

Law (Edu) (1926) Department.

Mis SERIES.

G.O. No. 1020

DATED 3. 6. 1926

10

[Despatch Abstract.]

Establishment - office of the Director of Public
Instruction - Permanent employment of additional establish-
ment - scheme for the control of expenditure - Sanctioned.

BACK PAPERS.

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

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C.F. 33

L. Sch. 1198A
23.3.26
LAW (EDUCATION)

DEPARTMENT.

Received



Registered 192

Control of Expenditure - Continuance of the Establishment
sanctioned for -

ENCLOSURES.

No.

C. No. 218-A/26.

Spare copies

Station Madras Dated the 21st March, 1926.

From (Name) R. LITTLEHAILES, Esq., M.A.,

(Designation) DIRECTOR OF PUBLIC INSTRUCTION.

To The Secretary to the Government of Madras

LAW (EDUCATION) Department.

Sir,

The scheme for the control of Provincial Expenditure outlined in G.O. 110 Finance dated 11-2-25 was given effect to from 1-4-25. To enable the Director's office to undertake the additional work and responsibility involved by the introduction of the scheme, Government, on the recommendation of the Special Officer for Contingencies, sanctioned in their order No. 1054 Law (Education) dated 20-6-25 the employment up to 31-3-26 of a temporary Junior Superintendent on Rs. 125 per mensem and a temporary Upper Division Clerk on Rs. 65 per mensem.

2. The control of expenditure section as at present

constituted

(P.T.O.)

constituted consists of a Junior Superintendent on Rs.125 per mensem one Upper Division Clerk on Rs.65 per mensem and 2 Lower Division clerks on Rs.40-80. The work done by this staff may be classified under 6 heads,-

- (1) Consolidation of the accounts of the Subordinate Officers and their transmission to the Accountant-General,
- (2) Watching the rate and correctness of expenditure,
- (3) Audit of expenditure with reference to powers, funds, etc,
- (4) Rectifying wrong classifications, adjustments and correspondence,
- (5) Supplying figures for the Public Instruction Report, and
- (6) Supplying figures for the Budget in its various stages.

3. It is necessary to review here the work done in the course of the current year under each of the above heads:-

Consolidation and transmission of accounts to the Accountant-General.

The three Clerks and the Superintendent assigned for this section have to scrutinise and consolidate every month 252 returns from subordinate officers under 13 sub-major, 35 minor and 48 sub-heads and under 247 primary and 427 Secondary units; and the consolidated accounts have to be transmitted to the Accountant-General on the 28th of every month.

Again in the course of the examination of the accounts of the sub-controlling officers the rate and correctness of the expenditure are also regularly watched. In fact during the last 11 months as many as 559 warnings regarding excess or short expenditure as the case may be, have been issued. Further with a view to making the check in this office as far as possible effective and complete, the accounts of the Subordinate Officers are also audited with reference to the financial powers delegated to them, provision of funds, etc.

So far 34 cases of breaches of financial ~~rules~~ rules, extravagant expenditure and other audit irregularities have been investigated during the period under review. Some of them are still under correspondence, while in the case of a few others, the expenditure has been either wholly or in part disallowed and the amounts recovered and credited to Government. But the most important portion of the work of the account section consists in the supplying of omissions

3

missions, rectification of defects and wrong classifications in the Subordinate Officers' original returns and the advice of the necessary adjustments to the Accountant-General. During the current year 1091 references relating to defects and omissions in returns, 236 references relating to wrong classifications and 518 advices of adjustments to the Accountant-General have been issued. The reconciliation of the Departmental and the treasury figures forms a large part of the work of the section. As matters stand, the Accountant-General merely notes in red ink in the departmental accounts the figures in his books; and the variations between the 2 sets of figures (the largest number occurring in the Presidency accounts where no initial verification of returns has been prescribed) have to be reconciled after carrying on extensive correspondence both with the various Departmental Officers and the treasuries. Apart from the above duties the Section has to note from month to month the modifications in the original appropriations under all primary and secondary units, deal with complaints regarding delays, etc., at the treasuries in the matter of verifications - 20 such references have been dealt with during the last 11 months - and to obtain authoritative rulings either of the Finance Department of the Government or of the Accountant-General in cases of doubts in classification (24 references have been made till now). In all 2448 original references of all kinds have been made during the past 11 months and 1678 replies have been dealt with. In addition to the regular duties mentioned above, the audit section has also to supply figures for the Public Instruction Report and for the Budget in its different stages.

4. It will be observed from the short account of the work so far done by the accounts section, that work of a comprehensive nature has been attempted in this office. But I find the sanctioned establishment of 1 Superintendent and 3 ~~clerk~~ two clerks (two of whom are in the Lower Division) is not at all adequate. As matters stand, they are working at a high pressure sacrificing many holidays; and taking into account the very large sums of money voted for Educational expenditure

There were found from the permanent staff of the office

expenditure year after year, I consider that it is essential that the establishment should be sufficiently strengthened to cope with the increasing volume of work. It may be observed in this connection that the Director accepted the recommendations of the Special Officer for contingencies for the employment of an additional Superintendent and an additional Clerk - the minimum additional establishment required in the opinion of that officer, to work the scheme of Control of Expenditure - with the reservation that he would apply for additional establishment, if necessary, after gaining some experience of the scheme. The experience of the last 11 months has proved that with the present staff "efficient and concurrent check" of the subordinate controlling officer's accounts and other cognate matters relating to it cannot be satisfactorily performed without further clerical help, since the new scheme has entailed "a large net increase of work" as foreshadowed by the Special Officer for contingencies. In these circumstances, I request that the Government will be pleased to sanction the employment with effect from 1-4-1926 of an additional clerk in the Upper Division (Rs.65-4-125) and also place the temporary clerk on Rs.65 sanctioned in G.O.1054 Law (Education) dated 20-6-25 on the same scale of pay. I understand that the Government have been pleased to strengthen the establishment of the Surgeon-General, who controls an annual expenditure of Rs.70 lakhs (being about a third of the Educational Budget) by sanctioning an additional Superintendent and a Clerk.

5. I request also that the post of temporary Superintendent may be made permanent. As regards the scale of pay of the above post, Government will observe that in connection with the scheme for the Control of Expenditure, I applied for sanction for the creation of an appointment on Rs.190-400, being the scale of pay sanctioned for similar appointments in the office of the Accountant-General; and to facilitate reference, the reasons for such a request are extracted hereunder:-

"I consider, however, that it is essential that the Superintendent

"Superintendent should be one well acquainted with accounts as well as the Budget, the scale of his pay being that sanctioned for Superintendents in the Accountant-General's Office, seeing that the nature and volume of work to be done by the Superintendent under the new arrangement will in no way be inferior to that of a Superintendent in the Accountant-General's office. In fact the Director's office will be a counterpart of the Accountant-General's office and much of the Director's office is work now done in the former office.

"A comparison of the budget grant relating to the various branches of administration especially Police, Education, Medical, Public Health, Industries and Registration, and also the establishment sanctioned for the Chief Controlling Officers will reveal, that despite the fact that the Director is controlling the largest budget grant (second only to the 'Police') the overhead charges of his establishment are small in proportion to those sanctioned for the other heads of departments referred to supra".

Recently in connection with appropriation accounts for 1924-25, the Accountant-General has brought to my notice another important aspect of the scheme for control of expenditure. He has remarked, "I fancy, it will be found convenient, in an initial controlling office to have the Budget and Control of expenditure work closely connected and in no sense independent of one another. Personally, I would put them under one Superintendent so that the Budget figures might have closer reference to the actuals and the need for re-appropriations more intelligently scrutinised".

The co-ordination of the Budget and Control of Expenditure under a single Superintendent, as observed by the Accountant-General implies the appointment of an officer who combines in himself budget and audit experience. He should also be one possessing large experience and competent to offer advice on the financial side of the various new schemes of

expenditure

expenditure. I do not think that it will be possible to obtain the type of Superintendent contemplated above on the sanctioned scale of pay of Junior Superintendents i.e., Rs.125-5-175. Nor will any Superintendent, even assuming that he is properly equipped, be ordinarily desirous on the scales of pay referred to above of doing this onerous work in preference to lighter tasks elsewhere in the office. I accordingly request that the Government will be pleased to accept my recommendations for placing the post of Superintendent on Rs.125 per mensem in the scale of Rs.190-15-400 sanctioned for Superintendents in the Accountant-General's office.

6 Provision for the temporary Superintendent and Clerk has been included in the estimates for 1926-27. It may be possible to meet the extra expenditure of Rs.1,430^x involved in 1926-27 by the employment of the additional staff in question and the introduction of revised scales of pay by re-appropriation during that year.

$$X. Rs (190-125) + 65 = 130 \times 11 = 1430$$

I have the honour to be,

Sir,

Your most obedient servant,

R. M. Stall
for Director of Public Instruction.

Copy to,-

The Accountant-General,

Madras.

M.R.P.21/3.

Law (Education) Department.

C.No. 1198 - From the D.P.I., No. 218 A, dated 21-2-26.

Subject.- Control of expenditure - Continuance of the establishment in the Director's office.

In G.O. No. 1054, dated 20-6-25, sanction was accorded to the employment in the office of the D.P.I. till the 31-3-26 of a junior Superintendent on Rs 125/- a month and an upper division clerk on Rs 65/- a month, in connection with the scheme for the control of expenditure approved in G.O. No. 110 Finance dated 11-2-25. For the reasons fully explained in his letter in the c.f., the D.P.I. requests that sanction may be accorded to the ^{permanent} employment of the undermentioned establishment^{ment} with effect from 1-4-1926:-

1 Superintendent on Rs 190-15-400 per mensem

Two Upper Division clerks on Rs 65-4-125 each per mensem.

The need for an additional Upper Division clerk has been fully explained.

This Department may support the D.P.I.'s request.

3. As regards the grant of increased pay to the Superintendent, attention is solicited to this Department's notes on pages 87-88 of the collection of papers flagged (I). It was therein suggested that ^{if} the scale of pay recommended by the D.P.I. could not be sanctioned, a scale of Rs 300-10-350 per mensem may be sanctioned for the ^{new} post of Superintendent, in order to bring the scale of pay of Superintendents in the Director's office to the level of that obtaining in the offices of other heads of departments (e.g. Surgeon General's office, etc.)

4. The file may be forwarded (U.O) to the Finance Department for remarks.

The D.P.I's ~~report~~ proposals are supported: the pay of the Supt may be fixed at Rs 150-10-350. The Supts in offices like those of the S.G. go up to Rs 350; and the work of the Supt in this case ^{and heavy} would be ~~onerous~~ and continuity of personnel should be secured.

TK

30-3.

Fin U-0

Law (Ch), no 1188 A-1
30.3.26



11086 E.J.

1-4-26

P.T.O

Finance (E.T.)

The D.P.I's proposals as modified by the Law (Edn.) deptt. are

- (1) to sanction the permanent retention of the staff of one Supdt. and one upper division clerk employed in the D.P.I.'s office for work connected with the control of expenditure. (G.O.No.1054 Edn. dated 20-6-25);
- (2) to sanction the employment of an addl. upper division clerk on Rs.65-4-125 for the same purpose; and
- (3) to fix the pay of the Supdt. in charge of the scheme at Rs.150-10-350.

The proposals involve an expenditure of Rs.5600 per annum under permanent establishment and a saving of Rs.2280 p.a. under temporary establishment, the net ^{extra} expenditure being Rs.3320, as shown below:

Present cost		Proposed cost	
Temporary	Rs.	Permanent	Rs.
1 Supdt.	125	1 Supdt.	150-10-350 260
1 upper division clerk...	65	2 U.Dn. clerks..	65--4-125 200
	190		460
or Rs.2280 p.a.	p.m.	p.m. or Rs.5600 p.a.	

Net extra cost

Rs.3320 p.a.

2. Item(1) The staff for the control of expenditure was sanctioned on a temporary basis. The idea was that if actual experience of working the scheme showed that the additional staff was required permanently they might then be made permanent.

p28 7 80. 1054 Edn
20-6-25

AD

In the circumstances stated in para 4 of the D.P.I.'s letter on pp 3-4 C.F., Fin. may agree to the permanent retention of the existing temporary staff. *TBR*

3. Item(2). Additional clerk. - The D.P.I. originally asked for only one junior Supdt. for the work. At the instance of the Special Officer for Contingencies an additional upper division clerk was also allowed. The D.P.I. now says that actual experience of working the scheme for the last 11 months shows that the existing staff is inadequate to cope with the increase of work involved in the scheme. He accordingly asks for one more upper division clerk. The D.P.I. has not, however, adduced any specific grounds for an upper division clerk. As the work involved in the maintenance of registers will be more or less routine, it will be sufficient if the existing staff is strengthened by the addition of a lower division clerk. The proposal for the extra clerk should be placed before the Fin. Committee as it was not included in the original estimate placed before the Committee.

4. Item(3) Revision of pay of the Supdt.

The D.P.I. originally proposed a Supdt. on Rs.125-5-175. Later on, he asked for a pay of Rs.150-20-450 for him, on the analogy of the pay allowed to the Supdts. in the A.G.'s office. The question of the pay to be allowed to the Supdt. in charge of the work connected with the control of expenditure was fully discussed in the notes on pp 85-90 of the papers at flag (I). It was finally decided that the nature of the work involved in the new scheme would not justify the higher pay and proposed ~~that~~ that the work in the D.P.I.'s office would not bear comparison with that in the A.G.'s office. The scale of Rs 125-5-175 originally proposed by D.P.I. was considered sufficient. The D.P.I. has not now adduced any fresh

page 82 of (I)

K on p 85 of (I)

para 4, p 4 of (I)

* 1 Supdt.
1 upper division clerk
2 L.D. clerks found from the permanent establishment

p 11 of (I)

page 82 of (I)

p 93 of (I)

p 90 of (I)

So 438PH
16.3.26 (J)

Sim. no 11086 & J-1
22.4.26

Existing temporary staff

1 Superintendent on Rs 125/-
1 Upper Division Clerk on Rs 65/-
(S) vide p 1054
20.6.25

The proposal of the D.P.I.

The permanent appointment of
1 Superintendent pay-190-50-400
2 Upper Division clerks pay-65-125

The proposal of the Law Dept

The permanent appointment of
1 Superintendent pay-150-10-350
2 Upper Division clerks 65-125

The proposal of the Finance Dept

The permanent appointment of
1 Superintendent pay 125-5-175
1 Upper Division Clerk 65-125
x 1 Lower Division Clerk 40-80

grounds for a reconsideration of the original decision. Finance cannot therefore agree to raise the pay of the post to Rs.150-10-350 recommended by the Law deptt. The pay of the Supdt. may be fixed at Rs.125-5-175 which is the scale allowed for the Supdts. in charge of this work in other offices, e.g. the S.G.'s office.

unc
20.4.26

Law (Edu.) is

TBR
22/4/26

(and Education) Dept

The following statement shows the proposal of the D.P.I., the proposal of this department and that of the Finance Dept.

- As regards the additional clerk which the Finance Department propose should be a lower division one, a note for the Finance Committee has to be put up
- For order whether the proposal of the Finance contained in Column 3 above may be accepted.

This
26.4.26

26/4

I shall talk the

6. W

I have discussed this with the D.P.I

2. I agree to a Supt on Rs 125-5-175.
The D.P.I wishes to combine the section for 'Control of expenditure' with ~~that the for~~ 'budget' ~~and~~ section and so thinks he should have a Supt on a higher scale & in charge of the combined section. This ~~may~~ wait further reform may wait

3. The D.P.I is ~~however~~ anxious to have an upper dⁿ clerk instead of the lower dⁿ clerk suggested by the Finance Dept. His reason is that the Supt has to go out to Districts ~~occasionally~~ to check the accounts of institutions when ~~they~~ the returns disclose defects and that it is found necessary to send an upper dⁿ clerk frequently to the ^{Pres} College & the Engineering ~~Dept~~ for the same purpose. ~~well Fin~~ He adds that the work in the section is heavy & he has already two lower dⁿ in it, ~~and~~ it is ~~not~~ necessary to have another upper dⁿ clerk. Pages 2 and 3 of explain the magnitude of the work to be done in this Dept - which has a budget over 2 crores - and I think the D.P.I's suggestion request may be granted.

4. Will Finance reconsider?

√ Tk
3.5
Fin U.O

Finance (E.T.)

Please see para 3 of the Finance note on page 4 and para 3 of the Law Secy's note above. The staff now working in the section for the



Fin 14218 E.T.
6.5.26

7. 13

'Control of Expenditure' consists of

- 1 Superintendent
- 1 Upper Division cl^k.
- + 2 Lower Division cl^ks.

The two lower Division cl^ks have been found from the permanent staff of the D.P.I's office. For the reasons explained in para 3 of the Law Secy's note on p 6 ^{supra}, the D.P.I asks for another upper Division cl^k (65-4-125) instead of the Lower Division cl^k agreed to in this dept. (40-80). For orders whether Finance may agree.



para 3, p 4 ante

Thrs' Fin (Codes)
(with reference to para 3 of Law Secy's note on p 6 ante)

one
6.5.26.

Finance (Codes)

This section is not concerned with the question

~~intended to be~~ now. 6.5.26

D.S.

In the circumstances stated, I have no objection to an Upper Division Clerk instead of a Lower Division Clerk. Of course, the purpose should be before B.N.R. the 7.C. 8/57

L. Sec 1761 A
Fin. No. 14218 E.T. - 1
10.5.26.

Law (E.T.) no

(Law/Fin) Dept

Submitted that orders may issue at once sanctioning the permanent employment of one Superintendent (125-5-175) & one Upper Division cl^k (Rs 65-4-125) with effect from 1.4.26.

The previous sanction expired on 31.3.26 vide No. 10524/25 (S)

1. ~~Order~~ ^{1/4} draft order sanctioning the establishment is submitted for approval. It may be sent to Finance for giving a sanction number.

2. As regards the additional upper division clerk, a note for the Finance Committee is submitted. It may be sent to the Finance Department for acceptance & addition

Dis. of this note.

11.5.26
 12/5 VTK
 13.5

Fin U.O.

The note to the Fin Com is not particularly informing. Please see my remarks on the note. Rewrite

VTK
 13.5

A revised note for the Finance Committee is submitted

12/5 VTK
 22.5

Fin U.O.

15784 A.3
 25.5.26



15784 E.T.
 25.5.26

The draft order sanctioning the permanent retention of the existing temporary staff of 1 Supt. & 1 upper div. clerk for control of expenditure in the D.P.'s office may be accepted. The sanction has been registered as No 110 of 1926.

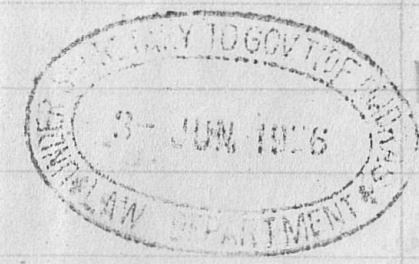
2. The note for the Finance Committee regarding the employment of an additional clerk may be accepted subject to the addition of a sentence that the extra cost involved in the current year will be met by reappropriation. The Finance note may be "The proposal may be placed before the Finance Committee."

note para 6 on p 6 of.

Fin No 15784 E.T.-1
 27.5.26

bue
 26.5.26

Law (E.T.) is 27/9



In approval.

12/5 VTK
 31.5

31/5

M2
 C4

31/5

To Sent for view
 for Finance Committee sent

Establishment
Office of the D. I. I. - Permanent
employment of additional estb-
Scheme for the control of
expenditure - sanctioned

” ” ” ” ” 192 .

C. No. 1198A From the Director of Public, No. C. 10. 218-126, dated 21.3.1926.
Instn.

” ” ” ” ” ” 192 .

” ” ” ” ” ” 192

No. 6020, dated 3-6 1926.

mis.

The Government are pleased to sanction the permanent employment with effect from 1.4.26 in the Office of the Director of Public Instruction of

One Superintendent on Rs 125-5/8
2 One Upper Division clerk on Rs 65-4/25
in connection with the
scheme for the control of
expenditure

3) The expenditure, ~~as per~~ with be met from the appropriation under "31-E. a- Education - General Direction - Pay of establishment - voted - temporary" in the C.D.E. for 1926-27.

17
Separately on the request
of the D.P.I. for an addi-
tional ^{superintendent} clerk.

DESPATCHED
92 4 JUN 1923

Subd.
10-5-26
A
12/5
W/S
V-TK
13-5

The D.P.I. ✓
The H.G. through the
Finance Dept.

When given for copying
When copied
When examined
When signed

192

READ AGAIN G.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 DETTO.

PAPERS NOT FILED OF, BEING PRESENT FOR DESPATCH
IN ORIGINAL.

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