

Law (Education) (1926) Department.

6rd. SERIES.

G.O. No. 821

DATED

11-5-1926

[Despatch Abstract.]

Legislative Council - Budget motion

Provincialization of the posts
of head masters and Standardi-
zation of pay of teachers

BACK PAPERS.

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

FURTHER PAPERS.

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

Reasonable pay
to take into consideration
at the time when the
scale of pay in
the govt is fixed
but not in private
8) - but these are not
similar

✓ 77

DEMAND XIX---EDUCATION-TRANSFERRED

Mr.A.Ranganatha Mudaliar

570

p.226

287. To reduce the allotment of Rs.9,17,400 for grants to local bodies for secondary education by Rs.101.

(To provincialise at least the cadre of the Headmasters of the schools whose net cost is guaranteed by the Govt in whole or in part and standardise the scale of pay of teachers in the schools in districts where conditions are more or less similar).

Law(Education) Department

The proposal to provincialise the staff of headmasters of Board and Municipal high schools was first made by the Local and Municipal Conference held in 1920. This conference passed a resolution in the following terms:-

"Resolved that a provincial service be constituted of headmasters of high schools subject to the same conditions as regards control, postings and transfers as in the case of medical officers"

The Financial Relations Committee which met subsequently in that year decided as follows:-

"After discussing the recommendation of the Local & Municipal Conference regarding the formation of a provincial cadre of secondary school headmasters we have arrived at the conclusion that the question of giving effect to it -- should be deferred.-

(a)until the District service scheme (recommended by it) has had a trial.

(b)the committee of the Madras University has reported on the suggestion of the -- Calcutta University Commission to constitute a Presidency Board of Intermediate and secondary education and to disassociate Intermediate from University education;

(c)the orders of Government have been received on the report of the committee -- referred to in (b)?"

The Senate was ^{not} in favour of the separation

78 2

of the Intermediate course from the University and the constitution of a Board of Secondary and Intermediate education. The suggestion regarding the District service scheme did not also materialise. Several memorials were also received from assistant masters in high schools protesting against the provincialisation of the headmasters alone on the ground that it would create discord among the graduate teachers of the school and that it would give rise to a disagreeable distinction of superior and inferior service among school masters. The memorialists *prayed for the* provincialization of both headmasters and assistants--at any rate L.T. assistants. The scheme, however, was not considered.

2. In 1921, Mr. Narasimhacharlu brought forward a resolution in the Legislative council recommending the provincialization of the headmasters of Board and Municipal high schools. The D.P.I who was consulted in regard to the resolution expressed himself as being favourable to the proposed provincialization of the staff of headmasters. In moving the resolution, Mr. Narasimhacharlu stated that provincialization would improve the prospects of the headmasters and would attract better men for ~~these~~ these responsible posts. The resolution, however, was opposed by Rao Bahadur T. Balaji Rao Nayudu, Revd. Dr. Meston, Mr. T. A. Ramalinga Chettiyar on the ground that the change would curtail the powers of local bodies over schools under their control. The mover then withdrew the resolution.

3. Mr. A. Ranganatha Mudaliyar now suggests that the *Cadre of headmasters* ~~net cost~~ of at least those secondary schools the net cost of which is met in whole or in part

Int. quasi Govt. Schools

3 79

-3-

by Government should be provincialised. Of the 211 Board and Municipal secondary schools in the presidency, the Government contribute towards the net cost, in whole or in part, of 183 schools. If the headmasters of these 183 schools are provincialised, the headmasters of the remaining 28 schools may also claim similar treatment. Practically the scheme of provincialization should be applied to all the headmasters of high schools or of high and middle schools. *In Mah case* all the objections brought forward against the ~~proposals~~ *proposal* ~~resolution moved~~ in 1921 would apply to this motion and it does not appear that other non-official members who are connected with the administration of local bodies would support the proposal.

4. Mr. Ranganatha Mudaliyar also suggests the standardization of the scale of pay of teachers in schools in districts where conditions are similar. If any such standardization should be effected at the instance of Government the extra cost on this account would have to be found from provincial funds. In one and the same district there may be schools financed by Government and those financed by local bodies. If the pay of teachers in the former is raised, the teachers in the latter may also claim the same scale. At present, the pay of each school is fixed with reference to the conditions of the school and the locality in which it is situated. No change in this system seems necessary. Recently, a system of fixed subsidies for Board and municipal secondary schools has been introduced and under

80

4

this system

~~then~~ it is open to local bodies to make such alterations in the scales of pay and other items of expenditure connected with their schools as may appear to them necessary. Though no immediate increase in the fixed subsidy will be sanctioned on this account reasonable additional expenditure will be taken into account at the time of the triennial revision. The standardization of scales of pay is therefore one primarily for consideration by the local bodies concerned.

5. The file may be submitted to the Hon'ble the Minister.

8K
16-3-26

Q
16/3/26

V.T.K.
16-3

m 2

17/3



* Mr. A. RANGANATHA MUDALIYAR :—“ I beg leave to move the motion standing against my name, viz.,

‘that the allotment of Rs. 9,17,400 for grants to local bodies for secondary education be reduced by Rs. 101.’

“ The object, as stated on the agenda paper, is to ask the Government to provincialize at least the cadre of the headmasters of the schools whose net cost is guaranteed by the Government in whole or in part and standardize the scale of pay of teachers in the schools in districts where conditions are more or less similar. Sir, in August last, I asked the hon. the Minister to furnish a statement showing the high schools in the Presidency whose net cost was being borne by the Government either in whole or in part, and the scale of pay of the headmasters concerned, and he furnished to this House a list containing the names of 62 such high schools whose net cost was borne by the Government either wholly or in part. If you refer to that statement, Sir, you will find that except for one or two schools all of them are either municipal schools or board schools. The scale of pay varies considerably from school to school. The minimum in some schools is Rs. 125, then for other schools Rs. 150, and as regards the maximum that again varies in several cases. In some schools whose headmaster's pay stands at Rs. 125, there is no scale to rise to; in other schools the maximum is prescribed at Rs. 150, and in some other schools at Rs. 175, yet in other schools at Rs. 200. The increment also varies; in some schools the pay rises by an increment of Rs. 5 every year, and in other schools by an increment of Rs. 10 every year. Now, Sir, I want that all these anomalies should be removed. These schools may legitimately be considered to be Government schools. Because the Government have made themselves responsible to defray the deficits of those schools. Now, Sir, there is no principle, so far as I can see, in the difference between the different scales of pay obtaining in the schools. Taking, for example, districts which are more or less similarly constituted in all respects, I find the headmaster of a municipal school at Anantapur starts with Rs. 125 and ends with Rs. 150. Anantapur, Sir, is the headquarters of a district, and naturally living is more costly there than that in the mufassal. Now, Nandalur is a small place in the Cuddapah district, and there the headmaster has also the higher scale of pay rising up to Rs. 175. Why should headmasters of schools like those at Bellary and Anantapur stop with Rs. 150, while headmasters of comparatively less costly and less important places are allowed to draw Rs. 175 as in the case of Nandalur, Rs. 200 in the case of Penukonda, Kurnool and Cuddapah? These anomalies, Sir, I should like to remove.

4 p.m. “ I think also that this provincialization would be in the interests of the boys, and of the headmasters, at any rate, of the schools of the municipalities. I say advisedly boys, because the prospects as they are now are not very reassuring. Provincialization adds to the security of the appointments and

23rd March 1926] [Mr. A. Ranganatha Mudaliyar]

to the dignity of the office. A better class of headmasters are sure to be recruited and the schools I have no doubt will be more popular than they are at present. I say obviously in the interests of headmasters, because they would prefer to hold an office in the cadre which is provincial. Their office at any rate would be more secure than it is at present, and the municipalities also if they consider the aspect correctly need take no exception to my proposal. They may think that in so far as their powers of appointment are taken away, it is an intrusion on their powers, but what happens now in the case of those schools whose headmasters are under the influence of the municipal chairman is not satisfactory. The chairman cannot transfer the headmaster to any other place, because he has got only one school, in most cases. If, on the other hand, the headmasters are given a provincial status, it would be possible to get the headmaster transferred from one place to another, so that he may be tried elsewhere before he is finally dismissed or severely dealt with.

"So, Sir, considered from any aspect of view, I think the provincialization at least of the headmasters seems to be a desirable step and a step in the right direction. I move therefore the motion standing in my name."

* The hon. Rao Bahadur Sir A. P. PATRO :—"Sir, in regard to the net cost system of schools, there seems to be a mistaken idea. The net cost system was based on a calculation of revenue and expenditure of the school at the time when it was proposed to be taken up under the net cost system. If a municipality or local board was not able to maintain an institution either on account of the fall in the revenue or on account of rise in expenditure, it approaches the Government and says: This high school serves a real purpose in the locality but the municipal or local finance is not able to maintain it and we are about to close it; therefore the Government should come to the relief of the local area. When Government is thus approached, the question as to the necessity of the school is first considered and if the District Educational Officer or the Director is satisfied that the school serves a real purpose in that locality, the Government then takes up the question whether net cost of the school should be paid. In other words, the existing scale of salaries and the existing scale of expenditure is accepted as the criterion and as the standard. We cannot therefore now say: Because there are differences in various schools in regard to school fees and salaries paid to their teachers, therefore equalize it, provincialize them. Are Government to undertake the heavier liability in addition to the net cost of the school? It will be throwing an additional burden, and saying that, even when we increase the salaries of the teachers, we should meet the expenditure; that is not what the net cost system implies. At the time when a local body employed an headmaster or an assistant master they entered into an agreement or contract with him. In every institution managed or maintained by a local body, there is an agreement or arrangement entered into between the local body and the teacher. Therefore the inequalities must exist according to the condition of the locality or a particular district. Where the supply is more than the demand, necessarily the local body fixes a salary much lower than is fixed by another local body where the supply is not able to meet the demand. Therefore the hon. the Mover's suggestion that there are inequalities in this way and the remedy is to increase the salaries in every area, to equalize them and provincialize them, so that the inequalities may be removed, is not at all a fair

[Sir A. P. Patro]

[23rd March 1926]

proposition. There is an understanding or arrangement entered into by these local bodies with the teachers. After all the responsibility will be on the local body; if they want to increase the salaries they must find out the money from their revenues, and the net cost system will entirely be frustrated if the principle advocated by the hon. Member is adopted.

"Then, Sir, with regard to the provincialization of the headmasters, in the way suggested, I would refer him to the condition of things in net cost schools. There are Ceded districts which are backward in the matter of education and where the scale of salaries offered by the local bodies is different from the scale of salaries either in Madura, or in Tanjore or in Godavari. And if those headmasters are to be provincialized, you are encouraging inequality in the areas where the supply is adequate to the demand and fixing a standard which it will be difficult for other institutions, and aided agencies to carry on. In the different schools, mission and non-mission, a certain scale of salary is fixed. If you provincialize the salary. . . ."

* Mr. A. RANGANATHA MUDALIYAR :—"I have said definitely standardize the scale of pay of teachers in the schools in districts where conditions are more or less similar'."

* The hon. Rao Bahadur Sir A. P. PATRO :—"That makes the position worse. More or less similar; how are you going to decide it unless you have an educational survey made. The educational survey will have to fix it not with reference to the district only but with reference to every single institution that exists. The circumstances relating to these institutions differ. At the time of the adoption of the net cost system in regard to each individual institution, we took the facts and circumstances of the case and adopted the scale. Now to go back upon it and to provincialize the institutions will really be placing a handicap on the aided agency who cannot afford to pay the same standard rate. In regard to secondary education, Government depends largely on the co-operation of the aided agencies and it would be discouraging aided agencies if we are to provincialize them; because a certain school has been taken simply out of necessity under the net cost system, the next door aided agency will suffer. Provincialization in certain schools is not at all a practical problem."

"The proposal to provincialize the headmasters in board and municipal high schools was suggested first by the Local and Municipal Conference of 1920; the suggestion was 'that a provincial service be constituted for headmasters of high schools subject to the same conditions as regards postings and transfers as in the case of medical officers'. That was the recommendation of the municipal conference held in 1920. In discussing that problem, there was great difference of opinion. Some of us thought that it was not practicable to place the headmasters on the same basis as the medical officers in a district are placed. Even subordinate medical officers are not provincialized, and you find in the subordinate educational service the scales of pay are very different. If provincialization of headmasters is sought to be made, we have four classes in the Educational department, and in what class are we to place them? A new scale will have to be invented for the benefit of these headmasters who come under this net cost system. That is to say, because the Government consider that a particular school is to be helped or a particular local area is to be helped educationally, you want to place further

23rd March 1926]

[Sir A. P. Patro]

liability on the Government. You say 'you have accepted the net cost system, therefore you pay them and provincialize the headmasters', which will be at the cost of the aided agencies whose income must be reduced in order to supplement the income of the local bodies. I am not in favour of encouraging higher education through the local bodies. I want aided agencies to be more and more helped, and more liberally helped. Aided agency is a great force in the Madras Presidency. It has been doing great service and we have not been able to pay as much as we ought to for the encouragement of aided agencies. If local boards and municipalities are to be aided in this manner you are placing a handicap on the expansion of education through aided agencies, which as I said is a better agency and is less costly to the provincial revenues. The tax-payer need not pay so much to the aided agency as he is now paying to the local bodies. We have had an investigation made recently by a special officer appointed to take a survey of secondary education, and the report has just reached the Government. We are to see whether there is any need for any high school in a particular locality. We have seen in certain districts, high schools which are struggling for existence; after working for two or three years under local bodies they say they are not able to meet the expenditure on the school, and so Government have to take them over and place them under the net cost system. There are five or six districts in which the system prevails and we are not able to distribute the grants liberally to the aided agencies. We have placed a special officer to systematize the thing and eliminate such institutions which are not necessary and are struggling for existence. Take Kistna, Madura, Trichinopoly and Gōdāvari. The reports show that there are high schools started by local bodies which are in a very miserable condition. In some instances there are no play-grounds, no equipment of any kind worth the name and it hardly fits that such institutions should be called high schools and money expended on them. The local bodies come and say, 'Well, these are the high schools; the headmasters and assistants want certain scales of pay, we are not able to give them for the revenue is not sufficient, therefore take them over under the net cost system.' We find it very difficult to cope with such demands. Therefore a thorough review has been made recently and as soon as the report is received we are going to take action, and such of them as are not needed, such of them as are ill-equipped will be altogether removed and their grant given to the aided agencies for development of education in that area. This being our procedure and our policy, it seems impossible that I can accept the resolution of the hon. the Mover.

"The hon. Member suggests that at least the cadre of the headmasters of the schools whose net cost is guaranteed by the Government in whole or in part should be provincialized. Of the 211 local board and municipal secondary schools, the Government contribute towards the net cost, in whole or in part, of 183 schools."

* Mr. A. RANGANATHA MUDALIYAR:—"The list furnished to me only mentions 63 schools."

* The hon. Rao Bahadur Sir A. P. PATRO:—"That is an old list probably. Here you find complete statistics. If the headmasters of these 183 schools are to be provincialized, the headmasters of the remaining schools and the headmasters of aided schools will have to suffer. This is a proposition which the House will see cannot be accepted."

This number includes middle schools, the net cost of which is met by Govt.

[Sir A. P. Patro]

[23rd March 1926]

4-15
p.m.

"The hon. Member has also stated that the scale of pay of teachers in the schools in districts where conditions are more or less similar may be standardized at the expense of the Government, and that the extra cost on this account would have to be met from provincial funds. The limitations on our educational fund I was explaining to this hon. House at the time of the general discussion of the budget. We have got a limited fund and we have to make the best use of this fund. Therefore we cannot take up such fanciful things as provincialization and so on, and spend our resources on schemes which do not go to expand education on proper lines. In one and the same district there may be schools financed by the Government and financed also by the local bodies. If the pay of the latter is raised the pay of the former will have to be raised. At present the pay in each school is fixed with reference to the condition of each school and the locality in which it is situated and it is open to the local bodies to make such alterations in the scale of pay and other items of expenditure connected with their schools as are necessary to keep them within the limits sanctioned by the Government. Any reasonable additional expenditure will be taken into account only at the end of three years. Therefore it seems to me that the standardization of scales is not a primary consideration of educational development.

"I beg leave to explain the fixed subsidy system further so as to avoid any future misapprehension on the question. Hitherto each management has been applying for grants very often and under the net cost system even the expenditure of a rupee will have to receive the sanction of the Government. There is no freedom for the local bodies or for the management in the matter of expenditure. Previously frequent complaints were made that local bodies had to wait for the sanction of the Government for months together for making even the necessary expenditure. It was thought therefore that local bodies should be given greater freedom, at the same time placing certain limitations on their expenditure. Formerly they used to incur expenditure without any reference to Government and afterwards approach the Government often and often for subsidies. It was found very difficult to help the local bodies very often and hence it was thought that the system would be better placed by taking the average revenue and expenditure for past years and then fixing a standard of expenditure which the local bodies were asked to adopt and beyond which they could not go. Supposing they incurred a reasonable additional expenditure during a certain period, they would have to apply to the Government at the end of that period for funds. In the meantime, they will have to meet their expenditure from other sources. Thus they are enabled to know within a period of three years where they are so far as their finances are concerned. The fixed subsidy system while placing them at a greater disadvantage assured to them the amount of subsidy they would be able to get thus giving them a guide as to where they are in regard to their finances and whether they can approach the Government at the end of a certain period for any more grant.

"I may assure the hon. Member from Bellary that all the observations made by him will be carefully considered by the Government. But I may say it is not possible to provincialize the posts of headmasters in areas which are similar in conditions. We are examining the question with regard to the educational aspect by a committee known as the Secondary Education Committee. A special officer has been appointed for the purpose of reviewing the situation and making a survey of the conditions of secondary education in this Presidency. When these matters are considered finally by

23rd March 1946]

[Sir A. P. Patro]

the Government we hope that the system of secondary education will be placed on a very sound basis."

* MR. A. RANGANATHA MUDALIYAR:—"The hon. the Minister for Education in the course of his remarks admitted that the reason for having undertaken to meet the net cost of these schools was the inability of the local bodies to maintain them. When an application was made to the hon. the Minister he went into the whole question and thoroughly examined whether or not there was any need for these schools in the places where they were required to be set up, and whether, in some places where there were aided institutions, they fulfilled the purpose for which new schools were sought to be established and found that in the case of new schools which were proposed to be established or the old schools which approached the Government for help, there was absolute necessity to help them and therefore undertook to pay the net cost thereof. Now, Sir, my point is this: having so far gone into the question and satisfied himself as to the absolute necessity of defraying the net cost thereof it is up to him to see that the staff gets a reasonable pay and the boys are assured a satisfactory course of instruction. That is my complaint in the matter. There is no dispute about the fact that schools are needed in these places, and if schools are allowed to continue, I think it is up to the Government to see that the teachers of these schools receive an adequate pay so that proper teachers may be recruited and satisfactory instruction given to the boys. Sir, you may say, why not local bodies provide money? If they were in a position to provide the necessary funds they would not have approached the Government for the same.

"Sir, the hon. the Minister said that the conditions of each district varied and that he would have to undertake a very elaborate survey and find out the scale of pay suited to each district. I am surprised at that argument. In other departments of Government, for instance in the Collectorates of all mufassal districts, the same scale of pay is prevailing, and this scale will have to be revised, because, according to the Minister, the conditions in no two districts resemble and the members of the staff in one district should be on a scale of Rs. 30-40 and in another place from Rs. 25-30 and so on. Surely that argument can be stretched too far. I ask whether by any conceivable standard it can be said that the conditions in the Ceded districts differ much? I have given the example of Kurnool, Cuddapah, Bellary and Anantapur. Here there are four schools in the headquarters of the districts. How can you justify that the headmaster in one school can be kept on a scale of Rs. 125-150, in another on a scale of Rs. 150-175 and in the third on Rs. 150-200? The conditions are similar and I do not think the hon. the Minister can seriously say that the conditions are not what they are described to be. The other day when it was complained that the scale of pay obtaining in the Penukonda Board school was low, the hon. the Minister increased the scale of pay. He must have some reasons for raising the scale of pay. Because in certain schools there are old headmasters holding offices for a long number of years and they have got long association with the schools and it is not possible for them to throw out their jobs, can that be made the reason for not increasing their pay? Simply because Government have entered into agreements with the local bodies concerned under conditions which no longer exist now, is it fair to keep the teachers on the same low scale of pay? This reminds one of the story of Shylock and his pound of flesh. I hope, Sir, the Government will take a broader view of the question and see whether or not a proper

[Mr. A. Raaganatha Mudaliyar] [23rd March 1926]

scale is desirable in these districts. If they think that there are insuperable objections and difficulties in the way of fixing the highest scale, by all means let them give up that idea. But for goodness sake let there be only one cadre of a uniform scale of pay—let it be any cadre—and let there be no room for heart-burning between one teacher and another. On no account should there be a difference in pay between one teacher and another in similarly situated districts. So far as I have been able to gather I do not see anything in his speech which goes to show that the hon. the Minister for Education is going to act from this point of view, and fix a reasonable scale of pay in these schools where the conditions, I may assure him, do not differ."

* The hon. Rao Bahadur Sir A. P. PATRO :— "The hon. the Mover says that in other departments there is a scale of pay and asks why it should not be adopted here? But I may tell him that he has forgotten the fact that there is a time-scale of pay in regard to Government service. This is not Government service, nor do they come under a particular cadre of Government service. These are all persons employed by the local bodies to do their work. The pay is paid out of the local funds and an agreement is entered into between the local body concerned and the teachers by which the latter are made to understand that they will be paid only a particular scale and they accept it. Therefore the scale of pay having been determined by agreement between the local body and the teacher it is not fair to ask the Government to say why a local body has fixed a particular standard which is not fair and ask that the balance should be paid by the Government. I am sure the House will realize that this is not a fair proposition. You cannot now ask the Government to make up the deficit because the Government have undertaken to pay the net cost of the expenditure."

"Then the hon. the Mover said that in the interests of the boys it was necessary that Government should pay a higher scale of pay. If in the interests of boys you fix a particular scale at a certain time, supposing the teacher comes to you at another time and says that the scale should be revised, then what could you do? I submit to the House that the scale adopted by the local bodies or the aided agencies is regulated purely on grounds of supply and demand, and in certain managements if unconscionable bargains have been made by them with the teachers and their scales of pay have been fixed very low, then the Government may interfere with such managements and set right the matter. It was said that teachers were asked to sign for a higher pay than they were actually receiving. We have taken steps to see that managements where such irregularities exist, are brought to order. If there is any such case, the hon. Member can bring it to the notice of the Government, and we are prepared to consider it. I am, unable to accept his motion."

* Mr. K. SITARAMA REDDIYAR :— "Sir, you will see that the next motion for reduction of the grant is against my name. I want to elicit from the hon. Minister some information about his policy of the net cost system, the policy which he is going to adopt in future years. He said just now that he appointed a committee to investigate the matter and that it has surveyed the whole situation and that the whole matter will assume a final shape very soon. If the hon. Minister would tell me when the committee was formed and what were its terms of reference and when the result of its labours will be made public I do not propose to move the motion that stands in my name."

11 12

* The hon. Rao Bahadur Sir A. P. PATRO :—" Sir, the distribution of the grant-in-aid is a difficult matter. I am aware that there has been agitation in several directions for revising the conditions of the grant-in-aid. Before we do so it is necessary for us to ascertain what are the schools that are in existence to which we should give grant-in-aid, and the schools which are under the management of the local bodies and which are aided institutions. The special officer has submitted his report recently and we have to see in what condition these institutions are, how many of them can be accepted for giving grant-in-aid and how many not. The Secondary Education Committee is now sitting and the next meeting will be held in June or July. When they make their recommendations and the financial effects of their recommendations are known the administrative department will have to consider them. I cannot at present say how many months it will take; but it is a very important matter and I wish to deal with it as early as possible."

* Mr. A. RANGANATHA MUDALIYAR :—" Sir, I should like to press my motion. In doing so I want to say this . . ."

* The hon. the PRESIDENT :—" The hon. Member is making two speeches by way of reply."

* Mr. A. RANGANATHA MUDALIYAR :—" Just as you please, Sir, I press my motion."

The motion was put to the House and lost.

This system
~~then~~ it is open

alteration
of expendi
as may app
immediate
sanctioned
expenditur
time of the
of scales o
considerati

5. The
the Ministe

8K
5.3.26

Law (Edu) Deptt.

Please see pp 5-12 Supra.
The motion was put to the House
and lost. The papers may be
recorded, ~~after perusal by~~
~~L. S. G.~~

Pa.

7.5. 26

81x

8.5.7

$$\frac{9}{195}$$

Q. 2.

Order

mis

Legislative Council
Budget motion -
provincialization of the
posts of headmasters
and standardization
of pay of teachers

When given for copying _____
 When copied _____
 When examined _____
 When signed _____

192

READ AGAIN G.O. No. _____
 192

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED OF, BRING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.

Legislative Council
 Budget
 Provisional
 Statement of
 Accounts
 of the
 Government
 of India
 for the
 year
 1921-22