[E.]

800—17-12-02.

Educational (1904) Department.

ORDINARY MS.

G.O., No. 163

DATED 9.3.04

INDEXED.

[Despatch Abstract.]

Accounts

Agreeing with the D.P.I. in considering that payments made before 1901-1902 on account of stationery articles supplied to the Board High School, Coonoor, should not be included in financial statements of the School for that year.

BACK PAPERS.

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

FURTHER PAPERS.

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

Stock form No. 142
3,000—18-2-02.

Local & Munl. (1904) Department.

CURRENT No. 466 &

From

[*Name*] The Hon'ble Mr. A.G. Bourne, D.Sc., F.R.S.,

[*Designation*] Director of Public Instruction,

[*Station*] Madras.

LOCAL & MUNICIPAL SECRETARIAT. 14 FEB 1904

Ref. on Cur No. 6946of 03,

No. _____ *Received* _____ 190 .

Dated 13th February 190 4

Enclosures 4 _____ *Registered* 16.2. 190 4.

SUBJECT.

Submitting, for orders, certain correspondence in connection with the financial statement of the Board High School, Coondapur for 1901-02.

BACK PAPERS.

G.O. 1067 Mis 17.5.99	

FURTHER PAPERS.

17/2 5-PM.	

16/2/04

To

The Secretary to Government,

Local and Municipal Department.

Sir,

I have the honour to submit a copy of each of the papers noted in the margin for such notice of the President's action and of the tone of his last communication as Government may deem fit in the light of the following remarks.

1. This office Dis.No. 4657/28-7-03.
2. Letter from the President, T.B., Coondapur, R.O.C.No.772/03/C.T.B., dated 23-8-1903.
3. This office R.O.C No. 6946/3-11-1903.
4. Letter from the Prst. Dis.No. 371 of 03/C.T.B. dated 24-12-1903.

In scrutinizing the financial statement of the Board High School, Coondapur for 1901-1902, I found on the expenditure side an item of Rs 220 purporting to be the cost of stationery articles supplied to the school from 1896. As this item could not properly be included in the current expenditure of 1901-1902 under Rule 32 of the Grant-in-Aid Code, the President was requested to withdraw it. He declined to do so, contending that the expenditure had been omitted by an oversight from the previous years' statements and that if it were not admitted now it would become a burden on the general tax payers. This contention does not seem to me to be valid, as the expenditure appeared to have been considered as legitimate charges on general funds for the previous years, and I can only regard its inclusion in the financial statement of 1901-02 as an attempt to decrease the surplus which the school has to its credit and which should be spent in its improvement.

The attention of Government is particularly invited to the last paragraph of the President's letter Dis No. 371/C.T.B. of 03 dated 24th December 1903 and it is submitted that its tone does not befit official correspondence.

I have the honour to be,

Sir,

Your most obedient servant,

E.W.Middlemast

For Director of Public Instruction.

E.S. 12-2-04

Edl. R.
25 4,000—1-7-03.

PUBLIC INSTRUCTION OFFICE
MADRAS.

100.4
Local & Municipal Dept.
Rpcl. No. 1
To
No. 466-L.

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION.

Read the following papers—

Revised financial statement of the Board High School, Coodapoor for 1901-02.

Endorsement of the Inspector of Schools, Western Circle, No.5299/6-9-1902 and N.Dis.No. 1756/21-6-1903.

Dis.No. 4657 dated 28th July 1903.

Including the opening balance of ₹ 490-12-2, the receipts in the departments of the school eligible for aid from provincial funds amounted to ₹ 4881-7-3 and the expenditure to ₹ 3878-0-1. But, the sum of ₹ 220-1-3 shown against 'contingencies' under 'expenditure' is reported to include the cost of stationery articles supplied to the School from 1896. The cost of Stationery Supplied during the years previous to 1901-02 cannot be admitted as expenditure for 1901-02, and the actual amount on that account included in the above sum of ₹ 220-1-3 should be deducted from the total expenditure of ₹ 3878-0-1 and the surplus then obtained should be shown as opening balance for 1902-03.

2. The surplus in 1901-02 was over ₹ 1000/- and in submitting the financial statement for 1902-03 which is now overdue, information as to how the surplus was utilized or proposed to be utilized should be furnished.

To
The Inspr. of Schools, W.C.
Copy to the President, Tq.Bd.,
Coodapoor for information.

(Sd) E.W. Middlemast,
For Director of Public Instruction.

(True Copy)

E.W. Middlemast

For Director of Public Instruction.

5

Copy of a letter from the President, Taluk Board, Coodapur to the Inspector of Schools, Western Circle, Ref. on C.No.772 of 03/C.T.B., dated 23rd August 1903.

"With reference to Proceedings of the Director of Public Instruction Dis.No. 4657/28-7-1903, I have the honour to state that I am not prepared to make any deductions as suggested by the Director. The financial statement was shows the expenditure for the year it is true, but the charges incurred in previous years which had been omitted by oversight must necessarily be borne by the school funds, and cannot be made a burden on the general rate payers as would be the case if the item of Rs 220-1-3 is to be deducted. It is a question of adjustment, for, the school-fund is not separate from the General Funds and unless the above item the cost of stationery is debited, the statement would not be correct, and would give a false idea of the actual financial position of the school. Again the procedure adopted by me is not contrary to the instructions laid down in the Grant-in-Aid Code, and moreover is in strict accordance with business principles."

(True Copy)

E.Middlemast

for Director of Public Instruction.

1904
Local & Municipal Dept.
Encl. No 2
To
G. No. 466-d.

V.S.
8-2-04

Copy of this office letter to the President, Taluk Board, Coondapoor, dated 3rd November 1903, No. R.O.C. 6946 of 03.

"With reference to your Ref. on C.No. 772 of 03/C.T.B. dated 23rd August last to the address of the Inspector of Schools, Western Circle, I have the honour to enquire ~~whether~~ when the amount of ₹ 220-1-3 was actually paid out of the general funds of the Board. If it was paid before the year 1901-02, it ought not to have been shown as expenditure for the year, for under Rule 32 only current receipts and charges are to be shown, and so the stationery charges incurred prior to 1901-02 cannot be shown in the financial statement for 1901-02. Further, I fail to see how its inclusion in the surplus of the school can be a burden to the tax-payers."

(True Copy)

E. Middlemast

for Director of Public Instruction.

J.S. 8-2-04

1904
Local & Municipal Dept.
Encl. No. 3
To
No. 466-d.

1904
Local & Municipal Dept.
Encl. No. 4
To
No. 666.L.

Copy of a letter from the President, Taluk Board, Coodapur to the Director of Public Instruction, Dis.No. 371/C.T.B., dated 24th December 1903.

"In reply to your letter Ref. on C.No. 6946 of 03, dated 3rd November 1903, I have the honour to inform you that the amount of ₹ 220-1-3, the expenditure incurred on stationery supplied to the Coondapur Board High School, can only come out of the general Local Funds, if it is not deducted from the surplus to the credit of the High School. The High School funds are part of the Local Fund accounts and there is no actual payment from one fund or the other. As between the High school fund and the general Local Funds it is only a question of adjustment, and if the item of ₹ 220 is not subtracted from the High School Funds, it is necessarily by the system of account keeping a charge on the general funds. If it is contended that the item is included in the surplus of the school, then the general funds are diminished protanto. Besides, as it is not open to the Taluk Board to spend the surplus on other general objects, the amount of ₹ 220 odd is a clean loss to the general funds. As ruled by the Government of India, higher or secondary education is not a legitimate charge on Local Funds and the general rate-payer must needs suffer if the disputed item is not debited to the proper head. Even supposing the formalism of the financial statement does not permit of the item being shown on the expenditure side for 1901-02, there is nothing to prevent a mistake which has been once made being rectified, under the sacred provisions of the Grant-in-Aid Code. The item can appear on that side as "erroneous credit" or under any other name, which you may like to substitute."

(True Copy)

E. Middlemast

Director of Public Instruction.

8-2-04

8

TELEPHONIC MESSAGE.

Date, ——— *190* .

——— *Hours* ——— *Minutes.*

From	*To*
Manager	H. C.
	Ltm

The name of the P. I. B, Coondapur
is mr. P. Kershaff. Esq

Local and Municipal Department.

C.No. 466 L., from the Director of Public Instruction dated 13-2-02.

Subject

Re- the inclusion of the cost of certain stationery in the financial statement of the Coondapoor Board High school for 1901-02.

NOTE FOR THE SECRETARY.

In the letter read above, the Director of Public Instruction states that the President of the Coondapoor Taluk Board improperly included under expenditure in the financial statement of the Board High school at Coondapoor for the year 1901-02, the cost of stationery supplied to the school since 1896, and declined to exclude the item as requested by him. The Director also invites the attention of Government to the last paragraph of the President's letter No.371 dated 24th December 1903--vide copy enclosed-the tone of which, he says, does not befit official correspondence and requests that such notice may be taken of the President's action and of his tone as the Government may deem fit.

on Page 7 of the current

2. It is understood that Mr. P.Kershasp I,C.S. is the President whose tone is objected to by the Director. He was once reprimanded for his disregard of the observance of ordinary official courtesy in his correspondence as President of the Sivaganga Taluk Board with the Manager of the lessee of the Sivaganga Zamindari

V

Vide G.O.M.No. 856 27-3-99 W

Zamindari--Vide G.O. No. 61 Public, dated 17th January 1899. If he is to be censured now, the concurrence of the Public Department should be obtained. As the main question regarding the inclusion of the charges of stationery incurred since 1896 in the accounts of 1901-02, should be determined in the Educational Department, it is submitted that the Director's letter may be transferred U.O. to that department.

SECRETARY TO GOVERNMENT
22 FEB 1904
LOCAL & MUNICIPAL DEPARTMENT.

19/2/04
K.V.U
19.2.04.

There is not much in the Presidt's Letter, but Edl may deal with the rights & wrongs of the debit.

20.2.04.

Edl. U.O.

L. & M., U.O. No. 1660
Dated 20 - 2 - 1904

Edl. No. 207 R
22/2/4

Educational department.

Under rule 32 of the Grant-in-aid code the maximum aid that can be granted to a school is the sum required to meet that part of the current expenditure of the year which is not covered by the current receipts from fees, endowments and miscellaneous sources. The financial statement of a school should therefore show the current expenditure and current receipts of the year i.e. all sums actually received & all charges actually paid in the year.

2. The inclusion in the financial statement of the Coondapur Ed. High school for 1901-02 of the cost of stationery supplied in 1896 & subsequent years was not therefore correct & the Director rightly took exception to it. Admittedly the cost was not actually incurred in the year 1901-02. The cost in each year must have been shown in the financial statement for that year and if it was not so shown it was the mistake of the Taluk Board & it must bear its consequences. If an exception is made in favour of the Coondapoor High school it

it will create a bad precedent and claims may be put in by managers of private schools on account of expenditure incurred within perhaps not the last five years only but even long before that. It is submitted that such procedure should not be allowed.

3. The draft placed below is submitted for approval.

PH 26/2/4 Secy Higher

AGJ 1.3.04.

HM. No notice need, I submit, be taken of the Taluk Bd. President's facetious reference to "the sacred provisions of the Grant-in-aid Code" in his L. 371 – d. 24.12.03 on p. 7 of the Court file.

AGJ 1.3.04

The draft G.O., as amended by HM. will be forwarded to Public Dept. for acceptance.

AGJ 3.3.04.

Public no.

Pub. DEPT. U. O. No. 66 R Dated 4.4.1904

Ed. no. no 105 D

3-3-04

PUBLIC (X) DEPARTMENT.

CS.

Submitted that the draft order may be accepted in this Dept. without the and that The Educational Dept may be requested to communicate a copy of the order to this Dept.

AGJ 4.3.04

Cms. 5.3.04 Accepted

Y. M. 14

Ed no. Issue AGJ 8.3.04

[E. 12]

1,200—7-10.05.

EDUCATIONAL DEPARTMENT.

READ AGAIN G.O., No. , dated 190 .

" " " " , " 190 .

READ ALSO:—

C. No. 466 L, From the D. P. I. , No. 6946, dated 13th Feb. 1904.

" " , " " , " , " 190

" " , " " , " , " 190

ORDER No. 163, dated 9. 3. 1904.

desp 8/3/4

The Govt. agrees with the Director in considering that payments made before 1901-02 on account of stationery articles supplied to the Board High school, Coondapoor, should not be included in the financial statement of the school for that year.

AGJ 1.3.04.

PH 26/2/4 2. The Presidents inability to transact this petty matter sensibly or properly is noted by Govt.

H 2.3.04

To

The D. P. I

" I. & M. deptt.

" Public departt

desp 11/3/4

When given for copying _____
When copied _____
When examined _____ } 190 .
When signed _____

READ AGAIN G.O., No. , DATED
190 .

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 UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.