M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Reference_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2171	Press / Mis.
225-226	225-226
Dated 29-12-	1876.

19/20

Not to be folded or roughly handled

No. 225. Read the following letter from E. B. POWELL, Esq., M.A., C.S.I., Director of Public Instruction, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Madras, 15th December 1874, No. 2320 :—

I have the honor to submit the Educational Budget-estimates named in the margin for the year 1875-76. They are sent together with reference to paragraph 10 of Government Order, Educational Department, No. 345, dated the 6th October last.

I. Provincial Budget-estimate.
II. School Fee Fund Budget-estimate, with detailed statement called for in Government Order, No. 345, dated 6th October last.
III. Building Budget-estimate.

University.

2. On the whole of the items connected with the University, the sum of Rupees 500 has been added to provide for extra examiners to meet the progressive increase in the number of candidates.

Direction.

3. An additional sum of Rupees 500 has been provided for travelling charges of the Director. It is possible that the next Director of Public Instruction may desire to make an extended tour in the provinces.

Inspection.

4. No change has been made in the provision for Inspection charges.

Colleges.
A proportion of Teachers, Servants, Library, Prize, and Contingent charges.

5. An increase of Rupees 600 has been provided to meet the increment of Rupees 50 per mensem to the salary of the Professor of Sanskrit in the Presidency College. It has been necessary to make provision from Provincial Funds for the charges named in the margin on account of the Presidency College. The Accountant-General, in a letter dated 6th October last, No. 5953, stated that the Presidency College fees had never been, and are not now, carried to the credit of the School Fee Fund, inasmuch as they appertained up to 1870-71 to Imperial Services, and now belong to Provincial Services. It will be seen that the sum of Rupees 11,000 is entered against the Presidency College as receipts from fees, &c. It will also be seen that the charges named in the margin belonging to the Combaconum College have been excluded, having been transferred to the School Fee Budget-estimate.

Servants, Library, Prize, and Contingent charges.

Schools.
Clerks, Servants, Library, Prize, Contingent, and House-rent charges.

6. The charges named in the margin have been transferred to the School Fee Budget-estimate in connexion with all higher and middle-class schools with the exception of the Madrasa-i-Azam, the fees of which, according to the Accountant-General, belong to Provincial Services, in the same way as those of the Presidency College. The increase to be noted in connexion with the lower-class schools is owing to a simple transfer of the newly established Mahomedan Schools to the heading in question. As the Mahomedan Schools are all elementary, it was thought appropriate to remove them from under the heading, Higher and Middle-class Schools, where they stood in the last Budget-estimate.

7. It has been necessary to make provision from Provincial Funds for the charges named in the margin on account of the Normal School, Madras, inasmuch as the fees belong to Provincial Services. A sum of Rupees 123 is included in the provision for contingencies on account of the Normal School, Vizagapatam, a charge of Rupees 11 per mensem having been sanctioned by Government. The distribution of charges in connexion with the Government Female Normal School has been made in accordance with Government Order, No. 374, of the 20th December 1873.

Normal Schools.
Clerks, Servants, Library, Prize, Contingent, and House-rent charges.

8. It will be seen that, in accordance with the instructions of Government Order, No. 345, dated the 6th October last, Educational Department, the sum of Rupees 40,150 has been deducted from the provision for schools in the Budget-estimate for 1874-75.

9. In accordance with Government Order, Educational Department, dated the 25th July 1874, No. 262, the estimated grants to schools under the management of Municipal and Local Fund Boards are shown separately. The estimated grants on account of girls' schools are also shown separately, the step being required in connexion with the order relieving Municipal and Local Fund Boards of charges on account of elementary female education.

Grants-in-aid.

10. The other headings call for no remark; but it will be seen that the estimate of 1874-75 has been reduced by Rupees 2,75,000, the sum diverted from Fee Fund by Government Order, No. 345, of 6th October last, Educational Department.

11. Turning to the School Fee Fund Budget-estimate, it is necessary to deal first with the Budget-estimate sent for the current year. Under Receipts, the sum of Rupees 18,000 was entered against Presidency. On consulting the Accountant-General this figure had to be reduced to Rupees 150, the fees solely of the Mylapore Anglo-Vernacular School. The Accountant-General stated that the fees of the Presidency, Medical, and Civil Engineering Colleges and Madrasa and Madras Normal School, which entered into the estimate sent, were never part of the School Fee Fund, but belonged to Provincial Service. They amounted to Rupees 17,850. Deducting that sum, therefore, from the total receipts, the figure is brought down to Rupees 95,050, which appears in the column devoted to 1874-75 in the Budget-estimate now sent for 1875-76.

12. Three changes on the disbursement side have been made in the column devoted to 1874-75 in the Budget-estimate now sent for 1875-76. Against Tanjore, instead of Rupees 8,255, there is an entry of Rupees 3,665, the difference being Rupees 4,590. The reduction was necessary under Government Order, Educational Department, No. 10, dated the 13th January 1872. The provision which still appears is that for the middle-class schools in the Tanjore District. Against Malabar Rupees 5,310 appears instead of Rupees 4,810. This is due to the addition of Rupees 500 on account of the Brennen School. It was decided only lately on a reference from the Accountant-General that the Brennen fees belonged

to the School Fee Fund. Hence provision had to be made for such charges as are to be borne by the fund in question, while in the estimate sent on the 25th September last the sum of Rupees 500 was excluded, it being looked upon as a Provincial charge. Against Presidency Rupees 90 only appears in place of Rupees 5,395. The difference of Rupees 5,305 is due to the exclusion of certain charges on account of the Presidency College, Madrasa and Madras Normal School, which, as explained more than once above, belong, according to the Accountant General, to Provincial Services.* The statement in the margin shows how the column devoted to 1874-75 in the Budget-estimate for 1875-76 is reconciled with the Budget-estimate sent on the 25th September last.

* *N.B.*—Charges for the Medical and Civil Engineering Colleges did not appear in the disbursement side of the Budget-estimate sent in September.

Disbursements.	
Total of Estimate for 1874-75	50,045
Deduct	4,590
	45,455
Add	500
	45,955
Deduct	5,305
Total of Estimate for 1874-75 in Budget-estimate for 1875-76 ...	40,650

13. It is now necessary to alter the statement in Government Order, No. 345, of 6th October last, Educational Department, thus:—

Receipts.	Rs.	*Charges.*	Rs.
Opening balance 1st April 1874 ...	2,45,935	Schools	40,650
Receipts for 1874-75	95,050	Grants-in-aid	2,75,000
		Balance	25,335
Total ...	3,40,985	Total ...	3,40,985

14. In the Order of Government, No. 345, of 6th October last, the estimate for Provincial Educational Receipts was directed to be reduced to Rupees 23,060, the amount of University fees alone. It was necessary under the Accountant-General's letter to increase those receipts to Rupees 36,500 as shown in the margin, and the changes made will be found in the Provincial Budget-estimate for 1875-76 in the column devoted to 1874-75.

	Rs.
University	23,060
Presidency College	10,500
Madrasa-i-Azam	1,400
Madras Normal School	1,600
Total ...	36,560

15. I am not aware how the allotment for schools was put down at Rupees 3,07,320 in Government Order, No. 345, of 6th October last. In the Provincial Budget-estimate for 1874-75 it stood at Rupees 2,65,320. Taking it at the latter figure, and reducing it by Rupees 40,650, the balance would be Rupees 2,24,670, instead of Rupees 2,57,270 as stated in the Government Order.

16. In the School Fee Budget-estimate for 1875-76, it will be seen that the receipts and charges have been increased respectively by Rupees 1,430 and Rupees 390, which appear to be appropriate sums.

17. The opening balance for 1875-76, after all the alterations made, is Rupees 25,335, and the opening balance for 1876-77 is expected to be Rupees 80,774.

18. I have no remarks to offer in connexion with the Building Budget-estimate.

No. 226. ORDER THEREON, 29th December 1874, No. 2171.

The Director of Public Instruction submits the Budget Estimates of Receipts and Charges of—

Provincial Funds,
The School Fee Fund, and
The Building Fund for 1875-76.

2. In future these estimates should reach Government at the latest by the month of November of each year. The Director is requested to arrange accordingly.

3. The Budget-estimate of "Receipts" of Provincial Funds amounts to Rupees 42,310, viz :—

	RS.
University Fees	27,810
Presidency College Fees	11,000
School Fees	3,500

The fees derived from the Combaconum College have been transferred to the School Fee Fund as appertaining to that Fund. The actual receipts in 1873-74 (as shown in the accounts rendered by the Accountant-General) from the following sources amount to Rupees 30,388, viz :—

	RS.
University Fees	25,800
Teachers' Examination Fees	435
Fines	4
Miscellaneous	3,489
Voluntary contributions	660

while, according to the entries in the estimate submitted by the Director, the receipts should have amounted to Rupees 36,367,* or Rupees 5,979 in excess of those accounted for by the Accountant-General, who will ascertain and report how the difference arises.

	RS.
* University Fees	25,927
Fees and Contributions	10,440
	36,367

4. The charges against Provincial Funds are estimated at Rupees 9,66,584, exclusive of Rupees 5,200 for printing and stationery. The annexed statement has

5

been prepared in view to determine how far the estimate is borne out by the actuals for 1873-74 and of those for the first six months of 1874-75 :—

	Actuals as per Accounts of the Accountant-General.		Estimate for 1874-75.
	For 1873-74.	For the first six months of 1874-75.	
	RS.	RS.	RS.
Madras University	23,894	20,994	41,370
Director of Public Instruction and Inspectors and Deputy-Inspectors of Schools	1,95,618	98,682	2,33,370
Presidency College and Combaconum College	97,925	45,875	1,17,400
Govt. Schools — Higher and Middle Class	1,63,206	82,290	1,63,644
Govt. Schools — Lower Class	9,194	4,516	11,988
Govt. Schools — Normal Schools	41,887	22,552	44,902
Govt. Schools — Female Normal Schools	.....	.....	13,560
Grants-in-aid to Schools	3,73,437	1,53,988	2,75,000
Do. to Schools of Industrial Arts	17,251	11,272	16,200
Do. to Schools of Ordnance Artificers	3,600	1,836	4,100
Do. to Eleemosynary Schools	2,777	1,227	3,300
Scholarships and Prizes	15,227	7,876	27,600
Government Book Depôt	7,940	3,399	9,180
Miscellaneous	6,089	3,043	4,940
Total	9,58,045	4,57,550	9,66,554

5. The figures in the Director's estimate show that the expenditure on account of the "*Madras University*" in 1873-74 was Rupees 37,833. The accounts rendered by the Accountant-General, on the other hand, give the expenditure at Rupees 23,894. It is not practicable to trace the cause of the difference between the estimate and the accounts; the Accountant-General will, therefore, be requested to explain it. For the first half of 1874-75 the expenditure was Rupees 20,994, at which rate the estimated provision in 1875-76 of Rupees 41,370 is approximately correct. The net charge against Provincial Services, exclusive of printing, Rupees 3,000, will be Rupees 13,560.

6. *Director of Public Instruction* Rupees 42,500, *and Inspectors of Schools* Rupees 1,90,870.—The estimate deals with these charges separately, but the accounts of the Accountant-General do not. The united charges amount to Rupees 2,33,370 against Rupees 1,95,618, the actuals for 1873-74, and Rupees 1,97,364, the partly estimated expenditure in 1874-75. An addition of Rupees 500 has been made under "Director of Public Instruction" for travelling allowance, which is passed, but the provision for contingencies and official postage will be reduced from Rupees 4,300 to Rupees 3,500 inasmuch as the actuals for 1873-74 did not exceed Rupees 2,479. Although this reduction will limit the assignment under Direction to Rupees 41,700, it will still exceed the actuals given by the Director by Rupees 2,021.

7. The charges for "*Inspectors and Deputy-Inspectors of Schools*" are distributed as follow:—

	Rs.
Inspectors	66,600
Deputy-Inspectors	56,400
Allowances[a] to Inspectors	9,360
Do. to Deputy-Inspectors	11,388
Travelling allowance to Inspectors	14,500
Do. do. to Deputy-Inspectors	28,570
Superintendent of Hill Schools	1,152
Service Postage labels	2,900
Total ...	1,99,870

These charges correspond with the estimate for the current year, but exceed the actuals for 1873-74 by Rupees 24,399. Coupling this with the fact that the actuals for the first half of 1874-75 for "Direction and Inspection" give an annual charge of only Rupees 1,97,364, or Rupees 35,506 less than the allotments for these purposes in 1875-76, the Governor in Council is of opinion that a provision of Rupees 1,80,000 for Inspectors and Deputy-Inspectors of Schools will be ample.

8. *Presidency College* Rupees 88,060, *Combaconum College* Rupees 29,340, or together Rupees 1,17,400 which is more than the expenditure incurred in 1873-74* by Rupees 19,475, and above what is likely to be incurred in 1874-75† by Rupees 25,650. The charges, with three exceptions, are all fixed, and are not susceptible of alteration. The exceptions are the—

* Rupees 97,925.
† ,, 91,750.

	Rs.
Library allowance	600
Prize books	240
And Contingencies	1,504

The two former are also fixed allowances. Judging from the actuals above adverted to, and allowing for savings, an allotment of Rupees 1,10,000 will be made for both Colleges.

9. *Government Schools, Higher and Middle Class,* Rupees 1,63,644.—This charge is very slightly in excess of the actuals in 1873-74, and is less than what they are likely to be in the current year.

Lower-class Schools Rupees 11,988.—The increase in this item is accounted for by a transfer to it of the charges connected with the newly established Mahomedan Schools.

Normal Schools Rupees 44,902.—No reduction is practicable here.

Female Normal School Rupees 13,560.—Agreeably to the sanction accorded in G. O., dated the 20th December 1873, No. 374, the charge for the school should be Rupees 12,660. From an examination of the details it has been found that

[a] For Clerks and Contingencies.

there is an error in the estimate of Rupees 900 for House-rent, Rupees 2,100 having been entered instead of Rupees 1,200 or Rupees 100 per mensem, the amount sanctioned. The necessary correction will be made.

10. *Grants-in-aid, Rupees* 2,75,000.—These are distributed as follow:—

	Rs.
Salary Grant to Schools of the Higher and Middle Class	1,50,000
Do. to Schools under the management of Municipalities	5,000
Do. do. do. of Local Fund Boards ...	25,000
Grants to Schools under the Results System	35,000
Salary Grants to Normal Schools	10,000
Grants to Girls' Schools	50,000
Total ...	2,75,000

The grants to girls' schools have been provided in accordance with G. O., dated 14th January 1874, No. 42. In noticing the School Fee Fund Budget presently a transfer will be made for these grants in view to utilizing the balance available under that fund.

11. *School of Industrial Arts,* Rupees 16,200.—According to the revised scale of establishment submitted with letter* to the Government of India, the charge for this school will be fixed at Rupees 26,460 for 1875-76.

* Dated 26th October 1874, No. 366.

12. *Schools of Ordnance Artificers* Rupees 4,100, and *Eleemosynary Schools* Rupees 3,300.—These items are in accordance with the current year's Budget provisions. The actuals for 1873-74 did not exceed Rupees 3,600 and Rupees 2,777, respectively. It seems sufficient if Rupees 3,800 and Rupees 3,000 were provided for 1875-76.

13. *Scholarships and Prizes.*—These are estimated as in 1874-75 at Rupees 27,600. The actuals for 1873-74, according to the Director's own figures, did not exceed Rupees 17,696. According to those of the Accountant-General, they were Rupees 15,227, and in 1874-75 are not likely to be above Rupees 15,752. Under these circumstances an allotment of Rupees 20,000 is ample in 1875-76.

14. The *Government Book Depôt,* Rupees 9,180.—The actual charge in 1873-74 as per accounts of the Accountant-General was Rupees 7,940. The estimate exceeds it by Rupees 1,240, and the probable charge in 1874-75 by Rupees 2,382. A provision of Rupees 8,500 will be made for 1875-76, which will leave a margin for contingencies.

15. *Miscellaneous,* Rupees 4,940.—This includes—

	Rs.
"Library of Oriental Manuscripts"	2,100
Translators	840
Allowance to School Book Societies	2,000

The actuals for these purposes in 1873-74 amounted to Rupees 3,646, and are not likely to exceed Rupees 3,608 in 1874-75. The allotment for 1875-76 will,

therefore, be fixed at Rupees 4,500. Of this amount, Rupees 1,660 will be assigned for the first item, the other two items remaining as in the estimate.

16. *The School Fee Fund Budget.*—The receipts[a] are set down at. RS. 1,21,815
The charges at 41,041

Leaving a balance of ... 80,774

The estimate under this head for 1874-75 will be revised by the Accountant-General as shown in paragraph 13 of the Director's letter. The charges for 1875-76 provide for Government schools of the—

	RS.
Higher and Middle Class	38,127
And Government Normal Schools	2,914
Total ...	41,041

To which will be added the following :—

	RS.
Salary Grants to Schools for the Higher and Middle Class.	30,000
Grants to Schools under the Result System...	35,000
Salary Grants to Normal Schools...	10,000
Total ...	75,000

The aggregate charges will thus be raised to Rupees 1,16,041 and the balance reduced to Rupees 5,774.

17. The "*Educational Building Fund*" Budget-estimates of Charges amount to Rupees 29,920, viz :—

	RS.
For Original Works	18,810
For Repairs	11,110
Total ...	29,920

No estimate has been furnished of the income of this fund annually, nor of the amount available for expenditure without trenching upon the capital. The Director is requested to furnish the necessary estimate. The accounts rendered by the Accountant-General for 1873-74 show that the interest accruing from the fund amounted to Rupees 23,703. The accounts for the first half of 1874-75 indicate that it is likely to amount to Rupees 19,623, but until an accurate estimate of the available income is furnished it is not possible to decide whether so large an outlay as Rupees 29,920 should be provided for in 1875-76. The expenditure, it is observed, will be incurred by the Public Works Department. The Director will, in future estimates, enter the expenditure for the year preceding the last year to which the estimate refers, and the estimate of the last year to admit of an opinion being formed of the propriety or otherwise for the expenditure proposed to be incurred.

[a] Balance Rupees 25,335.
Estimate in 1875-76, Rupees 96,480.

Proceedings of the Madras Government, Financial Department, 29th December 1874.

18. With these remarks the Governor in Council passes the following items for inclusion in their respective Budget-estimates :—

Provincial Services.

	RS.
Receipts—	
As noted in paragraph 3 of this order	42,310
Charges—	
Madras University	41,370
Director of Public Instruction	41,700
Inspectors and Deputy-Inspectors of Schools	1,80,000
Colleges, Presidency and Combaconum	1,10,000
Government Schools — Higher and Middle Class	1,63,644
Government Schools — Lower-class Schools	11,988
Government Schools — Normal Schools	44,902
Government Schools — Female Normal Schools	12,660
Grants-in-aid, less Rupees 75,000 transferred to the School Fee Fund	2,00,000
School of Industrial Arts	26,460
School of Ordnance Artificers	3,800
Eleemosynary Schools	3,000
Scholarships and Prizes	20,000
Government Book Depôt	8,500
Miscellaneous	4,500
Total ...	8,72,524

School Fee Fund.

Receipts including balance	1,21,815
Charges...	1,16,041
Balance ...	5,774

Educational Building Fund.

Receipts—	
No estimate furnished.	
Charges—	
Original Works	18,810
Repairs...	11,110
Total ...	29,920

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Director of Public Instruction.
,, Accountant-General.
,, Public Works Department, with copies of the Estimate of Charges under Educational Building Fund.

Exd. F. Bantleman.

Govt. of 1874 Collection

FINANCIAL.

No.

From THE DIRECTOR OF PUBLIC INSTRUCTION, Madras.

To THE ACTING CHIEF SECRETARY TO GOVERNMENT, Fort Saint George.

Dated December 1874.

Read

G.O. No. 2320 December 1874, No. [illegible]

DECEMBER
Nos. 2305-2328.

Budget-estimate of Receipts and Charges of Provincial Funds, (2) School Fee Fund and Building Fund for 1875-76, reviewed and

No. 2320.

From

THE DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

To

THE ACTING CHIEF SECRETARY TO GOVERNMENT,
Fort Saint George.

Sir,

I have the honor to submit the Educational Budget Estimates named in the margin for the year 1875-76. They are sent together with reference to para. 10 of Government Order, Educational Department, No. 345, dated the 6th October last.

I. Provincial Budget Estimate.
II. School Fee Fund Budget Estimate, with detailed statement called for in Government Order, No. 345, dated 6th October last.
III. Building Budget Estimate.

2. On the whole of the items connected with the University, the sum of Rupees 500 has been added to provide for extra examiners to meet the progressive increase in the number of candidates.

University.

3. An additional sum of Rupees 500 has been provided for travelling charges of the Director. It is possible that the next Director of Public Instruction may desire to make an extended tour in the provinces.

Direction.

4. No change has been made in the provision for Inspection charges.

Inspection.

5. An increase of Rupees 600 has been provided to meet the increment of Rupees 50 per mensem to the salary of the Professor of Sanskrit in the Presidency College. It has been necessary to make provision from Provincial funds for the charges named in the margin on account of the Presidency College. The Accountant General in a letter, dated 6th October last, No. 5953, stated that the Presidency College fees had never been and are not now carried to the credit of the School Fee Fund, inasmuch as they appertained up to 1870-71 to Imperial Services and now belong to Provincial Services. It will be seen that the sum of Rupees 11,000 is entered against the Presidency College as receipts from fees, &c. It will also be seen that the charges named in the margin belonging to the Combaconum College have been excluded, having been transferred to the School Fee Budget Estimate.

Colleges.

A proportion of Teachers', Servants', Library, Prize and Contingent Charges.

Servants', Library, Prize and Contingent Charges.

6. The charges named in the margin have been transferred to the School Fee Budget Estimate in connexion with all Higher and Middle Class Schools with the exception of the Madrasa-i-Azam, the fees of which, according to the Accountant General, belong to Provincial Services, in the same way as those of the Presidency College. The increase to be noted in connexion with the Lower Class Schools is owing to a simple transfer of the newly established Mahomedan schools to the heading in question. As the Mahomedan schools are all elementary, it was thought appropriate to remove them from under the heading, Higher and Middle Class Schools, where they stood in the last Budget Estimate.

Schools.

Clerks', Servants', Library, Prize, Contingent and House-rent Charges.

7. It has been necessary to make provision from Provincial funds for the charges named in the margin on account of the Normal School, Madras, inasmuch as the fees belong to Provincial Services. A sum of Rupees 123 is included in the provision for contingencies on account of the Normal School, Vizagapatam, a charge of Rupees 11 per mensem having been sanctioned by Government. The distribution of charges in connexion with the Government Female Normal School, has been made in accordance with Government Order, No. 374 of the 20th December 1873.

Normal Schools.
Clerks', Servants', Library, Prize, Contingent and House-rent Charges.

8. It will be seen that in accordance with the instructions of Government Order, No. 345 dated the 6th October last, Educational Department, the sum of Rupees 40,150 has been deducted from the provision for schools in the Budget Estimate for 1874-75.

9. In accordance with Government Order, Educational Department, dated the 25th July 1874, No. 262, the estimated grants to schools under the management of Municipal and Local Fund Boards are shown separately. The estimated grants on account of girls' schools are also shown separately, the step being required in connexion with the order relieving Municipal and Local Fund Boards of charges on account of Elementary Female education.

Grants-in-aid.

10. The other headings call for no remark; but it will be seen that the Estimate of 1874-75 has been reduced by Rupees 2,75,000 the sum diverted from Fee Fund by Government Order, No. 345 of 6th October last, Educational Department.

11. Turning to the School Fee Fund Budget Estimate, it is necessary to deal first with the Budget Estimate sent for the current year. Under Receipts, the sum of Rupees 18,000 was entered against Presidency. On consulting the Accountant General this figure had to be reduced to Rupees 150, the fees solely of the Mylapore Anglo-Vernacular School. The Accountant General stated that the fees of the Presidency, Medical and Civil Engineering Colleges and Madrasa and Madras Normal School, which entered into the Estimate sent, were never part of the School Fee Fund but belonged to Provincial Services. They amounted to Rupees 17,850. Deducting that sum therefore from the total Receipts, the figure is brought down to Rupees 95,050 which appears in the column devoted to 1874-75 in the Budget Estimate now sent for 1875-76.

12. Three changes on the Disbursement side have been made in the column devoted to 1874-75 in the Budget Estimate now sent for 1875-76. Against Tanjore, instead of Rupees 8,255, there is an entry of Rupees 3,665, the difference being Rupees 4,590. The reduction was necessary under Government Order, Educational Department, No. 10, dated the 13th January 1872. The provision which still appears is that for the Middle class schools in the Tanjore District. Against Malabar, Rupees 5,310 appears instead of Rupees 4,810. This is due to the addition of Rupees 500 on account of the Brennen School. It was decided only lately on a reference from the Accountant General that the Brennen fees belonged to the School Fee Fund. Hence provision had to be made for such charges as are to be borne by the fund in question, while in the Estimate sent on the 25th September last the sum of Rupees 500 was excluded, it being looked upon as a Provincial charge. Against Presidency, Rupees 90 only appears in place of Rupees 5,395. The difference of Rupees 5,305 is due to the exclusion of certain charges on account of the Presidency College, Madrasa and Madras Normal School, which as explained more than once above, belong, according to the Accountant General, to Provincial services*. The statement in the margin shows how the column devoted to 1874-75 in the Budget Estimate for 1875-76 is reconciled with the Budget Estimate sent on the 25th September last.

* N. B. Charges for the Medical and Civil Engineering Colleges did not appear in the disbursement side of the Budget Estimate sent in September.

Disbursements.	
Total of Estimate for 1874-75	50045
Deduct	4590
	45455
Add	500
	45955
Deduct	5305
Total of Estimate for 1874-75 in Budget Estimate for 1875-76	40650

13. It is now necessary to alter the statement in Government Order, No. 345 of 6th October last, Educational Department thus :—

Receipts.		*Charges.*	
Opening balance 1st April 1874	2,45,935	Schools	40,650
Receipts for 1874-75	95,050	Grants-in-aid	2,75,000
		Balance	25,335
Total	3,40,985	Total	3,40,985

14. In the Order of Government, No. 345 of 6th October last, the Estimate for Provincial Educational Receipts was directed to be reduced to Rupees 23,060, the amount of University fees alone. It was necessary under the Accountant General's letter to increase those Receipts to Rupees 36,500, as shown in the margin, and the changes made will be found in the Provincial Budget Estimate for 1875-76, in the column devoted to 1874-75.

University.	...	23,060
Presidency College.	...	10,500
Madrasa-i-Azam.	...	1,400
Madras Normal School.	...	1,600
		36,560

15. I am not aware how the allotment for schools was put down at Rupees 3,07,320 in Government Order, No. 345 of 6th October last. In the Provincial Budget Estimate for 1874-75 it stood at Rupees 2,65,320. Taking it at the latter figure, and reducing it by Rupees 40,650, the balance would be Rupees 2,24,670, instead of Rupees 2,57,270, as stated in the Government Order.

16. In the School Fee Budget Estimate for 1875-76, it will be seen that the receipts and charges have been increased respectively by Rupees 1,430 and Rupees 390, which appear to be appropriate sums.

17. The opening balance for 1875-76, after all the alterations made, is Rupees 25,335, and the opening balance for 1876-77 is expected to be Rupees 80,774.

18. I have no remarks to offer in connexion with the Building Budget Estimate.

Office of the Director of Public Instruction,
MADRAS, *15th December* 1874.

I have the honor to be,
Sir,
Your most obedient Servant,

Director of Public Instruction.

1576

Jud. Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Director of Public Instruction, Madras, D. 15th December 1874, No. 2320.

Order thereon. 29 Dec. 1874. No. 2171.

The Director of Public Instruction submits the Budget Estimates of receipts and charges of Provincial Funds, the School Fee Fund, and the Building Fund for 1875-76.

2. In future these estimates should reach Fort St. George by the month of November

From The Director of Public Instruction, Madras.

1874.

To The Acting Chief Secretary to Government, Fort Saint George

No. 2320.

Dated 15th December 1874.

Received 17 — —

No. —

Enclosure 3 —

No. —

Sending I. Provincial Budget Estimate, II. School Fee Fund Budget Estimate, and III. Building Budget Estimate for 1875-76.

G.O. No. 2171.

November of each year.
The Director is re-
quested to arrange
accordingly.

3. The Budget Esti-
mate of "Receipts"
of Provincial Funds,
amounts to Rs 42,810,
viz:—

University fees	Rs 27,810
Presidency College fees	10,000
School fees	5,000

Rs
The fees derived
from the Combaconum
College have been
transferred to the
School fee fund, as
appertaining to that
fund. The actual
receipts in 1873-74
(as shown in the Ac-
counts rendered by the
Accountant

Accountant General
from the following
sources, amount to Rs
30,388, viz:—

University fees	Rs 25,800
Teachers' Examn. fees	4,35
Fines	4
Miscellaneous	3,489
Voluntary Contributions	660

while, according
to the entries in the
estimate submitted
by the Director, the
Receipts should have
amounted to Rs 36,367,
or Rs 5,979 in excess
of those accounted for
by the Accountant
General, who will
ascertain and report
how the difference
arises.

4. The charges against
Provincial Funds are

Salaries &c.

estimated at Rs 9,66,554, exclusive of Rs 5,200 for Furniture and Stationery. The amount Estimated Establishment has been framed in view to determine the amount to be retained for the Estimate for the ensuing year by the details for 1875-76, and of these for the first six months 1874-75

	Actuals as per accounts of the Accountant General for 1873-74	For the first six months of 1874-75	Estimate for 1874-75
	Rs	Rs	Rs
Madras University	23,894	20,994	41,370
Director of Public Instruction and Inspectors & Dy. Inspectors of Schools	1,95,618	98,682	2,33,370
Presidency College & Sanskrit College	97,925	45,875	1,17,400
Government Schools. Higher & Middle Class	1,63,206	82,290	1,63,644
Lower Class.	9,194	4,516	11,988
Normal Schools.	41,887	22,552	44,902
Female Normal do	"	"	13,560
Grants in aid to schools	3,73,437	1,53,988	2,75,000
to Schools of Industrial Art.	17,251	11,272	16,200
to do of Ordnance Artificers	3,600	1,836	4,100
to Elementary Schools	2,777	1,227	3,300
Scholarships & prizes	15,227	7,876	27,600
Text Book Depôt	7,940	3,399	9,180
Miscellaneous	6,089	3,043	4,940
Total	9,58,045	4,57,550	9,66,554

5. The figures in the Director's Estimate show that the expenditure on account of the "Madras University" in 1873-74 was Rs 37,033. The Accounts rendered by the Accountant General on the other hand, give the expenditure at Rs 23,894. It is not practicable to trace the cause of the difference between the estimate and the accounts: the Accountant General will therefore be requested to explain it. For the first half of 1874-75 the expenditure was

was Rupees 20,994, at which rate the estimated provision in 1875-76, of Rs 41,370, is approximately correct. The net charge against Provincial Services, exclusive of printing Rs 3,000 will be Rs 18,560.

6. Director of Public Instruction Rs 42,500, and Inspectors of Schools Rs 190,870. The estimate deals with these charges separately, but the accounts of the Accountant

Accountant General do not. The united charges amount to Rs 2,33,370 against Rs 1,95,618 — the actuals for 1873-74 and Rs 1,97,364, the partly estimated expenditure in 1874-75. An addition of Rs 500 has been made under "Director of Public Instruction" for travelling allowance, which is proper, but the provision for contingencies and official postage will be reduced from Rs 4,300 to Rs 3,500 inasmuch as the actuals for 1873-74 did not exceed Rs 2479. Although this reduction will limit the assignment under Direction to Rs 41,700, it will still exceed the actuals given by the Director, by Rs 2021. The

7. The charges for "Inspectors and Deputy Inspectors of schools" are distributed as follow.

Inspectors	Rs 66,600
Deputy Inspectors	Rs 56,400
Allowance to Inspectors	Rs 9,360
-- Do -- to Dy Inspectors	Rs 11,388
Travelling allowance to Inspectors	Rs 14,500
-- Do -- Do -- to Dy Inspectors	Rs 28,570
Supt of Hill schools	Rs 1,182
Service Postage labels	Rs 2,900
	1,90,870

× For clerks and contingencies

These charges correspond with the estimate for the current year, but exceed the actuals for 1873-74 by Rs 24,399 — Coupling this with the fact that the actuals for the first half of 1874-75 for "direction and Inspection" give an annual charge of only Rs 1,97,364, or Rs 35,506 less than the allotments for these purposes in 1875-76, the

Governm

Governor in Council is of opinion that a provision of Rs 180,000 for Inspectors and Deputy Inspectors of schools will be ample.

8 Presidency College Rs 88,060

Combaconum College Rs 29,340. a together Rs 117,400 - which is more than the expenditure incurred in 1873-74 by Rs 19475 and above what is likely to be incurred in 1874-75 by Rs 25,650. The charges, with these exceptions, are all fixed, and are not susceptible of alteration. The exceptions are - the Library allowance - Rs 600 Prize books - - - Rs 240 and Contingencies Rs 1,504. The two former are also fixed allowances. Judging from the actuals above adverted to, and allowing for savings, an allotment of Rs 1,10,000 will be made for both Colleges.

× Rs 97,925

• Rs 91,750

9. Government Schools.

Higher and Middle class Rs 163,644. This charge is very slightly in excess of the actuals in 1873-74, and is less than what they are likely to be in the current year.

Lower class schools Rs 11,988. The increase in this item is accounted for by a transfer to it of the charges connected with the newly established Mahomedan schools

Normal schools Rs 44,902 No reduction is practicable here.

Female Normal school Rs 13,560 - Agreeably to the sanction accorded in G.O dated

the 20th December 1873 No 374, the charge for the school should be Rs 12,660. From an examination of the details it has been found that there is an error in the estimate of Rs 900 for House Rent, Rs 2100 having been entered, instead of Rs 1200, or Rs 100 per mensem the amount sanctioned. The necessary correction will be made

10. Grants in aid —

Rs 2,75,000 These are distributed as follow

/

Salary

2712

	Rs.
Salary grant to Schools of the higher & middle classes	1,50,000
Do Schools under the management of municipalities	5,000
Do Do Do Local fund Boards	25,000
Grants to Schools under the Results System	35,000
Salary Grants to Normal Schools	10,000
Grants to Girls Schools	50,000
Rs.	2,75,000

The grants to Girls schools have been provided in accordance with G.O. dated 14th January 1874 No 42. In nothing the Schools the Local Budget presently a transfer will be made for the Grants in view to utilizing the balance available under that head.

11. Schools of Industrial Arts Rs 16,200. according to the revised scale of Establishment submitted with letter to the Government of India to charge for this School will be fixed at Rs 26,460 for 1875-76.

12. Schools of Ordnance Artificers Rs 4,100 - and Electro-engraving Schools Rs 3,300 These items are in accordance with the current year's Budget provision. The Actuals for 1873-74 did not exceed

* dated 26th Oct. 1874 No 366.

Rs 3600, and Rs 2777 respectively. It seems sufficient if Rs 3800 & Rs 3000 were provided for 1875-76.

13. Scholarships & Prizes These are estimated as in 1874-75 at Rs 2,600 The Actuals for 1873-74 according to the Director's own figures did not exceed Rs 1,696. According to those of the Accountant General they were Rs 1522, and in 1874-75 are not likely to be above Rs 1,752. Under these circumstances an allotment of Rs 2,000 is ample in 1875-76.

14. The Government Book Depôt Rs 9180. The Actual charge in 1873-74 as per Accounts of the Accountant Genl was Rs 7940. The Estimates exceeds it by Rs 1240, and the probable charge in 1874-75 by Rs 2382. A provision of Rs 8500 will be made for 1875-76 which will leave a margin for Contingencies.

15. Miscellaneous Rs 4940. This includes "Library of Oriental Manuscripts" ——— Rs 2100

Granulations ——— Rs 840

Allowance to Sahib Book Societies } Rs 2000

The

The Actuals for these purposes in 1873-74 amounted to Rs 3646 and are not likely to exceed Rs 3,608 in 1874-75. The allotment for 1875-76 will therefore be fixed at Rs 4500. Of this Amount Rs 1860 will be assigned for the 1st item, the other two items remaining as in the Estimate.

16. The School Fee Fund Budget.

The receipts are set down at Rs 12,18,15

The charges at ——— Rs 41041

Leaving a balance of Rs 80774

The Estimate under this head for 1874-75 will be revised by the Accountant General as shown in paragraph 13 of the Director's letter. The charges for 1875-76 provide for Govt Schools of the higher and middle Class — Rs 38827

And Govt Normal Schools — Rs 2914

Rs ——— 41041

To which will be added the following

Salary grants to Schools for the higher & middle Class } Rs 30,000

Grants to Schools under the Result System — Rs 35,000

Salary grants to Normal Schools — Rs 10,000

Rs 75000

The

29

13

Balance Rs 25335
Estimate in 1875-76 96480

The aggregate charges will thus be reduced to Rs 116,041 and the balance reduced to Rs 5,774.

46. The "Educational & Building Fund" Budget Estimates of charges amounts to Rs 29,920. Viz:

For Original works ——— Rs 18,810.
for Repairs ——— Rs. 11,110.
Rs 29,920.

No Estimate has been furnished of the income of this fund. Annually now of the amount available for expenditure without touching upon the Capital. The director is requested to furnish the necessary Estimate. The Accounts rendered by the Accountant Genl for 1873-74 show that the interest accruing from the fund amounted to Rs 23,703. The account for the first half of 1874-75 indicates that it is likely to amount to Rs 19,623. Until an accurate Estimate of the available income is furnished it is not possible to decide

decide whether so large an outlay as Rs 29,920 should be provided for in 1875-76. The Expenditure if so determined will be incurred by the Public Works department. The Director will in future Estimates, enter the Expenditure for the year preceding the last year to which the Estimate refers, and the Estimate of the ~~preceding~~ last year, to admit of an opinion being formed of the propriety or otherwise, of the Expenditure proposed to be incurred.

47. With these remarks the Governor in Council passes the following items for inclusion in their respective Budget Estimates.

Provincial Services

Receipts as noted in para 3 of this Order ——— Rs. 42,310.

Charges

Madras University	41,370.
Director of Public Instruction	41,700
Inspectors & Deputy Inspectors of Schools	1,80,000
Colleges — Presidency & Combaconum	1,10,000
Government Schools Anglo Middle class	163,644
Lower class schools	11,988
Normal Schools	41,902
Female do	12,600

Grant in aid, less Rupees 45000. transferred to the School fee fund — Rs 20,000

School of Industrial Arts	26460
School of Oriental Subjects	3800
Elementary Schools	3000
Scholarships and Prizes	20,000
Government Book Depot	8600
Miscellaneous	4500
Rs	87524

School Fund

Receipts including Balance	Rs 121,815
Charges	116041
Balance Rs	5774

Educational Buildings Fund

Receipts	No Estimate provided	
Charges	Original Works	18810
	Repairs	4110
	Rs.	22920

Despatch 4/1/75

Re Director Public Instruction
" Accts General C
" Public Works Dept
with copies of the Estimates of Charges under Educational Buildings Fund

Rs A 26/12/74

Govt. of {1874} Madras.

Financial

To

The Director of Public Instruction.

Dated 29 } Dec. 1874, No.
Recd. } 2171.

Nos. 225. 6.

Budget Estimate – of Receipts and charges of (1) Provincial Funds – (2) School Fee Fund and (3) Building Fund, for 1875-76, &c. viewed and passed