

2.2.23 II

[E. & L.]
114

1,000-30-1-11.

Educational (191/) Department.

ORDINARY MS.

G.O., No. 534-35

DATED 3-8-1911

[Despatch Abstract.]

Accounts.

Furnishing the foot of Bengal with information regarding the system followed in this Presidency, of reconciling ~~the~~ the figures of expenditure given in the educational tables appended to the report on Public instruction with those of the Accountant-General's Office.

BACK PAPERS.

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

FURTHER PAPERS.

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

[C. & L.]
68
2,000-25-2-05.

LEGISLATIVE DEPARTMENT.

CURRENT FILE.

CONTENTS.

From	Number.	Date.	Pages.
[1600] <i>Gout of Bengal</i>	1155T-9.	29-6-11	142
<i>Memo</i>	1600-1	7-7-11	3
[1809] <i>D.P.I.</i>	3923	22-7-11	475

PAPERS PUT UP WITH CURRENT No. _____

Papers of the department to which the current belongs.

Number.	Date	Original (=O.) or spare copy (=S. C.)	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.)	Despatcher to note the return of the papers to the departments concerned.

1 # 2800-1600
Regd 5. 7. 11

No. // 55 T.G.

General DEPARTMENT.

Education BRANCH.



From J. G. CUMMING, Esq., I.C.S.,

Secretary to the Government of Bengal,

To

The Secretary to the Government of Madras,
Education Department.

Dated ~~Calcutta~~ Darjeeling, the 29th June, 1911.

Sir,

I am directed to invite a reference to paragraph 4 of the Government of India, Home Department's letter No. 452, dated the 25th June, 1906, in which it was directed that in accordance with the practice followed in Madras, a paragraph should be included in the annual reports of the Director of Public Instruction, Bengal, reconciling the figures of --- expenditure given in the educational tables with the net --- expenditure shown by the Accountant-General under the Head 23-Education.

2. In this connection I am desired to intimate that some difficulty has been experienced in this province in evolving a suitable procedure to be followed in making the necessary comparison between both sets of figures. I am to request that, with the permission of His Excellency the Governor in Council, you will be so good as to favour this Government with an account of the system that has been adopted in ---

(copy enclosed)

not received.
TK

but the letter is
printed in 20 no
502 24 8 27-7-06 Z

TK
4-7-11

Madras in order to give effect to the reconciliation between the figures contained in the Director of Public Instruction's report and those recorded in the Accountant-General's office.

I have the honour to be,

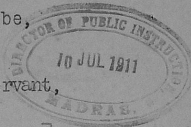
Sir,

Your most obedient servant,

L. R. M. M. M.

Secretary to the Government of Bengal.

27-6.



V.V.
Audit Section

K.M. 28-6.

for

Educational Dept.

(Cno 1600)

4

W.S.

Encl. M 1600-187-7-11

Referred to the D.P.I.

with the request that he will
give ^{a full} ~~an~~ account of the system
adopted by him for reconciling
the figures referred to.

T.A.
6-7-11

M.D.
10-7-11

from
5/7/11

To
The D.P.I. *septs*
7-7-11.

EDUCATIONAL DEPARTMENT.

Received 26 JUL 1911 1911, Registered 27 7 1911.

Subject.

Submitting report re system of reconciling the figures of the Educational Department and those in the Accountant General's books.

ENCLOSURES.
No. 1
26 JUL 1911
Spare copies

Dis. No. 3923

Station Madras, Dated the 22 July 1911.

From (Name) The Hon'ble Mr. J.H. Stone, M.A., F.R.H.S.,

(Designation) Acting Director of Public Instruction,

To The Secretary to the Government of Madras,
Educational Department.

With reference to Government Memo No. 1600-1 dated 7th July 1911, I have the honour to state that the Accountant General furnishes me with a monthly statement of receipts of the Educational Department as shown in his books under "XIX Education" and a preliminary statement of Educational charges under each detailed head for the whole year debited under "22 Education" about the 20thth May succeeding the official year to which the statement relates. A similar statement of charges showing the final figures is also furnished about the 20th of August and the figures are corrected and verified in this office in the manner shown below:-

I Government Institutions.

The heads of institutions are required to submit to this office every quarter a statement in the accompanying form (marked A) verified by the Treasury Officer. The

TR
26/7

figures in this statement are checked with the accounts furnished by or copied from the books of the Accountant General and the discrepancies, if any, are pointed out to him for correction before the final accounts are closed.

II Grants-in-Aid and Scholarships.

Heads of institutions who draw grants or scholarships are required to present their bills in duplicate and the Treasury Officer who pays the bills forwards the original to the Accountant General and the duplicate to this office. From the figures as collected from the duplicate copies of the bills, statements in the enclosed forms (B₁ and B₂) are prepared; the headings in the statements being similar to those in the Accountant General's books. These figures are compared with those copied from the Accountant General's books and differences, if any, are brought to the notice of the Accountant General so that they may be corrected before his final accounts are closed. In this way, a reconciliation is effected between the departmental figures and those recorded in the Accountant General's books.

2. The Director of Public Instruction, Bengal was also informed of the manner of reconciling the departmental figures with those of the Accountant General on a reference from him in September 1906.

3. The letter from the Government of Bengal dated 29th June 1911 is herewith returned.

I have the honour to be,

Sir,

Your most obedient servant,

R. C. Ariens.

For Director of Public Instruction.

VERIFIED STATEMENT OF RECEIPTS
AND CHARGES

OF THE

FOR THE

QUARTER ENDING 30TH
31ST

191

INSTRUCTIONS.

I. In noting the salaries under charges the names of all the Professors, Masters, Teachers and Gymnastic Instructors should be given together with their designation.

II. Salaries of menial establishments should be entered in a lump, but those of Clerks and Librarian should be entered separately.

III. Items of contingencies which do not come under any of the heads specified should be noted separately.

IV. The statement should be forwarded to the Treasury Officer for verification before the 10th of the month succeeding the quarter.

Statement of Receipts and Charges of the

for the quarter ending

Ed. Cor.
69 4,000-10-7-11.

RECEIPTS.								CHARGES															
Nature of receipts.	Month of		Month of		Month of		Nature of charges.	Month of		Month of		Month of		Nature of charges—cont	Month of		Month of		Month of				
	RS.	A. P.	RS.	A. P.	RS.	A. P.		RS.	A. P.	RS.	A. P.	RS.	A. P.		RS.	A. P.	RS.	A. P.	RS.	A. P.			
Ordinary fees							Salaries of Officers :—							Brought forward ..									
Fines							Principals and Headmasters ..							Conductresses' wages									
Laboratory fees														Capitation Allowance									
Reading-room fees														Travelling Allowance of officers.									
Drawing-class fees * ..							Professors, Asst. Professors and Lecturers.							Travelling Allowance of Estab- lishment.									
Tuition fees														Travelling Allowance to Private Students under Training.									
Miscellaneous receipts (to be specified).														Stipends									
														Famine Batta									
														Gymnasium									
							Masters and Teachers ..							Periodical Examination Charges.									
														Cost of Europe Stores									
														Freight Charges									
Other Fines.. ..														Laboratory Charges									
														Petty Construction and Repairs.									
														Books and Maps									
														Purchase of Stationery ..									
														Library and Prize Allowances ..									
														Purchase of and Repairs to Furniture and Apparatus.									
														Pay of Menials									
														Hot and Cold Weather Charges.									
							Temporary Establishment ..							Cleaning Charges									
														Tour Charges									
														Service Postage and Telegram Charges.									
							Salaries of Establishment ..							Telephone Charges									
														Rents, Rates and Taxes									
														Office Expenses †									
														Miscellaneous †									
														Total Charges ..									
														Scholarships ..									
Total Receipts ..							Carried over ..							Grand Total ..									

* To be credited to "Schools Special—School of Arts and other Technical Schools."

† Details to be furnished.*

STATION,

Date

191 }

Designation of the Head of the Institution.

Treasury Officer's Signature

B₁

Teaching and other Grants paid from

GRANTS-IN-AID (Non-

Teaching

Districts.	GRANTS-IN-AID (NON-TEACHING)														
	Colleges—General			Secondary schools including second-grade Colleges.						Elementary Schools.				Teaching Schools—	
	Men.	Boys.	Girls.	Boys.	Girls.	Train Masters.									
ES.	A.	P.	ES.	A.	P.	ES.	A.	P.	ES.	A.	P.	ES.	A.	P.	
Ganjam															
Vizagapatam															
Godavari															
Kistna															
Guntur															
Nellore															
Cuddapah															
Anantapur															
Bellary															
Kurnool															
Madras															
Chingleput															
North Arcot															
South Arcot															
Tanjore															
Trichinopoly															
Madura															
Tinnevely															
Coimbatore															
Nilgiris															
Salem															
South Canara															
Malabar															
Maisur															
Travancore															
Presidency															
Total															
Total as per Accountant-General's Registers including Exchange Account and Transfer entries.															
Difference															

Provincial Funds during

190

2

EUROPEAN SCHOOLS).

Grants to

Special.

ing.

Technical.

(a) Other Schools.

Stipendiary grants in Training schools for

Total
I.
Non-European
schools.

Districts.

Mistresses.

Boys.

Girls.

Boys.

Girls.

Masters.

Mistresses.

ES. A. P.

ES. A. P.

ES. A. P.

ES. A. P.

ES. A. P.

ES. A. P.

ES. A. P.

ES. A. P.

ES. A. P.

Ganjam.

Vizagapatam.

Godavari.

Kistna.

Guntur.

Nellore.

Cuddapah.

Anantapur.

Bellary.

Kurnool.

Madras.

Chingleput.

North Arcot.

South Arcot.

Tanjore.

Trichinopoly.

Madura.

Tinnevely.

Coimbatore.

Nilgiris.

Salem.

South Canara.

Malabar.

Maisur.

Travancore.

Presidency.

Total.

Total as per Accountant-General's Registers including Exchange Account and Transfer entries.

Difference.

(a) The grants paid to the home education classes, superior intelligence schools, and other special forms of teaching grants will appear under this head.

[illegible][illegible]

Teaching and other Grants paid from

[illegible]

190 —continued.

[illegible]

Nature of Grants.	Amount as per this office Audit Registers.			Amount as per Accountant- General's Books.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Grants-in-aid (Non-European Schools.)</i>									
Teaching grants to —									
Colleges, General Men ..									
Secondary schools including second-grade colleges. { Boys ..									
Girls ..									
Elementary Schools { Boys ..									
Girls ..									
Schools, Special	Training ..	{	Masters ..						
			Mistresses.						
	Technical ..	{	Boys ..						
			Girls ..						
	Other schools ..	{	Boys ..						
			Girls ..						
Stipendiary grants in Training Schools for ..	{		Masters ..						
			Mistresses.						
Building grants									
Grants for furniture, apparatus and other special Objects ..									
Endowment grants									
Grants to Eleemosynary Schools									
Total, Grants-in-aid (Non-European Schools) ..									
<i>Grants-in-aid (European Schools.)</i>									
Fixed grants ..	Schools, General. {	{	High Schools including Colleges. { Boys ..						
			Girls ..						
		{	Middle .. { Boys ..						
			Girls ..						
		{	Primary .. { Boys ..						
			Girls ..						
	Schools, Special-Training ..	{	Men ..						
			Women ..						

Remarks.

19

B₁

AUDIT BRANCH.

Statement of Teaching and other Grants paid
from Provincial funds during the month of
190 .

15
B₂

[illegible]

Non-Europeans—cont.												Total of scholarships— non-Europeans.			Districts.
Elementary Schools.						Special schools other than Training Institutions.									
Boys.			Girls.			Boys.			Girls.						
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
															Ganjām.
															Vizagapatam.
															Godāvāri.
															Kistna.
															Guntūr.
															Nellore.
															Cuddapah.
															Anantapur.
															Bellary.
															Kurnool.
															Madras.
															Chingleput.
															North Arcot.
															South Arcot.
															Tanjore.
															Trichinopoly.
															Madura.
															Tinnevely.
															Coimbatore.
															Nilgiris.
															Salem.
															South Canara.
															Malabar.
															Maisūr.
															Travancore.
															Presidency.
															Total.
Total as per Accountant-General's Registers including Exchange Account and Transfer entries.															Difference.

[illegible][illegible]

Nature of Grants.	Amount as per this office Audit Registers.			Amount as per Accountant- General's Books.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Scholarships.									
<i>Non-Europeans.</i>									
Colleges, General									
{ Men ..									
{ Women ..									
Colleges, Professional									
{ Men ..									
Secondary Schools									
{ Boys ..									
{ Girls ..									
Elementary Schools									
{ Boys ..									
{ Girls ..									
Special schools other than Training Institutions									
{ Boys ..									
{ Girls ..									
<i>European Schools.</i>									
Final									
{ Men ..									
{ Women ..									
Collegiate									
{ Men ..									
{ Women ..									
High									
{ Boys ..									
{ Girls ..									
Middle									
{ Boys ..									
{ Girls ..									
Primary									
{ Boys ..									
{ Girls ..									
Total of Scholarships ..									

Remarks.

12

B₂

AUDIT BRANCH.

Statement of Scholarships paid from
Provincial funds during the month of
190 .

Educational Department.

C.No.1600, from the Govt. of Bengal, No.1155-T.G., dated 29--6-1911.
C.No.1809, from the D.P.I. No.3923, dated 22--7-1911.

ORDER: No 534 of 3. 8. 11.
Dis.

The following letter will be
despatched to the Government of Bengal.

TH
2.8.11
RD
2.8.11

D
3.8.11

LETTER: No 535 of 3. 8. 11.

To

The Secretary to the Govt. of Bengal,
General Department.
(With three forms)

Sir,

I am directed to reply to your
letter No.1155-T.G.(Education) dated
29th June 1911, requesting to be fur-
nished with an account of the system
~~that has been~~ adopted in this Presi-
dency ~~in order to~~ reconcile the figures
of expenditure given in the educational
tables appended to the report on
public instruction with the net ex-
penditure shown by the Accountant-
General under the head 22 - EDUCATION.

2. The Accountant-General fur-
nishes the D.P.I. with a monthly
statement of receipts of the Educa-
tional Department as shown in his
books under XIX EDUCATION and a prelimi-
nary statement of educational charges
under each detailed head for the whole
year debited under "22 EDUCATION" about
the

4/3/11
See p 5 with columns
3.8.11.

[The memorandum was
correct]

the 20th ^{of} May succeeding the official year to which the statement relates. ^{a similar} The statement showing the final figures of educational charges is furnished about the 20th of August. These statements are checked and verified in the office of the D.P.I. in the manner shown below:-

I. Government institutions.--The heads of Government institutions submit to the D.P.I. every quarter a statement in the accompanying form (marked A) verified by the Treasury Officer. The figures in this statement are checked in the Director's office with the accounts furnished by or copied from the books of the Accountant-General and the discrepancies, if any, are pointed out to him for correction before the final accounts are closed.

II. Grants-in-Aid and Scholarships. Heads of institutions who draw grants or scholarships are required to present their bills in duplicate and the Treasury Officer who pays the bills forwards the originals to the Accountant-General and the duplicate to the D.P.I. From the figures as collected from the duplicate copies of the bills, statements in the ⁱⁿ closed forms (B-1 and B-2) are prepared; the headings in the statements being similar to those in the Accountant-General's books. These figures are compared with those copied from

8
21

from the Accountant-General's books and differences, if any, are brought to the notice of the Accountant-General so that they may be corrected before his final accounts are closed. In this way, a reconciliation is effected between the departmental figures and those recorded in the Accountant-General's books.

I have etc.

7A
2-8-11

200
2-8-11

I am to add that the method of reconciliation followed in this Presidency was intimated to the D.P. 1, Bengal, in reply to a reference which he made to the Hon. Director in Sept. 1906.

8
3-8-11

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

191

AD AGAIN G.O. No. _____
 191

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

- A = Copy in full.
- B = Not to be copied.
- F = Copy abstract only.
- Q = Copy Heading only.