

Lane (Edu) (1926) Department.

Mini SERIES.

G.O. No. 954

DATED 25. 5. 1926

[Despatch Abstract.]

Elementary schools -

Grants for the construction of buildings for --- President
Taluk Board Lalguddi requested to renew his application in
September 1926

BACK PAPERS.

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

FURTHER PAPERS.

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

Copied by
14/10
P.P. 10/10

Application for grants
of the Lalgudi Taluk Bd
for construction of school
buildings

Memo 30792-1.c LHM 813-X-25

The President is
requested to report at an
early date

for reconstructing the schoolhouse
at Tappri and

1) Whether plans and
estimates for the construction
of an additional building for the
of school buildings are
Kannanur Board School are
ready and have been
sanctioned by competent
authority

And 2) Why the Board should
not meet half the cost of
constructing the school
buildings from its own

To
The P.T.B. Lalgudi
Through P. & B. Trichinopoly
S.P. 10/10

funds
ORS
10/10

13/10

DESPATCHED
15 OCT 1925
8/13

DEPARTMENT.

Received

25 NOV 1925

192

Registered

192

Subject.

Grants for Educational buildings -- Lalgudi Taluk Board.

ENCLOSURES.

No.

Spare copies

Re 40 No. 60/25
L.A.B.

Station Lalgudi, Dated the 23rd November 1925

From (Name) M.R.V. P.B. Krishnaswami Reddiar Avl.,

(Designation) President, Taluk Board, Lalgudi.

To The Secretary to the Government of Madras

Local Self- Government Department.

Sir,
Through

THE PRESIDENT, DISTRICT BOARD,

TRICHINOPOLY.

DISPATCHED

NOV 24 1925

SIR,

Adverting to Government Memorandum No. 30792-1-C,
L. & M., dated the 13th October 1925, I have the honour to
state that the plans and estimates are ready for the mar-
ginally noted works for which Government grant was applied

- for by me, and
these plans and
estimates have
been prepared by the District Board Engineer, Trichinopoly.
1. Constructing a school house at Tappoi.
 2. Constructing an additional building for Kannanur Board school.

The District Educational Officer has also approved these plans and estimates and included the works in his proposals to the Director of Public Instruction.

2. The estimates have not yet been sanctioned by the Board, as it was not certain that grant would be sanctioned for them, even though the proposals were included in my applications for grants for the last two years. As the estimates are ready, there would be no difficulty at all in finishing the work within this year after necessary sanction by the competent authority, if the Government is pleased to sanction the grant for them.

3. The financial position of this Board is not now in a satisfactory condition as to meet half of the cost from its general revenues, since these schools were opened originally from the Board funds. If the Government have no objection in debiting the expenditure to Elementary Education fund, the Board is ready to bear half of the cost accordingly.

The total estimated cost of the 2 buildings is Rs. 4850 - Half the cost amounts to Rs. 2425/- Vice P. 168 of Rs. 739 7/30 1/26 Rs. 168

This can be done

I have the honour to be,

Sir,

Your most obedient servant,

President.

made 23/11/25

K.V.K.

DEPARTMENT.

CNo 3133

Received 192 . Registered 192



Subject. 36507

Duplicate

Grants for Educational Buildings -- Lalgudi Taluk Board.

ENCLOSURES.

No.

Spare copies

RC 40 No. 60/25

Station Lalgudi Dated the 23rd November 1925

From (Name) M. R. Ry. P.B. Krishnaswami Reddiar Avl.,
(Designation) President, Taluk Board, Lalgudi.

To The Secretary to the Government of Madras

Local Self-Government Department.

~~Sir,~~
Through

The PRESIDENT, DISTRICT BOARD,

TRICHINOPOLY,

DESPATCHED

NOV 24 1925

SIR,

Adverting to Government Memorandum No. 30792-1-C.,

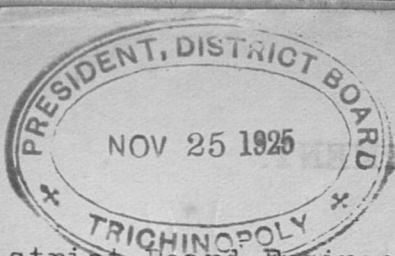
L. & M., dated 13th October 1925, I have the honour to state that the plans and estimates are ready for the marginally

1. Constructing a school house at Tappoi.

2. Constructing an additional building for Kannanur Board school.

noted works for which Government grant was applied for by me, and

these plans and estimates have been prepared by the District



---2---

District Board Engineer, Trichinopoly. The District Educational Officer has also approved these plans and estimates and included the works in his proposals to the Director of Public Instruction.

2. The estimates have not yet been sanctioned by the Board, as it was not certain that grant would be sanctioned for them, even though the proposals were included in my applications for grant for the last two years. As the estimates are ready, there would be no difficulty at all in finishing the work within this year after necessary sanction by the competent authority, if the Government is pleased to sanction the grant for them.

3. The financial position of this Board is not now in a satisfactory condition as to meet ~~the~~ half of the cost from its general revenues, since these schools were opened originally from the Board funds. If the Government have no objection in debiting the expenditure to Elementary Education funds, the Board is ready to bear ~~the~~ half of the cost accordingly.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]
President.

K.V.K.

[Handwritten note]
23/11/25

N. Dis. No. 3133 D.B. of 25 dated 1-11-25.

Forwarded to the Secretary to the Government of Madras, Local Self Government Department, Madras.

[Signature]

For President.

[Handwritten note]
28-11-25

From the President, Taluk Board, Lalgudi, dated 23-11-25

Subject.- Grant for the construction of Elementary School buildings.

X

X

The question is for Law (Education). It may not be objectionable to spend money in certain cases from the Elementary Education Fund on school buildings. It depends on the urgency of the need and the state of the Fund and the purposes to which the Fund can ordinarily be applied.

C.B.C.
8-12-25

In Memo No. 4220 A-6, dated 2-4-1924, the D.P.I. was informed that, in the distribution of subsidies, preference should be given to works in respect of which local bodies were willing to bear a portion of the cost involved. Again in the notes on pages 40 and 41 of notes to G.O. No. 2014 Law (Edn) dated 27-12-24, it was decided that subsidies for elementary school buildings should ordinarily be restricted to one-half of the total cost of the buildings. In paragraph 1 of G.O. No. 1622 Law (Education) dated 16-9-25, it was stated that 'they (the Govt.) will ordinarily be prepared to consider applications from local bodies for subsidies for school buildings, only if they are willing to meet at least one-half of the expenditure from their own funds.'

2. The question now for consideration is whether the words 'their own funds' mean only 'the funds of local general bodies' or whether they words should be interpreted as including also 'the elementary education funds under the control of local bodies.' This question has not been specifically discussed hitherto.

3. In favour of the view that the words 'their own funds' mean only the 'general funds of local bodies' may be cited the following precedents. In the statement submitted by the D.P.I. with his letter R.C. No. 636, dated 23-10-24 the heading of column 6 is 'Amount to be met from the taluk board or Municipal funds'. In Memo No. 31338 A-1 C.E. & M. dated 21-10-25, the Municipal Council, Kumbakonam, was informed that the proposal of the Council to meet one-half of the cost of elementary school buildings from the elementary education fund under its control could not be accepted and that the Council should meet a moiety of the cost from its general

p. 1 of Ep. 2014 Re
27-12-24
(Z)
revised

(Z)
revised

(X)
revised

p. 48 of Ep. 2014
27-12-24
(Z)
(S)
revised

revenues.

4. In favour of the other view that the ~~words~~ ^{words} ~~include~~ ^{include} also the elementary education funds, the following may be mentioned. In its letter No.1317, dated 17-2-25 the Taluk Board ^{Adviser} stated that it would meet one-half of the cost of the works and that an amount of Rs 1500 had been provided under "Land and Buildings - Capital" in the budget estimate for 1925-26 of the elementary education fund under the Board's control. The application for a Government subsidy of the other half was recommended by the D.P.I. in his letter No.449 B, dated 30-3-25. Again in its letter No. 59, dated 25-8-25, the Municipal Council, Dharapuram, proposed to meet one half of the cost of ^{Construction of} elementary school buildings and stated that it had ^{made} under the necessary provision in the current year's budget ^{at} under the Elementary Education Fund. In this case also, the application for a subsidy equal to a moiety of the cost was recommended by the D.P.I. in his letter No.2525, dated 21-9-25.

5. The only objection to the utilisation of the elementary education fund for capital expenditure is that the funds available for ~~expans~~ ^{expansion} of elementary education will be diminished. There appears, however, to be no objection to ^{such} utilization subject to the safeguards mentioned in the L.S.G. Secretary's note ^{on p.1 ante}. Each case ^{may} be decided on its merits.

6. The file may be sent U.O. to ~~the~~ ^{the} for remarks.

There can be no legal objection to meeting the cost of buildings from the ELR fund if that fund could afford to bear it. There can obviously be no hard & fast rule. Each case will have to be decided on its merits.

24/11/26

V.T.

D.P.I. u-6

Law En

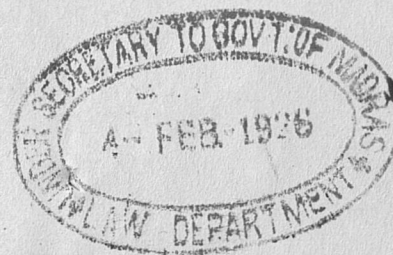
26/11/26

p.10 of Ex. 1622 22
16.9.25 (X)

removed

p.9 of do-
p.22 of the file of app. for building grants
red. made in 1925-26.
at (D) removed

p.20 of do



H. E. 404A
4/2/26

U. O. Reply No. 223 B/26 dated 3.2.26

I do not think that this question is one which should be treated from a purely legal or technical interpretation of statutes rules or orders of Government which are open to a dual or multiple interpretation. It should, I submit, be interpreted in the light of a general financial policy based upon sound financial principles and I suggest that Government consider and enunciate the general financial policy which they propose to adopt in the matter of spending the elementary education funds of local bodies. Each case might then be decided on its merits with reference to the general financial principles and policy accepted by Government.

The elementary education fund consists at present of four main items (1) the contribution from the general revenues of the taluk board;

(2) the proceeds of the educational cess in places in which a cess is levied;

(3) the equivalent amount found by Government under section 37 of the Elementary Education Act; and

(4) the Government contribution under the proviso to section 37 of the Elementary Education Act, viz., the contribution which Government was making prior to the introduction of the Act.

It is observed that the Elementary Education Fund consists very largely of amounts contributed by Government. [The total expenditure of Government on primary schools under local bodies was Rs.34.7 lakhs and of the local bodies Rs.36.3 lakhs during the year

year 1924- 25.] Government has therefore strong ground for deciding what the general policy should be for expenditure from the elementary - education fund. It is also obvious that if any such principle is accepted as that which would enable a local body to spend from the elementary education fund to which Government contributes largely an amount equal to that which Government contributes for any specified object, it would involve the payment by Government of a very much larger share than one-half of the total cost of the specified work whatever it may be. It might furthermore treat local bodies inequitably since all local bodies do not receive under the proviso to Section 37 of the Act the same or an identically proportionate subsidy to their schools or scholars from Government for their elementary education fund. Thus the rupee per rupee principle as applied to expenditure from the elementary education fund while appearing on the face of it to be open to little objection is in reality open to the strong objection of inequitable treatment between the different local bodies some of which are in receipt of very much larger subsidies than are others, not only larger in actual amount but possibly also larger in proportion to the elementary education needs of the localities.

Another objection, to the Rupee for Rupee policy is that local bodies are not all equally wealthy so that to meet one-half of the expenditure might be a severe strain upon the financial resources of one local body while one-half of the expenditure from another body can be very easily met without any strain whatsoever, in fact the whole expenditure might easily be met from the funds at the disposal of some local bodies.

This of course
is a ~~most~~
serious strong
objection

V.K.

bodies.

The strongest objection, however, to the policy of meeting the cost of buildings from the elementary education fund is that the cost of buildings is capital expenditure while the elementary education fund is ^a recurring income of the nature of revenue and it is financially unsound to debit capital expenditure in any one year against the revenue of that year. The cost of buildings which are of a purely temporary character, for example, those which cannot last for more than one or two years ^{may} well be met from revenue, but the cost of all quasi permanent structures should be met from funds raised and regulated according to the sound financial principles which relate to all capital expenditure, viz., the distribution of its cost over a period of 20, 25 or a larger number of years, the original cost being obtained in the form of loans preferably from the local Government, these loans being repayable with interest over a period of years comparable with the period which the building is estimated to last before it depreciates in value to a figure which is negligible or to the value to future citizens of the scheme on which capital expenditure is proposed to be paid out. This policy which I believe is recognised as sound for capital expenditure in other branches of administration ought, I submit, to be applied to the elementary education fund. If Government will accept this view then the policy will be that all structures of a purely temporary character which will last for only one or two years

years may be built from the revenues of the taluk board itself from the elementary education fund. I do not suggest that Government should ordinarily give any subsidy to aid local bodies in erecting these purely temporary structures although in an exceptional case some subsidy might be granted. In the case of all buildings of a quasi permanent nature the local body will erect the buildings out of loans from Government repayments with interest on the loans being made from the elementary education fund and spread over a period of 20 or more years.

It may happen that the position of a local body is so strong financially that it is able to construct buildings out of revenues. In such cases there is no need for it to obtain a loan from Government.

When a local body desires to erect school buildings of a quasi permanent character and has not the funds to do so without assistance from Government it will be necessary for Government to analyse the financial position of the local body and ascertain whether its elementary education fund together with its general resources require a 50 percent grant or a larger percentage grant or a lesser percentage of grant.

I have already in conversation with the Secretary to Government and the Hon'ble the Minister advocated the grading of local bodies into various divisions A, B, C etc classifying them so that they obtain say a 30 percent grant, a 40 percent grant, 50 percent grant, 60 percent grant or 70 percent grant and so on according to their financial position their classification

classification being reviewed periodically say every five years. If local bodies are so classified it will be easy to state immediately what grant for capital expenditure any local body will be eligible for. Local bodies will moreover be in a position to know fairly accurately beforehand what amount of grant they may expect from Provincial funds for any scheme they have in view.

3769



Submitted that the file may be sent (enc) to L.S.G. for remarks on the D.D.'s suggestions.

6.2.26 V.T.K. 8/2

L.S.Guo

Law & Gov. 4621A-2
9.2.26

The four main items which constitute the Elementary Education fund are as pointed out by the D.P.I.,

- (1) the educational cess,
- (2) the equivalent Government contribution under Section 37 of the Elementary Education Act,
- (3) the contribution from the general revenues of the local boards and
- (4) the Government contribution under the proviso to Section 37.

Item (3) above is what the local body actually spent from its funds on Elementary Education in 1920-21 i.e just prior to the introduction of the Elementary Education Act. Item (4) similarly represents the recurring Government contribution which was then being made. These two items were not intended for capital expenditure, but were solely intended for meeting ordinary charges. They may therefore be considered as practically earmarked for them.

Items (1) and (2) above obviously provide for the expansion of elementary education. Expansion of elementary education cannot be taken to mean only ordinary expenditure involved in the opening of new schools, but naturally includes capital expenditure on school buildings, which form an integral part of it. Then there seems to be no objection whatever to utilizing the elementary education fund on the construction of school buildings.

2. The D.P.I. also recommends that the cost of buildings which are purely of a temporary character may at once be met from this fund and that the expenditure on quasi permanent structures should be met in the first instance by loans obtained from Government and spread over a period of 20 to 30 years, the annual instalments required for the repayment of the loans being found from the elementary education fund. This

This may be accepted as it will have the wholesome effect of watching the progress of education fund each year and will not deplete the fund all of a sudden.

3. The difficulty comes in only when Government assistance is asked for. Grants for educational buildings are usually limited to one half of the estimated cost and the local body concerned has to meet the other half from its funds. The term "funds" will include the General revenues as well as the Elementary Education fund as both are under its control. The D.P.I. strongly objects to the cost of buildings being met out of the Elementary Education fund on the ground that if it does so, it would involve the payment by Government of a much larger share than one half of the cost as the Elementary Education fund already consists largely of Government contributions, at any rate not less than a half of the total proceeds of that fund. Though there is some force in his argument it cannot be laid down as a ^{hard} ~~law~~ and fast rule that the local body should not on any account meet its moiety from this fund in view of the fact that the local bodies not infrequently make special contributions to this fund for capital expenditure. To ask them not to utilise these special allotment for meeting their portion of the costs will work a real hardship. ^{This Dept has Endorced in the case of local boards to fix their contributions to E-Edn fund with reference to their annual resources and an attempt to saddle the annual Recd with further with chaos.}

4. As pointed out by Law (Edn.) Department there can be no ~~hard~~ and fast rules in this matter and the best course would be to decide each case on its merits. But in so doing the following main principles may perhaps be kept in view. -

(1) Capital expenditure should as far as possible be met by loans, the amount of such loans being fixed with reference to financial stability of the Elementary Education fund to which the annual instalments for repayment will be debited.

p 5 ante

11718 supra

AS2
H87
Ry
143.

11.3.26

me

5.4.26

The contribution of a local body from its general fund to the Elementary Education is not rigidly fixed either at a percentage of its total receipts or at the figure amount contributed by it in 1920-21 but mainly with reference to the latter. And the general financial position of the treasury. It would therefore seem that all expenditure on Elementary Edn should come out of the Elementary Edn fund and that the general fund should not be tapped once it

(2) The cost of buildings which are of a purely temporary character may be met from the fund, provided it does not interfere with other legitimate demands;

(3) a local body may be permitted to meet its share of half the cost, from the Elementary Education fund provided (a) special provision is made for capital expenditure in the budget or when there is no such

special provision of (b) there is sufficient balance after providing adequately for all the needs of the service.

4. The suggestion of the D.P.I. in the closing para of his note may not be workable in practice as the financial position of a local body is subject to fluctuations year after year it will not be fair to keep a local body under any particular class for a long period.

it pays the usual contribution - If this were not so there would not be much use in constituting a separate fund. Audit would be unfair on the general fund and on the other services to be looked after by the local body in that any surplus under the Ele. Edn fund will be available only for the expansion of Ele Education. Although the general fund may also be tapped for Capital expenditure - It is only when the Elementary Edn fund is fully utilised and there is no surplus under that fund that the question of tapping the general fund should be thought of. All such proposals should come up before who will permit the necessary diversion if they are satisfied that after adequately providing for the other services the local body could afford to spend extra money on Ele. Edn.

2. This means that all expenditure - ordinary or Capital - on Elementary Education should come out of the Elementary Edn fund and that it is only when that fund is exhausted that recourse should be had to the general fund, such application being sanctioned by Govt after seeing that the other services for

for which the local body is responsible are adequately provided for.

3. As regards Capital expenditure the Financial Relations Committee has already laid down the wholesome principle that while there may be no objection to petty improvements being met from ordinary revenues, Capital expenditure should ordinarily be met out of loan funds - This may be laid down for Educational buildings also.

Para. 9 on p. 3 of their report.

3657/26

Secy
Law (Edn) Secy

Secy
27.4.26

2009/26

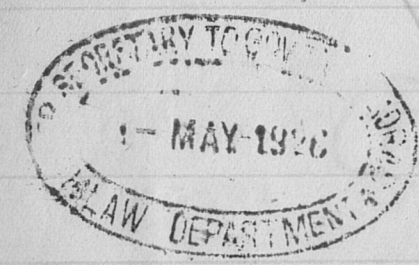
mad
27/4/26

L.C. 403768-1
30/4/26

2/29/26 Law (Edn) Secy

Law (Edn) Secy

L.C. 16774
1/5/26
4/5/26



The D.P.D. recommends -

(1) that in the case of buildings of a purely temporary character, the cost may be met from the E.E. fund - ordinarily no subsidy to be granted therefor from Provincial funds,

(2) that in the case of buildings of a permanent or quasi permanent nature, the cost should ordinarily be met out of loans from Govt - repayments with interest thereon being made from the E.E. fund & spread over a period of 20 years or more, provided

that if the financial position of the local body is strong enough, it may be permitted to meet the entire cost from its recurring revenues.

(3) If the local body is too poor to construct buildings without the help of Govt., it may be given a 50 per cent grant or a larger or smaller percentage according to its financial position. (Apparently the balance has to be met from loans).

2. Submitted ^{that} the principles enumerated above are sound and may be applied whenever local bodies propose to build costly buildings and apply to Govt. for a subsidy therefor. Ordinarily the buildings required for elementary schools are not very costly. It has also to be observed that out of 12,444 schools under the control of local bodies on the 31st March 1925 only 3,854 or nearly 31 per cent of the schools are located in buildings of their own, the rest being accommodated in rented buildings, chavadies, or temples. Besides the Govt. are now encouraging local bodies to open a large number of new schools by granting special subsidies therefor: with a view to provide a larger percentage of the schools with buildings of their own the Govt. have been sanctioning ~~subsidies~~ year after year ~~for the~~ subsidies not exceeding one-half of the cost of construction of buildings, irrespective of the financial position of the local bodies concerned, provided they are prepared to meet the balance from their own funds and to receive the subsidies.

Public Instruction
Report & notes at
flag (V)

Cf. G.O. 1622 L.S. 1692
L.S. 2014 L.S. 2015 - 24

(D)

13

on the principle of post-payment system. If the recommendations of the D.P.D. are accepted and worked rigidly, in all cases, very few local bodies will be able to construct buildings for the 60 per cent of the existing schools having no buildings of their own or for the large number of new schools opened with the aid of provincial funds. Even with a prospect

of a half part, there has not been time sufficient incentive to make rapid progress in the matter. On the other hand, the resources of Govt. are not unlimited. They have not been able to allot any large sum for this purpose. If the no. of school buildings to be built every year is limited, he confined to the amount of Govt. in the budget for subsidies, the progress also must be slow.

3. It may not ^{be} out of place to mention here that when passing orders on the introduction of compulsory education, the municipal councils are generally requested to prepare a programme for the construction of school buildings out of loans secured from Govt. and to arrange for the repayment thereof in instalments. But no council has so far worked out such a programme and applied to Govt. for a loan therefor.

4. Mr. Dept. may agree with L.C. that the suggestion of the D.P.D. in the closing paragraph of his note on pages 7-8 ~~note~~ will not be practicable - vide para 4 on p. 11 ~~note~~

5. In the circumstances ~~it seems doubtful~~ ^{whether} the policy in the matter of building grants laid down in G.O. no. 2014 L.S. 2015 (the latter) & 27.12.24. Vide Mr. M. J. note and the letter.

Finance member Mr. Lakshmi's note at (T) Perhaps we may try D.P.D.'s proposals for some time if the application of the Kalgudi Taluk board may be considered after orders are passed on the general

The progress is not rapid
we may consider the
revision of the policy.

Question of policy to be adopted hereafter

AP
8/5/26
A
10/5

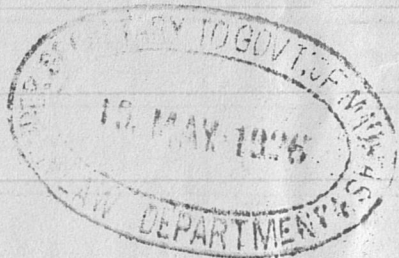
I have discussed with the D.P.I. There is no general question to discuss.

The main point is—how far has the Lalgudi tk board expanded el^y edⁿ? Has it opened schools Have schools been opened in all villages population centres with a popⁿ of 500 + over. Can the fund bear this charge?

Expansion should be preferred to building. If after securing expansion, the fund is solvent there is no objection to our using a portion being utilised for building purposes?

V.T.K.
17.5

Sanction has been accorded to the payment of a subsidy to the taluk board, Lalgudi, for the opening of one elementary school in a schoolless centre with a population of over 500. When this school is opened, all ~~other~~ centres with a population of 500 and over within the jurisdiction of the taluk board will



① Budget for 1926-27 not yet received

p. 16 of G.O. 1971
13-10-25

②

Para 3- p. 3 C.F.

put up in another file

be provided with schools.

2. The budget estimate of the E.E. fund under the Board's control for the year 1925-26 closed with a balance of Rs 2307/- even after providing for a capital expenditure of Rs 8,000 on lands and buildings. The total estimated cost of the buildings for which the board has applied for a half grant is Rs 4,850/- The board's share of Rs 2,425. Can be met from the balance of Rs 2,307

~~the provision of Rs 2,425 is not sufficient to meet the cost of the buildings. The board has already expended Rs 8,000 on lands and buildings. There is no provision in the current year's~~

budget for the payment of a half grant to the board for construction of elementary school buildings. ~~Following precedents~~ the board may be asked to renew its application in September next for consideration as a Part II Scheme for 1927-28. Draft Submitted

AP
19/5/26
A
19/5

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20/5
S
V.T.K.
20/5

Date.

Initials.

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Elementary Schools

grants for the construction of

buildings for — P.T.B. Zalgadi
requested to renew his application
in September 1966

READ AGAIN G.O. No., dated 192

” ” ” ” ”

READ ALSO :—

C. No. 1677A From the _____, No. _____, dated _____ 192

192

192

ORDER.

Me

No. 952, dated 25. 5 1926

The P.T.B. Lalgudi, is informed that his application for the grant of a subsidy towards the cost of construction of buildings for elementary schools will be considered in connection with the budget estimate for 1927-28. He is requested to renew his application early in September 1926.

DESPATCHED
6 - MAY 1920

Re P.T.B. Lalgudi (with ref to
his letter no. 60/p₂₅ of 23.11.25)

Copy to the D.P.D.

Copr for file

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

192

READ AGAIN G.O. No. _____
 192 .

, DATED

CURRENT No. _____

ENCLOSURE TO C. No. _____

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED OF, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—

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