

Educational (1900) Department.

ORDINARY MS.

G.O., No. 589

DATED 21-11-00

INDEXED

[Despatch Abstract.]

Recording, with remarks, the report
from the D. P. I. containing the explanation
of the circumstances under which the
expenditure in 1899-1900 under "Education"
was allowed to exceed the allocated grant.

BACK PAPERS.

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

FURTHER PAPERS.

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

Educational (189) Department.

CURRENT No. 1434



From

The Director of Public Instruction
Madras.

Order

No. 10478

Dated 18 October 1900

Received 18 OCT. 1900

Registered 20

Enclosures one.

Spare copies

SUBJECT.

Submitting the report
called for in G. O. No.
454, Educational dated
18 August 1900 as to
why the altered grant
under 22 Education for
1899-1900 was exceeded
by 14 lakhs.

G.O.	No.	Department.	Date.

G.O.	No.	Department.	Date.

[illegible]

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1. 2000

CURRENT NO. 1434 3

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
Madras, 18th October 1900.

No. 10478

From

THE HON'BLE MR. G. H. STUART, M.A., *Barrister at-Law*,

DIRECTOR OF PUBLIC INSTRUCTION,

Madras,

To

The Secretary to Government,

Educational Department,

Fort Saint George.

SIR,

B

With reference to G.O.R.No 454, Educational, dated 18th August last, I have the honour to submit the following explanation of the circumstances under which the expenditure in 1899-1900 under "Education" was allowed to exceed the altered grant.

B

2. In paragraph 8 of G.O.No 734, Financial, dated 1st August communicated with the Educational G.O. under reference, it is stated that the altered grant under 22 Education was exceeded by .14 lakh; but from the accompanying statement in which the actuals under each of the main budget heads are compared with the sanctioned allotments, it will be observed that the total excess was .16 lakh, the allotment under Adjusting heads not being taken into account. If this is also included in the calculation, as it should be, for reasons explained in paragraph 2 of this office letter No 1858, dated 20th February 1900, the excess will be only .08 lakh, the savings under Adjusting heads, amounting to .08 lakh, being set off against the excess under the other heads of account under "Education". This set off is necessary, because the allotment under Adjusting heads is, as I have pointed out in the letter above referred to, really a part of the grant to this Department, and in fact the allotments for results grants under "grants-in-aid" and "adjusting heads"

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are taken together and distributed among the different districts, while also building grants to aided and local board schools are paid from the allotment for "building grants" under "Grants-in-Aid". 22 G. For these reasons, the total grant to the Department must be taken at 18.71 lakhs. The actual expenditure was 18.79 lakhs, made up of 17.88 lakhs under "Education" and .91 lakh under "Adjusting heads". Thus the excess expenditure was, as pointed out above, only .08 lakh, which was the net result of the variations under the several main heads of 22 Education, which are explained below.

3. (i) Direction. The expenditure under this head was Rs.240 less than the altered grant.

(ii) Inspection. The excess under this head was under travelling allowance and was due to the fact that Inspectors in the Provincial Educational Service had to be treated as first class officers for purposes of travelling allowance, irrespective of their pay, and Assistant Inspectors were allowed the maximum daily allowance admissible to second class officers. Vide G.O. No 151, Educational, dated 14th March 1899.

(iii) Government Colleges-General. The actuals under this budget head were less than the budget grant.

(iv) Government Colleges-Professional. It is under this head that the budget grant was exceeded by such a large amount as .27 lakh, and the excess was shared by all four colleges as shewn below.

(1) The Law College. The sanctioned allotment for this institution was Rs.45700, but the actual expenditure amounted to 46621 or nearly a thousand rupees more than the allotment. Provision was made in the revised estimate for Rs.4000, being the approximate amount due to the furniture contractor who allowed the provision made for the purpose in the budget estimate for the previous year to lapse. An application was made to Government for the transfer to the Law College from the provision for students' hostels of an additional allotment of Rs.3987 for this purpose and also of Rs.1404 for municipal tax, and these amounts were sanctioned in G.O. No 14, Educational, dated 16th January 1900 and G.O.No 837, Educational, dated 18th December 1899.

(2) The College of Engineering. The sanctioned allotment for this college was exceeded by over five thousand rupees, the

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excess being due to the revised scale of establishment sanctioned for the College in G.O.No 383, Educational, dated 23rd June 1899, and to the payment of the arrears of remuneration amounting to Rs.3064, due to the Board of Examiners, for which the sanction of the Secretary of State was received after the close of the year for which the remuneration was due. An additional allotment was sanctioned for this purpose in G.O.No 836, Edul., dated 18th December 1899 by transfer from the provision for students' hostels. Another reason for the excess in the expenditure was that the anticipated savings under "salaries" were not realized, vide marginal figures.

Allotment for salaries	Rs.41162	(3) The Teachers' College, Saidapet and the Training College, Rajahmundry. The actual expenditure on these
Probable savings	7273	
Actuals	33889	
	41097	

Colleges exceeded the budget allotment by .18 lakh of which .1 lakh is accounted for by the fact that not only were the estimated savings under salaries not realized, but the allotment under the head was exceeded as shewn in the margin. The

Allotment for salaries	Rs.30676	remaining .08 lakh was the
Probable savings	3950	excess expenditure under
Actuals	26726	stipends, furniture and
	36468	petty works of construction and other minor items.

(4) College of Agriculture. The expenditure on this institution exceeded the budget allotment by about one thousand rupees, which was due to the estimated savings under "salaries" not having been fully realized as will be seen from the figures

Budget allotment under "salaries"	Rs.28770	given in the margin.
Probable savings	8580	(v) Grants-in-Aid & Adjusting heads
Actuals	20190	The original budget allotment
	22373	

under "Grants-in-Aid was Rs.529000 which was afterwards supplemented by Rs.20000 transferred from the provision for students' hostels. The actuals exceeded the altered grant by Rs.5953 only, against which should be set off the savings of Rs.8339 under "Adjusting heads".

(vi) Scholarships. The excess expenditure under this head was Rs.6195 and was due to the fact that not only were all the sanctioned scholarships appropriated, but the arrears due for the last three months of the official year 1898-1899 to those candidates to whom scholarships were sanctioned after the close

of the year had to be paid during the year 1899-1900.

I have the honour to be,

Sir,

Your most obedient servant,

G. H. Stuart

Director of Public Instruction.

[E. & L.]
75 A.

490-9-8-08.

It is very
weak. Imagine
accounting for over expenditure
by saying that the
underestimated savings.

WV

Exp 14344.

Educational Department

NOTE FOR THE ASSISTANT SECRETARY.

The Director's explanation does not seem to be
altogether satisfactory. It is only an admission that
the budget estimates were not prepared with sufficient
care.

It is however submitted that the letter may be
simply recorded, with the concurrence of the Finl
department. Please see draft placed below.

The D. P. I.'s contention that a saving under
the "Adjusting heads" is a
set off against excess
under "Educ."
not stand.

26.10.1900

By

To Finl. no - no 209
MA 29-10-00.
29th

Finl.	DEPT
U. G. No. 690-R	
Dated 30-X-1900.	

Boc
31.7.00

Expenditure Department
NOTES FOR THE ASSISTANT SECRETARY

The Director's explanation does not seem to be
satisfactory. It is only an admission that
the budget estimates were not prepared with sufficient

care. It is however pointed out that the letter was
simply received with the convenience of the time.
Please see draft placed below.

[G.]
[74.]
2,000-18-10-00.

Financial DEPARTMENT.

U.O. No. 690 R, From the Educational Department, No. 209, Dated 29-10-1900.

Note

When ~~a~~ ^a head of a department exceeds his grant ~~he is required~~ ^{an explanation} required of him is, it is submitted, ~~to explain~~ not merely the reasons for exceeding that grant but also the reason for his not applying in time before the close of the year, under Rule 90 of the Budget Rules, for an additional allotment to cover the excess. The Director offers no explanation on this ^{rather} point but the Accountant-General in his statement of expenditure in excess of budget grant ventures on an explanation and states that the excess of Rs. 18,854 shown under 22 EDUCATION-Provincial on page 4 of the statement relates to the excess under grants-in-aid and payments by results which took place chiefly about the close of the year. This it is submitted is by no means a satisfactory explanation since the Director when he applied for an additional allotment of Rs. 20,000 in his letter No. ¹¹⁴⁴⁹ ~~2117~~, dated 9th October 1899, stated that the allotments for building grants and for furniture and other special grants provided in the budget were fully taken up in the first three months of the year. Moreover, a reappropriation of Rs. 20,000 having been made from the provision for "Students hostels" the excess under grants-in-aid which should have been covered by reappropriation amounted to Rs. 5953 only. It is submitted that in this connection the Director's attention may be drawn to rule 90 of the Budget Rules.

CN 3789.
(linked file)

in 90 12187ms I
26.11.99.

Page 29 ct
Excess under Grants-in-aid ... Rs. 25,953.
Met by reappropriation ... 20,000
5953

2. As regards the Director's contention that the saving under ADJUSTING HEADS should be set off against the excess under EDUCATION, his attention may be drawn to Rule 93 of the Budget Rules under which the Financial Department alone can sanction transfers from one major head to another.

For the CS
17/11/00

Please see paragraph 2 of the order in the linked file. The Director of Public Instruction's omission to see that his expenditure was covered by grants has now to appear in the statement of budget excesses which goes to India and which is really a criticism on the action of this Government in regard to the ^{observance of} budget rules. The order in the linked file says little with reference to the Director's action, since ^{such a course} would bring him conspicuously before the Government of India; but it is submitted that in the interests of financial administration and in order to put an end to any misapprehensions on the Director of Public Instruction's part, his attention should on this file be specially drawn to the budget rules and that he should be requested to take steps to ensure that they are strictly observed throughout ^{his} Educational Department.

Edw. ?
13.11.00
(L.H. 123-23) 14.11.00

The Educational dept. may express agreement & ask the Finl. dept. to accept the draft placed below.
14/11/00
15.11.00
Edl No. 238
16.11.00

Financial DEPARTMENT.

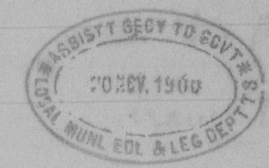
C. No. U.O., From the Educational Dept, No. 238, Dated 16.11. 1900.

Note for the CS

It is submitted that there is no objection to the draft below being accepted.

17/11/00
19.11.00

Ld.
17.11.00



18/11/00

Educl.

The draft may issue.

19

19.11.00

20.11.00

Finl. No. 123-23) 14.11.00

16.11.00

Papers to be read in Proceedings :—

Current No. 1434 of ¹⁹⁰⁰~~189~~, dated 18th October, from the D.P. 9

” ” ” 189 ” ” ” ”

 This

№ 589 д/21.11.00

Recorded

2. The Director's attention will again be drawn to No 90 of the budget rules under which application should have been made before the close of the year for an additional allotment to cover the excess and he will be requested to take steps to ensure that this rule is strictly observed in future.

3. Savings under "adjusting heads" must not be regarded as a ~~cannot be~~ set off against success under "Education," ~~without the sanction of the~~ ~~Financial department.~~

14/4/02

5

15.11.1902

16

Hyman

To the P.P. who
a final departure

23/11
28/11

Department of Education

Papers to be read in Proceedings

18th October 1894

1900

1894

Recorded

The Director's attention will again be drawn to the fact that the budget rules under which applications should have been made before the close of the year for an additional allotment to cover the balance and he will be requested to take steps to ensure that this rule is strictly observed in future.

2. Savings when applying for a grant should be kept against the grant of the grant in order to ensure the grant of the grant.

When given for copying

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When signed

190

READ AGAIN G.O., No.

190

, DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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

N.B.—

A = Copy in full.

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