M.R.O. 1—77,003—8-6-37.

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(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2346	Press / Mis.
261-262	261-262
Dated 30-11-	1875.

13/14

Not to be folded or roughly handled

K.V $25\frac{10}{40}$

Local Funds and Municipal—Education.

No. 261. Read the following letter from Colonel R. M. MACDONALD, Director of Public Instruction, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort Saint George, dated Madras, 19th October 1875, No. 2351:—

In paragraph 15 of G.O., Educational Department, No. 247, dated the 13th July 1874, reviewing the Report on Education for 1872-73, certain strictures were passed on the method of calculating the cost per pupil in Local Fund and Municipal Schools. The order in question arrived too late for recognition in the preparation of the statistics in the report for 1873-74; but before the statistics of 1874-75 are sent up, I think it right to obtain the orders of Government as to the method of calculation to be adopted. The matter requires a decision also on the ground that Local Fund and Municipal Schools are for the first time treated as State Schools.

2. The calculation remarked on by Government, I should observe, is in conformity with the instructions issued in 1856 by the Government of India, which have never been repealed, though a slight modification of them was rendered necessary in connexion with the treatment of school-fee receipts.

3. A copy of the original form is attached, and it will be seen therefrom that "Total Cost" was to be obtained by dividing "Total Charges" by "Average Daily Attendance," and that "Cost to Government" was to be obtained by dividing receipts "From Government" also by "Average Daily Attendance." The "Average number on the Rolls" was made a divisor by G.O., Educational Department, No. 358, dated 13th November 1867, but under G.O., No. 135, dated the 21st April 1874, Educational Department, the average attendance is now taken.

4. The form was applied up to 1873-74 to all Private Schools including Local Fund and Municipal Schools; and up to 1871-72 it was applied to all Government Schools except a few at the Presidency. As these paid a portion of the fees collected in them into the Treasury, the then Director of Public Instruction, Sir Alexander Arbuthnot, ruled that in calculating "Cost to Government," the amount in the column "From Government" was to be divided, less the amount of fees paid into the Treasury, by the "Average Attendance." When the "School Fee Fund" was abolished in 1871, the modification was made applicable to all Government Schools.

5. No change is needed so far as purely Government and Private Schools are concerned, but the case is different with Local Fund and Municipal Schools especially as there seems to be no uniformity of practice in them in dealing with fee receipts. In some cases fees appear to be carried to credit; in others they are apparently used to meet the expenses of the schools.

6. I enclose a statement showing cases in which the various difficulties of calculation arise, and as it would unnecessarily swell this letter to detail the difficulties in it, I beg the attention of Government to the notes on the statement.

7. As the statistics for the report cannot be completed, I have the honor to request an early reply.

No. 262. ORDER THEREON, 30th November 1875, No. 2346.

With regard to the general question of applying to Local Fund and Municipal Schools the principles in accordance with which the cost of Government Schools to the State is calculated there appears to be no difficulty. Where schools are directly maintained by Local Funds or Municipalities the fees levied must in all cases be carried to the credit of the schools. In the case of aided schools, the cost will be calculated on the amount of aid afforded independently of the fees.

2. In regard to the special cases given in the list enclosed with the Director's letter, the Government observe that—

In No. 1 the cost to the Local Fund Board is necessarily greater than the total cost inasmuch as the charges of the school amounted to a less figure than the amount of Local Fund grant. Government remarked in paragraph 15 of their Order, 13th July 1874, No. 247, that in Canara the cost to the Local Boards usually appeared as considerably in excess of the total cost. The Director takes this remark as implying that in no case should the cost to Local Fund Board exceed the total cost, but this is an erroneous interpretation. If the Tiruvoothiyur School is under the direct management of the Local Fund Board, the school fees should be credited to the school, and the cost to the Local Fund Board calculated on the Local Fund grant Rupees 433-7-2 *minus* the school fees Rupees 76-4-0 *plus* 10 Pies being excess of grant over charges, or in other words the cost is Rupees 357-2-4 divided by thirty which is equal to Rupees 11-14-6.

In No. 2 the proposal to deduct the Government grant from the Local Fund contribution and calculate the cost to the Board on the balance is correct, but the 12 Annas school fees saved should also be deducted from Rupees 343-8-5.

No. 3 is a peculiar case. The Local Fund Board by error apparently omitted to show the grant as a receipt in the account. As, however, the excess charge must have been met from Local Funds, the cost to the Board should be calculated on that amount.

In No. 4 the whole amount of fees having been expended, and no portion of it saved, the cost to the Board must be calculated on Rupees 1,171-1-11

No. 5 shows an entire saving of the school fees as in No. 1. It should, therefore, be deducted in calculating the cost to the Board from the Local Fund grant.

3. To these cases may be added an imaginary case in which the school fees are partly appropriated and partly saved. Taking for instance the Kanjayam School, and supposing the Local Fund contribution was only Rupees 600 instead of Rupees 676-3-11, then the total receipts would have been Rupees 684. Deducting from this the charges, Rupees 676-3-11, there would have been a saving of Rupees 7-12-1. In this case the cost to the Local Fund Board should be calculated on the Rupees 600, *minus* Rupees 7-12-11.

(True Extract.)

Chief Secretary.

To the Director of Public Instruction.
,, Board of Revenue.
,, Accountant-General.

Exd. J. Wright.

Govt. of {1875} Madras.

FINANCIAL.

To

THE DIRECTOR OF PUBLIC INSTRUCTION,

&c., &c., &c.

Dated November, 30th.

Issued

Recd. *Encl.*

G.O., 30th November 1875, No. 2346.

NOVEMBER.
Nos. 261-262.

Local Funds and Municipal—Education.—Orders passed on letter from the Director of Public Instruction as to the method to be adopted in calculating the cost per pupil in Local Fund and Municipal Schools.

Name of Institution		Receipts: Amount Paid by Students	From Government	Proceeds of Endowment	Municipal Funds	Local Funds	Subscriptions Donations &c.	Fees from Pupils	Other Sources	Total	Charges: Salaries	Extraordinary	Total	Excess of Receipts over Charges	Excess of Charges over Receipts	Annual Cost per Pupil: Total Cost	Cost to Government	Cost to Local Funds	Cost to Municipal Funds	Remarks.
Local Fund School Tiruvorthiyar	30							133 7 2		764	509 11 2	324 6 4	109	433 6 4	76 4 0		11 7 1		11 7 2	In this Case the Local Fund Board pays an amount in excess (though the excess is very small) of the Total Charges. There are no Cases of large excess in 1874/75, but still in this case the anomaly must exist of the School Costing the L. F. Board a larger sum than that at which the total Cost is put down. The remedy seems to be to deduct the fees from the amount paid by the L. F. Board, and then to calculate the Cost to L. F. Board. The School is now a State School and the deduction may be made.
Local Fund School Nedkanta	32	160						343 8 5		12	504 4 5	324	198	343 8 5	160 12 0		10 4 9 5		10 11 9	In this Case the Cost to Government shows the Cost to Local Fund Board exceeding the Total Cost of the School. The anomaly seems to be to charge Government in full, and to deduct the excess of Receipts Rs 160-12- from the Local Fund Contributing for the Local Fund Board must have the Rs 160-12- at credit.
Local Fund School Badvaid	37							179 6		179 6	83 7 8	7 12	90 8 11 6		72 9 5 6	24 8 11				In this Case the School shows no Receipts except from Fees, and the anomaly exists that though the School Costs Rs 90-8-6, it Cost the Local Fund Board nothing. The remedy seems to be to charge the Local Fund Board with the excess of expenditure omitting the fees.
Local Fund School Kanyam	58							117 1 11		128 3 0	129 4 11	129 5 6	11 3 11	129 4 11			22 6 6		20 3 0	In this Case Fees are apparently expended in meeting the charges of the School. Hence it would seem correct to charge the Local Fund Board only with their own Contribution.
Local Fund School Kanyam	40							67 6 3 11		8 4	76 0 3 11	67 6 3 11		67 6 3 11	8 4		11 4 6		11 12 11	In this Case Fees are carried to credit. In this case Fees are collected; and there was a necessity to spend this fees to meet other expenses which have been incurred. In all these cases the Local Fund must adjust their grant as to utilise School Fees.

Office of the Director of Public Instruction

R. M. Macdonald
Director of Public Instruction.

Letter from
Mr Secretary Stoddard
Boston dated
19 March 1675
Vol 235
p 2
Dr Edwards p 493 of 1875-

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I Institutions for General Education.

Table 1 Government Colleges and Collegiate Institutions.

Name of Institution.	Locality	Non Residents	Number of pupils on the rolls at the end of the year: Hindoos	Mahomedans	Others	Total	Average daily attendance.	Number of pupils studying in each language at the close of the year: English	9A	9B	9C	9D	Max. Fee paid by any pupil in each class	Receipts: From Government	Proceeds of Endowments	Local and municipal contributions	Subscriptions & Donations	Fees from pupils	Receipts from other sources	Total	Charges: Current	Extraordinary	Total	Excess of Receipts over Charges / Excess of Charges over Receipts	Annual Cost of educating each pupil: Total Cost	Cost to Govt.	
1	2	3	4	5	6	7	8	9	9A	9B	9C	9D	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26.

To be filled up with the languages studied in each institution

* As nearly all pupils study more than one language their names will appear twice or oftener in these Columns; Hence there can be no total.

N.B. If the totals in Columns 18 & 21 do not agree, the difference must appear either in Col 22 or Col 23 as the case may be: the cause should be briefly stated in the Column of Remarks.

The entries in Column 24 must be found by dividing the entries in Column 21 by the entries in Column 8.

The entries in Column 25 by dividing those in Column 11 by those in Column 8.

Table 2 Govt. Schools of the higher class (reaching up to University Entrance Standard)
Table 3 " " Lower " (including Zillah & Village schools)
Table 4 Private Colleges & Collegiate Institutions open to Government Inspection.
Table 5 Private Schools of the higher class.
Table 6 " " Lower " "

II Institutions for Special or Professional Education (including Normal Schools)
Headings and Subdivisions exactly as in Class I
Table 7 Government Institutions
Table 8 Private Institutions

Table 9 Abstract of attendance at the above Institutions

	Number attending Colleges	Superior Schools	Inferior Schools	Total
General Education Govt.				
General Education Private				
Special Education Govt.				
Special Education Private				
Total				

Table 10 Abstract of Receipts & Charges at the above Institutions

	Receipts				Charges			
	Colleges	Superior Schools	Inferior Schools	Total	Colleges	Superior Schools	Inferior Schools	Total
General Education Govt.								
General Education Private								
Special Education Govt.								
Special Education Private								
Total								

Table 11. Abstract of Grants in aid received by Private Institutions during the year.

	Colleges	Superior Schools	Inferior Schools	Total
General Education				
Special Education				

Table 12 Progressive Statement of Attendance and Cost of Education at each Institution for the last 5 years

College or School	1850			1851			1852			1853			1854		
	Average attendance	Total Cost	Cost of each pupils education	Average attendance	Total Cost	Cost of each pupils education	Average attendance	Total Cost	Cost of each pupils education	Average attendance	Total Cost	Cost of each pupils education	Average attendance	Total Cost	Cost of each pupils education

Table 13. Distinctions conferred by the University during the year.
Contents & arrangements of this Table to be taken from University Returns

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Table 14 Return of Scholarships gained during the year.
A. Senior Scholarships or Scholarships gained at Colleges.

Name of Scholar	College at which gained	When gained	Free or Stipendiary	For how long tenable	For proficiency in what branch	Remarks.

B. Junior Scholarships or Scholarships gained at Schools
(The same as above)

Table 15 Return of Candidates passed during the year for employment or promotion in the Education Department.

Name of passed Candidate	When & Where examined	Where educated	Grade of Certificate gained	Grade of appointment to which entitled in Consequence	Remarks

Table 16 Return of private Donations & Endowments from which aid was received by the Department during the year.

Name of Donor	Description of Donation	Annual Value	For what Period to Continue

13 Table 17. General Statement of amount expended by Government on education during the year.

	Salaries	Scholarships	Building	Contingencies and Incidentals	Miscellaneous	Total
General establishment						
Govt. Colleges & Schools						
General						
Special						
Private Colleges and Schools						
General						
Special						

Govt. Insp.

A.A.

True Copy

Director of Public Instruction.

15

Office of the Director of
Public Instruction,
Madras, 19th October, 1875.

No. 2351.

From

THE DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

To

THE CHIEF SECRETARY GOVERNMENT,
Fort Saint George.

Sir,

In para 15 of G. O. Educational Department No. 247 dated the 13th July 1874, reviewing the Report on Education for 1872/73, certain strictures were passed on the method of calculating the cost per pupil in Local Fund and Municipal Schools. The Order in question arrived too late for recognition in the preparation of the Statistics in the Report for 1873/74; but before the Statistics of 1874/75 are sent up, I think it right to obtain the orders of Government as to the method of calculation to be adopted. The matter requires a decision also on the ground that Local Fund and Municipal Schools are for the first time treated as State Schools.

2. The calculation remarked on by Government, I should observe, is in conformity with the instructions issued in 1856 by the Government of India, which

Re a letter
from the Deputy
of Pub. Instruction
Dated 19 Octr
1875 No 2351
A1.
Ed. Educl. No 493 of 1875

which have never been repealed, though a slight modification of them was rendered necessary in connexion with the treatment of School Fee receipts.

3. A Copy of the original form is attached, and it will be seen therefrom that "Total Cost" was to be obtained by dividing "Total Charges" by "Average Daily attendance", and that "Cost to Government" was to be obtained by dividing Receipts "From Government" also by "Average Daily attendance." The "Average number on the Rolls" was made a divisor by G.O. Educational Department No. 358 dated 13th November 1867, but under G.O. No. 135 dated the 21st April 1874, Educational Department, the average attendance is now taken.

4. The form was applied up to 1873/74 to all Private Schools including Local Fund and Municipal Schools; and up to 1871/72 it was applied to all Government Schools except a few at the Presidency. As these paid a portion of the fees collected in them into the Treasury, the then Director of Public Instruction, Dr. Alexander Arbuthnot, ruled that in calculating "Cost to Government" the amount in the column "From Government" was to be divided; less the amount of fees paid into the Treasury, by the "Average attendance". When the "School Fee Fund" was abolished in 1871, the modification was made applicable to all Government Schools.

5. No change is needed so far as purely Government and Private Schools are concerned, but the case is different with Local Fund and Municipal Schools especially as there seems to be no uniformity of practice in them in dealing with Fee receipts. In some cases fees appear to be carried to Credit — in others they are apparently used to meet the expenses of the Schools.

6. I enclose a Statement showing cases in which the various difficulties of calculation arise, and as it would unnecessarily swell this letter to detail the difficulties in it, I beg the attention of Government to the notes on the Statement.

7. As the Statistics for the Report cannot be completed, I have the honor to request an early reply.

I have the honor to be,
Sir,
Your most obedient Servant,

W. Mauton M.A.
Director of Public Instruction.

Encl. 1 & 2.

ALR

19

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Director of Public Instruction dated 19th October 1875 No. 2351.

Order 30th Nov 75. No. 2346

With regard to the general question of applying to Local Fund and Municipal schools the principles in accordance with which the cost of Government schools to the State is calculated there appears to be no difficulty. Where schools are directly maintained by Local Funds or Municipalities ... the fees levied must in all cases be

Educational Dept. Local & Municipal Schools 1875.

From The Director of Public Instruction. Madras.

To The Chief Secretary to Government, Fort Saint George.

Dated 19th October 1875.
Received 20th do

No. 2351.

Enclosures 2.

No. 2346/75.

Reporting the Rules he proposes to frame under the Local Boards Act for the Management of Local Schools and Municipal Schools.

her carried to the credit of the schools. In the case of aided schools, the cost will be calculated on the amount of aid afforded independently of the fees.

Government No.

2. In regard to the special cases given in the list enclosed with the Director's letter [~~particular difficulties are discoverable.~~] In No. 1, the cost to the Local Fund Board is necessarily greater than the total cost inasmuch as the charges of the school amounted to a less figure than the amount of Local Fund grant. Government

the Gov^t observe this

in para 15 of their order 13th July 1874 p 247 that in Canara the cost to the Local Boards usually appeared as considerably in excess of the total cost. The Director takes this remark as implying that in no case should the cost to Local Fund Board exceed the total cost but this is an erroneous interpretation. If the Inamdar's school is under the direct management of the Local Fund Board, the school fees should be credited to the school, and the cost to the Local Fund Board calculated on the Local Fund grant Rs 433-7-2 minus

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Rs 76-4-11 plus 10 fees
being excess of grant
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cost is Rs 357-2-4 divided by 30 which is equal to Rs 11-14-6.

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So three cases may
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from this the charges
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have been a saving
of Rs 7-12-1. In this case
the cost to the Local Fund
Board should be calculated
on the Rs 600 minus
7-12-11.

To the Secty of Pub Instruction
" Board of Revenue
" Accountant General

10-11-75

Desptd 6/12

Govt. of {1875} Madras.

Fisl

To

:

Dated 30th Nov 1875, No. 2346
Recd.

Nos. 261 — 262

Local Funds and Municipal Education - Orders passed on letter from the Director of Public Instruction suggesting instructions as to the method to be adopted in calculating the cost per pupil in Local Fund Municipal Schools.