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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	91	Press / Mis.
138-139.		
Dated	15-1-	1876.

Not to be folded or roughly handled

Budget.

No. 138. Read the following letter from Colonel R. M. MACDONALD, Director of Public Instruction, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madras, 28th December 1875, No. 2837 :—

I have the honor to submit the Educational Budget Estimates for the year 1876-77.

1. Provincial Budget Estimate.
2. School Fee Fund Budget Estimates, with detailed Statement.
3. Building Budget Estimate.

2. In last year's Budget Estimate the University fees for 1874-75 were estimated at Rupees 23,060, and the fees for Examiners at Rupees 33,000, showing an apparent charge on Provincial Funds of nearly Rupees 10,000. The actual fees collected amounted to Rupees 29,988, while the fees to Examiners came only to Rupees 30,210. The margin left this year is much more moderate, *viz.*, Rupees 4,440, but I doubt whether even this is not an unnecessarily cautious estimate as the tendency of the University Examinations is to become more and more self-supporting. There is one item which demands some explanation as it appears for the first time in the estimate. An annual charge for tabulating the results of the examinations appears to have been hitherto met out of savings in the fees set apart for Examiners without being shown in the estimates and accounts. This omission I have thought it right to supply. Additional funds have been provided under the head of Contingencies for Rupees 500 worth of furniture which is required, and for petty charges which increase as the examinations increase, but here again there will probably be a small amount saved.

3. *Direction.*—In my office there is a decrease in the salary of the Director of Public Instruction, and an increase in the salaries of the Manager and Accountant. The previous estimate for Official Postage which seems to have been unnecessarily high, has been reduced, and on the whole there is a decrease as compared with the sanctioned estimate of the current year of Rupees 1,940. It does not appear to have been customary to show the Teachers' Certificate fees in the Budget Estimates submitted by this office, but as it seems desirable that this item should be shown it has been entered.

4. *Inspection.*—Under the head of Inspection there is an increase for an Inspecting Schoolmaster for the Badrachellam and Rakapally Taluqs under G.O., No. 317, of the 14th September 1874, and the travelling batta of the Superintendent of Hill Schools has been entered at the proper rate of Rupees 1-8-0 per day. In other respects the provision for inspection charges is the same as last year, but as nearly all the Deputy Inspectors are drawing salaries below the sums sanctioned, there will probably be a large saving under this head. There ought to be no savings under the salaries of the Inspectors, as every officer receives the salary of his grade, but the actuals of the year 1874-75, as shown in the Inspectors' accounts, are in some instances below the sums sanctioned. The provision for travelling allowance for these officers may seem on the whole larger than is required, but here again the actuals are not altogether a trustworthy guide, as the Inspector of the Presidency Division omitted to draw the travelling allowance due to him during

the official year. The estimate for Postage labels is also apparently too high, if the actual expenditure for 1874-75 can be accepted as a safe criterion. On the whole, although provision has been made for an expenditure of Rupees 1,91,790, the total may, I think, be safely reduced as it was last year to Rupees 1,80,000.

5. *Presidency College.*—The retirement of Mr. Gordon, Professor of History, and the death of Mr. Sashiengar, Professor of Vernacular Literature, slightly reduce the cost of two items of the Presidency College, but on the other hand increments of salary must be provided for the Professors of Sanscrit and Physical Science. Three additional Masters must also be provided for under G.O., No. 256, of 4th August 1875, and the salaries of the Peons have been raised under G.O., No. 368, of 5th November 1875. The total estimate of Rupees 87,884 does not admit of any reduction and cannot be compared with the actual expenditure for 1874-75, as the Professor of Physical Science did not arrive until near the end of that year. It must, however, be remembered that the real increase is not so great as it appears, as the new junior classes are expected to be self-supporting, and the fees are estimated to amount to Rupees 14,000 instead of Rupees 11,616.

6. *Provincial College, Combaconum.*—In the Combaconum Provincial College the salary of the Principal has been raised under G.O., No. 256, of 4th August 1875; an Assistant Sanscrit Pundit has been sanctioned; the salary of the Tamil Pundit has been increased. The estimate is, therefore, higher than the actuals of 1874-75, but does not admit of any reduction.

7. *Higher and Middle Class Schools.*—In the estimate submitted last year the salaries of all the Head Masters of Zillah Schools seem to have been calculated at the maximum rate of Rupees 300 per mensem. Under G.O., No. 292, of the 30th August 1875, only two Head Masters have as yet obtained any increase of salary, and these two will alone get an increment in the year 1876-77. Under G.O., No. 388, of the 22nd November 1875, a reduction has been made in the salary of the Head Master of the Madrasa-i-Azam. I have, therefore, estimated the salaries of the Head Masters of Higher and Middle Class Schools at Rupees 80,820 instead of Rs. 87,300. Under G.O., No. 222, of the 14th July 1875, a Master has been sanctioned for the Ooriya Department of the Zillah School of Berhampore, and a Sanscrit Pundit has been substituted for an Ooriya Pundit. These items slightly raise the provision made for Masters, Teachers, and others. On the whole the estimate for schools of the higher and middle class is Rupees 5,760, below the estimate of last year. This is of course exclusive of masters, servants, and charges borne on the Budget of the School Fee Fund.

8. *Lower Class Schools.*—Under the head of Lower Class Schools the provision made last year for contingencies was below the amount sanctioned for ordinary contingencies and contained no provision for furniture, maps, &c., for Mahomedan Schools. The provision for rent was also below the sanctioned amount. I have transferred the servants, rent, and ordinary contingencies of the Mahomedan Schools to the School Fee Fund Account, and provided Rupees 500 for furniture and maps. Provision has also been made for the schools in Badrachellam and Rakapally.

9. *Government Girls' Schools.*—There have been hitherto no Government Girls' Schools. Provision has now been made for ten schools hitherto supported from

Municipal or Local Funds and transferred to Government under G.O., No. 416, of the 16th December 1874. Provision has also been made for the Badrachellam Girls' School.

10. *Government Normal Schools.*—Under the head of Normal Schools provision has been made for two Elementary Normal Schools at Palghaut and Tellicherry, under G.O., No. 800, of 8th May 1874.

11. *Government Female Normal School.*—In reviewing last year's Budget Estimate the charge of Rupees 2,100 for house-rent for the Female Normal School was reduced to Rupees 1,200, under the supposition that an error had been made in calculating the amount. Under G.O., No. 72, of the 12th March 1874, the monthly rent of the building is Rupees 175. There is, therefore, no room for any reduction in this item, but the actuals are Rupees 3,180 below the estimate, because there have been savings under the head of Assistants, Teachers, and Scholarships. A deduction of Rupees 900 may, therefore, be again safely made from the total sanctioned amount.

12. *Grants-in-aid.*—I have not been able to ascertain how the provision in last year's Budget for different classes of Grant-in-aid Schools was calculated. The revision of the Salary grant and Results rules has been for some time under consideration, and it may have been supposed that the changes proposed would come into effect at an early date. This, however, has not been the case, and the issue of new grants is now at a stand still from want of funds as reported by Mr. Thompson in his letter, No. 2020, of the 31st August 1875. I have re-distributed the several items with reference to the actual expenditure. As there is now an aided Industrial School in Black Town, and a probability of similar institutions springing up in the Mofussil, I have made some provision for this new branch of expenditure. On the whole, unless a stop is put to the issue of new grants, the entire provision for grants-in-aid can scarcely be put at a lower figure than Rs. 3,00,000.

13. *School of Industrial Arts, Ordnance Artificers, Eleemosynary Schools.*—No change has been made in the estimate of the School of Industrial Arts. The allowance for contingencies has been reduced in the School of Ordnance Artificers. For the Eleemosynary Schools the provision is the same as last year.

14. *Scholarships.*—The provision for Scholarships awarded on the results of the University Examinations and for Normal School Scholarships, is below the amount sanctioned, but somewhat above the actuals. Provision has been made for special Scholarships for Ooriyas under G.O., No. 201, of the 3rd June 1874.

15. *Government Book Agency.*—The estimate for Government Book Agency corresponds with the actuals.

16. *Library of Oriental Manuscripts.*—Provision has been made for the increase sanctioned in Dr. Oppert's salary. In other respects the estimate is the same as last year; but it seems doubtful whether the sum set down for the purchase of manuscripts will be required.

17. *Miscellaneous.*—The annual donation to the Madras School Book Society was reduced this year to Rupees 1,500, under G.O., No. 310, of the 10th September 1875. As the order does not state that the reduction is to be permanent, provision has been made for the usual grant. Provision has been made for the preparation and editing of readers and other books under G.O., No. 319, of the 16th September

1875, and No. 389, of the 22nd November 1875. No orders have been passed on my letter, No. 2424, of the 27th October 1875, regarding Gymnasia, but I have, in anticipation of sanction, entered Rupees 10,000 on account of this item.

18. *Stationery and Printing.*—An increase of Rupees 500 has been provided under the head of University Printing charges.

19. No regular Budget Estimate of Provincial receipts was submitted last year, but the amount was calculated in paragraph 3 of G.O., No. 2171, of the 29th December 1874, at Rupees 42,310. In this I have taken credit for the sale proceeds of work in the School of Arts, which are now paid into the Treasury, for Teachers' Certificate Examination Fees, for proceeds of Endowments, and Miscellaneous and Voluntary contributions. The total receipts thus estimated amount to Rupees 65,000.

20. On referring to the School Fee Fund Budget Estimate it will be seen that the actual receipts in 1874-75 were Rupees 86,743, against an estimate of Rupees 95,050. The discrepancy is mainly due to the collections of the Provincial School of Calicut, Rupees 5,965-8-0, having been credited to the account of the current year, owing to delay in the transmission of the fees to the Treasury. The estimate for 1876-77 is somewhat below that for the current year, because several Taluq Schools have been abolished. The charges are nearly the same as they were, but there is an increase owing to charges for servants, house-rent, and ordinary contingencies for Mahomedan Schools having been transferred from the Provincial to the School Fee Fund Budget. The balance which can be utilized after meeting these charges is Rupees 73,987. This might be allotted to meet the following Grant-in-aid charges:—

	RS.
Results Schools	40,000
Girls' Schools	31,000
Total ...	71,000

leaving a balance of Rupees 2,987. In this case the charge on Provincial Funds for Salary grants would be Rupees 2,29,000.

21. *Building Budget Estimate.*—I now pass on to the Building Budget Estimate. Mr. Powell submitted with his letter, No. 648, of the 24th March 1875, an estimate of the income of the Educational Building Fund for the year 1875-76, in which he calculated that a sum of Rupees 1,19,741 was available for expenditure during the year 1875-76. In this calculation he assumed that there would be a balance of Rupees 97,221 remaining unexpended at the beginning of the year, and G.O., No. 750, of the 6th April 1875, was passed on the supposition that the estimate was correct. Taking the income as given, the transfers noted in the margin were ordered, which apparently left a balance available of Rupees 45,648 for next year. It will be seen, however, from

	RS.	RS.
Total supposed income ...		1,19,741
Charges.		
Original Works	18,810	
Repairs	11,110	
Building Grants to Aided Schools	20,080	
Transferred to Public Works Department on account of Supervision for the works indicated in paragraph 6 of G.O., No. 735, of the 16th March 1875 ...	24,093	
		74,093
Balance		45,648

the Accountant-General's letter, No. 10,341, of the 10th (or 9th) March 1875, and his statements of the 9th March 1875 and 4th December 1875, that the estimate was apparently an erroneous one, and that so far from there being a balance at credit of Rupees 97,221 on the 31st March 1875, there was a closing balance at debit on that date of Rupees 19,518-9-0. It seems to have been supposed in this office that the balances at credit shown during certain years were all balances of interest, contributions, &c., available for general purposes, and that this department was not required to make any provision for expenditure in connection with the University Senate-house and Presidency and Combaconum Colleges, because these were provided for by grants of sums specially diverted from time to time from Capital. The Accountant-General explains, however, that the accounts of the Educational Building Fund include all cash transactions. It seems, therefore, clear that whatever sums are diverted from Capital are placed at the credit of this fund, and that whatever expenditure is incurred in connection with the Senate-house and Colleges must be included on the debit side of the Budget Estimate of this department. The Capital which stood at Rupees 4,85,000 on the 1st April 1875, was reduced in April to Rupees 4,43,000, in consequence of the sums of Rupees 40,000 and Rupees 2,000 having been diverted from Capital, under G.O., Nos. 93 and 94 of the 22nd and 23rd March 1875. The revised estimate of receipts for the current year will, therefore, stand as follows:—

	RS.
Balance remaining at the beginning of the year	— 19,518
Sums diverted from Capital in April 1875	42,000
Interest on 4 per cent. Non-Transferable Notes	17,720
Contributions from private persons	1,500
Public Works Refunds	3,500
	45,202

the two last items have not been altered, but they are purely conjectural. With regard to charges for the current year, they amount to Rupees 74,093, according to G.O., No. 750, of the 6th April 1875, but should apparently be calculated as follows:—

	RS.
Senate-house as per Budget Estimate of Public Works Department.	48,816
Provincial College, Combaconum	20,355
Other Original Works as per Departmental Budget Estimate excluding grant for Establishment	17,100
Repairs do. do. do. ...	10,100
Total as per paragraph 6 of G.O., No. 735, of 16th March 1875 ...	96,371
Add 25 per cent. for Establishment, G.O., No. 750, of 5th April 1875.	24,093
Add for Laboratory, Presidency College, under G.O., No. 223, of 15th July 1875	13,500
Add for Repairs to Zillah School of Cuddapah, under G.O., No. 1240, of 3rd May 1875	5,660
Add for Building Grants to Aided Schools, under G.O., No. 1173, of 31st May 1875	20,080
Grand Total ...	1,59,704

I have in this second list excluded Rupees 2,720, being the departmental estimate of establishment at 10 per cent. for Original Works and Repairs, because that estimate should apparently have merged in the provision of Rupees 24,093 made on the whole expenditure at 25 per cent., although, in G.O., No. 750, of 6th April 1875, it has been retained through, what seems to be, an oversight. I am uncertain whether the Rupees 13,500 put down for the Laboratory is inclusive or exclusive of establishment, but I have assumed that it is inclusive of it. According to these figures supposing all the works to be executed, there will be a deficit at the end of the current year of Rupees 1,14,502, which can only be met by diverting a large sum from Capital. I have no means of judging the exact amount of the expenditure which is likely to be incurred before the 31st March in the University and College buildings, but of the sum provided in the Departmental Budget Estimate for Original Works only a small portion is likely to be used, as the only estimate passed yet is that for a Taluq School-house at Aukapally, the total cost of which is Rupees 3,360. It is probable also that the full sum set down for building grants to Aided Schools will not be taken up during the current year. To be, however, on the safe side, I have assumed that the year will close with a debit of Rupees 1,14,502, and that it will be necessary to divert Rupees 1,70,000 from Capital to meet the demands of 1876-77. These demands have been cut down by striking out a number of small buildings for which provision has been made year after year, but which there is no immediate likelihood of being required, as no estimates have been even sent in. The list of building grants has also been cut down by removing from the list certain schools from which applications for grants are not likely to be forthcoming. The estimate for repairs is nearly the same as last year. The charge for establishments has been calculated at 25 per cent., instead of 10 per cent., as heretofore. The grand total of charges comes to Rupees 74,074.

22. If the distribution given is approved, the items required for inclusion in their respective Budget Estimates will stand as shown below :—

Provincial Services.

	Rs.
RECEIPTS	
As per Budget Estimate :—	65,000
CHARGES —	
Madras University	49,068
Direction	39,760
Inspection (reduced to)	1,80,000
Government Colleges	1,19,984
Government Schools (reduced to)	2,33,262
Grants-in-aid (reduced to)	2,29,000
School of Industrial Arts	26,460
Do. of Ordnance Artificers	3,700
Eleemosynary Schools	3,000
Scholarships and Prizes	24,000
Government Book Agency	7,788
Library of Oriental Manuscripts	2,700
Translator	840
Miscellaneous	33,250
Total	9,52,812

Proceedings of the Madras Government, Financial Department,
15th January 1876.

School Fee Fund.

	Rs.
Receipts including balance	1,16,998
Charges including Salary Grants	1,14,011
Balance	2,987

Educational Building Fund.

Receipts	74,218
Charges	74,074
Balance	144

23. I have to express my regret at the delay which has occurred in the submission of these Budget Estimates. It is due to the same cause as in previous years, *viz.*, the inefficient state of the office. As I have been only a short time in charge, I have been unwilling to make any sudden changes, but am now making arrangements which will, I hope, ensure greater regularity in the despatch of the current business.

No. 139. ORDER THEREON, 15th January 1876, No. 91.

The Director of Public Instruction in submitting the Budget Estimates for the year 1876-77, for

Provincial Funds,
School Fee Fund, and
Educational Building Fund,

has offered explanations regarding variations in the estimates as compared with previous estimates and actuals.

2. The estimated receipts* under Provincial Funds amount to Rupees 65,000 against Rupees 55,423, the actuals for 1874-75, and Rupees 42,310, the estimate for the current year. The actuals do not agree with the accounts rendered by the Accountant-General, which give them at Rupees 47,795 excluding the Civil Engineering College receipts. The difference between the two sets of figures is Rupees 7,628, which demands some explanation from the Accountant-General. The sources from which the receipts for 1876-77 are expected are given below. There is a large increase in the University fees as the "tendency of the University examinations is to become more and more self-supporting." There is also an increase under Presidency College Fees. The other items call for no remark. The estimate is accepted and passed for Rupees 65,000, *viz.*:—

* Actuals, 1874-75.	Estimates.	
	1875-76.	1876-77.
Rs.	Rs.	Rs.
55,423	42,310	65,000

	Rs.
University Fees	35,140
Sale of Calendars	120
Presidency College Fees	14,000
Madras Government Normal School Fees	1,800
Female Normal School Fees	60
Madrassa-i-Azam Fees	1,700

	Rs.
School of Arts—Sale-proceeds of work	
Teacher's Examination Fees	4,800
Miscellaneous	1,300
Voluntary Contributions	4,000
Proceeds of Endowment	150
	1,930
Total ...	65,000

3. The estimated charges for 1876-77 amount to Rupees 9,52,812 exclusive of a sum of Rupees 1,14,011 to be met from the School Fee Fund for establishments connected with the higher and middle class, and Normal Schools, and for grants-in-aid to results schools and girls' schools, and Rupees 74,074 from the Building Fund—the aggregate charge being Rupees 11,40,897.

4. The annexed comparative statement prepared from figures taken from the accounts and Regular Estimate rendered by the Accountant-General and the estimate furnished by the Director shows the expenditure under the several heads coming under Provincial:—

—	Actuals for 1874-75.	Estimates		
		For 1875-76.	Regular Estimate for 1875-76.	For 1876-77.
	Rs. A. P.	Rs.	Rs.	Rs.
University	40,725 13 6	41,370	41,400	49,068
Direction	} 2,01,033 5 2	{ 41,700	39,300	39,760
Inspection		1,80,000	1,70,700	1,80,000
Government Colleges—General	95,485 11 4	1,10,000	1,16,600	1,19,984
Do. Schools—High	1,63,586 11 4	1,63,644	1,60,200	
Do. do. —Low	9,645 4 7	11,988	9,600	} 2,33,262
Normal Schools	47,279 7 4	57,562	48,300	
Technical Schools	23,217 15 3	30,260	22,500	30,160
Scholarships	15,932 14 10	20,000	19,100	24,000
Grants-in-Aid	*77,990 8 0	2,03,565	2,67,500	2,32,000
Government Book Depôts	7,433 4 0	8,500	8,000	7,788
Miscellaneous	5,564 13 7	4,500	8,600	36,790
From Special Funds	2,56,758 1 7	.....	.....	.....
Total ...	9,44,653 14 6	8,73,089	9,11,800	9,52,812

* Total ... ... Rs. 11,40,897
From School Fee Fund 3,34,748
Balance charged against Provincial 2,56,758
77,990

5. The estimated charge for the *University* (Rupees 49,068) exceeds the probable receipts (Rupees 35,260) by Rupees 13,808, to which must be added Rupees 3,500 "printing charges." The gross charge against Provincial will thus be Rupees 17,308. The Governor in Council is of opinion that the fees realized from University examinations should cover all charges connected therewith, and

Proceedings of the Madras Government, Financial Department,
15th January 1876.

he desires that the Director will take an early opportunity of bringing the matter under the consideration of the Syndicate.

6. The charge* for *Direction* is less than the estimate† but exceeds the Regular Estimate‡ for 1875-76 by Rupees 460 and the actuals§ given by the Director by Rupees 69. The Accountant-General's accounts do not show the expenditure incurred under "Direction" distinct from that of "Inspection;" he will be requested to arrange for the insertion of a foot-note in the financial account for March, each year, showing the actuals for "Direction" and "Inspection" respectively.

* Rupees 39,760.
† ,, 41,700.
‡ ,, 39,300.
§ ,, 39,691.

7. The charge for *Inspection* will be admitted at the reduced figure of Rupees 1,80,000 approved by the Director, which, though in excess of the actuals* for 1874-75, as given by the Director, and the Regular Estimate,† does not exceed the grant‡ for the current year. The staff consists of six Inspectors, thirty-eight Deputy Inspectors, and a Superintendent and Inspecting Schoolmaster in the Hill tracts and the Badrachellam and Rakapully Taluqs, respectively.

* Rupees 1,63,752.
† ,, 1,70,700.
‡ ,, 1,80,000.

8. *Government Colleges, General.*—The provision for this purpose is Rupees 1,19,984, *viz.*:—

	Rs.
Presidency College	87,884
Combaconum do.	32,100

The estimated receipts from the Presidency College amount to Rupees 14,000; the net charge therefore will be Rupees 73,884. The number of students is estimated at 430. Dividing the receipts and charges by this number the average per pupil is

	Rs.
Receipts per annum	32·5
Charges	204·3

The Director's attention will be invited to this. He will also be requested to state under what head of the estimate fees realized at the Combaconum College are shown. The number of pupils likely to attend this College in 1876-77 is not given. The information should be supplied. The charges for both Colleges are passed.

9. *Government Schools, High and Low*, Rupees 2,33,262.—According to the detailed estimate the amount is Rupees 2,34,162, and is distributed under the following heads:—

	Rs.
Government Schools of the higher and middle class	1,57,884
Schools of the lower class	11,780
Girls' Schools	3,780
Normal Schools	47,158
Female Normal School	13,560
Total ...	2,34,162

The amount as reduced by the Director (Rupees 2,33,262) exceeds the grant (Rupees 2,33,194) for 1875-76 by Rupees 68, but is passed under the explanation offered.

10. *Technical Schools*, Rupees 30,160.—Under this head the Accountant-General includes

	Rs.
School of Industrial Arts	26,460
Do. of Ordnance Artificers	3,700
Total ...	30,160

The estimated charge is Rupees 6,942 above the actuals* for 1874-75 and Rupees 7,660 above the Regular Estimate† although it falls short of the grant for 1875-76 by Rupees 100. The excess over actuals and Regular Estimate is due to the absence of expenditure in 1874-75 on account of Instructors in the Artistic and Industrial Departments, and to the allotment in 1875-76 not having been fully utilized. The charge is allowed to stand.

* Rupees 23,218.
† ,, 22,500.

11. *Scholarships*, Rupees 24,000.—Sufficient reason is not shown for the provision of this amount for 1876-77. The actuals for 1874-75 did not exceed Rupees 15,933 according to the Accountant-General's statement for March 1875, and the Regular Estimate is fixed at Rupees 19,100. Under these circumstances an allotment of Rupees 22,000 will apparently prove sufficient. It is Rupees 2,000 above the present year's grant.

12. *Grants-in-Aid*, Rupees 2,32,000.—This is made up of the following items :—

	Rs.
Reduced Grants-in-aid	2,29,000
Eleemosynary Schools	3,000
Total ...	2,32,000

The actual estimate for grants-in-aid is Rupees 3,00,000, which contemplates aid being given during the year to industrial schools similar to the school established in Black Town, Madras. It is proposed by the Director and approved by Government that 71,000 Rupees should be taken in aid of the following charges from the available balance‡ under the School Fee Fund, which reduces the estimated "Provincial" charge from Rupees 3,00,000 to Rupees 2,29,000. The Director will strictly limit the grants-in-aid during the year to the amount actually available for the purpose. The actual expenditure in 1874-75 on account of grants-in-aid was Rupees 3,34,748, of which Rupees 2,56,758 were met from the School Fee Fund and Rupees 77,990 from Provincial. The allotment for 1876-77 is as high as the funds at the disposal of Government will admit.

‡ Rupees 73,987.

	Rs
Results Schools	40,000
Girls' do.	31,000

13. *Government Book Depôts*, Rupees 7,788.—This charge is lower than the estimate§ and Regular Estimate¶ for 1875-76, and but slightly exceeds the actuals‖ for 1874-75. It cannot well be reduced.

§ Rupees 8,500.
¶ ,, 8,000.
‖ ,, 7,433.

14. *Miscellaneous*, Rupees 36,790, *viz* :—

	Rs.
Library of Oriental Manuscripts	2,700
Translator	840
Miscellaneous	33,250
Total ...	36,790

The donation to the Madras School Book Society will be fixed, as determined in the Order quoted by the Director, at Rupees 1,500, the Society not being in need at present of the full grant. The assignments for the preparation and editing of books (Rupees 21,250) and (Rupees 10,000) for Gymnasia, amount together to Rupees 31,250. It is doubtful whether this amount will be needed to the full extent during the year. Under these circumstances, it will be sufficient to make a lump assignment of Rupees 25,000 for both purposes. The reduction under this head will therefore be as follows :—

	Rs.
School Book Society	500
Preparation and editing of books, and Gymnasia	6,250
Total ...	6,750

15. The charges for Printing, amounting to Rupees 4,700, are passed.

16. The School Fee Fund estimate for 1876-77 opens with a balance of ... ... Rupees 20,898
The anticipated receipts during the year amount to... ... ,, 96,100
Making up a total of ... ... ,, 1,16,998

The aggregate is less than that of the preceding year, consequent on the opening balance being but little more than a moiety of that which existed* at the beginning of 1875-76. The charges are estimated at Rupees 43,011. They are slightly in excess of those for 1875-76 but exceed the actuals for 1874-75 by about Rupees 5,000. Deducting the charges from the receipts the available balance is Rupees 73,987, from which it is proposed, as noted in paragraph 12 above, to assign for grants-in-aid to

* Rupees 40,459.

	Rs.
Results Schools	40,000
Girls' do.	31,000
Total ...	71,000

which will reduce the balance to Rupees 2,987. The grants-in-aid for 1875-76 amount to Rupees 75,000. The estimates are approved, *viz.* :—

	Rs.
Receipts	1,16,998
Charges	1,14,011
Balance ...	2,987

17. *Educational Building Fund.*—The Director has fully explained the present position of this Fund. It appears from the explanation that the capital of the Building Fund has been reduced to Rupees 4,43,000, and that a further diversion of

Rupees 1,70,000 will be necessary during the year 1876-77. The Building Fund "Cash Transactions" Account is expected to open with a deficit balance of Rupees 1,14,502. Deducting this from the amount to be transferred the balance will be Rupees 55,498: adding this to interest on funded capital and contributions (Rupees 18,720) the amount available is Rupees 74,218. It is proposed to expend from it for

	Rs.
Repairs to educational buildings	13,000
New Works including cost of Public Works Supervision	53,284
Building grants to Aided Schools	7,790
Total	74,074

leaving a small balance of Rupees 144. The estimate is approved and passed. The capital of the Fund will be reduced to Rupees 2,73,000.

18. With the foregoing remarks the Governor in Council directs that the following items be taken for the general Budget Estimates, *viz.*:—

Provincial Services.

	Rs.
Receipts	65,000
Charges—	
Madras University	49,068
Direction	39,760
Inspection	1,80,000
Government Colleges	1,19,984
Do. Schools	2,33,262
Grants-in-Aid	2,29,000
School of Industrial Arts	26,460
Do. of Ordnance Artificers	3,700
Eleemosynary Schools	3,000
Scholarships and Prizes	22,000
Government Book Agency	7,788
Library of Oriental Manuscripts	2,700
Translator	840
Miscellaneous	26,500
Total	9,44,062

School Fee Fund.

	Rs.
Receipts including balance	1,16,998
Charges including Salary grants	1,14,011
Balance	2,987

Educational Building Fund.

	Rs.
Receipts	74,218
Charges	74,074
Balance	144

(True Extract.)

To the Director of Public Instruction.
,, Accountant-General.
,, Public Works Department.

Chief Secretary

Exd. T. O'Connor and A. S. Rodgers.

Govt. of Madras.

FINANCIAL.

To

THE DIRECTOR OF PUBLIC INSTRUCTION.

&c., &c.,

Dated January, 15th.

Issued

Read.

G.O., 15th January 1876, No. 91.

JANUARY.
Nos. 138-139.

Budget.—The Budget Estimate of the Educational Department for 1876-77, reviewed.

1

Office of the Director of Public Instruction
Madras 28th December 1875.

15

No. 2837

From

The Director of Public Instruction.
Madras.

To

The Chief Secretary to Government
Fort Saint George.

Sir,

I have the honor to submit the

1. Provincial Budget Estimate.
2. School Fee Fund Budget Estimates with detailed statement.
3. Building Budget Estimate.—

Educational Budget Estimates for the year 1876/77.—

2. In last years' Budget Estimate the University Fees for 1874/75 were estimated at Rupees 23060 and the fees for Examiners at Rupees 33,000. showing an apparent charge on Provincial Funds of nearly Rupees 10,000.— The actual fees collected amounted to Rs. 29,988 while the fees to Examiners came only to Rs 30,210. The margin left this year is much more moderate viz. 4440, but I doubt whether even this is not an unnecessarily cautious Estimate as the tendency of the University Examinations is to become more and more self supporting.

There

There is one item which demands some explanation as it appears for the first time in the Estimate - An Annual charge for tabulating the results of the Examinations appear to have been hitherto met out of Savings in the fees set apart for Examiners without being shewn in the Estimates and accounts - This omission I have thought it right to supply - Additional funds have been provided under the head of Contingencies for Rupees 500 worth of furniture which is required, and for petty charges which increase as the Examinations increase, but here again there will probably be a small amount saved.

Direction -

3. In my Office there is a decrease in the salary of the Director of Public Instruction and an increase in the salaries of the Manager and Accountant - The previous Estimates for Official Postage which seems to have been unnecessarily high, has been reduced, and on the whole there is a decrease as compared with the sanctioned Estimate of the Current year of Rupees 1940 - - - . It does not appear to have been customary to shew the Teachers' Certificate fees in the Budget Estimates

Estimates submitted by this Office, but as it seems desirable that this item should be shewn it has been entered -

Inspection. -

4. Under the head of Inspection there is an increase for an inspecting Schoolmaster for the Badrachellam and Rakapally Talugs under Govt. Order No 317. of the 14th September 1874, and the travelling batta of the Superintendent of Hill Schools has been entered at the proper rate of Rupees 1-8-0 per day - In other respects the provision for inspection charges is the same as last year, but as nearly all the Deputy Inspectors are drawing salaries below the sums sanctioned, there will probably be a large saving under this head - There ought to be no savings under the salaries of the Inspectors, as every Officer receives the salary of his grade, but the actuals of the year 1874/75 as shown in the Inspectors' Accounts are in some instances below the sums sanctioned - The provision for travelling allowances for these Officers may seem on the whole larger than is required but here again the actuals

are

are not altogether a trustworthy guide; as the In-
=spector of the Presidency Division omitted to draw
the travelling allowance due to him during
the Official year. The Estimate for postage
labels is also apparently too high, if the actual
Expenditure for 1874/75 can be accepted as a
safe criterion. On the whole, although pro-
=vision has been made for an expenditure
of Rupees 191,790. the total may I think be
safely reduced as it was last year to Ru-
=pees 180,000.

Presidency College

5. The retirement of Mr. Gordon, Professor of History, and the death of Mr. Sachiengar Professor of Vernacular Literature, slightly reduce the cost of two items of the Presidency College but on the other hand in-
=crements of salary must be provided for the Professors of Sanscrit and Physical Science. Three additional masters must also be pro-
=vided for under G. O. No. 256 of 4th August 1875 and the salaries of the Peons have been raised under G. O. No. 368 of 5th November 1875.

The

The total estimate of Rupees 87,884.— does not admit of any reduction and cannot be com-
=pared with the actual Expenditure for 1874/75. as the Professor of Physical Science did not arrive until near the end of that year. It must however be remembered that the real increase is not so great as it appears, as the new junior classes are expected to be self supporting and the fees are estimated to amount to Rupees 14000 instead of Rs 11616.

Provincial College Combaconum.

6. In the Combaconum Provincial College the salary of the Principal has been raised under G. O. No. 256 of 4th August 1875. an Assis-
=tant Sanscrit Pundit has been sanctioned the salary of the Tamil Pundit has been in-
=creased. The Estimate is therefore higher than the actuals of 1874/75, but does not admit of any reduction.

Higher and Middle Class Schools.

7. In the Estimate submitted last year the salaries of all the Headmasters of Zillah schools seem to have been calculated at the maximum rate of Rupees 300 per men-
=sem. Under G. O. No. 292 of the 30th August 1875.

only

only two Headmasters have as yet obtained any increase of salary, and these two will alone get an increment in the year 1876/77- Under G. O. No. 388 of the 22d November 1875 a reduction has been made in the salary of the Headmaster of the Madraca-i-azam- I have therefore estimated the salaries of the Headmasters of Higher and Middle Class schools at Rupees 80820 instead of Rupees 87300- Under G. O. No. 222 of the 14th July 1875 a Master has been sanctioned for the Oriya Department of the Zillah School of Berhampore and a Sanscrit Pundit has been substituted for an Oriya Pundit- These items slightly raise the provision made for Masters, Teachers and others- On the whole the Estimate for schools of the Higher and Middle Class is Rupees 5760. below the estimate of last year- This is of course exclusive of Masters, Servants and charges borne on the Budget of the School Fee Fund-

Lower

8. Under the head of Lower Class schools the provision made last year for Contingencies was below the amount sanctioned for ordinary contingencies and contained no provision for furniture, maps &c. for Mahomedan schools- The provision for rent was also below the sanctioned amount- I have transferred the servants rent and ordinary contingencies of the Mahomedan schools to the School Fee Fund account and provided Rupees 500 for furniture and maps- provision has also been made for the schools in Badnchellam and Rakapally-

Government Girls Schools

9. There have been hitherto no Government Girls Schools- Provision has now been made for ten schools hitherto supported from Municipal or Local Funds and transferred to Government under G. O. No. 416 of the 16th December 1874.- Provision has also been made for the Badnachellam Girls School.-

Government Normal Schools.

10. Under the head of Normal Schools provision has been made for two Elementary Normal Schools at Palghat and Tellicherry under G. O. No. 800 of 8th May 1874.-

Government Female Normal School.

11. In reviewing last year's budget estimate the charge of Rupees 2100 for house rent for the Female Normal School was reduced to Rupees 1200 under the supposition that an error had been made in calculating the amount.- Under G. O. No. 72 of the 12th March 1874 the monthly

monthly rent of the building is Rupees 175. There is therefore no room for any reduction in this item, but the actuals are Rupees 3180 below the Estimate, because there have been savings under the head of Assistants, teachers and Scholarships. A deduction of Rupees 900 may therefore be again safely made from the total sanctioned amount.

Grants in aid

12. I have not been able to ascertain how the provision in last years' budget for different classes of grant in aid schools was calculated. The revision of the Salary grant and results rules has been for some time under consideration and it may have been supposed that the changes proposed would come into effect at an early date. This however has not been the case, and the issue of new grants is now at a stand still from want of funds as reported by Mr. Thompson in his letter No. 2020 of the 31st August 1875. I have redistributed the several items with reference to the actual expenditure. As there is now an aided Industrial School in Black Town and a probability of similar institutions springing up in the Mofussil, I have made some provision for this new branch of expenditure. On the whole unless a stop is put to the issue of new grants, the entire provision for grants in aid can scarcely be put at a lower figure than Rupees 300,000.

Separate

School of Industrial arts.

13. No change has been made in the Estimate of the School of Industrial Arts. The allowance for contingencies has been reduced

Ordnance Artificers

in the School of Ordnance Artificers.

Eleemosynary Schools.

For the Eleemosynary Schools the provision is the same as last year.

Scholarships.

14. The provision for scholarships awarded on the results of the University Examinations and for Normal School scholarships is below the amount sanctioned but somewhat above the actuals. Provision has been made for special scholarships for Coorgs under G. O. No. 201. of the 3d June 1874.

Government Book Agency.

15. The Estimate for Government Book Agency corresponds with the actuals.

Library of Oriental Manuscripts.

16. Provision has been made for the increase sanctioned in Dr. Oppert's salary. In other respects the Estimate is the same as last year.

year, but it seems doubtful whether the sum set down for the purchase of manuscripts will be required.

17. The annual donation to the Madras School Book Society was reduced this year to Rupees 1500 under G. O. No. 310 of the 10th September 1875. As the order does not state that the reduction is to be permanent, provision has been made for the usual grant. Provision has been made for the preparation and editing of readers and other books under G. O. No. 319 of the 16th September 1875 and No. 389 of the 22nd November 1875. No orders have been passed on my letter No. 2424 of the 27th October 1875 regarding Gymnasia but I have in anticipation of sanction entered Rupees 10,000 on account of this item. Miscellaneous

18. An increase of Rupees 500 has been provided under the head of University printing charges. Stationery and Printing.

19. No regular Budget Estimate of Provincial receipts was submitted last year, but the amount was calculated in para

para 3 of G. O. No. 2171 of the 29th December 1874 at Rupees 42310. In this I have taken credit for the sale proceeds of work in the School of Arts, which are now paid into the Treasury, for Teachers Certificate Examination fees, for proceeds of Endowments and Miscellaneous and Voluntary contributions. The total receipts thus estimated amount to Rupees 65000

20. On referring to the School fee fund Budget Estimate, it will be seen that the actual receipts in 1874/75 were Rupees 86,743. against an Estimate of Rs 95,050. The discrepancy is mainly due to the collection of the Provincial School of Calicut, Rs. 5965-8- having been credited to the account of the current year owing to delay in the transmission of the fees to the Treasury. The estimate for 1876/77 is somewhat below that for the current year, because several Taluq schools have been abolished. The charges are nearly the same as they were but there is an increase owing to charges for servants, house rent and ordinary contingencies, for Mahomedan Schools having been transferred from the Provincial to the School fee fund Budget. The

balance

balance which can be utilized after meeting these charges is Rupees 73987- This might be allotted to meet the following grant in aid charges.

Results Schools	Rupees 40,000
Girls Schools	" 31,000
	Rupees 71,000

leaving a balance of Rupees 2987- In this case the charge on Provincial funds for salary grants would be Rupees 229,000.-

21 I now pass on to the Building Budget Estimate. Mr Powell submitted with his letter No 648 of the 24th March 1875 an Estimate of the Income of the Educational Building Fund for the Year 1875/76 in which he calculated that a sum of Rs 119,741 was available for expenditure during the Year 1875/76. In this calculation he assumed that there would be a balance of Rs 97,221 remaining unexpended at the beginning of the Year, and Government Order No 730 of the 6th April 1875 was passed on the supposition that the estimate was correct. Taking the Income as given, the transfers noted in the margin were ordered, which apparently left a balance available of Rs 45,648 for next year. It will be

Building Budget Estimate.

Total supposed Income		119741
Charges		
Original Works	18810	
Repairs	11110	
Building Grants to Aided Schools	20980	
Transferred to P.W. Department account of Supervision for the Works indicated in para 6 of G.O. No 735 of the 16th March 1875	24093	74093
	74093	
Balance		45648

Seen however from the Accountant General's letter No 10341 of the 10th (or 9th) March 1875 and his Statement of the 9th March 1875 and 4th December 1875 that the Estimate was apparently an erroneous one, and that so far from there being a balance at credit of Rs 97,221 on the 31st March 1875 there was a closing balance at debit on that date of Rs 17518-9- It seems to have been supposed in this Office that the balances at credit shown during certain years were all balances of interest, contributions &c available for general purposes and that this Department was not required to make any provision for expenditure in connection with the University Senate House and Presidency and Combaconum Colleges, because these were provided for by grants of sums specially diverted from time to time from Capital. The Accountant General explains however that the Accounts of the Educational Building Fund include all cash transactions. It seems therefore clear that whatever sums are diverted from Capital, are placed at the credit of this Fund, and that whatever expenditure is incurred in connection with the Senate House and Colleges must be included on the debit side of the Budget Estimate of this

Department

Department. The Capital which stood at Rs 485,000 on the 1st April 1875 was reduced in April to Rs 443,000 in consequence of the sums of Rs 40,000 and Rs 2000 having been diverted from Capital under G. O. Nos 793 & 794 of the 22nd and 23rd March 1875. The revised estimate of receipts for the current Year will therefore stand as follows.

Balance remaining at the beginning of the Year	— 1758
Sums diverted from Capital in April 1875.	42002
Interest on 4 per cent Transferable Notes	1720
Contributions from private persons	1500
Public Works refunds.	3500
	45202

the two last items have not been altered, but they are purely conjectural. With regard to charges for the current Year they amount to Rs 94093 according to G. O. No 750 of the 5th April 1875, but should apparently be calculated as follows

Senate House as per Budget Estimate of P. W. Department	Rs 18816.
Provincial College Combaconum	20355
Other Original Works as per Departmental Budget Estimate excluding Grants for Establishment.	17,100
Repairs — Do — Do — Do —	10100
Total as per para 6 of G.O. No 735 of 15th March 1875	96,371
Add 25 per cent for Establishment - G.O. No 750 of 5th April 1876	24093
Add for Laboratory Presidency College under G.O. No 223 of 15th July 1875	13300
Add for repairs to Pilkah School of Industry under G.O. No 1240 of 3rd May 1875	5660
Add for Building Grants to Aided Schools under G.O. No 1173 of 31st May 1875	20080
Grand Total	159704

29

I have in the second list excluded Rs 2720 being the Departmental estimate of establishment at 10 per Cent for original works and repairs, because that estimate should apparently have merged in the provision of Rs 24093 made on the whole expenditure at 25 per Cent, although in G. O. No 750 of 6th April 1875 it has been retained, through what seems to be an oversight. I am uncertain whether the Rs 13,500 put down for the Laboratory is inclusive or exclusive of establishment, but I have assumed that it is inclusive of it. According to these figures supposing all the works to be executed there will be a deficit at the end of the current Year of Rs 114502, which can only be met by diverting a large sum from Capital. I have no means of judging the exact amount of the expenditure which is likely to be incurred before the 31st March in the University and College buildings, but of the sum provided in the Departmental Budget Estimate for Original Works only a small portion is likely to be used, as the only estimate passed yet is that for a Taluq school house at Nuthapully, the total cost of which is Rs 3360. It is probable also that the full sum set down for Building

Building. County to Aided Schools will not be taken up during the current year. To be however on the safe side, I have assumed that the year will close with a debit of Rs 114,502 and that it will be necessary to divert Rs 170000 from Capital to meet the demands of 1876/77. These demands have been cut down by striking out a number of small buildings for which provision has been made year after years, but which there is no immediate likelihood of being required, as no estimates have been even sent in. The list of Building grants, has also been cut down by removing from the list certain schools from which applications for grants are not likely to be forthcoming. The estimate for Repairs is nearly the same as last year. The charge for Establishments has been calculated at 25 per cent instead of 10 per cent as heretofore. The Grand Total of charges comes to Rs 74074.

22 If the distribution given is approved the items required for inclusion in their respective Budget Estimates will stand as

7
30

as shown below:

Provincial Services.

Receipts ——— Rs. 65,000-0-0

As per Budget Estimate

Charges ———

Madras University	Rs	49068-
Direction	"	39760
Inspection (Reduced to)	"	180000
Government Colleges	"	119984
Government Schools (Reduced to)	"	233262
Grants-in-aid (Reduced to)	"	229000
School of Industrial Arts	"	26460
Do of Ordnance Artificers	"	3700
Elemosynary Schools	"	3000
Scholarships and Prizes	"	24000
Government Book Agency	"	7788
Library of Oriental Manuscripts	"	2700.
Translator	"	840
Miscellaneous	"	33250
Total	"	952812

School Fee Fund.

Receipts including Balance	Rs	116998
Charges including Salary Grants	"	114011
Balance	"	2987.

Educational Building Fund.

Receipts	Rs	74218
Charges	"	74074
Balance	"	— 144

J

I have to express my regret at the delay which has occurred in the sub-mission of these Budget Estimates. It is due to the same cause as in previous years viz: the inefficient State of the Office. As I have been only a short time in charge I have been unwilling to make any sudden changes, but am now making arrangements which will I hope ensure greater regularity in the despatch of the current business.—

I have the honor to be
Sir
Your most obedient Servant

R. M. Macdonell
Director of Public Instruction

Comp'd. Files

Financial Department.

35

Rec'd 5 Jan 82

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letter from the Director of Public Instruction, dt 28th December 1875, No 2837.

Proof soon.

Order thereon 15 Jany 76, No 91

The Director of Public Instruction in submitting the Budget Estimates for the year 1876-77. for

Provincial Funds.
School Fee Fund.
and
Educational Building Fund,

has offered explanations regarding variations in the estimates as compared with previous estimates and actuals.

The

R.S.E.

No 138

Financial Department
G.O. No 91 dated 15th January 1876.
Read the following letter from the Director of Public Instruction, No 2837 dated 28th December 1875.
Ordered, that the Budget Estimates for 1876-77 be submitted to the Government of India in the Financial Department.
(True Extract)
(Signed) W. Elliot
Secretary to Government.
No 2837
Director of Public Instruction
Budget Estimates for 1876-77.

2. The estimated Receipts under Provincial Funds amount to Rs 65,000 against Rs 55,423, the actuals for 1874-75, and Rs 42,310, the estimate for the current year. The actuals do not agree with the Accounts rendered by the Accountant General which give them at Rs 47,795 excluding the Civil Engineering College receipts. The difference between the two sets of figures is Rs 7628, which demands some explanation from the Accountant General. The sources from which the receipts for 1876-77 are expected

×

Actuals 1874-75.	Estimate 1875-76.
Rs.	Rs.
55,423	42,310

are given 37 below. There is a large increase in the University fees as the tendency of the University examinations is to become more and more self-supporting. There is also an increase under Presidency College fees. The other items call for no remark. The estimate is accepted and passed for Rs 65,000, viz:-

University fees.	Rs 35,140
Sale of Calendars.	120
Presidency College fees	14,000
Madras Govt. Normal School fees	1,800
Female Normal School fees	60
Madrapa-i-azam fees	1,700
School of Arts - Sale proceeds of works	4,800
Teachers' exam: fees.	1,300
Miscellaneous	4,000
Voluntary contributions	150
Proceeds of endowments.	1,930
Rs.	65,000

The

3. The estimated charges for 1876-77 amount to Rs 9,52,812 exclusive of a sum of Rs 1,14,011 to be met from the School fee fund for establishments connected with the Higher and Middle class, and Normal Schools, and for grants in aid to Results Schools and Girls' Schools; and Rs 74,074 from the Building fund — the aggregate charge being Rs 11,40,897.

4. The annexed comparative statement prepared from figures taken from the accounts and Regular estimate rendered by the Accountant General and the estimate furnished by the Director shows the expenditure under the several heads coming under Provincial

	Actuals for 1874-75			Estimated		
				For 1875-76	Regular Rate for 1875-76	For 1876-77
	Rs	as	p	Rs	Rs	Rs
University	10725	13	6	41,370	41,400	49,068
Direction	2,01,033	5	2	41,700	39,300	39,760
Inspection				1,80,000	1,70,700	1,80,000
Govt. Colleges - General	95,485	11	4	1,10,000	1,16,600	1,19,904
Do — Schools - High	1,63,586	11	4	1,63,644	1,60,200	2,33,262
Do — Do — Low	9,645	4	7	11,988	9,600	
Normal Schools	47,279	7	4	57,562	48,300	
Technical Schools	23,217	5	3	30,260	22,500	30,160
Scholarships	15,932	14	10	20,000	19,100	24,000
†Grants-in-aid	77,990	8	0	2,03,565	2,67,500	2,32,000
Govt Book Depôts	7,433	4	0	8,500	8,000	7,788
Miscellaneous	5,564	13	7	4,500	8,600	36,790
From Special Funds	2,56,758	1	7	—	—	—
Total Rs	9,14,653	14	6	8,73,089	9,11,800	9,52,812

†Total 334748
From School Fee Funds 256758
Balance 77990
charged against Provincial.

Note

5. The estimated charge for the University (Rs 49,068) exceeds the probable receipts Rs

(Rs 35,260) by Rs 13,808, to which must be added Rs 3,500- "printing charges". The gross charge against Provincial will thus be Rs 17,308. The Governor in Council is of opinion that the fees realized from University Examinations should cover all charges connected therewith, and he desires that the Director will take an early opportunity of bringing the matter under the consideration of the Syndicate.

6. The charge for Direction is less than the estimate by Rs. 41,700 and the similar estimate for 1875-76 by Rs 39,800

× Rs. 39,760. ×

* Rs 39,800 ×

+ Rs. 34,691

Rs 46 P~ by the Director. The Accountant General's accounts do not show the expenditure incurred under "Direction" distinct from that of "Inspection"; he will be requested to arrange for the insertion of a foot-note in the financial account for Branch, each year, showing the actuals for "Direction" and "Inspection" respectively.

* the actuals given 41 52.69.

7. The charge for Inspection will be admitted at the reduced figure of Rs 180,000 which, though approved by the Director in

in excess of the ×actuals for 1874-75 as given by the Director, and the Regular ⁂Estimate, does not exceed the °grant for the current year. The staff consists of 6 Inspectors, 38 Deputy Inspectors, and a Superintendent and Inspecting School-master in the Hill tracts and the Bad-rachellam and Rakapully talugs respectively:

× Rs 16,372.
163,752

⁂ Rs 1,70,700.

° Rs 1,80,000.

8. Government Colleges - General. The provision for this purpose is Rs 1,19,984 - viz:—

Presidency College	Rs	87,884.
Combaconum — do —	"	32,100.

The estimated receipts from the Presidency College amount to Rs 14,000 - the net charge therefore will be Rs 73,884. The number of students is estimated at 430. Dividing the receipts and charges by this number the average per pupil is

	Rs
Receipts per annum	32·5
Charges	204·3

The Director's attention will be invited to this. He will also be requested to state † ~~what steps are~~ fees ~~are~~ realized ~~at~~ the Combaconum College ~~and if not,~~ under what head of the estimate

There is a large increase from Fees at Combaconum in the Amount of April 75 st as per Bd 1145 (D. D. S. letter 26 Aug 75 to 1153 in 20. 4th Aug. 75).

estimate ~~of~~ are shown.
The number of pupils likely to attend this College in 1876-77 is not given. The information should be supplied. The charges for both Colleges are passed.

9. Govt Schools, High and Low.- Rs 2,33,262. According to the detailed estimate the amount is Rs 2,34,162, and is distributed under the following heads

Govt Schools of the Higher & Middle Class.—	Rs 157,884
Schools of the Lower Class — —	11,780
Girls' Schools ———	3,780
Normal Schools ———	47,158
Female Normal School—	13,560
	Rs 2,34,162

The

as decreased by Rs 1,000 (Rs 2,33,262) exceeds the grant (Rs 2,33,194) for 1875-76 by Rs 68, but is passed under the explanation ~~approved~~ by the Director. 45

10. Technical Schools. — Rs 30,160. Under this head the Accountant General includes

	Rs
School of Industrial Arts-	26,460
— Do — Ordnance Artificers-	3,700
	Rs 30,160

The Estt charge is Rs 6,942 above the actuals for 1874-75 and Rs 7,660 above the Regular Estimate although it falls short of the grant for 1875-76 by Rs 100. The excess over actuals and Regular

× Rs 23,218-

× Rs 22,500

Regular Estimate is
due to ~~no~~ Expenditure
~~having been incurred~~
in 1874-75 on account
of Instructors in the
Artistic and Industrial
Departments, and to
the allotment in 1875-76
not having been fully
utilized. The charge is
allowed to stand.

11. Scholarships Rs
24,000. Sufficient
reason ~~is~~ not ~~be~~
shown for the provision
of this amount for
1876-77. The actuals
for 1874-75 did not
exceed Rs 15,933 and the
Regular estimate is
fixed at Rs 19,100. Under
these circumstances
an allotment of Rs
22,000 will apparently
be

& Rs Actuals 1875 March

~~Grants~~ sufficient
~~be found~~ ample. It is
Rs 2,000 above the
present year's grant.

12. Grants-in-aid-Rs
2,32,000. This is made
up of the following
items.

Reduced-grants-in-aid- Rs 2,29,000
Elemosynary Schools - " 3,000
Rs 2,32,000

The actual estimate
for grants-in-aid is
Rs 3,00,000 which con-
templates aid being
given during the year
to industrial schools
similar to the school
established in Black
Town Madras. It is
proposed by the Direct
and approved by Govt
that 71,000 Rs should
be taken in aid of
the following charges
from

from the available [x] balance under the School Fee Fund, which reduces the estimated [a] Provincial charge from Rs 3,00,000 to Rs 2,29,000. The Director will strictly limit the grants-in-aid during the year to the amount actually available for the purpose. The actual expenditure in 1874-75 on account of grants-in-aid was Rs 3,34,748, of which Rs 2,56,758 were met from the School Fee Fund, and Rs 77,990 from Provincial. The allotments for 1876-77 is as high as the funds at the disposal of Govt

[x] Rs 73,987

[x] Rs 8,500.
[*] Rs 8,000.

[+] Rs 7,433.

Govt will admit
Rs 40,000
Rs 31,000.
13. Govt Book Depôts
— Rs 7,788. This charge is lower than the [x] estimate and [*] Regular estimate for 1875-76, and but slightly exceeds the [+] actuals for 1874-75. It cannot well be reduced.

14. Miscellaneous
— Rs 36,790, viz:—

Library of Oriental Manuscripts	Rs 2,700
Translator	840
Miscellaneous	33,250
	Rs 36,790

The donation to the Madras School Book Society will be fixed, as determined in the Order quoted by the Director, at Rs 1,500. — the Society not being

in

in need at present of the full grant. The assignments for the preparation and editing of books (Rs 21,250) and (Rs 10,000) for gymnasia, amount together to Rs 31,250. It is doubtful whether this amount will be needed to the full extent during the year. ~~The~~ these circumstances it will be sufficient ~~that~~ a lump assignment of Rs 25,000 ~~be made~~ for both purposes. The reduction under this head will therefore be as follows:—

School book society	Rs 500	
Preparation & editing of books & Gymnasia	6,250	
		6,750

15. The charges for Printing, amounting to Rs 4,700, are passed.

16. The School Fee Fund Estimate for 1876-77 opens with a balance of Rupees —— 20,898
The anticipated receipts during the year amount to —— 96,100
making up a total of Rs 116,998

The aggregate is less than that of the preceding year, consequent on the opening balance being a little more than a moiety of that ~~balance~~ Rs 60,459 at the beginning of 1875-76. The charges are estimated at Rs 63,011. They are slightly in excess of

of those for 1975-76
but exceed the actuals
for 1974-75 by about
Rs 5,000. Deducting
the charges from the
receipts the available
balance is Rs 73,987
from which it is
proposed, as noted
in para 12 above, to
assign for grants-in-
aid to

Results Schools - Rs 40,000
Girls' — do —— " - 31,000
Rs 71,000

which will reduce the
balance to Rs 2987.
The grants-in-aid for
1975-76 amount to
Rs 75,000. The esti-
mates are approved, viz:-

Receipts - Rs 1,16,998.
Charges —— 1,16,011
Balance Rs 2,987

The

Educational Building Fund

17. The Director has fully explained the present position of this fund. It appears from the explanation that the capital of the Building Fund has been reduced to Rs 4,63,000, and that a further diversion of Rs 1,70,000 will be necessary during the year 1976-77. The Building Fund "Cash Transactions" account is expected to open with a defi-cit balance of Rs 1,14,502. Deducting this from the amount to be transferred the balance will be Rs 55,498: adding this to interest on funded capital and contribu-tions - Rs 18,720 - the amount

amount available is
Rs 74,218. It is pro-
posed to expend from
it for

Repairs to Educational
buildings —— Rs 13,000
New Works including
cost of P. W. supervision - 53,284
Building grants to
aided schools —— - 7,790
Rs 74,074

leaving a small ba-
lance of Rs 144. The
estimate is approved
and passed. The capi-
tal of the Fund will
be Rs 2,73,000.

18. With the fore-
going remarks the
Governor in Council di-
rects that the fol-
lowing items be taken
for the General
Budget Estimates
viz:-

viz:- 20

55

Provincial Services

Receipts —— Rs 65,000-0-0

Charges	Rs
Madras University	49,068
Direction	39,760
Inspection	1,80,000
Govt Colleges.	1,19,984
Govt Schools	2,33,262
Grants-in-aid	2,29,000
School of Industrial Arts.	26,460
Do of Ordnance artificers	3,700
Elemosynary Schools.	3,000
Scholarships & Prizes	22,000
Govt Book Agency	7,788
Library of Oriental Manuscripts	2,700
Translators	840
Miscellaneous	26,500
Total	9,44,062

School Fee Fund.

Receipts including balance —	Rs 1,16,998
Charges including salary grants -	1,14,011
Balance —	2,987

Educational Building Fund.

Receipts	Rs 74,218
Charges	74,074
Balance —	144

Dy Dir of P. Instn
Accts. Genl.
11-1-76 P. W. Dept

Govt. of {1876} Madras.

Fwd

To

Dated 15 Jany 1876, No. 91.
Recd.

Nos. 138-9.

Budget. Rec Ed. Budget
Est of the Ed. Dept for
76-7. Received