

Law (Education) (1925) Department.

Ordinary SERIES.

G.O. No. 557

DATED 21/4/1925.

[Despatch Abstract.]

Appropriation

Report for 1923-24 - excess expenditure on laboratory and workshop equipment - College of Engineering, Guindy - Principals explanation - recorded.

BACK PAPERS.

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

FURTHER PAPERS.

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

Special

US/

Appropriation Report for 1923-24

7. put up
revised in MS
communicated to
Depts of Secret and
with Finance
U.O. note 8655-1
And-gl 274-2-15

Law Edu 853C
12-3-25



Please see item 11 on pp 124 & 125 of the Appropriation Report for 1923-24 and the Auditor-General's remark in clause (u) on p 9 of his report on the same. There is an excess expenditure of Rs 39097 under the head 'Education other than European & Anglo-Indian'. The excess has been caused by the fact that the Principal, College of Engineering has incurred an outlay of Rs 58585 on Laboratory & Workshop equipment in the College without obtaining ^{previously} an allotment of funds for the purpose under 41 Civil Works - Works in charge of Civil Officer Law (Edu) may be requested to obtain from the D.P.I an explanation of the circumstances under which the outlay was incurred without appropriation and furnish it for the information of the Public Accounts Committee which meets again on the 14th March to consider, inter alia

K

2
The Appropriation Report for 1923-24

Civil
12/3/25

5

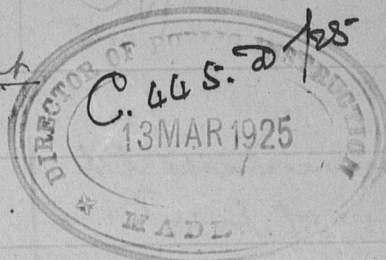
Manu
14/3/25

12/3/25

Law (Edn)

P.W. no 520 14/25-1
12.3.25

Law (Edn) Dept



May be sent to the D.P.I. no

for furnishing the explanation
required at 'K' in P. I supra. before
tomorrow evening.

12.3.25 12.3.25

12/3

(with book to be
ret'd with reply)

J.P.I. - 100 - Law En no 853 K-1
12/3/25

U.O. Reply. No 445 12/25 Dated 14.3.25

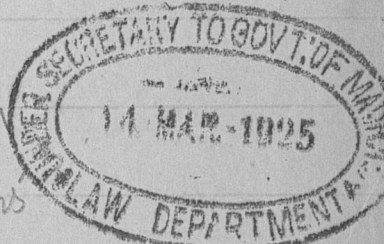
I am attaching herewith a copy of the reply No.1233/25

Dated 14th March 1925 from the Principal, College of Engineer-
ing, Guindy.

P.A. to the D.P.I.

(original signed by the D.P.I.)

Recd at
5.30 PM
14/3/25



3
Copy of Principal's U.O. Reply No.1233/25
dated 14th March 1925.

None of the figures relating to the allotments
mentioned on page 124 of the "Appropriation Report
on the Accounts of the Government of Madras for
1923-24" and shown against item 11 "Education other
than European and Anglo-Indian" has ever been commu-
nicated to the Principal either by the Public Works
Department or by the Accountant-General or by the
Director of Public Instruction.

The College was not given any allotment from
the P.W.D. during 1923-24 for its equipment and no
indent, the cost of which should be debited to the
P.W.D. was submitted during the year 1922 or 1923.

A statement of the position as regards the
indents for Europe Stores submitted in previous
years was represented to the Secretary to Government
P.W.D., Madras, in my letters No.901/23/8-8-1923 and
30-1-1924 (copies enclosed) with the request that
additional funds might be provided to meet the excess
over and above the allotments explaining the causes
that gave rise to such a position.

(True Copy)

12/3/25

45

Copy of letter R.C.No.901 of 1923 dated 8-8-1923 from the Principal, College of Engineering, Guindy, to the Secretary to Government, P.W.D., Madras.

4

With reference to your endorsement No.1756 WKS/B dated 31st July 1923 and 1827 WKS/B dated 6-8-1923 herewith returned, I have the honour to state as follows:-

(1) Indent No.R.C.199/19-20 dated 13th August 1919 for £ 7020-15-0 was forwarded to the Director-General of Stores in accordance with the allotment of Rs.77,000/- provided for in the P.W.D. budget (vide G.O.No.150 W dated 23rd January 1920).

(2) Indent No.R.C.132/19-20 dated 4th August 1919 for £ 507/- was forwarded to the Director-General of Stores in accordance with the allotment provided for in the P.W.D. budget. 1919?

(3) Indent No.R.C.311/15 dated September 20th for £ 13,176/- was forwarded to the Director-General of Stores in accordance with the budget allotment of Rs.131,760 communicated in Proceedings of the Director of Public Instruction, No.D.851 dated 9-2-21. (G.O.No.783 dated 6-6-1921).

(4) Indent No.R.C.1297/21 dated 15th September 21 for £ 6000/- was forwarded to the Director-General of Stores in accordance with Government Memo No.3485 B-1 Financial dated 10-4-1922 under "41 Civil Works in the budget for 1922-23.

(5) The cost of the above 4 indents have to be met from the P.W.D. budget. In this connection I have to inform you that the cost of materials called for in the indents have exceeded the cost quoted in the indents and the budget provision made therefor.

(6) As the total cost of stores is not communicated to this office regularly at the close of every official year it is not possible for me to say whether the allotment has been exceeded or not and could take no action regarding reallocating the unspent balance for the next year.

(7) It is therefore suggested that the Accountant-General may be requested to furnish a detailed statement of accounts showing the total amount by which the allotment has been exceeded and the necessary provision may be ordered to be made in the revised estimate to meet the excess cost of the above indents from the P.W.D.budget.

AS *Law (Educ) Dept*
It is understood that the meeting of the

Public Accounts Committee has been postponed

again on the 18th inst.

It is likely that the file may be ready

the P.W.D. is referred to the letter of

the Principal, College of Engineering, on page

3 ante.

15.3.25 16.3.25

P.S.Das

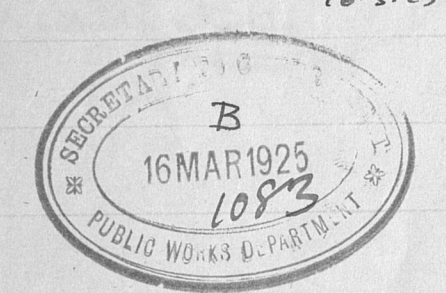
16.3.25

P.W.D.

It was inquired on
the 14th inst. the members
have been asked to state
whether the 18th inst
suit them.

special

Law Edu no. 853/25-2
16.3.25



US/

The Principal's letter was in connection

with expenditure in excess of appropriation

incurred in 1922-23 and was already

dealt with in the linked file (vide

pp 10 to 13 NF of the file). It will be seen

from the file that Law (Edu) has, at

the instance of this Dept, caused

instructions to be issued to the Principal

for the purpose of preventing such

irregularities.

The irregularity referred in p 1 ante

occurred in 1923-24 and a reference

from the A/c in connection therewith

was sent to the Principal for remarks

with P.W.D Enclt 2031 Wks B of 9-8-24

(R)

(8) The cost of the Indents submitted with my No.319 dated 31st May 1922 for £ 464/- and R.C.232/22 dated 27th June 1923 for £ 584-4-7 which have been transmitted to the Director-General of Stores, through the Director of Public Instruction, Madras may be separately dealt with as they are to be met from the Educational budget.

Copy of letter R.C.No.901/23 dated 31-1-1924 from the Principal, College of Engineering, Guindy, to the Secretary to Government, P.W.D., Madras.

With reference to your letter No.1873 B/23-1 dated 15-1-1924, forwarding a detailed statement of expenditure obtained from the Accountant-General and also an extract of his u.o. note No.480 dated 13-10-1923, I have the honour to state that the only instance in which the Accountant-General has intimated to me is his No.180 C.O. dated 25-1-23 to the effect that the amount of expenditure had been exceeded over the allotted amount.

2. I have to point out that before the above letter was received from him the subject was in correspondence with the Executive Engineer South Presidency Division regarding the provision ~~of~~ of necessary allotment and also a statement of expenditure was forwarded to him in this office R.C.No.552/22 dated 27-11-23. Therefore the question of providing additional grant was taken up as long ago as 27th November 1922 but it is not yet settled.

3. I further wish to point out that since the expenditure was to be met from the Public Works Department budget necessary adjustment and provisions were being made between the P.W.D. and Accountant-General.

(True Copy).

R.S.
12/3/25

The Public Accounts Committee
did not call for an explanation as
its

its meeting held on the 18th March.
The draft chapter on the Appropriation
report was passed by the Committee.

Vide proceedings
at slip (T)

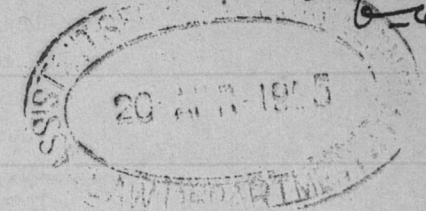
2. The papers may be recorded
after perusal by the P.W.D.

3.4.25 3.4.25

3/4/25

V.T.K.
H.4

Law Enno 535-4



P.W.D.

US/

may be perused and returned to
Law Enn.

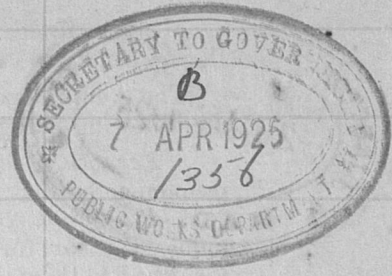
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Law (Enn)

16/4/25

L-En 1201 B
17/4/25

520 B/25-3
16-4-25



Law (Enn) & P.

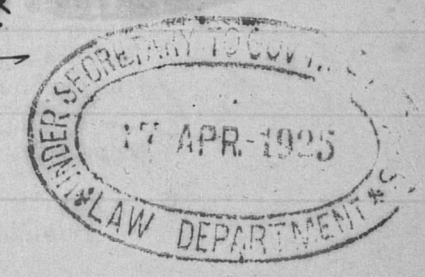
Order 557 recorded
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17.4.25

17.4.25

11.4.25

V.T.K.
18/4



Appropriation

Report for

1923-24

excess expenditure

on laboratory and
workshop equipment

College of Engineering,
Annidy - Principal's
explanation - recorded

1924-25 (7).

PROCEEDINGS OF THE SEVENTH MEETING OF THE PUBLIC
ACCOUNTS COMMITTEE FOR 1924-1925 HELD ON
WEDNESDAY THE 18TH MARCH 1925 AT 5 P.M. IN THE
CABINET ROOM, FORT ST. GEORGE.

PRESENT :

- The hon. Mr. R. A. GRAHAM, C.S.I., I.C.S. (Chairman).
- M.R.Ry. A. CHIDAMBARA NADAR AVARGAL, M.L.C.
- Sriman BISWANATH DAS Mahasayo, M.L.C.
- Rao Sahib P. V. GOPALAN, M.L.C.
- Dr. JOHN MATHAI, M.L.C.
- R. W. DAVIES, Esq., I.C.S., M.L.C.

Messrs. M. R. Kharegat, Secretary to Government, Public Works
Department, and J. F. Mitchell, Accountant-General, were also present.

The Audit Report for 1923-1924 was first taken into consideration and
the following paragraphs were disposed of:—

Paragraph 9 of the Audit Report for 1923-1924.—The Committee
recommended that no further action should be taken.

Paragraph 20 of the Audit Report for 1923-24.—The Committee
requested that further information on the following points should be
furnished to them:—

- (a) The authority under which the original purchase was made.
- (b) The cost of the original purchase.

With reference to the latter, the Committee considered it necessary that
the discrepancy between the figures furnished by the Secretary to Govern-
ment, Public Works Department, of the original cost of the wire gauge,
viz., Rs. 6,502 and the figure given in the Audit Report, viz., Rs. 9,600
should be reconciled.

Paragraph 24 of the Audit Report for 1923-24.—The Committee con-
sidered that no further action was required.

Paragraph 25 of the Audit Report for 1923-24.—The Committee expressed
the opinion that the action taken by Government was adequate.

2. The Committee next considered the report by the Finance Department
with regard to the budget cut made by the Legislative Council in the esti-
mates of the year 1924-25 under Grant XV—Jails—"25. A. Jails and
Convict Settlements—Jails—Contingencies—Dietary charges". It was
explained to the Committee that the cut made by the Legislative Council
under "Dietary charges" had been given effect to and the Committee were
satisfied with the action taken by the Finance Department with regard to
the appropriations under that head.

3. The Appropriation report on the accounts of 1923-24 was taken into
consideration and the draft chapter submitted to them was approved.

FORT ST. GEORGE, }
19th March 1925. }

R. A. GRAHAM.

When given for copying _____
When copied _____
When examined _____
When signed _____

192

READ AGAIN G.O. No. _____
192

DATED

CURRENT No. _____

ENCLOSURES TO G. No. _____

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DWTG.

PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

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