.

3. In determining the fixed subsidy payable to each local body the following procedure has been adopted :—

(i) In the case of schools opened before and in the year 1918–19 the average of the net expenditure incurred in the years 1922–23 and 1923–24 has been taken as the basis.

(ii) In the case of schools opened in and after 1920–21 and of forms or sections added after 1920–21 to schools already in existence, the actual net expenditure in 1923–24 has been adopted as the basis.

(iii) In cases in which fixed subsidies have already been sanctioned such subsidies have been adopted.

The figure thus arrived at has been altered with reference to the proportion of the net cost which has been borne from provincial funds in the past.

4. In this connexion, the Government have also considered the question of the incidence of the rent charges of school premises for the middle schools under the local bodies the opening of which was sanctioned in G.O. No. 757, Home (Education), dated 11th June 1918. They have now decided that such charges in the case of middle schools should, as in the case of high schools, be met by the local bodies

1. Board Middle school, Rayadrug, Bellary district.
2. Board Middle school, Yemmiganur, Bellary district.
3. Board Middle school, Kalyandrug, Anantapur district.
4. Middle School department of the Municipal High school, Gudiyattam.

themselves, except in cases i local bodies are unable to charges on account of their unsa financial position. They have acco allowed rent charges to be take account in the case of the institut noted in the margin. Rent charges, i any, on account of the remaining institutions will be met by the local bodies.

5. The lump subsidies fixed in the manner indicated above will be disbursed to local bodies provided each local body maintained in the past year the number of secondary schools it had on the date of the order fixing the grant. A certificate to this effect should be sent by the District Educational Officer concerned to the Director of Public Instruction who shall thereupon submit his recommendations to Government for the payment of the fixed subsidy.

6. The lump grants fixed will be revised every three years. All additions of cost due to increases of expenditure on the schools concerned such as raising of salaries, additions to contingent expenditure, etc., in the interval should be borne by the local bodies. Reasonable expenditure under these heads will be taken into consideration in fixing the subsidy at the time of the revision. Similarly if there is an increase in the annual income from fees of the local body and there are consequent savings in the amount of subsidy sanctioned such savings will be taken into account at the triennial revision. In order to enable the Government to effect the revision a detailed statement of the receipts and charges of the institution or institutions under the management of the local bodies should be forwarded at the close of the triennium to the Director of Public Instruction.

7. The Accountant-General is requested to place at the disposal of the local bodies concerned at an early date the amounts specified against each in column 4 of the annexure to these proceedings. While making the payment, the monthly instalments paid with reference to G.O. No. 946, Law (Education), dated 6th June 1925, should be deducted from the lump subsidies.

The subsidies due to the Walajapet, Anantapur and Ellore municipalities will be withheld and adjusted towards the overpayments made to them. The subsidy payable to the Tiruppattur municipality will be withheld and adjusted towards the unspent balance of Provincial grants yet to be surrendered by it as directed in G.O. No. 1675, L. & M., dated 19th June 1924.

8. The presidents of district boards and the chairmen of municipal councils concerned are requested to present the necessary bills at the Treasury for the amounts due and obtain payment.

9. The expenditure will be met from the sources indicated below :—

| | |
|---|---|
| (i) Rs. 1,36,100 payable to municipal councils including the Municipal Council, Salem. | From the provision of Rs. 8,77,500 in the current year's budget estimate under '31-B. c. Education—Secondary—Grants to local bodies for secondary education.' |
| (ii) Rs. 2,000 payable to the Agency District Boards, Polavaram and Vizagapatam. | From the provision of Rs. 2,000 for the maintenance of board secondary schools under '31-R. B. c. Education — Secondary—Grants to local bodies for secondary education—Agency.' |
| (iii) Rs. 5,29,150 payable to other district boards. 6,67,250 | From the provision of Rs. 8,77,500 in the current year's budget estimate under '31-B. c. Education—Secondary—Grants to local bodies for secondary education.' |

(By order of the Government, Ministry of Education)

V. T. Krishnama Achariyar,
*Secretary to Government.*

To the Director of Public Instruction.
,, Accountant-General, Madras, through the Finance Department
,, Presidents of district boards and chairmen of municipal councils concerned.
,, Examiner of Local Fund Accounts.
,, Local Self-Government Department.
,, Finance Department.



## ANNEXURE.

### I. District Boards.

| Name of local body. (1) | Name of institution. (2) | Fixed subsidy admissible. (3) | Amount to be paid in round figures. (4) | Remarks. (5) |
|---|---|---|---|---|
| | | Rs. | Rs. | |
| Ganjam .. .. | Board High School, Russellkonda .. | 11,062 | .. | |
| | Do. Aska .. .. .. | 6,298 | .. | |
| | Do. Tekkali .. .. | 8,128 | .. | |
| | Board Middle School, Purushottapur .. | 3,549 | .. | |
| | Do. Buguda .. .. | 5,351 | .. | |
| | Do. Narasannapeta .. | 3,978 | .. | |
| | Do. Sompeta .. .. | 4,305 | .. | |
| | Do. Gurandi .. .. | 4,974 | .. | |
| | Onslow Institution, Chatrapur .. .. | 4,400 | .. | |
| | Total .. | 52,045 | 52,050 | |
| Vizagapatam .. .. | Board High School, Parvatipur .. | 3,837 | .. | The subsidy will be Rs. 3,963 from 1926-27. |
| | Do. Palakonda .. .. | 3,237 | .. | |
| | Do. Chodavaram .. .. | 4,218 | .. | The subsidy will be Rs. 4,344 from 1926-27. |
| | Do. Yellamanchilli .. | 414 | .. | |
| | Board Middle School, Srungavarapukotta. | 4,539 | .. | |
| | Do. Gajapatinagaram .. | 4,441 | .. | |
| | Do. Razam .. .. | 3,861 | .. | |
| | Do. Narasapatam .. | 474 | .. | |
| | Do. Kasimkotta .. | 474 | .. | |
| | Employment of Sanskrit Pandits in four schools (G.O. No. 1800, L. & M., dated 25th May 1925). | 495 | .. | The subsidy will be Rs. 660 from 1926-27. |
| | Total .. | 25,990 | 26,000 | The subsidy payable will be Rs. 26,400 from 1926-27. |
| Godavari .. .. | Board High School, Razole .. .. | 4,945 | .. | |
| | Do. Kothapetta .. .. | 6,066 | .. | |
| | Do. Ramachandrapur .. | 1,000 | .. | |
| | Do. Samalkota .. .. | 5,952 | .. | |
| | Do. Amalapur .. .. | 2,874 | .. | |
| | Board Middle School, Ambajipeta .. | 3,370 | .. | |
| | Do. Pulletikuru .. | 3,418 | .. | |
| | Do. Jaggampetta .. | 3,270 | .. | |
| | Do. Biccavole .. .. | 3,038 | .. | |
| | Do. Nagaram .. .. | 2,937 | .. | |
| | Do. Mummidivaram .. | 612 | .. | |
| | Revision of pay of staff in Middle schools. (G.O. No. 2954, L. & M., dated 17th August 1925). | 1,440 | .. | The subsidy will be Rs. 1,570 from 1926-27. |
| | Board Middle School, Dowleshwaram .. | 666 | .. | |
| | Total .. | 39,538 | 39,600 | The subsidy payable will be Rs. 39,700 from 1926-27. |
| Kistna .. .. | Board High School, Gudivada .. .. | 822 | .. | |
| | Do. Undi .. .. .. | 4,994 | .. | |
| | Do. Kovvur .. .. | 4,315 | .. | |
| | Do. Tanuku .. .. | 2,736 | .. | |
| | Board Middle School, Avanigadda .. | 2,574 | .. | |
| | Do. Gannavaram .. | 2,616 | .. | |
| | Do. Kaikalur .. .. | 1,874 | .. | |
| | Do. Nidadavole .. | 810 | .. | |
| | Do. Attili .. .. | 648 | .. | |
| | Board Middle School Akkividu .. .. | 702 | .. | |
| | Do. Veeravasavaram .. | 612 | .. | |
| | Total .. | 22,732 | 22,750 | |
| Guntur .. .. | Board High School, Repalle .. .. | 6,854 | .. | |
| | Do. Kollur .. .. | 4,462 | .. | |
| | Do. Tirumella .. .. | 1,826 | .. | Subsidy to be discontinued from 1926-27. |

## I. District Boards—*cont.*

| Name of local body. (1) | Name of institution. (2) | Fixed subsidy admissible. (3) | Amount to be paid in round figures. (4) | Remarks. (5) |
|---|---|---|---|---|
| | | Rs. | Rs. | |
| Guntur—*cont.* .. | Board High School, Bapatla .. .. | 1,872 | .. | |
| | Do. Duggirala .. .. | .. | .. | The subsidy will be Rs. 2,300 from 1926-27. The subsidy for 1925-26 has already been paid |
| | Board Middle School, Dachipalli .. .. | 4,817 | .. | |
| | Do. Vinukonda .. .. | 4,786 | .. | |
| | Do. Peidanandipadu .. | 553 | .. | The subsidy will be Rs. 945 from 1926-27. |
| | Total .. | 25,170 | 25,150 | The subsidy payable will be Rs. 26,050 from 1926-27. |
| Kurnool .. .. | Board High School, Koilkuntla .. .. | 6,508 | .. | |
| | Do. Markapur .. .. | 4,435 | .. | The subsidy will be Rs. 4,524 from 1926-27. |
| | Do Atmakur .. .. | 7,491 | .. | |
| | Board Middle School, Pattikonda .. | 4,125 | .. | |
| | Do. Nandikotkur .. | 4,368 | .. | |
| | Do. Betamcherla .. | 1,766 | .. | |
| | Do. Cumbam .. .. | 627 | .. | The subsidy will be Rs. 1,574 from 1926-27. |
| | Total .. | 29,320 | 29,300 | The subsidy payable will be Rs. 30,350 from 1926-27. |
| Bellary .. .. | Board High School, Harpanahalli .. | 10,658 | .. | |
| | Board Middle School, Rayadrug .. .. | 3,821 | .. | |
| | Do. Yemmiganur .. | 4,297 | .. | |
| | Do. Alur .. .. | 4,636 | .. | |
| | Do. Hadagalli .. .. | 4,403 | .. | |
| | Do. Kottur .. .. | 4,616 | .. | |
| | Total .. | 32,431 | 32,450 | |
| Anantapur .. | Board High School, Penukonda .. .. | 5,429 | .. | |
| | Board Middle School, Kalyandrug .. | 4,359 | .. | |
| | Do. Uravakonda .. | 3,986 | .. | |
| | Do. Dharmavaram .. | 3,773 | .. | |
| | Do. Madakasira .. | 4,376 | .. | |
| | Total .. | 21,923 | 21,900 | |
| Cuddapah .. | Board High School, Nandalur .. .. | 5,665 | .. | |
| | Board Ryot's High School, Pulivendla .. | 667 | .. | The subsidy will be Rs. 1,000 from 1926-27. |
| | Board Middle School, Badvel .. .. | 3,938 | .. | |
| | Do. Rayachoti .. .. | 4,856 | .. | |
| | Do. Kamalapuram .. | 4,072 | .. | |
| | Revision of pay of clerks and peons (G.O. No. 2636, L. & M., dated 23rd July 1925). | 168 | .. | |
| | Total .. | 19,366 | 19,350 | The subsidy payable will be Rs. 19,700 from 1926-27. |
| Nellore .. .. | Board High School, Gudur .. .. | 7,768 | .. | |
| | Do. Kandukur .. .. | 5,408 | .. | |
| | Do. Kavali .. .. | 2,058 | .. | |
| | Board Middle School, Atmakur .. .. | 4,071 | .. | |
| | Do. Buchireddipalem .. | 3,912 | .. | |
| | Revision of pay of staff in Board Middle School, Buchireddipalem (G.O. No. 2499, L. & M., dated 14th July 1925). | 216 | .. | |
| | Total .. | 23,373 | 23,350 | |
| Chingleput .. | Board High School, Poonamallee .. | 5,712 | .. | The subsidy will be Rs. 5,796 from 1926-27. |
| | Do. Uttiramerur .. | 3,821 | .. | |
| | Board Middle School, Ponneri .. .. | 3,839 | .. | |
| | Total .. | 13,372 | 13,350 | The subsidy payable will be Rs. 13,450 from 1926-27. |
| Ramnad .. .. | Board High School, Rajapalayam .. | 4,324 | .. | |
| | Do. Tiruppuvanam .. | 4,063 | .. | |
| | Total .. | 8,387 | 8,400 | |
| North Arcot .. | Board High School, Arni .. .. .. | 4,777 | .. | |
| | Do. Wandiwash .. .. | 3,463 | .. | |
| | Do. Polur .. .. | 3,115 | .. | |
| | Board Middle School, Kuppam .. .. | 3,753 | .. | |
| | Total .. | 15,108 | 15,100 | |



## I. District Boards—*cont.*

| Name of local body. (1) | Name of institution. (2) | Fixed subsidy admissible. (3) | Amount to be paid in round figures. (4) | Remarks. (5) |
|---|---|---|---|---|
| | | Rs. | Rs. | |
| Chittoor .. .. | Board High School, Chittoor .. .. | 9,049 | .. | The subsidy will be Rs. 11,511 from 1926-27. |
| | Board Middle School, Pakala .. .. | 4,642 | .. | |
| | Do. Tiruttani .. .. | 3,896 | .. | |
| | Do. Palmaner .. .. | 4,314 | .. | |
| | Do. Chandragiri .. | 6,164 | .. | The subsidy will be Rs. 6,394 from 1926-27. |
| | Do. Vayalpad .. .. | 3,847 | .. | |
| | Total .. | 31,912 | 31,900 | The subsidy payable will be Rs. 34,600 from 1926-27. |
| South Arcot .. | Board High School, Tirukkoyilur .. | 5,321 | .. | |
| | Do. Panruti .. .. | 4,023 | .. | |
| | Do. Vriddhachalam .. | 582 | .. | |
| | Do. Porto Novo .. .. | 726 | .. | |
| | Board Middle School, Kattumannarkoyil | 3,499 | .. | |
| | Do. Kallakurichi .. | 4,074 | .. | |
| | Total .. | 18,225 | 18,250 | |
| Tanjore .. .. | Board High School, Pattukottai .. .. | 4 082 | .. | |
| | Do. Ayyampet .. .. | 4,616 | .. | |
| | Do. Kuttalam .. .. | 4,443 | .. | |
| | Do. Nannilam .. .. | 3,193 | .. | |
| | Do. Tirutturaipundi .. | 912 | .. | |
| | Do. Orattanad .. .. | 900 | .. | |
| | Board Middle School, Arantangi .. .. | 3,301 | .. | |
| | Total .. | 21,447 | 21,450 | |
| Trichinopoly .. | Board High School, Musiri .. .. | 4,555 | .. | |
| | Do. Ariyalur .. .. | 4,233 | .. | The subsidy will be Rs. 4,553 from 1926-27. |
| | Do. Kulittalai .. .. | 2,373 | .. | |
| | Do. Lalgudi .. .. | 1,998 | .. | |
| | Board Middle School, Udaiyarpalaiyam .. | 4,315 | .. | |
| | Total .. | 17,474 | 17,450 | The subsidy payable will be Rs. 17,800 from 1926-27. |
| Madura .. .. | Board High School, Batlagundu .. .. | 2,627 | .. | |
| | Do. Sholavandan .. | 5,683 | .. | |
| | Board Middle School, Usilampatti .. | 4,216 | .. | |
| | Do. Uttamapalaiyam .. | 4,712 | .. | |
| | Total .. | 17,238 | 17,250 | |
| Tinnevelly .. .. | Board High School, Nanguneri .. .. | 3,937 | .. | |
| | Do. Koilpatti .. .. | 5,841 | .. | |
| | Do. Kadayanallur .. | 2,878 | .. | |
| | Total .. | 12,656 | 12,650 | |
| Coimbatore .. | Board High School, Kollegal .. .. | 1,128 | .. | |
| | Do. Bhavani .. .. | 1,012 | .. | |
| | Do. Dharapuram .. .. | 2,133 | .. | |
| | Board Middle School, Satyamangalam .. | 2,087 | .. | |
| | Do. Perundurai .. .. | 2,668 | .. | |
| | Do. Andiyur .. .. | 3,089 | .. | |
| | Do. Chennimalai .. | 1,165 | .. | |
| | Total .. | 13,282 | 13,300 | |
| Salem .. .. | Board High School, Dharmapuri .. .. | 3,882 | .. | |
| | Do. Namakkal .. .. | 1,698 | .. | |
| | Board Middle School, Hosur .. .. | 1,492 | .. | |
| | Do. Rasipuram .. .. | 2,953 | .. | |
| | Board High School, Krishnagiri .. .. | 4,598 | .. | |
| | Do. Tiruchengode .. | 5,368 | .. | |
| | Board Middle School, Attur .. .. | 3,336 | .. | |
| | Do. Kaveripatnam .. | 3,662 | .. | |
| | Total .. | 26,989 | * 27,000 | * Includes the cost of revision sanctioned in G.O. No. 3939, L. & M., dated 27th October 1925. |
| Malabar .. .. | Board High School, Koduvayur .. .. | 3,152 | .. | |
| | Do. Angadipuram .. | 3,462 | .. | |
| | Do. Cherukunnu .. .. | 1,290 | .. | |
| | Do. Manjeri .. .. | 3,525 | .. | |
| | Do. Payyanur .. .. | 773 | .. | |
| | Do. Elapulli .. .. | .. | .. | |
| | Board Moyan High School for girls, Palghat. | 9,982 | .. | The subsidy will be Rs. 10,360 from 1926-27. |

I. District Boards—*cont.*

| Name of local body. (1) | Name of institution. (2) | Fixed subsidy admissible. (3) | Amount to be paid in round figures. (4) | Remarks. (5) |
|---|---|---|---|---|
| | | Rs. | Rs. | |
| Malabar—*cont* .. | Board High School for Girls, Kollengode. | 2,645 | .. | |
| | Board High School, Chowghat .. .. | 729 | .. | |
| | Do. Betatnad .. .. | 741 | .. | |
| | Do. Cherpalcherri .. | 747 | .. | |
| | Do. Kottayi .. .. | 1,002 | .. | |
| | Do. Alattur .. .. | 954 | .. | |
| | Total .. | 29,002 | 29,000 | The subsidy payable will be Rs. 29,400 from 1926-27. |
| South Kanara .. | Board High School, Udipi .. .. | 1,164 | .. | |
| | Board Middle School, Mudbidri .. .. | 2,294 | .. | |
| | Do. Baindur .. .. | 3,148 | .. | |
| | Do. Puttur .. .. | 2,464 | .. | |
| | Do. Coondapoor .. | 2,454 | .. | |
| | Do. Karkal .. .. | 606 | .. | |
| | Total .. | 12,130 | 12,150 | |
| | Grand total .. | | 5,29,150 | |

II.—Municipalities.

| | | | | |
|---|---|---|---|---|
| Narasaraopet .. | Municipal High School .. .. .. | 5,526 | 5,550 | |
| Kurnool .. .. | Do. .. .. .. | 10,217 | 10,200 | |
| Nandyal .. .. | Municipal Muhammadan Middle School. | 1,858 | 1,850 | |
| Bellary .. .. | Municipal High School .. .. .. | 8,562 | 8,550 | |
| Adoni .. .. | Do. .. .. .. | 10,432 | 10,450 | The subsidy payable will be Rs. 11,700 from 1926-27. |
| Tadpatri .. .. | Municipal Middle School .. .. .. | 3,790 | 3,800 | |
| Cuddapah .. | Municipal High School .. .. .. | 13,864 | 17,950 | |
| | Branch Secondary School .. .. .. | 280 | | |
| | Municipal Muhammadan Middle School. | 3,800 | | |
| | | 17,944 | | |
| Walajapet .. | Municipal High School .. .. .. | 2,849 | .. | |
| Palni .. .. | Do. .. .. .. | 2,561 | 2,550 | |
| Ootacamund .. | Do. .. .. .. | 11,383 | 11,400 | The subsidy payable will be Rs. 12,400 from 1926-27. |
| Berhampur .. | Municipal Middle School .. .. .. | 3,924 | 3,900 | |
| Vizianagram .. | Municipal High School .. .. .. | 2,026 | 2,050 | |
| Hospet .. .. | Do. .. .. .. | 1,664 | 1,650 | |
| Hindupur .. .. | Do. .. .. .. | 4,383 | 4,400 | |
| Proddatur .. .. | Do. .. .. .. | .. | .. | The subsidy payable will be Rs. 3,650 from 1926-27. Subsidy for 1925-26 has been paid. |
| Nellore .. .. | Municipal Muhammadan Middle School .. | 3,829 | 3,850 | |
| Gudiyattam .. | Municipal High School .. .. .. | 6,857 | 6,850 | The subsidy payable will be Rs. 6,950 from 1926-27. |
| Tiruppur .. .. | Do. .. .. .. | 4,920 | 4,900 | |
| Ellore .. .. | Do. .. .. .. | 100 | .. | |
| Anakapalle .. | Do. .. .. .. | 2,795 | 2,800 | |
| Anantapur .. .. | Do. .. .. .. | 2,870 | .. | |
| Tirupattur .. .. | Do. .. .. .. | 3,586 | .. | |
| Tiruvannamalai .. | Do. .. .. .. | 492 | 500 | |
| Mayavaram .. | Do. .. .. .. | 3,568 | 3,550 | |
| Karur .. .. | Do. .. .. .. | 3,564 | 3,550 | |
| Dindigul .. .. | Do. .. .. .. | 2,128 | 2,150 | |
| Rajahmundry .. | Do. .. .. .. | 420 | 400 | |
| Udumalpet .. | Do. .. .. .. | 1,440 | 1,450 | |
| Chicacole .. .. | Do. .. .. .. | 2,018 | 2,000 | |
| Cannanore .. .. | Do. .. .. .. | 1,920 | 1,900 | |
| Calicut .. .. | Municipal Middle School for Girls .. | 1,000 | 1,000 | |
| Villupuram .. | Municipal High School .. .. .. | 1,332 | 1,350 | |
| Pollachi .. .. | Do. .. .. .. | 1,257 | 1,250 | |
| Periyakulam .. | Do. .. .. .. | 400 | 400 | |
| Bimlipatam .. | Do. .. .. .. | 4,000 | 4,000 | |
| Bezwada .. .. | Do. .. .. .. | 2,900 | 2,900 | Subsidy to be discontinued from 1927-28. |
| Chirala .. .. | Municipal Middle School .. .. .. | 1,000 | 1,000 | |
| Palacole .. .. | Municipal High School .. .. .. | .. | .. | The subsidy payable will be Rs. 3,900 from 1926-27. Subsidy for 1925-26 has already been paid. |
| Salem .. .. | Municipal College .. .. .. .. | 6,000 | 6,000 | |
| | Grand total .. | .. | 1,36,100 | |

III.—Agency District Boards.

| | | | | |
|---|---|---|---|---|
| Vizagapatam. .. | Board High School, Jeypore .. .. | 318 | 950 | |
| | Board Middle School, Gunupur .. | 633 | | |
| Polavaram .. .. | Do. Polavaram .. | 1,032 | 1,050 | |
| | Grand total .. | .. | 2,000 | |

Law (Education) Department.

## NOTES CONNECTED WITH G.O. No. 270, LAW (EDUCATION), DATED 19th FEBRUARY 1926.

[Subject.—*Subsidies to local bodies towards the cost of maintenance of secondary schools.*]

Subsidies granted to local bodies for secondary education fall under two classes—

(1) fixed subsidies, and
(2) net cost subsidies.

*Fixed subsidies.*—These are amounts granted towards the improvement of the pay of teachers and pandits in schools under local bodies. These subsidies were first granted in 1913 and have since then been continued every year.

*Net cost subsidies.*—Prior to 1918, there were a few secondary schools, mostly in the Ceded districts, the net cost of which was met from Provincial funds. In the years 1918 and 1920, the Government sanctioned the opening of a large number of high and middle schools under the management of local bodies and undertook to meet from Provincial funds the net additional expenditure involved on this account. The Government have fixed certain scales of expenditure for staff, contingencies, etc., for these schools. The financial statements of these schools sent by local bodies are scrutinised with reference to the sanctioned scales of expenditure and subsidies towards the net cost are sanctioned by the Director of Public Instruction.

The system of net cost subsidies referred to above entails considerable work in the way of scrutiny of every item in the financial statements of a large number of schools. Under one and the same local body, there are at present two kinds of schools, one the net cost of which is met by Government and the other maintained by the local body itself with, in certain cases, the aid of a fixed subsidy granted by Government. Any increase in the scales of pay of staff or other item of expenditure in the former class of schools has to be approved by Government while in regard to the latter, the local bodies are competent to make any alteration they think necessary. This sometimes * results in different rates of pay being adopted for teachers doing similar work in schools under the same management, thus causing discontent and making transfers of teachers impossible.

* Sometimes there are two scales of pay, one for actual disbursement and the other for calculating the net cost.

T.B.R.—14-2-26.

In 1921, the Director of Public Instruction suggested that in order to get rid of the large amount of accountancy work done by the department and also the possibility of recommending or accepting anomalies in the pay of teachers, steps might be taken as soon as possible to replace the variable subsidies granted to local bodies by a fixed annual subsidy. This suggestion was not however fully considered at that time and no orders were passed thereon, as the recommendations of the Financial Relations Committee in regard to the payment of three-fourths net cost were then under the consideration of Government. The necessity for introducing a system of fixed subsidy for secondary education still exists. In several cases, recently local bodies have been told that the expenditure involved in raising the scale of pay of particular teachers or in the employment of additional teachers in net cost schools should be met by those bodies themselves. The calculation of the net cost to be paid by Government is thus rendered more complicated.

The objection to giving a fixed subsidy is that, even if a school has worked at a profit, the local body maintaining it may earn a subsidy. With regard to this, it is submitted that the subsidy to be paid may be fixed with reference to the actual net cost met from Provincial funds in the last two years.

There is not likely to be any large variation in the figure arrived at on such average. In the case of net cost schools, which were being gradually developed into high schools, sixth forms have been opened and the full development has, therefore, taken place. The net charges may, therefore, be calculated fairly accurately. Further, owing to the present financial position, there is not likely to be any large increase in the number of net cost schools in the near future The present seems, therefore, to be a suitable opportunity to consider the question of giving a fixed subsidy annually to each local body in place of the fixed and net cost subsidies now granted for secondary education. While introducing the change, it may be laid down that, if in any year the local body has not spent the entire amount given for secondary education, the amount payable in the next year will be reduced. It may also be laid down that the Government subsidy should not be so used as to effect a saving in the amount contributed by the local body from its own funds for secondary education. The Auditor may be charged with the duty of bringing cases of violation of these orders to the notice of Government.

S.K.—13-8-23. C. RAMANUJA ACHARIYAR—14-8-23.

A large constitutional question arises in this file and my views are set out in the note above. The case may also be viewed from another aspect.

2. The history of subsidies for secondary education is based on the accidental circumstances under which particular items were sanctioned. The result is a jumble of items and a heavy maze of accounts trying to the local bodies and to the department. However justifiable the restrictions were at the time they were imposed, the new position of local bodies under the new Acts ought to put a fresh aspect on the situation. Local bodies can now engage masters, settle their salaries, open schools, etc. It is only (1) if the conditions of any school do not satisfy the conditions of recognition that the department interferes, (2) if the conditions of subsidies are not observed.

3. A simpler procedure would be this. The Department of Education will continue to inspect that the conditions of recognition are maintained and the schools are maintained in an efficient condition. The Audit department will watch that a grant meant for secondary schools is so spent. The subsidy for secondary education should be given as a lump. There should be no attempt to meticulously examine that each item of a proposed subsidy is spent as originally proposed. The lump should be one for the whole district, a list of existing schools should be maintained. One condition is that all such schools are maintained. If maintained, the lump district subsidy should not be reduced. It will always be open to the local body to apply for an increase which will only be sanctioned if the conditions that would justify the same under present day methods insure.

4. A great advantage of this method would be to do away with the distinction between subsidised and unsubsidised schools; net cost, part net cost and other schools. And what is more will eradicate all possibilities of differential treatment between school and school. Another advantage would be considerable saving of work in the Director of Public Instruction's office and in the Secretariat. We have adopted a similar system for grants for elementary education to District Educational Councils. The method will also give fuller discretion to local bodies and enlarge their responsibility.

R. RAMACHANDRA RAO—20-8-23.

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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

Regarding the general question of lump subsidies, I presume that it is the intention to keep separate the subsidies which are granted to municipalities and not to amalgamate these subsidies with the subsidies which are granted to district boards of the districts in which the municipalities are situated.

2. I find myself in such general agreement with the above Secretariat note that I have little to say.



The complications which arise in dealing with such subsidies as are now granted will be evident if, in addition to the above note, Government is informed that the net cost subsidies to schools are of many kinds, the following being the main ones:—

(1) Full net cost for complete high schools.
(2) Part net cost for complete high schools, the proportion being $\frac{3}{4}$, $\frac{1}{2}$, $\frac{3}{5}$, $\frac{2}{3}$.
(3) Full net cost for the high school department only of high schools with or without a recurring subsidy for the middle school department.
(4) Part net cost for the high school department only with or without a recurring subsidy for the middle school department.
(5) Full net cost for middle school department only of high schools.
(6) Full net cost of middle schools.
(7) Part net cost of middle schools.

It will be easy to estimate what the approximate recurring cost will be of schools which are just developing into complete high schools and to fix the subsidy accordingly.

3. It appears to be desired from the above Secretariat note that the amount spent by a local body on secondary education should not be reduced. It is very doubtful whether some municipalities do not spend a little more than is desirable on secondary education to the detriment of elementary education and possibly also to the detriment of other services for the public, for example, sanitation, medical and so forth. It is therefore questionable whether Government should specifically lay down that a local body should continue to contribute in the future from its own funds the same (or a larger) amount for secondary education as it has contributed in the past. It might be better to be satisfied with a criticism of the budget of the local body. These budgets so far as educational matters are concerned are scrutinised both in the Director's office and in the Secretariat and this department has the advantage, while making its scrutiny, of the remarks or the recommendations of the District Educational Officers which are made to the local bodies. Government in passing the budgets of the local bodies issue suggestions regarding any changes that are considered desirable. If these changes are accepted, nothing further is necessary. If, however, these changes are not accepted and the local body spends in consequence a disproportionately small sum on secondary education or spends the subsidies granted for secondary education in areas or on schools which do not require the subsidy to the same extent as other areas or other schools in the same district do, the Educational Department will naturally offer advice to the local body, which if ignored may result in Government curtailing in future years the amount of subsidy which is granted for secondary education.

4. I should not insist upon the lump subsidies which will be granted being confined to the schools for which the original allocations from Provincial funds are made. It should be open to a local body to spend more or less upon any particular school in its area according as the needs of the area and of the school become greater or less from time to time and to spend a portion of the lump subsidy on a school which originally received no subsidy. In fact the lump subsidies will not be discernible from the other revenues of the local body, since they will become merged in the general income of the local body.

5. It would of course be desirable to have some statutory provision made in the Local Boards Act and in the District Municipalities Act, with reference to expenditure on secondary education, similar to sub-section (2) of section 38 of the Madras Elementary Education Act, VIII of 1920, by virtue of which a local authority concerned shall be bound to carry out the orders of the Governor in Council on the budget of the Education fund. It is, however, questionable whether such provision would not restrict unduly the privileges of self-government which are vested in local bodies, although in the case of all local bodies which receive from provincial funds 50 per cent or more of their net expenditure on secondary education, I consider that some statutory obligation should be laid upon these local bodies to accept the orders of the Governor in Council on their budgets in so far as secondary education is concerned.

R. LITTLEHAILES—23-8-23.

LAW (EDUCATION) DEPARTMENT.

*Paragraph 3 of the Director of Public Instruction's note.*—The suggestion in this paragraph may be accepted. The fixed subsidy that is proposed to be given to a local body will be subsidy for '*secondary education*' and not for particular secondary schools. The department will of course watch that the existing facilities for secondary education in the area under the jurisdiction of the local body are not curtailed.

*Paragraphs 4 and 5 of the Director of Public Instruction's note.*—As stated on page 2 ante, one of the conditions for the grant of the fixed subsidy will be that the existing secondary schools under the management of the local body continue to be maintained. In order to satisfy this condition, the Government subsidy as well as the amount already contributed from the funds of the local body should ordinarily continue to be spent on secondary education. As suggested by the Director of Public Instruction any diversion of funds may be noticed in the course of the examination of the budget of the local body. The Director considers that some statutory obligation should be laid upon the local body to abide by the orders of Government on its budget in so far as secondary education is concerned, similar to that imposed in the case of elementary education by section 38(2) of the Elementary Education Act. It is submitted that in the case of elementary education the Government have a statutory obligation to contribute certain sums to the Elementary Education fund of the local body and as such, a corresponding statutory obligation is imposed on the local body to accept the orders that may be passed by Government on the budget of that fund. In the case of secondary education, however, there is no such statutory obligation on the part of Government to pay a subsidy. There seems, therefore, no necessity to impose a statutory obligation on the local body as suggested by the Director of Public Instruction. If, in any case, a local body does not accept the orders of Government in regard to its expenditure on secondary education, it is open to Government to withhold the payment of a portion or the whole of the subsidy. No further safeguard in this matter seems necessary. In any case the payment of a fixed contribution should not be used by the local body to save its own expenditure but only to supplement it.

S.K.—5-9-23.

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C. RAMANUJA ACHARIYAR—6-9-23.

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In making these remarks I am entirely at one with the Educational Department in thinking that we ought to arrive at a very much simpler system of subsidising the educational work of local bodies The present confusion is intolerable. The difficulty of finding a remedy lies, firstly, in the confusion of the existing orders, and secondly in, the fact that local bodies are generally not willing to sink the injury to a particular locality in a measure for the common good. To arrive at a reasonable scheme we should, I think, have to begin by making a very careful analysis of all the methods and rates at which assistance is now given to education in the various grades conducted by various kinds of managers and try to arrive at some all-round method which would cost us about the same amount and which would give the managers a much freer hand in distributing the expenditure subject to the control of the inspecting authorities, but it is no use embarking on such an inquiry unless we can be sure that the local bodies would be ready to waive the particular advantage given by specific orders in the past or that the department are prepared to cancel those orders. As an instance of what I mean, which has arisen in another department of Government, I may refer to the order under which certain promises of help were held out to dispensaries newly opened after a certain date. It would be quite easy to put out arrangements for subsidising medical relief on some sounder basis than they are at present if we had a free hand, but so long as we hold ourselves bound by an order of the kind to give specially favourable treatment to particular dispensaries, it is impossible really to revise our system.

C. G. T[ODHUNTER]—4-10-23.



The general question may be raised separately. I do not think there is much use now unless you alter the Local Boards Act.

A. P. P[ATRO]—10-10-23.

The general question of the replacement of the system of paying net cost, by fixed subsidies has now to be further considered. As a first step in this direction the necessary figures and lists of schools may be obtained from the Director of Public Instruction. A draft is submitted.

S.K.—5-11-23. C. RAMANUJA ACHARIYAR—6-11-23.

Issue.

R. RAMACHANDRA RAO—8-11-23.

[Memorandum No. 4163 B-1, dated 8th November 1923,]

*From the Director of Public Instruction, No. R.O.C. 488-B, dated 5th December 1923.*

The Director of Public Instruction has furnished statements showing the schools for which net cost or fixed subsidy is paid from Provincial funds and those for which no subsidy is paid by Government.

2. *Net cost statement.*—The Director of Public Instruction has furnished figures of net cost subsidy paid in the three years 1921–22, 1922–23 and 1923–24. In respect of the last of these years, the figures for several districts are incomplete. The amount paid in each year consists of—

(*a*) the adjustment of the amount due for the previous year (representing roughly 25 per cent of the net cost for that year), and

(*b*) advance of 75 per cent of the *estimated* net cost for the year of payment.

Thus, the amount paid each year does not represent the *actual* net cost of that year or of the previous year. The *actual* net cost for a year should be determined with reference to the receipts and expenditure of that year. This can be done by taking into account the *advance* paid in a year and the adjustment for that year paid in the subsequent year. In order to find out whether the figures of actual net cost arrived at by the latter method fairly agree with those furnished by the Director, a separate statement showing the actual net cost for the years 1920–21, 1921–22 and 1922–23 has been obtained from the Director of Public Instruction's office and is placed below. The following is a comparative statement of the figures in the two statements in respect of a few schools :—

| | 1921–22. | | 1922–23. | |
|---|---|---|---|---|
| | Probable net cost statement. | Actual net cost statement. | Probable net cost statement. | Actual net cost statement. |
| | RS. | RS. | RS. | RS. |
| Board High School, Russellkonda. | 7,755 | 11,651 | 9,824 | 11,448 |
| ,, Aska .. | 9,192 | 6,744 | 3,191 | 5,631 |
| ,, Tekkali .. | 9,549 | 7,421 | 2,598 | 7,502 |
| ,, Nandalur .. | 2,868 | 4,276 | 2,015 | 5,042 |
| ,, Tirukkoyilur. | 3,013 | 4,219 | 4,852 | 4,594 |
| ,, Panruti .. | 1,617 | 4,719 | 6,212 | 6,394 |
| Municipal High School, Bellary.. | 8,334 | 7,827 | 5,867 | 8,328 |
| ,, Walajapet. | 4,077 | 3,095 | 308 | 4,343 |

From the above, it will be observed that the figures in the two statements do not tally in most cases even approximately. It is very doubtful whether the figures in the *probable* net cost statement can be accepted as a safe basis for the calculation of fixed subsidy in lieu of net cost. It would seem desirable to adopt the figures in the other statement relating to *actual* net cost.

3. The schools in respect of which net cost is paid fall under the following heads :—

(1) old schools which have been in existence even earlier than 1918,

(2) schools which were opened in 1918 under G.O. No. 757, dated 11th June 1918,

[VI Form under this scheme came into existence in 1920-21.]

(3) schools opened in 1920-21 under G.O. No. 902, dated the 10th August 1920,

[VI Form under this scheme was opened in 1922-23].

(4) schools which do not come under the above categories, in which higher forms have just been opened or are being opened.

As regards items (1) and (2) above, figures of actual net cost for the last three years are available and the average may be taken for purposes of arriving at the fixed subsidy. As regards items (3) and (4) this is not possible. Sixth form in most of them has been opened only in 1922-23 and the actual net cost of the previous years represents only the charges of the incomplete secondary school. Even in regard to the figure for 1922-23, it represents only eight months' charges as the VI Form would have been opened only in June or July. A *full* year's net cost in the case of these schools can be ascertained only when the actuals for 1923-24 are available. In these circumstances, it is for consideration whether the figures for 1922-23 may be taken as the basis for fixing the subsidy for these schools.

4. If the new system is given effect to from 1924-25, it may be necessary first to pay off in that year the balance (adjustment) of the net cost subsidy due for the current year and then the fixed subsidy to be paid under the new system in lieu of net cost. As the provision in the budget estimate of next year may not suffice for both these items, the payment of a portion of the fixed subsidy may have to be postponed to 1925-26 unless the additional allotment required is provided by reappropriation or by a supplementary demand.

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5. The file may first be sent to the Local Self-Government and Finance department for remarks. It may perhaps be desirable to consult the Examiner of Local Fund Accounts in the matter. He may be able to check the figures and arrive at an equitable figure in each case.

S.K.—19-1-24. C. RAMANUJA ACHARIYAR—22-1-24.

The Hon'ble the Finance Member agrees that some simplification is necessary. The difficulties are set out in the opening pages of this file and my remedy is suggested, viz., make a list A of all secondary schools and classes now maintained by the local body.

Make a list B of the existing subsidies on net cost and other schools managed by such a body.

Make the total of such list B a *fixed* grant on the condition that all schools and classes in list A are kept efficient as certified to by the District Educational Officer.

2. It will be open to the local body to economise on the existing schools and spend on other schools. This in fact will be the chief advantage of the proposal, apart from simplicity in accounts.

3. The notes on pages 5-6 raise two other issues—

(1) how the existing subsidies should be calculated. This issue can be decided later on.

(2) whether when more classes are opened, a greater subsidy should not be sanctioned. Certainly; but under my proposal this will simply mean a standing sanction of an increase to the fixed grant. Such sanction will be subject to the same examination as at present is made in the case of any proposal to increase payment of net cost.

4. I shall be glad if the simplification herein advocated is sanctioned as soon as possible.

R. RAMACHANDRA RAO—23-1-24.

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LOCAL SELF GOVERNMENT DEPARTMENT.

Local Self-Government would ask that in any scheme that is now settled for the payment of lump grants adequate provision should be made for increasing the grant whenever a local body goes in for reasonable—the question of reasonableness being left to be determined by the District Educational Officer or the Director of Public Instruction—additional expenditure either by way of additional classes or additional sections for existing classes.



2. The continuance of the lump grant should be contingent on only the efficient continuance of the secondary schools *for which any subsidy was paid* hitherto, local bodies being left free to do what they liked with such of the schools as they were maintaining from their own funds.

3. In order to provide for normal expansion in expenditure, e.g., increased wages the amounts may be made revisable once in five years.

T. B. RAMACHANDRA MUDALIYAR—14-2-24.

P. L. MOORE—25-2-24.

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FINANCE DEPARTMENT.

I understand that the whole question is to be examined by Mr. Moir, who is to be posted on special duty.

R. W. DAVIES—17-3-24.

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LAW (EDUCATION) DEPARTMENT.

As the proposal for a special officer has, for the present, fallen through, I shall be glad if the scheme put forward in this file for fixed lump subsidies can be approved. The present system entails much labour in the Director of Public Instruction's office and the Secretariat (Education, Local Self-Government, and Finance) in scrutinizing the details of the expenditure incurred on the upkeep of the schools, as no item, however small, can be admitted for assessing the net cost unless it has been previously approved.

2. The fixed subsidies will be worked out as proposed on pages 5 and 6 of the note file. The conditions attached will be the following :—

(*a*) The lump grants will be disbursed on a certificate from the District Educational Officer that the local body concerned has been continuing to maintain in the past year the number of secondary schools it had on the date of the order fixing the consolidated grant. This will prevent local boards from cutting down the expenditure incurred from their own funds, while it will be open to them (i) to shift net cost schools to other places and (ii) to effect economies and to open more schools, etc.

(*b*) The grant will be subject to revision once in five years, all additions of cost due to increases of expenditure on the schools concerned (raising of salaries, addition to contingent expenditure, etc.) in the interval being borne by the local bodies concerned.

(*c*) Proposals submitted for additional schools or classes will be examined on their merits and additions will be made to the lump sum grants on account of approved schemes.

3. Our finances are not likely to permit us to open more net cost or half net cost schools in the next few years.

4. A general examination as suggested on page will no doubt be useful and will be undertaken. But the local bodies which have been receiving grants on the scales hitherto in force will not be willing and most of them cannot indeed afford to forego any portion of them : and it will be a decided advantage, from many points of view, if these proposals for simplification are sanctioned at once.

V. T. KRISHNAMA ACHARIYAR—27-6-24.

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FINANCE DEPARTMENT.

*Law Secretary's* 2 (*b*)—I do not think we can accept a five years' reconsideration if that is to involve additional expenditure over the lump sum grants which are now to be worked out. I do not object to the system being reviewed periodically.

*Law Secretary's* 2 (*c*).—We should get rid of the various differences set forth on page 3 (note file) and adopt a uniform proportion, e.g., 50 per cent.

2. Law Secretary does not state which of the alternatives at **A** on page 6 he would adopt. A decision may perhaps await the detailed calculations, which may be proceeded with.

3. The grants may all be reduced to units of hundreds.

4. I understand that the proposal represents a temporary measure and that the whole question of grants is to be examined by a special officer. Finance has for some time been asking for a revision and simplification of the various systems and methods under which grants are calculated, allocated and distributed.

R. W. DAVIES—28-6-24.

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LAW (EDUCATION) DEPARTMENT.

Submitted for orders whether the Director of Public Instruction may be asked to work out the figures on the above basis.

Five years.
V.T.K.—2-7-24.

2. It is not known what period for revision the Finance Secretary will fix.

V.T.K.—2-7-24. **A** | 3. We may agree to the uniform scale for future schools and classes

4. It is better if we adopt the new system from 1925-26. We will then have a full budget provision. It is problematical whether we can find the funds required for the current year by reappropriation.

I shall discusss this with the Director of Public Instruction.

V.T.K —2-7-24.

V.T.K.—2-7-24. | 5. May we not adopt units of fifty instead of units of hundred? The latter may affect poor local bodies.

6. Subsidies to local bodies have never been brought under the Grant-in-aid Code. There has been only *one* system adopted in fixing these *subsidies* to local bodies, viz., the financial capacity of the bodies. The systems and methods under which *grants* are calculated and allotted refer to *aided* schools under private management. The systems vary with the various grades of institutions—elementary, secondary and collegiate. The revision of the Grant-in-aid Code, referring as it does to aided schools, is now under consideration. District Secondary Education Boards have been asked for suggestions and the Director of Public Instruction has been asked to collect and examine them and submit his own recommendations with them. This will not affect the question of *subsidies* to local bodies, with which alone this file is concerned. If the subsidies are stereotyped, there will be a cessation of trouble with reference to them.

C. RAMANUJA ACHARIYAR—1-7-24.

A.P.P.—2-7-24. | The principle ot stereotyping these grants on the basis suggested on page 7 of these notes is for orders.

A.P.P.—2-7-24 | Also the period of this settlement, i.e., whether the figures may be reviewed every five years as suggested by me.

V. T. KRISHNAMA ACHARIYAR—2-7-24.

The systematisation must also make room for the netcost schools in future. Review periodically is vague. There should be a definite period of three or five years.

Both the management and Government know what is the amount required every year under this head with any additions.

A. P. P[ATRO]—2-7-24.

I would agree to a settlement for three years on the basis of the actual net cost in 1922-23 and 1923-24, to be introduced from 1925-26. The review at the end of the three years would not necessarily imply a promise to increase the subsidies



merely because the local bodies have increased the salaries of their staffs or otherwise added to their expenditure in a way the cost of which should not reasonably be paid by Government.

It is unlikely that we shall be able to add to our commitments for secondary education in the next three years—whether we shall be able to do so later remains to be seen.

R. A. G[RAHAM]—3-7-24.

Draft.

V. T. KRISHNAMA ACHARIYAR—3-7-24.

Draft memorandum to the Director of Public Instruction submitted.

2. Attention is solicited to paragraph 3 of the office-note on pages 5 and 6 ante. In the case of the schools coming under categories (1) and (2) mentioned therein it was proposed to take the average actual net cost for the last three years (1921-22 to 1923-24). In the case of schools coming under items (3) and (4) it was proposed that the figures for 1922-23 might be taken. It may, however, be mentioned that the figures for 1922-23 in the latter case would not represent a full year's net cost and that a full year's net cost will be that for 1923-24 As the net cost for 1923-24 will now be available, it is for consideration whether the actual net cost for 1923-24 may not be taken as the basis for the latter two classes of schools.

The Honourable the Finance Member in his note says that he would agree to a settlement on the basis of the actual net cost in 1922-23 and 1923-24. It is not clear whether the average of the actual net cost of these two years alone should be taken as the basis in respect of all classes of net cost schools. Subject to orders on this point, the average of the last three years in the case of the first two classes of schools and the actual net cost for 1923-24 in the case of the last two classes of schools have been adopted in the draft memorandum.

K.A.—4-7-24. C. RAMANUJA ACHARIYAR—4-7-24.

Please have the memorandum revised as personally instructed.

V.T.K.—5-7-24.

Please see revised draft memorandum submitted.

C.R.—5-7-24.

Finance u.o. for acceptance. The memorandum follows C-4's orders except in regard to the class of schools, etc., specified in paragraph 2 (ii) for which two years figures are not available.

V.T.K.—7-7-24.

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FINANCE DEPARTMENT.

The draft is now accepted as it relates to 1925-26.

2. With reference to the Law Secretary's consent at **A** on page 8 to a standardization on the basis of a uniform proportion, I understand from him that the question will be taken up separately.

R. W. DAVIES—10-7-24.

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LAW (EDUCATION) DEPARTMENT.

Issue.

C.R.—12-7-24.

[Issued as Official Memorandum No. 1143 B-3, dated 15th July 1924.]

*From the Director of Public Instruction, R.O.C. No. 488 B/23, dated 6th April 1925.*

The Director of Public Instruction submits the proposals called for in memorandum No. 1143 B-3, dated 15th July 1924, for giving effect to the proposed system of fixed lump sum annual subsidies in lieu of the variable net cost subsidies that are now being paid to local bodies towards the maintenance of secondary schools. These proposals may be accepted.

C.P.A.—30-4-25. K.M.V.—1-5-25. C.R.—1-5-25.

V.T.K.—2-5-25.

LOCAL SELF-GOVERNMENT DEPARTMENT.

T. B. RAMACHANDRA MUDALIYAR—22-5-25.
C. B. COTTERELL—23-5-25.

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FINANCE (EXPENDITURE) DEPARTMENT.

Please see memorandum No. 1143 B-3, dated 15th July 1924, prescribing the procedure for calculating the amount of fixed subsidy payable to local bodies towards the maintenance of secondary schools. The conditions to be imposed on local bodies are set forth in paragraph 2 of Law Secretary's note on page 7 ante.

*Municipal High School, Ellore.*—The net cost of this school during 1923-24, was only Rs. 133 and the Government's liability towards half the net cost comes to only Rs. 67. The Government have undertaken to bear half the net cost of this school, subject to a maximum of Rs. 2,000. The Director of Public Instruction recommends that the maximum may be allowed in this case in view of the large expenditure which the municipal council will have to incur when the present unqualified teachers are replaced by qualified men. There is no information as to the extra expenditure likely to be incurred on account of this proposal. Submitted that the municipal council may be left to address Government after it has effected the proposed changes. For the present, the subsidy may be fixed at Rs. 100.

3. The Law (Education) Department may be requested to send the draft order on the case to this department before it is issued.

R.S.R.—13-6-25. V.G.—13-6-25. J. B. BROWN—15-6-25.

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LAW (EDUCATION) DEPARTMENT.

Attention is solicited to the notes in the linked file.* With reference to the decision already arrived at in that Government Order the rent charges of middle schools taken into account in calculating the fixed subsidies have been allowed only in the case of local bodies which are unable to bear the charges on account of their unsatisfactory financial position. The rent charges included in respect of other schools have been deducted from the fixed subsidies recommended for them by the Director of Public Instruction. It is observed that in the statement forwarded by the Director of Public Instruction rent charges have been included in arriving at the amount of fixed subsidy in some cases which were not recognized by Government in the file linked below as deserving of this concession. The rent charges in those cases need not therefore be allowed for in the calculations.

* Recorded in G.O. No. 341, Law (Education), dated 5th March 1926.

It is also observed that the Director of Public Instruction had not furnished figures of rent charges for the Pakala and Tiruttani schools when the question of incidence was under consideration. From the telephonic message referred to already it would appear that the Director of Public Instruction has included rent charges at Rs. 240 a year in the subsidy for Tiruttani, but no reference is made to Pakala. When the file with the draft is referred to the Director of Public Instruction for check as suggested below he may also be requested to justify the inclusion of rent charges in the case of Tiruttani at Rs. 240 per annum and also to indicate the rent charges in the case of Pakala and the necessity for its inclusion in the subsidy or otherwise. The case of the two schools may then be examined in the Local Self-Government Department when the file is referred to them.

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6. A draft order is submitted for approval. The file may first be sent to the Director of Public Instruction u.o. with reference to the note above. He may also be requested to check the figures in the annexure to the draft order.

C.P.A.—14-7-25. K.M.V.—15-7-25. C. RAMANUJA ACHARIYAR—15-7-25.
V. T. KRISHNAMA ACHARIYAR—28-7-25.



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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

In calculating the fixed subsidy for each school the net expenditure incurred in 1922-23 and 1923-24 has in accordance with the orders of Government been taken as the basis. It is therefore equitable that the actual expenditure incurred on account of rent during those years and admitted for the purposes of net cost should be deducted from the fixed subsidy instead of the sanctioned amount. In a few cases no expenditure on account of rent was taken into account in those years in the calculation of net cost because no rent was paid and in a few other cases, the actual expenditure taken into account was less than the sanctioned amount. If a deduction of Rs. 250 for each school is made from the fixed subsidy, irrespective of the actual expenditure incurred on rent or the amount admitted on account of rent in the calculation of net cost in those years, the subsidy fixed will not represent the net cost in 1922-23 and 1923-24. A statement showing the actual expenditure on account of rent taken into account for the purpose of calculating the net cost subsidy in 1922-23 and 1923-24 is submitted and the rent charges shown therein may be deducted from the fixed subsidy.

The rent charges for the Pakala and Tiruttani schools are also shown in the statement. There is no reason for treating them differently from other middle schools in the matter of rent.

A revised statement showing the fixed subsidy payable to each district board after deducting the rent charges in respect of the middle schools or middle school department of high schools is also submitted.

2. After the deduction of rent charges and taking into account the cost of the revision of pay or of opening of additional classes or schools sanctioned by Government recently, the total subsidy payable to district boards and municipalities is as shown below:—

| | RS. |
|---|---|
| 1. District boards other than Agency ... ... ... ... | 5,08,450 |
| 2. Municipalities including Salem College ... ... ... | 1,42,000 |
| 3. Agency district boards ... ... ... ... ... ... | 2,000 |

| | RS. |
|---|---|
| Budget provision ... ... | 8,77,500 |
| Fixed subsidy—District boards and municipalities ... ... ... | 6,50,450 |
| | 2,27,050 |

The current year's budget provision is considered sufficient to meet the expenditure on account of the fixed subsidy and also for the payment of the balance (adjustment) for 1924-25.

3. Subsidies have to be fixed in respect of the schools noted in the margin. The statements of receipts and charges for the year 1924-25 in respect of these schools are being checked and the information will be submitted to Government shortly.

1. Onslow Institution, Chatrapur.
2. B.M.S., Betamcherla.
3. B.M.S., Vayalpad.
4. B H.S., Harpanahalli.
5. M.H.S., Anantapur.

4. It is observed from paragraph 5 of the draft order that the District Educational Officer should certify as to the number of schools maintained by each local body so as to enable it to receive the fixed grant. It is not mentioned when and to whom the District Educational Officer should send in his certificate.

5. According to paragraph 6 of the draft order the fixed subsidy will be revised every three years. The principles on which the revision of subsidy will be made are not mentioned and it is not known whether during these three years the fixed grant will be liable to adjustment with reference to the unspent balance, if any, of the previous year or whether the local bodies are at liberty to utilize the unspent balance as they wish. It is also stated in the paragraph (paragraph 6) that all additions of cost due to increase of expenditure on the schools concerned such as raising of salaries, contingencies, etc., should be borne by the local bodies. No mention is made about the additional cost on account of the opening of higher forms or the entertainment of additional teachers in the schools concerned. Orders are awaited as to whether all additions of cost due to increases of expenditure of *any kind* are to be met from the funds of the local bodies.

R. G. GRIEVE—8-8-25.

LAW (EDUCATION) DEPARTMENT.

*Paragraph* 1 *of the Director of Public Instruction's note.*—The Director of Public Instruction's office was asked whether in the case of the middle schools or middle school departments of high schools the opening of which was sanctioned in G.O. No. 757, Educational, dated 11th June 1918, rent charges had been taken into consideration in arriving at the fixed subsidies for these schools and if so to furnish a statement of such charges. They replied that rent charges at the rate of Rs. 250 a year had been included in the statement of fixed subsidies in the case of those schools. So these charges were deducted from the fixed subsidies recommended for the schools by the Director. The Director of Public Instruction now states that the rent charges already reported do not represent the actual expenditure incurred on rent during the years 1922–23 and 1923–24 but the sanctioned amount and that charges actually incurred during those years and admitted for net cost purposes only should be deducted from the fixed subsidies. He also submits a revised statement showing the fixed subsidy payable to each district board after deducting the actual rent charges. It is submitted that the figures in that statement may be adopted as the fixed subsidies payable to the boards.

C.R.—3-9-25.
V.T.K.—4-9-25.

*Paragraph* 4 *of the Director of Public Instuction's note.*—Paragraph 5 of the draft order states that the fixed grant will be disbursed to local bodies on a certificate from the District Educational Officer concerned that the local body in question maintained in the past year the number of secondary schools it had on the date of the order fixing the grant. The Director remarks that it is not mentioned when and to whom the District Educational Officer should send in his certificate. Submitted that the District Educational Officer may send the certificate to the Director of Public Instruction about the middle of April and the Director of Public Instruction may thereupon submit proposals to Government for the distribution of fixed subsidies for the year. This may perhaps be mentioned in the draft.

C.R.—3-9-25.
V.T.K.—4-9-25.

*Paragraph* 5 *of the Director of Public Instruction's note.*—The Director of Public Instruction raises three points in this paragraph :—

(i) The principles on which the triennial revision of subsidies will be carried out ;

(ii) adjustment of unspent balance of previous year's subsidy ;

(iii) payment of subsidy towards the additional cost on account of the opening of higher forms or the entertainment of additional teachers in the present schools.

*Item* (i) *above—The principles of revision.*—In the draft order it has been made clear that all additions of cost due to increase of expenditure on the schools concerned such as raising of salaries, additions to contingent expenditure, etc., in the interval should be borne by the local bodies. In his note on page 8 ante, the Hon'ble Mr. Graham noted as follows :—

"The review at the end of three years would not necessarily imply a promise to increase the subsidies merely because the local bodies have increased the salaries of their staffs or otherwise added to their expenditure in a way the cost of which should not reasonably be paid by Government."

From the above it appears that any reasonable increase in expenditure on salaries, etc., will be taken into account in fixing the subsidy at the time of revision. Similarly if there is an increase in the annual income from fees and there is therefore a saving in the amount of subsidy sanctioned such savings will naturally be taken into account in the triennial revision but not during the period of the triennium. In order to enable the Director of Public Instruction and the Government to determine how far increase or decrease in expenditure should be allowed it is essential that a detailed statement of the receipts and charges of the institution or institutions under the management of these local bodies should be sent at the close of the triennium. It is for orders whether the above points should be incorporated in the draft.

May be included.
C.R.—3-9-25.
V.T.K.—4-9-25.



*Item* (ii) *above—Adjustment of unspent balances of previous year's subsidy.*—From paragraph 5 of the draft it is clear that there is no intention to make any adjustment of the previous year's balance in the payment of fixed subsidies. So long as all the present schools are maintained by the local body, the amount to be settled as the fixed subsidy will be continued from year to year during the period of the triennium. As the subsidy is to be given as one lump sum for all the schools under a single local body, any saving effected in one school may obviously be utilized on the improvement of the existing schools or the opening of new ones, etc. Any adjustment of unspent balance will only mean the continuance of the present system of scrutinizing the receipts and charges of each school and the perpetuation of the difficulties involved thereby. The draft is clear on this point and it does not appear that any amendment in this regard is necessary.

An extract from this note may go to the Director of Public Instruction separately for information.
C.R.—3-9-25.
V.T.K.—4-9-25.

*Item* (iii) *above—Payment of subsidy towards the additional cost on account of the opening of higher forms or the entertainment of additional teachers in the present schools.*—Attention is solicited to paragraph 2 (*c*) of the Secretary's note on page 7 ante in which it is stated that proposals submitted for additional classes will be examined on their merits and additions will be made to the lump sum grants on account of approved schemes. This is in accordance with the existing practice. It is for consideration whether any addition to the draft is necessary.

Not necessary : but extract may be sent separately to the Director of Public Instruction for information
C.R.—3-9-25
V.T.K.—4-9-25.

After taking into account all additions to these fixed subsidies recently sanctioned by Government on account of the revision of pay of staff of secondary schools and for the opening of additional classes or forms the total expenditure involved by these fixed subsidies is as shown below :—

| | RS. |
|---|---|
| District boards other than Agency ... ... ... ... | 5,11,650 |
| Municipalities including Municipal Council, Salem ... ... | 1,42,350 |
| Agency district boards ... ... ... ... ... ... | 2,000 |
| | 6,56,000 |

After orders are passed, the draft put up may be revised and sent to Local Self-Government and Finance u.o. for acceptance.

K.M.V.—3-9-25. C. RAMANUJA ACHARIYAR—3-9-25.
V. T. KRISHNAMA ACHARIYAR—4-9-25.

LOCAL SELF-GOVERNMENT DEPARTMENT.

This department has already agreed to the introduction of the system of paying fixed subsidies with effect from 1925–26—the subsidies to be fixed to be in force for three years and subject to revision at the end of that period for special reasons.

No remarks are called for in respect of the matters referred to in that note except in regard to the subsidy for the Ellore Municipal High school. The subsidy for this school has now been fixed at Rs. 100 for the reasons given in the Finance Department note on page 10 supra. The municipal council has not yet addressed the Government in the matter of revision of the establishment. In the circumstances the subsidy fixed may be accepted.

2. Attention is invited to paragraph 4 of the draft order on the question of the incidence of rent charges of schools and to the notes on page 10 supra. The proposal may be accepted.

B.A.—25-9-25. T. B. RAMACHANDRA MUDALIYAR—25-9-25.

**A** I don't think that the managements of secondary schools are going to benefit by the proposed new plan—rather the contrary.

**B** The fixed subsidies are to be based on the actuals of 1923-24, or averages up to 1923-24 and there is to be no revision before 1928-29. Owing to increasing numbers of pupils and classes, provision of appliances, etc., the cost of secondary schools is always tending to increase, and I do not think that local boards should be made to pay all increased charges for five years.

The same thing will happen for every succeeding period of three years—at the end of every such period the management will be out of pocket for all increased expenditure during the period, and no part of their expense will ever be reimbursed to them.

**C** I think that either school managements should receive at each revision payment of the additional expenditure during the past period which has been approved by the Director of Public Instruction and Government.

or that the fixed subsidy should be subject to an annual percentage increase up to which approved additional expenditure can be made by the managements.

Will Law (Education) please circulate to M-1 ?

C. B. COTTERELL—28-9-25.

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LAW (EDUCATION) DEPARTMENT.

The proposals made in the draft order were accepted by Local Self-Government on page 9 of the notes file in which the Local Self-Government Secretary agreed that the stereotyping was advantageous to local bodies and asked for a revision once in five years (while the present draft order provides for a revision once in three years).

2. I think that the secondary schools under local bodies will benefit by the change in the system of subsidies proposed in this file. As years pass, secondary schools, except those situated in out-of-the-way places, tend to become self-supporting. In the early years of the opening of a school the strength is small: but as the school becomes well-established and gains in popularity, the strength rises—and with it the income from fee receipts also rises. The additional income in most cases more than covers the additional charges on establishment, contingencies, etc. This fact will be borne out by the figures of net cost of schools furnished by the Director of Public Instruction. The Director has furnished the figures of net cost of 61 schools for the years 1922-23 and 1923-24. It is observed from these figures that except in nine cases there is no increase in the net cost for 1923-24 over that of 1922-23. In fact, in most cases there is considerable reduction in the net cost for 1923-24. It may be pointed out that in 1924-25 there was a saving of about Rs. 70,000 in the budget provision for the net cost of secondary schools—which was explained by the Director of Public Instruction as due mainly to the increase in the fee-income of the schools.

3. The proposal to substitute a fixed subsidy instead of the variable net cost subsidy was made in 1921. The matter was not pursued in that year in consideration, among other reasons, of the fact that as the secondary schools tended to become self-supporting and to work even at a profit in some cases, the local bodies maintaining them might earn a grant where no grant was necessary. It is in order to overcome this objection that it is now proposed that there should be a periodical revision in the amount to be paid in respect of each local body. In such revision the increase in receipts and all reasonable increase in expenditure will of course be taken into account—also decreases.

4. The main object of the change is to abolish the elaborate system of checking net cost statements each year and also of obtaining previous sanction in all cases in which there are changes in the scale of expenditure. As there are 190 secondary schools, it is anticipated that this will mean an appreciable reduction of work in the offices of local bodies and of the Director of Public Instruction and the Secretariat. As the subsidy payable is to be a fixed sum for each *local body* and *not* a separate amount for each *school* under a local body, the new system will also allow



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some latitude to the local body in the utilization of the subsidy. So long as the local body maintains a prescribed number of schools, it is open to it to utilize the savings in expenditure in one school on increased charges in another school during the triennium.

5. As regards **B** on page 14 ante it may be stated that even if the net cost for 1924-25 is taken into account for the purpose of calculating the fixed subsidy there will be no increase in most cases over the figures now reported by the Director of Public Instruction. The figures for 1924-25 may have just been received in the Director's office. If these figures should be called for and the fixed subsidy based on them, it will delay considerably the issue of orders on this file and by that time we shall probably be in 1926. The question dealt with in this file has been under consideration for a long time. The necessary increased provision to give effect to the change from the current year has been made in the budget estimates and it is essential that orders should be issued in regard to the distribution of the budget provision without further delay.

6. With reference to **C** on page 14 ante, it may be stated that all approved increase in expenditure on staff, contingencies, etc, of the schools will be taken into account at the triennial revision. There need therefore be no apprehension that the new system will throw any undue burden on local bodies. No doubt there can be no question of recompensing past increased expenditure if any occurs; but there will be no demand for refund of any saving. An annual revision is to be deprecated as it will perpetuate all the existing difficulties of account-keeping and scrutiny.

7. I shall be obliged if the case can be dealt with urgently.

V. T. KRISHNAMA ACHARIYAR—3-10-25.

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LOCAL SELF-GOVERNMENT DEPARTMENT.

There is no difficulty about accepting the principle of granting subsidies to local bodies for secondary education—such subsidies to be revised periodically. It is to be noted however that the plan does not get rid of the varying rates and methods of assistance to different bodies, nor apparently does it avoid the scrutiny of each item of increased expenditure. Each item will have to be separately examined at the time of revision instead of when it was actually incurred.

All Local Self-Government need concern themselves with is how the proposal affects local bodies.

There are now to be given subsidies, to be paid each year till 1928-29, based on actuals of or averages up to 1923-24. From 1928-29 subsidies are to be revised every three years—presumably on consideration of the actuals of the last year of the period.

*If* the cost of secondary education is increasing then local bodies are likely to suffer under the detailed form which the proposal has taken. In 1928-29 they will be out of pocket for all increases in net cost for the previous *three* years. Similarly they will be out of pocket for increased cost in each succeeding period. And these out-of-pocket amounts they can never hope to get back. I do not think they will be encouraged to improve their schools as they may require to be improved. At the same time the Government is going back on its promise in regard to net cost (in cases where such promise exists).

It is fair, I think, that each revision should take into account approved expenditure in the *preceding* period*, and reimburse it to local bodies.

* This will involve little or no extra work, as each item of increased expenditure has to be examined in any case.

If as is indicated by Education Secretary the net cost of secondary education is not increasing but is going down, then there will be nothing to pay on this account and the Government need not fear any extra cost to their revenues in agreeing. Please circulate to M-1.

C. B. COTTERELL—5-10-25.

LAW (EDUCATION) DEPARTMENT.

**A** The Local Self-Government Department considers that at each revision all approved expenditure in the preceding period must be reimbursed by Government to the local bodies. In that case it is only fair that increase in fee receipts should also be taken into account, and the net deficit, if any, should alone be made good. This in effect means a *triennial* net cost system instead of the present *annual* net cost system.

In accordance with the proposals in the draft order below all *reasonable* additions to expenditure will be taken into account at the time of revision for the purpose of fixing the subsidy for the next triennium. Revision of establishment costing an appreciable amount need alone be submitted to Government for detailed scrutiny and sanction. All minor additions to staff or revisions of pay may be effected by the local bodies themselves. As the proposal of the Local Self-Government Department stand at present, there is not likely to be any saving of labour.

S.K.—6-10-25. C. RAMANUJA ACHARIYAR—6-10-25.

If Local Self-Government presses for it and thinks it will be advantageous to the local bodies (of which I have serious doubts) I have no objection to the course proposed at **A** above.

M-1 and M-2 will see and their orders taken on this point.

V. T. KRISHNAMA ACHARIYAR—6-10-25

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FINANCE (EXPENDITURE) DEPARTMENT.

The Finance Department have already agreed to the principle of substituting fixed subsidies in place of the variable subsidies now granted to local bodies for secondary education. The principles on which the fixed subsidies have been calculated have also been accepted. The draft order is in accordance with the proposals already agreed to in Finance and may be accepted.

2. With reference to **A** above it is submitted that there may be *savings* in the subsidies given to some local bodies. If expenditure in excess of the fixed subsidies given to some local bodies is to be made good by Government the savings, if any, in other cases should also be surrendered to Government. The scheme will then, as observed by Law (Education), lose its advantages.

V.G.—10-10-25.

It seems preferable to stick to the decisions already reached which are carried out in the draft order.

G. T. BOAG—11-10-25.

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LAW (EDUCATION) DEPARTMENT.

The proposal in this file is to substitute *fixed* subsidies in place of the *variable* subsidies now granted to local bodies for secondary education. Originally it was proposed to have a revision of the system once in *five* years, but it is now proposed to have it once in *three* years. The proposal has been accepted by the Local Self-Government and the Finance Departments.

M-2 and the Finance Member (Mr. Graham) have also accepted this.

V.T.K.—12-10-25.

2. The only point of difference between this department and the Local Self-Government Department is the suggestion made by the latter that, at each revision, all approved expenditure in the preceding period must be reimbursed by Government



to the local bodies. In that case, it is only fair that increase in fee receipts should also be taken into account and the net deficit, if any, should alone be made good. Again, if expenditure in *excess* of the fixed subsidies given to some local bodies is to be made good by Government, the *savings*, if any, in other cases should also be surrendered to the Government. This, in effect, will mean a *triennial* net cost system instead of the present *annual* net cost system; and the scheme of fixed subsidies will lose the greater part of its advantages. Finance do not approve of this and I think the draft as it stands may be accepted.

The advantages of the scheme proposed by this department and accepted by Finance are:—(*a*) its simplicity, (*b*) the liberty it gives to local bodies to utilize the subsidies to the best advantage, and (*c*) the saving in accounts, etc. It will also be more advantageous to local bodies.

V.T.K.—12-10-25.

C. RAMANUJA ACHARIYAR—12-10-25.

V. T. KRISHNAMA ACHARIYAR—12-10-25.

I will be glad to discuss the case with my Hon'ble Colleague M-1 when convenient for him.

A. P. P[ATRO]—14-10-25.

I have no objection to discuss this with my Honourable Colleague. But he is going on a tour to-day. The file may be re-circulated to me after his return.

P. R[AMARAYANINGAR]—15-10-25.

The file was discussed and my Honourable Colleague suggests that to the average amount arrived at an excess should be added to provide for normal increase, otherwise the scheme will not be beneficial to local bodies; as such the scheme is inadvisable. The proposal may however be discussed with presidents of local bodies in February during the Legislative Council sittings and after knowing their views the matter may be disposed of if they like.

P. R[AMARAYANINGAR]—27-1-26.

With reference to the Hon'ble the Minister's note of yesterday's date, I submit that if orders issue now approving of the scheme of fixed subsidies there is *just* enough time for the Director of Public Instruction to disburse all the subsidies before the end of the year, so that none of the allotment may lapse. If, however, the scheme is not approved and the Director of Public Instruction is asked to follow the existing system for this year, he will have to obtain figures from district boards and then take steps to disburse the subsidies. It will take him till the end of February to collect the figures required. If orders be delayed till about the 10th of next month, there is every risk of some subsidies remaining unpaid before the end of the year and lapsing. Our allotment for the next year is cut down to the absolute minimum required.

Personally, I think, the system would be distinctly advantageous to local boards. If, however, any doubt is entertained on this point, I would suggest, in order that the inconvenience I have referred to above may be avoided, that we should definitely inform the Director of Public Instruction to proceed on the old system for this year. In this event, we may surrender the sum provided extra for this year to pay for an additional quarter's subsidies (above Rs. $1\frac{1}{2}$ lakhs). Next year also our allotment will permit us to pay only on the usual scale. In making this suggestion I have in mind the fact that Mr. Statham has pointed out that many schools started under the subsidies system are not serving a useful purpose and has recommended that they should be closed and the subsidies resumed. Acceptance of this recommendation will involve reduction in subsidies for some at least of the local boards and perhaps not much harm will be done if we keep the whole question over for decision after 1926-27. As I said the Budget for 1926-27, as now settled, will not permit us to give effect to the fixed subsidies system in that year. **X**

I request orders on this point. The Director of Public Instruction is very anxious to have early orders. Even if orders issue now, he will have much difficulty

in paying off all the subsidies before the end of the year. A fortnight's delay means risk of lapse of allotment. It is, therefore, desirable to issue orders one way or the other.

V. T. KRISHNAMA ACHARIYAR—28-1-26.

From the view expressed by my Honourable Colleague it would appear that the local bodies do not stand to gain any advantage from this scheme. There is this view point and hence he is not in agreement with the proposal. Under these circumstances the existing system may continue. When a conference of representatives of local boards is called to discuss the point and an opinion supporting this prevails, the scheme may be brought up again next year.

The old system may continue for this year.

A. P. P[ATRO]—28-1-26.

A draft memorandum to the Director of Public Instruction is submitted for approval. It may be sent to Finance for perusal.

S.K.—29-1-26. C. RAMANUJA ACHARIYAR—29-1-26.

V.T.K.—29-1-26.

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FINANCE DEPARTMENT.

As it is apprehended that the introduction of the fixed subsidies system on the lines already settled will not be beneficial to local bodies, M-1 has suggested that the proposals might be discussed with Presidents of local bodies in February next during the Legislative Council sittings. M-2 has accordingly decided that the existing system may continue for the current year and that as for the future the new system may be introduced if and when a conference of representatives of local bodies called to discuss the proposals are in favour of its introduction.

2. The budget provision for the current year on account of subsidies to local bodies for secondary education was fixed at Rs. 8,77,500 as detailed below on the assumption that the fixed subsidies system will be introduced in the current year:—

| | RS. |
|---|---|
| (i) Amount to be paid under the fixed subsidies system (according to the Director of Public Instruction's calculations in October 1924) ... ... ... ... ... ... | 7,36,500 |
| (ii) Arrears of net cost subsidies, i.e., subsidies payable for the last quarter of 1924–25 which as usual will be adjusted only in 1925–26 ... ... ... ... ... ... ... | 1,26,000 |
| (iii) Amount to be paid on account of the Secondary department of the Municipal College, Salem .. ... ... | 6,000 |
| (iv) Subsidies to local bodies for revision of salaries, opening higher forms, and employment of additional staff in secondary schools, the net cost of which is borne by Government. (Treated as a Part II scheme for 1925-26 and provision entered under the orders of the Cabinet) ... ... .. | 15,000 |
| Total ... | 8,77,500 |

The Director of Public Instruction has stated that according to the latest figures worked out by him for adoption in connexion with the fixed subsidies system, the total cost for the year will come to Rs. 8,29,700 against the budget estimate figure of Rs. 8,77,500. Rupees 8,29,700 has accordingly been adopted for revised estimate, 1925–26.

3. As M-2 has now decided that the fixed subsidies system is *not* to be introduced in the current year, the actual expenditure in the year will be far below Rs. 8,29,700, the figure already adopted for revised estimate 1925–26. Such reduction will approximately be equal to the amount provided for under (ii), viz, Rs. 1,26,000, but the exact amount of such reduction will have to be ascertained from the Director of Public Instruction. Law (Education) may accordingly be requested to ascertain from the Director of Public Instruction what figure may be adopted for revised



estimate, 1925–26, in view of the present decision, and to intimate the same to this department by a date not later than the 10th February 1926. If the figure reported is much below the figure of Rs. 8,29,700 already adopted for revised estimate, 1925–26, such reduction may be considered along with the variation in Land Revenue estimates which will be received from the Board of Revenue by the 12th February next with reference to G.O. No. 32, Finance, dated 12th January 1926.

4. The budget estimate for 1926–27 has been fixed at Rs. 6,93,700 on the assumption that the fixed subsidies system will have been introduced in the current year. If the fixed subsidies system is to be introduced in the *next* year, additional provision over and above that already made will be necessary. But as the question whether the new system is to be introduced at all is still undecided, it is now premature to include any additional provision in the budget estimate for 1926–27. As pointed out by Law (Education) Secretary, if it is later on decided to introduce the new system, it may be from 1927–28 after the necessary provision is made in that year's budget.

C.P.K.—30-1-26. T. A. SRINIVASARAGHAVA AYYANGAR—30-1-26.

G. T. BOAG—31-1-26.

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LOCAL SELF-GOVERNMENT DEPARTMENT.

Accepted in Local Self-Government.

F. NOYCE—2-2-26.

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LAW (EDUCATION) DEPARTMENT.

An addition has been made to the draft asking the Director of Public Instruction to report by the 9th instant the provision that will have to be entered in revised estimate, 1925–26. The draft may issue.

C.P.A.—3-2-26. S.K.—3-2-26. C. RAMANUJA ACHARIYAR.—3-2-26.

Issue.

V. T. KRISHNAMA ACHARIYAR—3-2-26.

After issue submit to M-1 for perusal of M-2's remarks on page 18.

V.T.K.—3-2-26.

Issued as Memorandum No. 1107 B-11, dated 19th February 1926.

P. R[AMARAYANINGAR]—4-2-26.

My Honourable Colleague M-1 consulted the Presidents of the local boards and is inclined to agree to the immediate introduction of the fixed subsidy system for secondary schools; the draft may issue.

A. P. P[ATRO]—13-2-26.

P. R[AMARAYANINGAR]—13-2-26.

The file may be sent to the Finance and Local Self-Government Departments. The draft which is to issue has already been accepted by Finance. Please see their note on page 16 supra.

C.R.—13-2-26.

V.T.K.—13-2-26.

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FINANCE (B.E.I.) DEPARTMENT.

On the understanding that the fixed subsidies system was *not* to be introduced in the current year, the revised estimate for 1925–26 under '31-B.e. Education —Secondary –Grants to local bodies for secondary education—Grants-in-aid—Educational—Teaching' was reduced from Rs. 8,29,700 to Rs. 6,28,600, the

latter being the figure representing (according to the Director of Public Instruction's calculations) the expenditure that will be incurred under the changed conditions in the current year. As M-1 and M-2 have since decided to introduce the fixed subsidies system at once, the figure originally fixed for revised estimate, 1925–26, has now to be increased by about 2 lakhs. A draft u.o. note is accordingly submitted. After issue, the case may be returned to Law (Education).

G.T.B.—13-2-26.

C.P.K.—13-2-26.

This will reduce the surplus in the current year from 6·19 lakhs to 4·19 lakhs.

T. A. SRINIVASARAGHAVA AYYANGAR—13-2-26.

G. T. BOAG—13-2-26.

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LOCAL SELF-GOVERNMENT DEPARTMENT.

The file may be returned to Law (Education) u.o. after perusal of M-2's remarks on page 19 supra in which M-1 has agreed.

T.B.S.—15-2-26. M.P.S.J.—15-2-26. F. NOYCE—15-2-26.

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LAW (EDUCATION) DEPARTMENT.

The draft order may now be issued.

Revised statements showing the amount payable to each local body have been prepared and annexed to the draft order. Additional subsidies payable on account of revision of establishments, entertainment of additional teachers, etc., sanctioned in the course of the current year have been included in the statement. In some cases where the revision of establishment has been given effect to from the middle of the current year, the amount payable in the next year (12 months' charges) is different from the amount to be paid in the current year. In such cases the subsidy due for 1926–27 and the succeeding year is shown in the 'remarks' column of the statement.

On page 8 ante it was proposed that the fixed subsidy should be rounded to units of fifty. The amounts have accordingly been rounded, both in respect of figures for the current year and those from next year onwards.

2. The subsidies authorized in the annexure to the draft relate to the current year. In addition to this, each local body will have to be paid the balance of the subsidy due for the *last* year. The Director of Public Instruction may be requested to disburse the amount due in adjustment of the last year's subsidy. A draft memorandum is submitted for approval.

S.K.—17-2-26.

C. RAMANUJA ACHARIYAR—18-2-26.

V. T. KRISHNAMA ACHARIYAR—18-2-26.

[G.O. No. 270, Law (Education), dated 19th February 1926.]

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A

# G.O. No. 270, 19th February 1926

Subsidies—Distribution to local bodies for secondary education—Net cost system—Replaced by fixed subsidy system.

READ—the following papers :—

I

Letter from the Director of Public Instruction, dated 22nd January 1924. R. O. C. No. 1916 E/22.

II

Letter from the Director of Public Instruction dated the 6th April 1925, R. O. C. No. 488 B/23.

**Order—No. 270, Law (Education), dated 19th February 1926.**

The system of paying from provincial funds the full net cost, or a portion thereof of secondary schools under the management of local bodies has been in force from a long time. In the years 1918 and 1920 the number of such schools had a large accession when Government, in pursuance of a general policy, sanctioned the opening of a number of high and middle schools under local bodies and undertook to meet from provincial funds the net additional expenditure involved on that account. This system entails a close scrutiny by the Director of Public Instruction of the financial statements of the schools with reference to sanctioned scales of expenditure and the obtaining of the sanction of the Government for variations, however small, in the scales of pay of staff or in other items of expenditure on the institutions. These difficulties are accentuated when, as often happens, the net cost system is applied only to certain classes of a given institution or varying scales of subsidies are allowed to different schools under the same local body and sometimes in the different sections of one and the same institution.

2. Local bodies have represented to the Government the inconvenience caused by the present system under which elaborate sets of accounts have to be maintained and the managing bodies have no power to vary establishments or scales of expenditure once fixed without much correspondence with the Director of Public Instruction and the Government. The Government have given their consideration to the whole question and have come to the conclusion that the system should be simplified to minimise as far as possible the labour involved in the preparation and scrutiny of the net cost statements of schools and to remove the anomalies referred to. They have therefore decided to replace with effect from the year 1925–26 the variable subsidies now granted to local bodies for secondary education by annual fixed subsidies.

3. In determining the fixed subsidy payable to each local body the following procedure has been adopted :—

(i) In the case of schools opened before and in the year 1918–19 the average of the net expenditure incurred in the years 1922–23 and 1923–24 has been taken as the basis.

(ii) In the case of schools opened in and after 1920–1921 and of forms or sections added after 1920–21 to schools already in existence, the actual net expenditure in 1923–24 has been adopted as the basis.

(iii) In cases in which fixed subsidies have already been sanctioned such subsidies have been adopted.

The figure thus arrived at has been altered with reference to the proportion of the net cost which has been borne from provincial funds in the past.

4. In this connexion, the Government have also considered the question of the incidence of the rent charges of school premises for the middle schools under the local bodies the opening of which was sanctioned in G.O. No. 757, Home (Education), dated 11th June 1918. They have now decided that such charges in the case of middle schools should, as in the case of high schools, be met by the local bodies

1. Board Middle school, Rayadrug, Bellary district.
2. Board Middle school, Yemmiganur, Bellary district.
3. Board Middle school, Kalyandrug, Anantapur district.
4. Middle School department of the Municipal High school, Gudiyattam.

themselves, except in cases in which the local bodies are unable to bear the charges on account of their unsatisfactory financial position. They have accordingly allowed rent charges to be taken into account in the case of the institutions noted in the margin. Rent charges, if any, on account of the remaining institutions will be met by the local bodies.

5. The lump subsidies fixed in the manner indicated above will be disbursed to local bodies provided each local body maintained in the past year the number of secondary schools it had on the date of the order fixing the grant. A certificate to this effect should be sent by the District Educational Officer concerned to the Director of Public Instruction who shall thereupon submit his recommendations to Government for the payment of the fixed subsidy.

6. The lump grants fixed will be revised every three years. All additions of cost due to increases of expenditure on the schools concerned such as raising of salaries, additions to contingent expenditure, etc., in the interval should be borne by the local bodies. Reasonable expenditure under these heads will be taken into consideration in fixing the subsidy at the time of the revision. Similarly if there is an increase in the annual income from fees of the local body and there are consequent savings in the amount of subsidy sanctioned such savings will be taken into account at the triennial revision. In order to enable the Government to effect the revision a detailed statement of the receipts and charges of the institution or institutions under the management of the local bodies should be forwarded at the close of the triennium to the Director of Public Instruction.

7. The Accountant-General is requested to place at the disposal of the local bodies concerned at an early date the amounts specified against each in column 4 of the annexure to these proceedings. While making the payment, the monthly instalments paid with reference to G.O. No. 946, Law (Education), dated 6th June 1925, should be deducted from the lump subsidies.

The subsidies due to the Walajapet, Anantapur and Ellore municipalities will be withheld and adjusted towards the overpayments made to them. The subsidy payable to the Tiruppattur municipality will be withheld and adjusted towards the unspent balance of Provincial grants yet to be surrendered by it as directed in G.O. No. 1675, L. & M., dated 19th June 1924.

8. The presidents of district boards and the chairmen of municipal councils concerned are requested to present the necessary bills at the Treasury for the amounts due and obtain payment.

9. The expenditure will be met from the sources indicated below :—

| | |
|---|---|
| (i) Rs. 1,36,100 payable to municipal councils including the Municipal Council, Salem. | From the provision of Rs. 8,77,500 in the current year's budget estimate under '31-B. c. Education—Secondary—Grants to local bodies for secondary education.' |
| (ii) Rs. 2,000 payable to the Agency District Boards, Polavaram and Vizagapatam. | From the provision of Rs. 2,000 for the maintenance of board secondary schools under '31 B. B. c. Education—Secondary—Grants to local bodies for secondary education—Agency.' |
| (iii) Rs. 5,29,150 payable to other district boards. | From the provision of Rs. 8,77,500 in the current year's budget estimate under '31 B. c. Education—Secondary-Grants to local bodies for secondary education.' |

(By order of the Government, Ministry of Education)

V. T. Krishnama Achariyar,
*Secretary to Government.*

To the Director of Public Instruction
,, Accountant-General, Madras, through Finance
,, Presidents of district boards and chairmen of municipal councils concerned.
,, Examiner of Local Fund Accounts.
,, Local Self-Government Department,
,, Finance Department.

[Annexure

## ANNEXURE.

### I. District Boards.

| Name of local body. | Name of institution. | Fixed subsidy admissible. | Amount to be paid in round figures. | Remarks. |
|---|---|---|---|---|
| | | Rs. | Rs. | |
| Ganjam .. .. | Board High School, Russellkonda .. | 11,062 | .. | |
| | Do. Aska .. .. .. | 6,298 | .. | |
| | Do. Tekkali .. .. | 8,128 | .. | |
| | Board Middle School, Purushottapur .. | 3,549 | .. | |
| | Do. Buguda .. .. | 5,351 | .. | |
| | Do. Narasannapeta .. | 3,978 | .. | |
| | Do. Sompeta .. .. | 4,305 | .. | |
| | Do. Gurandi .. .. | 4,974 | .. | |
| | Onslow institution, Chatrapur .. .. | 4,400 | .. | |
| | Total .. | 52,045 | 52,050 | |
| Vizagapatam .. | Board High School, Parvatipur .. .. | 3,837 | .. | The subsidy will be Rs. 3,963 from 1926-27. |
| | Do. Palkonda .. .. | 3,237 | .. | |
| | Do. Chodavaram .. .. | 4,218 | .. | The subsidy will be Rs. 4,344 from 1926-27. |
| | Do. Yellamanchilli .. | 4,414 | .. | |
| | Board Middle School, Srungavarapukotta. | 4,539 | .. | |
| | Do. Gajapatinagaram .. | 4,441 | .. | |
| | Do. Razam .. .. | 3,861 | .. | |
| | Do. Narasapatam .. | 474 | .. | |
| | Do. Kasimkotta .. | 474 | .. | |
| | Employment of Sanskrit Pandits in four schools (G.O. No. 1800, L. & M., dated 25th May 1925). | 495 | .. | The subsidy will be Rs. 660 from 1926-27. |
| | Total .. | 25,990 | 26,000 | The subsidy payable from 1926-27 will be Rs. 26,400. |
| Godavari .. | Board High School, Razole .. .. | 4,945 | .. | |
| | Do. Kothapetta .. .. | 6,066 | .. | |
| | Do. Ramachandrapur .. | 1,000 | .. | |
| | Do. Samalkota .. .. | 5,952 | .. | |
| | Do. Amalapur .. .. | 2,874 | .. | |
| | Board Middle School, Ambajipeta .. | 3,370 | .. | |
| | Do. Pulletikuru .. | 3,418 | .. | |
| | Do. Jaggampetta .. | 3,270 | .. | |
| | Do. Biccavole .. .. | 3,038 | .. | |
| | Do. Nagaram .. .. | 2,937 | .. | |
| | Do. Mummidivaram .. | 612 | .. | |
| | Revision of pay of staff in Middle schools (G.O. No. 2954, L & M., dated 17th August 1925). | 1,440 | .. | The subsidy will be Rs. 1,570 from 1926-27. |
| | Board Middle School, Dowleshwaram .. | 666 | .. | |
| | Total .. | 39,588 | 39,600 | The subsidy payable will be Rs. 39,700 from 1926-27. |
| Kistna .. | Board High School, Gudivada .. .. | 822 | .. | |
| | Do. Undi .. .. .. | 4,994 | .. | |
| | Do. Kovvur .. .. | 4,315 | .. | |
| | Do. Tanuku .. .. | 2,736 | .. | |
| | Board Middle School, Avanigadda .. | 2,574 | .. | |
| | Do. Gannavaram .. | 2,646 | .. | |
| | Do. Kaikalur .. .. | 1,874 | .. | |
| | Do. Nidadavole .. | 810 | .. | |
| | Do. Attili .. .. | 648 | .. | |
| | Board Middle School Akkividu .. .. | 702 | .. | |
| | Do. Veeravasaveram .. | 612 | .. | |
| | Total .. | 22,732 | 22,750 | |
| Guntur .. | Board High School, Repalle .. .. | 6,854 | .. | |
| | Do. Kollur .. .. | 4,462 | .. | |
| | Do. Tiramella .. .. | 1,826 | .. | Subsidy to be discontinued from 1926-27. |

## I. District Boards—*cont.*

| Name of local body. (1) | Name of institution. (2) | Fixed subsidy admissible. (3) | Amount to be paid in round figures. (4) | Remarks. (5) |
|---|---|---|---|---|
| | | Rs. | Rs. | |
| Guntur—*cont.* .. | Board High School, Bapatla .. .. | 1,872 | .. | The subsidy will be Rs. 2,300 from 1926-27. The subsidy for 1925-26 has already been paid. |
| | Do. Duggirala .. .. | [illegible] | .. | |
| | Board Middle School, Dachipalli .. .. | 4,817 | .. | |
| | Do. Vinukonda .. .. | 4,786 | .. | |
| | Do. Peddanandipadu .. | 553 | .. | The subsidy will be Rs. 945 from 1926-27. |
| | Total .. | 25,170 | 25,150 | The subsidy payable will be Rs. 26,050 from 1926-27. |
| Kurnool .. .. | Board High School, Koilkuntla .. .. | 6,508 | .. | |
| | Do. Markapur .. .. | 4,435 | .. | |
| | Do. Atmakur .. .. | 7,491 | .. | The subsidy will be Rs. 4,524 from 1926-27. |
| | Board Middle School, Pattikonda .. | 6,125 | .. | |
| | Do. Nandikotkur .. | 4,368 | .. | |
| | Do. Betamcherla .. | 1,766 | .. | |
| | Do. Cumbam .. .. | 627 | .. | The subsidy will be Rs. 1,574 from 1926-27. |
| | Total .. | 29,320 | 29,300 | The subsidy payable will be Rs. 30,350 from 1926-27. |
| Bellary .. .. | Board High School, Harpanahalli .. | 10,658 | .. | |
| | Board Middle School, Rayadrug .. .. | 3,821 | .. | |
| | Do. Yemmiganur .. | 4,297 | .. | |
| | Do. Allur .. .. | 4,636 | .. | |
| | Do. Hadagalli .. .. | 4,403 | .. | |
| | Do. Kottur .. .. | 4,616 | .. | |
| | Total .. | 32,431 | 32,450 | |
| Anantapur .. | Board High School, Penukonda .. .. | 5,429 | .. | |
| | Board Middle School, Kalyandrug .. | 4,359 | .. | |
| | Do. Uravakonda .. | 3,986 | .. | |
| | Do. Dharmavaram .. | 3,773 | .. | |
| | Do. Madakasira .. | 4,376 | .. | |
| | Total .. | 21,923 | 21,900 | |
| Cuddapah .. | Board High School, Nandalur .. .. | 5,665 | .. | |
| | Board Ryot's High School, Pulivendla .. | 667 | .. | The subsidy will be Rs. 1,000 from 1926-27. |
| | Board Middle School, Badvel .. .. | 3,938 | .. | |
| | Do. Rayachoti .. .. | 4,856 | .. | |
| | Do. Kamalapuram .. | 4,072 | .. | |
| | Revision of pay of clerks and peons (G.O. No. 2636, L. & M., dated 23rd July 1925). | 168 | .. | |
| | Total .. | 19,366 | 19,350 | The subsidy payable will be Rs. 19,700 from 1926-27. |
| Nellore .. .. | Board High School, Gudur .. .. | 7,708 | .. | |
| | Do. Kandukur .. .. | 5,408 | .. | |
| | Do. Kavali .. .. | 2,058 | .. | |
| | Board Middle School, Atmakur .. .. | 4,071 | .. | |
| | Do. Buchireddipalem .. | 3,912 | .. | |
| | Revision of pay of staff in Board Middle School, Buchireddipalem (G.O. No. 2499, L. & M., dated 14th July 1925). | 216 | .. | |
| | Total .. | 23,373 | 23,350 | |
| Chingleput .. | Board High School, Poonamallee .. | 5,712 | .. | The subsidy will be Rs. 5,796 from 1926-27. |
| | Do. Uttiramerur .. | 3,821 | .. | |
| | Board Middle School, Ponneri .. .. | 3,839 | .. | |
| | Total .. | 13,372 | 13,350 | The subsidy payable will be Rs. 13,450 from 1926-27. |
| Ramnad .. .. | Board High School, Rajapalayam .. | 4,324 | .. | |
| | Do. Tiruppuvanam .. | 4,063 | .. | |
| | Total .. | 8,387 | 8,400 | |
| North Arcot .. | Board High School, Arni .. .. .. | 4,777 | .. | |
| | Do. Wandiwash .. .. | 3,463 | .. | |
| | Do. Polur .. .. | 3,115 | .. | |
| | Board Middle School, Kuppam .. .. | 3,753 | .. | |
| | Total .. | 15,108 | 15,100 | |

## I.—District Boards—*cont.*

| Name of local body. (1) | Name of institution. (2) | Fixed subsidy admissible. (3) | Amount to be paid in round figures. (4) | Remarks. (5) |
|---|---|---|---|---|
| | | Rs. | Rs. | |
| Chittoor .. .. | Board High School, Chittoor .. .. | 9,049 | .. | The subsidy will be Rs. 11,511 from 1926-27. |
| | Board Middle School, Pakala .. .. | 4,642 | .. | |
| | Do. Tiruttani .. .. | 3,896 | .. | |
| | Do. Palmaner .. .. | 4,314 | .. | |
| | Do. Chandragiri .. | 6,164 | .. | The subsidy will be Rs. 6,394 from 1926-27. |
| | Do. Vayalpad .. .. | 3,847 | .. | |
| | Total .. | 31,912 | 31,900 | The subsidy payable will be Rs. 34,600 from 1926-27. |
| South Arcot .. .. | Board High School, Tirukkoyilur .. | 5,321 | .. | |
| | Do. Panruti .. .. | 4,023 | .. | |
| | Do. Vriddhachalam .. | 582 | .. | |
| | Do. Porto Novo .. .. | 726 | .. | |
| | Board Middle School, Kattumannarkoyil. | 3,499 | .. | |
| | Do. Kallakurichi .. | 4,074 | .. | |
| | Total .. | 18,225 | 18,250 | |
| Tanjore .. .. | Board High School, Pattukottai .. .. | 4,082 | .. | |
| | Do. Ayyampet .. .. | 4,616 | .. | |
| | Do. Kuttalam .. .. | 4,443 | .. | |
| | Do. Nannilam .. .. | 3,193 | .. | |
| | Do. Tirutturaipundi .. | 912 | .. | |
| | Do. Orattanad .. .. | 900 | .. | |
| | Board Middle School, Arantangi .. .. | 3,301 | .. | |
| | Total .. | 21,447 | 21,450 | |
| Trichinopoly .. .. | Board High School, Musiri .. .. | 4,155 | .. | |
| | Do. Ariyalur .. .. | 4,233 | .. | The subsidy will be Rs. 4,553 from 1926-27. |
| | Do. Kulittalai .. .. | 2,373 | .. | |
| | Do. Lalgudi .. .. | 1,998 | .. | |
| | Board Middle School, Udaiyarpalaiyam .. | 4,315 | .. | |
| | Total .. | 17,474 | 17,450 | The subsidy payable will be Rs. 17,800 from 1926-27. |
| Madura .. .. | Board High School, Batlagundu .. .. | 2,627 | .. | |
| | Do. Sholavandan .. | 5,683 | .. | |
| | Board Middle School, Usilampatti .. | 4,216 | .. | |
| | Do. Uttamapalaiyam .. | 4,712 | .. | |
| | Total .. | 17,238 | 17,250 | |
| Tinnevelly .. .. | Board High School, Nanguneri .. .. | 3,937 | .. | |
| | Do. Koilpatti .. .. | 5,841 | .. | |
| | Do. Kadayanallur .. | 2,878 | .. | |
| | Total .. | 12,656 | 12,650 | |
| Coimbatore .. .. | Board High School, Kollegal .. .. | 1,128 | .. | |
| | Do. Bhavani .. .. | 1,012 | .. | |
| | Do. Dharapuram .. .. | 2,133 | .. | |
| | Board Middle School, Satyamangalam .. | 2,087 | .. | |
| | Do. Perundurai .. .. | 2,668 | .. | |
| | Do. Andiyur .. .. | 3,089 | .. | |
| | Do. Chennimalai .. .. | 1,165 | .. | |
| | Total .. | 13,282 | 13,300 | |
| Salem .. .. | Board High School, Dharmapuri .. .. | 3,882 | .. | |
| | Do. Namakkal .. .. | 1,698 | .. | |
| | Board Middle School, Hosur .. .. | 1,492 | .. | |
| | Do. Rasipuram .. .. | 2,953 | .. | |
| | ~~Do.~~ Krishnagiri .. .. | 4,598 | .. | |
| | Do. Tiruchengode .. | 5,368 | .. | |
| | ~~Do.~~ Attur .. .. | 3,336 | .. | |
| | Do. Kaveripatnam .. | 3,662 | .. | |
| | Total .. | 26,989 | * 27,000 | * Includes the cost of revision sanctioned in G.O. No. 3939, L. & M., dated 27th October 1925. |
| Malabar .. .. | Board High School, Koduvayur .. .. | 3,152 | .. | |
| | Do. Angadipuram .. | 3,462 | .. | |
| | Do. Cherukunnu .. .. | 1,290 | .. | |
| | Do. Manjeri .. .. | 3,525 | .. | |
| | Do. Payyanur .. .. | 773 | .. | |
| | Do. Elapulli .. .. | .. | .. | |
| | Board Moyan High School for girls, Palghat. | 9,982 | .. | The subsidy will be Rs. 10,360 from 1926-1927. |

| Name of local body. (1) | Name of institution. (2) | Fixed subsidy admissible. (3) | Amount to be paid in round figures. (4) | Remarks. (5) |
|---|---|---|---|---|
| | **I. District Boards—*cont.*** | | | |
| | | Rs. | Rs. | |
| Malabar—*cont.* .. | Board High School for Girls, Kollengode. | 2,645 | | |
| | Board High School, Chowghat .. .. | 729 | | |
| | Do. Betatnad .. .. | 741 | | |
| | Do. Cherpalcherri .. | 747 | | |
| | Do. Kottayi .. .. | 1,002 | | |
| | Do. Alattur .. .. | 954 | | |
| | Total .. | 29,002 | 29,000 | The subsidy payable will be Rs. 29,400 from 1926-27. |
| South Kanara .. | Board High School, Udipi .. .. | 1,164 | | |
| | Board Middle School, Mudbidri .. .. | 2,294 | | |
| | Do. Baindur .. .. | 3,149 | | |
| | Do. Puttur .. .. | 2,464 | | |
| | Do. Coondapoor .. | 2,454 | | |
| | Do. Karkal .. .. | 606 | | |
| | Total .. | 12,130 | 12,150 | |
| | Grand total .. | | 5,29,150 | |
| | **II.—Municipalities.** | | | |
| Narasaraopet .. | Municipal High School .. .. .. | 5,526 | 5,550 | |
| Kurnool .. .. | Do. .. .. .. | 10,217 | 10,200 | |
| Nandyal .. .. | Municipal Muhammadan Middle School. | 1,858 | 1,850 | |
| Bellary .. .. | Municipal High School. .. .. .. | 8,562 | 8,550 | |
| Adoni .. .. | Do. .. .. .. | 10,432 | 10,450 | The subsidy payable will be Rs. 11,700 from 1926-27. |
| Tadpatri .. .. | Municipal Middle School .. .. .. | 3,790 | 3,800 | |
| Cuddapah .. | Municipal High School .. .. .. | 13,864 | 17,950 | |
| | Branch Secondary School .. .. .. | 280 | | |
| | Municipal Muhammadan Middle School. | 3,800 | | |
| | | 17,944 | | |
| Walajapet .. | Municipal High School .. .. .. | 2,849 | .. | |
| Palni .. .. | Do. .. .. .. | 2,561 | 2,550 | |
| Ootacamund .. | Do. .. .. .. | 11,383 | 11,400 | The subsidy payable will be Rs. 12,400 from 1926-27. |
| Berhampur .. | Municipal Middle School .. .. .. | 3,924 | 3,900 | |
| Vizianagram .. | Municipal High School .. .. .. | 2,026 | 2,050 | |
| Hospet .. .. | Do. .. .. .. | 1,664 | 1,650 | |
| Hindupur .. .. | Do. .. .. .. | 4,383 | 4,400 | |
| Proddatur .. .. | Do. .. .. .. | .. | .. | The subsidy payable will be Rs. 3,650 from 1926-27. Subsidy for 1925-26 has been paid. |
| Nellore .. .. | Municipal Muhammadan Middle School .. | 3,829 | 3,850 | |
| Gudiyattam .. | Municipal High School .. .. .. | 6,857 | 6,850 | The subsidy payable will be Rs. 6,950 from 1926-27. |
| Tiruppur .. .. | Do. .. .. .. | 4,920 | 4,900 | |
| Ellore .. .. | Do. .. .. .. | 100 | .. | |
| Anakapalle .. | Do. .. .. .. | 2,795 | 2,800 | |
| Anantapur .. .. | Do. .. .. .. | 2,870 | .. | |
| Tirupattur .. .. | Do. .. .. .. | 3,586 | .. | |
| Tiruvannamalai .. | Do. .. .. .. | 492 | 500 | |
| Mayavaram .. | Do. .. .. .. | 3,568 | 3,550 | |
| Karur .. .. | Do. .. .. .. | 3,564 | 3,550 | |
| Dindigul .. .. | Do. .. .. .. | 2,128 | 2,150 | |
| Rajahmundry .. | Do. .. .. .. | 420 | 400 | |
| Udumalpet .. | Do. .. .. .. | 1,440 | 1,450 | |
| Chicacole .. .. | Do. .. .. .. | 2,018 | 2,000 | |
| Cannanore .. .. | Do. .. .. .. | 1,920 | 1,900 | |
| Calicut .. .. | Municipal Middle School for Girls .. | 1,000 | 1,000 | |
| Villupuram .. | Municipal High School .. .. .. | 1,332 | 1,350 | |
| Pollachi .. .. | Do. .. .. .. | 1,257 | 1,250 | |
| Periyakulam .. | Do. .. .. .. | 400 | 400 | |
| Bimlipatam .. | Do. .. .. .. | 4,000 | 4,000 | |
| Bezwada .. .. | Do. .. .. .. | 2,900 | 2,900 | |
| Chirala .. .. | Municipal Middle School .. .. .. | 1,000 | 1,000 | Subsidy to be discontinued from ~~1926-27~~. |
| Palacole .. .. | Municipal High School .. .. .. | .. | .. | |
| Salem .. .. | Municipal College .. .. .. .. | 6,000 | 6,000 | The subsidy payable will be Rs. 3,000 from 1926-27. Subsidy for 1925-26 has already been paid. |
| | Grand total .. | .. | 1,36,100 | |
| | **III.—Agency District Boards.** | | | |
| Vizagapatam. .. | Board High School, Jeypore .. .. | 318 | 950 | |
| | Board Middle School, Gunupur .. | 633 | | |
| Polavaram .. .. | Do. Polavaram .. | 1,032 | 1,050 | |
| | Grand total .. | .. | 2,000 | |

Supdt.
For approval
CPR 17.3.26
SK 22/3/26

Please see 24

23 MAR 1926

LAW (EDUCATION) DEPARTMENT.

# NOTES CONNECTED WITH G.O. No. 270, LAW (EDUCATION), DATED 19TH FEBRUARY 1926.

[SUBJECT.—*Subsidies to local bodies towards the cost of maintenance of secondary schools.*]

Subsidies granted to local bodies for secondary education ~~now~~ fall under two classes—

(1) fixed subsidies, and
(2) net cost subsidies.

*Fixed subsidies.*—These are amounts granted towards the improvement of the pay of teachers and pandits in schools under local bodies. These subsidies were first granted in 1913 and have since then been continued every year.

*Net cost subsidies.*—Prior to 1918, there were a few secondary schools, mostly in the Ceded districts, the net cost of which was met from Provincial funds. In the years 1918 and 1920, the Government sanctioned the opening of a large number of high and middle schools under the management of local bodies and undertook to meet from Provincial funds the net additional expenditure involved on this account. The Government have fixed certain scales of expenditure for staff, contingencies, etc., for these schools. The financial statements of these schools sent by local bodies are scrutinised with reference to the sanctioned scales of expenditure and subsidies towards the net cost are sanctioned by the Director of Public Instruction.

The system of net cost subsidies referred to above entails considerable work in the way of scrutiny of every item in the financial statements of a large number of schools. Under one and the same local body, there are at present two kinds of schools, one the net cost of which is met by Government and the other maintained by the local body itself with, in certain cases, the aid of a fixed subsidy granted by Government. Any increase in the scales of pay of staff or other item of expenditure in the former class of schools has to be approved by Government while in regard to the latter, the local bodies are competent to make any alteration they think necessary. This sometimes * results in different rates of pay being adopted for teachers doing similar work in schools under the same management, thus causing discontent and making transfers of teachers impossible.

* Sometimes there are two scales of pay, one for actual disbursement and the other for calculating the net cost.

T.B.R.—14-2-26.

In 1921, the Director of Public Instruction suggested that in order to get rid of the large amount of accountancy work done by the department and also the possibility of recommending or accepting anomalies in the pay of teachers, steps might be taken as soon as possible to replace the variable subsidies granted to local bodies by a fixed annual subsidy. This suggestion was not however fully considered at that time and no orders were passed thereon, as the recommendations of the Financial Relations Committee in regard to the payment of three-fourths net cost were then under the consideration of Government. The necessity for introducing a system of fixed subsidy for secondary education still exists. In several cases, recently local bodies have been told that the expenditure involved in raising the scale of pay of particular teachers or in the employment of additional teachers in net cost schools should be met by those bodies themselves. The calculation of the net cost to be paid by Government is thus rendered more complicated.

The objection to giving a fixed subsidy is that, even if a school has worked at a profit, the local body maintaining it may earn a subsidy. With regard to this, it is submitted that the subsidy to be paid may be fixed with reference to the actual net cost met from Provincial funds in the last two years.

There is not likely to be any large variation in the figure arrived at on such average. In the case of net cost schools, which were being gradually developed into high schools, sixth forms have been opened and the full development has, therefore, taken place. The net charges may, therefore, be calculated fairly accurately. Further, owing to the present financial position, there is not likely to be any large increase in the number of net cost schools in the near future. The present seems, therefore, to be a suitable opportunity to consider the question of giving a fixed subsidy annually to each local body in place of the fixed and net cost subsidies now granted for secondary education. While introducing the change, it may be laid down that, if in any year the local body has not spent the entire amount given for secondary education, the amount payable in the next year will be reduced. It may also be laid down that the Government subsidy should not be so used as to effect a saving in the amount contributed by the local body from its own funds for secondary education. The Auditor may be charged with the duty of bringing cases of violation of these orders to the notice of Government.

S.K.—13-8-23. C. RAMANUJA ACHARIYAR—14-8-23.

A large constitutional question arises in this file and my views are set out in the note above. The case may also be viewed from another aspect.

2. The history of subsidies for secondary education is based on the accidental circumstances under which particular items were sanctioned. The result is a jumble of items and a heavy maze of accounts trying to the local bodies and to the department. However justifiable the restrictions were at the time they were imposed, the new position of local bodies under the new Acts ought to put a fresh aspect on the situation. Local bodies can now engage masters, settle their salaries, open schools, etc. It is only (1) if the conditions of any school do not satisfy the conditions of recognition that the department interferes, (2) if the conditions of subsidies are not observed.

3. A simpler procedure would be this. The Department of Education will continue to inspect that the conditions of recognition are maintained and the schools are maintained in an efficient condition. The Audit department will watch that a grant meant for secondary schools is so spent. The subsidy for secondary education should be given as a lump. There should be no attempt to meticulously examine that each item of a proposed subsidy is spent as originally proposed. The lump should be one for the whole district, a list of existing schools should be maintained. One condition is that all such schools are maintained. If maintained, the lump district subsidy should not be reduced. It will always be open to the local body to apply for an increase which will only be sanctioned if the conditions that would justify the same under present day methods insure.

4. A great advantage of this method would be to do away with the distinction between subsidised and unsubsidised schools; net cost, part net cost and other schools. And what is more will eradicate all possibilities of differential treatment between school and school. Another advantage would be considerable saving of work in the Director of Public Instruction's office and in the Secretariat. We have adopted a similar system for grants for elementary education to District Education Councils. The method will also give fuller discretion to local bodies and enlarge their responsibility. ~~For remarks &c.~~

R. RAMACHANDRA RAO—20-8-23.

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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

Regarding the general question of lump subsidies, I presume that it is the intention to keep separate the subsidies which are granted to municipalities and not to amalgamate these subsidies with the subsidies which are granted to district boards of the districts in which the municipalities are situated.

2. I find myself in such general agreement with the above Secretariat note that I have little to say.

The complications which arise in dealing with such subsidies as are now granted will be evident if, in addition to the above note, Government is informed that the net cost subsidies to schools are of many kinds, the following being the main ones :—

(1) Full net cost for complete High schools.
(2) Part net cost for complete High schools, the proportion being 3/5, 2/3.
(3) Full net cost for the high school department only of high schools with or without a recurring subsidy for the middle school department.
(4) Part net cost for the high school department only with or without a recurring subsidy for the middle school department.
(5) Full net cost for middle school department only of high schools.
(6) Full net cost of middle schools.
(7) Part net cost of middle schools.

It will be easy to estimate what the approximate recurring cost will be of schools which are just developing into complete high schools and to fix the subsidy accordingly.

3. It appears to be desired from the above Secretariat note that the amount spent by a local body on secondary education should not be reduced. It is very doubtful whether some municipalities do not spend a little more than is desirable on secondary education to the detriment of elementary education and possibly also to the detriment of other services for the public, for example, sanitation, medical and so forth. It is therefore questionable whether Government should specifically lay down that a local body should continue to contribute in the future from its own funds the same (or a larger) amount for secondary education as it has contributed in the past. It might be better to be satisfied with a criticism of the budget of the local body. These budgets so far as educational matters are concerned are scrutinised both in the Director's office and in the Secretariat and this department has the advantage, while making its scrutiny, of the remarks or the recommendations of the District Educational Officers which are made to the local bodies. Government in passing the budgets of the local bodies issue suggestions regarding any changes that are considered desirable. If these changes are accepted, nothing further is necessary. If, however, these changes are not accepted and local body spends in consequence a disproportionately small sum on secondary education or spends the subsidies granted for secondary education in areas or on schools which do not require the subsidy to the same extent as other areas or other schools in the same district do, the Educational Department will naturally offer advice to the local body, which if ignored may result in Government curtailing in future years the amount of subsidy which is granted for secondary education.

4. I should not insist upon the lump subsidies which will be granted being confined to the schools for which the original allocations from Provincial funds are made. It should be open to a local body to spend more or less upon any particular shool in its area according as the needs of the area and of the school become greater or less from time to time and to spend a portion of the lump subsidy on a school which originally received no subsidy. In fact the lump subsidies will not be discernible from the other revenue of the local body, since they will become merged in the general income of the local body.

5. It would of course be desirable to have some statutory provision made in the Local Boards Act and in the District Municipalities Act, with reference to expenditure on secondary education, similar to sub-section (2) of section 38 of the Madras Elementary Education Act, VIII of 1920, by virtue of which a local authority concerned shall be bound to carry out the orders of the Governor in Council on the budget of the Education fund. It is, however, questionable whether such provision would not restrict unduly the privileges of self-government which are vested in local bodies, although in the case of all local bodies which receive from provincial funds 50 per cent or more of their net expenditure on secondary education, I consider that some statutory obligation should be laid upon these local bodies to accept the orders of the Governor in Council on their budgets in so far as secondary education is concerned.

R. LITTLEHAILES—23-8-23.

LAW (EDUCATION) DEPARTMENT.

~~*Paragraph 2 of the Director of Public Instruction's note.*—The Director of Public Instruction's presumption is correct.~~

*Paragraph* 3 *of the Director of Public Instruction's note.*—The suggestion in this paragraph may be accepted. The fixed subsidy that is proposed to be given to a local body will be subsidy for '*secondary education*' and not for particular secondary schools. The Department will of course watch that the existing facilities for secondary education in the area under the jurisdiction of the local body are not curtailed.

*Paragraphs* 4 *and* 5 *of the Director of Public Instruction's note.*—As stated on page ante, one of the conditions for the grant of the fixed subsidy will be that the existing secondary schools under the management of the local body continue to be maintained. In order to satisfy this condition, the Government subsidy as well as the amount already contributed from the funds of the local body should ordinarily continue to be spent on secondary education. As suggested by the Director of Public Instruction any diversion of funds may be noticed in the course of the examination of the budget of the local body. The Director considers that some statutory obligation should be laid upon the local body to abide by the orders of Government on its budget in so far as secondary education is concerned, similar to that imposed in the case of elementary education by section 38(2) of the Elementary Education Act. It is submitted that in the case of elementary education the Government have a statutory obligation to contribute certain sums to the Elementary Education fund of the local body and as such, a corresponding statutory obligation is imposed on the local body to accept the orders that may be passed by Government on the budget of that fund. In the case of secondary education, however, there is no such statutory obligation on the part of Government to pay a subsidy. There seems, therefore, no necessity to impose a statutory obligation on the local body as suggested by the Director of Public Instruction. If, in any case, a local body does not accept the orders of Government in regard to its expenditure on secondary education, it is open to Government to withhold the payment of a portion or whole of the subsidy. No further safeguard in this matter seems necessary. In any case the payment of a fixed contribution should not be used by the local body to save its own expenditure but only to supplement it.

C. RAMANUJA ACHARIYAR—6-9-23.

In making these remarks I am entirely at one with the Educational Department in thinking that we ought to arrive at a very much simpler system of subsidising the educational work of local bodies. The present confusion is intolerable. The difficulty of finding a remedy lies, firstly, in the confusion of the existing orders, and secondly in the fact that local bodies are generally not willing to sink the injury to a particular locality in a measure for the common good. To arrive at a reasonable scheme we should, I think, have to begin by making a very careful analysis of all the methods and rates at which assistance is now given to education in the various grades conducted by various kinds of managers and try to arrive at some all-round method which would cost us about the same amount and which would give the managers a much freer hand in distributing the expenditure subject to the control of the inspecting authorities, but it is no use embarking on such an inquiry unless we can be sure that the local bodies would be ready to waive the particular advantage given by specific orders in the past or that the department are prepared to cancel those orders. As an instance of what I mean, which has arisen in another department of Government, I may refer to the order under which certain promises of help were held out to dispensaries newly opened after a certain date. It would be quite easy to put out arrangements for subsidising medical relief on some sounder basis than they are at present if we had a free hand, but so long as we hold ourselves bound by an order of the kind to give specially favourable treatment to particular dispensaries, it is impossible really to revise our system.

C. G. T[ODHUNTER]—4-10-23.

The general question may be raised separately. I do not think there is much use now unless you alter the Local Boards Act.

A. P. P[ATRO]—10-10-23.

The general question of the replacement of the system of paying net cost, by fixed subsidies has now to be further considered. As a first step in this direction the necessary figures and lists of schools may be obtained from the Director of Public Instruction. ~~A draft ... is submitted.~~

S.K.—5-11-23. C. RAMANUJA ACHARIYAR—6-11-23.

~~Please make it a memorandum and~~ issue.

R. RAMACHANDRA RAO—8-11-23.

[Memorandum No. 4163 B-1, dated 8th November 1923,]

*From the Director of Public Instruction, No. R.O.C. 488-B, dated 5th December 1923.*

The Director of Public Instruction has furnished statements showing the schools for which net cost or fixed subsidy is paid from Provincial funds and those for which no subsidy is paid by Government.

2. *Net cost statement.*—The Director of Public Instruction has furnished figures of net cost subsidy paid in the three years 1921–22, 1922–23 and 1923–24. In respect of the last of these years, the figures for several districts are incomplete. The amount paid in each year consists of—

(*a*) The adjustment of the amount due for the previous year (representing roughly 25 per cent of the net cost for that year), and

(*b*) advance of 75 per cent of the *estimated* net cost for the year of payment.

Thus, the amount paid each year does not represent the *actual* net cost of that year or of the previous year. The *actual* net cost for a year should be determined with reference to the receipts and expenditure of that year. This can be done by taking into account the *advance* paid in a year and the adjustment for that year paid in the subsequent year. In order to find out whether the figures of actual net cost arrived at by the latter method fairly agree with those furnished by the Director, a separate statement showing the actual net cost for the years 1920–21, 1921–22 and 1922–23 has been obtained from the Director of Public Instruction's office and is placed below. The following is a comparative statement of the figures in the two statements in respect of a few schools :—

| — | 1921–22. | | 1922–23. | |
|---|---|---|---|---|
| | Probable net cost statement. | Actual net cost statement. | Probable net cost statement. | Actual net cost statement. |
| | Rs. | Rs. | Rs. | Rs. |
| ~~B.H.S.~~ Russellkonda .. .. | 7,755 | 11,651 | 9,824 | 11,44[illegible] |
| ,, Aska .. .. | 9,192 | 6,744 | 3,191 | 5,00[illegible] |
| ,, Tekkali .. .. | 9,549 | 7,421 | 2,598 | 7,502 |
| ,, Nandalur .. .. | 2,868 | 4,276 | 2,015 | 5,042 |
| ,, Tirukkoyilur .. .. | 3,013 | 4,219 | 4,852 | 4,594 |
| ,, Panruti .. .. .. | 1,617 | 4,719 | 6,212 | 6,394 |
| ~~M.H.S.~~ Bellary .. .. .. | 8,334 | 7,827 | 5,867 | 8,328 |
| ,, Walajapet .. .. | 4,077 | 3,095 | 308 | 4,343 |

From the above, it will be observed that the figures in the two statements do not tally in most cases even approximately. It is very doubtful whether the figures in the *probable* net cost statement can be accepted as a safe basis for the calculation of fixed subsidy in lieu of net cost. It would seem desirable to adopt the figures in the other statement relating to *actual* net cost.

3. The schools in respect of which net cost is paid fall under the following heads :—

(1) old schools which have been in existence even earlier than 1918,

(2) schools which were opened in 1918 under G.O. No. 757, dated 11th June 1918,

[VI Form under this scheme came into existence in 1920–21.]

(3) schools opened in 1920–21 under G.O. No. 902, dated the 10th August 1920,

[VI Form under this scheme was opened in 1922–23].

(4) schools which do not come under the above categories, in which higher forms have just been opened or are being opened.

As regards items (1) and (2) above, figures of actual net cost for the last three years are available and the average may be taken for purposes of arriving at the fixed subsidy. As regards items (3) and (4) this is not possible. Sixth form in most of them has been opened only in 1922–23 and the actual net cost of the previous years represents only the charges of the incomplete secondary school. Even in regard to the figure for 1922–23, it represents only eight months' charges as the VI Form would have been opened only in June or July. A *full* year's net cost in the case of these schools can be ascertained only when the actuals for 1923–24 are available. In these circumstances, it is for consideration whether the figures for 1922–23 may be taken as the basis for fixing the subsidy for these schools.

4. If the new system is given effect to from 1924–25, it may be necessary first to pay off in that year the balance (adjustment) of the net cost subsidy due for the current year and then the fixed subsidy to be paid under the new system in lieu of net cost. As the provision in the budget estimate of next year may not suffice for both these items, the payment of a portion of the fixed subsidy may have to be postponed to 1925–26 unless the additional allotment required is provided by reappropriation or by a supplementary demand.

5. The file may first be sent to the Local Self-Government and Finance for remarks. It may perhaps be desirable to consult the Examiner of Local Fund Accounts in the matter. He may be able to check the figures and arrive at an equitable figure in each case.

S.K.—19–1–24. C. RAMANUJA ACHARIYAR—22–1–24.

The Hon'ble the Finance Member agrees that some simplification is necessary. The difficulties are set out in the opening pages of this file and my remedy is suggested, viz., make a list A of all secondary schools and classes now maintained by the local body.

Make a list B of the existing subsidies on net cost and other schools managed by such a body.

Make the total of such list B a *fixed* grant on the condition that all schools and classes in list A are kept efficient as certified to by the District Educational Officer.

2. It will be open to the local body to economise on the existing schools and spend on other schools. This in fact will be the chief advantage of the proposal, apart from simplicity in accounts.

3. The notes on page 1 raise two other issues—

(1) how the existing subsidies should be calculated. This issue can be decided later on.

(2) whether when more classes are opened, a greater subsidy should not be sanctioned. Certainly; but under my proposal this will simply mean a standing sanction of an increase to the fixed grant. Such sanction will be subject to the same examination as at present is made in the case of any proposal to increase payment of net cost.

4. I shall be glad if the simplification herein advocated is sanctioned as soon as possible.

R. RAMACHANDRA RAO—23–1–24.
*Local Self Government ~~(Land Revenue)~~ Department.*

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Local Self-Government would ask that in any scheme that is now settled for the payment of lump grants adequate provision should be made for increasing the grant whenever a local body goes in for reasonable—the question of reasonableness being left to be determined by the District Educational Officer or the Director of Public Instruction—additional expenditure either by way of additional classes or additional sections for existing classes.

2. The continuance of the lump grant should be contingent on only the efficient continuance of the secondary schools *for which any subsidy was paid* hitherto, local bodies being left free to do what they liked with such of the schools as they were maintaining from their own funds.

3. In order to provide for normal expansion in expenditure, e.g., increased wages the amounts may be made revisable once in five years.

T. B. RAMACHANDRA MUDALIYAR—14-2-24.

I understand that the whole question is to be examined by Mr. Moir, who is to be posted on special duty.

R. W. DAVIES—17-3-24.

As the proposal for a special officer has, for the present, fallen through, I shall be glad if the scheme put forward in this file for fixed lump subsidies can be approved. The present system entails much labour in the Director of Public Instruction's office and the Secretariat (Education, Local Self-Government, and Finance) in scrutinizing the details of the expenditure incurred on the upkeep of the schools, as no item, however small, can be admitted for assessing the net cost unless it has been previously approved.

2. The fixed subsidies will be worked out as proposed on pages 11 and 14 of the note file. The conditions attached will be the following :—

(*a*) The lump grants will be disbursed on a certificate from the District Educational Officer that the local body concerned has been continuing to maintain in the past year the number of secondary schools it had on the date of the order fixing the consolidated grant. This will prevent local boards from cutting down the expenditure incurred from their own funds, while it will be open to them (i) to shift net cost schools to other places and (ii) to effect economies and to open more schools, etc.

(*b*) The grant will be subject to revision once in five years, all additions of cost due to increases of expenditure of the schools concerned (raising of salaries, addition to contingent expenditure, etc.) in the interval being borne by the local bodies concerned.

(*c*) Proposals submitted for additional schools or classes will be examined on their merits and additions will be made to the lump sum grants on account of approved schemes.

3. Our finances are not likely to permit us to open more net cost or half net cost schools in the next few years.

4. A general examination as suggested on page ~~9 and 10~~ will no doubt be useful and will be undertaken. But the local bodies which have been receiving grants on the scales hitherto in force will not be willing and most of them cannot indeed afford to forego any portion of them : and it will be a decided advantage, from many points of view, if these proposals for simplification are sanctioned at once.

V. T. KRISHNAMA ACHARIYAR—27-6-24.

FINANCE DEPARTMENT.

*Law Secretary's* 2 (*b*)—I do not think we can accept a five years' reconsideration if that is to involve additional expenditure over the lump sum grants which are now to be worked out. I do not object to the system being reviewed periodically.

*Law Secretary's* 2 (*c*).—We should get rid of the various differences set forth on page 5 (note file) and adopt a uniform proportion, e.g. 50 per cent.

2. Law Secretary does not state which of the alternatives at A on page 5 he would adopt. A decision may perhaps await the detailed calculations, which may be proceeded with.

3. The grants may all be reduced to units of hundreds.

4. I understand that the proposal represents a temporary measure and that the whole question of grants is to be examined by a special officer. Finance has for some time been asking for a revision and simplification of the various systems and methods under which grants are calculated, allocated and distributed.

R.W.D.—28-6-24.

LAW (EDUCATION) DEPARTMENT.

Submitted for orders whether the Director of Public Instruction may be asked to work out the figures on the above basis.

Five years.

V.T.K.

V.T.K. A

2. It is not known what period for revision the Finance Secretary will fix.

3. We may agree to the uniform scale for future schools and classes.

4. It is better if we adopt the new system from 1925-26. We will then have a full budget provision. It is problematical whether we can find the funds required for the current year by reappropriation.

I shall discuss this with the Director of Public Instruction.

V.T.K.

V.T.K.—2-7-24.

5. May we not adopt units of fifty instead of units of hundred? The latter may affect poor local bodies.

6. Subsidies to local bodies have never been brought under the Grant-in-aid Code. There has been only *one* system adopted in fixing these *subsidies* to local bodies, viz., the financial capacity of the bodies. The systems and methods under which *grants* are calculated and allotted refer to *aided* schools under private management. The systems vary with the various grades of institutions—elementary, secondary and collegiate. The revision of the Grant-in-aid Code, referring as it does to aided schools, is now under consideration. District Secondary Education Boards have been asked for suggestions and the Director of Public Instruction has been asked to collect and examine them and submit his own recommendations with them. This will not affect the question of *subsidies* to local bodies, with which alone this file is concerned. If the subsidies are stereotyped, there will be a cessation of trouble with reference to them.

C. RAMANUJA ACHARIYAR—1-7-24.

V. T. KRISHNAMA ACHARIYAR—2-7-24.

A.P.P.

A.P.P.—2-7-24

The principle of stereotyping these grants on the basis suggested on page of these notes is for orders.

Also the period of this settlement, i.e., whether the figures may be reviewed every five years as suggested by me.

~~V.T.K. 2-7-26.~~

The systematisation must also make room for the net cost schools in future. Reviewed periodically is vague. There should be a definite period of three or five years.

Both the management and Government know what is the amount required every year under this head with any additions.

A. P. P[ATRO]—2-7-24.

I would agree to a settlement for three years on the basis of the actual net cost in 1922-23 and 1923-24 to be introduced from 1925-26. The review at the end of the three years would not necessarily imply a promise to increase the subsidies merely because the local bodies have increased the salaries of their staffs or otherwise added to their expenditure in a way the cost of which should not reasonably be paid by Government.

It is unlikely that we shall be able to add to our commitments for secondary education in the next three years—whether we shall be able to do so later remains to be seen.

R. A. G[RAHAM]—3-7-24.

Draft.

V. T. K.—3-7-24.

Draft memorandum to the Director of Public Instruction submitted.

2. Attention is solicited to paragraph 3 of the office note on pages ante. In the case of the schools coming under categories (1) and (2) mentioned therein it was proposed to take the average actual net cost for the last three years (1921-22 to

1923-24). In the case of schools coming under items (3) and (4) it was proposed that the figures for 1922-23 might be taken. It may, however, be mentioned that the figures for 1922-23 in the latter case would not represent a full year's net cost and that a full year's net cost will be that for 1923-24. As the net cost for 1923-24 will now be available it is for consideration whether the actual net cost for 1923-24 may not be taken as the basis for the latter two classes of schools.

The Honourable the Finance Member in his note says that he would agree to a settlement on the basis of the actual net cost in 1922-23 and 1923-24. It is not clear whether the average of the actual net cost of these two years alone should be taken as the basis in respect of all classes of net cost schools. Subject to orders on this point, the average of the last three years in the case of the first two classes of schools and the actual net cost for 1923-24 in the case of the last two classes of schools have been adopted in the draft memorandum.

K.A.—4-7-24. C. RAMANUJA ACHARIYAR—4-7-24.

Please have the memorandum revised as personally instructed.

V. T. KRISHNAMA ACHARIYAR—5-7-24.

Please see revised draft memorandum submitted.

C.R.—5-7-24.

Finance u.o. for acceptance. The memorandum follows C-4's orders except in regard to the class of schools, etc., specified in paragraph 2 (ii) for which two years figures are not available.

V.T.K.—7-7-24.

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FINANCE DEPARTMENT.

The draft is now accepted as it relates to 1925-26.

2. With reference to the Law Secretary's consent at A on page 2 to a standardization on the basis of a uniform proportion, I understand from him that the question will be taken up separately.

R. W. DAVIES—10-7-24.

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LAW (GENERAL) DEPARTMENT.

Issue.

C.R.—12-7-24.

[Issued as Official Memorandum No. 1143 B-3, dated 15th July 1924].

R.O.C. No. 488 B/23, dated 6th April 1925.

The Director of Public Instruction submits the proposals called for in memorandum No. 1143 B-3, dated 15th July 1924, for giving effect to the proposed system of fixed lump sum annual subsidies in lieu of the variable net cost subsidies that are now being paid to local bodies towards the maintenance of secondary schools. These proposals may be accepted.

C.P.A.—30-4-25. K.M.V.—1-5-25 C.R.—1-5-25

V.T.K.—2-5-25.

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LOCAL SELF GOVERNMENT DEPARTMENT.

T. B. RAMCHANDRA MUDALIYAR—22-5-25.

C. B. COTTERELL—23-5-25.

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FINANCE (EXPENDITURE) DEPARTMENT.

Please see Memorandum No. 1143 B-3, dated 15th July 1924, prescribing the procedure for calculating the amount of fixed subsidy payable to local bodies towards the maintenance of secondary schools. The conditions to be imposed on local bodies are set forth in paragraph 2 of Law Secretary's note on page 7 ante.

*Municipal High School, Ellore.*—The net cost of this school during 1923-1924, was only Rs. 133 and the Government's liability towards half the net cost comes to only Rs. 67. The Government have undertaken to bear half the net cost of this school, subject to a maximum of Rs. 2,000. The Director of Public Instruction recommends that the maximum may be allowed in this case in view of the large expenditure which the municipal council will have to incur when the present unqualified teachers are replaced by qualified men. There is no information as to the extra expenditure

Press
Please print the asterisk & ~~make~~ print the following as a marginal note:—
* ~~Since~~ Recorded in G.O. No. 341 Law (Edn) dated 5. 3. 26.

38
31



likely to be incurred on account of this proposal. Submitted that the municipal council may be left to address Government after it has effected the proposed changes. For the present, the subsidy may be fixed at Rs. 100.

3. The Law (Education) Department may be requested to send the draft order on the case to this department before it is issued.

S.R. R.M.—13-6-25. T.S.—13-6-25. J. B. BROWN—15-6-25. V.G.

LAW (EDUCATION) DEPARTMENT.

in the linked file.* ~~2.~~ Attention is solicited to the notes ~~with G.O. No.~~ dated ~~A~~ With reference to the decision already arrived at in that Government Order the rent charges of middle schools taken into account in calculating the fixed subsidies have been allowed only in the case of local bodies which are unable to bear the charges on account of their unsatisfactory financial position. The rent charges included in respect of other schools have been deducted from the fixed subsidies recommended for them by the Director of Public Instruction. It is observed that in the statement forwarded by the Director of Public Instruction rent charges have been included in arriving at the amount of fixed subsidy in some cases which were not recognized by Government in the file linked below as deserving of this concession. The rent charges in those cases need not therefore be allowed for in the calculations.

341 Law (Edn) ~~5.3.26~~

It is also observed that the Director of Public Instruction had not furnished figures of rent charges for the Pakala and Tiruttani schools when the question of incidence was under consideration. From the telephonic message referred to already it would appear that the Director of Public Instruction has included rent charges at Rs. 240 a year in the subsidy for Tiruttani, but no reference is made to Pakala. When the file with the draft is referred to the Director of Public Instruction for check as suggested below he may also be requested to justify the inclusion of rent charges in the case of Tiruttani at Rs. 240 per annum and also to indicate the rent charges in the case of Pakala and the necessity for its inclusion in the subsidy or otherwise. The case of the two schools may then be examined in the Local Self-Government Department when the file is referred to them.

* * * * *

6. A draft order is submitted for approval. The file may first be sent to the Director of Public Instruction u.o. with reference to ~~paragraphs 2, 3 and 5~~ above. He may also be requested to check the figures in the annexure to the draft order.

M.V. C.P.A.—14-7-25. K.R.N.—15-7-25. C. RAMANUJA ACHARIYAR—15-7-25.
V. T. KRISHNAMA ACHARIYAR—28-7-25.

the note

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

In calculating the fixed subsidy for each school the net expenditure incurred in 1922-23 and 1923-24 has in accordance with the orders of Government been taken as the basis. It is therefore equitable that the actual expenditure incurred on account of rent during those years and admitted for the purposes of net cost should be deducted from the fixed subsidy instead of the sanctioned amount. In a few cases no expenditure on account of rent was taken into account in those years in the calculation of net cost because no rent was paid and in a few other cases, the actual expenditure taken into account was less than the sanctioned amount. If a deduction of Rs. 250 for each school is made from the fixed subsidy, irrespective of the actual expenditure incurred on rent or the amount admitted on account of rent in the calculation of net cost in those years, the subsidy fixed will not represent the net cost in 1922-23 and 1923-24. A statement showing the actual expenditure on account of rent taken into account for the purpose of calculating the net cost subsidy in 1922-23 and 1923-24 is submitted and the rent charges shown therein may be deducted from the fixed subsidy.

The rent charges for the Pakala and Tiruttani schools are also shown in the statement. There is no reason for treating them differently from other middle schools in the matter of rent.

A revised statement showing the fixed subsidy payable to each district board after deducting the rent charges in respect of the middle schools or middle school department of high schools is also submitted.

2. ~~*Paragraph 3 of the Secretariat note.*~~—After the deduction of rent charges and taking into account the cost of the revision of pay or of opening of additional classes or schools sanctioned by Government recently, the total subsidy payable to district boards and municipalities is as shown below:—

| | RS. |
|---|---|
| 1. District boards other than Agency ... ... ... ... | 5,08,450 |
| 2. Municipalities including Salem College ... ... ... | 1,42,000 |
| 3. Agency district boards ... ... ... ... ... ... | 2,000 |

| | RS. |
|---|---|
| Budget provision ... ... | 8,77,500 |
| Fixed subsidy—District boards and municipalities ... ... ... | 6,50,450 |
| | 2,27,050 |

The current year's budget provision is considered sufficient to meet the expenditure on account of the fixed subsidy and also for the payment of the balance (adjustment) for 1924–25.

3. ~~*Paragraph 5.*~~—Subsidies have to be fixed in respect of the schools noted in the margin. The statements of receipts and charges for the year 1924–25 in respect of these schools are being checked and the information ~~called for in paragraph 5 of the G.O. note~~ will be submitted to Government shortly.

1. Onslow Institution, Chatrapur.
2. B. M. S. Betamcherla.
3. B. M. S. Vayalpad.
4. B. H. S. Harpanahalli.
5. M. H. S. Anantapur.

4. It is observed from paragraph 5 of the draft order that the District Educational Officer should certify as to the number of schools maintained by each local body so as to enable it to receive the fixed grant. It is not mentioned when and to whom the District Educational Officer should send in his certificate.

5. According to paragraph 6 of the draft order the fixed subsidy will be revised every three years. The principles on which the revision of subsidy will be made are not mentioned and it is not known whether during these three years the fixed grant will be liable to adjustment with reference to the unspent balance, if any, of the previous year or whether the local bodies are at liberty to utilize the unspent balance as they wish. It is also stated in the paragraph (paragraph 6) that all additions of cost due to increase of expenditure on the schools concerned such as raising of salaries, contingencies, etc., should be borne by the local bodies. No mention is made about the additional cost on account of the opening of higher forms or the entertainment of additional teachers in the schools concerned. Orders are awaited as to whether all additions of cost due to increases of expenditure of *any kind* are to be met from the funds of the local bodies.

R. A. GRIEVE—8-8-25.

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LAW (EDUCATION) DEPARTMENT.

*Paragraph* 1 *of the Director of Public Instruction's note.*—The Director of Public Instruction's office was asked whether in the case of the middle schools or middle school departments of high schools the opening of which was sanctioned in G.O. No. 757, Educational, dated 11th June 1918, rent charges had been taken into consideration in arriving at the fixed subsidies for these schools

and if so to furnish a statement of such charges. They replied that rent charges at the rate of Rs. 250 a year had been included in the statement of fixed subsidies in the case of the schools ~~mentioned on page 16 ante.~~ So these charges were deducted from the fixed subsidies recommended for the schools by the Director. The Director of Public Instruction now states that the rent charges already reported do not represent the actual expenditure incurred on rent during the years 1922-23 and 1923-24 but the sanctioned amount and that charges actually incurred during those years and admitted for net cost purposes only should be deducted from the fixed subsidies. He also submits a revised statement showing the fixed subsidy payable to each district board after deducting the actual rent charges. It is submitted that the figures in that statement may be adopted as the fixed subsidies payable to the boards.

C.R.—3-9-25.
V.T.K.—4-9-25.

*Paragraph 4 of the Director of Public Instuction's note.*—Paragraph 5 of the draft order states that the fixed grant will be disbursed to local bodies on a certificate from the District Educational Officer concerned that the local body in question maintained in the past year the number of secondary schools it had on the date of the order fixing the grant. The Director remarks that it is not mentioned when and to whom the District Educational Officer should send in his certificate. Submitted that the District Educational Officer may send the certificate to the Director of Public Instruction about the middle of April and the Director of Public Instruction may thereupon submit proposals to Government for the distribution of fixed subsidies for the year. This may perhaps be mentioned in the draft.

C.R.—3-9-25.
V.T.K.—4-9-25

*Paragraph 5 of the Director of Public Instruction's note.*—The Director of Public Instruction raises three points in this paragraph :—

(i) The principles on which the triennial revision of subsidies will be carried out ;

(ii) adjustment of unspent balance of previous year's subsidy ;

(iii) payment of subsidy towards the additional cost on account of the opening of higher forms or the entertainment of additional teachers in the present schools.

*Item* (i) *above—The principles of revision.*—In the draft order it has been made clear that all additions of cost due to increase of expenditure on the schools concerned such as raising of salaries, additions to contingent expenditure etc., in the interval should be borne by the local bodies. In his note on pages 26-27 *ante*, the Hon'ble Mr. Graham noted as follows :—

" The review at the end of three years would not necessarily imply a promise to increase the subsidies merely because the local bodies have increased the salaries of their staffs or otherwise added to their expenditure in a way the cost of which should not reasonably be paid by Government."

From the above it appears that any reasonable increase in expenditure on salaries, etc. will be taken into account in fixing the subsidy at the time of revision. Similarly if there is an increase in the annual income from fees and there is therefore a saving in the amount of subsidy sanctioned such savings will naturally be taken into account in the triennial revision but not during the period of the triennium. In order to enable the Director of Public Instruction and the Government to determine how far increase or decrease in expenditure should be allowed it is essential that a detailed statement of the receipts and charges of the institution or institutions under the management of these local bodies should be sent at the close of the triennium. It is for orders whether the above points should be incorporated in the draft.

May be included.
C.R.—3-9-25.
VT.K —4-9-25.

*Item* (ii) *above—Adjustment of unspent balances of previous year's subsidy.*—From paragraph 5 of the draft it is clear that there is no intention to make any adjustment of the previous year's balance in the payment of fixed subsidies. So

long as all the present schools are maintained by the local body the amount to be settled as the fixed subsidy will be continued from year to year during the period of the triennium. As the subsidy is to be given as one lump sum for all the schools under a single local body any saving effected in one school may obviously be utilized on the improvement of the existing schools or the opening of new ones etc. Any adjustment of unspent balance will only mean the continuance of the present system of scrutinizing the receipts and charges of each school and the perpetuation of the difficulties involved thereby. The draft is clear on this point and it does not appear that any amendment in this regard is necessary.

An extract from this note may go to the Director of Public Instruction separately for information.

C.R.—3-9-25.
V.T.K.—4-9-25.

*Item* (iii) *above—Payment of subsidy towards the additional cost on account of the opening of higher forms or the entertainment of additional teachers in the present schools.*—Attention is solicited to paragraph 2 (*c*) of the Secretary's note on page 23 *ante* in which it is stated that proposals submitted for additional classes will be examined on their merits and additions will be made to the lump sum grants on account of approved schemes. This is in accordance with the existing practice. It is for consideration whether any addition to the draft is necessary.

Not necessary: but extract may be sent separately to the Director of Public Instruction for information.

C.R.—3-9-25.
V.T.K.—4-9-25.

After taking into account all additions to these fixed subsidies recently sanctioned by Government on account of the revision of pay of staff of secondary schools for the opening of additional classes or forms the total expenditure involved by these fixed subsidies is as shown below:—

| | RS. |
|---|---|
| District boards other than Agency ... ... ... ... | 5,11,650 |
| Municipalities including Municipal Council, Salem ... ... | 1,42,350 |
| Agency district boards ... ... ... ... ... ... | 2,000 |
| | 6,56,000 |

After orders are passed the draft put up may be revised and sent to Local-Self Government and Finance u.o. for acceptance.

~~K.R.N.~~—3-9-25.

C. RAMANUJA ACHARIYAR—3-9-25.
V. T. KRISHNAMA ACHARIYAR—4-9-25.

LOCAL-SELF GOVERNMENT DEPARTMENT.

~~Please see the earlier note of this department at pages 4 supra.~~ This department has already agreed to the introduction of the system of paying fixed subsidies with effect from 1925-26—the subsidies to be fixed to be in force for three years and subject to revision at the end of that period for special reasons.

No remarks are called for in respect of the matters referred to in that note except in regard to the subsidy for the Ellore Municipal High School. The subsidy for this school has now been fixed at Rs. 100 for the reasons given in the Finance Department note on page 28 supra. The Municipal Council has not yet addressed the Government in the matter of revision of the establishment. In the circumstances the subsidy fixed may be accepted.

2. Attention is invited to paragraph 4 of the draft order on the question of the incidence of rent charges of schools and to the notes on pages 12 supra. The proposal may be accepted.

B.R.—25-9-25.

T. B. RAMALINGA MUDALIYAR—25-9-25.

A I don't think that the managements of secondary schools are going to benefit by the proposed new plan—rather the contrary.
The fixed subsidies are to be based on the actuals of 1923–24, or averages up to 1923–24 and there is to be no revision before 1928–29. Owing to increasing
B numbers of pupils and classes, provision of appliances, etc., the cost of secondary schools is always tending to increase, and I do not think that local boards should be made to pay all increased charges for five years.
The same thing will happen for every succeeding period of three years—at the end of every such period the management will be out of pocket for all increased expenditure during the period, and no part of their expense will ever be reimbursed to them.
C I think that either school managements should revise at each revision payment of the additional expenditure during the past period which has been approved by the Director of Public Instruction and Government.
or that the fixed subsidy should be subject to an annual percentage increase up to which approved additional expenditure can be made by the managements.
Will Law (Education) please circulate to M-1?

C. B. COTTERELL—28–9–25

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LAW (EDUCATION) DEPARTMENT.

The proposals made in the draft order were accepted by Local Self-Government on pages 18–19 of the notes file in which the Local Self-Government Secretary agreed that the stereotyping was advantageous to local bodies and asked for a revision once in five years (while the present draft order provides for a revision once in three years).

2. I think that the secondary schools under local bodies will benefit by the change in the system of subsidies proposed in this file. As years pass, secondary schools, except those situated in outoftheway places, tend to become self-supporting. In the early years of the opening of a school the strength is small: but as the school becomes well-established and gains in popularity, the strength rises—and with it the income from fee receipts also rises. The additional income in most cases more than covers the additional charges on establishment, contingencies, etc. This fact will be borne out by the figures of net cost of schools furnished by the Director of Public Instruction. ~~In the statement at (V),~~ the Director has furnished the figures of net cost of 61 schools for the years 1922–23 and 1923–24. It is observed from these figures that except in nine cases there is no increase in the net cost for 1923–24 over that of 1922–23. In fact, in most cases there is considerable reduction in the net cost for 1923–24. It may be pointed out that in 1924–25 there was a saving of about Rs. 70,000 in the budget provision for the net cost of secondary schools—which was explained by the Director of Public Instruction as due mainly to the increase in the fee-income of the schools.

3. The proposal to substitute a fixed subsidy instead of the variable net cost subsidy was made in 1921. The matter was not pursued in that year in consideration, among other reasons, of the fact that as the secondary schools tended to become self-supporting and to work even at a profit in some cases, the local bodies maintaining them might earn a grant where no grant was necessary. It is in order to overcome this objection that it is now proposed that there should be a periodical revision in the amount to be paid in respect of each local body. In such revision the increase in receipts and all reasonable increase in expenditure will of course be taken into account—also decreases.

4. The main object of the change is to abolish the elaborate system of checking net cost statements each year and also of obtaining previous sanction in all cases in which there are changes in the scale of expenditure. As there are 190 secondary schools, it is anticipated that this will mean an appreciable reduction of work in the offices of local bodies and of the Director of Public Instruction and the Secretariat. As the subsidy payable is to be a fixed sum for each *local body* and *not* a separate amount for each *school* under a local body, the new system will also allow some latitude to the local body in the utilization of the subsidy. So long as the local body maintains a prescribed number of schools, it is open to it to utilise the savings in expenditure in one school on increased charges in another school during the triennium.

5. As regards **B** on page 14 ante it may be stated that even if the net cost for 1924–25 is taken into account for the purpose of calculating the fixed subsidy there will be no increase in most cases over the figures now reported by the Director of Public Instruction. The figures for 1924–25 may have just been received in the Director's office. If these figures should be called for and the fixed subsidy based on them, it will delay considerably the issue of orders on this file and by that time we shall probably be in 1926. The question dealt with in this file has been under consideration for a long time. The necessary increased provision to give effect to the change from the current year has been made in the budget estimates and it is essential that orders should be issued in regard to the distribution of the budget provision without further delay.

6. With reference to **C** on page 14 ante, it may be stated that all approved increase in expenditure on staff, contingencies, etc., of the schools will be taken into account at the triennial revision. There need therefore be no apprehension that the new system will throw any undue burden on local bodies. No doubt there can be no question of recompensing past increased expenditure if any occurs; but there will be no demand for refund of any saving. An annual revision is to be deprecated as it will perpetuate all the existing difficulties of account-keeping and scrutiny.

7. I shall be obliged if the case can be dealt with urgently.

V. T. KRISHNAMA ACHARIYAR.—3–10–25.

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LOCAL SELF-GOVERNMENT DEPARTMENT.

There is no difficulty about accepting the principle of granting subsidies to local bodies for secondary education—such subsidies to be revised periodically. It is to be noted however that the plan does not get rid of the varying rates and methods of assistance to different bodies, nor apparently does it avoid the scrutiny of each item of increased expenditure. Each item will have to be separately examined at the time of revision instead of when it was actually incurred.

All Local Self-Government need concern themselves with is how the proposal affects local bodies.

These are now to be given subsidies, to be paid each year till 1928–29, based on actuals of or averages up to 1923–24. From 1928–29 subsidies are to be revised every three years—presumably on consideration of the actuals of the last year of the period.

*If* the cost of secondary education is increasing then local bodies are likely to suffer under the detailed form which the proposal has taken. In 1928–29 they will be out of pocket for all increases in net cost for the previous *five* years. Similarly they will be out of pocket for increased cost in each succeeding period. And these out-of-pocket amounnts they can never hope to get back. I do not think they will be encouraged to improve their schools as they may require to be improved. At the same time the Government is going back on its promise in regard to net cost (in cases where such promise exists).

It is fair, I think, that each revision should take into account approved expenditure in the *preceding* period*, and reimburse it to local bodies.

* This will involve little or no extra work, as each item of increased expenditure has to be examined in any case.

If as is indicated by Education Secretary the net cost of secondary education is not increasing but is going down, then there will be nothing to pay on this account and the Government need not fear any extra cost to their revenues in agreeing. Please circulate to M-1.

C. B. COTTERELL—5-10-20.

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LAW (EDUCATION) DEPARTMENT.

A The Local Self-Government Department considers that at each revision all approved expenditure in the preceding period must be reimbursed by Government to the local bodies. In that case it is only fair that increase in fee receipts should also be taken into account, and the net deficit, if any, should alone be made good. This in effect means a *triennial* net cost system instead of the present *annual* net cost system.

In accordance with the proposals in the draft order below all *reasonable* additions to expenditure will be taken into account at the time of revision for the purpose of fixing the subsidy for the next triennium. Revision of establishment costing an appreciable amount need alone be submitted to Government for detailed scrutiny and sanction. All minor additions to staff or revisions of pay may be effected by the local bodies themselves. As the proposal of the Local Self-Government Department stand at present, there is not likely to be any saving of labour.

S.K.—6-10-25. C. RAMANUJA ACHARIYAR—6-10-25.

If Local Self-Government presses for it and thinks it will be advantageous to the local bodies (of which I have serious doubts) I have no objection to the course proposed at **A** above.

M-1 and M-2 will see and their orders taken on this point.

V. T. KRISHNAMA ACHARIYAR—6-10-25.

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FINANCE (EXPENDITURE) DEPARTMENT.

~~(Finance noted last on pages 38–40 ante.)~~

The Finance Department have already agreed to the principle of substituting fixed subsidies in place of the variable subsidies now granted to local bodies for secondary education. The principles on which the fixed subsidies have been calculated have also been accepted. The draft order is in accordance with the proposals already agreed to in Finance and may be accepted ~~subject to the remarks in paragraph 3 of Local Self-Government note on pages 52–53 ante.~~

2. With reference to **A** above it is submitted that there may be *savings* in the subsidies given to some local bodies. If expenditure in excess of the fixed subsidies given to some local bodies is to be made good by Government the savings, if any, in other cases should also be surrendered to Government. The scheme will then, as observed by Law (Education), lose its advantages.

V.G.—10-10-25.

It seems preferable to stick to the decisions already reached which are carried out in the draft order.

G. T. BOAG—11-10-25.

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LAW (EDUCATION) DEPARTMENT.

The proposal in this file is to substitute *fixed* subsidies in place of the *variable* subsidies now granted to local bodies for secondary education. Originally it was proposed to have a revision of the system once in *five* years, but it is now proposed to have it once in *three* years. The proposal has been accepted by the Local Self-Government and the Finance Departments.

M2 and the Finance Member (Mr. Graham) have also accepted this.

V.T.K.—12-10-25.

2. The only point of difference between this department and the Local Self-Government Department is the suggestion made by the latter that, at each revision, all approved expenditure in the preceding period must be reimbursed by Government to the local bodies. In that case, it is only fair that increase in fee receipts should also be taken into account and the net deficit, if any, should alone be made good. Again, if expenditure in *excess* of the fixed subsidies given to some local bodies is to be made good by Government, the *savings*, if any, in other cases should also be surrendered to the Government. This, in effect, will mean a *triennial* net cost system instead of the present *annual* net cost system; and the scheme of fixed subsidies will lose the greater part of its advantages. Finance do not approve of this and I think the draft as it stands may be accepted.

The advantages of the scheme proposed by this department and accepted by Finance are:—(*a*) its simplicity, (*b*) the liberty it gives to local bodies to utilize the subsidies to the best advantage, and (*c*) the saving in accounts, etc. It will also be more advantageous to local bodies.

V.T.K.—12-10-25.

C. RAMANUJA ACHARIYAR—12-10-25.

V. T. KRISHNAMA ACHARIYAR—12-10-25.

I will be glad to discuss the case with my Hon'ble Colleague M-1 when convenient for him.

A. P. P[ATRO]—14-10-25.

I have no objection to discuss this with my Honourable Colleague. But he is going on a tour to-day. The file may be re-circulated to me after his return.

P. R[AMARAYANINGAR]—15-10-25.

The file was discussed and my Honourable Colleague suggests that to the average amount arrived at an excess should be added to provide for normal increase, otherwise the scheme will not be beneficial to local bodies; as such the scheme is inadvisable. The proposal may however be discussed with presidents of local bodies in February during the Legislative Council sittings and after knowing their views the matter may be disposed of if they like.

P. R[AMARAYANINGAR]—27-1-26.

With reference to the Hon'ble the Minister's note of yesterday's date, I submit that if orders issue now approving of the scheme of fixed subsidies there is *just* enough time for the Director of Public Instruction to disburse all the subsidies before the end of the year, so that none of the allotment may lapse. If, however, the scheme is not approved and the Director of Public Instruction is asked to follow the existing system for this year, he will have to obtain figures from district boards and then take steps to disburse the subsidies. It will take him till the end of February to collect the figures required. If orders be delayed till about the 10th of next month, there is every risk of some subsidies remaining unpaid before the end of the year and lapsing. Our allotment for the next year is cut down to the absolute minimum required.

Personally, I think, the system would be distinctly advantageous to local boards. If, however, any doubt is entertained on this point, I would suggest, in order that inconvenience I have referred to above may be avoided, that we should definitely inform the Director of Public Instruction to proceed on the old system for this year. In this event, we may surrender the sum provided extra for this year to pay for an additional quarter's subsidies (above Rs. 1½ lakhs). Next year also our allotment will permit us to pay only on the usual scale. In making this suggestion I have in mind the fact that Mr. Statham has pointed out that many schools started under the subsidies system are not serving a useful propose and has recommended that they should be closed and the subsidies resumed. Acceptance of this recommendation will involve reduction in subsidies for some at least of the local boards and perhaps not much harm will be done if we keep the whole question over for decision after 1926-27. As I said the Budget for 1926-27, as now settled, will not permit us to give effect to the fixed subsidies system in that year.

I request orders on this point. The Director of Public Instruction is very anxious to have early orders. Even if orders issue now, he will have much difficulty in paying off all the subsidies before the end of the year. A fortnight's delay means risk of lapse of allotment. It is, therefore, desirable to issue orders one way or the other.

V. T. KRISHNAMA ACHARIYAR—28-1-26.

From the view expressed by my Honourable Colleague it would appear that the local bodies do not stand to gain any advantage from this scheme. There is this view point and hence he is not in agreement with the proposal. Under these circumstances the existing system may continue. When a conference of representatives of local boards is called to discuss the point and an opinion supporting this prevails, the scheme may be brought up again next year.

The old system may continue for this year.

A. P. P[ATRO]—28-1-26.

A draft memorandum to the Director of Public Instruction is submitted for approval. It may be sent to Finance for perusal.

S.K.—29-1-26.

C. RAMANUJA ACHARIYAR—29-1-26.

V.T.K.—29-1-26.

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FINANCE DEPARTMENT.

~~[Finance last noted on page 11 *ante*]~~

As it is apprehended that the introduction of the fixed subsidies system on the lines already settled will not be beneficial to local bodies, M-1 has suggested that the proposals might be discussed with Presidents of local bodies in February next during the Legislative Council sittings. M-2 has accordingly decided that the existing system may continue for the current year and that as for the future the new system may be introduced if and when a conference of representatives of local bodies called to discuss the proposals are in favour of its introduction.

2. The budget provision for the current year on account of subsidies to local bodies for secondary education was fixed at Rs. 8,77,500 as detailed below on the assumption that the fixed subsidies system will be introduced in the current year :—

| | Rs. |
|---|---|
| (i) Amount to be paid under the fixed subsidies system (according to the Director of Public Instruction's calculations in October 1924) ... ... ... ... ... ... ... ... | 7,30,500 |
| (ii) Arrears of net cost subsidies, i.e., subsidies payable for the last quarter of 1924–25 which as usual will be adjusted only in 1925–26 ... ... ... ... ... ... ... ... | 1,26,000 |
| (iii) Amount to be paid on account of the Secondary department of the Municipal College, Salem ... ... ... ... | 6,000 |
| (iv) Subsidies to local bodies for revision of salaries, opening higher forms, and employment of additional staff in secondary schools, the net cost of which is borne by Government. (Treated as a Part II scheme for 1925-26 and provision entered under the orders of the Cabinet) ... ... ... | 15,000 |
| Total ... | 8,77,500 |

The Director of Public Instruction has stated that according to the latest figures worked out by him for adoption in connexion with the fixed subsidies system, the total cost for the year will come to Rs. 8,29,700 against the budget estimate figure of Rs. 8,77,500. Rupees 8,29,700 has accordingly been adopted for revised estimate 1925–26.

3. As M-2 has now decided that the fixed subsidies system is *not* to be introduced in the current year, the actual expenditure in the year will be far below Rs. 8,29,700, the figure already adopted for revised estimate 1925–26. Such reduction will approximately be equal to the amount provided for under (ii), viz, Rs. 1,26,000, but the exact amount of such reduction will have to be ascertained from the Director of Public Instruction. Law (Education) may accordingly be requested to ascertain from the Director of Public Instruction what figure may be adopted for revised estimate, 1925–26, in view of the present decision, and to intimate the same to this department by a date not later than the 10th February 1926. If the figure reported

M2.

is much below the figure of Rs. 8,29,700 already adopted for revised estimate, 1925–26, such reduction may be considered along with the variation in Land Revenue estimates which will be received from the Board of Revenue by the 12th February next with reference to G.O. No. 32, Finance dated 12th January 1926.

4. The budget estimate for 1926–27 has been fixed at Rs. 6,93,700 on the assumption that the fixed subsidies system will have been introduced in the current year. If the fixed subsidies system is to be introduced in the *next* year, additional provision over and above that already made will be necessary. But as the question whether the new system is to be introduced at all is still undecided, it is now premature to include any additional provision in the budget estimate for 1926–27. As pointed out by Law (Education) Secretary, if it is later on decided to introduce the new system, it may be from 1927–28 after the necessary provision is made in that year's budget.

C.M.—30-1-26. T. A. SRINIVASARAGHAVA AYYANGAR—30-1-26.

LOCAL SELF-GOVERNMENT DEPARTMENT.

~~G. T. BOAG 12-1-26.~~

The 'fixed' subsidy system is not to be introduced in the current year and the existing system is to continue for the present. The draft memorandum proposed to be issued by Law (Education) to the Director of Public Instruction informing him as above may be accepted and the file returned to Law (Education) u.o.

(Vide Honourable M-1's and M-2's orders on pages / and / ante.)

~~T.M.R.—1-2-26. M.P.S.J.—1-2-26. N. RAMAYYA SASTRI—2-2-26.~~

Accepted in Local Self-Government.

F. NOYCE—2-2-26.

LAW (EDUCATION) DEPARTMENT.

~~Please see paragraph 3 of the Finance Department note at page / above.~~

An addition has been made to the draft asking the Director of Public Instruction to report by the 9th instant the provision that will have to be entered in revised estimate, 1925–26. The draft may issue.

C.P.A.—3-2-26. S.K.—3-2-26. C. RAMANUJA ACHARIYAR.—3-2-26.

Issue.

V. T. KRISHNAMA ACHARIYAR—3-2-26.

After issue submit to M-1 for perusal of M-2's remarks on page /.

V.T.K.—3-2-26.

P. R[AMARAYANINGAR]—4-2-26.

My Honourable Colleague M-1 consulted the Presidents of the local boards and is inclined to agree to the immediate introduction of the fixed subsidy system for secondary schools; the draft may issue.

A. P. P[ATRO]—13-2-26.

P. R[AMARAYANINGAR]—13-2-26.

The file may be sent to the Finance and Local Self-Government Departments. The draft which is to issue has already been accepted by Finance. Please see their note on page / supra.

C.R.—13-2-26.

V.T.K.—13-2-26.

FINANCE (B.E.I.) DEPARTMENT.

~~(Please see previous Finance notes on pages and ante)~~

On the understanding that the fixed subsidies system was *not* to be introduced in the current year, the revised estimate for 1925–26 under '31-B.C. Education —Secondary—Grants to local bodies for secondary education—Grants-in-aid—Educational—Teaching' was reduced from Rs. 8,29,700 to Rs. 6,28,600, the

latter being the figure representing (according to the Director of Public Instruction's calculations) the expenditure that will be incurred under the changed conditions in the current year. As M-1 and M-2 have since decided to introduce the fixed subsidies system at once, the figure originally fixed for revised estimate, 1925–26, has now to be increased by about 2 lakhs. A draft u.o. note is accordingly submitted. After issue, the case may be returned to Law (Education).

G.T.B.—13-2-26.

C.P.M.—13-2-26.

This will reduce the surplus in the current year from 6·19 lakhs to 4·19 lakhs.

T. A. SRINIVASA RAGHAVA AYYANGAR—13-2-26.

G. T. BOAG—13-2-26.

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LOCAL SELF-GOVERNMENT DEPARTMENT.

The file may be returned to Law (Education) u.o. after perusal of M-2's remarks on page / supra in which M-1 has agreed.

T.E.M.S.—15-2-26. M.P.S.J.—15-2-26. F. NOYCE—15-2-26.

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LAW (EDUCATION) DEPARTMENT.

The draft order may now be issued.

Revised statements showing the amount payable to each local body have been prepared and annexed to the draft order. Additional subsidies payable on account of revision of establishments, entertainment of additional teachers, etc., sanctioned in the course of the current year have been included in the statement. In some cases where the revision of establishment has been given effect to from the middle of the current year, the amount payable in the next year (12 months' charges) is different from the amount to be paid in the current year. In such cases the subsidy due for 1926–27 and the succeeding year is shown in the 'remarks' column of the statement.

On page / ante it was proposed that the fixed subsidy should be rounded into units of fifty. The amounts have accordingly been rounded, both in respect of figures for the current year and those from next year onwards.

2. The subsidies authorized in the annexure to the draft relate to the current year. In addition to this, each local body will have to be paid the balance of the subsidy due for the *last* year. The Director of Public Instruction may be requested to disburse the amount due in adjustment of the last year's subsidy. A draft memorandum is submitted for approval.

S.K.—17-2-26.

C. RAMANUJA ACHARIYAR—18-2-26.

V. T. KRISHNAMA ACHARIYAR—18-2-26.

[G.O. No. 270, Law (Education), dated 19th February 1926.]

49

Law (Education) Department.

4163 B-1 of 8.11.23

DIRECTOR OF PUBLIC INSTRUCTION
29 JUL 1925

Subsidies to local bodies towards the cost of maintenance of secondary schools - ~~D.P.I's u.o. Note No.1208 B, dated 23rd August 1923.~~

- - - -

The D. P. I. ~~may be~~ is requested ~~u.o.~~ to furnish the following particulars:--

(i) a list of secondary schools, the net cost of which is met from Provincial funds, with the amount of net cost paid to each during the last three years.

(ii) a list of secondary schools, towards the maintenance of which fixed (recurring) subsidies are given, with the amount of such subsidies to each school; and

(iii) a list of secondary schools under the management of local bodies, towards the cost of maintenance of which the Government do not now make any contribution.

Desp. 16/11

5.11.23.

6.11.23

To the D.P.I.

L. Eu 4163 B.
8/11/23.

C.F. 30—18,658—3-10-23.

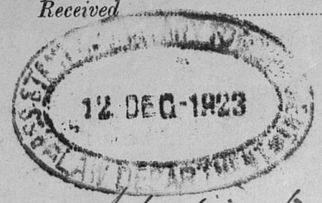
Law (Education) DEPARTMENT.

2/50

Received ..... 192 . Registered ..... 192 .

12 DEC 1923

Subject.



L. Ln 4593B
12/12/23

Subsidies to local bodies towards the cost of maintenance of Secondary Schools—.

ENCLOSURES.
No. copies of lists
Spare copies

R. O. C. No. 488-B/23

Station Madras, Dated the 5th December 23. 192 .

From (Name) R. Littlehailes Esq. M. A.,

(Designation) Director of Public Instruction

To The Secretary to the Government of Madras,

Law (Education) Department.

Sir,

I have the honour to furnish herewith the three lists called for in your Memo No. 4163 B-1 dated 8th November 1923 with the following remarks.

(i) LIST NO.I, includes the secondary schools the entire net cost or part net cost of which is met from provincial funds. I may state that further detailed information regarding the schools in which a fractional portion of the net cost of the whole school and the entire or a fractional portion of the net cost of certain classes in the school are paid by Government has been furnished in the Annexures XIV and XV to the Civil Budget Estimate for 1924-25 already submitted to Government.

No subsidy towards net cost has been paid in the current

51 3

year to the three District Boards of Kistna, Tanjore and South Kanara, since particulars of receipts and charges for 1922-23 (actual) and 1923-24(probable) have not yet been received from the Presidents concerned. The column 'subsidy paid in 23-24' in the statement has accordingly been left blank.

For want of funds in the Budget Estimate of 1923-24, the advance subsidy towards the probable net cost for the current year of secondary schools under the control of the District Boards mentioned in the margin* has not been paid yet. The subsidy paid only as adjustment of net cost for 1922-23 is therefore shown against these District Boards in the column 'subsidy paid in 1923-24'.

*1. Anantapur
2. Guntur
3. Nellore
4. Ganjam
5. Vizagapatam
6. Malabar

Since sanctd (B) 1742 15.12.23

A sum of Rs 1,000/- has been recommended to be paid to the Godavari District Board on account of the maintenance of the Board High School, Ramachandrapur, vide this office letter R.O.P.No. 8 B-5/23-24 dated 6th November 1923. Since the orders of Government have not yet been received, no amount is entered against this school for the current year. In the case of Municipal schools, it may be mentioned that the Chairman, Municipal Council, Palni, did not apply for subsidy during the years 1921-22 and 1922-23. Although he has now furnished the required particulars for these years, the arrear net cost has not been paid for want of funds.

(ii) LIST NO. II furnishes particulars regarding secondary schools which are in receipt of fixed recurring subsidies. In the case of the Board High School, Krishnagiri, which is in receipt of a recurring subsidy of Rs 612, it has been recommended to Government in this office endorsement R.C. No. 1363 B of 23 dated 4th October 1923 that consequent on certain modifications in the establishment of the school, the subsidy may be reduced to Rs 225/- Pending, however, the orders of Government, the usual subsidy of Rs 612/- is shown against this school.

Separately under consideration

On account of the separation of the primary department in the Municipal High School, Mayavaram, it has been recommended to Government that the subsidy sanctioned for the

recommn accepted

-3- 452 44

school may be reduced to Rs 3,568 and this amount has been recommended for payment in this office letter P.No. B-6/23-24 dated 25th October 1923. A sum of Rs 3,568/- is accordingly shown in the list against this school.

Separately under consideration

(iii) LIST NO. III shows the names of secondary schools under the management of local bodies towards the cost of maintenance of which the Government do not now make any contribution. It may be mentioned that in the case of the Onslow Institution, Chatrapur, under the management of the Ganjam District Board - included in the list, recommendations have been made in this office endorsement No. R.C. 641 B of 23 dated 23rd November 1923 that one half of the net cost of the school subject to a maximum of Rs 4,400/- may be met from provincial funds.

included in Part II schemes

I have the honour to be,

Sir,

Your most obedient Servant.

Branco 10.12.23

FOR DIRECTOR OF PUBLIC INSTRUCTION.

G.M. 6.12.23

m 10.12.

53

54

Law (Education) Deptt.

MEMO. No. 1143B-3 8/15.7.24

Subsidies to Local bodies towards the cost of maintenance of --- Secondary Schools--Correspondence ending with the D.P.I's letter No. 488B/23 dated 5-12-23.

---

It is proposed, with effect from ~~1924-25~~ 1925-26, to replace the variable subsidies now granted to local bodies towards the cost of maintenance of secondary schools by fixed lump sum subsidies.

2. For determining the amount of fixed subsidy to ~~xxxx~~ be paid to each local body the following procedure will be ~~followed:-~~ adopted:-

(i) In the case of schools opened ~~up to~~ before and ~~including~~ in the year 1918-19, the average of the net expenditure incurred in the years 1922-23 and 1923-24 should be ~~adopted.~~ taken as the basis

(ii) In the case of schools opened in and after 1920-21 and of forms or sections added after 1920-21 to schools already in existence the net expenditure incurred in 1923-24 should be ~~taken~~ adopted as the basis

(iii) In cases in which fixed subsidies have already been sanctioned

2. 55

such subsidies should be ~~[illegible]~~ ~~taken~~ adopted

3. The D.P.I. is requested to furnish as early as possible statements showing

(i) the average actual net cost of the schools mentioned in para 2 (i) for the last two years,

(ii) the actual net cost for the year 1923-24 of the schools mentioned in para 2 (ii), and

(iii) the fixed subsidy that will have to be paid to the local bodies concerned from 1925-26 in accordance with the principles described above.

5.7.24

VTK 7.7

To

The D.P.I.

Remind after 1 month.

R despd 11/12

R again 15/1

3rd reminder 9/3

---

C F. 30 -41,000—8-9-24.

Law (Education) DEPARTMENT.

Received ..... 192 . Registered Law Ed 991 B 15.4.25 192 .

Subject.

Fixed subsidies - Local Bodies - maintenance of secondary schools

ENCLOSURES.
No. 1 statement
Spare copies

R. O. C No. 488 B/23

Station Madras, Dated the 6th April 1925 192 .

From (Name) R. G. Grieve Esquire M. A.,

(Designation) Ag. Director of Public Instruction

To The Secretary to the Government of Madras,

Law (Education) Department.

Sir,

With reference to Government Memorandum No. 1143 B-3 dated 15th July 1924, I have the honour to submit herewith a statement showing the schools classified according to the different categories mentioned therein with the subsidy that may be fixed noted against each.

2. Schools opened before and in the year 1918-19.

District Boards ~~Schools~~:- Godavari:- N.H. School, Ramachandrapur. The actual net expenditure of the school during the years 1922-23 and 1923-24 was Rs 4241 and Rs 3488 respectively. But with reference to G.O.No. 854 Home (Education) dated 26-6-17 and with reference to the subsidy paid to the school during the years 1923-24 and 1924-25 in G.O.Nos.

1743 Law (Education) dated 15th December 1923 and 78 Law (Education) dated 20th January 1925, I recommend that a subsidy of Rs 1000 may be fixed for the school. In the case of other schools in the Dist. the extra cost involved on account of the revision sanctioned in G.O.No. 2059 L & M dated 29-7-24 for peons and attenders has been taken into account in fixing the subsidies for the schools.

Kistna District Board:- B.H.S.Gudivada:- The High school department of this school whose net cost is met from Provincial funds worked at a profit during the years 1922-23 and 1923-24. The recurring subsidy of Rs 822 sanctioned for the middle school department may be fixed as the subsidy due to the school.

B.M.S. Avanigadda:- The revision sanctioned for the school in G.O. No. 2238 L & M dated 16-8-24 has been taken into account in fixing the subsidy.

Tanjore District Board:- B.H.S., Pattukottai. The extra cost on account of the general revision of the scales of pay of the teachers recommended in my letter R.C.No. 1443 B/22 dated 6-10-24 has been taken into account in fixing the subsidy.

Municipalities:- Municipal Middle School, Tadpatri. In G.O.No. 3081 L & M dated 3rd November 1924, the scales were revised, the revision to be given effect to from 1-4-25. The extra cost on account of this revision has been taken into account in fixing the subsidy.

3. Schools opened in and after 1920-21 and forms or sections added after 1920-21:-

Ganjam District Board:- Onslow institution, Chatrapur. In G.O.No. 965 L & M dated 11th April 1924, one half of the net cost of the school subject to a maximum of Rs 4,400 has been sanctioned from 1924-25. The subsidy that may be fixed for this school will be reported after the statement of actual receipts and charges for 1924-25 is received.

Godavari District Board:- The extra cost involved on account of the revision of the pay of peons and attenders sanctioned in G.O.No. 2059 L & M dated 29th July 1924 has been taken into account in fixing the subsidies for the schools.

Kurnool and Bellary District Boards:- B.M.S., Betincharla and B.H.S. Harpanahalli. In G.O.No. 1171 L & M dated 7th May 1924 and 1522 L & M dated 6-6-24, the Government have undertaken to bear half net



cost and full net cost respectively for these two schools with effect from 24-25. The subsidy that may be fixed for these schools will be reported after the statements of actual receipts and charges for 1924-25 are received.

Nellore District Board:- B.H.S., Kandukur. The additional cost on account of the opening of form VI recommended in this office letter R.C.No. 1172 B/24 dated 4th March 1925 has been taken into account in fixing the subsidy.

Chingleput District Board:- B.H.S. Utteramerur. The fixed subsidy of Rs 2137 for the high school department recommended in this office letter R.C.No. 47 B/25 dated 24th January 1925 has been taken into account in fixing the subsidy.

Chittoor District Board:- B.H.S., Chandragiri. The subsidy due to the B.H.S. Madanapalle which has been closed, has been fixed for this school under G.O.No. 749 Law (Education) dated 12th May 1924.

B.M.S. Vayalpad. The school was started only during 1924-25 and the subsidy that may be fixed for the school will be reported after the receipt of the statement of actual receipts and charges for 1924-25.

Tanjore District Board:- The additional cost involved by the revision recommended in my letter R.C.No. 1443 B/22 dated 6-10-24 has been taken into account in fixing the subsidies for the schools.

Municipalities:- M.H.S. Ellore. In G.O.No. 1672 Law (Education) dated 28th November 1923, Government have undertaken to bear one-half of the net cost of the school subject to a maximum of Rs 2000 from 23-24. The total net expenditure for 23-24 taking the admissible items only into account comes to Rs 133. As it is a half net cost school, the subsidy to be fixed comes to Rs 67. The school when it was under private management received teaching grants as shown in the margin. The Chairman also applied for increasing the subsidy from Rs 2000 to Rs 3000. But this was not sanctioned by Government. A large increase in salaries will be required to replace unqualified teachers by qualified men (L.Ts. and secondary grade). I therefore recommend that the maximum subsidy of Rs 2000 sanctioned in G.O.No. 1672 Law (Education) dated 28th November 1923 may be fixed as the subsidy due to the school.

M.H.S.Anantapur. As the school was taken over by the municipality only on

only on 1st March 1924, the subsidy that may be fixed for the school will be reported on receipt of the statement of actual receipts and charges for 1924-25.

4. Schools for which fixed subsidies have already been sanctioned District Boards. The recurring subsidies already sanctioned for the schools have been shown against each school.

Municipalities:- M.H.S.Villupuram. The subsidy due to the school has been increased from Rs 1152 to Rs 1332 with reference to G.O.No 1551 Law (Education) dated 7th October 1924.

5. Agency District Board:- B.M.S. Polavaram. The increased subsidy of Rs 2000 recommended in this office letter R.C.No.738 B of 24 dated 10th January 1925 is shown against this school.

6. The total subsidy due to each district Board or Municipality under the different categories is consolidated and given at the end of the enclosed statement.

7. The total subsidy payable to District Boards and Municipalities is as follows:-

| | | |
|---|---|---|
| (1) | District Boards other than Agency .. | Rs 502158 |
| (2) | Municipalities excluding Municipal Council, Salem | 137014 |
| (3) | Agency District Boards | 2951 |
| (4) | Municipal Council, Salem (for college) | 6000 |

8. I presume that the subsidy now proposed to be fixed will be subject to revision only at the end of a certain number of years and that the cost of any revision of establishment during this period will not be met from Provincial funds. I request to be informed whether this presumption is correct, and, if so, for how-many years the subsidy is to be fixed.

I have the honour to be,

Sir,

Your most obedient Servant.

for DIRECTOR OF PUBLIC INSTRUCTION.

*****

H.M.7.4.25

G.F. [illegible] 1,000—8-9-24.

Local Self Government DEPARTMENT.

Received 27-APR-1925 192 . Registered 11103 192 .

Subject.

Fixed subsidy - Municipal High School, Vizianagaram

ENCLOSURES.

No.

Spare copies

R.O.C. No. 1454 B/23

Station Madras , Dated the 18th April 192 5

From (Name) R.G.Crieve Esq., M.A.,

(Designation) Ag: Director of Public Instruction

To The Secretary to the Government of Madras,

Local Self Government Department.

Sir.

With reference to para 3 of G.O.No.400 Mis L & M, dated 5th February 1925, I have the honour to report that the fixed subsidy payable to the Municipal High School, Vizianagaram, taking into account the revision sanctioned in the above mentioned G.O., is Rs.2026. In this connection attention is [redacted] invited to my letter R.C.No.488 B/23, dated 6-4-25 to Government in the Law (Education) Department proposing fixed subsidies in the place of variable subsidies to some secondary schools under the management of local

bodies

bodies.

I have the honour to be,

S i r,

Your most obedient servant,

For Director of Public Instruction

T R 18/4



Law (Education) Department.

Memorandum No. 1107B-4 dated 16.9. 1925.

The Government understand that the P.D.B., Ganjam. / Kurnool / Chittoor. has not yet furnished to the D.P.I. statements of receipts and charges for the year 1924-25 asked for by him in respect of the

Onslow Institution, Chatrapur
Board Middle School, Bettimcherla
-do- Vayalpad.

As the information is very urgently required for determining the fixed subsidy payable for the school the President is requested to forward the statements at once to the D.P.I.

DESPATCHED 17/9 SEP 1925

To the P.D.B., Ganjam.
" , Kurnool.
" , Chittoor.

Copy to the D.P.I.

C.F. 30—5,000—16-3-25.

Local Self Government **DEPARTMENT.**

*Received* 20 SEP 1925 192 . *Registered* 28063 192 .

*Subject.*

and charges of Board Secondary schools.

21-SEP-1925 LAW DEPARTMENT

| ENCLOSURES. |
|---|
| No. |
| |
| Spare copies |

R.O.C.No. 867 D.B. of 1925

*Station* Chittoor. *Dated the* 19th September 1925.

From (Name) M.R.Ry., B.Muniswami Naidu garu B.A., B.L., M.L.C.,

(Designation) President, District Board,

CHITTOOR.

To The Secretary to the Government of Madras,

Local Self Government **Department.**

Fort St. George, MADRAS.

Sir,

With reference to Government Memorandum No:1107 B-4 dated 16th September 1925, I have the honour to state that particulars regarding receipts and charges in respect of the new Board Middle School Voyalpad have already been furnished to the Director of Public Instruction in the consolidated statement sent to him with this office letter R.O.C.No.867 D.B. of 1925 dated 20th July 1925. However an extract from the same so far as it relates to Voyalpad Middle School is again sent to him this day.

DESPATCHED 19 SEP. 1925

I have the honour to be,
Sir,
Your most obedient servant,
B. Muniswami Naidu
President.

C F. 30—41,000—8-9-24.

LAW (EDUCATION) 64 DEPARTMENT.

(51)

UNDER SECRETARY TO GOVT. OF MADRAS
1 OCT. 1925
LAW DEPARTMENT

Received ..... 192 . Registered ..... 192 .

L. Edn 2618 B
2/10/25

Subject.

Subsidy - Fixed - Municipal Council, Hindupur

Law (Edn) Dept.

The file regarding fixed subsidies has been sent to the Finance ~~with~~ ~~dept~~. This may be ~~[illegible]~~ wait ~~continuation~~ till the return of the file.

CPa 7.10.25 SK 9.10.25 Ca 9.10.25

ENCLOSURES.
No. nil
Spare copies

R.O.C.No. 488B/23

Station Madras, Dated the 29th September 1925 192 .

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

(Designation) Ag. Director of Public Instruction.

To The Secretary to the Government of Madras,

LAW (EDUCATION) Department.

Sir.

In continuation of my letter R.C.No. 488 B/23 dated 6th April 1925 submitting a statement showing the fixed subsidies payable to District Boards and Municipalities on account of the maintenance of the Secondary schools under their management, I have the honour to state that the subsidy payable to the Municipal High School Hindupur was fixed at Rs 3780 with reference to G.O. No. 195 L & M dated 20th January 1925. This was based on the actual net expenditure of the high school department for 1923-24 plus the extra cost on account of the -- revision sanctioned in para 2 of G.O.No. 195 L & M dated 20th January 1925 plus the reduced fixed subsidy due to

CPa

65

the Middle School department of the school, as shown in the margin.

| | Rs |
|---|---|
| High School Net cost for 1923-24 | 2911 |
| Average extra expenditure on account of revision of salaries | 580 |
| Middle school- reduced subsidy | 290 |
| | 3781 |

2. The extra cost on account of the revision was estimated at Rs 580 by Government. The net expenditure for 1923-24 and the amount of reduced subsidy due to the Middle school ~~was~~ were furnished by this office. The sum of Rs 2911 reported as the net cost for 1923-24 was arrived at after taking into account the standard rate of fees. Subsequently the net cost for 1923-24 was raised taking into account the actual ~~was~~ fees collected, instead of the standard rate of fees. There was a difference of Rs 249 and this was explained by the Chairman as due to fee concessions granted to pupils of backward classes. The net expenditure for 1923-24 thus worked out was Rs 3160 as against Rs 2911 reported at first. The sum of Rs 3160 was also shown in the fixed subsidy statement submitted from this office, but the subsidy payable was fixed at Rs 3780 with reference to G.O.No. 195 L & M dated 20th January 1925.

3. As Rs 3160 is the correct figure of net expenditure for Rs 23-24 I recommend that the subsidy of Rs 3780 -- fixed for the school may be enhanced by Rs 249~~00~~ or the subsidy may be fixed at Rs 4030 in round figures (Rs 3780 Plus 250).

I have the honour to be,

Sir,

Your most obedient servant,

for Director of Public Instruction

P.R.K. 30/9

3780
249
354
4783

66

C F. 30—41,000—8-9-24.

Law (Education) **DEPARTMENT.**

Received ..... 192 . Registered ..... 192 .

SECRETARY TO GOVT. OF MADRAS LAW DEPARTMENT 1925

Subject.

Fixed subsidy - Board Secondary Schools.

Edn 27358
12x25

ENCLOSURES.
No. nil
Spare copies

R.C. No. 488-B/23.

Station Madras, Dated the 9th October 1925 192 .

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

(Designation) Ag. Director of Public Instruction, Madras.

To The Secretary to the Government of Madras,

Law (Education) Department.
Fort Saint George.

Sir,

With reference to Government Memo.No.1107.B-4 dated 16-9-1925, I have the honour to state that the Presidents, District Boards concerned have since transmitted the statements of actual receipts and charges for the year 1924-25, of the three institutions referred to therein. The fixed subsidy payable to the three institutions is as noted below:-

Onslow Institution, Chatrapur - According to the statement of receipts and charges for the year 1924-25, the net expenditure of this school is Rs.11249 ⊠. Since Government in their order No.965 L.& M., dated 11-4-1924 have agreed to bear only half the

⊠ Total charges Rs.18542
Total receipts 7293
11249

net cost, subject to a maximum of Rs.4400, the fixed subsidy payable is restricted to Rs.4400, as half net cost for 1924-25 (Rs.5624½) exceeds the maximum prescribed by Government.

Board Middle School, Vayalpad - The opening of the Board Middle School, Vayalpad, was sanctioned in G.O. No.749 Law (Education) dated 12-5-1924 and the scale of establishment of the school was fixed in G.O. No.281 L.& M., dated 26-1-1925. Government have agreed to bear the full net cost of Forms I to III. The school was opened in June 1924 and the net expenditure for 9 months is Rs.2829/- Since the sum of Rs.2829/- does not represent the amount required for a full year, the fixed subsidy payable is calculated as shown below, taking into account the cost of the sanctioned staff for a whole year. Since the school worked from June 1924 the fee-receipts will remain the same.

| | | |
|---|---|---|
| Staff including temporary addition (sanctioned scale) | .. | Rs.3924 |
| Provident fund | .. | 188 |
| Peon including temporary addition | .. | 144 |
| Contingencies (fixed) | .. | 390 |
| | | 4646 |
| Deduct fee receipt | .. | 799 |
| Net expenditure for one year | .. | 3847 |

Board The fixed subsidy payable is Rs.3847/-

Board Middle School, Bettamcherla. The opening of the school was sanctioned in G.O. No.1171 L.& M., dated 7-5-1924. As in the case of Vayalpad School, this school worked only for 9 months in 1924-25 and the net expenditure for 9 months is Rs.2857. Half net cost from provincial funds will be Rs.1429/- As in the case of Vayalpad School, the subsidy is proposed to be fixed as shown below, taking into account the cost of the sanctioned staff for a year:-

| | | |
|---|---|---|
| Staff (sanctioned scale) | .. | Rs.3660 |
| Provident Fund | .. | 229 |
| Peon | .. | 144 |
| Contingencies (fixed) | .. | 340 |
| Total charges | .. | 4373 |
| Deduct fee receipts | .. | 842 |
| Net expenditure for a year | .. | 3531 |
| Half net cost | | 1766 |



The fixed subsidy payable is Rs.1766/-

I have the honour to be,
Sir,
Your most obedient servant,

For Director of Public Instruction.

D.H.P. 10-10.

Issue today & return please

~~13~~ 69

Law (Education) Departt.

54

Memo. No. 1107B-III-9 Dated 3 2 28

The D.P.I. is informed that the Government do not propose to consider ~~further~~ at present the question of introducing the system of fixed subsidies for the maintanance of secondary schools under local bodies. The existing system of paying subsidies towards the net cost of those schools will therefore continue. The D.P.I. is requested to submit proposals for the distribution of subsidies for the last quarter of the current year under the existing system.

2. The Director is also requested to report before the 9th instant whether, in view of the present decision, any and, if so, what alteration is necessary in the Revised Estimate for 1925-26 under the head "31Bc--Education--Secondary--Grants to local bodies for secondary education--Grants-in-aid --Educational--Voted-- recurring--Teaching."

To The D.P.I.

Copy to Fince (Budget)

DESPATCHED

FEB 1926

Reminder after a fortnight.

70

C.F. 30

LAW (EDUCATION) **DEPARTMENT.**

55

L-Ed. 347B 10/2/26

*Received* ..... 192 . *Registered* ..... ~~192~~

SECRETARY TO GOVT. OF MADRAS
10. FEB. 1926
LAW DEPARTMENT

*Subject.*

Subsidy - Maintenance of Board and Municipal Secondary Schools - disbursement of the last quarter of the year 1925-26.

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| ENCLOSURES. |
|---|
| No. |
| Spare copies |

R.C. No. 873-B/25.

*Station* Madras *Dated the* 9th February, 1926

From (Name) R. LITTLEHAILES, Esq., M.A.,

(Designation) DIRECTOR OF PUBLIC INSTRUCTION.

To The Secretary to the Government of Madras

LAW (EDUCATION) Department.

Sir,

With reference to Government Memorandum No. 1107-B-24-9 dated 3-2-26, I have the honour to submit herewith a consolidated statement showing the subsidies payable for the last quarter of the current year towards the maintenance of Board and municipal Secondary Schools. The adjustment for 1924-25 on account of the net cost schools, the advance for 1925-26 and the usual recurring subsidies have been taken into account in determining the subsidy payable for each school; from the amounts thus arrived at have been deducted the advance ~~a~~paid for 9 months in the current year in G.O. No. 946 Law (Education) dated 6-6-25 and the unspent balances ~~are~~ excess

of C. fin linked file

(A)

(P.T.O)

are excess provincial grants standing to the credit of local bodies in order to fix the amount payable for the last quarter of the current year.

2. It may be stated in this connection that in paying the advance for net cost schools, usually the statements of probable receipts and charges were being obtained from the ~~kax~~ local bodies and 75 % of the full net cost or fractional net cost, based on these statements was being sanctioned. But, in the current year the statement of probable receipts and charges were not called for, as it was understood that the payment of fixed subsidy would be sanctioned by Government for the current year. As there is not now sufficient time to obtain these statements from the several local bodies, it is proposed to pay the 75% advances for 1925-26 based on the full or fractional net cost admissible for each school for the year 1924-25. In view of the above procedure adopted for the payment of advances, it is not possible to imclude in the advances the extra cost to be borne from provincial funds on account of the ~~such~~ fresh sanctions accorded in the current year, but they will be taken into account while making the adjustment of the net cost schools for the year 1925-26, and such cases have been mentioned below.

3. The President, District Board, Kistna, has not yet furnished certain particulars in regard to net cost schools. On the receipt of the particulars Government will be separately addressed.

4. DISTRICT BOARDS.-

(1) Ganjam & Vizagapatam District Boards.- With reference to G.O.Nos.3542 L.&.M., dated 29-9-25 and 3789 L.&.M., dated 17-10-25, the temporary allowance due to the Headmasters of the Board Middle Schools, Buguda and the sanctioned pay of the post of the Assistants in each of the High Schools at Aska and Tekkali respectively have been taken into account in the adjustment for 1924-25. The extra cost to be borne from provincial funds on account of the laboratory attenders sanctioned



sanctioned to the Board High School, Chodavaram and Parvatipur, in G.O.No.3768 L.&.M., dated 15-10-25 and of the Sanskrit Pandits sanctioned in G.O.No.1800 L.&.M., dated 25-5-25 have not been taken into account in fixing the advance for 1925-26.

(ii) Godavari District Board.- The extra cost on account of the revision of pay sanctioned to the Board Secondary Schools in G.O.No.2954 L.&.M., dated 17-8-25 and of the conversion of an Assistant's post in the Samalkota High School sanctioned in G.O.No.1724 L.&.M., dated 20-5-25 will be taken into account while making the adjustment for 1925-26. The net cost of the National High School, Ramachandrapur, for 1924-25 was Rs.2,453/-. As usual a sum of Rs.1,000/- is recommended for payment and the statement of actual receipts and charges for 1924-25 received from the President, District Board, Godavari, is herewith enclosed.

(iii) Guntur District Board.- In G.O.No.2422 L.&.M., dated 8-7-25, Government agreed to meet a sum of Rs.945 or one-half of the net cost whichever is less in respect of the Peddanandipadu School taken over by the Board. The school was actually taken over by the Board on 9-9-25 and 75% of the amount admissible for 1925-26 is recommended for the payment of advance. In G.O.No.3594 L.&.M., dated 3-10-25 the transfer of the Board Secondary School, Tirumella, to the management of the Committee was ordered with effect from 1-10-25. As the subsidy paid to the Board on account of Tirumella School is to be discontinued from that date, no advance is proposed to be paid. The subsidy due to the Board in the current year till the date of the transfer of ~~the~~ management will be determined on the receipt of the actual net cost statement for 1925-26. In G.O. No.2 Mis., Law (Education) dated 4-1-26, Government have agreed to pay a fixed recurring subsidy of Rs.2,300/- from the current year towards the maintenance of the Board High School, Duggiralla; this amount has already been sanctioned for payment in the same G.O.

(iv) Kurnool District Board.- With reference to G.O.No.2341 L.&.M., dated 6-7-25, a sum of Rs.627 is recommended for payment

(L) paymentfor the Board Middle School, Kumbum. In G.O.4181 L.&.M. dated 16-11-25, the revision of staff of this school was sanctioned, but in Director' s letter R.C.No.1581-B/25 dated 30-9-25 disposed of in G.O.quoted above, it has been pointed out that there is no extra cost in the current year. The fixed subbidy on account of the revision will be raised from 1926-27. With reference to G.O.2640 L.&.M., dated 24-7-25, a sum of Rs.499/- being the fixed recurring subsidy payable towards the maintenance of the 3 High Schools forms of the Markapur High School is taken into account and the advance proposed to be paid is only for the Middle School department. The extra cost to be met from provincial funds on account of the revision sanctioned in G.O.No.4377 L.&.M., dated 1-12-25 of the Markapur High School will be taken into account while making the adjustment for 1925-26. A sum of Rs.44 has been included in the adjustment for 1924-25 of the High School, Koilkuntla, with reference to G.O.No.853 Law (Education) dated 19-5-25.

(v) Cuddapah District Board.- With reference to G.O.No.2421 L.&.M., dated 8-7-25, a sum of Rs.667 being the amount due in the current year towards the maintenance of the Riots High School, Pulivendla, taken over by the District Board with effect from 1-8-25 is recommended for payment. The extra cost to be borne by Government on account of the revision of pay of clerks and peons sanctioned in G.O.2636 L.&.M., dated 23-7-25 will be taken into account while making the adjustment for 1925-26. A sum of Rs.3170 being the excess amount remaining with the District Board has been deducted from the subsidy payable in the current year.

(vi) Nellore District Board.- With reference to G.O.No.78 Law (Education) dated 20-1-25, a sum of Rs.7055 being the excess amount remaining with the District Board has to be adjusted in the current year. But it has since been reported that the District Board has spent a sum of Rs.12 out of this excess amount



amount in 1924-25 in respect of the expenditure incurred on account of the Sessional School for the year 1923-24. Deducting this amount (Rs.12), the excess amount to be adjusted is only Rs.7043 and this has been deducted from the subsidy to be paid in the current year. The extra cost to be met from provin-cial funds on account of the opening of Form VI in the Board High School, Kandukur, sanctioned in G.O.No.1690 L.&.M., dated 18-5-25 and of the revision of staff of the Middle ~~High~~ School Buchireddipalayam sanctioned in G.O.No.2499 L.&.M., dated 14-7-25 will be taken into account while making the adjustment for 1925-26.

(vii) Chittoor District Board.- In G.O.No.1017 Law (Education) dated 17-6-25, a fixed recurring subsidy of Rs.11,511 was sanctioned towards the maintenance of the Board High School, Chittoor. The subsidy payable to the District Board in the current year is Rs.9,049. In G.O.No.3413 L.&.M., dated 21-9-25 Government have agreed to meet from provincial funds the extra cost on account of the additional teacher sanctioned for the High School, Chandragiri, this will be taken into account while making the adjustment for 1925-26.

(viii) The extra cost on account of the sanctions accorded in G.O.No.2855 L.&.M., dated 10-8-25, 3537 L.&.M., dated 29-9-25 and 3525 L&M., dated 28-9-25 will be taken into account while making the adjustment for 1925-26.

(ix) South Arcot, Tanjore, and Tinnevelly District Boards.- In the case of the District Boards of South Arcot and Tanjore, a sum of Rs.3144 and of Rs.58 respectively, being excess amounts, have been deducted from the subsidies payable. The extra cost on account of the revision of pay sanctioned to the Board High Schools, Tanjore, in G.O.No.2204 L.&.M., dated 24-6-25 will be taken into account, while making the adjustment for 1924-25. In this case of Tinnevelly District Board, a sum of Rs.236 is deducted from the subsidy to be paid, being the excess amount remaining with the Board.

(x) (P.T.O)

(x) Madura District Board.- The subsidy payable to the District Board, Madura, in 1925-26 is only Rs.9,462, but a sum of Rs.12,528 has been paid as advance for nine months in G.O. No.946 Law (Education) dated 6-6-25. The excess amount of Rs.3,066 may be adjusted next year while making the adjustment of net cost schools for 1925-26. No amount is recommended for payment for the last quarter of the current year.

(xi) Trichinopoly and Salem District Boards.-

With reference to G.O.No.2630 L.&.M., dated 23-7-25, a sum of Rs.318 is recommended for payment for the Board High School, Ariyalur. A sum of Rs.1,014 remaining as unspent balance with the Salem District Board, out of the usual recurring subsidy paid last year is deducted from the subsidy to be paid in the current year. The extra cost on account of the revision of staff sanctioned in G.O.No.3939 L.&.M., dated 27-10-25 will be taken into account while making the adjustment for 1925-26.

(xii) Malabar District Board.- With reference to G.O.No.1214 Law (Education) dated 13-7-25, a sum of Rs.650 being the cost of the construction of a pandal and of repairs to the buildings of the Board High School, Cherukunnu has been included in the adjustment of the net cost of the school for 1924-25. The amount payable to the District Board in the current year is only Rs.21,599, but a sum of Rs.22,673 inclusive of the last year's excess amount of Rs.12,035 has been paid to the Board. No amount is therefore due to the Board for the last quarter and the excess amount of Rs.1,074 may be adjusted next year, while making the adjustment of net cost schools for 1925-26.

4. MUNICIPALITIES.-

(1) Hindupur.- In G.O.No.195 L.&.M., dated 20-1-25, asum of Rs.3,780 per annum was fixed as the amount payable to the Municipal High School, Hindupur, instead of the fixed subsidy to the middle school depamment and the net cost of the High School forms. This amount (Rs. 3780) has been raised to -- Rs. 4384 in the statement with reference to the recommendation made in this office letter R.C. No. 488-B/23, dated the 29th



29th September 1925 and C. No. 1345-B/25, dated the 18th June 1925 (Local Self Government department). Since the subsidy has been fixed to the school no advance is proposed to be paid

(ii) Prodattur Municipal Council.-- In G.O. No. 2374 L & M., dated the 1st December 1922, Government agreed to meet ~~two-thirds~~ three-fifths of the net cost of the Municipal High School, Prodattur subject to a maximum of Rs. 3,000. In G.O. No. 2193 Mis. Law (Education), dated the 23rd December 1925 the subsidy payable has been fixed at Rs. 3652 and sanction has been accorded for the payment of the same. Therefore no advance is proposed to be paid.

(iii) Palacole and Palchat Municipal Councils:-- The subsidies due to these municipalities in the current year have been paid in G.Os. Nos. 1953 Law (Education), dated the 13th November 1925 and 1324 Law (Education), dated 31st July 1925.

(iv) Adoni Municipal Council:-- With reference to Government Memorandum No. 1788.B.-1, dated the 18th July 1925, a sum of Rs. 450 on account of the pensionary contribution of Mr. -- Kameswara Rao which was admitted in the net cost statement for 23-24 has now been deducted from the adjustment of the net cost of the school for 24-25. In G.O. No. 3166 L & M., dated 1st September 1925 sanction was accorded for the entertainment of an additional assistant to teach physics in the Municipal High School, Adoni and a proportionate reduction was made in the -- fixed subsidy due to the Middle School department of the High School. Since the extra cost of the additional Assistant will be taken into account only while making the adjustment for 1925-26, the proportionate reduction in the recurring subsidy will also be made only next year.

(v) Cannore Municipal Council.- In the case of the Municipal Council, Cannanore, there was an unspent balance of Rs.618/- out of the subsidy paid in the previous year; the Chairman Municipal Council requests to sanction the entire subsidy in the current year, without deducting the unspent balance, as it is proposed to utilise the unspent balance in making

(P.T.O) alterations

alterations to the buildings so as to accommodate more classes. The request is not supported and the unspent balance is proposed to be deducted. The subsidy payable to the Council is Rs.1,920 but a sum of Rs.2058 has been paid to the Council, inclusive of the unspent balance of Rs.618. No amount is recommended for payment in the last quarter, and the excess amount (Rs.138) may be deducted from the subsidy to be paid next year.

(vi) Walajapet and Anakapalle Municipal Councils.- The subsidy payable to the Municipal Council, Walajapet, is Rs. 3246, while the excess amount standing to the credit of the Council is Rs.4903. No amount is therefore recommended for payment in the current year. The amount payable in the current year to the Municipal Council, Anakapalle, is Rs.1053 but a sum of Rs.1746 has been paid in G.O.No.946 Law (Education) dated 6-6-25. No amount is therefore recommended for payment, for the last quarter and the excess amount of Rs.693/- may be adjusted next year.

(vii) Tirupattur Municipal Council.- A sum of Rs.3586 is due to the municipality for the current year and it is included in the statement. But in view of the orders contained in G.O. No.1675 L.&.M., dated 19-6-24, it has to be decided by Government whether any amount is to be paid in the current year.

(viii) Anantapur Municipal Council.- The amount due for the last quarter of the current year is Rs.2,216 but in the circumstances reported to Government in the Local Self Government Department in this office letter R.C.No.1321-B/23 dated 4-12-25, the amount is shown provisionally in the statement, subject to the orders of Government.

(ix) The new sanctions accorded in the current year in respect of the net cost schools under the Municipal Councils of Gudiyattam, Anantapur, Tadpatri, Walajapet, and Ootacamund will be taken into account when making the adjustment for 1925-26. The excess amount remaining with the municipalities of Berhampore, Ellore, Nellore, Nandyal, Tadpatri, and Tiruppur, and shown in Column 9 of the statement have been deducted from the subsidies to be paid



to be paid in the current year.

5. If the proposals submitted in the above paras are accepted, the amount actually required in 1925-26 will be Rs.6,28,600 as shown below:-

| | | |
|---|---|---|
| (1) | Amount paid as advance for 9 months in G.O.No.946 Law (Education) dated 6-6-25. .. | Rs.4,34,340 |
| (2) | G.O.No.1324 Law (Education) dated 31-7-25 Municipal Council, Palghat. .. | 1,096 |
| (3) | G.O.No.1419 Law (Education) dated 17-8-25 District Board, Chittoor. .. | 2,418 |
| (4) | G.O.No.1953 Law (Education) dated 13-11-25 Municipal Council, Palacole .. | 3,620 |
| (5) | G.O.No.2193 Law (Education) dated 23-12-25 Municipal Council, Prodattur. .. .. | 2,428 |
| (6) | G.O.No.2 Mis., Law (Education) dated 4-1-26 District Board, Guntur. .. | 2,300 |
| (7) | District Board, Salem, compensation for loss of fee-income sanctioned byt the Director. .. .. | 11 |
| | | Rs.4,46,213 |

Amount to be paid as per statement for the last quarter of the current year.-

| | |
|---|---|
| District Boards .. .. .. | 1,30,472 |
| Municipalities .. .. .. | 41,904 |
| Probable amount required for the District Board, Kistna .. .. | 10,000 |
| | Rs.6,28,589 or Rs.6,28,600 in round figures. |

The Revised Estimate for 1925-26 may therefore be finally fixed at Rs.6,28,600. The large savings are due to the fact that the Budget Estimate for 1925-26 provides for the payment of the entire fixed subsidies proposed to be given from 1925-26 plus the adjustment for 1924-25, on account of the net cost schools. Further, the advance for 1925-26 has been worked out on the basis of the net cost for 1924-25 instead of on the basis of the probable requirements for the current year. The fresh sanctions accorded in the current year have also not been taken into account, as the actual extra cost in these cases

can be

Statement Showing the Receipts and Charges of the following Secondary and Special Schools for the year 1924-25

| Serial Number and Name of the School | Receipts: Fees due at standard rates | Receipts: Fees actually collected | Receipts: Government Contribution: unspent balance of the Provincial contribution | Receipts: Government Contribution: Net cost subsidy sanctioned | Receipts: Government Contribution: Subsidy for Vocational classes | Receipts: Government Contribution: Subsidy for Medical Inspection | Receipts: Government Contribution: Subsidy for Equipment | Receipts: Miscellaneous Receipts: Subsidy for Buildings | Receipts: Miscellaneous Receipts: Vocational classes | Receipts: Miscellaneous Receipts: Other Receipts | Total of columns 3, 4 & 5 | Charges: Salaries of Masters: Pay | Charges: Salaries of Masters: Temporary Allowance | Charges: Clerks and Servants: Pay | Charges: Clerks and Servants: Temporary Allowance | Charges: Contribution to Provident fund | Charges: Contingencies | Charges: Total | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4(a) | 4(b) | 4(c) | 4 d | 4 e | 4 f | 5(a) | 5 b | 6 | 7(a) | 7(b) | 8(a) | 8(b) | 9 | 10 | 11 | 12 |
| **Secondary Schools** | | | | | | | | | | | | | | | | | | | |
| National High School Ramachandrapuram | 6534 | 6534 | - | - | - | - | - | - | - | 167 ⊗ 5459 | 12,160 | 9,782 | - | 1793 | - | 561 | 2477 | 14613 | ⊗ Endowment Income |
| Total | 6534 | 6534 | - | - | - | - | - | - | - | 5626 | 12,160 | 9,782 | - | 1793 | - | 561 | 2477 | 14613 | |
| **Special Schools** | | | | | | | | | | | | | | | | | | | |
| Sessional School Ramachandrapur | - | - | - | 1,900 | - | - | - | - | - | - | 1,900 | 480 | - | - | - | 33 | (a) 120<br>(b) 88<br>(c) 50<br>(d) 1631 | 2,402 | (a) Housewt<br>(b) other items<br>(c) Furniture & Apparatus<br>(d) stipend to teachers |
| Total | - | - | - | 1900 | - | - | - | - | - | - | 1,900 | 480 | - | - | - | 33 | 1889 | 2402 | |

(sd) M. V. Ratnam
President District Board.
(By order)
[signature]
Head clerk
District Board Office.

P.H. 23/10. 23/10

C.F. 30—5,000—10-6-25

~~12~~ 81

Law (Education) **DEPARTMENT.**

*Received* ..... 192 *Registered* ..... 192

SECRETARY TO GOVT. OF MADRAS LAW DEPARTMENT 12 FEB 1926

L. Edu 351 B
12/2/26.

*Subject.*

Subsidy towards the Secondary Education for the last quarter of the official year - Sanction solicited.

| ENCLOSURES. |
|---|
| No. |
| |
| Spare copies |

R.C. No. 63 G. of 1926

*Station* M A D U R A , *Dated the* 9th February 1926

From (Name) M.R.Ry, Rao Sahib M.Manikkavasagam Pillai Avargal, B.A.B.L.,

(Designation) Vice-President in charge under Section 23(2)

To The Secretary to the Government of Madras,

Law (Education) ~~Local Self Government~~ Department.

M A D R A S.

Sir,

I have the honour to request that the Government will be pleased to pass orders as to the amount to be paid to this Board for the last quarter of the official year - - 1925-26 as per para 5 of G.O.No.753 Law (Education) dated 12th May 1924.

I have the honour to be,
Sir,
Your most obedient servant,

FEB 10 1926

M Manikkavasagam

Vice-President in charge.

SMP
9.2.26.

## V I Schools opened before and during the year 1918-19

| | District Boards | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Tanjore | B. M. S. Russellkot | 2382 8/ | 8.2.14 | Full Ref Cash | 11248 | 10675 | 22123 | 11062 | 11062 | – | 11062 |
| | | " Asha | 757 HE/11.6.18 | | " Hts Dept | 5631 | 4757 | 10388 | 5194 | 5194 | 954 | 6148 |
| | | " Vellali | Do | | Do | 3502 | 7098 | 14600 | 7300 | 7300 | 678 | 7978 |
| | | B. M. S. Pattukottai | 3244 tm/3.3.15 | | Full Ref Cash | 3942 | 3153 | 7097 | 3549 | 3549 | | 3549 |
| | | " Bengula | 757 HE/11.6.18 | | Do | 5241 | 5030 | 10471 | 5236 | 5236 | | 5236 |
| | | " Narasamapeta | Do | | Do | 3816 | 4210 | 8026 | 4013 | 4013 | | 4013 |
| | | " Sompeta | Do | | Do | 4727 | 4383 | 9110 | 4555 | 4555 | | 4555 |
| | | ~~Total~~ | | | | | | | | | | ~~42544~~ |
| 2 | Vizagapatam | B. H. S. Parvatipur | 757 HE/11-6-18 | | Full Ref Cash 2 Hts Dpl | 3374 | 3112 | 6486 | 3243 | 3243 | 520 | 3783 |
| | | B. M. S. Srirangavarapukota | Do | | Full Ref Cash | 4772 | 4365 | 9137 | 4569 | 4569 | | 4569 |
| | | " Gajapatinagaram | Do | | Do | 5725 | 4256 | 9381 | 4691 | 4691 | | 4691 |
| | | ~~Total~~ | | | | | | | | | | ~~43043~~ |
| 3 | Podaveri | B. H. S. Razole | 757 HE/11.6.18 +205 9Ht tm 29-7-20 | | Full Ref Cash 2 Hts Dpl | 5022 | 4723 | 9745 | 4873 | 4873 | | 4945 × |
| | | " Kottapeta | Do | | Do | 5807 | 4884 | 10691 | 5346 | 5346 | 648 | 6066 |
| | | B. M. S. Ambajipeta | Do | | Full Ref Cash | 3418 | 3226 | 6644 | 3322 | 3322 | | 3370 |
| | | " Pulletikurru | Do | | Do | 3556 | 3183 | 6739 | 3370 | 3370 | | 3418 |
| | | " Jaggampeta | Do | | Do | 3477 | 2967 | 6444 | 3222 | 3222 | | 3270 |
| | | Board H. S. Schools Ramachandrapuram | 854 HE 26.6.17 | | | 4244 | 3488 | | | | | 1000 |
| | | ~~Total~~ | | | | | | | | | | |
| 4 | Kistna | B. H. S. Gudivada | 757 HE/11.6.18 +223 8Ht tm dated 16.8.20 | | Full Ref Cash 2 Hts Dpl | -420 | -1756 | -2176 | | | 822 | 822 |
| | | B. M. S. Avanigadda | Do | | Full Ref Cash | 2653 | 2574 | 5227 | 2614 | 2614 | | 2614 |
| | | ~~Total~~ | | | | | | | | | | |

× includes Rs 72 being the cost of 2 Cots & Cork Tops for attendance Do.

includes Rs 48 being the cost of Cots & Cork Tops for Do

Do

Do

Wide Covering Letter

82

62

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | Tenkasi 84 | B. Ho. Papalli (S) (XI) | 757 H. 89 11-6-18 1007 E36/5-11-18 | Full rel Cert 2 fms V+V.H. | 6552 | 6039 | 12591 | 6296 | 6296 | 538 | 6857 | 82 |
| | | B. Ms. Addanki (S) | 757 H2/11-618 | Full rel Cert | 5011 | 4623 | 9634 | 4817 | 4817 | | 4817 | |
| | | Transfer to Doddapalli | | | | | | | | | | 63 |
| | | " Vinukonda | DO | DO | 5259 | 4836 | 9895 | 4948 | 4948 | | 4948 | |
| | | ~~Total~~ | | | | | | | | | ~~17.988~~ | |
| 6 | Bellary | B. Ms. Rayadrug (S) | 757 H2/11 618 | Full rel Cert | 3797 3997 | 3825 | 7822 | 3921 | 3921 | | ~~3921~~ 3671 | |
| | | " Penumidanur | DO | DO | 4815 | 4179 | 8594 | 4297 | 4297 | | 4297 | |
| | | ~~Total~~ | | | | | | | | | ~~8218~~ | |
| 7 | Anantapur | B. Ho. Penukonda (S) | 757 H2/11-618 | Full rel Cert Ho. Dept. | 4456 | 5298 | 9754 | 4877 | 4877 | 552 | 5429 5292 | |
| | | B Ms. Kalyanadrug | DO | Full rel Cert | 4713 | 4004 | 8717 | 4359 | 4359 | | 4359 4109 | |
| | | ~~Total~~ | | | | | | | | | ~~9789~~ | |
| 8 | Cuddapah | B Ho @ Gandalur (S) | 757 H2/11-618 | Full rel Cert Ho. Dept | 5042 | 4752 | 9794 | 4897 | 4897 | 768 | 5665 | |
| | | B Ms. Badvel | DO | Full rel Cert | 3964 | 3993 | 7897 | 3949 | 3949 | | 3949 | |
| | | " Rayachoti | DO | DO | 4769 | 4947 | 9716 | 4858 | 4858 | | 4858 | |
| | | ~~Total~~ | | | | | | | | | ~~14,472~~ | |
| 9 | Kollegal | B Ms. Attimalur (S) | 757 H2/11-618 | Full rel Cert | 4569 | 4073 | 8642 | 4321 | 4321 | | 4321 | |
| 10 | Chingleput | B. Ms. Poonmi (S) | 757 H2/11 618 | Full rel Cert | 3991 | 3847 | 7838 | 3919 | 3919 | | 3919 | |
| 11 | North Arcot | B Ho Arni (S) | 757 H2/11-618 | Full rel Cert 2 fms | 4205 | 3993 | 8198 | 4099 | 4099 | 678 | 4777 | |
| | | B Ms. Vandiwash | DO | Full rel Cert 2 Mos | 3634 | 3636 | 7270 | 3635 | 3635 | | 3635 | |
| | | ~~Total~~ | | | | | | | | | ~~8412~~ | |
| 12 | Chittoor | B Ms. Pakala (S) | 757 H2/11-618 | Full rel Cert | 4834 | 4555 | 9389 | 4694 | 4694 | | 4694 | |
| | | " Tirupati | DO | DO | 3960 | 4071 | 8031 | 4016 | 4016 | | 4016 | |
| | | ~~Total~~ | | | | | | | | | 8710 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13 | South Arcot | B. Hs. Tirukoilur | 757 HE/11.6.18 | Full net Cost of Hs. Dept | 5250 | 3675 | 8925 | 4463 | 4463 | 858 | 5321 | ~~3~~ 86 |
| | | B. Ms. Kathumanur | Do | Full net Cost | 4139 | 2859 | 6998 | 3499 | 3499 | | ~~3499~~ 3259 | 3499 |
| | | " Kallakurichi Korb | Do | Do | 5363 | 3023 | 8386 | 4193 | 4193 | | ~~4193~~ 3953 | 64 240 3259 4193 240 3953 |
| | | ~~Total~~ | | | | | | | | | ~~13,013~~ | |
| 14 | Tanjore | B. Hs. Pattukottai | 757 HE/11.6.18 | Full net Cost of Hs. Dept | 2480 | 2336 | 4816 | 2408 | 2408 | 1014 | 4082* | includes Rs 660 on account of revision recommended in Mo Roc. 1463B/22 dated 6-10-24 |
| 15 | Madura | B. Hs. Batlagundu | Do | Full net Cost of Ms. Dept | 3284 | 2469 | 5753 | 2877 | 2877 | | 2877 | |
| | | B. Ms. Usilampatti | Do | Full net Cost | 4443 | 4087 | 8530 | 4265 | 4265 | | ~~4265~~ 4015 | 4265 250 4015 |
| | | ~~Total~~ | | | | | | | | | ~~7142~~ | |
| 16 | Tinnevelly | B. Hs. Nanguneri | 757 HE/11.6.18 | Full net Cost of Ms. Dept | 4123 | 4001 | 8124 | 4062 | 4062 | | ~~4062~~ 3812 | 4062 250 3812 |
| 17 | Coimbatore | B. Ms. Satyamangalam | Do | Full net Cost | 2473 | 1950 | 4423 | 2212 | 2212 | | ~~2212~~ 1962 | 2212 250 1962 |
| 18 | Salem | B. Hs. Dharmapuri | Do | Full net Cost of Forms V & VI | 1844 | 3056 | 4900 | 2450 | 2450 | 594 | 3882* | * includes Rs 838 on account of revision sanctioned in Eo 1589 L & M dated 13-6-24 |
| | | B. Ms. Hosur | | Half net Cost | 1756 | 1896 | 3652 | 1826 | 913 | | 1661* | * includes Rs 748 Do |
| | | " Rasipuram | | Full net Cost | 1900 | 1906 | 3806 | 1903 | 1903 | | 3292 | includes Rs 1389 Do |
| | | ~~Total~~ | | | | | | | | | ~~5860~~ | |
| 19 | Malabar | B. Hs. Koduvayur | 1007 Edl/5-11-13 + 757 HE/11-6-18 | Full net Cost of Hs. Dept | 2998 | 1758 | 4756 | 2378 | 2378 | 774 | 3152 | |
| | | " Angadipuram | 1205 L & M 22.5.17 | Half net Cost of Hs. Dept | 5970 | 4986 | 10956 | 5478 | 2739 | 723 | 3462 | |
| | | " Cherukkamu | 757 HE/11.6.18 | Full net Cost of Ms. Dept | 2226 | 708 | 2934 | 1467 | 1467 | | 1467 | |
| | | " for girls Mozam | | Full net Cost over & above the Mozam Fund | 11174 | 8537 | 19711 | 9856 | 9856 | | 9856 | |
| | | ~~Total~~ | | | | | | | | | ~~17,937~~ | |
| 20 | South Kanara | B. Hs. Udipi | 757 HE/11.6.18 | Full net Cost of Hs. Dept | -1841 | 1625 | -216 | - | - | 1164 | 1164 | |
| | | B. Ms. Mudbidri | Do | Full net Cost | 2395 | 2443 | 4838 | 2419 | 2419 | | ~~2419~~ 2169 | 2419 250 2169 |
| | | " Bandur | Do | do | 3297 | 3248 | 6545 | 3273 | 3273 | | 3273 | |
| | | ~~Total~~ | | | | | | | | | ~~6856~~ | |

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65

Municipalities

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Narasaropet | MHs Narasaropet | (S) 757 HE/11-6-18 | Full net Cost of form 6404 | 4429 | 4591 | 9020 | 4510 | 4510 | 828 | 5338 | |
| 2. | Kurnool | MHs. Kurnool | 815 M/22-5-19 (V) | Full net Cost | 11121 | 9312 | 20433 | 10217 | 10217 | | 10217 | |
| 3 | Bellary | MHs. Bellary | 427 M/17-3-19 (Z) | Full net Cost | 8328 | 8196 | 16524 | 8262 | 8262 | | 8262 | |
| 4 | Adoni | MHs. Adoni | (S) 757 HE/11-6-18 | Full net Cost of HS Dept | 3949 | 3241 | 7190 | 3595 | 3595 | 3574 | 9928* | * Includes Rs 2759 being the extra cost for revision sanctioned in G.O. No. 2707 L+M 30-9-24 |
| 5 | Tadpatri | M.M.S. Tadpatri | 757 HE/11-6-18 | Full net Cost | 4376 | 3204 | 7580 | 3790 | 3790 | | 3790 | |
| 6 | Cuddapah | M.HS. Cuddapah | 851 M/2-6-19 (F) | Full net Cost | 13622 | 14106 | 27728 | 13864 | 13864 | | 13864 | |
| 7. | Walajapet | MHs. Walajapet | 1089 HM/4-6-13 (not available) | Full net Cost | 3389 | 2309 | 5698 | 2849 | 2849 | | 2849 | |
| 8 | Palni | MHs Palni | 943 HE/16-7-18 (not available) | Full net Cost of MS. Dept | 1858 | 3264 | 5122 | 2561 | 2561 | | 2561 | |
| 9. | Ootacamund | MHs. Ootacamund | 1903 M/16-11-08 | Full net Cost | 10550 | 10433 | 20983 | 10492 | 10492 | | 10492 | |

8130
2177
10307

8130
2420

| | | II Schools opened in and after 1920-21 / Schools already in Exis | | | and of forms or sections added after 1920-21. to tence. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **District Boards** | | | | | | | | | |
| 1 | Ganjam. | B. Ms. Berandi | 902 Hr/10-8-20. | Full net Cost | 4974 | 4974 | – | 4974 | | 4974 |
| | | Cuslow Architecture Chatapur | 965 Hr/11-4-20. | ½ net Cost subject to the maximum of Rs 4400 | | | | | | 4,400 |
| 2. | Vizagapatam | B. Hs. Palacenda | 915 Hr/29-6-20 | Half net Cost Hs. Dept | 5729 | 5729 | – | 2715 | 522 | 3237 |
| | | " Chodavaram | 902 Hr/10-8-20 | Full net Cost Hs. Dept | 3744 | 3744 | | 3744 | 420 | 4164 |
| | | B. Ms. Rajam | Do | Full net Cost | 3861 | 3861 | | 3861 | | 3861 |
| | | ~~Total~~ | | | | | | | | 11262 |
| 3 | Godavari | B. Hs. Samalkota | 902 Hr/10-8-20 & 205 Hr/29-7-21. | Full net Cost | 5710 | 5710 | | 5710 | | 5794 Includes Rs 82. being the average add Cost for pen and allowance |
| | | B. Ms. Biccavolu | Do | Do | 2990 | 2990 | | 2990 | | 2038 Includes Rs 48 being add Cost for pen |
| | | " Ragavaram | Do | Do | 2889 | 2889 | | 2889 | | 2937 — do — |
| | | ~~Total~~ | | | | | | | | 11599 |
| 4 | Kistna. | B. Hs. Eluru | 902 Hr/10-8-20 | Full net Cost | 4939 | 4939 | | 4939 | | 5233 Includes Rs 294 on account of revised pay in Go. No 2238 dtd 10-8-21 |
| | | " Kovvur | Do | Do | 4271 | 4271 | | 4271 | | 4565 — do — |
| | | B. Ms. Pennavaram | Do | Do | 2826 | 2826 | | 2826 | | 2826 |
| | | " Kaikaluru | Do | ¾ net Cost | 2499 | 2499 | | 1874 | | 1874 |
| | | ~~Total~~ | | | | | | | | 13730 |
| 5 | Guntur. | B Hs. Kollur. | 1007 Hr/5-11-13 & 902 Hr/10-8-20 | Full net Cost Hs. Dept | 3076 | 3076 | | 3076 | 714 | 4462 Includes Rs 672 being the add Cost for add profs pay sanctioned in Go. No 35 Fin dated 6-1-25 |
| | | " Tsimmella | 358 Fin./61-25 & 917 L.S./5-8-22 | ¾ net Cost subject to a maximum of Rs 3130. | 6189 | 6189 | | 4126 | | 3130 |
| | | ~~Total~~ | | | | | | | | 11920 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | Kurnool | B.H.S. Koil Kuntla | 2066 Htm/19.10.24 | Full net Cash | | 6508 | 6508 | | 6508 | 6508 | 89 |
| | .. Mathapur | 1160 Htm/22/5/23 | Do | | | 3479 | 3479 | | 3479+ | 4202 | Includes Rs 280 for Verge Murks January to 20 No. 2758 Htm 3-10-24 not paid up |
| | B.M.S. Pattikonda | 902 HE/10.8.20 | M.S. Delft 3 net Cash Full net Cash | | | 665 | 665 | | 665 + 443 | 4125 | |
| | .. Nandikotkur | Do | Do | | | 4125 | 4125 | | 4125 | 4125 | |
| | B.H.S. Atmakur | Do | Do | | | 4368 | 4368 | | 4368 | 4368 | |
| | B.M.S. Betamcherla | 1171 Htm/7.5.24 introduced | Half net Cash from 24-25 | | | 7491 | 7491 | | 7491 | 7491 | 67 |
| | ~~Total~~ | | | | | | | | | 1766 | |
| | | | | | | | | | | ~~26,414~~ | |
| 7 | Bellary | B.H.S. Hospet | J.O 1522 Htm 6621 | Full net Cash from 24-25 | | | | | | 10658 | |
| | B.M.S. Adoni | 902 HE/10.8.20 | Do | | | 4636 | 4636 | | 4636 | 4636 | |
| | .. Hadagalli | Do | Do | | | 4403 | 4403 | | 4403 | 4403 | |
| | .. Kotkur | Do | Do | | | 4616 | 4616 | | 4616 | 4616 | |
| | ~~Total~~ | | | | | | | | | ~~13,655~~ | |
| 8 | Anantapur | B.M.S. Uravakonda | 769 Htm 27.3.23 introduced | Full net Cash | | 3986 | 3986 | | 3986 | 3986 | |
| | .. Dharmavaram | 902 HE/10.8.20 | Do | | | 3773 | 3773 | | 3773 | 3773 | |
| | .. Madakasira | Do | Do | | | 4376 | 4376 | | 4376 | 4376 | |
| | ~~Total~~ | | | | | | | | | * | |
| | | | | | | | | | | ~~12135~~ | |
| 9 | Cuddapah | B.M.S. Kamalapuram | 902 HE/10.8.20 | Full net Cash | | 4072 | 4072 | | 4072 | 4072 | |
| 10 | Nellore | B.H.S. Gudur | 902 HE 10.8.20 | Full net Cash | | 6809 6913 | 6809 6913 | | 6809 6913 | 7708 7812 | Includes Rs 899 being Ite Extra Cost on account of revision sanctioned in Re No. 2093 Htm 31-7-24 |
| | .. Kavalikur | 275 HE 21.2.23 | Do | | | 3880 | 3880 | | 3880 | 5408 | |
| | B.M.S. Buchireddipalem | 902 HE 10.8.20 | Do | | | 3912 | 3912 | | 3912 | 3912 | Includes Rs 1548 being Ite Extra Cost recommended in this office letter Re No. 1172 B/24 dt. 4-3-25 |
| | ~~Total~~ | | | | | | | | | ~~4,685~~ | |
| | | | | | | | | | | 1690 | |
| 11 | Chittoor | B.H.S. Punganur | 902 HE 10.8.20 | Full net Cash | | 5520 | 5520 | | 5520 | 5520 | |
| | .. Uttukottai | Do | Full net Cash & M.S. Delft | | | 3821 | 3821 | | 3821 | 3821 5958 | Fixed Rate under Dy No. HE. Delft recommended in Re No. 607 B 25 dated 24-1-25 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 12 | North Arcot | B.H.S. Polur | 902 HE 10.8.20 | Full net Cost of Ms | 3115 | 3115 | | 3115 | | 3115 | 90/68 |
| | | B.M.S. Kuppam | do. | do. | 3753 | 3753 | | 3753 | | 3753 | |
| | | ~~Total~~ | | | | | | | | ~~6868~~ | |
| 13 | Chittoor | B.M.S. Palmaner | 902 HE/10.8.20 | Full net Cost | 4614 | 4614 | | 4614 | | 4314* | * Rs 300 reduced with reference to G.O. No. 3591 L&M 15.12.24 |
| | | " Vayalpad | 281 Ltm/26.1.25 | do. | – | | | | | 3847 | |
| | | B.H.S. Chandragiri | Do | do | 3846 | 3846 | | 3846 | | 6090 | Vide Covering letter |
| | | ~~Total~~ | | | | | | | | ~~14550~~ | |
| 14 | South Arcot | B.H.S. Panruti | 902 HE 10.8.20 | Full net Cost | 4023 | 4023 | | 4023 | | 4023 | |
| 15 | Tanjore | B.H.S. Aiyampet | 902 HE/10.8.20 | Full net Cost | 3206 | 3206 | | 3206 | | 4616 | Includes Rs 1410 for revision recommd in my Rc 1443 Mr 6-10-24 |
| | | " Kuthalam | do | do | 2793 | 2793 | | 2793 | | 4443 | Includes Rs 1650 do. |
| 16 | Trichinopoly | " Nannilam | do. | Full net Cost | 2863 | 2863 | | 2863 | | 3193 | Includes Rs 330 do. |
| | | B.M.S. Arantangi | do. | of Ms. Dept Full net Cost | 2961 | 2961 | | 2961 | | 3301 | Includes Rs 340 do. |
| | | ~~Total~~ | | | | | | | | ~~11823~~ | |
| 16 | Trichinopoly | B.H.S. Musiri | 902 HE 10.8.20 | Full net Cost of Ms. Dept | 3224 Ms. | 3224 Ms. | | 3224 Ms. | | 4805 | Includes Rs 360 on account of revision sanctioned in no. 90 No. 1357 Ltm 22-5-26 |
| | | " Ariyalur | 1684 Ltm 20.6.24 (W) | Half net Cost of HS Dept | 2482 Hs. | 2482 Hs. | | 1241 H.S. | | 3622 | |
| | | | | do | 3622 Ms. | 3622 Ms. | | 3622 Ms. | | | |
| | | B.M.S. Udayarpalayam | 902 HE 10.8.20 | Full net Cost | 4315 | 4315 | | 4315 | | 4315 | |
| 17 | Madura | B.H.S. Sholavandan | 902 HE 10.8.20 | Full net Cost | 5683 | 5683 | | 5683 | | 5683 | |
| | | B.M.S. Uthamapalayam Transferred from Cheramilpalli | 1070 HE/30.6.24 (Y) | do. | 4712 | 4712 | | 4712 | | 4712 | |
| | | ~~Total~~ | | | | | | | | ~~10395~~ | |
| 18 | Ramnad | B.H.S. Rajapalayam | 902 HE 10.8.20 | Full net Cost of Ms. Dept | 4324 | 4324 | | 4324 | | 4324 | |
| | | B.M.S. Tirupuvanam | Do | Full net Cost | 4063 | 4063 | | 4063 | | 4063 | |
| | | ~~Total~~ | | | | | | | | ~~8387~~ | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 19 | Tinnevelly | B. H. Koilpalli | 902 Hr / 10·8·20 | Full net Cost | 5841 | 5841 | | 5841 | | 5841 | 8 91 | |
| | " Kadayanallur | Do | | Full net Cost & M.S. Dept. | 2878 | 2878 | | 2878 | | 2878. | | |
| | | ~~Total~~ | | | 2668 | 2668 | | 2668 | | ~~2712~~ 2668 | 69 | |
| 20 | Coimbatore | B. M.S. Perundurai | 902 Hr / 10·8·20 | Full net Cost | 2678 | 2678 | | 2678 | | 2678 | | |
| | " Avalpur | 567 Acres / 8·3·23 | Q | do | 3089 | 3089 | | 3089 | | 3089 | | |
| | Transferred from Tondamuthur | | | | | | | | | | | |
| | " Chinnamalai | 902 Rs. 1402 Acres / 14·8·22 | L | ½ net Cost Subject to Maximum of Rs 1194 | 2329 | 2329 | | 1165 | | 1165 | | |
| | | ~~Total~~ | | | | | | | | ~~6982~~ | | |
| 21 | Salem | B. H. S. Thesildar | 902 Hr / 10·8·20 | Full net Cost & M.S. Dept. | 2183 | 2183 | | 2183 | 420 | 4598 | Included Rs 1945 for Mayanur Dam Repairs Rs 1063 Acres 23·4·24 Rs 1584 Acres 23·4·24 | |
| | " Tiruchengode | do | | Full net Cost | 2998 | 2998 | | 2998 | | 5526 | Included Rs 1589 for Dharapuram Dam Repairs Rs 1589 Acres 23·4·24 | |
| | B. M.S. Attur | do | | do | 2286 | 2286 | | 2286 | | 3675 | | |
| | " Kaveripatnam | do | | do | 2612 | 2612 | | 2612 | | 4001 | Included Rs 1389 do Included Rs 1389 do | |
| | | ~~Total~~ | | | | | | | | ~~10691~~ | | |
| 22 | Malabar | B. H. S. Mayuri | 902 Hr / 10·8·20 | Full net Cost | 2793 | 2793 | 2793 | 2793 | 732 | 3525 | | |
| | " Ponnyanur | Do | | Do & M.S. Dept. Full net Cost & M.S. Dept. | 773 | 773 | | 773 | | 773 | | |
| | " Elappully | Do | | Do. | —1177 | | | -- | | -- | | |
| | " for 9 villages Kollengode | 2030 Acres / 24·10·22 | Q | ½ net Cost Subject to Maximum of Rs 3875 | 5290 | 5290 | | 2645 | | 2645 | | |
| | | ~~Total~~ | | | | | | | | ~~6943~~ | | |
| 23 | South Kanara | B. H. S. Puttur | 495 Acres / 14·3·22 | I | Half net Cost | 4928 | 4928 | | 2464 | | 2464 | | |

92
70

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Municipalities | | | | | | | | | | |
| 1 | Berhampore | M. M. S. Berhampore | 902 HE/10.8.20 | Full net Cost | 3924 | 3924 | | 3924 | | 3924 | |
| 2 | Vizianagaram | M. H. S. Vizianagaram | 1742 Ltm/23-9-22 (P) | ½ net Cost | 2779 | 2779 | | 1390 | | 2026 | Includes Rs 636 being add. half net Cost on account of revision sanctioned in Eo. No. 400 Ltm 5-2-25 not put up |
| 3 | Hospet | M. H. S. Hospet | 1530 Ltm 30.8.22 (G) | 3/4 net Cost of H. S. Dept | 1459 | 1459 | | 1094 | 570 | 1664 | |
| 4 | Hindupur | M. H. S. Hindupur | 195 Ltm 20.1.25 put up in monthly subsidy | Full net Cost of H. S. Dept | 3160 | 3160 | | 3160 | 400 | 3780 | Fixed in Eo. No. 195 Ltm/20-1-25 put up in monthly subsidy file |
| 5 | Prodattur | M. H. S. Prodattur | 2374 Ltm 1-12-22 | 3/5 net Cost subject to a minimum of Rs 3000 | 3652 | 3652 | | 2191 | | 2191 | |
| 6 | Nellore | M. M. M. S. Nellore | 902 HE 10.8.20 | Full net Cost | 3829 | 3829 | | 3829 | | 3829 | |
| 7 | Gudiyattam | M. H. S. Gudiyattam | 902 HE 10.8.20 (O) | Full net Cost | 4631 | 4631 | | 4631 | | 6791 | Includes Rs 2160 for add. staff sanctioned in Eo. No. 10 Ltm dated 17-6-24 & 1629 Ltm dated 16-6-24 & 2062 Ltm/25-7-24 |
| 8 | Tiruppur | M. H. S. Tiruppur | Do | Full net Cost of the H. S. Dept | 2750 | 2750 | | 2750 | 1000 | 3750 | |
| 9 | Ellore | M. H. S. Ellore | 1672 L.E. 28-11-23 put up in monthly subsidy | ½ net Cost subject to a maximum of Rs 2000 | 133 | 133 | | 67 | | ~~2000~~ 100 | Vide covering letter |
| 10 | Anakapalle | M. H. S. Anakapalle | 125 L.E. 11-1-24 | ½ net Cost | 1866 | 1866 | | 933 | | 2795 | Includes Rs 1862 on account of revision sanctioned in Eo. No. 1125 LE 11-1-24 not put up |
| 11 | Anantapur | M. H. S. Anantapur | 208 L.E. 14-2-24 (H) | Full net Cost | | | | | | | |
| 12 | Nandyal | M. M. M. School, Nandyal | 1408 LE 26-9-21 (O) | Half net Cost | 3716 | 3716 | | 1858 | | 1858 | |

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III Schools in which fixed subsidies have already been sanctioned.

| | Districts | Boards | | | | | |
|---|---|---|---|---|---|---|---|
| 1 | Vizagapatam | B.M.S. Narasapatam | 1007 Edl. 5-11-13 | (XI) | 474 ✓ | 474 | |
| | | " Kasimkotta | 1007 Edl. 5-11-13 | | 474 ✓ | 474 | |
| | | B.H.S. Ellamanchilli | 1007 Edl. 5-11-13 | | 414 ✓ | 414 | |
| | | ~~Total~~ | | | | | |
| 2 | Godavari | B.H.S. Amalaparam | 1007 Edl. 5-11-13 | (XI) | 2874 ✓ | 2874 | |
| | | B.M.S. Dowleswaram | 583 Edl/31-5-15 + 1007 Edl. 5-11-13 | (U) | 666 ✓ | 666 | |
| | | " Mummidivaram | Do. | | 612 ✓ | 612 | |
| | | ~~Total~~ | | | | | |
| 3 | Kistna | B.H.S. Tamiku | 583 Edl. 31-5-15 | (U) | 2736 ✓ | 2736 | |
| | | B.M.S. Vidadavolu | 1007 Edl. 5-11-13 | (XI) | 810 ✓ | 810 | |
| | | " Attili | Do | | 648 ✓ | 648 | |
| | | " Akibidu | Do | | 702 ✓ | 702 | |
| | | " Veroveswaram | Do. | | 612 ✓ | 612. | |
| | | ~~Total~~ | | | | | |
| 4 | Guntur | B.H.S. Bapatla. | 1007 Edl. 5-11-13 | (XI) | 1872 ✓ | 1872 | |
| | | Board Middle School Peddanandipadu | 192 Ltm/20.1.25 | | 500 | 500 | |
| 5 | Nellore | B.H.S. Kavali | 1587 L.E./8.11.21. | (K) | 2058 ✓ | 2058 | |
| 6 | South Arcot | B.H.S. Vriddhachalam | 1007 Edl. 5-11-13 | (XI) | 582. ✓ | 582. | |
| | | B.M.S. Porto Novo | 1296 Ltm 1.8.22. | (L) | 726 ✓ | 726 | |
| | | ~~Total~~ | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 7. | Tanjore | B.H.S. Tiru Huraipundi | 1007 Eol 5-11-13 (XI) | | | | | | | 912 | 912 | 94 |
| | | " ~~Gudathanad~~ Grathanad | Do | | | | | | | 900 | 900 | |
| | | ~~Total.~~ | | | | | | | | | | |
| 8 | Tirichinopoly | B.H.S. Lalgudi | 1007 Eol 5-11-13 (XI) | | | | | | | 1998 | 1998 | 72 |
| | | " Kulitalai | Do | | | | | | | 2373 | 2373. | |
| | | ~~Total~~ | | | | | | | | | | |
| 9. | Coimbatore | B.H.S. Kollegal | Do | | | | | | | 1128 | 1128 | |
| | | " Bhavani | 433 L.E. 20.3.24 (X) | | | | | | | 1012 | 1012 | |
| | | " Dharapuram | 583 Eol 31-5-15 | | | | | | | 2133 | 2133 | |
| | | ~~Total~~ | | | | | | | | | | |
| 10 | Salem | B.H.S. Namakkal | 1007 Eol 5-11-13. (XI) | | | | | | | 1698 | 1698 | |
| 11 | Malabar | B.H.S. Chowghat | Do | | | | | | | 729 | 729. | |
| | | " Betatnad | Do | | | | | | | 741 | 741 | |
| | | " Cherpulcheri | Do | | | | | | | 747 | 747 | |
| | | " Kottayi | Do | | | | | | | 1002 | 1002 | |
| | | " Alattur | Do | | | | | | | 954 | 954. | |
| | | ~~Total.~~ | | | | | | | | | | |
| 12. | South Kanara. | B.H.S. Coondapur | Do | | | | | | | 2454 | 2454 | |
| | | " Korhab | Do | | | | | | | 606 | 606 | |
| | | ~~Total.~~ | | | | | | | | | | |

## Agency Dishrict Boards.

| | | | | | | |
|---|---|---|---|---|---|---|
| | Vizagapatam Agency Dishrict Board | Board High School Jeypore | 100756 (XI) 5-11-13. | 318 ✓ | 318 | |
| | | Board Middle School Gemmpur | Do | 633 ✓ | 633 | |
| | Polavaram -- | Do Polavaram | Do | 1032 ✓ | 1032 2000 X | Y recommended in this office R.C. No. 736/B/24 dt 10.1.25 |
| | Municipalities | | | | | |
| 1 | Cocanada ✓ | Branch Secy School Cocanada | 100756. (XI) 5-11-13. | 280 ✓ | 280 | |
| | ✓ | M. M. M. S. Cocanada | 21424 Mu. 6-8-26 | 3800 ✓ | 3800 | |
| | | ~~Total~~. | | | | |
| 2. | Tuniphatter ✓ | M. Hs. Tuniphatter | 21624 Mu. 2-10-23 | 3586 ✓ | 3586 | |
| 3 | Tunibanumadam ✓ | M. H. S. Tunibanumadam | 100756 (XI) 5-11-13 | 492 ✓ | 492 | |
| 4 | Mayavaram ✓ | M. H. S. Mayavaram | 67542 3-5-26. | 3568 ✓ | 3568 | |
| 5 | Karur ✓ | M. H. S. Karur | 100756 (XI) 5-11-13. | 3564 ✓ | 3564 | |
| 6 | Kuddapah ✓ | M. H. S. Kuddapah | 14042 (a) 3-2-22 | 2128 ✓ | 2128 | |
| 7 | Rajahmundry ✓ | M. H. S. Rajahmundry | 100756 (XI) 5-11-13 | 420 ✓ | 420 | |
| 8 | Kurnool ✓ | M. H. S. Kurnool | 5-83756 (U) 31-5-15 | 1420 ✓ | 1420 | |
| 9. | Chicacole ✓ | M. H. S. Chicacole | 100756 (XI) 5-11-13 | 2018 ✓ | 2018 | |
| 10 | Tanjore ✓ | " Tanjore | Do | 1920 ✓ | 1920 | |
| 11 | Calicut ✓ | M. M. S. for girls Chalapuram, Calicut | Do X | 1000 ✓ | 1000 | |
| 12 | Villupuram ✓ | M. H. S. Villupuram | 1551 L.C. 7-10-24. | 1332 ✓ | 1332 | |
| 13 | Pollachi ✓ | " Pollachi | 100756 (XI) 5-11-13 | 1257 ✓ | 1257 | |

12 95

77

Entered in monthly list file

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 14 | Periahulam | M.H.S. Periahulam | 3039 L.tm / 31-10-26 | not put up | | | | | | 400 | 400 | 96 |
| 15 | Bunlipatam | M.H.S. Bunlipatam | 2486 L.tm / 3-11-23 | | | | | | | 4000 | 4000 | 74 |
| 16 | Bezwada | M.H.S. Bezwada | 1656 L.E. / 29-10-26 (R) | | | | | | | 2900 | 2900 | only for 2 years 24-25 & 25-26 |
| 17 | Chirala | M.M.S. Chirala | 2145 L.tm / 6-8-26 | not put up | | | | | | 1000 | 1000 | |
| | Salem | Municipal College Salem | | | | | | | | 6000 | 6000 | |

Consolidated Statement showing the total Subsidy due to each District Board or Municipality

| | | | | |
|---|---|---|---|---|
| 1. | Ganjam | B.H.S. Russellkonda | 11062 | As rounded to the nearest fifty. |
| | | " Asha | 6148 | |
| | | " Jabbali | 7978 | |
| | | B.M.S. Purushottapur | 3549 | |
| | | " Bagada | 4986 ~~5236~~ (-250) | |
| | | " Narasannapeta | 3763 ~~4013~~ (-250) | |
| | | " Sompeta | 4305 ~~4555~~ (-250) | |
| | | " Gurandi | 4974 | |
| | | B.H.S. (Onslow Institution) Chatapur | X | |
| | | Total | 46765 ~~47515~~ 750 46765 | 46750 |

| | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | Kishna | B.H.S. Pudevada | | | | | | | | | 822 | 98 |
| | | B.M.S. Avanigadda | | | | | | | | | 2614 | 87 I |
| | | B.H.S. Undi | | | | | | | | | 5233 | 76 |
| | | " Kovur. | | | | | | | | | 4565 | |
| | | B.M.S. Gunnavaram | | | | | | | | | 2646 | 82 II |
| | | " Kaikaler | | | | | | | | | 1874 | |
| | | B.H.S. Tamku. | | | | | | | | | 2736. | |
| | | B.M.S. Nidadavole | | | | | | | | | 810 | |
| | | " Attili | | | | | | | | | 648 | 82 III |
| | | " Ahimedu | | | | | | | | | 702 | |
| | | " Veerabasavaram | | | | | | | | | 612 | |
| | | Total. | | | | | | | | | 23,262 | 23250 |
| 5 | Guntur | B.H.S. Repalli | | | | | | | | | 6854 | |
| | | B.M.S. Addanki | | | | | | | | | 4817. | 82 I |
| | | transferred to Dachipalli | | | | | | | | | | |
| | | " Vinukonda | | | | | | | | | 4698 ~~4948~~ | |
| | | B.H.S. Koller | | | | | | 4948 250 4698 | | | 4462 | 4948 250 4698 |
| | | " Tirumella | | | | | | | | | 3130 | 82 II |
| | | B.H.S. Bapatla. | | | | | | | | | 1872 | |
| | | B.M.S. Peddanandipadu. | | | | | | | | | 500 | |
| | | Total | | | | | | 26583 250 26333 | | | 26333 ~~26500~~ | 26350 |
| 6 | Kurnool | B.H.S. Koilkuntla. | | | | | | | | | 6508 | |
| | | " Morhapur. | | | | | 261 ~~3130~~ x 7 ~~12~~ 1827 | | | 4178. | 4202 | |
| | | B.M.S. Pattikonda | | | | | | | | | 4125 | 82 II |
| | | " Nandikotkur | | | | | | | | | 4368 | |
| | | B.H.S. Atmakur | | | | | | | | | 7491 | 26694 1243 27937 |
| | | B.M.S. Betnacherla. | | | | | | | | | 627 | 627 in 1925-26 |
| | | Conversion of the Higher Elementary school at Cumbum into a middle school | | | | | | | | | | 1243 in 1926-27 & 1927-28 |
| | | Total | | | | | | | | | ~~26,694~~ 27321 | 27300 ~~27937~~ |

U1

Gd 2341 Lowe 6.7.20

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 7 | Bellary | B.Ms Rayadrug | | | | | | | | 3911 ~~3001~~ | -10 | ~~16~~ 99 |
| | | " Yemmiganur | | | | | | | | 4489 ~~4297~~ | +192 | |
| | | " Aller | | | | | | | | 4636 | | |
| | | " Hadagalli | | | | | | | | 4403 | | |
| | | " Kotter | | | | | | | | 4616 | | 77 |
| | | B.H.S. Harpanahalli | | | | | | | | .. | | 4297 |
| | | Total | | | | | | | | 22055 ~~21873~~ | | 22050 |
| 8 | Anantapur | B.H.S. Penukonda | | | | | | | | 5429 | | |
| | | B.Ms Kalyanadrug | | | | | | | 4359 | 4349 | -10 | |
| | | " Uravakonda | | | | | | | | 3986 | | |
| | | " Dharmavaram | | | | | | | | 3773 | | |
| | | " Madakasira | | | | | | | | 4376 | | |
| | | Total | | | | | | | | 21913 ~~21955~~ | | 21900 |
| 9 | Cuddapah | B.H.S. Nandalur | | | | | | | | 5665 | | |
| | | B.Ms Badvel | | | | | | | | 3949 | | |
| | | " Rajachoti | | | | | | | | 4858 | | |
| | | " Kamalapuram | | | | | | | | 4072 | | |
| | | Revision of payaguluk and jeans Ryots ~~[illegible]~~ school Pulivendla | 168 1000 | | | | | | | 1168 | (168 + 1000) | |
| | | Total | | | | | | | 19712 | ~~18544~~ | | 19700 |
| 10 | Nellore | B.Ms. Atmakur | | | | | | | | ~~4321~~ 4071 | -250 | |
| | | B.H.S. Gudur | | | | | | | | 7812 | | |
| | | " Kandukur | | | | | | | | 5408 | | |
| | | B.Ms. Buchireddi palayam | | | | | | | | 3912 | | |
| | | B.H.S. Kavali | | | | | | | | 2058 | | |
| | | Total | | | | | | | 23261 | ~~23511~~ | | 23250 |
| 11 | Chingleput | B.Ms Ponneri | | | | | | | | 3669 ~~3919~~ | -250 | |
| | | B.H.S. Poonamalle | | | | | | | | 5540 | | |
| | | " Utteramerur | | | | | | | | 3821 ~~5958~~ | -2137 | |
| | | Total | | | | | | | 13280 | ~~15417~~ | | 13300 |
| 12 | Ramnad | B.H.S. Rajapalayam | | | | | | | | 4324 | | |
| | | B.Ms Tiruppuvanam | | | | | | | | 4063 | | |
| | | Total | | | | | | | | 8387 | | 8400 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 13. | North Arcot | B. HS. Arni | | | | | | 4777 | | 100 |
| | | " Wandiwash | | | | | | 3385 | -250 | |
| | | B HS. Polur | | | | | | 2115 | | |
| | | B MS. Kuppam | | | | | | 3753 | | |
| | | Total | | | | | 15030 | 15030 ✓ | 15050 ✓ | |
| 14. | Chittoor | B. MS. Pakala | | | | | | 4694 | | |
| | | " Thottambedu | | | | | | 4662 | | |
| | | " Palmaner | | | | | | 4316 | | |
| | | " Vayalpad | | | | | | -- | | |
| | | B HS. Chandragiri (transferred to B Gr. High School Chittoor by Govt in Go 1017 A(Edn) 17.6.25. (AA) | | | | | | 6090 | | |
| | | Total | | | | 19114 | 28250 | 9113 | | (In 1925-26 the cess Rs 11511 originally set apart by the Municipality for the provision of free teaching employed by it) |
| | | | | | | 9113 | | 19114 | | |
| | | | | | | 28227 | | | | |
| 15 | South Arcot | B. HS. Tirukoilur | | | | | | 5321 | | |
| | | B MS. Kallakurchi | | | | | | 3259 | -240 | |
| | | " Villupuram | | | | | | 3953 | -240 | |
| | | B HS. Panruti | | | | | | 4023 | | |
| | | " Vriddhachalam | | | | | | 5582 | | |
| | | B MS. Portonovo | | | | | | 726 | | |
| | | Total | | | | | 17864 | 17864 ✓ | 17850 | |
| 16 | Tanjore | B. HS. Pattukottai | | | | | | 4082 | | |
| | | " Ayyampet | | | | | | 4616 | | |
| | | " Kumbakonam | | | | | | 4443 | | |
| | | " Nannilam | | | | | | 3193 | | |
| | | B MS. Arantangi | | | | | | 3301 | | |
| | | B HS Tiruthuraipundi | | | | | | 912 | | |
| | | " Srathanad | | | | | | 900 | | |
| | | Total | | | | | | 21447 ✓ | 21450 | |
| 17 | Trichinopoly | B HS Musiri | | | | | | 4805 | | |
| | | " Ariyalur | | | | | | 3822 | | |
| | | B MS. Udayarpalayam | | | | | | 4315 | | |
| | | B HS Kulittalai | | | | | | 2373 | | |
| | | " Lalgudi | | | | | | 1998 | | |
| | | Total | | | | | | 17113 ✓ | 17100 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 18 | Madura | B.Hs. Batlagundu | | | | | | | | | 2877 | 101 ~~18~~ |
| | | B.Ms. Usilampatti | | | | | | | | | 4015 ~~4265~~ | -250 |
| | | B.Hs. Sholavandan | | | | | 4265 49 16 | | | | 5683 | |
| | | B.Ms. Uthamapalayam transferred from Chinnalappatti | | | | | | | | | 4712 | 79 |
| | | Total | | | | | | | | 17287 | 17287 ~~17517~~ | 17300 |
| 19. | Tinnevelly | B.Hs. Nangunori | | | | | | | | | 3812 ~~4062~~ | -250 |
| | | " Koilpatti | | | | 4062 125 3937 | | | | | 5841 | 4062 250 3812 |
| | | " Kadayanallur | | | | | | | | | 2878 | |
| | | Total | | | | | | | | 12531 | 12531 ~~12700~~ | 12550 |
| 20. | Coimbatore | B.Ms. Sakzamgulam | | | | | 2212 125 2087 | | | | 1962 ~~2212~~ | -250 |
| | | " Perunderai | | | | | | | | | 2678 | 2212 250 1962 |
| | | " Andiyur | | | | | | | | | 3089 | |
| | | transferred from Tondamuthur | | | | | | | | | 1165 | |
| | | " Chinnamalai | | | | | | | | | 1128 | |
| | | B.Hs. Kollegal | | | | 13167 125 | | | | | 1012 | |
| | | " Bhavani | | | | | | | | | 2133 | |
| | | " Dharapuram | | | | | | | | | | |
| | | Total | | | | | | | | 13167 | 13167 ~~13417~~ | 13150 |
| 21 | Salem | B.Hs. Dharmapuri | | | | | | | | | 3882 | |
| | | B.Ms. Hosur | | | | | | | | | 1661 | |
| | | " Rasipuram | | | | | | | | | 3292 | |
| | | B.Hs. Thrishnagiri | | | | | | | | | 4598 | |
| | | " Tiruchengode | | | | | | | | | 5524 | |
| | | B.Ms. Attur | | | | | | | | | 3675 | |
| | | " Kaveripatam | | | | | | | | | 4001 | |
| | | B.Hs. Namakkal | | | | | | | | | 1698 | |
| | | Total | | | | | | | | | 28,331 | 28350 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 22 | Malabar | B.H.S. Kudubayur | | | | | | | | 3152 | 102 ~~19~~ |
| | | " Angadipuram | | | | | | | | 3462 | |
| | | " Cherukkamu | | | | | | | | 1217 ~~1067~~ | 82 I — 250 |
| | | " Moyan School for girls Palghat | | | | | | | | 9856 | 80 |
| | | " Manjeri | | | | | | | | 3525 | |
| | | " Payyanur | | | | | | | | 773 | 82 II |
| | | " Elappuli | | | | | | | | — | |
| | | " Kollengode for girls | | | | | | | | 2645 | |
| | | " Chowghat | | | | | | | | 729 | |
| | | " Patatnad | | | | | | | | 741 | |
| | | " Cherpulcheri | | | | | | | | 747 | 82 III |
| | | " Kottayi | | | | | | | | 1002 | |
| | | " Alatter | | | | | | | | 954 | |
| | | Total | | | | | | | 28803 | 28803 ~~[illegible]~~ | 28800 |
| 23 | South Kanara | B.H.S. Udipi | | | | | | | | 1164 | |
| | | B.M.S. Mudbuori | | | | | | | | 2169 ~~2419~~ | 250 82 I 2419 250 2169 |
| | | " Bandur | | | | | | | | 3023 ~~3273~~ | 250 |
| | | B.H.S. Puther | | | | | | | | 2464 | 82 II |
| | | " Coondapur | | | | | | | | 2454 | |
| | | " Karkal | | | | | | | | 606 | 82 III |
| | | Total | | | | | | | 11880 | 11880 ~~[illegible]~~ | 11900 |
| | | | | | | | | | Grand total. | 502163 ~~502158~~ | 5,08,750 |

2419
125
2294

3273
125
3148

150

Total no of Board schools 150

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Korasiapet | Municipalities<br>Mts. Korasapet | ✓ | (22) Co 1041 1450<br>19.6.25 | | | | | | | | | | | | | 5526<br>5538 | +188 20<br>5550 |
| 2 | Kumok | (for Shoftland + typewriting classes)<br>Mts. Kumok | | | | | | | | | | | | | | | 10217 | 10200 |
| 3 | Kanapas | Mn. Mn Mrs. Kanapas | | | | | | | | | | | | | | | 1858 | 1850 |
| 4 | Bellary | Mts. Bellary | | | | | | | | | | | | | | | 8562<br>8262 | 8250 |
| 5 | Adoni | " Adoni | | | | | | | | | | | | | | | 10432<br>9928 | 11694 for 1926-27<br>9950 |
| 6 | Tadpatri | Mrs. Tadpatri | | | | | | | | | | | | | | | 3790 | 3800 |
| 7 | Cuddapah | Mts. Cuddapah | | | | | | | | | | | | | | | 13864 | |
| | | Branch Secretary. Cuddapah | | | | | | | | | | | | | | | 280 | 17,950 |
| | | Mn. Mn. Mrs. Cuddapah | | | | | | | | | | | | | | | 3800 | |
| 8 | Walajapet | Mts. Walajapet | | | | | | | | | | | | | | | 2864 | 2850 |
| 9 | Palmi | " Palmi | | | | | | | | | | | | | | | 2561 | 2550 |
| 10 | Vaitheeswaran Koil | " Vaitheeswaran Koil | | | | | | | | | | | | | | | 11383<br>10692 | 12406 for 1926-27<br>10500 |
| 11 | Bezwada | Mrs. Bezwada | | | | | | | | | | | | | | | 3924 | 3900 |
| 12 | Vizianagaram | Mts. Vizianagaram | | | | | | | | | | | | | | | 2026 | 2050 |
| 13 | Hospet | " Hospet | | | | | | | | | | | | | | | 1664 | 1650 |
| 14 | Hindupur | " Hindupur (Enhancement of subscription on account of provident fund contribution | | Co 4750 | | | | | | | | | | | | | 4383<br>3780 | 4150<br>3800 |
| 15 | Proddatur | " Proddatur | | | | | | | | | | | | | | (Extra receipt 2700) | 2754<br>2191 | 3854 for 1926-27<br>2700 |
| 16 | Nellore | Mn. Mn. Mrs. Nellore | | | | | | | | | | | | | | | 3829 | 3850 |
| 17 | Pudiyattam | Mrs. Pudiyattam | | | | | | | | | | | | | | | 6935<br>6791<br>6857 | 6935 for 1926-27<br>6980 |
| 18 | Tirupper | " Tirupper | | | | | | | | | | | | | | | 3750 4920 | 3750 |
| 19 | Ellore | " Ellore | | | | | | | | | | | | | | 1 43 yr | 100<br>2000 | 100 |
| 20 | Anakapalle | " Anakapalle | | | | | | | | | | | | | | | 2795 | 2800 |
| 21 | Anantapur | " Anantapur | | | | | | | | | | | | | | should be paid in 1925-26 | 2870<br>2775 | |
| 22 | Tirupathur | " Tirupathur | | | | | | | | | | | | | | | 3586 | 3600 |
| 23 | Tiruvannamalai | " Tiruvannamalai | | | | | | | | | | | | | | | 492 | 500 |
| 24 | Mayavaram | " Mayavaram | | | | | | | | | | | | | | | 3568 | 3550 |
| 25 | Karur | " Karur | | | | | | | | | | | | | | | 3564 | 3550 |
| 26 | Dindigul | " Dindigul | | | | | | | | | | | | | | | 2128 | 2150 |
| 27 | Rajahmundry | " Rajahmundry | | | | | | | | | | | | | | | 420 | 400 |
| 28 | Ammalpet | Ammalpet | | | | | | | | | | | | | | | 14460 | 1450 |
| | | | | | | | | | | | | | | | | | | 120200 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 29 | Chicacole | M.H.S. Chicacole | | | | | | 104 | | 2018 | 2000 |
| 30 | Cannanore | " Cannanore | | | | | | | | 1920 | 1900 |
| 31 | Calicut | M.M.S. for Girls Calicut | | | | | | | 82 | 1000 | 1000 |
| 32 | Villupuram | M.H.S. Villupuram | | | | | | | | 1332 | 1350 |
| 33 | Pollachi | " Pollachi | | | | | | | | 1257 | 1250 |
| 34 | Periakulam | " Periakulam | | | | | | | | 400 | 400 |
| 35 | Bimlepatam | " Bimlepatam | | | | | | | | 4000 | 4000 |
| 36 | Bezwada | " Bezwada | | | | | | | for 2 years only | 2900 | 2900 |
| 37 | Chirala | M.M.S. Chirala | | | | | | | | 1000 | 1000 |
| | Palacole | Mun. High School | | | | | | | | ~~2000~~ | Rs 3000 from 1926-27. |
| | | Total. | | | | | | | | 137014 | |
| | Salem | Municipal College Salem | | | | | | | | 6000 | 6000 |
| | | Agency Dt. Board | | | | | | | | | |
| | Vizagapatam Agency | B.H.S. Jeypore | | | | | | | | | 142000 |
| | | B.M.S. Gunupur | | | | | | | | | 350 |
| | | Total. | | | | | | | | | 142350 |
| | Polavaram | B.M.S. Polavaram. | | | | | | | | 318 | |
| | | | | | | | | | | 633 | |
| | | | | | | | | | | 951 | 950 |
| | | | | | | | | | | 1032 ~~2,000~~ | 1050 |
| | | | | | | | | | | Total | 2000 |

384

for Director of Public Instruction

188
144
9

| No | Name of District Board or Municipality | | Name of institution | Amount of rent included in the net expenditure + admitted for net cost subsidy in 1922-23 | 1923-24. | |
|---|---|---|---|---|---|---|
| | Lt. Boards | | | | | |
| | Ganjam | 1 | Board Middle School, Somepetta | 250 | 250 | |
| | | 2 | " Buguda | .. | 250 | |
| | | 3 | " Narasennapetta | 69 | | |
| 2 | Vizagapatam | 4 | " Gajapathinagaram | 250 | 250 | |
| | | 5 | " Sirunguvarapetta | 60 | .. | |
| 3 | Kistna | 6 | Board High School, Undi | 193 | 240 | |
| | | 7 | " Kovur | 250 | 250 | |
| | | 8 | " Middle School, Avanigadda | .. | 80 | |
| 4 | Guntur | 9 | " Vinukonda | 250 | 73 | |
| 5 | Bellary | 10 | " Royadrug | 130 | 40 (170) | Allowed by Govt |
| | | 11 | " Yemiganur | .. | 250 | " |
| 6 | Anantapur | 12 | " Kallayandrug | 250 | .. | " |
| 7 | Cuddapah | 13 | " Badvel | 22 | .. | |
| | | 14 | " Royachoti | .. | 5 | |
| 8 | Nellore | 15 | " Atmakur | 250 | 250 | |
| 9 | Chingleput | 16 | " Ponneri | 161 | .. | |
| | | 17 | Board High School, Pooramalli | .. | 250 | |

| No | Name of District Board or municipality | | Name of Institution | Fixed recurring Subsidy recommended for payment | Total. | |
|---|---|---|---|---|---|---|
| | District Boards | | | | | |
| 1 | Ganjam | 1 | Board High School, Russelkonda | 11,062 | | |
| | | 2 | " Aska | 6148 | | |
| | | 3 | " Tekkali | 1978 | 8128 | |
| | | 4 | Board Middle School, Purushottapur | 3549 | | |
| | | 5 | " Buguda | 5111 | | 5736 125 5111 4013 38 3975 |
| | | 6 | " Narasannapetta | 3978 | | |
| | | 7 | " Somepetta | 4305 | | |
| | | 8 | " Gurandi | 4974 | | |
| | | 9 | Board High School, Aslaw Institution, Bhatrapur | 4400 | | |
| | | | | 47105 | 47,100 | |
| 2 | Vizagapatam | 10. | Board High School, Parvatipur | 3783 | | 3963 from 1926-27 |
| | | 11. | Board Middle School, Srungavarapukotta | 4539 | | 4563 30 4529 |
| | | 12 | " Gajapathinagaram | 4441 | | |
| | | 13 | Board High School, Palacoda | 3237 | | |
| | | 14 | " Bhadavaram | 4164 | | 4344 from 1926-27 |
| | | 15 | Board Middle School, Rajam | 3861 | | |
| | | 16 | " Narasapatam | 474 | | |
| | | 17 | " Kazimkotta | 474 | | |
| | | 18 | Board High School, Yellamanchali | 414 | | |
| | | | Employment of Sanskrit Pandit in four Secondary Schools. | 495 1320 | | 660 from 1926-27. |
| | | | | 26707 | 26,700 | |
| 3 | Godavari | 19 | Board High School, Rajole | 4945 | | |
| | | 20 | " Kothapettah | 6066 | | |
| | | | Board Middle School, Ambajipetta | 3370 | | |
| | | | " Pullitikuru | 3418 | | |
| | | | " Jagampetta | 3270 | | |
| | | | Board High School, Ramachandrapuram | 1000 | | |
| | | | " Tamalkota | 5794 5952 | | |
| | | | Board Middle School, Biccavole | 3038 | | |
| | | | " Nagaram | 2937 | | |
| | | | Board High School, Amalapuram | 2874 | | |
| | | | " Middle School, Mummadivaram | 612 1440 | | |
| | | | Revision of pay of staff in Middle Schools at Ambajipeta, Jagampeta, Pullatikuru, Biccavole & Nagaram | +570 | 73800 | Rs 1570 from 1926-27 |

| | | | |
|---|---|---|---|
| South Arcot | Board High School, Tirukkoyilur | 5321 | |
| | " Middle School, Kattumannarkoil | 3499 | |
| | " Kallakurichi | 4074 | |
| | " High School, Panruti | 4023 | |
| | " Vriddhachalam | 582 | |
| | " Porto Novo | 726 | |
| | | 18225 | 18,250 |
| Tanjore | Board High School, Pattukottai | 4082 | |
| | " Ayamfet | 4616 | |
| | " Kuttalam | 4443 | |
| | " Nannilam | 3193 | |
| | Board Middle School, Arantayi | 3301 | |
| | Board High School, Tiruthurai pudi | 912 | |
| | " Grathanad | 900 | |
| | | 21447 | 21,450 |
| [illegible] | Board High School, Musiri | 4555 | ~~4780?~~ why 250 deducted |
| | " Ariyalur | 4233-3622 | |
| | Board Middle School, Vidayarpalayam | 4315 | |
| | Board High School, Kulitalai | 2373 | |
| | " Lalgudi | 1998 | 318 in 1925-26 & 638 in future years. |
| | Opening of form V in Board high school, Ariyalur | ~~318~~ 17181 | ~~16850~~ 17,200 |
| Madura | Board High School, ~~Bathelaguda~~ Bathagundu | 2627 | |
| | " Middle School, Usilampati | 4216 | |
| | " High School, Sholavandan | 5683 | |
| | " Middle School, Uthamapalayam transferred from Chinnalapati | 4712 | |
| | | 17238 | 17,250 |
| Tinnevelly | Board High School, Nangunneri | 3937 | |
| | " Koilpatti | 5841 | |
| | " Kadayanallur | 2878 | |
| | | 12656 | 12,650 |
| Coimbatore | Board Middle School, Satyamangalam | 2087 | |
| | " Perundurai | 2668 | (figure altered [illegible]) |
| | " Andiyur transfer from Thonda manatham. | 3089 | |
| | | | 86450 |

4193
119
4074

4805

from 1920-27

4062
125
3937

The expenditure in 23-24 was Rs 2,668 & not Rs 2678 as already reported.

| | | | | |
|---|---|---|---|---|
| | Kollengode for girls | [illegible] | | |
| | " Choneghat | 729 | | |
| | " Betatnad | 741 | | |
| | " Cherpelacherri | 747 | | |
| | " Kottayi | 1002 | | |
| | " Alathur | 954 | | |
| | | 28876 | 28,900 | |
| South Kanara | Board High School, Udipi | 1164 | | |
| | " Middle School, Mudibidiri | 2294 | | |
| | " Beindur | 3148 | | |
| | " Puthur | 2464 | | |
| | " Coondapur | 2454 | | |
| | " Karkal | 606 | | |
| | | 12,130 | 12150 | |
| | | | ~~5,08,450~~ +20 | |
| | | | 5,11,650 | |
| | | | 82700 | |

| | | | | |
|---|---|---|---|---|
| | Board Middle School, Chenni-malai | 1165 | | |
| | " High School, Kollegal | 1128 | | |
| | " Bhavani | 1012 | | |
| | " Dharapuram | 2133 | | |
| | | 13282 | 13,300 | |
| Salem. | Board High School, Dharmapuri | 3882 | | |
| | Board Middle School, Hosur | 1492 ~~1661~~ | | |
| | " Rasipuram | 2953 ~~3292~~ | | |
| | " Krishnagiri | 4598 | | |
| | " Tiruchengode | 5368 ~~5524~~ | | |
| | " Attur | 3336 ~~3675~~ | | |
| | " Kaveripatnam | 3662 ~~4001~~ | | |
| | " High School, Namakal | 1698 | | |
| | | 28331 | 28,350 | |
| Malabar | Board High School, Koduvayur | 3152 | | |
| | " Angadipuram | 3462 | | |
| | " Chirukunnu | 1290 | | |
| | Moyans School for girls, Palghat | 9982 ~~9856~~ | | |
| | " Manjeri | 3525 | | |
| | " Payyanur | 773 | | |
| | Elappalli | " | | |

103960 from 1926-27

(a) District Boards

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Ganjam Dt Board | B-H-S Russelkonda. | | 4060 | 8219 | | | | | | |
| | | " Aska | | 1742 | 3569 | | | | | | |
| | | " Takkali | | 1105 | 4637 | | | | | | |
| | | B-M-S. Purushothampur | | 980 | 2456 | | | | | | |
| | | " Buguda | | 1285 | 3929 | | | | | | |
| | | " Narasannapeta | | 538 | 3177 | | | | | | |
| | | " Sompeta | | 597 | 3278 | | | | | | |
| | | " Gurandi | | 754 | 3637 | | | | | | |
| | | Onslow Institution Chatrapur | | 1100 | 3300 | | | | | | |
| | | Total | | 12161 | 36202 | 1632 | 49995 | 35721 | - | 35721 | 14274 |
| 2. | Vizagapatam " | B-H-S. Parvatipur. | | 1003 | 2755 | | | | | | |
| | | " Palaconda | | 464 | 2069 | | | | | | |
| | | " Chodavaram | | 1868 | 4415 | | | | | | |
| | | B-M-S Srungavarapukota | | 1404 | 3539. | | | | | | |
| | | " Gajapatinagaram | | 1167 | 3273 | | | | | | |
| | | " Rajam | | 840 | 2904 | | | | | | |
| | | " Narsapatam | | - | - | | | | | | |
| | | " Kasimkota | | - | - | | | | | | |
| | | B.H.S. Ellamanchilli | | - | - | | | | | | |
| | | Total | | 6746 | 18955 | 2844 | 28545 | 17613 | - | 17613 | 10932 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | Godavari East. | B.H.S Razole | | 1074 | 3485 | | | | | 88 | | 2 |
| | | " Kothapeta | | 2057 | 3923 | | | | | | | |
| | | " Samalkota | | 3050 | 4877 | | | | | | | |
| | | B.M.S. Ambajipeta | | 521 | 2177 | | | | | | | |
| | | " Pullaticurru | | 652 | 2113 | | | | | | | |
| | | " Jagampeta | | 709 | 2318 | | | | | | | |
| | | " Biccavole | | 636 | 2279 | | | | | | | |
| | | " Nagaram | | 837 | 2168 | | | | | | | |
| | | B.H.S. Ramachandrapuru | | 1000 | — | | | | | | | |
| | | " Amalapuram | | - | — | | | | | | | |
| | | B.M.S Mummidivaram. | | - | — | | | | | | | |
| | | " Dowleshwaram | | - | — | | | | | | | |
| | | Total | | 10536 | 23340 | 4800 | 38676 | 25371 | - | 25371 | 13305. | |
| 4 | Kistna. | B.H.S. Gudivada. | | | | | | | | | | |
| | | " Imdi. | | | | | | | | | | |
| | | " Kouuur | | | | | | | | | | |
| | | B.M.S. Avanigadda | | | | | | | | | | |
| | | " Gannavaram | | | | | | | | | | |
| | | " Kaikalur | | | | | | | | | | |
| | | B.H.S. Tanuku | | | | | | | | | | |
| | | B.M.S. Nidadavole | | | | | | | | | | |
| | | " Athili | | | | | | | | | | |
| | | " Akividu | | | | | | | | | | |
| | | " Veeravasaram. | | | | | | | | | | |
| | | | | | | - | 15075 | - | 15075 | - | - | - |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | Guntur | B.H.S. Repalle | | 1277 | 4375 | | | | | 89 | 3 | |
| | | " Kollur | | 436 | 2294 | | | | | | | |
| | | B.M.S. Dachepalle | | 1577 | 3638 | | | | | | | |
| | | " Vinukonda | | 1228 | 3600 | | | | | | | |
| | | B.H.S. Pirumella | | 782 | - | | | | | | | |
| | | " Bapatla | | - | - | 3144 | | | | | | |
| | | B.M.S. Pedanandipadu | | - | 356 | | | | | | | G.O.No 2422 Edn 8-7-25 |
| | | B.H.S Duggirala. | 4804 - 376 = 4428 | - | - | | | | | | | 2 LE 4-1-26 |
| | | Total | | 4428 | 14263 | 3144 | 21835 | 19827 | - | 19827 | 2008 | |
| 6 | Kurnool " | B.H.S Koilkuntla | | 1581 | 4775 | | | | | | | |
| | | " Markapur | | 1550 | 2564 | 499 | | | | | | Leave Vide G.O.No 2640 24.7.3 |
| | | " Almakur | | 2006 | 5819 | - | | | | | | |
| | | B.M.S. Pattikonda | | 1044 | 3120 | - | | | | | | |
| | | " Nandikotkur | | 1195 | 3233 | | | | | | | |
| | | " Batamcherla | | 400 | 1072 | | | | | | | |
| | | " Cumbum | | - | - | 627. | | | | | | G.O.No 2341 Leave 6-7-25 |
| | | Total | | 7776 | 20583 | 1126 | 29485 | 19440 | - | 19440 | 10045 | |
| 7 | Bellary " | B.H.S Harpanahalli | | 2333 | 7994 | | | | | | | |
| | | B.M.S. Rayadrug | | 1035 | 3104 | | | | | | | |
| | | " Yemmiganur | | 690 | 3221 | | | | | | | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Bellary Dt. Bd (Contd) | B.M.S. Alur | | 425 | 3055 | | | | | | |
| | | " Hadagalli | | 1077 | 3248 | | | | | | |
| | | " Kottur | | 1295 | 3545 | | | | | | |
| | | Total | | 6855 | 24,167 | | 31022 | 22878 | – | 22878 | 8144 |
| | | | | | | | 22878 / 8144 | | | | |
| 8 | Ananthapur " | B.H.S. Penukonda | | 945 | 4475 | | | | | | |
| | | B.M.S. Kalyandrug | | 1191 | 3345 | | | | | | |
| | | " Uravakonda | | 844 | 2905 | | | | | | |
| | | " Dharmavaram | | 1074 | 3015 | | | | | | |
| | | " Madakasira | | 1336 | 3499 | | | | | | |
| | | Total | | 5390 | 17239 | 552 | 23181 | 18666 | – | 18666 | 4515 |
| 9 | Cuddapah | B.H.S. Nandalur | | 800 | 3375 | 768 | | | | | |
| | | B.M.S. Badvel | | 927 | 3380 | | | | | | |
| | | " Rayachoti | | 1155 | 3664 | | | | | | |
| | | " Kamalapuram | | 735 | 3284 | | | | | | |
| | | Ryots' High School Pulivendla | | – | – | 667 | | | | | |
| | | Total | | 3617 | 13703 | 1435 | 18755 | 10944 | 3170 | 14114 | 4641 |
| 10 | Nellore | B.H.S. Gudur | | 1418 | 4506 | | | | | | |
| | | " Kandukur | | 3624 | 3741 | | | | | | |
| | | B.M.S. Atmakur | | 582 | 2725 | | | | | | |

90

4

Ga 2421 Ltm
8.7.25

| | | |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 14 | South Arcot | " | B.H.S. Tirukkoilur | | 1567 | 2721 | | | | | | | |
| | | | B.M.S. Kattumannarcoil | | 1629 | 2558 | | | | | | | |
| | | | " Kallakurichi. | | 1919 | 2703 | | | | | | | |
| | | | B.H.S. Sankarti. | | 2868 | 3608 | | | | | | | |
| | | | " Vriddachalam | | – | – | | | | | | | |
| | | | B.M.S. Porto Novo. | | – | – | | | | | | | |
| | | | Total | | 4849 | 11590 | 2166 | 18605 | 8577 | 3144 | 11721 | 6884 | |
| 15 | Tanjore | " | B.H.S. Pattukottai | | 612 | 1197 | | | | | | | |
| | | | " Ayyampet | | 2104 | 2616 | | | | | | | |
| | | | " Kuttalam | | 1976 | 1757 | | | | | | | |
| | | | " Nannilam | | 1408 | 1829 | | | | | | | |
| | | | B.M.S. Arantangi. | | 780 | 2084 | | | | | | | |
| | | | B.H.S. Tirutturaipundi | | – | – | | | | | | | |
| | | | " Orattanad | | – | – | | | | | | | |
| | | | Total | | 6880 | 9483 | 2826 | 19189 | 10404 | 58 | 10462 | 8727 | |
| 16 | Trichinopoly. | | B.H.S. Musiri | | 708 | 3096 | | | | | | | |
| | | | " Ariyalur. | | 91 | 2374 | 318 (a) | | | | | | (a) G.O. No 2630 Edn 23.7.25 |
| | | | B.M.S. Udayarpalayam | | 172 | 2672 | | | | | | | |
| | | | B.H.S. Kulittalai | | – | – | 4371 | | | | | | |
| | | | " Lalgudi | | – | – | | | | | | | |
| | | | Total | | 971 | 8142 | 4689 | 13809 | 13401 | – | 13401 | 401 | |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 17 | Madura | " | B.H.S. Sholavandan | | -263 | 2003 | | | | | | | |
| | | | " Batlagundu | | -133 | 1030 | | | | | | | |
| | | | " Usilampatti | | 626 | 3034 | | | | | | | |
| | | | " Uttamapalayam | | 343 | 2822 | | | | | | | |
| | | | Total | | 573 | 8889 | - | 9462 | 12528 | - | 12528 | - | |
| 18 | Ramnad | " | B.H.S. Rajapalayam | | 1146 | 3239 | | | | | | | |
| | | | B.M.S. Tiruppuvanam | | 1200 | 3071 | | | | | | | |
| | | | Total | | 23465 | 6310 | - | 8656 | 7047 | - | 7047 | 1609 | |
| 19 | Tinnevelly | " | B.H.S. Nanguneri | | 1417 | 2936 | | | | | | | |
| | | | " Koilpatti | | 1618 | 4319 | | | | | | | |
| | | | " Kadayanallur | | 1074 | 2420 | | | | | | | |
| | | | Total | | 4109 | 9675 | - | 13784 | 8559 | 236 | 8795 | 4989 | |
| 20 | Coimbatore | " | B.M.S. Satyamangalam | | 847 | 1562 | | | | | | | |
| | | | " Perundurai | | 887 | 1979 | | | | | | | |
| | | | " Andiyur. | | 763 | 2081 | | | | | | | |
| | | | " Chennimalai | | 387 | 896 | | | | | | | |
| | | | B.H.S. Kollegal | | - | | | | | | | | |
| | | | " Bhavani | | - | | | | | | | | |
| | | | " Dharapuram | | - | | | | | | | | |
| | | | Total | | 2874 | 6518 | 4273 | 13665 | 8883 | - | 8883 | 4782 | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 21. | Salem | " | B.H.S. Dharmapuri | | 491 | 2165 | | | | | |
| | | | " Krishnagiri | | 1162 | 2372 | | | | | |
| | | | " Tiruchengode | | 180 | 2469 | | | | | |
| | | | B.M.S. Hosur | | 11 | 676 | | | | | |
| | | | " Rasipuram | | -217 | 1401 | | | | | |
| | | | " Attur | | 300 | 2166 | | | | | |
| | | | " Kaveripatnam | | 566 | 2138 | | | | | |
| | | | B.H.S. Namakkal | | - | - | ~~2712~~ | | | | |
| | | | Total | | 2493 | 13387 | 2712 | 18592 | 14634 | 1014 | 15648 | 2944 |
| 22. | Malabar | " | B.H.S. Kodavayur | | 97 | 1069 | | | | | |
| | | | " Angadipuram | | 722 | 1835 | | | | | |
| | | | " Cherumunnu | | 688 | 617 | | | | | |
| | | | Moyah Girl's school Palghat | | -666 | 4886 | | | | | |
| | | | B.H.S. Mangeri | | 6 | 1321 | | | | | |
| | | | " Payyanur | | 266 | 827 | | | | | |
| | | | " Ellapulli | | 677 | 508 | | | | | |
| | | | " Kollengode for girls | | 166 | 2178 | | | | | |
| | | | " Chowghat | | - | - | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Malabar Dt Bd (Contd) | B.H.S. Beteluad. | | – | – | | | | | | | |
| | | " Cherplacheri | | – | – | | | | | | | |
| | | " Kottayi | | – | – | | | | | | | |
| | | B.M.S. Alathur. | | – | – | | | | | | | |
| | | Total | | 1956 | 13241 | 6402 | 21599 | 10638 | 12035 | 22673 | – | |
| 23. | South Kanara " | B.H.S. Udipi. | | 1637 | 1819 | | | | | | | |
| | | B.M.S. Mudbidri | | 905 | 1923. | | | | | | | |
| | | " Baindur | | 579 | 2171 | | | | | | | |
| | | B.H.S. Puttur | | 805 | 1915 | | | | | | | |
| | | " Coondapur | | – | – | | | | | | | |
| | | " Karkal | | – | – | | | | | | | |
| | | Total | | 3926 | 7828 | 4224 | 15978 | 9891 | – | 9891 | 6087 | |
| | | Grand Total | | | | | | | | | 130472 | |
| | Agency Dt Board | | | | | | | | | | | |
| | Agency Dt Bd Vizagapatam. | | | | | 951 | 951 | 771 | – | 771 | 180 | |
| | Polavaram | | | | | 1032 | 1032 | 774 | – | 774 | 258 | |
| | | Total. | | | | | | | | | 438 | |

(b) Municipalities

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Berhampur. | M.M.S. Berhampur | 995 | 3251 | – | 4240 | 2772 | 71 | 2843 | 1403 | |
| 2 | Chicacole | M.H.S. Chicacole | – | – | 2018 | 2018 | 1512 | – | 1512 | 506 | |
| 3 | Vizianagaram | " Vizianagaram | 972 | 1714 | – | 2686 | 1332 | – | 1332 | 1354 | |
| 4 | Anakapalle | " Anakapalle | -202 | 1255 | – | 1053 | 1746 | – | 1746 | – | |
| 5 | Bimlipatam | " Bimlipatam | – | – | 4000 | 4000 | 2997 | – | 2997 | 1003 | |
| 6 | Ellore | " Ellore | 1792 | 1344 | – | 3136 | – | 2115 | 2115 | 1021 | |
| 7 | Bezwada | " Bezwada | – | – | 2900 | 2900 | 2178 | – | 2178 | 722 | G.O. 1656 LE 29.10.24 |
| 8 | Palacole | " Palacole | – | – | – | – | – | – | – | – | G.O. 1953 mis LE 13-11-25 |
| 9 | Narasaraopet | " Narasaraopet | 1118 | 3204 | 828 | 5150 | 3429 | – | 3429 | 1721 | |
| 10 | Chirala. | M.M.S. Chirala | – | – | 1000 | 1000 | 747 | – | 747 | 253 | |
| 11 | Nellore | M.M.M.S. Nellore | 836 | 2921 | – | 3757 | 2403 | 651 | 3054 | 703 | |
| 12. | Bellary | M.H.S. Bellary | 2938 | 7175 | – | 10113 | 5985 | – | 5985 | 4128 | |
| 13 | Adoni. | " Adoni | 864 | 3438 | 3574 | 7876 | 7191 | – | 7191 | 685. | |
| 14 | Hospet. | " Hospet. | 797 | 1214 | 570 | 2581 | 873 | – | 873 | 1708 | |
| 15 | Kurnool | " Kurnool | 1522 | 6297 | – | 7799 | 7209 | – | 7209 | 590 | |
| 16 | Nandyal | M.M.M.S. Nandyal | 433 | 1420 | – | 1853 | 1161 | 299 | 1460 | 393 | |
| 17 | Tadpatri. | M.M.S. Tadpatri. | 592 | 2141 | – | 2733 | 1746 | 52 | 1798 | 935 | |
| 18 | Hindupur | M.H.S. Hindupur | 1427 | – | 4384 | 5811 | 2835 | – | 2835 | 2976 | D's letter Re 4888 29.9.25 & Re. 1345 B.P.S.G. 18.6.25 |
| 19 | Ananthapur | " Ananthapur | 639 | 2081 | – | 2720 | 504 | – | 504 | 2216 | |
| 20 | Cuddapah | " Cuddapah | 2228 | 10744 | – | – | – | – | – | – | (a) G.O. 3094 L&M 4-11-24 |
| | | M.M.M.S. Cuddapah | – | – | 3800 (a) | 17052 | 13887 | – | 13887 | 3165 | |
| | | Branch Secondary School | – | – | 280 | – | – | – | – | – | – |

25 482

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | Walajapet | M.H.S. Walajapet. | | 1855 | 1391. | – | 3246 | – | 4903 | 4903 | – | |
| 22 | Gudiyattam | " Gudiyattam | | 2168 | 4321. | – | 6489. | 4644 | – | 4644 | 1845. | |
| 23 | Tirupattur. | " Tirupattur. | | – | – | 3586 | 3586 | – | – | – | 3586 | |
| 24 | Tiruvannamalai | " Tiruvannamalai | | – | – | 492 | 492 | 369 | – | 369. | 123. | |
| 25 | Villupuram. | " Villupuram | | – | – | 1332 | 1332 | 999 | – | 999 | 333 | G.O. No 1551 LE 7-10-24 |
| 26 | Mayavaram. | " Mayavaram. | | – | – | 3568. | 3568 | 2673. | – | 2673 | 895 | |
| 27 | Karur. | " Karur. | | – | – | 3564 | 3564 | 2673 | – | 2673 | 891. | |
| 28 | Palni. | " Palni | | 1470 | 1826 | – | 3296 | 2619. | – | 2619 | 677 | |
| 29 | Dindigal | " Dindigal | | – | – | 2128 | 2128 | 1593 | – | 1593 | 535 | |
| 30. | Periakulam. | " Periakulam | | – | – | 400 | 400 | 297 | – | 297 | 103 | |
| 31 | Tiruppur. | " Tiruppur | | 1374 | 2456 | 1000 | 4830 | 2205 | 245 | 2450 | 2380. | |
| 32 | Udumalpet. | " Udumalpet. | | – | – | 1440 | 1440 | 1080 | – | 1080 | 360 | |
| 33 | Pollachi. | " Pollachi. | | – | – | 1257 | 1257 | 945 | – | 945 | 312 | |
| 34 | Cotacamund. | " Cotacamund | | 1617 | 7934 | – | 9551 | 7974 | – | 7974 | 1577 | |
| 35 | Cannanore | " Cannanore | | – | – | 1920 | 1920 | 1440 | 618 | 2058 | – | |
| 36 | Calicut. | M.M.S. Calicut | | – | – | 1000 | 1000 | 747 | – | 747 | 253 | |
| 37 | Palghat | " Palghat | | – | – | – | – | – | – | – | – | G.O. No 1324 LE 31.7.25 |
| 38 | Proddatur | M.H.S. Proddatur | | 947 | – | 3652 | 4599 | 1224 2428 | – | 3652 | 947 | G.O. 2193 LE 23.12.25 |
| 39 | Rajahmundry | " Rajahmundry | | – | – | 420 | 420 | 315. | – | 315 | 105 | |
| 40 | Salem | Municipal College Salem | | – | – | 6000 | 6000 | 4500 | – | 4500 | 1500 | |
| | | Total | | | | | | | | | 41904 | |

97 11

R. K. Stull
For Director of Public Instruction

16422
25482
41904

98

Land Eon's Dept

UO note No 1107 B-1 D. 3.9.25

Fixed subsidies.

pp 50-52 ref

In paragraph 5 of his UO note No 488 B/23 & 8/11.8.25 the D.P.I. stated that the statements of receipts and charges for the year 1924-25 in respect of the five schools noted in the margin are being checked in his office and that the information regarding the net average expenditure as reqd in this Dept memo No 1143 B-3 & 15.7.24 and the fixed subsidies payable to them will be subd. to Govt shortly. The [illegible] report has not yet been received from the D.P.I. He may now be requested to expedite it

1. Onslow Inst. Chatrapur Ganjam
2. B.M.S. Bettimacherla Kurnool
3. B.M.S. Vayalpad Chittoor
4. B.H.S. Harpanahalli
5. M.H.S. Anantapur

UNDER SECRETARY TO GOVT. OF MADRAS
9 SEP 1925
LAW DEPARTMENT

KRW
28.8.25

3/9/25

D.P.Ins

U.O.Reply No. 488B/2388-9-25.

The statement of receipts and charges for the year 1924-25 in respect of the first three schools mentioned in the Secretariat note have not yet been received from the Presidents of District Boards concerned despite reminders. Possibly they might pay attention to a reminder direct from Government. The net expenditure incurred in 1924-25 in the Board High School,Harpanahalli and the Municipal High School, Anantapur, is shown below and the fixed subsidy payable to these schools may be determined on the basis of the expenditure incurred in 1924-25:-

| District Board, Bellary. | Net expenditure in 1924-25. |
|---|---|
| Board High School,Harpanahalli | 10,658 |
| Municipal Council, Anantapur. | |
| Municipal High School, Anantapur | 2,775 |

(In regard to the Municipal High School, Anantapur, a sum of Rs.194 being the expenditure on account of the travelling allowance of teachers and included under contingencies has been disallowed in calculating the net expenditure as per orders contained in sub-para (3) of G.O.No.3291 L & M.,dated 20-11-1924).

DIRECTOR OF PUBLIC INSTRUCTION MADRAS. RECEIVED 4 SEP 1925 RE 488B/23

L.Co 1401B 9/9/25

Rd 10/9

naa 8/9/25.

Ca

Law (Education) Department.

Please see the D.P.I.'s u.o. reply above. He reports that statements of receipts and expenditure in respect of the three schools noted in the margin have not yet been received from the P.D.Bs concerned in spite of reminders, and suggests that they may possibly pay attention to a reminder direct from Govt. A draft memorandum to the Presidents concerned is submitted below.

1. Onslow Institution,Chatrapur.
2. Board Middle school,Bettimcherla.
2 Board Middle school, Vayalpad.

* Memo taken out for issue



99

Received 5 pm 10/9/25 C-E

SECRETARIAT LAW (EDN.) DEPARTMENT 17 SEP 1925

Law(Edn) 1107B-5. 16.9.25

27715

Rubber

2. The Director has furnished figures of net expenditure incurred during 1924-25 in regard to the Board High School, Harpanahalle and the Municipal High School, Anantapur. The fixed subsidies payable to these schools on the basis of the net expenditure in 1924-25 will be Rs. 10,658 and Rs. 2,775 respectively. The main file relating to fixed subsidies has been sent to the L.S.G. department. This may be sent to that department in continuation after the issue of the memo. referred to in paragraph 1 above.

Ca 15.9.25

Ca 16.9.25

KRW 16.9.25

L-S&G 1107B

100

Law (Education ) departmen

Memorandum No. 1107 B.II dated 19 2 1926

Orders have been issued in G.O.No. 270 Law (Edn) dated 19.2.26, sanctioning t payment of subsidies for the maintenance of Board and Municipal Secondary schools in the current year under the fixed subsidy system. As the subsidy due to local bodies towards the adjustment of the net cost for the year 1924-1925, should also b paid before the close of the current official year, the D.P.I. is requested to take early steps for the disbursement of the subsidy,

To the D.P.I.

A.G. thro the Fin.

Copy to the Finance Deptt.

19/2

19/2

19.2.26.

DESPATCHED
19 FEB 1926

Sectt. II (b)—5,003—6-12-24. (6)

Law ( Education) DEPARTMENT.

101

When received for Fair-copying.
When copied ..
When examined ..
When signed ..
When despatched ..

Initials.

DIRECTOR OF PUBLIC INSTRUCTION
29 JUL 1925

Subsidies

Distribution to local bodies for secondary education - net cost system - replaced by fixed subsidy system.

READ AGAIN G.O. No ....., dated ..... 192 .

" " " " ..... " ..... 192 .

*READ ALSO:—*

C. No. ~~485 B.24~~ From the ~~D.P.I.~~ R.O.C. No. 1916 E/23 dated 22-1-24 192 .

991 B/25 Do. R.O.C. 488 B/23, dd. 6-4-25.

" " ..... " " ..... " ..... " ..... 192 .

" " ..... " " ..... " ..... " ..... 192 .

ORDER.

No. 270, dated 19-2 1926

Press.

The system of paying from provincial funds the full net cost, or a portion thereof, of secondary schools under the management of local bodies has been ~~growing~~ in force from a long time. In the years 1918 and 1920 the number of such schools had a large accession when Govt, in pursuance of a general policy, sanctioned the opening of a number of high and middle schools under local bodies and undertook to meet from provincial funds the net additional expenditure involved on that account. This system entails a close scrutiny by the D.P.I. of the financial statements of the schools with reference to sanctioned scales of expenditure and the obtaining of the sanction of the Govt. for variations, however small, in the scales of pay of staff or in other items of expendit

Go 757 Edn
11.6.18

Go 920 Edn
10.8.20

VE
Desp in Ins. to the D.P.I. & the A.G. Please take an add'l copy for file.
SK
18/2

— on the institutions. These difficulties are accentuated when, as often happens, the net cost system is applied only to certain classes of a given institution or varying scales of subsidies are allowed to different schools under the same local body and sometimes in the different sections of one and the same institution.

2. Local bodies have represented to the Government the inconvenience caused by the present system under which elaborate sets of accounts have to be maintained and the managing bodies have no power to vary establishments or scales of expenditure onee fixed without much correspondence with the D.P.I. and the Govt. The Govt. have given their consideration to the whole question and have come to the conclusion that the system should be simplified to minimise as far as possible the labour involved in the preparation and scrutiny of the net cost statements of schools and to remove the anomalies referred to. They have therefore decided to replace with effect from the year 1925 -26 the variable subsidies now granted to local bodies for secondary education by annual fixed subsidies.

3. In determining the fixed subsidy payable to each local body the following procedure has been adopted : --

(i) In the case of schools opened before and in the year 1918-19 the average of the net expenditure incurred in the years 1922-23



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and 1923-24 has been taken as the basis .

(ii) In the case of schools opened in and after 1920-21 and of forms or sections added after 1920-21 to schools already in existence, the actual net expenditure in 1923-24 has been adopted as the basis.

(iii) In cases in which fixed subsidies have already been sanctioned such subsidies have been adopted.

The figure thus arrived at has been altered with reference to the proportion of the net cost which has been borne from provincial funds in the past.

4. In this connection, the Govt. have also considered the question of the incidence of the rent charges of school premises for the middle schools under the local bodies the opening of which was sanctioned in G.O.No. 757 Home(Education) dated 11th June 1918. They have now decided that such charges in the case of middle schools should, as in the case of high schools, be met by the local bodies themselves, except in cases in which the local bodies are unable to bear the charges on account of their unsatisfactory financial position. They have accordingly allowed rent charges to be taken into account in the case of the institutions noted in the margin. Rent charges if any on account of the remaining institutions will be met by local bodies.

5. The lump subsidies fixed in the manner indicated above will be disbursed to local bodies provided each local body maintained in the past year

*
1. Board Middle School, Rayadrug, Bellary dist. - ~~Rs. 240.~~
2. Board Middle School, Yemmiganur, Bellary dist. - ~~Rs. 192.~~
3. Board Middle School, Kalyandrug, Anantapur dist. - ~~Rs. 240~~
4. Middle school department, of the Municipal High School, Gudiyattam - ~~Rs. 144.~~

the number of secondary schools it had on the date of the order fixing the grant. A certificate to this effect should be sent by the D.E.O. concerned to the D.P.I. who shall thereupon submit his recommendations to Govt. for the payment of the fixed subsidy.

6. The lump grants fixed will be revised every three years. All additions of cost due to increases of expenditure on the schools concerned such as raising of salaries, additions to contingent expenditure, etc. in the interval should be borne by the local bodies. Reasonable expenditure under these heads will be taken into consideration in fixing the subsidy at the time of the revision. Similarly if there is an increase in the annual income from fees of the local body and there are consequent savings in the amount of subsidy sanctioned such savings will be taken into account at the triennial revision. In order to enable the Govt. to effect the revision a detailed statement of the receipts and charges of the institution or institutions under the management of the local bodies should be forwarded at the close of the triennium to the D.P.I.

7. ~~In modification of the orders issued in G.O.No. 946 L.E. dated 6.6.25~~ The A.G. is requested to place at the disposal of the local bodies concerned at an early date the amounts specified against each in Col. 7 of the annexure to these proceedings. While making the payment,



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the monthly instalments paid with reference to ~~the above~~ G.O. (No. 946 Law (Edn) dt. 6-6-25) should be deducted from the lump subsidies.

The subsidies due to the Wallajapet, Anantapur and Ellore Municipalities will be withheld and adjusted towards the overpayments made to them. The subsidy payable to the Tirupattur municipality will be withheld and adjusted towards the unspent balance of provincial grants yet to be surrendered by it as directed in G.O.No. 1675 L. & M, dated 19th June 1924.

8. The P.D.Bs and the C.M.Cs concerned are requested to present the necessary bills at the Treasury for the amounts due and obtain payment.

9. The expenditure will be met from the sources indicated below : --

(i) Rs. ~~1,42,350~~ 136,100 payable to municipal councils including the municipal council, Salem.

From the provision of Rs. 8,77,500 in the current year's budget estimate under 31 B.c.Education - Secondary - Grants to Local bodies for secondary education.

(ii) Rs. ~~2,000~~ 1983 payable to the Agency Dist.Boards Polavaram and Vizagapatam.

From the provision of Rs. 2,000 for the maintenance of board secondary schools under 31 R.B.c Education- Secondary - grants to local bodies for secondary education - Agency.

(iii) Rs. ~~5,11,650~~ 529,150 payable to other District Boards.

From the provision of Rs. 8,77,500 in the current year's budget estimate under 31 B. c. Education- Secondary -Grants to local bodies for secondary education".

ANNEXURE

~~(M.E. statement on pages 2 to 6 of (Z) and 20-21 of (V) )~~

&.

To the D.P.I.
" A.G. through Finance.
" P.D.Bs and C.M.Cs.concerned.
" Exr. of L.F.Accts
" L.S.G. department.
" Finance department.

C. R.
4-9-25.

V. T. K.
4- 9 - 25.

ANNEXURE

1. District Boards

| ~~No.~~ | Name of local body (1) | Name of institution (2) | Fixed ~~recurring~~ subsidy admissible (3) | Amount to be paid in round figures (4) | Remarks. (5) |
|---|---|---|---|---|---|
| | Ganjam | 1 Bd. high school, Russalkonda | 11,062 | | |
| | | 2 do. Aska | 6,298 | | |
| | | 3 do. Tekkali | 8,128 | | |
| | | 4 Bd. Middle school Purushottapur | 3,549 | | |
| | | 5 do Bugida | 5,351 | | |
| | | 6 do. Narasannapeta | 3,978 | | |
| | | 7 do Sompetta | 4,305 | | |
| | | 8 do Gurandi | 4,974 | | |
| | | 9 Onslow Institution, Chatrapur | 4,400 | 52050 | |
| | | | 52,045 | | |
| | Vizagapatam | 10 Bd. high school, Parvatipur | 3,837 | | the ~~Fixed~~ subsidy will be Rs. 3,963 from 1926-17 |
| | | 11 Bd. Mid. school Srungavarapukotta | 4,539 | | |
| | | 12 do. Gajapatinagram | 4,441 | | |
| | | 13 Bd. high school Palakonda | 3,237 | | |
| | | 14 do Chodavaram | 4,218 | | the ~~fixed~~ subsidy ~~will~~ be Rs. 4,344 from 1926-27 |
| | | 15 Bd. mid. school Razam | 3,861 | | |
| | | 16 do. Narasapatam | 474 | | |
| | | 17 do Kasimkotta | 474 | | |
| | | 18 Bd. high school Yellamanchili | 414 | | |
| | | Employment of Sanskrit Pandits in four secondary schools (Go.No.1800 L+M dt 25.5.25) | 495 | | Subsidy will be Rs. 660 from 1926-27 |
| | | | 25,990 | 26000 — 26400 from 1926-27 | |
| | Godavari | ~~19~~ Bd. high school Razole | 4,945 | | |
| | | ~~20~~ do. Kothapeta | 6,066 | | |
| | | ~~21~~ Bd. Mid. school Ambajipeta | 3,370 | | |
| | | ~~22~~ do. Pulletikuru | 3,418 | | |
| | | ~~23~~ do. Jaggampetta | 3,270 | | |
| | | ~~24~~ Bd. high school Ramachandrapur | 1,000 | | |
| | | ~~25~~ do Samalkotta | 5,952 | | |
| | | ~~26~~ Bd. Mid. school Biccavole | 3,038 | | |
| | | ~~27~~ do. Nagaram | 2,937 | | |
| | | ~~28~~ Bd. high school Amalapur | 2,874 | | |
| | | ~~29~~ Bd. Mid. school Mummidivaram | 612 | | |
| | | Revision of pay of staff in ~~four~~ middle schools (~~G.O.No.~~ (Go.No. 2954 L+M dt 18.8.25) | 1,440 | | Rs. 1,570 will be the ~~fixed~~ subsidy for 19262-7 |
| | | ~~30~~ Bd. Mid. school Dowleshwaram | 666 | | |
| | | | 39,588 | 39600 — 37700 from 1926-27 | |
| | Kistna | Bd. high school, Gudivada | 822 | | |
| | | Bd. Mid. school, Avanigadda | 2,574 | | |
| | | Bd. high school Undi | 4,993 | | |
| | | do. Kovvur | 4,315 | | |
| | | Bd. Mid. school Gannavaram | 2,646 | | |
| | | do Kaikalur | 1,874 | | |
| | | Bd. high school Tanuku | 2,736 | | |
| | | Bd. Mid. school Nidadavole | 810 | | |
| | | do. Attili | 648 | | |
| | | do. Akkividu | 702 | | |
| | | do Veeravasavaram | 612 | | |
| | | | 22,732 | 22750 | |
| | Guntur | Bd. high school Repalli | 6,854 | | |
| | | Bd. Mid. school Dachepalli | 4,817 | | |
| | | do. Vinukonda | 4,786 | | |
| | | Bd. high school Kollur | 4,462 | | |
| | | do Tirumella | 1,826 | | subsidy to be discontinued from 1926-27 |

Amount to be paid in round figures

| ~~No.~~ Name of local body (1) | Name of institution (2) | Fixed recurring subsidy (3) | (4) | remarks. (5) |
|---|---|---|---|---|
| Guntur | Bd. high school Bapatla | 1,872 | | |
| | Bd. Mid. school Peddanandipadu | 553 ~~948~~ | | The subsidy will be Rs 945 from 1926-27. |
| | Bd. high school Duggirala | -- | | Rs. 2,300 will be the ~~fixed~~ subsidy from 1926-27. The subsidy for 1925-26 has already been paid. |
| | | 25,170 | | |
| | | 25,150 ~~25,200~~ | | 26050 from 1926-27 |
| Kurnool | Bd. high school Koilkuntla | 6,508 | | |
| | do. Markapur | 4,435 | | Rs. 4,524 will be the ~~fixed~~ subsidy from 1926-27 |
| | Bd. Mid. school Pattikonda | 4,125 | | |
| | do. Nandikotkur | 4,368 | | |
| | do. Betamcherla | 1,766 | | |
| | Bd. high school Atmakur | 7,491 | | |
| | Bd. Mid. school Cumbam | 627 | | Rs. 1,574 will be the ~~fixed~~ subsidy from 1926-27 |
| | | 29,320 | | |
| | | 29,300 | | 30,350 from 1926-27. |
| Bellary | Bd. Mid. school Royadrug | 3,821 | | |
| | do. Yemiganur | 4,297 | | |
| | do. Alur | 4,636 | | |
| | do. Hadagalli | 4,403 | | |
| | do. Kottur | 4,616 | | |
| | Bd. high school Harpanahalli | 10,658 | | |
| | | 32,431 | 32,450 | |
| Anantapur | Bd. high school Penukonda | 5,429 | | |
| | Bd. Mid. school Kalyandrug | 4,359 | | |
| | do. Uravakonda | 3,986 | | |
| | do. Dharmavaram | 3,773 | | |
| | do. Madakasira | 4,376 | | |
| | | 21,923 | 21,900 | |
| Cuddapah | Bd. high school Nandalur | 5,665 | | |
| | Bd. Mid. school Badvel | 3,938 | | |
| | do. Royachoti | 4,856 | | |
| | do. Kamalapuram | 4,072 | | |
| | Bd. Ryots' high school Pulivendla | 667 ~~1,168~~ | | The subsidy will be Rs 1,000 from 1926-27 |
| | (Revision of pay of clerks & peons fo. No 2636 L&M, 23.7.25) | 168 | | |
| | | 19,366 | 19350 ~~19400~~ | Rs 19700 from 1926-27. |
| Nellore | Bd. Mid. school Atmakur | 4,071 | | |
| | Bd. high school Gudur | 7,708 | | |
| | do. Kandukur | 5,408 | | |
| | Bd. mid. school Buchireddipalem | 3,912 | | |
| | Bd. high school Kavali | 2,058 | | |
| | Revision of pay of staff in Bd. Mid. School, Buchireddipalem (fo. No. 2499 L&M 14.7.25) | 216 | | |
| | | 23,373 | 23,350 | |
| Chingleput | Bd. Mid. school Ponneri | 3,839 | | |
| | Bd. high school Poonamalle | 5,712 | | Rs. 5,796 will be the ~~fixed~~ subsidy from 1926-27 |
| | do. Uttiramerur | 3,821 | | |
| | | 13,372 | 13,350 | Rs 13450 from 1926-27 |
| Ramnad | Bd. high school Rajapalayam | 4,324 | | |
| | Bd. Mid. school Tiruppuvanam | 4,063 | | |
| | | 8,387 | 8,400 | |
| North Arcot | Bd. high school Arni | 4,777 | | |
| | do. Wandiwash | 3,463 | | |
| | do. Polur | 3,115 | | |
| | Bd. Mid. school Kuppam | 3,753 | | |
| | | 15,108 | 15,100 | |
| Chittoor | Bd. Mid. school Pakala | 4,642 | | |

| No. | Name of local body | Name of institution | Fixed ~~recurring~~ subsidy admissible | Remarks. |
|---|---|---|---|---|
| | Chittoor | Bd. Mid. school Tiruttani | 3,896 | |
| | | do. Palamaner | 4,314 | |
| | | do. Chandragiri | 6,164 | Rs. 6,394 will be the ~~fixed~~ subsidy from 1926-27 |
| | | Bd. high school Chittoor | 9049 | The subsidy will be Rs 11511 from 1926-27 |
| | | Bd. Mid. school Voyalpad | 3,847 | |
| | | | 31,912 | 31,900 Rs 34600 from 1926-27 |
| | South Arcot | Bd. high school Tirukoilur | 5,321 | |
| | | Bd. Mid. school Kattumannarkoil | 3,499 | |
| | | do. Kallakurichi | 4,074 | |
| | | Bd. High school Panruti | 4,023 | |
| | | do. Viriddachalam | 582 | |
| | | do. Porto Novo | 726 | |
| | | | 18,225 | 18,250 |
| | Tanjore | Bd. high school Pattukottai | 4,082 | |
| | | do. Ayyampet | 4,616 | |
| | | do. Kuttalam | 4,443 | |
| | | do. Nannilam | 3,193 | |
| | | Bd. Mid. school Arantangi | 3,301 | |
| | | Bd. high school Tirutturaipundi | 912 | |
| | | do. Orattanad | 900 | |
| | | | 21,447 | 21,450 |
| | Trichinopoly | Bd. high school Musiri | 4,555 | |
| | | do. Ariyalur | 4,233 ~~3,940~~ | Rs. ~~4,260~~ 4,553 will be the ~~fixed~~ subsidy from 1926-27 |
| | | Bd. Mid. school Udayarpalyam | 4,315 | |
| | | Bd. high school Kulittalai | 2,373 | |
| | | do. Lalgudi | 1,998 | |
| | | | 17,474 | 17,450 Rs 17800 from 1926-27 |
| | Madura | Bd. high school Batlagundu | 2,627 | |
| | | Bd. Mid. school Usilampatti | 4,216 | |
| | | Bd. high school Sholavandan | 5,683 | |
| | | Bd. Mid. school Uttamapalyam | 4,712 | |
| | | | 17,238 | 17,250 |
| | Tinnevelly | Bd. high school Nanguneri | 3,937 | |
| | | do. Koilpatti | 5,841 | |
| | | do. Kadayanallur | 2,878 | |
| | | | 12,656 | 12,650 |
| | Coimbatore | Bd. Mid. school Satyamangalam | 2,087 | |
| | | do. Perundurai | 2,668 | |
| | | do. Andiyur | 3,089 | |
| | | do. Chennimalai | 1,165 | |
| | | Bd. high school Kollegal | 1,128 | |
| | | do. Bhavani | 1,012 | |
| | | do. Dharapuram | 2,133 | |
| | | | 13,282 | 13,300 |
| | Salem | Bd. high school Dharmapuri | 3,882 | |
| | | Bd. Mid. school Hosur | 1492 ~~1,661~~ | |
| | | do. Rasipuram | 2953 ~~3,292~~ | × includes the cost of revision sanctioned in Go. No. 8939 L&M & 27.10.25. |
| | | do. Krishnagiri | 4,598 | |
| | | do. Trichengode | 5368 ~~5,524~~ | |
| | | do. Attur | 3336 ~~3,675~~ | |
| | | do. Kaveripatnam | 3662 ~~4,001~~ | |
| | | Bd. high school Namakkal | 1,698 | |
| | | | 26,989 | 27,000 |
| | Malabar | Bd. high school Koduvayur | 3,152 | |
| | | do. Angadipuram | 3,462 | |
| | | do. Cherukunnu | 1,290 | |
| | | Moyan high school for girls, Palghat | 9,982 | Rs. 10,360 will be the ~~fixed~~ subsidy from 1926-27 |
| | | Bd. high school Manjeri | 3,525 | |
| | | do. Payyanur | 773 | |
| | | do Elapulli | .. | |

| No. | Name of local body | Name of institution | Fixed ~~reducing~~ subsidy admissible | Remarks. |
|---|---|---|---|---|
| | Malabar | Kollengode high school for girls | 2,645 | |
| | | Bd. high school, Chowghat | 729 | 167 |
| | | do. Betatnad | 741 | |
| | | do. Cherpalcheri | 747 | |
| | | do. Kottayi | 1,002 | |
| | | do. Alattur | 954 | |
| | | | 29,002 29,000 | R 2,940 from 1926-27 |
| | South Kanara | Bd. high school, Udipi | 1,164 | |
| | | Bd. Mid. school, Mudbidri | 2,294 | |
| | | do. Baindur | 3,148 | |
| | | do. Puttur | 2,464 | |
| | | do. Coondapur | 2,454 | |
| | | do. Karkal | 606 | |
| | | | 12,130 12,150 | |
| | | | 5 29,150 | |

## 2. Municipalities.

| | | | | |
|---|---|---|---|---|
| 1 | Narasaraopet | Municipal high school | 5,526 | 5550 |
| 2 | Kurnool | do. | 10,217 | 10,200 |
| 3. | Nandyal | Mun. Muh. Mid. school | 1,858 | 1850 |
| 4. | Bellary | Mun. High school | 8,562 | 8550 |
| 5. | Adoni | do. | 10,432 Rs. ~~11,694~~ from 10450 | 11700 will be the ~~fixed~~ subsidy from 1926-27 |
| 6. | Tadpatri | Mun. Mid. School | 3,790 | 3800 |
| 7. | Cuddapah | Mun. High school | 13,864 | ~~13850~~ |
| | | Branch Secy. school, Cuddapah | 280 | ~~200~~ |
| | | Mun. Muh. Mid. school, Cuddapah | 3,800 | ~~3800~~ 17950 |
| | | | 17950 | |
| X 8. | Walajahpet | Mun. high school | X 2,849 | 2850 |
| 9. | Palni | do. | 2,561 | 2550 |
| 10. | Ootacamund | do. | 11,383 Rs. 12,400 | 11400 will be the ~~fixed~~ subsidy from 1926-27 |
| 11. | Berhampore | Mun. Mid. school | 3,924 | 3900 |
| 12. | Vizianagram | Mun. high school | 2,026 | 2050 |
| 13 | Hospet | do. | 1,664 | 1650 |
| 14 | Hindupur | do. | 4,383 | 4400 |
| 15 | Prodattur | do. | -- | Rs. 3,650 will be the ~~fixed~~ subsidy from 1926-27 |
| 16 | Nellore | Mun. Muh. Mid. school | 3,829 | 3850 The subsidy for the ~~fixed~~ year has been paid |
| 17 | Gudiyatham | Mun. high school | 6,851 | 6850 Rs. ~~6,935~~ will be the ~~fixed~~ subsidy from 1926-27 |
| 18 | Tiruppur | do. | 4,920 | 4900 |
| 19 | Ellore | do. | X 100 | 100 |
| 20 | Anakapalle | do. | 2,795 | 2800 |
| 21 | Anantapur | do. | X 2870 | 2850 |
| 22 | Tirupattur | do. | 3,586 | 3600 |
| 23 | Tiruvannamalai | do. | 492 | 500 |
| 24 | Mayavaram | do. | 3,568 | 3550 |
| 25 | Karur | do. | 3,564 | 3550 |
| 26 | Dindigul | do. | 2,128 | 2150 |
| 27 | Rajahmundry | do. | 420 | 400 |
| 28 | Udumalpet | do. | 1,440 | 1450 |
| 29 | Chicacole | do. | 2,018 | 2000 |
| 30 | Cannanore | do | 1,920 | 1900 |
| 31 | Calicut | Mun. Mid. school for Girls | 1,000 | 1000 |
| 32 | Villupuram | Mun. high school | 1,332 | 1350 |
| 33 | Pollachi | do. | 1,257 | 1250 |
| 34 | Periyakulam | do | 400 | 400 |
| 35 | Bimlipatam | do. | 4,000 | 4000 |

| No. | Name of local body | Name of institution | Fixed ~~recurring~~ subsidy | Remarks. |
|---|---|---|---|---|
| 36. | Bezwada | Mun. high school | 2,900 | Subsidy to be discontinued from 1926-27 |
| 37 | Chirala | Mun. Mid. school | 1,000 | |
| 38 | Palacole | Mun. high school | -- | Rs. 3,000 will be the ~~fixed~~ subsidy from 1926-27. The subsidy for 1925-26 has already been paid |
| 39 | Salem | Mun. College, Salem | 6,000 | |
| | | | 13,100 | ~~leaving~~ excluding the amounts shown against Walajapet & Ellore, Anantapur & Tirupattur. |

3. ~~Agency~~ District Boards.

| | | | | |
|---|---|---|---|---|
| 1. | Vizagapatam | Bd. high school, Jeypore | 318 | 950 |
| | | Bd. Mid. school Guntupur | 633 | |
| 2. | Polavaram | Bd. Mid. school Polavaram | 1032 | 1050 |
| | | | 1983 | |

GOVERNMENT OF MADRAS

109

THE OLD COLLEGE,
NUNGAMBAKAM.

Office of the Director of Public Instruction, Madras, 3rd March 1923.

D.O.No. 3 B/23.

5 MAR 1923

L. Eon ~~1157 A~~ 5/3/23.
1089 B
6/3/23

My dear Moore,

Regarding provincial subsidies to local bodies for secondary education I enclose herewith a note which I shall be glad to discuss with you if you think fit. Your office will doubtless subject it to criticism, but possibly after all the tares have been eliminated some wheat may remain.

Yours sincerely,

R. A. Grieve.

P.L.Moore, Esq.,C.I.E.,I.C.S.,
Secretary to Government,
Law (Education) Deptt.,
Fort St.George.

U.S.

Will you please look through this note & speak to me abt it to-day.

5-3-23.

Edl. A. 13 (a)—1,500—8-4-21.

1102

Subsidies to local bodies for secondary education.

The volume of work in connection with subsidies to local bodies on account of secondary education has greatly increased. This is due chiefly to two causes---

(a) the complicated system under which subsidies are given; and (b) revisions of establishments and unauthorised increases in expenditure.

Regarding (a) attention is invited to the Financial Relations Committee's Report, Chapter IV, page 17 particularly paragraphs 90 to 99. It will be seen there that the Committee recommends the acceptance of a proportion as between provincial and local funds of 3 to 1 and details are given in Appendix C of the report showing the effect of adopting this proportion. On the 1919-20 figures it will be noted that there is no addition in the total liability thrown on provincial funds, taking local boards and municipalities together, though there will be considerable fluctuations in individual cases. The corresponding figures for 1921-22 are in the case of (a) local boards provincial revenues Rs.3.34759, local funds Rs.3.55584 (b) Municipalities Provincial revenus Rs.1.02885 and Municipal funds Rs .65521 i.e. in the case of local boards, provincial and local funds contribute about an equal amount whereas in the case of Municipalities it is nearly 2 to 1 as between provincial and municipal revenues, vide statement 38, supplementary statistics Part II of the last Public Instruction Report. It would certainly be an advantage to fix the subsidy on any one local body's total expenditure on secondary education as a whole and determine it for a period of years, say 3. It would simplify work very materially

and would

3

and would have the advantage of getting rid of the existing complications. At present we pay either none of the net cost or the whole of the net cost or the whole of the net cost of a certain part of the school or again the whole of the net cost say, forms IV, V and VI and in addition give a subsidy for the lower forms of the school. These curious features would disappear. The objections are that under such a system some local bodies might get more than they require and others less. In section 98, the Financial Relations Committee recommend special terms for specially poor bodies. They make no corresponding recommendation regarding specially rich bodies and it is difficult to see how with justice and due regard to the State's responsibilities for the proper distribution of funds a uniform system can be applied to such different Municipalities as say, Adoni and Madura and such District Boards as Cuddapah and Tanjore. If the principle of a fixed proportion for a definite term of years based on the total Board's expenditure on secondary education was approved there would probably have to be a proviso that no Board should get less than it has received in the year prior to the year in which this principle was adopted. It would also have to be conditional on the following:-

(1) No new expenditure to be incurred without previous sanction unless the local body can meet the cost from its own funds;

(2) That the usual contribution to secondary education on recognised schools should not decrease (by usual contribution I mean the contribution made in the previous year to such secondary education); and

(3) That expenditure on buildings and equipment over and above the usual contingent amount should be dealt with separately. Regarding equipment, however,

the necessary

111 4



(D) removed

the necessary steps have already been taken by Government---vide Government Memo No.3727-1 L & M dated 9-2-23.

(b) Regarding unauthorised increases in expenditure, what happens again and again is that local bodies at first agree to bear a certain proportion of the expenditure involved in a revision of establishment or on account of the opening of new forms in a school. They subsequently find that they cannot meet their share of the expenditure and they come to Government and ask for enhanced provincial subsidy. This has often had to be given because it would be educationally unsound to go back upon the development that had taken place and because it is often true that the local bodies concerned cannot finance the scheme without great detriment to other urgent local requirements. The case may be even more unjustified. Case after case has come up where local bodies have incurred additional recurring liabilities without previous consultation with this office and without previous sanction of Government. They say that such and such expenditure is necessary and therefore has been incurred and the local body calmly passes a resolution to the effect that the expenditure is sanctioned and provincial grant will be applied for.

The question therefore arises as to whether matters can be put on a more satisfactory footing. The following suggestions are made in the hope that they may offer some practical means of improvement:-

(1) I assume that Article 58(i) of the District Board's Manual and 16-A of the Municipal Account Code have already been superseded by the

District

5

istrict Boards Act of 1920 112(1)(V) and Schedule V(1)(4) and the District Municipalities Act schedule IV 40(b). Whether this is so or not local bodies might be permitted to spend their own money with the approval of or subject to the advice of the District Educational Officer who will more and more be identified with District Boards' secondary education in an advisory capacity. On a recent occasion I stated to the Secretary, Local Self-Government Department, that it might be as well still to require approval, in the case of appointments carrying more than Rs.50, of the Director or Government as the case might be. On further consideration, however, I think that central control in this regard might safely be relaxed.

(2) The D.P.I. might be given greater powers for the spending of the budget allotment and all powers of sanction of Government subsidies within the budget allotment might be delegated to him.

(3) All sanctions might be prospective and not retrospective. Any schemes for development involving recurring expenditure will first be considered by the local body and then by the Director. If he approves of them Government may be asked to make the necessary budget allotment unless the local body can finance them themselves. Otherwise the schemes will drop. New schemes and revisions should be required to be submitted by a fixed date say July 31st in cases where provincial subsidy is required so as to allow of check and tabulation by the D.P.I. and submission to Government in the relative order of urgency. Provision could then be made in the budget so far as funds allow. The local bodies concerned would be informed which schemes had been approved and submitted to Government but the introduction of schemes involving provincial subsidy should await the final sanction of Government and provision of funds. Government should refuse in every

case

a)

0 1 Indefinite

1 If Govt approves & then



6

112

case to sanction from provincial funds expenditure which they have not definitely approved beforehand. This will make the local bodies financially responsible and tend to economy on their part. So long as they feel that they can afford to take risks in the hope of getting subsidy so long will they tend to be improvident and extravagant.

(4) To make the position in regard to the budgets clear, their budgets may contain a part II which will be conditional on the provision of Government subsidy or on their ability themselves to find the necessary funds, in either case subject to the approval of the scheme or schemes proposed or revisions of establishment, from an educational point of view.

R A Trieve
3/3/23

U.S.

I have talked this over with D.P.I.

The suggestions on pp. 1, 2 & 3 are open to many objections and need not be considered now.

Suggestions (2), (3) & (4) on pp. 4 & 5 may be extracted & recommended to Hon. Minister for adoption. They would go some way towards meeting the continual objections of Finance & would in the long run be to the benefit of the Local Bodies.

Gen
6.3.23.

Extracted & sent to M3
10/3

Ordered to be put up at Cotacamund in May. M3's note at slip (S)

C.F. (a)—1-14.

113 7

Page No.

Extracts from the notes in the file relating the Municipal high school, Bundipatam

Finance Department.

Submitted that the draft order may be accepted with the addition suggested by the Law (Education) Department in para 2 of their note above.

S.M./16-2-1923.

I suppose we must accept; but these expansions of Secondary Education, which in this particular case it is obvious the Municipality cannot afford, are becoming very numerous and add very considerably to the liabilities of the general tax-payer. It is difficult to see exactly what formula, if any, can be adopted for the disposal of such cases. I should like C.1 to see the present case please.

E.S.L./10-2-1923.

Law (Education) Department.

The file may be circulated to M.3 and C.1.

2. A above. The existing practice is to regulate the amount of Provincial aid with reference to the financial position of the Local body concerned.

C.R./23-2-1923.

I do not think the existing practice can be considered satisfactory. I have asked Mr.Grieve to go into the question and he is doing so. I do not like a system which puts a premium on insolvency. Meanwhile we must take each case on its merits.

P.L.M./24-2-1923.

The question of net cost schools was casually discussed with the H.M.C.1. I agree with him that indiscriminate taking over will involve the Government into uncertain liabilities. The whole matter is not practically systematised. I have said that schools should be taken up in areas where there is no other agency to work or where for a large area there is no other institution and the local bodies are not able to maintain schools. The

principle shall be applicable to poor areas or other places ~~of the extension~~ after examination of the case fully on its merits. Schools in areas already fully and properly served should be avoided.

Applying the principle to Bimlipatam, within 30 miles there is no secondary school and the boys should either go to Vizagapatam or Vizianagram. The Christian Mission had a school which they now abandoned, hence there is necessity and this institution requires to be accepted as a net cost school.

A.P.P(atro)/26-2-1923.

As the cost is small I do not object, but I hope we shall get the general question threshed out before this becomes a precedent.

C.G.T./26-2-1923.

The file may be returned to L.S.G.u.o. for issue of orders. ~~On receipt of a copy of the G.O. with~~ Relevant extracts from the notes have been taken. The general question may be examined in the light of the remarks of the D.P.I. who has promised to examine the question. The substance of the Hon'ble Minister's note may also be separately communicated to the D.P.I., ~~demi-officially on receipt of a copy of the L.S.G. Department Proceedings~~.

G.N./27-2-1923.

T.K
28-2-23

C.R
1.3.23

Yes. then to L.S.G.

P.L.M
2.3.23

Draft no note to the D.P.I is submitted.

3.3.23

9.3.23

10.3.23

UO No. 1228B-1
12/3/23

L. Eau 1228B
12/3/23.

9 114

Law (Education) Department

U.O.NOTE

Subject:- Subsidies to local bodies towards the net cost of secondary schools.

The existing practice is to regulate the amount of Provincial subsidy with reference to the financial position of the local body concerned and a local body which is in an impecunious condition is likely to get a full grant from Provincial funds towards the maintenance of a secy. school under its management. The present system would therefore appear to put a premium on insolvency and it is desirable to modify it and frame certain general principles for determining the amount of subsidy to be granted from provl. funds towards the net cost of Board and Municipal secondary schools.

2. Indiscriminate aid to local bodies will involve Government in uncertain liabilities. It is considered that provincial subsidy should be given towards the maintenance of schools in areas

(i) where there is no other agency except a local body to take up the management of the institution and the local body is not able to maintain it;

or (ii) where for a large area there is no other institution and the local body is not able to maintain a school.

Poor areas and backward tracts require special consideration. For schools in areas which are already fully and properly served it does not appear desirable to sanction any grant.

10 2

DIRECTOR OF PUBLIC INSTRUCTION
13 MAR 1923
MADRAS

3. The D.P.I may be requested u.o. to examine the question and offer his views.

G.N.
3-3-23
T.K.
3-3-23

C.R. 9-3-23

12.3.23

D.P.I. no

U.O.Reply. 485B/23 & 13/3/23.

Lo No 1228B-1
12.3.23

I have already dealt fully with the question of subsidies to local bodies in the note I sent to the Secretary, Law (Education) Department with my D.O.No.3-B/23 dated 3-3-1923 and in that sent to the Secretary, Local Self-Government Department with my D.O.No.4-B/23 dated 7-3-1923. With regard to the present reference it appears to me that the grant of full net cost does not necessarily put a premium on insolvency---it may even save a local body from it. Impecunious condition may be due not to improvidence but to poverty and it is admitted in para 2 of the note that poor areas require special consideration. As regards the last sentence of page 1 of the note this is the already existing practice with reference to rule 22(b) of the Madras Educational Rules. The first thing this office does is to investigate the need for a secondary school in any locality from which an application is received either from a local body or from a correspondent of a private body. Only if the need is established is the matter further considered. In this event the financial situation is examined.

pp 2-4 ante

p. 9 ante

p. 9 ante

L. Edn 1258B
14/3/23

14 MAR 1923

2 So far as this office is concerned I do not admit the existence of indiscriminate aid to local bodies. I accept the two principles mentioned in para 2 of the note and would only urge here as I have already suggested in my note to the Secretary, Law (Education) that all sanctions should be prospective and not retrospective. It is not for me to decide whether in future the system of paying the full net cost

para (3) of note at (7)

should be

115 3 11

should be continued in cases where it has been hitherto granted in accordance with various Government Orders. I would only say that it appears to me that there is an obligation to continue to local bodies the grants that have been given in the past. What has to be prevented is extravagance in the future and I think that this can be done by requiring in every case in which provincial funds are sought previous sanction of Government and refusal of subsidy in all cases where such previous sanction has not been obtained.

RAA
13/3/23.

Law (Edn) Dept

p. 6 ante
pp 2-4 ante

The Secretary has already noted that the Director's suggestions regarding the payment of Provincial subsidies are open to many objections and need not be considered now.

2 As regards the Director's suggestions in para 2 above, the Hon'b Minister has ordered that the file on the subject may be put up at Cotacamund in May next. This may lie over till May next.

M3's note at slip (5)

15.3.23

16.3.23

29.3.23

15.3.23

I have very carefully considered the whole question of subsidies to local Bodies under Secondary Edn. I do not think the position stated by in the report of Financial Relations Committee is sound. The present practice is: That when a local body wants to start a Secondary School or raise an E.G. School into a Secondary School according to local circumstances, it seeks recognition under the Education rules. The position is exd by D.P.I. and recommendation is made to Govt. The second class of institutions are where a School so started by local body is not possible to be maintained by that body, the whole net cost is asked to be borne from Provincial funds. In all such cases the dept examines the matter and makes a recommendation. In every case therefore no burden is thrown on provincial revenues without the case being exd by the D.P.I.

Govt have an opportunity of examining the budgets of D.E.Cs but have no such opportunity of examining the full or Evl budgets of Secondary Schools in this



department. Even L.S.G could examine the case as a whole & not in detail relating the Edl aspect.

The question raised by the D.P.I. is that subsidies should be based on the average of past years, a fixed amount and any variations must be fully justified. It is excellent in theory but there are cases where rich areas have been receiving favourable treatment on account of their position and poor areas are not adequately treated and consequently the proportion of subsidy to one or other, in taking the average, must be fallacious according to the local needs.

This is proposed in the linked file

There should be a definite understanding that in no year a local body should reduce the usual contribution to Secondary Education. If this is insisted on by L.S.G, great deal of confusion will be removed and unauthorised expenditure will be minimised. The amount so contributed in the budget, the normal expenditure may be utilised by the local body and the

Edn department may offer its advice -
The D.E.O, who will be identified with Secondary Edn must act as an advisory officer. In all cases of appointments ~~also~~ Even more than Rs 50/- greater powers may be given local bodies -

I agree with the D.P.I. that any new scheme for development involving recurring expenditure ~~shd~~ will be considered by local body & the Director and if Govt approves provision may be made in the budget - New schemes & revision of schemes may be submitted on the 15th Aug - D.P.I will have time to scrutinise & recommend to Govt. -

I do not agree with the recommendations of the D.P.I at p. 586, his recommendations no 2 & 4.

Since the note written by D.P.I. the Secondary Edn Board have come into existence - ~~Questions of this kind may be discussed by these bodies on matters of procedure & advise the Dept.~~

I would prefer the D.P.I's note to be circulated to these bodies soon after they are formed & their views obtained

[signature] 4/5 23

[signature] 8527

10-MAY-1923



Extract of Secretary's remarks in Arrears list.

This may be taken up now

R.R.R.
18.9.23

The Secondary Education Boards have not yet come into existence. Persons proposed to be nominated as Presidents of the Boards have been asked to state whether they are willing to serve on the Boards and their replies are awaited.

2 The question of replacing the 'net cost' system by a system of fixed subsidies is separately under consideration. If the latter system is eventually adopted, each case will be considered on its merits and a fixed amount of subsidy will be granted to a local body towards the maintenance of secondary schools under its management. For orders whether the file may be closed or whether the questions raised by the D.P.I in this file should ~~[illegible]~~ be referred to the Dt. Secondary Edn Boards as soon as they are constituted.

We may wait a little longer.

[signature] 18.9.23

[signature] 19.9.23

[signature] 21.9.23

Please link this with the file referred to
A close
[signature] 22/9/23

Fr. sent to L.S.G.I. Finance
1 ret.
linked