

Law (Edn) (1926) Department.

mis SERIES.

G.O. No. 1373 .

DATED 17.7.1926.

[Despatch Abstract.]

Establishment -

Office of the Director of Public Instruction -

Employment of an additional Upper Division clerk for the control
of expenditure - Sanctioned.

BACK PAPERS.

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..	1054	"	20-8-25				

FURTHER PAPERS.

Law (Education) Department.

Note for the Finance Committee.

Subject.- Appointment of an additional upper division clerk in the office of the D.P.I. in connection with the scheme for the control of expenditure.

Proposal of the D. P. I.

The control of expenditure section as at present constituted consists of a junior superintendent, one upper division clerk and two lower division clerks. In the actual working of the scheme it is found that the sanctioned establishment is not adequate to deal with the work which involves control over the expenditure of over two crores of rupees. The work done by this staff falls generally under the following heads:-

- (1) Consolidation of the accounts of the subordinate officers and their transmission to the A.G.
- (2) Watching the rate and correctness of expenditure.
- (3) Audit of accounts of the subordinate offices 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.

The work done under the first four heads
during ¹⁹²⁵⁻²⁶ ~~the same year~~
is summarised below:-

(1) Consolidation and transmission of accounts to the Accountant-General.

The staff has 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.

(2) Watching the rate and correctness of expenditure.

During the ~~year~~ 11 months ^(The scheme had been in operation in 1925) as many as

During the ~~11~~ 11 months ^{The Scheme had been working in 1925} as many as

559 warnings regarding excess or short expenditure, as the case may be, had to be issued in the course of the examination of the accounts of the sub-controlling officers.

(3) Audit of expenditure of subordinate offices with reference to powers, funds, etc.

During the said period 34 cases of breaches of financial rules, extravagant expenditure and other audit irregularities were investigated with the result that in some cases the expenditure was either disallowed wholly or in part and the amounts recovered and credited to Government,

(4) Supply of omissions, 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 ^{same period} ~~period~~, 1091 references relating to defects and omissions in returns, 236 references relating to wrong classifications, and 518 advices of adjustment to the Accountant-General ~~were~~ were issued. The reconciliation of the departmental and treasury figures and noting from month to month of the modifications in the original appropriations under all units form a large part of the work of the section. Authoritative rulings either of the Govt. or of the Accountant-General in cases of doubt in classification (24 references have been made till now) have also to be obtained.

From this section of the office 2,448 original references of all kinds ^{were} ~~were~~ made during the ^{in question} ~~period~~ 11 months and 1678 replies ^{were} ~~were~~ dealt with.

The Director of Public Instruction further observes that, as matters stand, ~~the~~ the staff is working at a high pressure sacrificing many holidays, and that the experience of the last eleven 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, ^{that} ~~that~~ the new scheme has entailed "a large net increase of work" as fore-shadowed by the special officer for contingencies. He therefore requests that the Government will be pleased to sanction the employment ~~of an additional clerk~~ of an additional clerk in the upper division on Rs 65-4-125. He quotes the case of the office of the Surgeon General which controls an annual expenditure of Rs 70 lakhs (being about a third of the educational budget) which has been strengthened by Government by sanctioning an additional superintendent and a clerk.

Note by the Law (Education) Department.

The proposal of the D.P.I. may be accepted in the circumstances explained. The extra cost in 1926-27 and the ultimate cost are shown below:-

31 E.A. Education -
General-Direction-
Pay of establishments- voted.

	Cost in 1926-27 Rs	Ultimate cost Rs
A Pay of an upper division clerk on Rs 65-4-125	65 x 7 or Rs 455 (if the clerk is sanctioned from 1-8-1926)	100 x 12 or Rs 1,200

B The extra cost involved in the current year will be met by reappropriation.

Note by the Finance Department

The proposal may be placed before the Finance Committee.

B. R. R.
27.5.26.

4
(A)
Finance (Budget).

Schemes placed before the Finance Committee ~~at~~ for
1926-27 at its first meeting held on 11th July 1926.

Schemes relating to the Law (Edu.) Department
that were placed before the Finance Committee at its
meeting held on the 11th July 1926 with its decision
thereon are given below:--

Schemes.

Recommendations of the Committee.

X
2. Appointment of an additional upper
division clerk in the office of
the Director of Public Instruction
in connection with the scheme for
the control of expenditure.

X
The proposals were recommended
for acceptance.

X
Law (Edu.) Dept.

As.

A draft order is submitted. It may be sent
to Finance w.o. for ~~approval~~ sanction number

L. de 2710
1632 A
15/7/26.

M.S.
14-7-26
Se
14/7

CA
14/7

S
V.T.
15/7

Fin u.o

Finance (E.T.)

The draft order may be accepted
subject to the addition of a sentence
to the effect that no expenditure
should be incurred before the



2710 A-1
15-7-26

20373 E.T.

15-7-26.

~~VTK~~
15.7

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 When examined _____
 When signed _____

192

READ AGAIN G.O. No. _____ DATED _____
 192 .

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT ..

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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 IN ORIGINAL.

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