

Educational (1900) Department.

ORDINARY PRINTED.

G.O., No. 498

DATED 23/8/1910

(copy not for use)

[Despatch Abstract.]

Government girl school, Tirukavu —
sanctioning the proposition statement for
the employment of an additional teacher on
Rs 20 per mensem in the Malabar District

BACK PAPERS.

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

FURTHER PAPERS.

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

Government of Madras.

EDUCATIONAL DEPARTMENT.

✓

Recd.

Regd.

} 1910.

Enclosures

Spare copies

G.O., No. 498, 23rd August 1910.

N. P.

Government Girls' School, Tirukkavu.

Sanctioning the proposition statement for the employment of an additional teacher on Rs. 20 per mensem in the —, Malabar district.

Government of Madras.

EDUCATIONAL DEPARTMENT.

3

Recd.

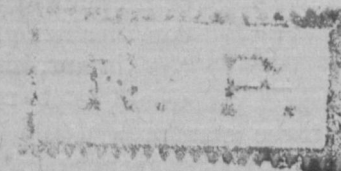
} 1910.

Enclosures

Regd.

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G.O., No. 498, 23rd August 1910.



Government Girls' School, Tirukkavu.

Sanctioning the proposition statement for the employment of an additional teacher on Rs. 20 per mensem in the —, Malabar district.

GOVERNMENT OF MADRAS.
EDUCATIONAL DEPARTMENT.

READ—the following papers:—

I

Letter—from the Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S., C.I.E., Director of Public Instruction.

To—the Secretary to Government, Educational Department (through the Accountant-General).

Dated—Madras, the 22nd July 1910.

No.—Ref. on Cur. 2645.

I have the honour to request you will be so good as to obtain the sanction of Government for the employment of an additional teacher on Rs. 20 per mensem in the Government Girls' School, Tirukkavu, Malabar district, with effect from the 1st August 1910.

The Inspectress of Girls' Schools, Southern Circle, reports that the present strength of the school is 101 in six standards as detailed in the margin and that the staff of four teachers on Rs. 14, 12, 10 and 10 sanctioned for it is quite inadequate to manage it efficiently and she proposes therefore the employment of an additional teacher on Rs. 20. I consider her proposal to be reasonable as the infant, first and second standards would each require a separate teacher

and the work in the remaining three standards would be too much for a single teacher. I submit the usual proposition statement and a reappropriation statement showing how the extra charge for 7 months during the current year can be met.

Standard.	Strength.
1. Infant	37
2. First	25
3. Second	18
4. Third	11
5. Fourth	6
6. Fifth	4
Total	101

ENCLOSURE.
Statement of proposition for revision of establishment.

Order sanctioning present establishment. Government of Madras, Educational Department.		Office to which the proposition refers.		Nature of charge.										Proposition.					
1 Number.	2 Date.	3	4 Number.	Present scale.				Proposed scale.				Permanent.		Grounds of proposition.					
				Designation.				Designation.				Increase per month.							
				Number.	Designation.	Minimum.	Increment.	Maximum.	Pay.	Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Amount.	Decrease per month.	Amount.	
G.O., No. 583, Educational. 25th August 1906.	August 1906.	Government Girls' School, Tiruk-kavu.	5	Headmistress	..	..	..	..	..	1	Headmistress	..	..	..	..	20	..	..	The additional teacher required in view of the increase in the strength of the school.
			1	1st Assistant ..	..	..	..	..	1	1st Assistant ..	..	..	..	..	20	20	20		
			1	2nd " ..	..	..	..	..	1	2nd " ..	..	..	..	..	14	14	14		
			1	3rd " ..	..	..	..	..	1	3rd " ..	..	..	..	..	12	12	12		
			1	4th " ..	..	..	..	..	1	4th " ..	..	..	..	..	10	10	10		
			1	Watcher ..	..	..	..	..	1	Watcher ..	..	..	..	..	5	5	5		
Total ..				5	Total ..	51	..	51	..	51	Total ..	71	..	71	20	..	..		

II

No. Mal. 2-7011, dated 4th August 1910.

The entries in the column "Present scale" have been compared with the registers of this office, and are correct.

2. There is no audit objection to the proposal being sanctioned by Government.

3. The proposed reappropriation requires the sanction of Government in the Financial Department.

A. NEWMARCH,
Offg. Accountant-General.

Order—No. 498, Educational, dated 23rd August 1910.

The proposition statement is sanctioned with effect from 1st August 1910.

2. This sanction has been registered as No. 113 of 1910-1911.

(True Extract.)

L. M. WYNCH,
Secretary to Government.

To the Director of Public Instruction.
,, Financial Department with proposition and reappropriation
(in duplicate) statements.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 498, EDUCATIONAL, DATED
23RD AUGUST 1910.

EDUCATIONAL DEPARTMENT.

SUBJECT.—*Employment of an additional teacher on Rs. 20 per mensem in the
Government Girls' School, Tirukkavu, Malabar district.*

Previous papers:

G.O.	No.	393, Financial,	dated	23rd March	1887.
"	"	59 "	"	22nd January	1896.
"	"	481, Revenue	"	21st September	"
"	"	710, Financial	"	24th October	"
"	"	628 "	"	5th July	1900.
"	"	1058 "	"	23rd November	1901.
"	"	234 "	"	20th March	1903.
"	"	436 "	"	9th July	"
"	"	642-3, Educational	"	22nd October	1904.
"	"	576 "	"	23rd August	1905.
"	"	583 "	"	25th "	"
Memo.	"	117, Financial	"	7th January	1908.
"	"	2092-1 "	"	29th May	"
"	"	3132-2 "	"	27th July	"
"	"	4016 "	"	16th September	"
G.O.	"	482 "	"	9th October	"
"	"	355, Educational	"	16th June	1909.
Memo.	"	3054-2, Financial	"	11th September	"
G.O.	"	521, Educational	"	13th "	"
Memo.	"	3819-1, Financial	"	17th "	"

From the Director of Public Instruction, dated the 22nd July 1910, No. 2645.

Endorsement of the Accountant-General, dated 4th August 1910, No. Mal. 2-7011.

In the circumstances stated by the Director of Public Instruction the employment of an additional teacher on Rs. 20 per mensem in the Government Girls' School, Tirukkavu, Malabar district, may be sanctioned. The strength of each of the infant, first and second standards is such as to require a teacher for each of them. The work in the remaining three standards, namely, third, fourth and fifth would, as stated by the Director of Public Instruction, be too much for a single teacher.

2. The existing staff of the school consists of four teachers on Rs. 14, 12, 10 and 10 each per mensem. With the additional teacher proposed by the Director of

Vide statement on page 4.

Public Instruction the school will have five teachers on Rs. 20, 14, 12, 10 and 10 (=total Rs. 66) while the scale recommended in rule 82 of the Madras Educa-

* Rule 82 lays down that in girls' schools the lowest salary in towns may be fixed at Rs. 10 (last portion of Rule 82).

tional rules* in cases where there are five teachers is Rs. 20, 15, 12, 10 and 10 (=total Rs. 67). The additional cost which the proposal involves is Rs. 20 × 12

=Rs. 240 *per annum*. But as the sanction takes effect only from 1st August 1910, the extra cost during the current year for seven months from August 1910 to February 1911 * is Rs. 20×7 = Rs. 140. The Director of Public Instruction submits a reappropriation statement for the purpose of meeting this charge.

* Salary for March 1911 will fall due in April 1911.

3. A draft order is submitted for approval which may issue with the concurrence of the Financial department.

P.R.—10-8-10.

The necessity for the additional teacher seems to have been made out and the proposal of the Director of Public Instruction may be sanctioned.

K. RANGASWAMI AIYANGAR—10-8-10.

S. H. SLATER—11-8-10.

Why is the concurrence of Financial necessary in this case when it was not required in the case of the Tiruvannamalai girls' school?

L. M. WYNCH—12-8-10.

In the case of Tiruvannamalai girls' school the proposal is to appoint an additional teacher on Rs. 10 *per mensem temporarily* for a period of one year; and the power of sanctioning such temporary appointments, subject to certain conditions, has been delegated to administrative departments by Financial Memorandum No. 2092-1, dated 29th May 1908. The proposal in this case is to appoint an additional teacher on Rs. 20 *per mensem permanently*.

K. RANGASWAMI AIYANGAR—12-8-10.

Public Works Department's power in this respect is extended in that Government Order. But apparently other administrative departments can sanction only in the case of expenditure on a *single item*.

S. H. SLATER—12-8-10.

Please see G.O., No. 436, Financial, dated 9th July 1903, which is referred to in Memorandum No. 2092-1, Financial, dated 29th May 1908, and with which the memorandum should be read. All administrative departments of the Secretariat have now got the power to sanction temporary establishments up to a limit of Rs. 1,200.

K.R.—12-8-10.

S.H.S.—12-8-10.

Financial for acceptance of the draft order below.

L. M. WYNCH—13-8-10.

FINANCIAL DEPARTMENT.

There are at present four teachers, one on Rs. 14, one on Rs. 12 and two on Rs. 10 in the Government Girls' School, Tirukkavu, Malabar district; and it is proposed to sanction a fifth teacher on Rs. 20 *per mensem permanently* in that school. The pay proposed is, it is submitted, in accordance with the scale * generally sanctioned in the Government Girls' Schools having five teachers.

* Scale generally sanctioned in the Government Girls' Schools having five teachers is one on 20; one on 14; one on 12; and two on 10. Pages 2, 3 of letter No. 643, Educational, dated 22nd October 1904.

2. The Director of Public Instruction requests that sanction may be given effect to from 1st August 1910; but as no date is specified in the order, the sanction will take effect only from the date of the order—Article 292, Civil Account Code.

3. The Director of Public Instruction has pointed out the source from which the charge during the current year can be met. The draft may, it is submitted, be accepted, the sanction being registered as No. 113 of 1910-1911.

Rule 9 of rules regulating interdepartmental references, page 5 of Memorandum No. 3819-1, Public, dated 17th September 1909.

Also page 2 of notes to Memorandum No. 3054-2, Financial, dated 11th September 1909.

Secretariat are empowered, without previous reference to Financial, to sanction finally expenditure not exceeding Rs. 1,200 for each item such as entertainment of temporary establishments and the like, provided—

(a) that budget provision in the year of sanction exists or that the charge is met by a specific reappropriation of the budget grant under the same major head;

(b) that such expenditure does not involve any debit against the budget for the following year (except as regards the salaries of March which are drawn in April); and

(c) that such expenditure does not involve any increase of salary to any officer on any permanent establishment.

Referred to on page 1 *ante*.

In the case of the Tiruvannamalai girls' school where it is proposed to appoint an additional teacher on Rs. 10 *per mensem temporarily* for a period of one year (from 1st September 1910), it is submitted that the acceptance of Financial is necessary inasmuch as condition (b) is not satisfied even though the cost is less than Rs. 1,200.

C.P.K.—15-8-10.

V. GOPALAKRISHNAN—16-8-10.

W. S. MEYER—17-8-10.

EDUCATIONAL DEPARTMENT.

Submitted that the draft order in the file which has been accepted by the Financial Department may issue with the addition at the end of paragraph 1 of the words "with effect from 1st August 1910."

2. At the end of the Financial department note above, it is pointed out that the concurrence of that department is necessary for sanctioning the employment of a temporary teacher on Rs. 10 *per mensem* in the Tiruvannamalai girls' school for a period of one year from 1st September next, as it involves a debit against the budget for the ensuing year, or, in other words, as the appointment will extend beyond the 1st April next. The Financial department contends that under condition (b) to rule 7 (vii) of Memorandum No. 3819-1, Public, dated 17th September 1909, administrative departments of the Secretariat have no power to sanction temporary establishment if the employment of such establishment is to extend beyond the end of the year of sanction. This contention seems to be opposed to clause (d) of rule 7 (vii) above referred to, which states that administrative departments of the Secretariat can sanction "the entertainment of

The wording of this rule is not clear. K.R.

Refers to a totally different class of case. C. REILLY.

"a temporary establishment, the cost of which does not exceed Rs. 1,200 *per annum*, for fixed periods in more than one year." The words in italics seem to mean that the administrative departments have power to sanction the employment of temporary establishment even if the period of its employment were to extend beyond the year of sanction. In the Educational department, applications for the employment of temporary teachers are generally received in the beginning of the calendar year, and such teachers are to be employed for the whole of the calendar year (extending beyond the 31st of March of the year of sanction). If, as is now contended by the Financial department, it is the intention of clause (d) of paragraph 7 (vii) of the rules that the administrative departments cannot sanction the employment of temporary

establishments extending beyond the end of the year of sanction, the Educational department cannot sanction the employment of these temporary teachers without previous reference to the Financial department and the practical effect of the delegation so far as this department is concerned will be very little.

3. The linked file regarding the Tiruvannámalai school is being forwarded to the Financial Department, for acceptance of draft with reference to their note on page 3 *ante*.

T.K.—19-8-10.

K. RANGASWAMI AIYANGAR—20-8-10.

Financial have not referred, in their note on page 3 above, to clause (d) of rule 7 (vii), of Public Memorandum No. 3819-1, dated 17th September 1909. It is not, I submit, clear how sanction can be given to the entertainment of a temporary establishment for fixed periods in more than one year, without incurring a debit against the budget for the following year (which is contrary to the provisions of clause (b)). Perhaps Financial may be asked to advise again on this point.

2. Meanwhile, I submit, the draft, as amended, may issue.

S. H. SLATER—22-8-10.

Issue and then refer again to Financial as to A.

L. M. WYNCH—23-8-10.

[G.O., No. 498, Educational, dated 23rd August 1910.]

EDUCATIONAL DEPARTMENT.

The Government Order has issued. The file may now be sent to the Financial department.

T.K.—24-8-10.

S.H.S.—24-8-10.

NOTES.

[SUBJECT.—*Interdepartmental Rules.*]

Previous papers :

G.O.,	393,	Financial,	23rd M.	1887.
"	59	"	22nd Jan.	1896.
"	481,	Revenue,	21st Sept.	"
"	710,	Financial,	24th Oct.	"
"	628	"	5th July	1900.
"	1058	"	23rd Nov.	1901.
"	234	"	20th Mar.	1903.
"	436	"	9th July	"
"	642-3,	Educational,	22nd Oct	1904.
"	576	"	23rd Aug.	1905.
"	583	"	25th "	"
Memo.,	117,	Financial,	7th Jan.	1908.
"	2092-1	"	29th May	"
"	3132-2	"	27th July	"
"	4016	"	16th Sept.	"
G.O.,	482	"	9th Oct.	"
"	355,	Educational,	16th June	1909.
Memo.,	3054-2,	Financial,	11th Sept.	"
G.O.,	521,	Educational,	13th "	"
Memo.,	3819-1,	Financial,	17th Sept.	"

EXTRACTS FROM NOTES TO G.O., 498, EDUCATIONAL, 23RD AUGUST 1910.

EDUCATIONAL DEPARTMENT.

[SUBJECT.—*Employment of an additional teacher on Rs. 20 per mensem in the Government Girls' School, Tirukkavu, Malabar district.*]

From the Director of Public Instruction, dated the 22nd July 1910, No. 2645.

Endorsement of the Accountant-General, dated 4th August 1910, No. Mal. 2-7011.

3. A draft order is submitted for approval which may issue with the concurrence of the Financial department.

P.R.—10-8-10.

The necessity for the additional teacher seems to have been made out and the proposal of the Director of Public Instruction may be sanctioned.

K.R.—10-8-10.

Secretary—

S. H. SLATER—11-8-10.

Why is the concurrence of Financial necessary in this case when it was not required in the case of the Tiruvannámalai girls' school.

L. M. WYNCH—12-8-10.

In the case of Tiruvannámalai girls' school the proposal is to appoint an additional teacher on Rs. 10 *per mensem* temporarily for a period of one year; and the power of sanctioning such temporary appointments, subject to certain conditions, has been delegated to administrative departments by Financial Memorandum No. 2092-1, dated 29th May 1908. The proposal in this case is to appoint an additional teacher on Rs. 20 *per mensem* permanently.

K.R.—12-8-10.

Public Works Department's power in this respect is extended in that Government Order. But apparently other administrative departments can sanction only in the case of expenditure on a *single item*.

S. H. SLATER—12-8-10.

Please see G.O., No. 436, Financial, dated 9th July 1903, which is referred to in Memorandum No. 2092-1, Financial, dated 29th May 1908, and with which the memorandum should be read. All administrative departments of the Secretariat have now got the power to sanction temporary establishments up to a limit of Rs. 1,200.

K.R.—12-8-10.

Secretary—

S.H.S.—12-8-10.

Financial for acceptance of the draft order below.

L. M. WYNCH—13-8-10.

FINANCIAL DEPARTMENT.

Rule 9 of rules regulating interdepartmental references, page 5 of Memorandum 3819-1, Public, 17th September 1909.
Also page 2 of notes to Memorandum, 3054-2, Financial, 11th September 1909.

4. With reference to the point raised on page 1 *ante*, it is submitted that the acceptance of the Financial department is necessary in the present case as the proposal involves a *permanent charge*.

In rule 7 (vii) of Memorandum No. 3819-1, Public, dated 17th September 1909, administrative departments of the Secretariat are empowered, without previous reference to Financial, to sanction finally expenditure not exceeding Rs. 1,200 for each item such as entertainment of temporary establishments and the like, provided—

(a) that budget provision in the year of sanction exists or that the charge is met by a specific reappropriation of the budget grant under the same major head;

(b) that such expenditure does not involve any debit against the budget for the following year (except as regards the salaries of March which are drawn in April); and

(c) that such expenditure does not involve any increase of salary to any officer on any permanent establishment.

In the case of the Tiruvannamalai girls' school where it is proposed to appoint an additional teacher on Rs. 10 *per mensem temporarily* for a period of one year (from 1st September 1910), it is submitted that the acceptance of Financial is necessary inasmuch as condition (b) is not satisfied even though the cost is less than Rs. 1,200.

C.P.K.—15-8-10.

V.G.K.—16-8-10.

W. S. MEYER—17-8-10.

EDUCATIONAL DEPARTMENT.

2. At the end of the Financial department note above, it is pointed out that the concurrence of that department is necessary for sanctioning the employment of a temporary teacher on Rs. 10 *per mensem* in the Tiruvannamalai girls' school for a period of one year from 1st September next, as it involves a debit against the budget for the ensuing year, or, in other words, as the appointment will extend beyond the 1st April next. The Financial department contends that under condition (b) to rule 7 (vii) of Memorandum No. 3819-1, Public, dated 17th September 1909, administrative departments of the Secretariat have no power to sanction temporary establishment if the employment of such establishment is to extend beyond the end of the year of sanction. This contention seems to be opposed to clause (d) of rule 7 (vii) above referred to, which states that administrative departments of the Secretariat can sanction "the entertainment of a temporary establishment, the cost of which does not exceed Rs. 1,200 *per annum*, for fixed periods in more than one year." The words in italics seem to mean that the administrative departments have power to sanction the employment of temporary establishment even if the period of its employment

The wording of this rule is not clear.

K.R.

Refers to a totally different class of case.

C. REILLY.

were to extend beyond the year of sanction. In the Educational department, applications for the employment of temporary teachers are generally received in the beginning of the calendar year, and such teachers are to be employed for the whole of the calendar year (extending beyond the 31st of March of the year of sanction). If, as is now contended by the Financial department, it is the intention of clause (d) of paragraph 7 (vii) of the rules that the administrative departments cannot sanction the employment of temporary establishments extending beyond the end of the year of sanction, the Educational department cannot sanction the employment of these temporary teachers without previous reference to the Financial department and the practical effect of the delegation so far as this department is concerned will be very little.

T.K.—19-8-10.

K.R.—20-8-10.

Secretary—

Financial have not referred, in their note on page 2 above, to clause (d) of rule 7 (vii) of Public Memorandum No. 3819-1, dated 17th September 1909. It is not, I submit, clear how sanction can be given to the entertainment of a temporary establishment for fixed periods in more than one year, without incurring a debit against the budget for the following year (which is contrary to the provisions of clause (b)). Perhaps Financial may be asked to advise again on this point.

2. Meanwhile, I submit, the draft, as amended, may issue.

S. H. SLATER—22-8-10.

Issue and then refer again to Financial as to A.

L. M. WYNCH—23-8-10.

[G.O., No. 498, Educational, dated 23rd August 1910.]

EDUCATIONAL DEPARTMENT.

The Government Order has issued. The file may now be sent to the Financial department.

T.K.—24-8-10.

S.H.S.—24-8-10.

FINANCIAL DEPARTMENT.

Vide Secretary's Note above.

Page 4 of Memo. 3819-1, Public, 17th September 1909.

The Educational department contend that clauses (b) and (d) under rule 7 (vii) of rules regulating interdepartmental references, extracted below, are opposed to each other:—

"7 (vii). No proposal submitted to Government involving expenditure which has not been provided for in the budget, or which, though provided for, has not been specifically sanctioned by Government, shall be brought forward for consideration, nor shall any order giving effect to such a proposal issue, without previous reference to the Financial department.

"But, in order to avoid the necessity for petty references, administrative departments of the Secretariat are authorized, without previous reference to the Financial department, to sanction finally expenditure not exceeding Rs. 1,200 for each item such as entertainment of temporary establishments and the like, provided—

"(a) that budget provision in the year of sanction exists or that the charge is met by a specific reappropriation of the budget grant under the same major head;

"(b) that such expenditure does not involve any debit against the budget for the following year (except as regards the salaries for March which are drawn in April);

"(c) that such expenditure does not involve any increase of salary to any officer on any permanent establishment.

"Administrative departments of the Secretariat are also empowered to sanction, without reference to the Financial department and subject to the existence of budget provision in the year of sanction,—

"(d) the entertainment of a temporary establishment, the cost of which does not exceed Rs. 1,200 *per annum*, for fixed periods in more than one year; and

"(e) the grant of a deputation allowance or of a charge allowance in cases in which there is no doubt as to the applicability of the rules governing the grant of such allowances.

"An application concerning expenditure not covered by any existing sanction nor falling under the above exceptions shall first be considered in the administrative department concerned and shall then be referred to the Financial department."

Para. 3 on page 2 of notes to Memo. 3054-2, Financial, 11th September 1909.

Paras. 3 and 4 on page 2 of notes to Memo. 3132-2, Financial, 27th July 1908.

Para. 3 on page 2 of notes to Memo. 3054-2, Financial, 11th September 1909.

Of para. 5 on page 2 of notes to Memo. 3132-2, Financial, 27th July 1908, and Memo. *ibid.*

2. The intention in laying down proviso (b) under the above rule is to guard against Provincial Revenues being committed during one year to expenditure on temporary establishments all through the next year. To this restriction, however, exceptions were made in the following two cases:—

(i) The salaries for the month of March which are paid in April may be included in the 1,200 Rupees limit. This exception has been incorporated in proviso (b)—*vide* the portion within brackets.

(ii) Entertainment of a temporary establishment the cost of which does not exceed Rs. 1,200 *per annum for fixed periods in more than one year*, e.g., employment of an Administration Report clerk for three months in each year in the Chief Secretariat. This exception appears as proviso (d) under the rule.

3. Exception (ii) no doubt commits Government to expenditure in the succeeding years but the expenditure thus involved will be comparatively small as temporary establishments to be entertained for fixed periods in every year are of rare occurrence. There is thus no contradiction between the two provisos (b) and (d) and the Educational department may, it is submitted, be informed accordingly.

C.P.K.—30-8-10.

V.G.K.—31-8-10.

Chief Secretary—

The above is correct.

C. REILLY—1-9-10.

I agree that as the rule stands clauses (b) and (d) relate to different matters. I am inclined to think, however, that clause (b) is unnecessarily restrictive. Does Mr. Reilly see any objection to altering it as follows:—

"(b) That such expenditure does not involve a debit of more than six months' charge on the budget for the following year."

As the total expenditure which an administrative department can sanction on its own authority is limited to Rs. 1,200, this course would not affect the next year's budget to any appreciable extent.

W. S. MEYER—5-9-10.

Chief Secretary—

There is no objection to the alteration proposed. As a matter of fact even under the rules as they stand the whole charge of Rupees 1,200 may be thrown on the following year in the case of an establishment costing that amount sanctioned for one month, say in the middle of March. In regard to charges falling on the following year, Financial is not so much concerned with the *time limit* of such charges as with the *amount*. For it is immaterial whether the whole charge is incurred at once in the month of April or is spread over the whole of the twelve months. Such a case as I have mentioned, however, is not one to which it was intended the rules as they exist should be applied. It was merely framed to avoid the inconvenience felt by strictly limiting the incurring of temporary charges to the year of sanction in the case of temporary establishments sanctioned up to March of the year of sanction. Without it administrative departments would have to arrange their temporary establishments ceasing at the end of February and this in practice might be administratively inconvenient. The rule was intended to obviate this inconvenience, and not to be put to the exceptional use of permitting the whole cost of an establishment costing Rs. 1,200 for one month being sanctioned for March to be paid in April.

2. It is no doubt advisable to guard against affording facilities for burdening the following year's budget with heavy liabilities on account of temporary establishments of which Financial may have

no knowledge. But I do not think there would be any grave risk of this by permitting administrative departments to charge the following year's budget up to the extent of Rs. 1,200 on account of a temporary establishment. As shown above this is already possible under the existing rules. This accepted, there is no reason why the incurring of this expenditure should be confined to the first six months of the year. It may be spread over the whole year. With this delegation, however, it seems necessary to associate observance of the fundamental principle underlying our budget system, viz., that there should be budget provision in the year in which the charges are to be met. This might be met by a modification of rule 7 (vii) (b) as follows:—

"That, for any portion of such expenditure which may be debited against the budget for the following year, provision has been or will be made in the budget for that year, or that reappropriation of funds under the same major head can be made without reference to the Financial department."

In this case rule 8 (v) * will have to be similarly modified.

C. REILLY—23-9-10.

I agree.

Revenue, Educational and Public Works Departments should see before orders issue.

W. S. MEYER—27-9-10.

REVENUE DEPARTMENT.

Under Secretary—

The proposed amendment of rule 7 (vii) (b) on page 4 of Public Memorandum No. 3819-1, dated 17th September 1909, may, it is submitted, be accepted in Revenue.

K.R.N.—28-9-10.

Secretary—

Revenue may accept the proposed amendment, I submit.

F. NOYCE—28-9-10.

A. G. CARDEW—29-9-10.

EDUCATIONAL DEPARTMENT

Accepted in Educational.

L. M. WYNCH—30-9-10.

PUBLIC WORKS DEPARTMENT.

Under Secretary—

The proposed modification of rule 8 (v) (b) on page 5 of Financial Memorandum No. 3819-1, dated 17th September 1909, may be accepted in Public Works Department. A reference to the Joint Secretary, Irrigation Branch, seems unnecessary.

P.K.S.—5-10-10.

P. HAWKINS—7-10-10.

FINANCIAL DEPARTMENT.

Put up draft memorandum.

C.R.—10-10-10.

A draft memorandum in accordance with the Registrar's note on pages 4-5 *ante* is submitted.

A.H.—11-10-10.

C.R.—11-10-10.

[Memorandum, No. 5502, Public, dated 11th October 1910.]

* Relating to Public Works Department temporary establishments.

19

19

Page 1-6 P.V.C

8-6-9

, No. 264570, dated 22-7-1960

Page 3 P.V.C.

A. G.

„ 1142-704 „ 4. 8. 1900

1

PS

No. 498, dated 23. 8. 1916

Spa 3/8

The proposition statement is sanctioned with effect from 1st August 1910.

2. This Sanction has been registered a

No. 113 of 1910-11.

PP

10. $\frac{10}{10 \cdot 8 \cdot 10}$

To, The O.C. J. ✓
" Fine Dept with proposition ✓
and reappropriation (in duplicate)
statements

29/11/11

Best
23.8.10

Link
12/8/10

PRESS SLIP.

ORDINARY.

PREFERENCE.

EDUCATIONAL
DEPARTMENT.

URGENT (a).

9 NOV 1910

10

INSTRUCTIONS FOR THE
SECRETARIAT.

(a) If a paper is marked to be printed urgently, the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b¹) For rules regarding printing of notes, see the rules in G.O., No. 1220, Public, dated 30th November 1900.

(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Deputy Registrar with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Deputy Registrar any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, but only the first time when they appear on the left side, the initials alone being printed later.

Current No., dated 190 ..
G.O., No. 498 dated 23 8 1910.

Number of MS. pages sent { Correspondence including order or orders
(b¹)
Notes.....

Docket. Government girls' School, Tirukkanai

Sanctioning the proposition to
ment for the employment of an ad-
ditional teacher Rs 20 per mensem
in the Malabar ..

Number (c) of copies required when struck off (not including
copies for volumes and editors' table which are retained
in the Press).

Complete
Correspondence
and orders.

Notes

FOR RECORD.*

Madras Records	...	...	...	30	15
Ooty Records	...	...	...	3	2
For filing with original	...	...	...	1	1
Total	...	...	...	34	18

FOR ISSUE.†

	Letter only.	Complete G.O.	(b) Special issue copies of G.O.		Notes.
			No.	Papers.	
Signature copies.....					
India Office.....					
Govt. of India.....Dept.					
Public Department.....					
Judicial Department.....					
Financial Department.....					
Revenue Department.....					
Public Works Department.....					
Local and Municipal Department.....					
.....Dept.					
Total					
Spare copies.					
Total					

* Copies distributed on.....*(Press Clerk.)

† Copies distributed on.....*(Despatcher.)

* To be initialed and dated.

[P.T.O.]

TO PRESS, MADRAS.
OOTY.

A

Please send proof in triplicate. The papers have been carefully edited.

B

Proof returned corrected. Please strike off and send number of copies as indicated.

C

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.

Type may be released after usual interval
at once.

Type may be released after usual interval.

CS
8/11/10
Clerk.

..... Clerk.

..... Clerk.

..... Supdt.

..... Supdt.

..... Supdt.

(b) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

Notes are in the First Sept I will be sent later.

CS
8/11/10

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	<i>9-11-10</i> <i>LA</i>
First proof furnished on.....	<i>15-11-10</i> <i>LA</i>
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	<i>24-11-10</i> <i>LA</i>
Final copies supplied on.....	<i>28-11-10</i> <i>LA</i>

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	<i>34</i>		
" " " Issue.....	<i>10</i>		
For Volumes.....	<i>16</i>		
For E. T.....			
Total ...	<i>60</i>		

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES
REQUIRED. { Order complete.
Letter only.
Order complete with Letter.

READ AGAIN G.O., No.
190

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

A.B.—

A = Print in full.

B = Not to be printed.

P = Print abstract only.

Q = Print heading only.