

Educational (189¹⁹⁰⁰) Department.

ORDINARY MS.

G.O., No. 96

DATED 2. 3. 00

INDEXED.

[Despatch Abstract.]

Recording with remarks letter
from the D. S. I. Subny explained
for the expenditure in 1898-99
Exceeding the sanctioned grant
for the year.

BACK PAPERS.

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1900
Educational (189) Department.

CURRENT No. 243



From The Director of Public Instruction, Madras

No 1858

Order No. 96 of 2.3.00
Recorded.

2. The attention of the D.P. will be drawn to No 90 of the instructions relating to the preparation of Budget estimates and rulings regarding expenditure under which sanction to all expenditure in excess of the budget provision must be applied for as soon as it becomes apparent that such expenditure will be necessary.

Dated 20th February 1900

Received

Registered 22.2.00

Enclosures

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SUBJECT.

Submitting explanation for the expenditure in 1898-99 exceeding the sanctioned grant for the year.



27/2/00

The D.P. 940
Final Report.

2.3.00

1/200

20 6/3
21 6/3

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G.O.	No.	Department.	Date.
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	542	23-9	99 R
	and Pub Instruction Report 1898-99		

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CURRENT No 248

OFFICE OF THE DIRECTOR OF

PUBLIC INSTRUCTION,

Madras, 20th February 1900.

No. 1858.

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 St. George.

SIR,

Flag A.

With reference to G.O. R. no 542, Educational, dated 23 September 1899, I have the honour to refer Government to paragraphs 16 & 24 of the Public Instruction Report for 1898-99 in which Dr. Dinean compared the actual expenditure with the sanctioned grant for the year and explained in a general way the excess expenditure.

2. The altered grant is given as 17.92 lakhs in Appendix A to the above G.O. But this sum includes Rs 30,000, special grant for the aluminium work and this amount should be deducted from the grant to the Department in the accounts of 1898-9 as the charges relating to aluminium were not

referred to Education, but shown under a separate head. The grant to Education should thus be taken at 17.62. For grants to local boards one lakh of rupees was allotted under Adjusting Heads. This sum is really a part of the grant to the Department. As a matter of fact, the allotments for results grants under 'grants-in-aid' and 'adjusting heads' are taken together and distributed among the different districts, and building grants to aided and local board schools are paid from the allotment for 'building grants' under 'grants-in-aid'. Thus, the total grant to the Department must be taken at 18.62 lakhs. The actual expenditure was, however, 18.98 lakhs, made up of 18.05 lakhs under 'Education' and .93 lakh under 'Adjusting Heads'. The excess expenditure was, therefore, really .36 lakh.

3. Assuming that Government desires an explanation fuller than what was furnished in the annual report for the excess expenditure above referred to, I append a statement comparing the actuals with the sanctioned allotments under the main budget heads, certain minor heads having been grouped together for convenience.

Head of account.	As per budget.		Total.	Actuals.	Excess.	Savings.
	Original allotment.	Supplemental allotment.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Direction	54,900		54,900	56,477	1,577	
2. Inspection	284,200		284,200	294,524	10,324	
3. Government Colleges and Schools, General	219,500		219,500	389,205	6005	
	147,200	16,500	389,200			
4. Special	186,600		186,600	423,760	8,560	
	228,600		415,200			
5. Grants-in-aid and Adjusting Heads	529,000	600	529,600	645,240	15,640	
	100,000		629,600			
Scholarships	32,000		32,000			
Miscellaneous	57,500	4,500	62,000	88,030		6,470
Refunds	500		500			
	184,000	21,600	205,600	189,236	42,106	6,470
	184,000		184,000			

*. Excluding the cost of printing at private presses.

(1) Direction The increase under Direction was fully explained in connection with the Revised Estimate for 1898-99 adopted in the Budget Estimate for 1899-1900.

(2) Inspection The large increase under Inspection was brought about - (i) by the promotion given to certain Assistant Inspectors with retrospective effect, (ii) by the absence of all the Inspectors and the Inspectresses on privilege leave and (iii) by the salaries in the budget being calculated on the rates at which they stood on the 1st April 1898, without reference to the increments falling due in the course of the year.

For the above reasons, on salaries and establishments alone, the actuals exceeded

<u>Salaries</u>		the estimate by Rs 9291 as detailed in the margin.
Rs		
179,967		
171,746		
	8221	
<u>Establishments</u>		
41,006		
39,936		
	1070	
	<u>9291</u>	

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39,936		
	1070	
	<u>9291</u>	

(3) Government Colleges and Schools, general.

Government schools in the Agency have been examined earlier than in previous years and most of the Agency schools were thus able to draw their results

stipends for 1898-99 before the close of the year, whereas in previous years the bulk of the stipends due for each year were drawn in the following year. While

Rs 6210-8-0* were drawn	* Ganjam - Rs 3295-8-0
as stipends in 1898-99	Vijayapatnam - 2155-0-0
for 1892-98, only Rs 73	Godavari - 760-0-0
	<u>6210-8-0</u>

of the stipends for 1898-99

remained unpaid on the 31st March 1899.

With a view, however, to keep the expenditure within the budget allotment, the inspecting officers have been required in future to apportion the budget allotment among the schools in proportion to their earnings.

(4) Government Colleges and Schools, special.

The variations between the estimates and actuals in the different classes

	Estimate	Actual	Excess
Law College	58104	49469	-8635
Engineering College & School	70969	74996	+4027
Training College & Schools	186968	198618	+11650
College of Agriculture	37767	37838	+71
School of Arts	37644	38189	+545
Other special schools	24748	24650	-98

of special colleges and schools are indicated in the margin. The special furniture ordered for the Law College was not supplied

in full, and as the new buildings were occupied only in January 1899, no tax was paid thereon during the year. A saving of Rs 8315 was expected under salaries in the college and school of Engineering. But this was not realized partly owing to increments to salaries not budgeted for having accrued during the year and partly owing to the Acting Principal having drawn a salary nearly as great as that of the permanent Principal. Training College and Schools cost Rs 12650 more, of which Rs 10178 appertained to salaries. Out of salaries calculated at Rs 114971, a sum of Rs 23446 was deducted as probable savings. The saving seems to have been fixed at too high a figure, especially as increments to salaries accruing after 1st April 1899 were not

budgeted for. The variations under the other heads are trifling.

(5) Grants in aid and adjusting heads. An increased expenditure of Rs 15640 was incurred on Grants-in-aid including grants to local boards. As explained in para 24 of the last annual report, about Rs 9000 of the increase appertained to salary and rent grants, Rs 4000 to scholarship grants and Rs 2000 to results grants. The excess expenditure on salary and rent grants was anticipated, but no application was made for the excess under the impression that there would be a corresponding lapse in the allotment for results grants owing to the change introduced during the year of fixing assignment after the conclusion of the grant examination for the year. But, as a matter of fact, owing to the special exertions of the inspecting officers, the results grants passed for payment were all drawn with the exception of Rs 1811. This contrast with Rs 4288 remaining undrawn on the 31st April 1898. This fact accounts for

the increased expenditure of about Rs 2000 on results grants. Rs 17500 and Rs 6500 were, respectively, allotted to scholarship grants in training and technical schools, but Rs 21097 + Rs 7711 were expended. As the few training and technical schools under private management were doing excellent work, and were in need of funds, Dr Duncan seems to have complied with the application of managers for increased help — vide his remarks in para 24, sub-para head, Scholarship and stipendiary grants.

I have the honor to be
Sir
Your Most Obedient Servant

G H Stuart
Director of Public Instruction

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189

READ AGAIN G.O., No. _____, DATED
 189

URGENT No.

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