MISCELLANEOUS

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Education)

G.O. No. 2650, 12th December 1947

Grants—Teaching—Secondary schools under local bodies—Assessment of grant for 1946-47—Form of the financial statements to be submitted—Instructions—Issued.

Back papers

G.O.N. 2190 Edn
10.10.47

" 975 Edn
10.5.49

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(Education)

G.O. No. 2650, 12th December 1947

Grants—Teaching—Secondary schools under local bodies—Assessment of grant for 1946–47—Form of the financial statements to be submitted—Instructions—Issued.

READ—the following papers:—

G.O. No. 975, Education, dated 10th May 1947.
G.O. No. 2190, Education, dated 10th October 1947.
From the Director of Public Instruction, dated 10th October 1947, R.C. No. 1455-G-2/47.

Order—No. 2650, Education, dated 12th December 1947.

In modification of paragraph 4 of G.O. No. 975, Education, dated 10th May 1947, the Government direct that teaching grant to secondary schools under local bodies for 1946–47 be made up of

(*a*) in the case of schools which were in receipt of fixed lump sum subsidies—

(i) three-fourth of the annual subsidy for the first nine months of the year;

(ii) one-fourth of the net cost for the year based on the expenditure at the old rates for the last three months; and

(iii) actual fee concessions under rule 92, Madras Educational Rules; half the expenditure on scholarships and fee remissions up to a limit of ten per cent of the fee income realized in the preceding school year, provided that the scheme for such scholarships and fee remissions has received the prior approval of the Director of Public Instruction and military concessions for the short term in 1946–47.

(*b*) In the case of non-subsidy schools.—Items (ii) and (iii) under 'Subsidy schools'.

The allowance for books to military concession holders in secondary schools under local bodies will be sanctioned separately under the existing orders.

2. The Government approve the proposal of the Director of Public Instruction that local bodies should submit to the Director not later than the 1st of July of each year the financial statements required for assessment of the teaching grant in the form in Appendix F to the

Further papers

G.O.N. 244 Edn
7-2-48

" 2306 Edn
13-7-1948

" 1159 Edn.
18-4-49

" 3976 Edn.
29/12/49.

Grant-in-Aid Code together with such subsidiary statements, certificates and declarations as may be prescribed by him and that the expenditure on dearness or cost of living allowance should be shown separately under items 1 and 2 and that provident fund contributions and bonus to teachers should be shown separately under item 15 and not included in the salaries of staff. As in the case of aided secondary schools, the grant towards the expenditure incurred on payment of dearness allowance will be calculated separately and added to the teaching grant and contribution to provident fund and bonus to teachers will be excluded for purposes of calculation of net cost. The financial statements to be submitted by local bodies to the Director should be based on the annual statement of receipts and charges for each secondary school submitted by the headmaster under rule 12 (c) of the rules relating to the educational institutions and shoud be submitted in duplicate. One copy of it should be forwarded by the Director of Public Instruction to the Examiner of Local Fund Accounts for recording the certificate of audit thereon and return after the audit is completed. The teaching grant should be assessed and paid on the basis of the unaudited statement of receipts and charges furnished by local bodies and any adjustment that may be found necessary in consequence of the check in audit should be made in the grant payable in the following year or in the payment of any other sanctioned grant in the manner prescribed in rule 38 (iii) of the Grant-in-Aid Code. The Director of Public Instruction is requested to issue the necessary instructions to local bodies in regard to the subsidiary statements, certificates and declarations to be furnished along with the financial statement of receipts and charges communicating for their guidance the form of the financial statement in appendix F to the Grant-in-Aid Code.

3. Orders will be issued separately in the Local Administration Department in regard to the subsidiary statement to be appended to the annual account of local bodies furnishing particulars of receipts and expenditure of each secondary school maintained by them.

(By order of His Excellency the Governor)

M. V. SUBRAMANIAN,
Secretary to Government.

To the Director of Public Instruction, Madras.
„ the Accountant-General (through Finance Department).
„ all Special Officers of District Boards.

To all Commissioners, through Chairmen of Municipalities.
„ the Examiner of Local Fund Accounts.
„ the Local Administration Department.

C.F. 30.

EDUCATION **DEPARTMENT.**

Received ..... 19 . *Registered* 19

ASST. SECRETARY TO GOVERNMENT
14 OCT 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Subject.

TEACHING GRANTS - Secondary Schools - Local Bodies - Assessment of.

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ENCLOSURES.
No. .....
.....
Spare copies .....

R.C.No.1455-G.2/47.

Station Madras, *Dated the* 10th October 19 47.

From (Name) DR. S.R.U. SAVOOR, M.A., D.Sc., I.E.S.,
(Designation) DIRECTOR OF PUBLIC INSTRUCTION.

To The Secretary to the Government of Madras,
EDUCATION AND PUBLIC HEALTH *Department.*

Sir,

In continuation of para 3 of my letter R.C.No.1455-G.2/47 dated 15-9-1947, I have the honour to submit herewith a copy of the letter from the Examiner of Local Fund Accounts, Madras, L.F. No. 4552 dated 4-10-47 and to state that the grant on half net cost basis has to be assessed by the Director with reference to the annual statement of receipts and charges of each Secondary School preferred by Local Bodies (referred to by the Examiner in para 2 of his letter) subject to adjustment, if any, in the subsequent.....

subsequent year in consequence of the check in audit. The local bodies may be advised to prepare the annual statements in the form of the Financial Statements referred to in Appendix F of the Grant-in-Aid Code and to furnish them to the Director of Public Instruction not later than 1st July of each year together with such subsidiary statements, certificates and declarations as may be prescribed by him. They may also be informed that expenditure on D.A. or W.A., P.F., contributions and Bonus to teachers should not be included in the salaries of staff but should be shown separately as they will not be reckoned for purposes of net cost.

2. Para 4 (a) (iv) of G.O.No.975 Edn., dated 10--5--1947 refers to actual fee concessions under Rule 92 Madras Educational Rule or Article 32 of the Grant-in-aid code and military concessions. Article 32 of the Grant-in-Aid Code contemplates, in addition to the net cost grant, the loss in fee income on account of the award of fee concessions under Rule 92 of the Madras Educational Rule and half the expenditure incurred on scholarships and fee remissions up to a limit of 10% of the fee income reckoned at standard rates. As fee concessions under Rule 92 of the ME.R. have been separately mentioned in this caluse, it is presumed that Art.32 Grant-in-Aid Code has been referred to therein, in order to include for purposes of grant half the expenditure on scholarships and fee remissions upto a limit of 10% of the fee income realised in the preceeding school year - Vide G.Os.Nos.2453 L.S.G. dated 9-6-36 and 2454 L.S.G.dated 9-6-36. If my presumption is correct, para 4(a) (iv) will have to be recast as follows:-

"Actual fee concessions under Rule 92 M.E.R., half the expenditure on scholarships and fee remissions upto a limit of 10% of the fee income realised in the preceeding school year, provided that the scheme for such scholarships and fee remissions has

received.....

received the prior approval of the Director of Public Instruction with reference to G.Os. No. 1198 L & M dated 6-4-25 and 635 L & M dated 24-2-25 and military concessions for the short term in 1946-47".

3. As book allowance to military concession holders in Secondary Schools under local bodies is being sanctioned separately under the provisions of G.O.No.610 Edn. dated 20-4-45, item (v) in para 4(a) of G.O.No.975 Edn.dated 10-5-47 may be deleted and in clause (b) of the same para for 'Items (ii) to (V), 'Items (ii) to (iv)' may be substituted. The recommendations made for payment of a grant in this regard in sub para 3 of para 4 of my letter RC.1455-G.2/47 dated 15-9-1947 may also be considered as cancelled.

4. Early orders are requested in regard to the payment of grant due to local bodies in the current year.

for DIRECTOR OF PUBLIC INSTRUCTION.

RAM.1010.

Copy of L.F.No.4552-dated 4-10-'47 from the Examiner of Local Fund Accounts, Madras to the Director of Public Instruction

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Sub: Maintenance -Secondary schools-Local Bodies-Assessment of grant.

REF: G.O.No. 975 Edn. dated 10-5-1947 and your letter C.No.1455-G2/47 dated 5.8.1947.

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At present every item of receipt and expenditure pertaining to local boards and municipal councils is not audited by this department. Only a test audit of receipts of secondary schools under District Board is conducted once a year during the summer vacation of the school. The original accounts of each school are checked with reference to the Demand, Collection and Balance statements sent to District Board Office and the Miscellaneous Demand register, maintained in the District Board Office. The accounts of secondary schools maintained by Municipal Councils are audited along with the audit of municipal accounts each half year. As regards charges also, under orders of Government, directing a reduced quantum of audit, only the expenditure for a few months in a year is subject to detailed audit. The receipts and expenditure of all secondary schools under each local body as a whole are shown in accounts maintained and checked in audit. No school-wise particulars of receipts and expenditure are attached to the accounts and audited. Accordingly, a completely audited statement of accounts as such cannot be compiled for each school by a local body from the posting register or the account. I may further add for your information that the annual audit of District Boards' accounts for 1946-47 has not yet been taken up in most of the districts, though the audits of municipal accounts have just been completed.

p.t.o.

2. Under Rule 12(c) of the rules relating to Educational institutions issued in G.O.No.3239 L & M dated 12-8-1932 as amended, an annual statemen of receipts and charges of each secondary school under a District Board for the previous year is prepared by the Headmaster and sent to the President, District Board for verification. Similarly in the case of municipal councils, the annual statement is sent to the Executive Authority by the Headmaster. The local bodies may therefore be able to prepare the statements from the records available in their offices. In future the local bodies may be directed to append a subsidiary statement to the annual account furnishing particulars of receipts and expenditure of each secondary school maintained by them.

3. As regards the suggestion for a simplet methodx of calculation of grant, it is not clear in what respect simplification is desired. So long as the grant is to be assessed with reference to para 32 of the Grant-in-aid Code (Vide para 2 of G.O.975 Edn.dated 10-5-47) the check of the financial statement in respect of each school cannot be dispensed with. Further the submission of an audited financial statement to the Director of Public Instruction not later than the 1st of May of each year as laid down in para 37 of the Grant-in-aid Code for the purpose of fixing the amount of grant is not possible, so far as the local bodies are concerned as their annual accounts can be got ready only about the end of May of the succeeding year and not earlier.

4. To tide over the difficulty the following procedure is suggested:

Grants may be sanctioned by the Director of Public Instruction with reference to the financial statement to be prepared by the Presidents of District Boards and Executive Authorities of municipal councils for each secondary school on the basis of the statements referred in paragraph 2 above and forwarded to the Director of Public Instruction in duplicate. One copy of this unaudited statement may be sent by the Director of Public Instructionto this department. After the audit is completed this statement will be retransmitted to the Director of Public Instruction with a qualified certificate of audit recorded thereon till the full quantum of audit is restored. Any adjustment which is consequence of the che in audit may be found necessary to be carried out in the grant already paid may be made in teaching grant payable in the following year or in the payment of any other sanctioned grant in the manner prescribed in para 38(iii) of the Grant-in-aid Code.

/True copy/

2/2

for DIRECTOR OF PUBLIC INSTRUCTION.

E+P(A) (37)

(6)

T.M

From,

The Assistant Secretary E&P.H Dept

To ✓ The Deputy DPI

Ref para 1 of Director's letter Rc no 1455 G.2/47 d/ 10.10.47 regarding assessment of teaching grants to secondary schools under local bodies –

Please say urgently whether in the case of aided secondary schools, the expenditure on payment of dearness allowance & managements' contribution to Teacher's Provident Fund are shown separately under item 15 on the expenditure side of the Financial ~~stt~~ statement; whether the managements' contribution to Teacher's Provident Fund is excluded for purposes of calculation of net cost and whether the grant for Dearness allowance is calculated separately

D. & then submit today
DPD
10/11

D
6/11/47

Issued
6/11/47

Proceedings of the Director of Public Instruction

C. No. 538 D/ 46, 13th May 1946

[*Subject.*—Instructions for the preparation and submission of Financial Statements, Fee-returns, etc.—Secondary Schools and Second-grade Colleges—Boys and girls—Issue of.]

1. *Due dates for submission.*

The attention of the District Educational Officers and Inspectresses is invited to rule 37 of the Grant-in-aid Code requiring the submission of financial statements in the form prescribed in Appendix F of the Code on behalf of all aided secondary schools, including second-grade colleges and high school departments of first-grade colleges and they are requested to be good enough to obtain in future the returns together with the enclosures thereto, by the date fixed for the purpose, i.e., 1*st May* of each year and to submit them before 1st July of each year at the latest.

They are informed that if from any school statements are received with such incomplete particulars or incorrect certificates that they could not be submitted to the Director within the prescribed date, previous permission of the Director should be obtained for their late submission explaining in detail the reasons therefor. The managements should be informed that the Director cannot guarantee grants to institutions, the financial statements of which are not received by the District Educational Officers and Inspectresses on or before the 1st May of the year.

The inspecting officers are further informed that financial statements received with complete particulars and correct certificates should be scrutinized and submitted individually to the Director, as they are ready, without waiting for the completion of the scrutiny of all.

This detailed circular which is in supersession of all previous orders on the subject will not be issued annually.

2. *Preparation of the statements—Responsibility of the Correspondent, the headmaster and the auditor.*

The financial statements and the fee-returns should be prepared in the printed forms prescribed for the purpose and the entries in these and in the other enclosures should be typed or *made* legibly and clearly *in ink*. The managements are requested to prepare as far as possible the subsidiary statements accompanying the financial statement in printed or typed forms. Each statement and each enclosure should be *signed by the correspondent.*

The financial statement and each of the enclosures giving extracts from school records should be *countersigned by the headmaster* of the institution. Where the headmaster is also the correspondent a certificate to that effect should be furnished.

As required by rule 37 of the Grant-in-aid Code, the financial statement of each institution should be *countersigned by a competent auditor* not in any way connected with the institution, whose appointment has been specifically approved by the department. He should sign also each statement giving details for every item of the financial statement, in token of the correctness of the details and of the arithmetical calculations. It should be clearly understood that he is responsible for the correctness of the details and of the arithmetical calculations of each detailed statement certified to have been checked and found correct by him. The managements should note that any error in the calculations would be sufficient reason for disallowing the auditor's fees for purposes of grant calculation. In the case of high schools attached to first-grade colleges, the auditor should furnish a declaration to the effect that the financial statement relates only to the high school and that no part of the expenditure that should legitimately be debited to the college account is included in the financial statement of the school.

In the case of institutions, the accounts of which are audited by the Examiner of Local Fund Accounts, the financial statement need not be countersigned by the auditor. But the management should submit a copy of the audit report on the school accounts as soon as it is made available.

The auditors should be requested to submit to the Director a separate report on the defects, if any, found in the course of their audit, with suggestions for rectifying them.

The correspondent should furnish a statement giving the qualifications of the auditor, the date and number of the departmental order approving the appointment and declaring that the auditor is in no way connected with the institution.

3. *Fee returns.*

The following instructions should be strictly observed in the preparation of fee-returns:—

(*a*) Fees in respect of *all* the pupils (boys and girls irrespective of their belonging to backward, scheduled or non-backward class) in each class or form should be calculated at the *full* standard rates of fees as prescribed in rule 89-A of the Madras Educational Rules. Thus, if an Adi-Andhra boy had been given half fee concession in Form III the fee income from him for the whole year should be calculated at and shown as Rs. 22 and not Rs. 11. Similarly if ten girls in Form III had been given full-fee concession the income from them for purposes of the fee-return should be calculated at and shown as Rs. 220 and not as *nil*. As a higher standard rate of fees is leviable from the supplementary pupils in Form VI, the number of such pupils should be given separately, and the fee income calculated at the higher rates. If there is no such pupil, a '*nil*' entry should be made in the appropriate place.

(*b*) The statements should be prepared *separately* for the *long and short terms.*

(*c*) *No pupil* whose name was on the rolls in any part of a term and from whom fees are due under the Madras Educational Rules should be *omitted* in the Fee return and all the pupils shown in the statement of irrecoverable fees should also be included in the Fee returns.

(*d*) A separate *statement* should be enclosed, immediately after the Fee returns *showing the actual rates of fees* levied in the institution. The number of instalments (for long and short terms) should also be given.

4. *Fee concessions under rule* 92, *Madras Educational Rules.*

(*a*) *General.*—Separate statements as detailed below should be prepared and submitted in the form prescribed in Annexure I to these proceedings, showing the fee income foregone under rule 92 of the Madras Educational Rules on account of award of fee concessions to the scheduled caste pupils, pupils belonging to castes other than scheduled castes, Muhammadans and girls. These statements which should be prepared as in Annexure I should show (*a*) the fee income foregone (i) at half the standard rates in the case of boys in any class or form, and girls reading in Forms IV to VI and (ii) at full standard rates in the case of Muslim girls and girls belonging to backward or scheduled castes reading in Form III and below, and (*b*) the loss at half the rates and full rates actually in force in the institution concerned. The managements are expected to *grant the full concessions* contemplated under rule 92 of Madras Educational Rules to the pupils eligible for the same and if managements exercise *their* discretion and give concessions at lower rates, they do so on their own responsibility and cease to have any claim for compensation in respect of those to whom full concessions were not granted.

The *name of the caste* or community of each pupil who was allowed the concession should be *specified* clearly; each caste or community should be *spelled* as in Appendix 17-A of the Madras Educational Rules (latest edition). It will not do to state simply " scheduled ", " Backward ". Strict adherence to these instructions will prevent unnecessary loss to the managements.

In the case of *Christian pupils* the *original caste or community* of each pupil should be mentioned; otherwise the loss of fee income will not be compensated.

(*b*) *Statements from Boys' schools.*—In the case of *boys' schools* the following five *separate statements* of fee concessions should be given without fail, a nil statement being put in in the appropriate place where necessary:—

(1) Statement in respect of pupils of the scheduled castes and who are converts to Christianity from these castes—vide Appendix 17-A (i), Madras Educational Rules (latest edition).

(2) Statement in respect of pupils belonging to backward classes—vide Appendix 17-A (ii), Madras Educational Rules.

(3) Muhammadans.

(4) Girls enjoying half-fee concessions (with communities).

(5) Girls enjoying full-fee concessions (with communities).

Note.—(i) The practice of clubbing pupils in respect of 3, 4 and 5 above should be avoided.

(ii) In spite of definite instructions the communities of girl pupils are not being given in respect of statement No. 5. Failure to observe these instructions will entail loss of grant of compensation.

(*c*) *Statements from girls' schools.*—In the case of *girls' schools* the following six statements of fee concessions should be furnished, a nil statement being put in in the appropriate place where necessary.

(i) *Concessions in Forms IV to VI—Statement No.* 1.—Half-fee concessions to scheduled caste pupils included in Appendix 17-A (1) and to Christian pupils of scheduled caste origin (original community of the Christian pupils should be mentioned).

Statement No. 2.—Half-fee concessions to pupils not included in Statement No. 1 (above).

(ii) *Concessions in Forms III and below—Statement No.* 3.—Full-fee concessions granted to pupils in Forms III and below in virtue of the fact that they were holding such concessions in 1938–39.

Statement No. 4.—Full-fee concessions to pupils in Form III and below belonging to the scheduled castes (Hindu) and Christians of scheduled caste origin included in Appendix 17 A (1) (the caste of each girl being mentioned).

Statement No. 5.—Full-fee concessions to pupils in Form III and below belonging to the backward classes (Hindus only) included in Appendix 17-A (2) and to Muslim girls (the communities of the girls should be stated).

Statement No. 6.—Half-fee concession to girls belonging to castes other than those mentioned above (castes of the girls should be furnished).

Cuts in grants had to be imposed in the past, as the statements were not furnished or if furnished, were not clear. The managements should therefore be instructed to submit the statements in the case of boys' and girls' schools correctly.

(*d*) *Certificates to be furnished.*—The following certificates and declarations should be appended to Annexure I under the respective statements:—

I. *Scheduled caste pupils.*—I hereby certify (i) that in respect of the pupils shown in the statement and in column (5) of the Fee return the certificates of poverty and community declaring them as entitled for the concessions under rule 92, Madras Educational Rules have been obtained and recorded in my office;

(ii) that the concessions under the above rule have not been granted to any pupil of a class who remained in that class for more than *two years*;

(iii) that in any case no pupil shown in the statement has remained in the same class for the second time more than twice in his entire secondary school course; and

(iv) that no concessions have been granted to other than those who are natives of this Presidency or are domiciled therein.

Declaration.

I hereby declare (i) that the total *actual* loss for the year under rule 92, Madras Educational Rules, calculated at rates obtaining in the school is Rs. made up as follows: Long term, Rs. , Short term, Rs. ; and

(ii) that the compensation claimed herein does not include amounts in respect of Adi-Dravidas, children of ex-army men, children and dependants of soldiers serving in the present war, who were granted full-fee concessions and on whose behalf compensation is claimed separatly.

II. *Backward caste pupils and Muhammadan pupils.*—I hereby certify (i) that in respect of the pupils shown in the statement and in column (5) of the fee return the certificates of poverty and community declaring them as entitled for the concessions under rule 92, Madras Educational Rules, have been obtained and recorded in my office;

(ii) that the concessions under the above rule have not been granted to any pupil of a class who remained in that class for more than *one year;* and

(iii) that no concessions have been granted to any but those who are natives of this Presidency or are domiciled therein.

Declaration.

I hereby certify (i) that the total *actual* loss for the year under Rule 92, Madras Educational Rules, calculated at rates obtaining in the schools is Rs. made up as follows: Long term, Rs. , Short term, Rs. ; and

(ii) that the compensation claimed herein does not include amounts in respect of children of ex-army men, children and dependants of soldiers serving in the present war, who were granted full-fee concessions and on whose behalf compensation is claimed separately.

III. *Girl pupils.*—I hereby certify (i) that in respect of the pupils shown in the statement and in column (5) of the Fee return the certificate of poverty and community declaring them as entitled for the concessions under rule 92, Madras Educational Rules, have been obtained and recorded in my office;

(ii) that none of them are at present enjoying the concessions for the second year in the same class or form (for the third year in the case of pupils belonging to scheduled castes);

(iii) that in any case no pupil of the scheduled castes shown in the above statement has remained in the same class for the second time more than twice in her entire secondary school course; and

(iv) that no concessions have been granted to any but those who are natives of this Presidency or are domiciled therein.

Declaration.

I hereby certify (i) that the total *actual* loss for the year under rule 92. Madras Educational Rules, calculated at rates obtaining in the school is Rs. made up as follows: Long term, Rs. , Short term, Rs. ; and

(ii) that the compensation claimed herein does not include amounts in respect of Adi-Dravidas, or children of ex-army men, or children and dependants of soldiers serving in the present war who were granted full-fee concessions and on whose behalf compensation is claimed separately.

(*d*) *Girls in boys' schools and boys in girls' schools.*—In the case of girls, in boys' schools as well as girls' schools, the fee concession statements should contain the names of the communities of the girls in the same way as in the case of boys and particulars regarding:—

(1) pupils who were given full-fee concessions in 1939–40 in virtue of their having been in receipt of the full-fee concessions in 1938–39;

(2) pupils who were given full-fee concession, on account of the fact that they belong to the backward classes with reference to G.O. No. 1855, Education, dated 14th August 1939;

(3) pupils who were given half-fee concessions should be shown separately.

If boys were given concessions under rule 92, Madras Educational Rules, in any girls' schools the communities of such boys should be given in red ink.

(*e*) *Converts from non-scheduled class.*—It should be noted that converts to Christianity from communities other than scheduled castes are not entitled to the concession except when the pupils themselves became converts while holding the concession.

In case of compensation claimed in respect of converts to a religion, it should be certified whether such pupils were in receipt of the concession at the time of their conversion.

(*f*) *Expunged communities.*—Some managements claim compensation in respect of pupils whose communities are not found in Appendix 17-A to the Madras Educational Rules (latest edition). Unless the managements certify that such pupils were holding the concessions on the date of the issue of the concerned Government orders expunging the castes from the list of eligible classes, no compensation will be paid.

(*g*) *Arrangement of names.*—While preparing these statements the managements should arrange the names of the communities in the order observed in Appendix 17-A of the Madras Educational Rules.

The form prescribed in Annexure I to these proceedings should be adopted in preparing the statements.

5. *Excess fees.*

In the case of institutions which levy fees in excess of standard rates by increasing the number of instalments of fees to be levied or by increasing the amount of each instalment or by both, a separate statement should be submitted in the form of Annexure II to these proceedings. Actual rates of fees levied in the institution and the amount of half-fee concession granted to backward class pupils in each term should be given together with the number of instalments in each term. The amount collected in excess of half the standard rates from those allowed the fee concession under rule 92 of the Madras Educational Rules and the difference between the loss calculated on their account at standard rates and at management's rates as shown in Annexure II to these proceedings should tally. The difference, if any, between the two amounts should be reconciled. Separate statements should be given for the *long and short terms.*

The *reconciliation statement* required above is usually not furnished. This omission results in the reduction of the teaching grant.

6. *Arrear fees collected (tuition fees and special fees).*

Tuition fees shown as irrecoverable in previous years, but which have subsequently been collected, should be shown in a separate statement in the same way in which the irrecoverable fees are exhibited. In cases where no arrear fees have been collected, a *'nil'* statement should invariably be submitted.

The same procedure should be followed in respect of each class of special fees.

Arrears of special fees collected, if any, should not be mixed up with ordinary fees, but should be shown separately. The years to which the arrears relate should also be indicated.

7. *Irrecoverable fees of the year.*

In the case of fees considered to be irrecoverable for valid reasons, a statement showing the number of pupils in each class or form, the number of instalments of fees at standard rates left uncollected from each pupil, and the circumstances under which the fees could not be collected should be furnished. Separate statements showing the fees irrecoverable for the long and short terms should be submitted in the form of Annexure III to these Proceedings. If separate statements as required above are not submitted and if satisfactory reasons are not adduced in each case, the entire claim will be disallowed in calculating the grant for the school. Except in cases in which fees have become irrecoverable on account of the pupils leaving the school in the middle of a term consequent on the transfer of their parents or guardians in the exigencies of Government service, a statement to the effect that the transfer certificates have not been issued should invariably be appended. Vague explanations to the effect that the " pupil discontinued ", " left ", " whereabouts not known ", " will be collected afterwards ", or " poverty ", " ill-health ", " not promoted ", or " not selected " should be avoided. The official designation and the date of transfer of the parent or guardian of the pupils transferred in the exigencies of Government service resulting in loss of fees should be clearly stated and in the case of new admission, the school which the boy or girl last left and the number of instalments paid in that school for the same term should also be stated.

The statement in respect of irrecoverable fees should be submitted separately (1) in respect of pupils paying fees at full rates and (2) in respect of pupils paying fees at half rates.

Separate statements should be submitted for both terms in the case of girls who have been granted full fee concessions, specifying therein the name of the full fee concession holders, the rate of concession and the number of instalments, that would have been collected if they had not been given the concession and the total thereof.

Arrear fees of the year to be collected in future years.—A separate statement should be furnished in respect of arrear fees due from the backward class pupils who were granted fee concessions under rule 92, Madras Educational Rules.

The statements relating to the irrecoverable fees from backward class pupils and arrear fees to be collectd from the backward class pupils should be submitted separately—

(1) for the concessions granted to scheduled caste pupils and (2) for the concession granted to pupils of other than scheduled castes.

In the case of irrecoverable fees and arrear fees to be collected from fee concession-holders under rule 92, Madras Educational Rules the statement should contain also a column showing the irrecoverable or arrear fees at the management's rate. The statement should be in the form given in Annexure III.

8. *Concessions under rule 32 of the Grant-in-Aid Code.*

Schools granting these concessions should submit (*a*) a copy of the Director's Proceedings approving the scheme in their case and (*b*) a statement showing the number of pupils in each class or form receiving the concession, the actual rates of concession and the amount of loss to the management at management's rate of fees.

It should be clearly indicated in the statement whether concession allowed in each case is half or more than half; otherwise the management will stand to lose the grant under this head for want of this essential detail.

No grant shall be assessed or made in respect of expenditure (*a*) above the 10 per cent limit imposed in rule 32, Grant-in-Aid Code and (*b*) concessions at less than half the actual rates of fees obtaining in the school.

The term " Rate " used here means the amount obtained by multiplying the actual fees per instalment by the number of instalments of fees payable by the pupil.

A declaration regarding the actual loss to the management should also be furnished in the form similar to that prescribed for concessions granted under rule 92, Madras Educational Rules.

9. *Concessions to children and dependents of ex-Army men and children and dependants of soldiers in the present war.*

(1) In the case of children and dependants of ex-army men the details should be given in a separate statement as in the Annexure IV (*a*) to these Proceedings. The following particulars should be given:—

(*a*) Serial number, (*b*) name of pupil, (*c*) class in the year in question, (*d*) loss at management's rates, (*e*) number and date of the proceedings of the District Educational Officer/Inspectress sanctioning the fee-concession, (*f*) total of concessions for the whole school.

A declartion, similar to the one prescribed for concessions under rule 92, Madras Educational Rules, should also be given regarding the actual loss to the management.

(2) (i) A separate statement as in Annexure IV (*b*) to these proceedings should be given in respect of the

loss on account of concessions granted to children and dependents of soldiers in the present war. The statement should contain details similar to those required in the case of children of ex-army men dealt with in the above sub-paragraph. Many inspecting officers quote the number and date of their proceedings sanctioning book allowance alone as authority for the payment of tuition fees. This should not be done. The number and date of the memorandum of the inspecting officer sanctioning remission under tuition fees should be quoted. If book allowance and fee remission were sanctioned in one memorandum an entry to that effect should be made in the statement;

(ii) Managements should also submit with reference to Proceedings Rc. No. 57-W/44, dated 4th January 1945, details showing the amount of loss of fee income foregone on account of exemption from payment of special fees *under each* of the following heads *separately*:—

(*a*) Games, (*b*) Reading room and Library, (*c*) Laboratory and (*d*) Medical Inspection.

No claim under any other head of special fees should be made. Further the compensation claimed under the special fees should not be made in a lump-sum but should be claimed under the four heads shown above, with details noted against each pupil.

A separate statement showing the loss of income under special fees should be avoided. The details regarding special fees foregone should be shown in separate column in the statement showing the loss foregone under tuition fees. This statement may be prepared as shown in Annexure IV (*b*) to these Proceedings

Separate statements should be given for the *long* and *short terms*.

The actual loss sustained by the management under this head should also be given.

10. *Special fees.*

Institutions which levy special fees should give the following details in respect of each class of fee:—

(i) the name and object of the fees, (ii) the rate per pupil, (iii) the total amount collected under each head during the year, (iv) the total expenditure for the year, and (v) the balance.

If information in regard to the total amount of special fees collected and spent under various heads is not furnished, the entire collection out of special fees will be reckoned as an item of income for the purpose of calculating the grant. The balances under any head should not be merged in the general funds but should be carried over to the next year's account under receipts as " amount carried over from the previous year."

11. *Variation statement.*

Variations between the fees due at management's rates and the actual receipts at managements' rates should be explained.

This statement is generally not prepared correctly, which results in further correspondence and consequent delay in the payment of grant.

The statements should be prepared for the whole year and not for each term separately.

Reconciliation should be made in respect of the difference between the total fees as calculated at managements' actual rates and the actual fee collection at managements' rates, on the lines indicated below:—

	Rs.	Rs.
A. Fees due at standard rates		10,000
B. Fees due at Managements' actual rates.		12,000
C. Actual fee-collections: Ordinary	7,960	
Arrears	40	
		8,000
Difference (B—C) = 12,000—7,960		4,040
Difference explained.		
1 Fee concessions under rule 92, Madras Educational Rules.		1,500
2 Fee concessions under rule 32, Grant-in-aid Code.		500
3 Fee concession to children of ex-army men.		200
4 Fee concessions to children and dependants of soldiers in the present war.		1,000
Fee remissions to Adi Dravida, Adi-Karnataka and Adi-Andhra children.		100
5 Managements' own concession		140
6 Irrecoverable fees—		
(1) from full fee paying pupils	60	
(2) from half fee paying pupils	40	100
7 Arrears of fees to be collected—		
(1) from full fee paying pupils	300	
(2) from half fee paying pupils	200	500
Total		4,040

Many managements do not prepare this statement in the form indicated above. This should be avoided in future.

12. *Manual Training Class.*

Fee income, if any, derived from the Manual Training class should be shown separately on the receipt side of the Financial Statements. Details for the receipts as by fees, by sale proceeds, etc., should be furnished in a separate statement. Particulars regarding the articles produced for purposes of sale should be given. In case there is no income, a ' Nil ' statement should be submitted; as otherwise the expenditure in respect of the Manual Training class will not be taken into account in calculating the teaching grant.

The number and date of the Director's Proceedings or the inspecting officers' orders approving the Manual Training class, the subject or subjects of instruction together with the year or years of introduction should be stated.

The pay of the instructor should be shown in Annexure V—Statement on Staff.

That of the servants should be shown in Annexure V —Statement on Servants.

All other expenditure should be given in a separate statement and should not be included in any other statement.

12. (*a*) *Other sources of income.*

Details under items 2, 3 and 6 of the receipt side of the Financial Statement should be given in a separate statement with full particulars of the contribution or subscription or donation. The amount received in each case and the purpose for which the endowment is made should be clearly stated. A ' Nil ' statement should invariably be given if there is no endowment and no income is derived under any of these items.

Contributions received from local bodies should be specifically shown in item 6 of the receipt side in the Financial Statement.

12. (*b*) *Surplus funds—Grant-in-Aid Code, rule* 32 (iii).

A separate statement showing the details of the surplus funds as shown hereunder should be submitted:—

(1) Surplus funds at the beginning of the year, (2) the funds added during the year, (3) amount spent during the year, and (4) balance at the close of the year.

Full details regarding the expenditure should be furnished and the number and date of the Director's Proceedings approving the expenditure as required under rule 32 (iii) of the Grant-in-Aid Code should be quoted.

13. *Statement of staff.*

The statement of staff should be prepared in the form prescribed in Annexure V to these Proceedings. The salaries and allowances of those who are not employed in imparting secular instruction, leave salary, pensions, gratuities and bonuses paid, should not be shown in the statement or included in the expenditure under this item.

Changes in the personnel of the staff for the year and the salary drawn by each incumbent should be shown against the respective designation. Any difference between the total salary for the year due at the given rates and the actual salary paid should be explained in detail in each case in the remarks column. All the teachers who held the same post at different periods during the year should be grouped together and shown against that post and the salaries for each period should be given separately against the teacher. Separate statements should be given in respect of teachers employed in training sections attached to secondary schools and similarly for members of the staff attached to second grade colleges when claiming salaries for part-time work in the

secondary department. If a teacher works in more than one department, college, secondary or training, the fact should be mentioned and details should be given.

The following items of expenditure will ordinarily be admitted:—

Teaching staff—Second-grade colleges—College department alone.—One principal, one lecturer for each subject and one demonstrator besides pandits that may be necessary, will be allowed. If more teachers are employed a detailed statement necessitating the employment should be given.

Excess will be disallowed.

High schools and high school departments attached to the second-grade colleges.—One headmaster or headmistress, one assistant for each section besides pandits, munshis, instructors and instructresses plus an extra assistant for every ten sections will be allowed. (This extra assistant will be given the benefit of the L.T. scale if the incumbent is a B.A., L.T., or one possessing similar qualifications.)

Middle schools.—One headmaster, one assistant for each section (the headmaster being treated as an assistant for one of the sections) besides pandits and instructors and instructresses will be allowed. Where the strength of the school justifies it, expenditure on the employment of a clerk or one extra teacher, in the secondary grade will be admitted, if such employment had been made in consultation with the District Educational Officer or the Inspectress. In every such case, the number and date of the memorandum of District Educational Officer or the Inspectress, as the case may be, approving such appointment should be quoted. All others in excess of this will be disallowed.

Religious instructors shown in the staff statement of any of the institutions will be disallowed except in the case of institutions intended for Muhammadans.

Salaries or scales of pay admitted will be ordinarily limited to those of Government servants of similar grade.

In many cases the designation of the teacher's posts is not now correctly given. The teacher's posts should be classified into (1) headmaster or principal (only one post should be shown under this head), (2) L.T. assistants' cadre, (3) secondary grade assistants' cadre and (4) pandits, instructors, etc. Each post should be given a serial number and *not* each teacher. The particulars of general and professional qualifications and pay of the incumbent of each post should be given. If more than one person held the same post, the period during which each held the post, and the rates of salary allowed and the total amount of salary drawn by each member during the period of their incumbency should be shown on separate lines. Again, if the pay of a teacher is increased or decreased in the course of the year under consideration, the altered rate and the period during which the altered rate was drawn and the salary paid for such a period should be entered *separately in a separate line.* This holds good also in the case of more than one alteration in the rate of pay. In each case, the altered pay together with the period to which it relates should be entered separately in a separate line, as already pointed out above.

Any substitute appointed in a leave vacancy should be shown in the statement immediately below the teacher who has gone on leave and under the post which the teacher who went on leave held.

The total number of years of service as a teacher should invariably be given. The number of years of service shown in this statement should agree with the figures in the Tabular Inspection Report on the school. In cases where they do not agree the lower of the two figures will be taken into consideration for purposes of grant. Where the disparity is large the grant will be reduced.

If any teacher not having the qualification prescribed in the Madras Educational Rules held a post and if his qualifications had been evaluated by the Director under the Madras Educational Rules the grade of the teachers' certificate to which his qualifications were considered equivalent and the Director's Proceedings approving the qualifications should be specified. The number of periods of work per week assigned to each teacher should also be entered in a separate column —vide Annexure V. Ordinarily a teacher should do secular teaching or teaching and supervision for not less than 20 periods of 50 minutes each or about 17 hours in a week to be considered for purposes of full grant and no teacher should ordinarily be required to work more than 24 periods of 50 minutes each or 20 hours per week. In the column " period of incumbency " some managements simply enter the date of first entry into service in their institutions. Some enter the number of months such as 10 months, 14 months, etc. This is not correct. The dates between which a teacher held a particular post during the year (1st April to 31st March) and the actual amount of salary paid for the period between these two dates should be given

Leave will be admitted up to one year in the whole service of a teacher, in cases where the leave is granted on account of illness, provided the leave does not exceed four months at a time. The leave salary that will be taken into account will be actual leave allowance not exceeding half the substantive pay of the teacher at the time of his taking leave. Dearness allowance will be admitted at rates admissible to Government servants. Employment of a substitute will be admitted ordinarily only for periods of absence of three weeks and more. In every case where grant is applied for towards leave salary, the managements should be required to give the total of such leave previously granted to the teacher concerned in his entire service. The service of the teacher in unrecognized schools should be omitted for this purpose.

Deputation or leave allowance to teachers undergoing the L.T. training or training in Physical Education. —(1) In the case of secondary grade teachers undergoing L.T. training half the salary admissible to Government servants of similar grade will be taken into account.

(2) In the case of teachers undergoing training in Physical Education in the Y.M.C.A. College of Physical Education their full salary on the rates admissible to Government servants of similar grade together with an additional expenditure not exceeding Rs. 250 (tuition fees, cost of books, etc.), will be taken into account. Full details should be furnished in respect of the expenditure incurred under deputation allowance.

The age of each member of the staff as on 1st April of the year in question should be given in a separate column. If any teacher is overaged, the number and date of the Director's proceedings exempting him from the age rule should be quoted in the remarks column. Otherwise, the teacher's salary will be disallowed for purposes of teaching grant.

In the case of part-time teachers, full details should be furnished regarding their work in other institutions and the salary drawn therein. If it is an elementary school, information should be furnished as to the amount of grant assessed on their behalf in a separate statement appended to the staff statement.

In spite of instructions issued year after year, this statement is not prepared properly. The following are some of the defects that still continue and managements may be requested to see that such defects do not recur in future:—

(*a*) improper spacing (there should be sufficient spacing, about half an inch, between two names);

(*b*) improper alignment (i.e., all the particulars relating to a particular teacher are not entered in one straight line). Managements may be informed that in cases of doubt as to whether a particular entry relates to one teacher or the other both the teachers thus affected will be disallowed for purposes of grant;

(*c*) overcrowding of matter; and

(*d*) improper grouping of teachers.

The qualifications of teachers of special subjects such as pandits, munshis, drawingmasters, physical training instructors, manual training instructors are not given properly. The managements should be informed that unless the qualifications are given clearly and fully, as laid down in the Madras Educational Rules the

teachers in question will have to be treated as unqualified for purposes of grant. The managements may be asked to make a note in the remarks column of the statement against each specialist teacher as to whether the teacher is qualified or not. Inspecting officers are requested to verify it. Incorrect declaration in this regard will result in forfeiture of grant in respect of the teacher concerned.

14. *Servants including writer.*

The statement should be prepared in the form prescribed in Annexure V to these proceedings and it should be supported by the prescribed certificate. The expenditure under this item should not include pensions, gratuities, etc., paid.

Second-grade colleges including high school departments attached to them.—Two clerks, one librarian, one library attender and one laboratory attender for each of the Science subjects, one attender for the office and three peons, a gardener, one or two watchmen, one waterman, sweepers and scavengers according to the size and requirements of the institution will be allowed. Excess over this will be disallowed unless the management makes out a case for extra hands.

High schools.—One clerk, and in cases where the school is very large, i.e., having more than 500 pupils, two clerks, one librarian, one laboratory attender for each of the Science subjects, one attender for the office, two peons, a watchman, a gardener, a waterman, a sweeper and a scavenger will be allowed.

If a management employs more than the above staff, it should detail the circumstances requiring the extra hands.

Middle schools.—One or two peons depending on the size of the school, one waterman, one watchman, one gardener, one sweeper and a scavenger will be allowed. Excess over this will be disallowed.

NOTE.—The expenditure shown under staff and servants including writer should be supported by the prescribed certificate—vide foot of Annexure V. The attention of the inspecting officers is invited to this note and they are informed that without this certificate the statement should not be submitted to this office.

In the case of servants including clerks and librarians the total period of service should be shown in the statement in separate columns. The qualifications of the clerks and librarians should be given.

In the case of attenders their designations should indicate the department to which they are attached, e.g., Office attender, library attender, attender, Physics department, etc.

14. (*a*) *Dearness allowance.*

The attention of the managements may be invited to the Director's Proceedings Rc. No. 978-D/42, dated 17th January 1946, regarding the grant of dearness allowance to staff.

The dearness allowance paid to the members of the staff and establishment should be shown in the staff statement itself, and not in a separate statement. The details in respect of this allowance should be entered in a separate row as shown in the Annexure V to these proceedings. The total dearness allowance paid to each teacher should be entered in the appropriate column as in Annexure V. In cases where the rates varied during the year the changed rate with the corresponding period during which such altered rate was in force should be shown in a separate row.

The rate of dearness allowance should be given as a lump sum amount (rounded to the nearest anna) per month against each teacher, such as, Rs. 5-8-0 per month, Rs. 10 per month, Rs. 13 per month, etc., and not as percentages of the salary, such as 6¼ per cent of the salary, 10 per cent of the salary, etc.

Nor should the rates be given in terms of so many annas per rupee, such as 1 anna per rupee, 2 annas per rupee, 3 annas per rupee, etc.

In case where dearness allowance was not paid to a particular teacher the word "Nil" should be entered against the incumbent.

15. *Rent.*

No rent on buildings owned by the school or by the person or society managing the school shall be allowed to be claimed. But rent can be claimed and will be admitted within reason in case of buildings occupied by schools, not owned by the school, or by the person or society managing the school. In all such cases a certificate should be furnished to the effect that the school is held in a rented building and that the rate claimed is reasonable with reference to the local conditions. Original receipts given by the owners of the buildings should also be attached. *No increase in the rate of rent* shall be admitted for purposes of grant assessment, unless the previous approval of the Director of Public Instruction has been obtained for the higher rates.

Rents on typewriters, hostels, quarters for teachers or wardens of hostels, etc., will be disallowed.

Rent for playgrounds will be admitted only in cases where suitable land cannot be acquired for the purpose. A certificate to this effect should be furnished to make the claim admissible.

In the case of residential schools the rents collected from students and staff should be given. The rate of rent per student and member of staff and the number paying rent should be clearly stated. If no rent is collected the reasons therefor should be stated.

16. *Taxes.*

Only those taxes on buildings used for class or general school purposes or athletic purposes and on playgrounds, all owned by the school, that have to be paid under law, will be treated as admissible expenditure.

Full details for the expenditure, supported by vouchers, should be furnished in a separate statement. Otherwise the entire claim will be disallowed.

Receipts issued by the Corporation of Madras should be enclosed for taxes paid in the case of schools in the City. The details for the taxes paid, e.g., property tax for the school building (Madras City) and the land tax for the school site and playground owned by the management should be given separately. Grants claimed for taxes paid for school building along with other taxes will not be admitted. It should be certified that no part of the school building or premises is let out for rent. If any portion is let out, the rent collected should be specified.

No property tax on buildings paid to local bodies will be admitted in the case of mufassal institution.

Tax on rented buildings, on hostels, on playgrounds for which rent is claimed, on quarters for teachers or wardens of hostels, profession or income-tax on behalf of members of the staff, charges on insurance of buildings, etc., will be disallowed.

17. *Ordinary repairs and upkeep.*

No claim on account of the cost of repairs done to rented buildings, masters' quarters, hostels and boarding homes will be admitted. Full details should be furnished in respect of expenditure under each item of repair and upkeep. Structural alterations, improvements to buildings and all repairs which enhance the capital cost should be excluded. Mere enumeration of the building materials bought and the cost thereof without explaining the purpose for which they were bought is not enough.

If there is any doubt whether the expenditure is on ordinary repair or up-keep or improvements, the claim will be disallowed, however small the amount under this item may be. Repairs done to school furniture should be given in a separate statement and should not be included along with repairs to building. Necessity for the repairs should be clearly stated. The following are the maximum rates of expenditure that will generally be admitted under this item:—

	Madras and other costly mufassal places such as Madura, Trichinopoly, and Coimbatore.	Other localities.
	Rs.	Rs.
Second grade colleges	1,000	750
High schools ..	750	450
Middle school ..	450	250

Claims in excess of these rates will be disallowed unless the previous permission of the Director has been obtained to admit a higher expenditure. Nor will any payment be made for repairing thatched or other kaccha buildings.

Expenditure under this item should be claimed in a statement—vide Annexure VI. In Annexure VI a declaration should be given to the effect that none of the items shown in this statement was included in any building scheme in respect of which grant has been paid or is payable under Chapter VIII of the Grant-in-Aid Code.

18. *Contingencies.*

All charges which are not of a strictly contingent nature and charges on items of work for which special fees are collected, viz., examination stationery, library, laboratory, games, commercial fees, etc., will be disallowed. The following items of expenditure also will not ordinarily be admitted:—

Travelling allowances, prize distribution charges, charges in respect of organization of games competitions, procession charges, anniversary charges, charges connected with school day celebrations, examination, stationery and printing, athletic charges, literary association charges, pooja expenses, photo charges, lighting charges to hostels, lighting charges to residential quarters, repairs to typewriters for commercial classes, cost of repairs to piano and other musical instruments, clothing charges, presents for a new year or school day, sweets to children, charges relating to printing of (*a*) invitation cards, (*b*) calendars, and (*c*) magazines, garlands, erection of pandals for reception and other incidental charges connected with it, bank charges, legal charges, expenses in connexion with the S.S.L.C. examination, subscriptions to periodicals or dailies other than the educational portion of the *Fort St. George Gazette*, Part I-B, gloy, costly inks such as Swan, Quink, Parker, etc., money order commissions, telegram charges, binding charges, examination charges.

Details of the monthly expenditure under this item should be given in full so as to show clearly the nature of the expenditure.

Consolidated items with vague descriptions as "miscellaneous charges", "sundry expenses", "stationery" "Table copies purchased" will be disallowed in calculating the grant.

The practice of showing lump sum expenditure for several items which may include certain inadmissible charges should be stopped, lest the entire claim thus shown should be disallowed.

The names of copies of text books (with the name of the author noted therein) purchased for the use of teachers for class teaching should be furnished with the information that the book was prescribed that year for the first time. Sufficient justification should be shown for the purchase of more than one copy of the same kind of text book.

Text books which can be used at all times and books which are of a permanent nature such as dictionaries, atlases, etc., will not be admitted.

All items of expenditure which are not to be included in this statement and all charges that should be met out of special fees collected for the purpose may be shown in a separate statement and included under item 15 on the expenditure side of the financial statement.

Details in respect of contingent items should be given under five or more major heads as shown below:—

I. *Stationery—Office.*—Paper, pencil, ribbons, etc.

II. *Stationery—Examination.*—Paper, ink, etc.

III. *Postage—Office.*—Stamps, registration charges, etc.

IV. *Text-books.**

V. *Miscellaneous charges.*—Audit fees, brooms, dusters, chalks, water charges where no waterman is employed, etc.

* This should be supported by the following certificates:—

Certified that the expenditure of Rs. .... shown under "Text Books" was actually incurred on the Purchase of Text Books for teachers during the year, that they were purchased for the first time and that the purchase of more than one copy if any, of the same kind of text book was made consequent on the increase in the number of sections during the year.

19. *Outlay not falling under the above heads.*

Details should be furnished for the expenditure shown under this item. If no details are furnished and if the Director is not satisfied that the expenditure was incurred solely in connexion with the educational activities of the school, the amount will be disallowed.

All items of expenditure not falling under items 1 to 6 of the financial statement may be shown here—such as gardening (seeds, manure), radio licence, scout registration fees, etc.

20. *Number of working days, number of sections, average attendance, condition of the school and name of recognized correspondent.*

The number of days each institution has worked during the year, the condition of the school, the number of sections in it, and the name of the recognized correspondent of the school authorized to draw the grant should be reported.

The following further certificates and declarations should be furnished in a sheet as an enclosure to the financial statement:—

(1) That the institution is open to pupils of all creeds and communities; and

(2) that the institution worked for not less than 180 days in the school year. If any school should not have worked for the minimum prescribed number of working days in the year the grant payable to the school will be proportionately reduced.

The certificate regarding the daily average attendance is not prepared correctly by some managements. In several cases the attendance for the entire school is given. This is incorrect. The average daily attendance should be furnished for Forms IV to VI in the case of a complete high school and for Forms I to III in other cases.

A certificate should also be given by the inspecting officers to the effect that the school had a daily average attendance during the previous year of not less than 45 pupils as required under rule 23 of the Grant-in-Aid Code.

21. *Recognition.*

Institutions which are not permanently recognized but are recognized only temporarily should submit their applications for continuance of recognition sufficiently early in accordance with the orders conveyed in proceedings C. No. 205-D/28, dated 6th February 1928. Failure in this regard will entail delay in the payment of teaching grant or reduction or withdrawal of the grant for the year.

22. *Departmental check.*

The inspecting officers are requested to note that the financial statement not prepared in accordance with the instructions issued in these proceedings or statements with incomplete enclosures, particulars and details should not be submitted to this office. If all the enclosures, particulars and details are not received by them from the correspondent along with the financial statements, the statements should be returned to them without loss of time and the necessary particulars should be obtained and submitted along with the financial statement.

The practice of submitting financial statements accompanied by a promise to furnish some particulars or details subsequently should be checked.

The statement and enclosures should be arranged in the order in which they are presented in these proceedings and the whole file tagged and all the pages numbered before it is submitted to Director.

S. R. U. SAVOOR,
Director of Public Instruction.

To all District Educational Officers and Inspectresses of Girls' Schools, with spare copies to the correspondents all aided Secondary schools (including second grade colleges).
" Divisional Inspectors of Schools.

True copy forwarded.

Superintendent.

Annexure II.

Statement of fees collected in excess of standard Rates.

Form or class.	Fees at Managements rate.		Fees at standard rates.		Excess fees collected from full fee-paying pupils.	Excess fees collected from half fee-paying pupils under rule 92 of the Madras Educational Rules.	Total of collections under col. 7.	Remarks.
	No. of Instalments.	Rate of fees.	No. of Instalments.	Rate of fees.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Auditor. *Correspondent.* *Headmaster.* / *Headmistress.*

Annexure III.

Statement of Irrecoverable fees Long term. / Short term.

Serial number.	Name of pupil.	Form or class.	Amount of fees left unrecovered.						Remarks.
			At standard rate of fees.			At management's rate of fees.			
			Number of instalments.	Rate.	Toatl amount left unrecovered.	Number of instalments.	Rate.	Total amount left unrecovered.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				Total Rs.			Total Rs.		

N.B.—Separate statement for the full fee paying and for those allowed to pay half fees under rule 92 of the Madras Educational Rules should be submitted. Separate statements for the long and short terms should be submitted in each case.

Auditor. *Correspondent.* *Headmaster.* / *Headmistress.*

Annexure IV (*a*).

Statement showing loss of fee-income on account of fee-remissions granted to children and dependants of Ex-Army Men.

Serial number.	Name of pupil.	Form or class in which the pupil was reading in the year of grant.	Amount of Tuition fees foregone at Management's rate.	Number and date of the authority sanctioning the fee concessions.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)

Certificate.

I hereby certify that the concessions shown herein have not been granted to any pupil who remained in one and the same class for more than *two years*.

Auditor. *Correspondent.* *Headmaster.* / *Headmistress.*

Annexure IV (*b*).

Statement showing the loss of fee-income on account of fee-remissions granted to children and dependants of soldiers in the recent war.

Serial number.	Name of pupil. *	Form or class in which the pupil was reading in the year of grant.	Amount of Tuition fees foregone at Management's rate.	Amount of Special fees foregone.					Total loss sustained by the Management on account of Tuition fees and Special fees, i.e., Total of Cols. (4) and (9).	Number and date of the authority sanctioning the concessions.	Remarks.
				Games.	Reading room and Library.	Laboratory.	Medical.	Total.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Certificate.

I hereby certify that the concessions shown herein have not been granted to any pupil who remained in one and the same class for more than *two years*.

* *N. B.*—The names of pupils should be arranged classwar beginning from VI form and ending with the lowest class.

Auditor. *Correspondent.* *Headmaster.* / *Headmistress.*

Annexure V.

Statement in support of (1) Teaching Staff and (2) Servants.

Total number of work periods for school per week.
Number of sections in Classes I to V.
Total number of sections in School.
Optionals taught in the High School.
Number of sections in Forms I to III.
The average duration of each period is minutes.
Number of sections in Forms IV to VI.

Serial number of post.	Designation.	Name of the incumbent.	Total number of hours of work (devoted to secular teaching) per week.	Qualification General and professional.	Total period (in completed years) of service as teacher in recognised Secondary Schools including this school.	Period of incumbency. From	Period of incumbency. To	Salary per month.	Total salary for the year.	Salary actually paid.	Rate of Dearness Allowance per month.	Total Dearness Allowance paid.	Age of the incumbent as it stood on 1st April of the year of grant.	Remarks.	Space for use in the office of the Director of public Instruction.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
								RS.	RS.	RS.	RS.	RS.			
						(*A*) *Headmaster* ( ).									
1.	Headmaster.	Mr. Rajasekaran	14 hours*	M.A., L.T.	15 years.	1st Apr. 1945.	31st Mar. 1946.	100	1,200	1,200	..	..	45	*Excluding supervision.	
		(Dearness allowance).				1st Apr. 1945.	30th June 1945.	..	..	..	16	48	..		
						1st July 1945.	31st Mar. 1946.	..	..	..	18	162	..		
						(*B*) *L. T. Cadre Assistants. Strength* ( ).									
2.	First Assistant.	M. Krishna Iyer..	18 hours.	M.A., L.T.	10 years.	1st June 1945.	30th Sep. 1945.	100	400	400	..	..	35		
		(Dearness allowance).	..	..	..	Do.	Do.	..	..	..	16	64	..		
		H. Samuel ..	17 hours.	B.SC., L.T.	16 years.	1st Oct. 1945.	31st Mar. 1946.	90	540	..	..	..	56*	*Exempted from age rule—Vide copy of proceedings.	
		(Dearness allowance).	..	..	..	Do.	Do.	..	..	..	15	90	..		
3.	Second Assistant.					(*C*) *Secondary Grade Cadre Assistants. Strength* ( )									
						(*D*) *Pandits, Instructors, etc. Strength* ( )									

N.B.—1. The statement should be prepared in foolscap paper breadthwise, leaving a margin 4 inches at least on the right-hand side for calculation in the Director's office.
2. All entries relating to Dearness allowance should be made in red ink.
3. Any difference between the total salary for the year and the salary actually paid should be explained in full in the remarks column in each case.

Certificate.

I hereby certify that the expenditure shown above was actually incurred by the management in the year ( ) and that the salary actually paid is correctly stated.

Auditor. *Correspondent.* *Headmaster.* / *Headmistress.*

Annexure VI.

Serial number.	Date of payment.	Nature of repair.	Need for repair.	Details about cost.		Amount actually incurred.	Whether vouchers were given for amounts paid.
				Cost of materials.	Labour Charges.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Total ..				

Amount spent on ordinary repairs during each of the past five years.

CERTIFICATE.

I hereby certify that the expenditure shown above was actually incurred and expended by the management.

Auditor. *Correspondent.* *Headmaster.* / *Headmistress.*

MADRAS: PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS—1946

E & P.H.(B1)

(14)

Grants Teaching - Secondary schools under local bodies- Assessment of grant for 1946-7- Form of the financial statements to be submitted - Instructions Issued

---

Read G.O. No 975 Education dated 10-5-47

.. G.O. No 2190 Education dated 10-10-47

,, From the D.P.I. R.C.No 1455 G-2/47 dated 10-10-47

Order No 2650 Education dated 12-12-47

In modification of para 4 of G.O. No 975 Education dated 10-5-47 the Govt direct that teaching grant to secondary schools under local bodies for 1946-7 be made up of on the following basis

(a) in the case of schools which were in receipt of fixed lump sum subsidies-

(i) three fourth of the annual subsidy for the first nine months of the year;

(ii) one-fourth of the net cost for the year based on the expenditure at the old rates for the last three months; and

(iii) actual fee concessions under Rule 92 M.E.R.; half the expenditure on scholarships and fee remissions up to a limit of 10% of the fee income realised in the preceding school year, provided that the scheme for such scholarships and fee remissions has received the prior approval of the D.P.I.; and military concessions for the short term in 1946-7.

(b) in the case of non-subsidy schools

Items (ii) and (iii) under 'Subsidy schools'.

The allowance for books to military concession holders in secondary schools under local bodies will be sanctioned separately under the existing orders.

2. The Govt approve the proposal of the D.P.I. that local bodies should submit to the Director not later than the 1st of July of each year the financial statements required for assessment of the teaching grant in the form in Appendix F to the Grant-in-Aid Code together with such subsidiary statements, certificates and declarations as may be prescribed by him, and that the expenditure on dearness or cost of living allowance should be shown separately under items 1 & 2 (salaries) and Provident Fund Contributions and bonus to teachers should not be included in the salaries of staff but should be shown separately under item 15 and that As in the case of aided Secondary schools, the grant

towards the expenditure incurred on payment of dearness allowance will calculated separately and added to the teaching grant and contribution to Provident Fund & bonus to teachers will be excluded for purposes of calculation of net cost. ~~as they will not be reckoned for purposes of net cost.~~ The financial statements to be submitted by local bodies to the Director should be based on the annual statement of receipts and charges for each secondary school submitted by the headmaster under rule 12(c) of the rules relating to the educational institutions and should be submitted in duplicate. One copy of it should be forwarded by the D.P.I. to the Examiner of L.F. Accounts for recording the certificate of audit thereon and return after the audit is completed. The teaching grant should be assessed and paid on the basis of the unaudited statement of receipts and charges furnished by local bodies and any adjustment that may be found necessary in consequence of the check in audit should be made in the grant payable in the following year or in the payment of any other sanctioned grant in the manner prescribed in rule 38(iii) of the Grant in-Aid Code. The D.P.I. is requested to issue the necessary instructions to local bodies inregard to the subsidiary statements, certificates and declarations to be furnished along with the financial statement of receipts and charges communicating for their guidance the form of the financial statement in Appendix to the Grant-in-Aid Code.

3 Orders will be issued separately in the L.A. Dept. inregard to the subsidiary statement to be appended to the annual account of local bodies furnishing particulars of receipts and expenditure of each secondary school maintained by them

28/10/47

To

The D.P.I.
,, A.G. through Fin
,, All S.Os of Dt Bds
,, All Commissioners and S.O.s of municipalities
Examiner of L.F. Accounts
L.A. Deptt

MISCELLANEOUS

Proof for approval. 2-1-48

Approved

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Education)

12 JAN 1948

(15)

G.O. No. 2650, 12th December 1947

Grants—Teaching—Secondary schools under local bodies—Assessment of grant for 1946–47—Form of the financial statements to be submitted—Instructions—Issued.

READ—the following papers:—

G.O. No. 975, Education, dated 10th May 1947.
G.O. No. 2190, Education, dated 10th October 1947.
From the Director of Public Instruction, dated 10th October 1947, R.C. No. 1455-C-2/47.

Order—No. 2650, Education, dated 12th December 1947.

In modification of paragraph 4 of G.O. No. 975, Education, dated 10th May 1947, the Government direct that teaching grant to secondary schools under local bodies for 1946–47 be made up of

(a) in the case of ~~schools~~ which were in receipt of fixed lump sum subsidies—

(i) three-fourth of the annual subsidy for the first nine months of the year;

(ii) one-fourth of the net cost for the year based on the expenditure at the old rates for the last three months; and

(iii) actual fee concessions under rule 92, Madras Educational Rules; half the expenditure on scholarships and fee remissions up to a limit of ten per cent of the fee income realized in the preceding school year, provided that the scheme for such scholarships and fee remissions has received the prior approval of the Director of Public Instruction and military concessions for the short term in 1946–47.

(b) In the case of non-subsidy schools.—Items (ii) and (iii) under 'Subsidy schools'.

The allowance for books to military concession holders in secondary schools under local bodies will be sanctioned separately under the existing orders.

2. The Government approve the proposal of the Director of Public Instruction that local bodies should submit to the Director not later than the 1st July of each year the financial statements required for assessment of the teaching grant in the form in Appendix F to the

Grant-in-Aid Code together with such subsidiary statements, certificates and declarations as may be prescribed by him and that the expenditure on dearness or cost of living allowance should be shown separately under items 1 and 2 and that provident fund contributions and bonus to teachers should be shown separately under item 15 and not included in the salaries of staff. As in the case of aided secondary schools, the grant towards the expenditure incurred on payment of dearness allowance will be calculated separately and added to the teaching grant and contribution to provident fund and bonus to teachers will be excluded for purposes of calculation of net cost. The financial statements to be submitted by local bodies to the Director should be based on the annual statement of receipts and charges for each secondary school submitted by the headmaster under rule 12 (c) of the rules relating to the educational institutions and shoud be submitted in duplicate. One copy of it should be forwarded by the Director of Public Instruction to the Examiner of Local Fund Accounts for recording the certificate of audit thereon and return after the audit is completed. The teaching grant should be assessed and paid on the basis of the unaudited statement of receipts and charges furnished by local bodies and any adjustment that may be found necessary in consequence of the check in audit should be made in the grant payable in the following year or in the payment of any other sanctioned grant in the manner prescribed in rule 38 (iii) of the Grant-in-Aid Code. The Director of Public Instruction is requested to issue the necessary instructions to local bodies in regard to the subsidiary statements, certificates and declarations to be furnished along with the financial statement of receipts and charges communicating for their guidance the form of the financial statement in appendix F/ to the Grant-in-Aid Code.

3. Orders will be issued separately in the Local Administration Department in regard to the subsidiary statement to be appended to the annual account of local bodies furnishing particulars of receipts and expenditure of each secondary school maintained by them.

(By order of His Excellency the Governor)

M. V. SUBRAMANIAN,
Secretary to Government.

To the Director of Public Instruction, Madras.
„ the Accountant-General (through Finance Department).
„ all Special Officers of district boards.

To all Commissioners ~~and Special Officers~~ of municipalities, (through chairmen)
„ the Examiner of Local Fund Accounts.
„ the Local Administration Department.

 (16)

3. Orders will be issued separately in the Local Administration Department inregard to the subsidiary statement to be appended to the annual account of local bodies furnishing particulars of receipts and expenditure of each secondary school maintained by them.

(By Order of His Excellency the Governor)

M. V. Subramanian,
Secretary to Government.

To
The Director of Public Instruction, Madras.
The Accountant General thro' Finance .
All Special Officers of District Boards.
All Commissioners and Special Officers of municipalities.
Examiner of Local Fund Accounts.
Local Administration Department.

Despd.
27/2

True copy/Forwarded/By Order.

SUPERINTENDENT.

Clean copy to be sent to Press

GOVERNMENT OF MADRAS

Education and Public Health Department.

G.O.Mis. No. 2650 EDUCATION dated 12th Dec.1947.

(17) 161/168

- - - -

ABSTRACT

GRANTS TEACHING - SECONDARY SCHOOLS UNDER LOCAL BODIES - ASSESSMENT OF GRANT FOR 1946-7- FORM OF THE FINANCIAL STATEMENTS TO BE SUBMITTED -INSTRUCTIONS I ISSUED.

Read the following:-

G.O.No. 975 Education dated 10-5-1947.
G.O.No.2190 Education dated 10-10-1947.
From the Director of Public Instruction.R.C.No.1455 G-2/47 dated 10-10-47.

- - - - -

ORDER/Ps.

In modification of para 4 of G.O.No. 975 Education dated 10-5-47 the Government direct that teaching grant to secondary schools under local bodies for 1946-7 be made up of

(a) in the case of schools which were in receipt of fixed lump sum subsidies-

(i) three fourth of the annual subsidy for the first nine months of the year;

(ii) one-fourth of the net cost for the year based on the expenditure at the old rates for the last three months; and

(iii) actual fee concessions under Rule 92 Madras Educational Rules; half the expenditure on scholarships and fee remissions up to a limit of 10% of the fee income realised in the preceding school year, provided that the scheme for such scholarships and fee remissions has received the prior approval of the Director of Public Instruction, and military concessions for the short term in 1946-47.

(b) in the case of non-subsidy schools

Items (ii) and(iii) under 'Subsidy schools'.

The allowance for books to military concession holders in secondary schools under local bodies will be sanctioned separately under the existing orders.

2.The Government approve the proposal of the Director of Public Instruction that local bodies should submit to the Director not later than the 1st of July of each year the financial statements required for assessment of the teaching grant in the form in Appendix F to the Grant-in-Aid Code together with such subsidiary statements, certificates and eclarations as may be prescribed by him, and that the expenditure on dearness or cost of living allowance should be shown separately under items 1 & 2 and that Provident Fund Contributions and bonus to teachers should be shown separately under item 15 and not included in the salaries of staff. As in the case of aided secondary schools, the grant towards the expenditure incurred on payment of dearness allowance will be calculated separately and added to the teaching grant and contribution to Provident Fund and bonus to teachers will be excluded for purposes of calculation of net cost. The financial statements to be submitted by local bodies to the Director should be based on the annual statement of receipts and charges for each secondary school submitted by the headmaster under rule 12(c) of the rules relating to the educational institutions and should be submitted in duplicate. One copy of it should be forwarded by the Director of Public Instruction to the Examiner of Local Fund Accounts for recording the certificate of audit thereon and return after the audit is completed. The teaching grant should be assessed and paid on the basis of the unaudited statement of receipts and charges furnished by local bodies and any adjustment that may be found necessary in consequence of the check in audit should be made in the grant payable in the following year or in the payment of any other sanctioned grant in the manner prescribed in rule38(iii) of the Grant in-Aid Code. The Director of Public Instruction is requested to issue the necessary instructions to local bodies in regard to the subsidiary statements, certificates and declarations to be furnished along with the financial statement of receipts and charges communicating for their guidance the form of the financial statement in Appendix F to the Grant-in-Aid Code.

F

P.T.O.

Sectt. 11-22—5,506—18-11-42.

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ORDINARY. | URGENT (a). | SPECIAL (a).

L&P H DEPARTMENT.

161/168

(18)

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G.O. No. 2650 Edn, dated 12.12.47 194 .

Number of MS. pages sent (b) Correspondence..... (c) Notes.....

Brief subject... Grants-Teachers - Secondary schools under Local bodies - Assessment of grant for 1946-47

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P.T.O.

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D. Ramayya ....Clerk 16/12 Clerk B, Section E & P.H. Dept.	....Clerk.	....Clerk.
....Supt.	....Supt. 9-1-48	....Supt.

SPECIAL INSTRUCTIONS.

Certified that the number of copies indented for is the minimum required.

Assistant Secretary to Govt.

16/12/47

16/12/47

TO BE FILLED IN BY THE PRESS.

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(19)

C.F. 33.

In reply, please quote number, date and short title.*

Education DEPARTMENT.

Received ________ *Registered* ________

From (Name) Dr. S.R.U. Savoor, M.A., D.Sc., I.E.S.,

(Designation) Director of Public Instruction,

POST BOX ____, (STATION) Madras.,

Telegraphic Address ________

ASST. SECRETARY TO GOVERNMENT 5 DEC 1947 EDUCATION AND PUBLIC HEALTH DEPT.

To

The Secretary to Government,
Education and Public Health Department.

R.C. *No.* 1455 G2/47, *dated* 4-12-47. 19 .

98776

Sir,

* Sub:- Grants - Teaching - Secondary Schools under Local Bodies - 1946-47 payment.

Ref:- Govt. Endt.No.81464-B1/47-3 Edn. dated 21-11-47 in reply to Director's letter Rc.1455-G2/47, dated 15-11-47.

Sent in original

ENCLOSURES ____

SPARE COPIES ____

In inviting your attention to para 3 of G.O.No.2190 Edn. dated 10-10-47 wherein the Director was required to obtain from Local bodies the necessary statements for the grant payable under items (iv) and (v) in para 4(a) of G.O. No.975 Edn. dated 10-5-47 and to submit proposals for distribution of the amount due along with the second instalment of the special grant in the current year; I have the honour to state that the decision of the Government in respect of the amendments to G.O.975 Edn. dated 10-5-47 suggested in paras 2 and 3 of my letter Rc.1455G2/47 dated 10-10-47 is necessary, before local bodies can be addressed for necessary particulars. Again in the last para of G.O. No.2388 Edn. dated 6-11-47, Govt. have stated that the orders in G.O.No.887 Edn. dated 14-6-45 will not be reconsidered. In view of these latest orders, it would appear that local bodies will not be entitled for compensation for fee income foregone by them on account of the grant of military concessions (tuition fees and special fees) referred to item 4 of para 4(a) of G.O.No.975 Edn. dated 10-5-47.

HA1-3 C 5 G.O. 2650 Edn. 12.12.47

I, therefore, request that the Government may be pleased to pass definite orders in regard to the compensation payable to local bodies under the various items. As statements have to be called for from the local bodies for the short term of 1946-47 and the grants assessed before the end of January 1948, I request that orders may be communicated to me at as early a date as convenient.

ASST. SECRETARY TO GOVERNMENT 100417 23 DEC 1947 EDUCATION AND PUBLIC HEALTH DEPT.

VRR 4/12

for Director of Public Instruction.

pkr.4/12

RR 4/12

EIDH(?)

Grants - Teaching - Secondary Schools under local bodies - 1946-7 - Compensation for fee income foregone on account of the grant of military concessions

---

From the DPI Rc. no 1455 - G2/47 d 4.12.47

Despatched 23/12/47

D/ today 23/12

(X) /11 cf

(Y)

Memo. 95776 B1/47-2 Edn d 23 12/47

The DPI is informed that the orders in the last para of G.O. no 2388 Edn dated 6.11.47 do not supersede the orders issued in para 4 of G.O. no 975 Edn dated 10.5.47, as ~~a special case~~, to enable local bodies to meet in part the additional expenditure involved in the revision of salaries of teachers; and that ~~and that it~~ G.O. 2388 Edn d 6.11.47 relates only to special fees for games etc. levied from students which are creditable to separate funds. and not to tuition fees + other items of special fees from

28 B 3/1 EdA

the payment of which children and dependants of military personnel are exempted. Orders have been issued in G.O. no 2650 Edn d/ 12.12.47 modifying para 4 of G.O. no 975 Edn d/ 10.5.47 (8) 23-24 cf

USR
15.12.47

18/12/47

18.12.47

18/12/47

ASST. SECRETARY TO GOVT. 23 DEC 1947 EDUCATION AND PUBLIC HEALTH DEPT.

To The DPI

Note

Please see the portion marked B on pp 2+6-8 of the notes connected with G.O. no 2388 Edn d/ 6.11.47 - May be sent to Finance for acceptance

ASST. SECRETARY TO GOVT. 77332 EA DEC 1947 FINANCE DEPARTMENT

USR
15.12.47

18/12/47

18.12.47

18/12/47

Fin (Exp. A)

Through A.Sec

Issue

23.12.47

18/12/47

18/12/47

The draft memo. may be accepted.

22.12.47

22/12/47

E&PH

Finance U.O. No. 77332-EA1 22/12/47

95776 B1/47-1 Edn d/ 18/12/47

B7 AS IV 29

C.F. 32 (a).

EDUCATION Department

From (Name) Dr. S.R.U. Savoor, M.A., D.Sc., I.E.S.,

Designation Director of Public Instruction

Station MADRAS.

ASST. SECRETARY TO GOVERNMENT 24 DEC 1947 EDUCATION AND PUBLIC HEALTH DEPT.

Received Registered (21)

To

The Secretary to the Government,
Education and Public Health Department,
MADRAS.

Enclosures:

100710

Rc. No. 1455 G2/47 dated 22nd December 1947.

Sir,

SUB: Grants - Teaching Secondary Schools under Local Bodies - 1946-47 - payment.

REF: Director's letter Rc.1455-G2-47 dated 4.12.47. (J)

....

I invite the attention of Government to paras 2 and 3 of the above letter and request that the Government may be pleased to pass early orders regarding the Compensation payable to Local bodies under the various items, as a doubt has arisen whether in view of the orders in the last para of G.O.No.2388 Edn., dated 6.11.47 Local bodies are entitled to compensation for fee income foregone by them on account of the grant of military concessions (tuition fees and special fees). Since the statements have to be called for from the local bodies for the short-term of 1946-47 and the grants assessed before the end of January'48, very early orders are requested in the matter.

Sup. V.F. I suppose orders have been issued 24.12

E&PH (M)

Orders have been issued in Memo no 95776 B1/47-2 Edn d/ 23.12.47. The DPI's letter was addressed to Govt before the memo was despatched. This may be ~~lodged~~ filed with (J)

USR
31.12.47

2.1.48

~~Ramu. 23/12.~~

(J)2

23/12

for DIRECTOR OF PUBLIC INSTRUCTION.

20/12

C.F. 32

Education. Department

From (Name) Sri D.S. Reddi, M.A. (Oxon)

Designation Director of Public Instruction.

Station Madras.

Received ..... Registered .....

To

The Secretary to Government,
Education & Public Health Dept.,
Fort St. Geoege,
Madras.

Enclosures:

No. Rc. 1455.C.2/48. dated 2--4--1948. 194 .

Sir,

5 APR 1948

SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.

Sub: Local Bodies - Secondary School - Preparation of Financial Statements - 1946-47 and 1947-48 - Issue of - necessary instructions.

Ref: Para 2 of G.O. No.2650-Education, dated 12--12--1947.

In order to enable me to issue necessary instructions to local bodies for the preparation of financial statements of Secondary Schools under their management, I solicit the orders of Government on the following points:-

FEE RETURNS.

In G.O. No. 2724-Education, dated 19-12-1947, Government have ordered that for purposes of arriving at the approved net cost under Rule 32 (i) of the G.A.C. in respect of Secondary Schools under private managements only 8 instalments of tuition fees at standard rates should be taken into account, while in connection with the payment of compensation to local bodies for the loss in fee income on account of fee remissions to children of women teachers in secondary schools under their management Government have stated in G.O. No. 471-Education, dated 10-3-1948 that from the school year 1947-48 onwards the income derived from the levy of ten instalments of fees at standard rates will be taken into account for purposes of assessment of teaching grant. I therefore presume that in arriving at the net cost of secondary schools under local bodies for purposes of teaching grant ten instalment of fees at standard rates should be reached for the year 1947-48 and that local bodies should be asked to prepare their fee returns for the year on this basis and requested to be informed if the presumption is correct.

STATEMENT OF STAFF:

In G.Os. No. 2756-Education, dated 27-12-1947 and 289-Education dated 13-2-1948 it has been ordered that the extra cost involved in giving weightage for past service in respect of teachers in secondary schools should be borne from the funds of the Municipal Councils and District Boards concerned. As, in calculating the admissible expenditure under staff, the expenditure relating to the grant of advance increments should be excluded, I take it that the local bodies should be asked to calculate the salary due for the year 1947-48 in respect of the staff (both teaching and non-teaching) at the rate of pay admissible to them in the new scales of pay, without taking into account the advance increments. The arrears of salary due for the staff for the months of January and February 1947 which should have been paid to the staff by the local bodies in 1947-48 only, after the issue of G.O. No. 975 Education, dated 10--5--1947 may have to be shown in a separate statement so that this expenditure may also be taken into account for purposes of assessment of grant for the year 1947-48. In this event there will be no need to call for detailed statements of staff for the year 1946-47 for purposes of scrutiny. It is enough, if, according to the old system the actual receipts under tuition fees and the expenditure for the year under the several items are called for in the Form of Appendix F to the grant in aid code and the net cost arrived at, for purposes of adjustment of the lump sum subsidy paid in 1946-47 from the teaching grant due for that year, with reference to the orders in para 2 of G.O. No. 2190-Education, dated 10--10--1947. If this procedure is

P.T.O.

32

adopted in respect of the teaching grant for the year 1946-47, it will be impossible to assess the grant for two years together in 1948-49. I request to be ~~in favour of~~ informed whether instructions may be issued to local bodies on the above lines for the preperation and transmission of financial statements for the year 1946-47 and 1947-48.

EXPENDITURE UNDER DEARNESS ALLOWANCE.

3/ It has been ordered in para 2 of the G.O. No. 2650-Education, dated 12--12--1947 that as in the case of aided secondary schools, the grant towards the expenditure incurred on payment of Dearness Allowance will be calculated separately and added to the Teaching grant. The practice ~~now~~ obtaining in respect of aided secondary schools is that the expenditure on Dearness Allowance is included in the total admissible expenditure of the schools and the net cost is arrived at taking into account the above total admissible expenditure, which includes the expenditure on Dearness Allowance also. It is presumed that the intention of Government is that the same procedure should be followed inrespect of secondary schools under local bodies also.

As instructions have to be issued urgently to local bodies for the preparation of Financial Statements, I request the favour of early orders of Government in the matter.

[signature] 3/4

For Director of Public Instruction.

Gr.3.4.48. 3/3/4

33

(23)

E & P. H. Dept (B)

Mh1-2cf

From the D.P.I., No Rc.1455-G.2/48 d 2.4.48
Grants - Teaching - Secondary schools under local bodies - Assessment of grant - preparation of financial statements.

Memo No ~~[illegible]~~ 24579 B1/48-2 Edn d 29 4/48

The D.P.I. is informed that his presumption in ~~paras 1 and~~ para 1 3 of his letter cited above ~~are~~ is correct.

2. The question whether the expenditure incurred by local bodies in the grant of advance increments to teachers in secondary schools ~~[illegible]~~ should be taken into account for purposes of assessment of teaching grant is under ~~[illegible]~~ the consideration of Govt. Pending a decision on the question, the extra expenditure ~~relating to~~ on account of the grant of advance increments should be excluded ~~from the items of expenditure~~ for calculation of approved expenditure for which the teaching grant is admissible. ~~Figures of expenditure in respect of advance~~ but the expenditure incurred on payment of advance increments may also be called for separately ~~to [illegible]~~ to be made use

P.T.O.

[margin:] for Secretary to approve the clean copy. 29/4 Mh1-2cf

[margin:] but a report of the expenditure incurred on payment of advance

E & P.H.(B1)

Grants - Teaching - Secondary schools under local bodies - Assessment of

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From the D.P.I. R.C.No 1455 G2/47 dated 10-10-47

Under para 2 of G.O. No 975 Edn dated 10-5-47, teaching grants are payable for all recognised schools under the control of local bodies from 1-1-47 based on half the approved net cost for the preceding financial year and the grant should be assessed according to the procedure laid down in ~~Art~~ 32 of the Grant-in-Aid Code. For this purpose an audited statement of receipts and expenditure of each institution should be submitted in the form in Appendix F to the Grant-in-Aid Code. As this will involve laborious calculation, the Examiner of L.F.Accounts was consulted by the D.P.I. whether the procedure could be simplified. The Examiner has pointed out that this is not possible so long as the grant is to be assessed under the article referred to above. As it will not be possible to furnish audited statements of receipts and charges before 1st May, he has suggested that unaudited statement ~~abstract~~ of receipts and charges for each school may be required to be submitted in duplicate to the D.P.I. for assessment of teaching grant, that one copy of it may be sent to him for furnishing the certificate after the accounts are audited and if it is found necessary to make any adjustment in consequence of the check in audit, it may be done in the subsequent year. The D.P.I. therefore requests that instructions may be issued to local bodies for the submission of the financial statements in the form in Appendix F to the Grant in-Aid Code by the 1st of July each year with such subsidiary statements, certificates, and declarations as may be prescribed by him. ~~The request was made prior to the issue of G.O. No 2190 Edn dated 10-10-47~~ before was communicated to the Director In this order the Govt ~~have already instructed local bodies to submit the financial statements in the form required by the Director.~~ He may therefore ~~be asked to~~ issue the necessary instructions to local bodies himself enclosing a form of the financial statement the subsidiary statements certificates etc to be furnished. The proposal of the Director that the Financial statement may be in the form in Appendix F to the Grant in Aid Code may be approved

2. Modification of the entries in para 4 of G.O. No 975 Edn dated 10-5-47

(1) Item (iii) Payment of half the difference between the total expenditure actually incurred at the new rates of pay during the last three months of

of the year and the expenditure that would have been incurred at the old rates of pay

The Director has already pointed out that the extra expenditure on account of the introduction of the revised scales of pay from 1-1-47 will be booked in the accounts for 1947-8 only as the orders inregard to the introduction of the revised scales were issued only in May 1947. So far as 1946-7 is concerned the expenditure would have been incurred only on the old scales of pay and the grant should be calculated on the basis of that expenditure only.

(ii) Item(1V). Actual fee concessions under rule 92 M.E.R. or article 32 Grant-in Aid Code and military concessions for the short term in 1946-7

The intention is apparently that the grant for this item should be regulated as laid down in Article 32 of the Grant-in-Aid Code as in the case of private aided schools. This may be made clear as suggested by the D.P.I. at X on page 2 C.F.

(iii) Item (v) in para 4(a) of G.O. No 975 Edn dated 10-5-47

Grants for books to military concession holders

This does not form part of the teaching grant. It is debitable to the sub-head under 37 h. Other Grants Allowance for the purchase of books etc to the children of ex-Army men. As this is paid separately this should not be taken into account in the calculation of teaching grant.

It seems unnecessary to issue any correction to para 4 (a) & (b) as proposed by the Director. Orders may be issued in modification of those orders for the calculation of teaching grant for 1946-7.

A draft order is submitted below for approval. It may be sent to Finance u.o. for acceptance.

L.A. Dept.

In para 2 of G.O. No. 975, Edn. dated 10-5-47, Government stated that local bodies will be paid every year for recognised secondary schools under their control grants-in-aid based on the net cost of the institutions in the preceding financial year approved by the Director of public Instruction. On the recommendation of the D.P.I., E. & P.H. have stated in para 2 of the draft order below that the expenditure on dearness or cost of living allowance, provident fund contributions and bonus to teachers will not be reckoned for purposes of grant towards the

p.t.o.

net cost of the schools. There is no reason whatever why the above items of expenditure should be excluded for purposes of calculating the grant. This Dept. may recommend that the above items of expenditure should be included for purposes of calculating the grant. The draft order may be accepted subject to the above recommendation.

30-X-47

E. & P.H. | Fin.

L.Ans.40485-K
31/10/47.

Please see the L.A. Deptt's note above. They recommend that expenditure incurred on payment of (1) dearness allowance and (2) provident fund contributions and bonus to the staff in secondary schools under local bodies should be taken into account for purposes of assessment of teaching grant even though the D.P.I has proposed that the two items should be excluded.

2. Teaching grants to secondary schools under local bodies are to be assessed under rule 32 of the Grant-in-Aid Code as in the case of aided secondary schools. In respect of the latter, the Govt have in para 2 of G.O. no 1854 Edn dated 10-11-45 specially directed that the expenditure incurred on payment of dearness or cost of living allowance at rates admissible to govt servants should be taken into account in assessing the teaching grant. It is for consideration whether similarly in the case of local bodies also, the expenditure on payment of the to the staff in secondary schools may be ordered to be taken into account with effect from 1-1-47, the date from which the revised system of payment of teaching grants has been introduced.

3 In the case of aided schools, the management's contribution to the Provident Fund for teachers is not

shown as a separate item of expenditure but from the Director's recommendation it appears that this item is not taken into account as the Director has discretion to disallow miscellaneous items (item 15 in the Finl St.). This may be verified.

A draft T.M is submitted below for approval. x (Issued)

KSN
4.11.47

[T.M to the DPI dated 5.11.47] p7 cf

C.No. 87225/47 - From the DPI Post copy of TM of 8.11.47 p9 cf

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Please see the reply from the DPI on page 9 cf. He states that expenditure on dearness allowance is shown separately under salaries of staff (items 1 & 2) in the Financial statement to be submitted when claiming the teaching grant and that the management's contribution to the teacher's provident fund and bonus is shown separately under item 15 and is excluded for purposes of calculation of net cost. It seems unnecessary to make any departure from the procedure in the case of local bodies - their contribution to the Provident Fund of teachers in Secondary schools in their employ may be excluded for purposes of calculation of teaching grant.

2. The grant for the expenditure incurred on payment of dearness allowance may be calculated separately and paid along with the teaching grant as in the case of aided schools. Vide portion marked A on p 3 ante.

The file may now be sent to Finance and L.A. also may see again.

KSN
15.11.47

L.A.

E.P. 81464 B1/47
Rcvd 18.11.47

18/11/47

L.A. Dept.

[Previous L.A. Dept. Note on pp 2-3 above]

The Local body's contribution to the Provident Fund of teachers is a statutory expenditure and should therefore be ordinarily included in calculating the net cost of the schools. However, as E & P.H. Dept. has stated that such expenditure is not taken into account for purposes of grants to aided schools, this Dept. need not press that the expenditure should be included in the net cost for purposes of grants to local bodies.

19.11.47

S.N.

20/11

Asst. 43127-IC
29/11/47

Finance (Exp.A) Deptt.

The file relates to the basis of assessment of teaching grants to Secondary schools under local bodies. According to para 2 of G.O.No.975 Education dat d 10-5-47 these schools are eligible for grants assessed at the rate of half the net cost. The question for consideration is whether the expenditure on the payment of Dearness and Cost of Living Allowances to teachers of Secondary Schools under local bodies should be taken into account for purposes of arriving at the net cost.

2. In respect of Secondary schools under private managements the cost of living or dearness allowances are taken into account for purposes of arriving at the net cost. On this analogy, E & P.H. propose that in the case of Secondary Schools under local bodies also the expenditure on dearness allowance or cost of living allowance should be taken into account. L.A. agree with E & P.H.

pp 61-62 of R

A on p 3 above

p 5 above

3. It is submitted that so far as poor local bodies are concerned, besides the payment of teaching grants, Govt.

P.T.O

081

are also giving grants to cover deficits in their budgets consequent of the payment of dearness or cost of living allowances, such grants being limited to the amount of the deficit or the actual expenditure on the payment of dearness allowances whichever is less. If as a result of the proposal now made increased grants are given to the poorer local bodies, the grants to cover deficits will be reduced correspondingly. There will thus be no additional expenditure to Government so far as the poor local bodies are concerned. On the other hand in the case of the rich local bodies there will be additional expenditure to Govt. as grants ~~are~~ will be calculated on the basis of net cost including the cost of dearness ~~allowance~~ and cost of living allowances. However, as the grants payable to local bodies for secondary education is now within reference to the net cost, Finance need not object to the proposal of E & P.H.

4. The file may be returned to E & P.H.

para 2, p 10,

(7)

29.11.47   29.11.47   1.12.47   A.A.S.   SAPA

ASST. SECRETARY TO GOVERNMENT
2 - DEC 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Fin U.O. No. 70462-BA.1
1-12-47

VE 94700 A
2.12.47

94974

E&PH (Edn)

Please see the notes of the L.A. & Finance Depts above. They agree that expenditure on payment of dearness allowance to the staff ~~should~~ may be taken into account for purposes of grant and that contribution to the Provident Fund of teachers may be excluded.

2 With reference to ~~[illegible]~~ para 2 of the Finance Depts note on page 5 ante, attention is solicited to the TM to the DPI & his reply to it on pp 7-9 cf. The grant for this item - which is a temporary feature is reckoned separately & added to the teaching grant in the case of aided schools & the same procedure may be adopted in respect of secondary schools under local bodies also as pointed out in para 2 of this Depts note on p 4 ante

81469 Edn (?)

(27)

Necessary ~~correction~~ alteration has been made in para 2 of the draft order.

The file may be circulated to HM (Edn) for approval of the draft order

2/12/47

3-12-47

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3/12/47

HM (Edn)/M. (Gov.)

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8/12

SECRETARY, EDN. AND P. H. DEPT.
11 DEC 1947
GOVERNMENT OF MADRAS

TSA
11-12-47

Hl-2cf From the D.P.I. No Rc.1455.G.2/48 d 2.4.48.

Grants - Teaching - Secondary schools under local bodies Assessment of grant - preparation of financial statements.

Please see the reference from the D.P.I on Hl-2cf. The points raised by the D.P.I are noted on below.

Para 1. Fee returns

Attention is invited to G.O.Ms 471 Educ d 10.3.1948. The income derived from the levy of 10 instalments of fees at standard rates in the secondary schools under local bodies ~~should~~ be taken into account for purposes of assessment of teaching grant. The D.P.I may be informed that this presumption is correct.

Para 2. Statement of staff.

The question whether the

P.T.O

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expenditure incurred by local bodies in the grant of advance increments to teachers in Secondary schools should be taken into account for purposes of assessment of teaching grant is under consideration separately. Pending a decision on that question, the D.P.I may be informed that the expenditure relating to the grant of advance increments may be excluded from the admissible items of expenditure and that instructions may be issued to local bodies on the lines indicated by him.

Para 3. Expenditure ~~under~~ dearness allowance. Please see ~~According to~~ para 2 of G.O. No 2650 Edn dated 12.12.1947, In the circumstances ~~The D.P.I~~ now reported by the DPI, he may ~~may be~~ informed that the procedure ~~regarding~~ adopted for the calculation of grant towards the expenditure on ~~of~~ dearness allowance in the case of aided secondary schools ~~should~~ may be followed in respect of secondary schools under local bodies also. - It may be mentioned in this connection that in respect of aided secondary schools, the grant towards expenditure incurred on payment of dearness allowance will have to be

File sent to finance for consideration by the S.F.C

(V1)

It may however be instructed to call for figs in respect of expenditure on the grant of advance increments also separately. We may [illegible] if necessary

(W)

[illegible]

The D.P.I reported that the grant for D.A in aided Secondary schools was calculated separately and added to the teaching grant payable to each institution ~~But~~ Pl see pages 7 - 9 c.f (W). Now he gives a different version. Whatever it may be it is desirable that both in aided Secondary schools and schools under Local Bodies the D.A is calculated separately and The D.P.I may be [illegible] accordingly.

[illegible]

ASST. SECRETARY TO GOVERNMENT
31439/2
8 APR 1948
FINANCE DEPARTMENT

E & P.H No
24579 B1/48-7
dated 21.4.48

21/4/48

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EA (29) 4

calculated separately in future, as grant towards that expenditure is limited to one half while teaching grant is assessed on the basis of two thirds of the approved net cost. In the case of local bodies there seems to be no objection to treat the expenditure on dearness allowance as an approved item of expenditure and assess the grant on the basis of half the net cost including the expenditure on dearness allowance as proposed.

A draft memo is submitted below for approval - Finance may see for remarks if any.

[illegible]
7.4.48

[illegible]
7.4.48

[illegible] 12/4 19

[illegible]

Fin (L.E & P.A)

Please see the note of E & P.H on pages 1 - 3 above.

The views of E & P.H on pages

P.T.O.

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1–3 above may be agreed to and the draft memo accepted.

27.4.48

26.4.48

27.4.48

27.4.48

27.4.48

E&PH

Fin U.O. 31439 (A)

27.4.48

Issue

2.8.48

ASST. SECRETARY TO GOVERNMENT
28 APR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

31065

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with reference to G.O. 1854 Edn d/ 10-11-45 and added to the teaching grant payable to each institution. A copy of the instructions if any, issued by the DPI to the managements of aided schools in this respect may kindly be furnished.

4-11-47

5/11

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TELEPHONIC MESSAGE BY POST DATED 8-11-1947.

FROM THE DIRECTOR OF PUBLIC INSTRUCTION MADRAS

TO THE ASSISTANT SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT MADRAS.

ASST. SECRETARY TO GOVERNMENT
13 NOV 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Ref: Your Telephonic Message dated 6-11-1947 on Director's letter 1455 G2/47 dated 10-10-1947 regarding Teaching grant to Local Body Secondary Schools.

Expenditure on payment of D.A. to staff is exhibited separately in the staff statement and in Appendix 'F' under items (i) and (2). Managements' contribution to Teachers' Provident Fund is shown separately under item 15 invariably and it is excluded for purposes of calculation of net cost. The query regarding calculation of grant on account of Dearness allowance is answered in the **affirmative.**

89725

A copy of the circular issued is herewith enclosed.

for Director of Public Instruction.

k.h.10-11.

10/11