

Law (Education) (1925) Department.

Ord. SERIES.

G.O. No. 509

DATED

7.4.25.

[Despatch Abstract.]

Appropriation Report 1923-24

Notes Recorded

BACK PAPERS.

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

FURTHER PAPERS.

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

Law (Education)

V. a

V

From the Under Secretary,
Law Dept.

To the Superintendent,
First Museum

Encd.

Communicated to you
with Ed. 2159/B-1, d)
24.5.23.

(T)

Please refer to G.O. No.

4th Finance 1923-24
in which a sum of Rs. 1500
at five per cent
in the Budget Estimate for
1923-24 under 303 —
Scientific Dept. —
Civil Museums —
Pay of officers
Superintendent, be
recovered and met a
sum of Rs. 3125 be held
in reserve under Grant

Appropriation

XV Scientific Dept.

Notes Please Recorded

Let me know
why an application
was not made to
First for an addi

Final allotment on
the return of Dr. Bravery
from leave. The
information is required
in connection with
a meeting of the
Public Accounts
Committee, which is
to be held on Saturday
the 14th instant. The
reference may, therefore,
be treated as very urgent.

Sd/-
11.3.25

Seen
11/3

11/3/25

P.C. to be despatched

Telephonic Message.

From

The Superintendent,
Government Museum.

To

The Under Secretary to Govt.,
Law Department.

Your T. M. of date. As the re-
sumption of Rs. 4,000 was evidently
made on the direct recommendation of
the A. G. and as there were no specific
instructions in the order to the effect
that we should make an application for
additional allotments, we presumed that
the necessary action will be taken by
the A. G. It was also not pointed out
by the latter that additional allotment
should be applied for. The omission
is regretted.

12-3-25.

Seen
11/3

11.3.25

25/3/25



Post Copy of Telephone Message from the Superintendent,
Government Museum, Madras to the Under Secretary to Government,
Law (Education) Department, Madras.

Reference your Telephone Message of date. As the re-
sumption of Rs. 4,000/- was evidently made on the direct re-
commendation of the Accountant-General and as there were no spe-
cific instructions in the order to the effect that we should make
an application for additional allotment, we presumed that the
necessary action will be taken by the Accountant-General. It
was also not pointed out by the latter that additional allotment
should be applied for. The omission is regretted.

Mad. K. S. S. S.
for Superintendent,
Government Museum.



Law for ch. 428 c
7.2.15

5

U.O. Note No. 3829 Accts.-2, dated 3rd February 1925.

Subject:- Appropriation report on the Accounts of the Government of Madras for 1923-24.

on copy
sent to
land (11)

A copy of the Accountant-General's Appropriation Report (Preliminary) on the accounts of this Government for 1923-24 is forwarded to the Departments of the Secretariat. The final copy of the Report and the Auditor-General's comments thereon will be communicated to the Departments in due course.

(E)

2. The attention of the Departments of the Secretariat is invited to rules 7 and 10 in the appendix to G.O. No. 594, Finance, dated 15th August 1924 and they are requested to examine the portions of the Report with which they are concerned and to be in readiness for examination by the Public Accounts Committee.

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M 33

3. In paragraph 70 of the Report, the Accountant-General gives a list of grants in respect of which excesses have occurred over the amounts voted by the Legislative Council; and in paragraph 71 of the Report he gives a list of major heads in which excesses over the net appropriations occurred under non-voted charges. The reasons for the excess are explained by the Accountant-General in some cases in Parts II and IV of the Report while in others the Accountant-General has given no reasons. Detailed explanation is necessary in the case of excesses under grants XXX-Pensions and grant XXXII-Stationery and Printing, Transferred, and as regards non-voted charges under major heads '8-Stamps', '9-Registration', '30-Scientific Departments', '34-Agriculture', '37-Miscellaneous Departments' and 'XIII-Irrigation-Working expenses'. The Departments are requested to furnish the necessary explanation at an early date.

The excesses over the voted grants will be scrutinised in detail by the Public Accounts Committee and the sanction of the Legislative Council will eventually be required to regularise such excesses. In the case of non-voted expenditure the excesses under the various major heads will have to be sanctioned by

V-M

by Government in the Finance Department.

4. In the case of the following items of expenditure, the Accountant-General has not clearly explained the reasons for the savings or says that no information is available.

Voted.

Reference to the page in the Appropriation Report.

Grant I.

5. Land Revenue.

Land Records-Recoveries of expenditure. Head (3). Page 47.

Grant VII.

(3) 15. Other Revenue Expenditure financed from ordinary revenues-Irrigation works.

Pages 62-63 and 69.

Works

Miscellaneous expenditure-other charges.

55. Irrigation-Unproductive works-works.

69

Deduct recoveries of expenditure.

Grant IX.

22. General Administration-Provincial Legislative Councils.

75

Grant XVII.

31. Education-Grants to University.

Head (1), 94

31. Education-Direct grants to non-

Government ~~xxxxxxx~~ Secondary schools.

Head (7), 95

Grant XXIII.

35. Industries - Loss by Exchange; and ~~Expenditure~~ in England.

Heads (2) & (4), 115

Grant XXV.

37. Miscellaneous Departments-Commissioner of Labour.

Head (3), 120-121.

Grant XXIV.

Agency - Savings under Land Revenue and Excise.

139

The Departments of the Secretariat concerned are requested to furnish information explaining clearly the reasons which have led to the savings.

5. The date of the meeting of the Public Accounts Committee in which the Appropriation Report will be considered, will be intimated later.

R. W. Davies,
Secretary to Government.

To

All Departments of the Secretariat, (all sections)
(including Finance G. & P.)

N.J.3-2-1925.

Law

Specimen



Finance (Bud. Gl.)

H. Edr 716C
6/3/25

7

U.O. Note No. 8655-1, Bud. Gl., dated 4th March 1925.

Subject:- Auditor-General's comments on the Appropriation Report on the accounts of the Government of Madras for 1923-24.

In continuation of U.O. Note No. 4077 Accts-2, dated

20th February 1925 a copy of the Auditor General's comments on the Appropriation Report on the accounts of this Government for 1923-24, is forwarded to the department for information and necessary action.

R. W. Davies,
Secretary to Government.

To

All Departments of the Secretariat (all sections including all sections in Finance).

M.J. 5/3/25.

Law (Hon) Dept

Paragraphs 16(b) on p. 7 infra and 18(7) on p. 9 ~~infra~~ relevant are the only paragraphs which require notice. The points raised therein have already been dealt with separately and the file is now in Finance. This may be lodged added to next file when it returns.

Law (Edr)

7. 2. 25
A. 2. 25 J. H. 10. 3

Subject:- Appropriation Report on the accounts of the Government of Madras for 1923-24.

With reference to Rule 15 (a) of the Auditor-General's rules framed under section 96-D (1) of the Government of India Act, I have the honour to transmit herewith two copies of the Appropriation Report on the accounts of the Government of Madras for the year 1923-24, prepared by the Accountant-General, Madras, for necessary action on the lines indicated in paragraphs 3 and 4 of my letter No.872-Admn/734-21, dated the 18th May 1923, as amended by my letter No.2201-Admn/734-21, dated the 21st December 1923. I also transmit herewith two copies of the appendix to the report for action by the Madras Government, with reference to paragraph 7 of my letter of the 18th May 1923 cited above. This appendix does not concern the Public Accounts Committee. I also transmit herewith two copies of the accounts of the receipts and disbursements of the Secretary of State and High Commissioner for India on account of the Government of Madras as well as two copies of the Auditor's reports thereon. The special attention of the Local Government is invited to the reports of the Auditor.

I presume that the Local Government will ask the Accountant-General, Madras, to attend the meetings of the Public Accounts Committee, so as to help them with his advice and assistance in any matter that may be desired.

Section I - Provincial Finance.

2. The position of the finances of the Provincial Government has been depicted in this section of the report. To convert a deficit of 3 lacs into a surplus of over 36 lacs in a year (paragraph 13) shows a due appreciation of financial necessity. Even so, I endorse fully the remarks made by the Accountant-General, Madras, (paragraph 14) that the necessity for economy and curtailment of expenditure, as well as for development of revenue still exists, specially owing to the fact that the accounts of 1924-25 and 1925-26 are expected to exhibit deficits unless there is in 1925-26 some remission in the amount of contribution payable by the Local Government to the Governor-General in Council.

The accruing liabilities of the Local Government mentioned in paragraph 20 to 23 have also to be taken into account. I note, however, that the Government of Madras is fully alive to the situation.

3. Paragraph 11. In studying the expenditure sheet given on page 6, it must be borne in mind that the large increases between 1920-21 and 1922-23 under Land Revenue, General Administration and Administration of Justice are due mainly to the introduction of the Reforms and to increases of salary and under Police to increases of salary.

4. Paragraph 26. If any attempt is to be made to show Government assets, there is no rule of account which would preclude, nor do I see that sound financial policy would preclude, the inclusion as assets of those assets created by expenditure from revenue and not from loan funds.

5. Paragraphs 26 and 28. The grants-in-aid to local bodies (7.77 lacs) cannot be regarded as assets as no property belonging to Government is thereby created and there is no debt due to Government from the local bodies. It was for this reason that the Government of India insisted on these grants-in-aid being met from revenue and not from loan funds and the only point left to the concurrence of the Local Government was whether the adjustment should be made in the accounts of 1923-24 or in those of 1924-25.

6. Paragraph 29. I cannot endorse the Accountant-General's remarks contained in this paragraph. The Local Government Borrowing Rules are statutory rules framed after very careful consideration of the present needs of Provincial Governments and this criticism of the soundness of these rules is inappropriate.

7. Paragraph 30. I must admit that in this paragraph there is serious confusion of thought between amortisation of a loan and the depreciation of an asset constructed from that loan. The rate of depreciation has to be determined with reference to natural causes. It may be desirable for reasons, which are radically different, to pay off within a much shorter period than the working life of the asset the loan from which that asset is created. Thus the whole argument in paragraphs 26 to 34 needs

needs restatement.

Section IV-Appropriation Accounts.

8. Paragraph 55. The Public Accounts Committee will no doubt take necessary action as indicated by the Accountant-General to bring this matter to the notice of the Legislative Council.

9. Paragraphs 63 and 64. Under section 72-D (2) (b) of the Government of India Act His Excellency the Governor certified expenditure of Rs. 8,46,000 to meet charges in connection with the suppression of the rebellion. Later on the Finance Department sanctioned re-appropriations within the grant "XXIV-Agency (Reserved)" amounting to Rs. 1,02,725. Each action was correct in itself. Whether rule 32 (1) (ii) of the Madras Legislative Council has required the presentation of an estimate for a supplementary grant on the ground that the special ^{police constituted} ~~budget~~ ~~XXXXXX~~ ~~XXXXXX~~ a "new service not contemplated in the budget for that year" is a difficult question. I am of opinion that the budget must be regarded as a whole - it includes not only the grants as voted by the Council but also the sums certified by the Governor in exercise of his statutory powers. Under this interpretation of the budget, provision for the special police was made in the budget and thus it was not a new service. I am however consulting the Legislative Department of the Government of India on this question.

10 Paragraph 65. When the question of sanctioning re-appropriations between grants came up for consideration before the Central Public Accounts Committee, the Honorable the Finance Member explained that no re-appropriation should be proposed in placing the supplementary grants before the Legislative Assembly, as a saving under one head is by itself no justification for an excess under another, and as from the point of view of parliamentary control of expenditure, it is undesirable to encourage underspending under one head, with a view to overspending under another. If re-appropriations from one demand to another were treated as a matter of course, there would be a great temptation to keep a margin of possible savings under

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Reformatory
school,
Chungking
no action

under some heads, when preparing the budget. Moreover, -- actual reduction of expenditure can follow only if the saving is foreseen long before and the reduction in the grant communicated to disbursing officers early enough, which is, in most cases, impracticable, as the total saving which may be foreseen has to be distributed under different sub-heads and communicated to various disbursing officers. He therefore suggested that the Assembly should not be asked to sanction a reduction in any grant already made, but that when a supplementary grant is asked for, the Assembly should be informed what savings are likely to occur under other heads. Most of the advantages of an actual reduction of a grant (viz., checking expenditure under a particular head) can be obtained by the issue of orders to a department to underspend its grant to a certain extent. Thus when, during the course of the year, it becomes apparent that unexpected savings can be anticipated under a particular head, the Finance Department should fix a lower maximum to the spending department, any excess over which should be dealt with by departmental action if no sufficient explanation is forthcoming. This is of the course followed in England and the Central Public Accounts Committee and the Government of India have agreed that this procedure should be followed in future. It is recommended that the Local Government should also consider how far they can adopt this procedure.

11. Paragraph 81. I shall watch with special interest the orders issued by the Local Government on this important question specially as a review of the appropriation accounts given on pages 44 and 45 shows that in most cases in which the Council was asked to sanction supplementary grants savings with the grant already existed to meet the additional expenditure

12
for which supplementary grants were asked for. Had there been an adequate control over expenditure, it would have been unnecessary in most of these cases to ask for supplementary grants from the Council.

12. It will be noticed that in the following cases modifications in grants sanctioned for expenditure in England were not communicated by the Local Government to the Accountant-General, Madras:--

- (a) Pages 52 and 53. Minor head (7).
- (b) Pages 72 and 73. Minor heads (3) and (8).
- (c) Pages 78 and 79. Minor head (17).
- (d) Pages 172 and 173. Minor head (16).
- (e) Pages 182 and 183. Minor head (9).
- (f) Pages 192 and 193 - Civil Works.

Minor Head (3).

As the Accountant-General, Madras, alone can conduct appropriation audit in the case of a single grant covering expenditure both in England and in India, it is necessary that the Local Government should intimate to the Accountant-General, Madras, any modification made in the grant for expenditure in England, so that the Accountant-General may be able to carry out appropriation audit both in respect of the Indian portion of the expenditure and also the total expenditure.

13. In certain cases no appropriation appears to have been made to meet excess expenditure in England or if such provision was made it was not communicated to audit - Instances are given below:--

- (a) Pages 174-5 Minor Head (10).
- (b) Pages 178-9 Minor Head (10).
- (c) Pages 188-9 Minor Head (4).
- (d) Pages 190-1 Minor Head (5), not (6) as stated in the explanation.

14. A feature of the report is the large savings which occur under nearly every grant and which have not been resumed by Government. In most cases there is nothing to indicate the reason why the savings have not been resumed i.e., whether they were not reported in time or whether though reported Government took no action.

In view of the financial rule referred to in paragraph 73 of the report, the Public Accounts Committee might like to enquire why savings were not surrendered in the following cases:-

- (a) Pages 52-53. Minor Head (1).
- 74-75.
- (b) Pages ~~110-111~~ Minor Head (1).
- (c) Pages 110-111 Minor Head (1).
- (d) Pages 112-113 Minor Head (1).
- (e) Pages 114-115 Minor Heads (2) and (4).
- (f) Pages 116-117 Minor Head (1).
- (g) Pages 124-125. Minor Head (8).
- (h) Pages 170-171. Minor Head (3).
- (i) Pages 172-173. Minor heads (13) and (14).

15. In a few cases though proposals for re-appropriations to avoid excesses or to utilise savings were submitted to Government, no action was taken thereon and the Public Accounts Committee might like to enquire the reason for this omission e.g.,

- (a) Pages 46-47 Explanation under minor head (2).
- (b) Pages 86-87 Explanation under minor head (7).
- (c) Pages 140-141 Explanation under minor head (22).
- (d) Pages 162-163 Explanation under minor head (5).

16. The figures under the following heads seem to indicate defective budgetting:-

- (a) Pages 178-179. Minor head (3).
- (b) Pages 180-181. Scientific Departments.
Minor Head (1).

17. From the point of view of the Legislative Council,

13

*See
noted
on*

A correct classification of expenditure as voted and non-voted is essential. But this is impossible as regards salaries, as cases often arise in which provision at the time of framing the budget estimates is made under the 'voted' portion, but the pay of an officer who actually performs the work is "non-voted", or vice versa. Instances of this kind in the present report are:-

- (a) Pages 170-171. Minor Head (7).
- (b) Pages 178-179. Minor Head (1).
- (c) Pages 184-185. Minor Heads (1) to (4).

18. The figures under the following heads give prima facie evidence of inadequate financial control which the Public Accounts Committee may desire to investigate:-

- (a) Pages 48-49. Minor Head (14).

A reduction of Rs.30,619 accompanied by an excess of Rs.25,861 shows inadequate knowledge of progress of expenditure. The Public Accounts Committee might like to ascertain whether it was not possible to foresee the probable increase of expenditure due to increased remuneration or to make provision for it when it was granted.

- (b) Pages 62-63. Minor Head (2).

It is not clear why the excess could not have been foreseen and provided for,

- (c) Pages 72-73. Minor Head (1). There was a supplementary grant of Rs.11,750 and an addition by re-appropriation of Rs.3,215 and yet there was an ultimate saving of Rs.11,663.

- (d) Pages 72-73. Minor Head (6). A supplementary grant of Rs.30,095 was obtained, the modified grant was then reduced by re-appropriation by Rs. 41,116 and there was still a saving of Rs.66,786.

- (e) Pages 76-77. Minor Head (3). The supplementary grant and the addition by re-appropriation were unnecessary in view of the large savings.
- (f) Pages 86-87. Minor Head(7). There was an addition by re-appropriation of Rs.136.101 and a saving of Rs.141.878.
- (g) Pages 94-95. Minor Head (7). There was an addition by re-appropriation of Rs.25.036 and a saving of Rs. 67.971. The Public Accounts Committee may wish to ascertain exactly what happened in respect of the savings under building grants. It might be ascertained whether Government refused to accept the surrender because they thought further grants ought to be made or merely because Government could not use the savings for re-appropriation elsewhere. If the latter was the case, I would suggest that this reason for refusal to accept surrender is inadequate.
- (h) Pages 124-125. Minor Head (11). There was a reduction of Rs.49.490 by re-appropriation and an excess of Rs.39.097. If this reduction was made at the instance of the Director of Public Instruction, he would appear to be responsible. On the other hand the reduction might have been by Government and not communicated to the Director of Public Instruction.
- (i) Pages 132-133. Minor Head (1). I agree with the Accountant-General's remark that the grant should not have been reduced in the circumstances. The Public Accounts Committee may desire to investigate the control exercised over this head as

the figures give prima facie evidence of failure to watch progress of expenditure.

- (j) Pages 132-133. Minor Head (2). It might be ascertained whether there was not sufficient ~~time~~ time in which to obtain the necessary provision to meet the extra charges necessitated by the adjustments.
- (k) Pages 134-135. Minor Heads (4) & (5). It appears from the explanation that these two minor heads should be considered together. The Public -- Accounts Committee may like to ascertain why the need for a re-appropriation of over two lakhs between these two minor heads and for a further re-appropriation of about half a lakh to the deduct entry under minor head (4) was not foreseen.
- (l) Pages 136-137. Grant XXXI minor head (8) & Grant XXXII minor head (1). The Public Accounts Committee may like to ascertain why the need for the re-appropriation to these heads was not foreseen.
- (m) Pages 148-149. Grant XXXV - Repayment of Loan. It is not understood why the Legislative Council was not asked to vote a supplementary grant.
- (n) Pages 150-151. Minor Head (7). There was a reduction by re-appropriation of Rs.1.17.700 and an excess of Rs.66.687-
- (o) Pages 154-155. Under '8-Forest' there was a net additional grant of Rs.47.550 and a saving of Rs.77.428.
- (p) Pages 162-163. Minor Head (5). In view of the saving of Rs.66.789, the supplementary grant of Rs. 52.000 was unnecessary. The actual expenditure was also less than the - -

// 17
the original grant.

- (q) Pages 170-171. Minor Head (7). There was an additional grant of Rs.33,203 and a saving of Rs.22,355.
- (r) Pages 170-171. Minor Head (10). In view of the savings amounting to Rs.47,506, the additional grant of Rs.39,154 does not appear to be justified.
- (s) Pages 170-171. Minor Head (12). It might be ascertained why the excess could not be foreseen.

19. I offer the following detailed comments on the variations between the net grants and actual expenditure exhibited in this section of the report.

- (a) Page 47. Explanation under minor head (2) Second sub-paragraph. I agree with the Accountant-General.

- (b) Pages 56 and 57. Minor Head (3) seems to indicate that there was defective budgeting and inadequate control over expenditure. The Public Accounts Committee may like to investigate this case.

- (c) Page 57. Explanation under minor head (6). The whole expenditure on account of 'loss by exchange' on English transactions has been classified as 'voted' but this is incorrect. Formerly it was held that so long as all losses by exchange were shown in lump under the major head '40 Exchange' the expenditure might be treated as votable though the final decision in the matter rested with the Governor under section 72D(4) of the Government of India Act. Now that the loss by exchange is distributed under different major heads, the classification should ordinarily follow that of the sterling expenditure. That is to say, all losses by exchange now brought to account under different major head ought, properly to be classified as voted and non-voted according as the sterling transactions themselves are classified in the accounts rendered by the Secretary of State and the High Commissioner for India. It has already been suggested that the change in classification should be introduced with effect from the accounts for 1924-1925.

(d) Pages 62-63. Minor Heads (5) and (6). The Public Accounts Committee might like to enquire what reason there is for departure from the general rule under which establishment charges are included in Grant XXVIII the reasons for which are set out in paragraph 76 on page 36.

(e) Pages 68-69. General. I would have suggested that the Public Accounts Committee might now obtain and consider the explanations for the large variations under minor heads (1), (2) and (6) but that on the whole the results are very satisfactory and seem to indicate good general financial control.

(f) Page 79. General. It may be useful if the Public Accounts Committee ascertain from the Accountant-General the grounds on which he bases his general comment.

(g) Pages 80-81 and 82-83. The savings in both cases represent just over one per cent of the actual expenditure (disregarding the reserve with the Finance Department) and denote good financial control in the judicial department.

(h) Pages 88-89. The Public Accounts Committee may like to ascertain why Government did not regard this letter as a formal surrender of grant.

(i) Page 105. The note under minor head 9 raises the important question whether it is desirable to make budget provision until plans and estimates have been prepared or method of financing settled.

(j) Pages 108-109. Note under minor head (1). The Local Government will no doubt inform the Public Accounts Committee whether they are of opinion that the Director's powers of re-appropriation are inadequate.

(k) Page 115. Note under minor heads (2) and (4) while I agree with the view expressed in this note, I would also point out that the main cause of the saving was delay in the Development Department.

(l) Pages 120-121. Note under minor head (3). I support the suggestion of the Accountant General contained in the last sub-paragraph of this note.

(m) Pages 122-123. Grant XXVI. Note under minor head (1). It seems a little difficult to understand why some District Boards have

have not drawn their grants-in-aid or have drawn less than the amount granted.

(n) Page 126. Note under minor head (23). Head (30) should be substituted for head (29) in line 5 of this note.

(o) Pages 140-141. Minor Head (22). The Public Accounts Committee may desire to investigate the serious overestimate of the Inspector-General of Police of expenditure under this head as late in the year as 9th February 1924.

(p) Pages 148-149. Grant XXXIV. The saving under this grant amounts to no less than 7 lakhs or 16 per cent of the total grant. The main items contributing to these savings are, in thousands,

Head (13) General Establishments.	55
(14) Sub-divisional Establishments	32
(22) District Executive Force	282
(28) Government Primary Schools	33
(35) Hospitals	26
(52) Communications	20
(54) Establishments	56
(56) Grants-in-aid	78
Reserve	69

Appropriation Report

1923-24

Please see Finance Department notes at pages 1 and 2 ante. So far as ^{the} Education Department is concerned, Finance desires to be furnished with explanation on the following three points:-

- (1) Excess expenditure of Rs 2,726/- under "30 Scientific Departments - Provincial Museums - Non-voted."-P.181 of the Report.
- (2) Short expenditure under "31 Education - Grants to University"-Head(1) on P.94 of the Report.
- (3) Short expenditure under "31 Education - Direct grants to non-Government Secondary Schools" - Head(7) on pages 94⁹⁵ of the Report.

2. The points are explained below seriatim:-

- (1) Excess expenditure under "30 Scientific Departments - Provincial Museums - Non-Voted."

When the budget for 1923-24 was framed, a sum of Rs 5,750 was provided towards the salary of the Superintendent, Government Museum, and ~~it~~ included under 'voted'. The amount was calculated as follows:-

Pay of permanent Superintendent for 5 months	Rs 4000
Allowance to the officer acting in place of the permanent Supdt. on leave- @ Rs 250 a month for 7 months	1750
Total	Rs 5750

After the budget had been voted on by the Legislative Council, the A.G. pointed out that the pay of the Superintendent of the Museum (Dr. Gravely) should be exhibited under "non-voted charges". The Finance Department thereupon ^{allowed} ~~retained~~ only a provision of Rs 1750 ^(Total) required to meet the allowance of the acting incumbent and also a sum of Rs 880 ^(non-voted) required to meet the pay of the permanent Superintendent until he actually proceeded on leave (4-4-23) and resumed the balance of Rs 3120. This Department pointed out that the amount should not be resumed but that if it

(Dr. Gravely) provided on 7 months' leave from 4.4.23 to Mr. Barrow of the Christian College was in charge of the museum, getting an allowance of Rs 2500 month)

S.O. 456 Finance

(T) 4.5.23.

were, it might be held in reserve under grant No.XV Scientific Departments. The amount was resumed the intention being to reallo^t it after the Superintendent returned from leave. The Superintendent failed to make through an the necessary application apparently ~~known~~ over-sight and this account^{ed} for the excess expenditure of Rs 2726 ~~now~~ pointed out by the Accountant-General. The Finance Department may now be requested to sanction the additional allotment.

(2) Grants to University.

The budget provision for grants to the University in 1923-24 was Rs 3,23,500 made up as follows:-

Usual Recurring grant	..	Rs 85,500
Vice.Chancellor's pay and University professorships in certain languages and studentships.		88,000
Non-recurring grant for laboratory &c.		1,50,000
		3,23,500

above

While entering the provision in the budget, the idea was that the University, as reconstituted by the new Act, would get ready schemes of expenditure. As no schemes were forthcoming ~~within~~ the amount intended for the equipment of laboratories nor the sum provided for University professorships and studentships could be handed over to the University. As it was, only a sum of Rs 1,17,500 was disbursed. The non-recurring provision of 1.50 lakhs was resumed. The A.G. and the Finance Department want to know ~~how~~ savings to the extent of .56 lakh occurred. The explanation is that the University was not ready with cut and dry schemes of expenditure. It may also be pointed out that towards the end of the year an application from the University for a grant of Rs 64,000 for the development of the University library was under consideration. At one stage in the disposal of this application it was suggested that this application might be comp^lied with from the balance of the provision referred to above.

Rs 1.57 L. 825 E.
20.5.24

85,500
32,000
117,500
4. para 2 - p. 64 above

p. 2 note
861 E.
27.5.24
summed

As there was, however, no probability of the University spending the whole grant the application was rejected. ~~Sum of Rs 56 lakhs lapsed~~

(3) Direct grants to non-Government Secondary schools.

As against the provision of Rs 9.50 lakhs under this head for 1923-24, only Rs 8.82 lakhs was spent. The A.G. has explained that the short expenditure occurs under 'building' and 'medical inspection' grants. It is also stated that the surrender of a large portion of savings under 'building grant' was not accepted by Government. Savings under building grants occurred because several building schemes did not mature for payment before the end of the official year. It will be seen from the papers with G.O. 446 dated 24-3-24 that the Director while reporting savings under the head "31. Education' in the budget for 1923-24, submitted proposals for their utilisation on the payment of 'building and equipment grants' to Arts Colleges. The Director's proposals were not, however, sanctioned by the Government in full and thus the major portion of the savings lapsed. The scheme for medical inspection was held in abeyance in 1923-24 and the provision therefore lapsed.

The file may be returned to Finance



Law Sec no 42A-1
2-3-25
708411 R8
(H) 2/3/25
Bouker

25.2.25
8th
26.2.25

26.2.25
V.T.
27.2

Finance 4.9

Appropriation Report: Finance (Budget-Genl.)

Please see Law Department's notes on pp.4-6 ante.

2. Item (1) on page 4 ante. -- 30. Scientific Departments--Provincial Museums--Excess expenditure of

Rs. 2,564 under Non-voted. It is stated that the Superintendent, Government Museum failed to make an application for excess expenditure through an oversight. The Auditor General has remarked that this excess indicates defective budgetting. The Law Department may be informed that the Public Accounts Committee may call upon them to explain this item at the meeting on Saturday next. [An extract of this para will be taken and added to the file dealing with Non-voted excesses.]

3. Item (2) on page 4 ante. In regard to the saving of .56 lakh under "Grants to University" the Law Department state that there was a scheme pending with them for utilization of the saving of .56 lakh till the close of the year and that the scheme did not materialise. This accounts for the saving. No further action is necessary.

4. Item (3) on page 4 ante. The Accountant General has remarked that a large portion of the savings was reported to Government and that it was not resumed by Government. The facts of the case are that the Director of Public Instruction reported a saving of Rs. 1,50,315 and suggested the utilization of this saving to provide funds for the following purposes:-

- (1) Equipment grant for Non-Government Arts Colleges Rs. 54,000
- (2) Building grants to non-Government Arts Colleges. Rs. 96,315.

The demand under(2) was refused for the reasons stated in Sir Charles Todhunter's note dated 19-3-24 on page 26 of G.O.446 Law(Edn.) dated 24-2-1924.

Page 6 flag (K)

*This shd have been surrendered
9/3*

Page 95 of the Appropriation Report

page 21 of G.O. 446 dated 24-2-24

(D) 21-3-24

22

Orders on this case negating the ~~request~~ request for additional funds for building grants for Arts colleges were issued in the Law (Edn.) Department towards the close of the year (24-3-1924). The savings were also not surrendered to Government formally and therefore not resumed.

The Auditor General has, in para 17 (g) of his comments, referred to this item. The Law Department may be informed that the Public Accounts Committee may have to be furnished with this information at the next meeting on Saturday.

5. With these remarks the file may be returned to Law (Edn.). Copy of these notes will be kept in Finance.

KRC.

From W.D. SAIL 10-3-25

CRS 9-3-25

Read 9/3 Law

1.2.818C 19/3/25



Paragraph 2 of the Finance Dept note on p. 7 ante
The Sd. M may be asked to state why he did not make an application for additional allotment. A draft t. m is submitted.

Thos. B. 11-3-25
11-3-25

Someatpille 11/3

W.S. 9

Submitted for perusal of the
telephonic reply from the
Superintendent, Grant Museum,
on page 2 of the cf.

8/ 13.3.25 13.3.25

Please see the last portion of
the order where it was stated definitely
that Rs 3120 would be held in reserve

(T)

seen by Secy

14/3

The Public Accounts Committee

did not consider the subjects mentioned
in this file, at its meeting held on the
18th March last. The appropriation
report was passed by the Committee.

The papers may be

Appropriation
report + 1923-24
Notes recorded
509 d/7-4-25
Order recorded
mis
6.4.25
1.4

8/ 6.4.25 6.4.25

When given for copying
When copied
When examined
When signed

192

23

READ AGAIN C.O. No. 192 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 OF, BEING MEANT FOR DISPATCH
IN ORIGINAL

N.B.—
A = Copy in full.
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