CURRENT SCIENCE

Volume 78 Number 6 25 March 2000

EDITORIAL

The ides of March

Caesar : *Who is it in the press that calls on me? I hear a tongue, shriller than all the music, Cry 'Caesar'. Speak; Caesar is turn'd to hear.*
Soothsayer : *Beware the ides of March*
Caesar : *What man is that?*
Brutus : *A soothsayer bids you beware the ides of March.*

Julius Caesar

March is the month which marks the almost abrupt transition from a relatively pleasant season to the harsher days of an Indian summer. A gentle and prolonged spring is a feature that is unfortunately absent in our midst. March, of course, is the month that boded ill for Julius Caesar; immortalized in the reference to the Ides of March in Shakespeare's classic (Ides, the dictionary tells us refers to the 15th day of March, May, July or October or the 13th day of the other months). March is also the month which marks the transition in India from one financial year to the next. The distinction between the 'calendar year' and the 'fiscal year' appears to have been made long ago. Somewhat ironically, the new financial year begins on April 1, which is widely marked as All Fools' Day. In most cash-strapped, government-supported institutions (and there are many in this class), financial managers can heave a sigh of relief, because the new year (fiscal, of course) brings with it an authorization to spend budgeted amounts. Paradoxically, March also marks the month where some government-aided institutions spend money in a rush, to avoid 'lapse' of their sanctioned grants. The headlong rush to exhaust resources can lead to strange situations. Roads are repaired, buildings are painted and huge amounts of stationery purchased, even as the financial year slowly ebbs away. In some laboratories large sums of money are committed to major purchases in February and March, with salesmen for equipment, circling like vultures, in anticipation of a feast. Libraries, which have spent the year in comfortable somnolescence, are suddenly active; indiscriminately acquiring books that are thrust upon them, by suppliers eager to divest themselves of their stocks. In the final charge to spend allotted budgets, many needless and avoidable purchases are made. The financial and administrative procedures are sufficiently archaic, to ensure that optimum use of resources is never an overriding concern.

The origin of the problem is, of course, the manner in which budgets are sought and approved; compounded by the inevitable delays in finalizing sanctions and releasing funds, once the new fiscal year gets underway. For many researchers poised on the verge of penury (only as far as their research activities are concerned), a natural urge is to hoard funds for a rainy day; particularly, as large unanticipated expenditures can accompany breakdown of critical equipment or result from a need to urgently perform, previously unplanned experiments. However, a surplus of funds as the end of the financial year approaches can trigger off a spree of hasty purchases, driven almost solely by the expedience of exhausting allocated funds. The sanctity of specific budget heads in sponsored projects, with prospects of crossover almost non-existent, ensures that savings in one head cannot be transferred to another.

Curiously, government departments which spend excessively, often with little to show by way of return, are considered efficient and successful. In contrast, departments that return unspent money are labelled as inefficient and can expect to have their budgets cut in future years. Why is profligacy rewarded? The answer is clear. Government departments are allocated funds for developmental activities; the science agencies and ministries being primarily charged with promoting research and technological advance. Failure to utilize funds is a sign that the primary function of the department is not being properly addressed. Even the formidable reports of the Comptroller and Auditor General of India draw attention to the cardinal sin of unspent allotments. Clearly, then, it is in everybody's (?) interest to rush into an orgy of spending as March draws to a close.

At the level of individual laboratories and institutions, dispassionate observation of the March 31st syndrome, can be quite enlightening. Repairs and maintenance, which should have been carried out in the normal course of events, are invariably rushed to completion as the end of March draws near. The imperatives that dictate the prudent management of personal finances, are rarely dominant in determining the course of financial management, at the laboratory or institutional level. The big spenders are invariably guaranteed a larger share of the cake in subsequent years, as each succeeding budget uses the expenditure figures for previous years. The aura of mystery that accompanies the annual Union budget, which in a 'politically good' year arrives at the end of February, is largely misplaced, as far as allocations to Government departments are concerned. We are generally comforted, by the fact that expenditures of public money are always accompanied by the inevitable audits. However, financial audits appear to be almost always concerned exclusively with the issue of whether the rules in force have been followed in the process of spending money. Only infrequently are questions asked about whether the money has been spent wisely and usefully. This weakness in our public management systems results in many superfluous acquisitions of materials and equipment as the financial year draws to a close. Visitors to many government laboratories attached to various ministries, flush with R&D funds allocated for uncertain purposes, are often surprised at the range of sophisticated (and sometimes unused) equipment that have been acquired in the dying days of March. Fortunately, most academic institutions, universities prominently among them, have little to spend on equipment. Their excesses in March are therefore modest and only mildly amusing.

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