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MADRAS RECORD OFFICE

Government of Madras

FINANCIAL DEPARTMENT

G.O. No.	679.	Press
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Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

23rd February 1877, No. 679.

Budget Estimates.

Read the following paper :—

No. 385. *From Colonel R. M. MACDONALD, Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 15th February 1877, No. 613.*

I have the honor with reference to paragraph 4 of the G.O., No. 119, of the 13th January, to report that the amount to be transferred to Government from the Mangalore endowment is Rupees 26,579-12-5. Of this amount Rupees 26,500 is held in promissory-notes which will, under the Accountant-General's orders, be disposed of as soon as the rates are more favorable than they are at present. The balance of cash, viz., Rupees 79-12-5, will be transferred at once and credited to "Departmental Receipts—Education—Income on endowments in the accounts for Provincial Services." Copies of the Accountant-General's letters on the subject are enclosed.

2. I have to submit the following explanations with reference to paragraph 6. The sum of Rupees 4,800 put down as sale proceeds of School of Arts was found after reference to the Accountant-General to be an erroneous entry, because the amount realized by such sales is carried to the credit of the school and not paid into the Treasury as a Provincial receipt. The item of Rupees 4,000, Miscellaneous, was made up of items shown in the returns of schools as receipts from other sources, but which could not be traced in the Treasury accounts as credited to Provincial Funds. The Miscellaneous receipts for 1874-75, according to the Accountant-General's statement of which a copy is enclosed, amounted to Rupees 975-12-8. These are mainly made up of refunds, recoveries, sale of unserviceable articles, &c.; but taking into consideration the uncertainty of such items, I have not taken credit for any probable receipts under this head. Under the head of Endowments Rupees 1,930 was entered on account of the interest of certain Scholarship funds, but it was found that these sums when realized were not credited to Provincial Services, and should not therefore have appeared in the Budget Estimate. The Madras Normal School fees were estimated at Rupees 1,800, but the Practising School does not yield quite as much as was expected, and the estimate has accordingly been reduced this year to Rupees 1,700. A trifling reduction has been made for the same reason in the fees for the Teachers' Certificate Examination.

3. It has not been usual for the Principals of the Presidency and Combaconum Colleges to furnish estimates of the number of pupils likely to attend those institutions,

and such figures as have been hitherto entered for the Presidency College have been conjecturally supplied in the Director's office. The probable number of pupils in the Presidency and Combaconum Colleges on 1st April 1877 is now estimated by Mr. Thompson and Mr. Porter as shown in the margin.

Institution.	Col- lege.	Law Class.	School.	Total.
Presidency College.	160	60	215	435
Combaconum Col- lege.	160		280	440

4. The Accountant-General's statement of the 26th January 1877, showing the actual expenditure on account of the Government Book Depot and Library of Oriental Manuscripts, is submitted with a letter, No. 124, of the 8th instant, from the Curator of Government Books. As regards the former the difference mainly results from the Accountant-General having debited certain expenditure incurred in connexion with the apparatus got out for teaching Physical Science, which cannot be regarded as one of the fixed charges of the Book Depot. The allowance to District Curators appears also to have exceeded the Budget provision by Rupees 570 because certain arrears of the previous year were paid to them. I have communicated again with the Accountant-General on the subject of the Curator's letter. As regards the Library of Oriental Manuscripts the difference mainly arises from the charges incurred in making up certain book-cases and other articles at the Public Works Workshop and Penitentiary. The Curator does not furnish any annual report or returns, and these bills, amounting to Rupees 4,053-2-8, were not received in this office from the Accountant-General for the purpose of being registered.

No. 386.

ORDER THEREON, 23rd February 1877, No. 679.

The Accountant-General is authorized to dispose of the promissory-notes amounting to Rupees 26,500, when the rates are favorable, and to credit the amount to Receipts—Educational—"Provincial Services," to which head will also be credited the balance of cash, Rupees 79-12-5.

2. It is apparent from the explanation given in paragraph 2 of the Director's letter that there is no very clear conception in his office of the several items which should form the receipts under Educational. The Governor in Council is of opinion that the Director should at once obtain from the Accountant-General the loan of the services of a subordinate thoroughly versed in the preparation of accounts and budgets, and endeavour to place this branch of his office on a sound footing, ensuring, as far as may be practicable, conformity with the accounts of receipts and charges retained by the Accountant-General.

3. The number* of pupils attending the Presidency College, excluding those who attend the Law Class, is given at 375-
 * 435, The number in the Combaconum College at 440, or 65 in excess of the number at the Presidency College. The Budget allotment for the Presidency College is Rupees 90,100; dividing it by the gross number of pupils (435) including the Law Class, the charge per pupil per annum is about Rupees 207. The allotment for the Combaconum College is Rupees 32,100, or per pupil per annum Rupees 73. The cost of the Presidency College is therefore Rupees 134 greater than the cost per pupil in the Combaconum College. This marked difference in cost between the two institutions has doubtless attracted the Director's attention.

4. The Accountant-General will arrange for the adjustment of the charges, adverted to in paragraph 4 of the Director's letter, to the proper heads.

(True Extract.)

Chief Secretary.

To the Director of Public Instruction, with paper.
 „ Accountant-General.

Ed. J. Wright.



Office of the Director of
Public Instruction,

MADRAS, 15th February 1877.

No. 613.

From

THE DIRECTOR OF PUBLIC INSTRUCTION,

Madras.

To

THE CHIEF SECRETARY TO GOVERNMENT,

Fort Saint George.

SIR,

I have the honor with reference to para. 4. of Government Order No. 119 of the 13th January to report that the amount to be transferred to Government from the Mangalore Endowment is Rupees 26579-12-5. Of this amount Rupees 26,500 is held in Promissory Notes which will under the Accountant General's orders ^{be disposed of} as soon as the rates are more favorable than they are at present. The balance of cash vizt. Rupees 79-12-5. will be transferred at once and credited to "Departmental Receipts Education". Income on endowments in the accounts for Provincial Services. Copies of the Accountant General's letters on the subject are enclosed.

2. I have to submit the following explanations with reference to para. 6. The sum of Rupees 4800 put down as sale proceeds of School of Arts was found after reference to the Accountant

General

Govt. of 1877 Madras.

FINANCIAL.

THE DIRECTOR OF PUBLIC

INSTRUCTION.

&c., &c., &c.

Dated February, 23rd.

Issued

Recd.

G.O., 23rd February 1877, No. 613.

FEBRUARY.

No. 385-386.

Budget Estimate.—Orders passed on letter from Director, Public Instruction, submitting information with reference to G.O., No. 119, dated 13th January 1877, reviewing the Budget Estimate of the Educational Department for 1877-78.

General to be an erroneous entry, because the amount realized by such sales is carried to the credit of the school and not paid into the Treasury as a Provincial receipt. The item of Rsps 4000 miscellaneous was made, of items shown in the returns of schools as receipts from other sources, but which could not be traced in the Treasury accounts as credited to Provincial funds. The miscellaneous receipts for 1874/75 according to the Accountant General's Statement of which a copy is enclosed amounted to Rsps. 975-12-8. These are mainly made up of refunds, recoveries, sale of unserviceable articles &c. but taking into consideration the uncertainty of such items, I have not taken credit for any probable receipts under this head. Under the head of endowments Rs 1930 was entered on account of the interest of certain scholarship funds, but it was found that these sums when realized, are not credited to Provincial Services and should not therefore have appeared in the Budget Estimate. The Madras Normal School fees were estimated at Rsps 1800, but the Practising School does not yield quite as much as was expected

expected and the estimate has accordingly been reduced this year to Rsps 1700. A trifling reduction has been made for the same reason in the fees for the Teachers' Certificate Examination -

3. It has not been usual for the Principals of the Presidency and Combaracoon Colleges to furnish estimates of the number of pupils unlikely to attend those institutions and such figures as have been hitherto entered for the Presidency College have been conjecturally supplied in the Director's Office. The probable number of pupils in the Presidency and Combaracoon Colleges on the

Institution	College	Less Clasp School	Total	1 st April 1877 is now estimated by Mr. Thompson and Mr. Porter as shown in the margin -
Presidency College	160	60	215	435.
Combaracoon College	160	-	280	440.

4. The Accountant General's statement of the 26th January 1877 showing the actual expenditure on account of the Government Book Depot and Library of Oriental Manuscripts is submitted with a letter No. 124 of the 8th Instant from the Curator of Government Books. As regards the former the difference mainly results from the Accountant Genl. having debited certain expenditure incurred in connection with the apparatus got out for teaching Physical Science, which cannot be regarded as one of the fixed charges

charges of the Book Depot. The allowance to District
Curators appears also to have exceeded the Budget pro-
vision by Rs 570 because certain arrears of the pre-
vious year were paid to them. I have communicated
again with the Accountant General on the subject
of the Curator's letter. As regards the Library of Oriental
manuscripts the difference mainly arises from the
charges incurred in making up certain book cases
and other articles at the Public Works Workshop and
Penitentiary. The Curator does not furnish any
annual report or returns and these bills amounting
to Rs 4053.2- were not received in this Office from
the Accountant General for the purpose of being
registered.

I have the honor to be
Sir,
Your most obedt. servant

R. B. Mammot

Director of Pub. Instruction

Copy

Dated
Received

No.
Enclosures

187

The Chief Secretary to Government,
P. O. 1 Saint George.

No 3857

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from

the Director of Public Instruction dated 15th February 1877 No. 613.

Put up
to be taken

Order thereon - 23rd Feb 77. No. 679

The Accountant General is authorized to dispose of the Pro-nisfactory Notes, amounting to Rs 26500, when the rates are favorable and to credit the amount to Receipts Educational "Provincial Services", to which head will also be credited the balance of cash Rs 49-12-5.
2. It is apparent from

22/2

Recd Dept. 1877
From Asst. Secy
The Director of Public Instruction,
Madras.

To
The Chief Secretary to Government,
Fort Saint George.

No. 1104
Dated 15th February 1877
Received 17th February 1877

No. 613.
Enclosures 4
No.

Submitting in form
for in reference to Govt
of the 13th Aug 1877
receiving Budget Extra
for 1877/78.

from the explanation
given in para. 2 of the
Director's letter that there
is no very clear con-
ception in his Office of
the several items which
should form the Receipts
under Educational. The
Governor in Council is
of opinion that the
Director should at once
obtain from the Account-
ant General the loan
of the services of a sub-
ordinate thoroughly
versed in the preparation
of accounts and Budgets,
and endeavour to place
this branch of his Office
on a sound footing, en-
suring, as far as may
be practicable, conform-
ity with the accounts

* 435.

of receipts and charges
retained by the Account-
ant General.

3. The number of pupils
attending the Presidency
College, excluding those
who attend the Law
Class, is given at 375.

The number in the Com-
mareswami College at 440,
or 65 in excess of the number
at the Presidency.

The budget allotment
for the Presidency College
is Rs. 90,100 - dividing it
by the gross number of
pupils (435) including
the Law class, the charge
per pupil per annum
is about Rs. 207. The
allotment for the Com-
mareswami College is
Rs.

Robert of 11871 **My address.**

Paul V

To

Dated 23
Recd. } May 1871, No. 679.

Nos. 385-386.

*Robert of 11871. O.D. in 1871
on letter from Dr. H. H. H. H.
submitting information with re.
to the same & p. 10. No. 119 & 120
May 1871. Submitting the
same with 7 etc. Dated
May for 1871/18.*