

E. P. H. Dept.

g.o. No. Ms. 995' Edu.

dated 27.4.48

U.O. NOTE No. 41409 Accts. A-2, DATED 15TH JULY 1947.

[SUBJECT.—Appropriation Accounts of the Government of Madras for 1945-6. and the Audit Report, 1947—Preparation of notes for the Public Accounts Committee.]

[Reference.—Memorandum No. 40516 AA-2, dated 12th July 1947.]

In continuation of the memorandum read above, a statement indicating the points on which notes have to be prepared for the consideration of the Public Accounts Committee is furnished to departments of the Secretariat.

2. In preparing the notes, departments are requested to observe the following instructions:—

(1) The notes should be arranged in the following order:—

(a) Reference to relevant paragraphs of the Appropriation Accounts and the Audit Report and the subject matter of the note;

(b) relevant extracts of the Accountant-General's remarks in the Appropriation Accounts and Audit Report; and

(c) a brief and self-contained note by the Administrative Department.

(2) The note by the Administrative Department should have no annexures or appendices. If references have to be made in the note to Government Orders or to reports from heads of departments, the substance of the Government Order or the report should be embodied in the note. If this is not possible, the Government Order or report should be quoted *in extenso* as part of the note itself and not treated as an annexure to the note.

The attention of the departments of the Secretariat is invited to U.O. Note No. 38471-Accts.-A-1, dated 27th November 1943, communicating the observation of the Public Accounts Committee that where disciplinary action is taken against officers and subordinates in connection with financial irregularities and losses, information should be furnished to the Committee on the results of the disciplinary action taken.

(3) As the members of the Public Accounts Committee are non-officials some of whom may not be fully conversant with technicalities of accounts, departments of the Secretariat are requested to take great care to ensure that the explanatory notes prepared for the consideration of the Committee are full and clear and that nothing is left in any way obscure or ambiguous.

(4) The drafts of all notes for the Committee should be sent to the Finance Department for acceptance. After approval by the Finance Department, 20 printed copies of the note should be furnished to the Finance Department. Instructions should be issued to the Government Press to keep the type standing so as to facilitate the printing of the proceedings of the Committee later.

3. (a) *Government Commercial concerns.*—The attention of the Development Department is invited to paragraph 31 of the Report of the Public Accounts Committee on the Accounts of 1929-30, according to which Administration Reports containing reviews of commercial concerns together with the Audit Officer's Reports should be laid before the Public Accounts Committee simultaneously for consideration—see also paragraph 36 of the report of the Public Accounts Committee on the Accounts of 1932-33.

The Development Department is requested to embody in its note placing the Audit Reports, etc., of Commercial concerns before the Public Accounts Committee not merely

a list of the reports but also in regard to each concern information as to the amount of profit or loss (and its percentage to capital) in the year and information regarding any other important points raised in the Audit Report.

(b) *State Trading Schemes.*—The departments of the Secretariat concerned with State Trading Schemes (Development and Food Departments) are requested to prepare a brief note on the general results of each State Trading Scheme in the year or years in question, stating the net profit or loss in each year according to the *pro forma* accounts, and dealing with any points that arise for consideration in regard to the accounts of the years under scrutiny in general and any special remarks of the Accountant-General. The notes should deal fully with the criticisms made by the Accountant-General in regard to the maintenance of the *pro forma* accounts in subparagraphs (iv) (3), (c) and (d) of paragraph 17 on pages 17 and 18 of the Audit Report. As in the case of Government commercial concerns, these notes will be taken up by the Public Accounts Committee along with the other items relating to the department of the Secretariat concerned in each case.

4. The Government desire that the consideration of the Appropriation Accounts and the Audit Report by the Public Accounts Committee should be completed as early as possible. Departments of the Secretariat are, therefore, requested to see that complete notes on all the items relating to them are prepared and furnished to this department as early as possible (and not later than the 20th August 1947). Departments will appreciate that in order to work to this time-table prompt action will be necessary at every stage and this must be impressed on Chief Controlling Officers and Heads of Departments.

5. The departments of the Secretariat are requested to obtain the explanations of the Chief Controlling Officers for all variations exceeding Rs. 2,000 or 10 per cent of the final appropriations, whichever is greater, with reference to paragraph 108 of the Madras Budget Manual (Second edition).

6. Secretaries to Government are informed that they should be prepared to give the Public Accounts Committee at its meetings, if required, the reasons for the variations between the final appropriations and the actuals under the several heads of account with which they are concerned—cf. paragraph 5 above. Notes need not, however, be furnished unless the Committee calls for a note on any specific case of variation between the grant or appropriation and the actuals as shown on pages 20-339 of the Appropriation Accounts and the Audit Report.

7. The heads of departments who are concerned with items specifically included in the agenda should, as far as practicable, attend the meetings of the Committee at which items relating to their respective departments are to be considered.

8. The date of the meeting of the Public Accounts Committee will be intimated later.

D. W. DODWELL,
Secretary to Government.

To the Departments of the Secretariat including Finance (except Legal) (with enclosures).
Copy to the Accountant-General, Madras.

[Annexure.]

ANNEXURE.

List of items in the Appropriation Accounts, 1945-6 and the Audit Report, 1947 on which further action is required.

Serial number and reference to the Appropriation Accounts, 1945-6 and the Audit Report, 1947.	Subject matter.	Department concerned.
(1)	(2)	(3)
<i>Unnecessary or excessive supplementary grants.</i>		
1 Page 9, paragraph 12 (1) (see also page 128).	Grant XXIII—Agriculture—c. Experimental Farms—A. Agricultural Research Stations—2. Contingencies.	Development.
2 Page 9, paragraph 12 (1) (see also page 129).	Grant XXIII—Agriculture—d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—Ordinary areas—(i) Excluding Post-war Reconstruction—6. Scheme for the purchase and free distribution of manure and seeds to poor and deserving ryots.	Do.
3 Page 9, paragraph 12 (1) (see also page 236).	Grant XXX—Stationery and Printing—b. Purchase of Stationery Stores—A. Stationery purchased in India.	Education and Public Health.
4 Page 9, paragraph 12 (1) (see also page 338).	Grant XL—Loans and advances bearing interest—g. Miscellaneous Loans and Advances—F. Advances to Local bodies to cover deficits.	Local Administration.
5 Do.	Grant XL—Loans and Advances bearing interest—g. Miscellaneous Loans and Advances—O. Loan to Salur Estate.	Revenue.
<i>Reappropriations obtained unnecessarily or in excess of requirements.</i>		
6 Page 9, paragraph 12 (2) (see also page 46).	Grant VIII—Irrigation—18. Other Revenue Expenditure financed from Ordinary Revenues—Irrigation works—Works for which no capital accounts are kept—Public Works Department—b. Extensions and improvements—L. Ordinary areas.	Public Works Department.
7 Page 9, paragraph 12 (2) (see also page 48).	Grant VIII—Irrigation—18. Other Revenue Expenditure financed from Ordinary Revenue—Navigation, Embankment and Drainage works—Works for which no capital accounts are kept—Public Works Department—n. Extensions and improvements.	Do.
8 Page 9, paragraph 12 (2) (see also page 151).	Grant XXI—Industries—a. Industries—D. D. Arthur Hope Polytechnic—3. Other charges.	Development.
9 Page 9, paragraph 12 (2) (see also page 155).	Grant XXI—Industries—a. Industries—L. Industrial Engineering Workshops—2. Other charges.	Do.
10 Page 9, paragraph 12 (2) (see also page 232).	Grant XXVIII—Famine—b. Relief works—2. Irrigation works	Revenue.
11 Page 9, paragraph 12 (2) (see also page 300).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—A. Rice—1. Cost of purchase of grains.	Food.
12 Page 9, paragraph 12 (2) (see also page 303).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—b. Standard Cloth Schemes—B. Handloom cloth—7. Payments to the Madras Handloom Weavers' Provincial Co-operative Society.	Development.
<i>Injudicious reappropriations and surrenders causing excesses over allotments.</i>		
13 Page 10, paragraph 12 (3) (see also page 128).	Grant XVIII—Agriculture—c. Experimental Farms—B. Post-war Reconstruction—11. Partially excluded areas—(i) Araku Valley Scheme—3. Deduct—Recoveries from Governments, Departments, etc.	Public (Planning and Development).
14 Page 10, paragraph 12 (3) (see also page 129).	Grant XVIII—Agriculture—d. Agricultural Demonstration and Propaganda including Public Exhibition and Fairs—1. Ordinary areas—(i) Excluding Post-war Reconstruction—7. Bonus for growing food crops in lieu of cotton.	Development.
15 Page 10, paragraph 12 (3) (see also page 301).	Grant XXXVIII—Capital outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—E. Government depots for rice—3. Suspense (Personal deposits).	Food.
<i>Cases of non-surrender of savings.</i>		
16 Page 10, paragraph 12 (4) (see also page 162).	Grant XXII—Cinchona and Fisheries—d. Cinchona Department—B. Quinine Factory—3. Purchase of Cinchona bark and quinine.	Development.
17 Page 10, paragraph 12 (4) (see also page 232).	Grant XXVIII—Famine—b. Relief works—1. Communications	Revenue.
18 Page 10, paragraph 12 (4) (see also page 244).	Grant XXXI—Miscellaneous—63. Extraordinary Charges—a. Charges in India—D. Amount transferred from 85.A. Capital Outlay on Provincial Schemes connected with the war, 1939—Authorised.	Food and Development.
19 Page 10, paragraph 12 (4) (see also page 300).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—B. Wheat and Wheat Products—1. Cost of purchase of grain.	Food.
20 Page 10, paragraph 12 (4) (see also page 300).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—B. Wheat and Wheat products—3. Suspense (Personal deposits).	Do.
21 Page 10, paragraph 12 (4) (see also page 301).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—c. Other grains—1. Cost of purchase of grains.	Do.
22 Page 10, paragraph 12 (4) (see also page 301).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—c. Other grains—3. Suspense (Personal deposits).	Do.
23 Page 10, paragraph 12 (4) (see also page 308).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—c. Other miscellaneous Schemes—L. Purchase and distribution of firewood—1. Cost of purchase of firewood—Authorised.	Do.
<i>Cases of un-remedied or uncovered excesses.</i>		
24 Page 10, paragraph 12 (5) (see also page 43).	Grant VII—Other Taxes and Duties—c. Entertainment Tax—1. Payment of net proceeds to local bodies.	Revenue.
25 Page 10, paragraph 12 (5) (see also page 65).	Grant IX—Heads of Provinces, Ministers and Headquarters staff—j. Civil Secretaries—O. Inspector of Municipal Councils and Local Boards—3. Other charges—Authorised.	Local Administration.
26 Page 10, paragraph 12 (5) (see also page 75).	Grant XI—District Administration and Miscellaneous—u. Other establishments—C. Proprietary estates Village Service—1. Ordinary areas—1. Pay of establishments.	Revenue.
27 Page 10, paragraph 12 (5) (see also page 93).	Grant XIV. Police—c. District Executive Force—A. District Police—6. Petty construction and repairs.	Home.
28 Page 10, paragraph 12 (5) (see also page 130).	Grant XVIII—Agriculture—d. Agricultural Demonstration and Propaganda including Public Exhibition and Fairs—1. Ordinary areas—(i) Excluding Post-war Reconstruction—11. Deduct—Recoveries from Government, Departments, etc.	Development.
29 Page 10, paragraph 12 (5) (see also page 136).	Grant XVIII—Agriculture—k. Grants-in-aid, Contributions, etc.—(i) Excluding Post-war Reconstruction—B. Contribution.	Do.
30 Page 10, paragraph 12 (5) (see also page 243).	Grant XXXI—Miscellaneous—h. Miscellaneous and Unforeseen charges—E. Post-war Reconstruction—3. Deduct—Charges recoverable from Governments, Departments, etc.—Recovery from the Central Government on account of test works for Burma Evacuees.	Public Works Department.

Serial number and reference to the Appropriation Accounts, 1945-6 and the Audit Report, 1947.

Subject matter.

Department concerned.

(1)	(2)	(3)
<i>Cases of un-remedied or uncovered excesses—cont.</i>		
31 Page 10, paragraph 13 (5) (see also page 300).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—A. Rice—3. Suspense (Personal deposits).	Food.
32 Page 10, paragraph 12 (5) (see also page 302).	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the war, 1939—a. Grain Supply Schemes—Common suspense for Grain Supply Schemes.	Do.
<i>Other items.</i>		
33 Page 38, paragraph 3	Grant IV—Forest—Loss due to resale of timber in a Forest division	Development.
34 Page 118, paragraph 2 (a)	Grant XVI—Medical—Loss in obtaining supply of rice during 1944-5 to several State hospitals from other sources due to failure of the Contractors to supply rice as per terms of the agreement.	Education and Public Health.
35 Page 118, paragraph 2 (b)	Grant XVI—Medical—Loss due to holding of reaction for the supply of milk to a hospital in 1940-41.	Do.
36 Page 125, paragraph 4	Grant XVII—Public Health—Unprofitable Outlay in connection with Rural Water-supply Scheme.	Do.
37 Page 159, paragraph 3 (i)	Grant XXI—Industries—Loss due to theft of stores in an Industrial Engineering Workshop.	Development.
38 Page 159, paragraph 3 (ii)	Grant XXI—Industries—Loss due to the closure of a demonstration Centre opened in 1943 for teaching the potters improved methods of producing earthenware.	Do.
39 Page 239, paragraph 3	Grant XXX—Stationery and Printing—Loss due to theft of paper from a Branch Press in 1943-44.	Education and Public Health.
40 Page 257, paragraph 2 (c)	Grant XXXII—Civil Defence—Loss due to misappropriation of Government moneys by the Editor and Accountant of a Newspaper concern owned by Government.	Public.
41 Page 291, paragraph 2	Grant XXXVI—Capital Outlay on Electricity Schemes—Loss due to shortage of certain articles in an Electricity system.	Public Works Department.
42 Pages 311-314, paragraph 1	Grant XXXVIII—Capital Outlay on Provincial Schemes connected with the War—Losses incurred by the Government on (i) Rice, (ii) Wheat and Wheat products, (iii) Other grains, (iv) Agricultural Schemes, (v) Mill-made standard cloth, (vi) Handloom cloth, (vii) Silk Filatures, (viii) Hand-made paper, and (ix) Firewood.	Food and Development.

Government of Madras.
Finance Department.

Memorandum No. 40516 A.A-2 dated 12th July, 1947.

Sub:- Appropriation Accounts for 1945-6 and the Audit Report 1947 and Finance Accounts for 1945-6 and the Audit Report 1946.

A copy each of the above publications is forwarded for information to the Heads of departments specified in the Annexure..

They are requested to ~~xxx~~ make a careful study of the portions of the reports relating to their departments, and to apply the lessons to be learned from them to their ever-day accounting, so as to avoid a recurrence of any irregularities brought to notice.

2. Three copies of each of the publications are also forwarded to each Department of the Secretariat (except Legal). A further note will be sent to them in regard to the items on which notes have to be prepared.

T.N.S.Raghavan,
Additional Secretary to Government.

To the Heads of Departments.

To The Departments of the Secretariat (except Legal.)

Copy to Governor's Secretariat.

" " Secretariat Library.

To the Public Works Department (with one additional copy of Finance Accounts for Transmission to the Electrical Commissioner with the Government of India.)

with
enclosures.

Forwarded/By Order.

(Sd.)
SUPERINTENDENT.

ANNEXURE.

1. Board of Revenue (2 copies.)
2. Chief Conservator of Forests.
3. Inspector General of Registration.
4. Chief Engineer (General Buildings and Defence) (2 copies).
5. Chief Engineer for (Irrigation).
6. Military Secretary to His Excellency the Governor.
7. Registrar, High Court.
8. Inspector General of Prisons.
9. Commissioner of Police.
10. Inspector General of Police.
11. Director of Public Instruction.
12. The Surgeon-General.
13. Director of Public Health.
14. Director of Agriculture.
15. Director of Civil Veterinary Services.
16. Registrar of Co-operative Societies.
17. Director of Industries and Commerce (2 copies including one for Fisheries section.)
18. Commissioner of Labour.
19. Superintendent of Government Press.
20. Superintendent of Stationery.
21. Director of Cinchona Department.
22. Chief Engineer for Electricity.
23. Superintendent Engineer, Pykara Electricity Scheme, Coimbatore.
24. Superintendent Engineer, Construction Branch of Electricity Department P. Panasam.
25. Superintendent Engineer, Mettur, Electricity Scheme, Mettur.
26. Executive Engineer, (Electrical) Bezwada.
27. Director of Fire Services.
28. Chief Engineer (Highways.)
29. Provincial Textile Commissioner, Madras.

P.T.O.

Appropriation Accounts for 1945-46 -
Reasons for variations.

The attention of the S.G.
Others as in despatch entry

is invited to the Appropriation Accounts for 1945-46 and Audit Report for 1947
forwarded with Fin. Dept. Memorandum No. 40516 A. 2-dt. 12-7-47 and he the Board

is requested to explain all variations exceeding Rs. 2000/- or 10 percent
of the final appropriation, whichever is greater, with reference to para
108 of the Madras Budget Manual, (second edition) in respect of the items
under his control. He is requested to treat this reference as very
its the Bd.
urgent.

C.F. 32 (a).

Education Department
From (Name) Sri D.S.Reddi, M.A.,
(Oxon)., M.B.E.,
Designation Director of Public
Instruction,
Station Madras.

Received _____ Registered _____
To
The Secretary to Government,
Education & P.H. Department,
Madras.

Enclosures: Rc.No. 136 H1/47 dated 1-8-1947. 194

Sir,

Sub: Application of accounts for 1945-46 - Reasons
for variations - furnished.

With reference to Government Memo No.58695-1

G.I.P.H. dated 26-7-47, I have the honour to submit herewith
explanation for variations exceeding Rs.2000/- or 10% of the
final application whichever is greater in respect of the
items under 37 Edn.

for Director of Public Instruction.

k.h.4.8.

Serial No.	Head of Account.	Excess + Saving -	Explanations.
1.	37. b. Edn. University - A.Govt.Arts Colleges Men - 4. Laboratory charges - 13825		Owing to supplies received and paid for within the year. This was for the saving under the head.
2.	37. c. Edn. University - Grants to Non-Government Arts Colleges (i) D.- Other grants. - 5573		The excess expenditure over the final grant was chiefly due to (1) Provision of service to a larger number of teachers than anticipated at the time (Rs.3430/-) and (2) Payment of educational concessions to children and dependents of soldiers (Rs.2143/-) on account of rise in the number of eligible candidates in the last quarter of the financial year.
3.	37. d. Edn. University - Government Prof'l. Colleges. B.Engineering +College - 4. Other grants. -13002		The saving of Rs.3002/- was mainly due to non-receipt of books expected to be received and paid before the close of the financial year.
4.	-do- E.(i)4. P.W.R.-- Arthur Hope College of Technology, Coimbatore. -21180		Same as serial number 1 - p. A. 4.
5.	37. f. Edn. Secondary - Govt.Secondry schools - B-Non European - I - Govt. Secondary School for Boys - B.Partially excluded areas - Pay of Establishments and other charges. -8839		The saving in the final grant is due to the failure to draw the arrears of pay provided for at the instance of Government.
6.	37. h. Edn. = Secondary - grants to local bodies for secondary education - Ordinary areas - 2. Buildings. -5763		The saving is due to failure of certain local bodies to draw the sanctioned grant within the year.
7.	37. j. Edn. - Primary Govt.Primary schools A. Partially excluded areas - 3. Other charges. + 5937		Chiefly due to increased expenditure under D.A. The Agent Vizagapatam provided by mistake a sum of Rs.9314/-only as against the actual expenditure of Rs.13785/-.
8.	37. k. Edn. Primary - Direct grants to Non-Government Primary Schools A. European - 1. Teaching. -5560		Nondrawal of grants by certain schools.
9.	-do- B.Non-European - I Ordinary areas - A. Postwar Reconstruction - 1 to 3. Buildings Equipments other grants. -77138 -11900 -24408		The savings are due to failure of managements to draw in full the grants provided for the construction of sheds, purchase of equipments, books and slates as the scheme for compulsory Elementary Education was introduced during the middle of the year and in some parts at the end of the year.
10.	37. l. Edn. - Primary - grants to local bodies for Pry.Edn. A. Local Bodies - I. Ordinary areas (i) 5. Buildings & Equipment. -26097		The saving is due to failure of the Local Bodies concerned to draw the sanctioned grants.
11.	37. m. Edn. Special - Govt.Special Schools A. Trg.School for Masters - 3. Apparatus and Materials. - 3061		The indent for articles which were expected to be received before March 1946 were not received before the close of the financial year.
12.	-do- (ii) Post War Reconstruction - 3. Other charges. -16816		The equipment required could not be purchased in full owing to non-availabilities of materials which could not be foreseen at the surrender stage.
13.	37. n. Edn. - Special - Direct grants to Non-Govt.Spl.Schools - B.Non-European - 3. Buildings. - 46924		The saving is due to failure of the Y.M.C.A.College of Physical Education to draw the sanctioned grant for improvement to the buildings. The grant was drawn in 1946-47.
14.	do. P.W.R. - Other grants. - 3280		The saving is due to failure of certain managements to draw the stipendiary grant in full.
15.	Scholarships in England High Commissioner for India - European - A. Leave salaries and deputation pay. + 3941		The expenditure relates to "Non-European - Leave salaries and deputation pay" under the same head, but erroneously shown under "European".
16.	C. Stores for India. - 7267		The saving is carried forward to non-availability of stores. Supply

63287 6/

E.P.H.(91)

Routine.

U2

The report from the D.P.I.
may be given to A
p7(t) section as was done
last year for preparing
notes for the public
Accounts Committee.

6/8/47.

6/14/47

A-see

Please publish
with all
refers

B7C

M1
7/18/47

In reply, please quote
number, date and
short title.

Received _____ Registered _____

From (Name) Dr.S.R.U. Savor, M.A., D.Sc., I.E.S.,

(Designation) Director of Public Instruction,

Post Box _____, (STATION) Madras.

Telegraphic Address _____



The Secretary to Government,
Education and Public Health Department, Madras

R.C.No.238 H1/47., dated 27th November 1947.

Sir,

* SUB:- Appropriation of accounts for 1945-46 -
Reasons for variations.

Ref:- Memo No.58695 G1/47-3 P.H., dated 21-11-1947.

ENCLOSURES _____

SPARE COPIES _____

I have the honour to inform you that the reasons
for the variations in the appropriation accounts for
1945-46 called for in the Government Memo.No.58695-1.
G.1. P.H., dated 26-7-47 have been submitted to Govern-
ment in my letter Re.No.136 H.1/47, dated 1-8-1947.

I submit herewith a copy of the same for
information.

for Director of Public Instruction

m.k.20/11.

Copy of Director's letter Re.No.136 H.1/47, dated 1-8-47.

Sub:-Appropriation of accounts for 1945-46 - Reasons
for variations - Furnished.

With reference to Government Memo.No.58695-1 G.1
P.H., dated 26-7-47 I have the honour to submit herewith
explanation for variations exceeding Rs.2000/- or 10% of
the final appropriation whichever is greater in respect
of the items under 37 Edn.

Sd...

Exp. H/G.

The original letter referred to above has been received in A
Section and action taken upon that. The file may lie
over till the meeting of the Public Accounts Committee.

31/12/47
3/12/47

3/12/47

Serial No.	Head of Account	Excess plus ~~xx~~ Saving minus.	Explanations.
1. 37.b. Education - University - A. Govt. Arts Colleges - Men. 4. Laboratory Charges.	- 13825		Owing to war conditions laboratory articles expected to be supplied were not received and paid for within the year. This was the reason for the saving under the head.
2. 37.c. Education - Grants to non-Govt. Arts Colleges (i) D. Other grants.	plus 5573		The excess of expenditure over the final grant was chiefly due to (i) Payment of Provident Fund to a longer number of teachers who quitted service than anticipated at the time of final Surrender (Rs. 3430/-) and (2) Payment of educational concessions to children and dependents of soldiers (Rs. 2143/-). There was a sharp rise in the no. of eligible candidates applying grant in the last quarter of the financial year.
3. 37.d. Education - University - Government Professional Colleges - B. Engineering College - 4. Other grants.	-13002		The saving of Rs. 13002/- was mainly due to non-receipt of books expected to be received and paid before the close of the financial year.
4. --do-- B. (i) 4. P.W.R. Arthur Hope College of Technology, Coimbatore.	-21180		Same as serial No. 1. - P.A. 4.
5. 37.f. Education - Secondary - Government ~~xx~~ Secondary Schools - B. Non-European - I. Govt. Secondary Schools for Boys - B. Partially excluded areas - Pay of Establishments - and other charges.	-8839		The saving in the final grant is due to the failure to draw the arrears of pay provided for at the instance of Government Agent.
6. 37.h. Education - Secondary - Grants to local Bodies for Secondary Education - A. Ordinary areas - 2. Buildings.	-5763		The saving is due to failure of certain local Bodies to draw the sanctioned grant within the year.
7. 37.j. Education - Primary - Govt. Primary Schools - A. Partially excluded areas - 3. Other charges.	plus 5937		Chiefly due to increased expenditure under Dearness Allowance. The Agent, Vizagapatam provided by mistake a sum of Rs. 9314/- only as against the actual expenditure of Rs. 13785/-
8. 37.K. Education - Primary - Direct grants to Non-Govt. Primary Schools - A. European - 1. Teaching.	- 5560		Non drawal of grants by certain schools.
9. --do-- B. Non-European - 1. Ordinary areas - A. Post War Reconstruction - 1 to 3 - Buildings Equipment - Other grants.	- 77138		The savings are due to failure of managements to draw in full the grants provided for the construction of sheds. Purchase of equipment books and slates as the scheme for compulsory elementary education was introduced during the middle of the year and in some parts at the end of the year.
10. --do--	- 11900		
10. 37.l. Education - Primary - Grants to local Bodies for Primary Education - A. Local Bodies - 1. Ordinary Areas (i) 5. Buildings and Equipment.	- 24408		
10. 37.l. Education - Primary - Grants to local Bodies for Primary Education - A. Local Bodies - 1. Ordinary Areas (i) 5. Buildings and Equipment.	- 26097		The saving is due to failure of the Local Bodies concerned to draw the sanctioned grants.
11. 37.m. Education - Special - Government Spl. Schools - A. Training School for Masters 3. Apparatus and Materials.	- 3061		The indent for articles which were expected to be received before March 1946 were not received before the close of the financial year.
12. --do-- (ii) P.W.R. - 3. Other charges.	- 16816		The equipment required could not be purchased in full owing to non-availability of materials which could not be foreseen at surrender stage.

PUBLIC ACCOUNTS COMMITTEE - Appropriation Accounts of the Government of Madras for 1945-46 and the Audit Report, 1947 - Preparation of notes for the Committee and explanations of variations.

Please see the U.O. Note from Finance on pages 3-5 c.f. Notes for the Public Accounts Committee were required in respect of the items relating to this Department on pages 4-5 c.f. Extracts of those items were given to the concerned sections and notes in respect of those items were also sent to Finance.

2. In addition to the above notes, explanations of the Chief Controlling Officers for all variations exceeding Rs. 2000 or 10 per cent of the final appropriations, whichever is greater are also required - vide para 5 of the Finance U.O. Note on page 3 c.f. Please see the Memorandum issued to the Heads of Departments under this Department on pages 7-8 c.f. All the Heads of Departments concerned have sent in their explanations. The explanation of the Surgeon-General on pages 17-22 c.f. perused by Finance may be retained in this file. The explanations of the Board of Revenue and the Superintendent of Stationery on pages 25-28 c.f. perused by Finance may be given to H1 and C2 sections. They may submit the cases separately to Joint Secretary and Secretary for use at the meeting of the Public Accounts Committee. Action has already been taken on the explanations of the Director of Public Instruction, Superintendent, Government Press, Director of Public Health and Chief Engineer, by the concerned sections. Copies of letters from those Heads of Departments are on pages 31-44 c.f. These copies may also be given to the concerned sections for adding to the relevant file and for use at the meeting of the Public Accounts Committee.

3. Notes in respect of the variations referred to in para 5 of the Finance U.O. Note on page 3 c.f. are not required, unless the Committee calls for a note on any specific case of variation between the grant or appropriation and the actuals. Secretaries to Government are however required to give the Public Accounts Committee, if required, the reasons for the variations in respect of the items with which they are concerned. Finance have now intimated that the Public Accounts Committee will meet at 11 A.M. on 21-2-1948 and again at 11 A.M. on 23-2-1948. Secretary and Joint Secretary will have to attend the meeting when the items relating to this Department are taken up by the Committee. The date on which the Committee will take up the items relating to this Department will be known only just before the dates of the meeting.

4. At the instance of Finance, the Heads of Departments concerned under this Department were informed of the probable dates of the meetings of the Public Accounts Committee. Now Finance have confirmed those probable dates and also specified the time of the meetings. The Heads of Departments should now be asked to be present at the meetings of the Committee to answer any incidental questions that may arise in connection with the subjects relating to their Departments. Last year, in this connection, certain Heads of Departments enquired on which of the two dates they will have to attend. At first they were required to attend on both dates. It was possible to intimate the exact date on which attendance was required only two days prior to the meetings. Perhaps in the intimation now to be sent to the Heads of Departments, it may be mentioned that attendance is required on both days unless intimation is sent to the contrary. A draft o.m. is submitted for approval. The Agenda for the meeting may be sent separately on receipt from Finance.

5. Please see the Board's letter on page 25 c.f. especially para 2 thereof. Finance have not offered any

Pl. let me have all the rel. notes & explns. 4 days in advance.

C.O.C. 2/2

C.O.C. 2/2

884

remarks about this. Note for the Public Accounts Committee in respect of the "Unprofitable outlay" connection with Rural Water Supply Scheme. The attendance of the Joint Secretary, Board of Revenue, may therefore be required at the meetings of the Committee as was done last year. A draft D.O. is submitted for approval.

S.S.D.	T.G.M.	I.B.M.	T.B.S.	C.O.C.
2.2.48	2-2-48	2-2-48	2.2.48	2/2/48.
A.S.IV	A.S.I	A.S.II	A.S.III	J.S.

(True copy).

AMG.3.2.

K. Krishna Swamy
SUPERINTENDENT.

3.2.48

Sub: Appropriation accounts for 1945-46. Karnataka no.63287 from the D.P.J. No.13647/47 dated 1.8.47.

Please see the u.o. note of the Finance Dept. on p1-3 c.f. None of the items mentioned in the annexure to the note relates to 37 Edu. Govt. Arts and Engg. colleges. So, no action is called for with reference to para 4 of the u.o. note on plant.

2. With reference to para 5 of the u.o. note, the D.P.J. has sent a statement explaining all variations exceeding Rs 2,000 or 10% of the final appropriation, whichever is greater, in respect of items under "3) Edu." This statement is concerned with the first 4 items in the statement. The D.P.J. has explained the variations.

3. Note has to be prepared for the Public Accounts Committee in respect of these variations. The information is intended for Secret use, if necessary, at the P.A. Committee meeting. The date of the Committee's meeting has not yet been fixed.

4. The file may be sent to Fin. u.

Mr. B1, B2, C1, C2, and G3

25/9/47

31/10/47 ASH/3.4m
5/3.4m
Pr - a separate w/ relation to Annexure
the depts. which are in the w/ working.



E.P.H. - 63287-1/47A
dated 6.10.47

The items in the annexure with this sept. is concerned are 3, 34, 35, 36 and 2 reference to para 4 of the u.o. note on p1 c.f. already been prepared in respect of the a. and sent to Finance side 2/10-47.

The file may now be sent.

4-10-47

31/10/47 3/4m

The explanation for the variation given by the
D.P. at p. 7 of C.F. may be perused. The information
may be kept ready by E.P.H. for being furnished
to the P.A. Committee at its meeting, if required.

Cole
8/11/47

SPH

Fin 60050
8.11.47

Edmund P.H. Dept



This may lie over till the date
for the P.A. Committee is settled

DM
11/10/47

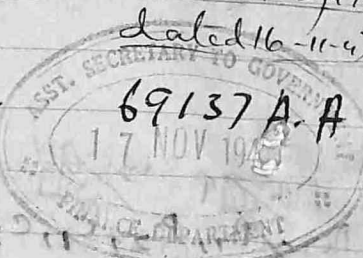
11/10/47

Finance may now be requested
to state whether a date for the meeting of
the P.A. Committee has been fixed, and,
if so, when.

DM
15/11/47

Finance (Arch. Dept)

E.P.H. u.o. 63287-2/47A
dated 16.11.47



69137A.A

With reference to 'A' above, P.A. may be
formed that it has been provisionally decided to
hold the meetings of the Public Accounts Committee
one time in January '48 and that the exact date
of the meeting will be intimated to all the
departments of the Govt in due course.

Cole
18.11.47

SPH

E.P.H. (A)

This may lie over till 1-1-48.

6

DM
21/11/47

may be requested to state the present
regarding it above.

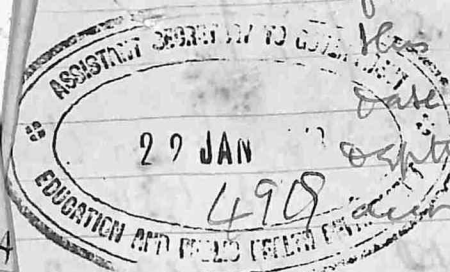
DM
12/12/47

E.P.H. u.o. 63287-3/47A

dated 19-1-48
(10012122)

Fin (10A)

As a result of the prorogation of the Legislative Assembly
from 5.1.48, the P.A. Committee previously constituted
ceased to function. A resolution has therefore been
moved in the Legislative Assembly today by Mr. (Name)
for the constitution of a new P.A. Committee. After
the Committee is constituted, intimation regarding the
date of the meeting will be intimated to
all departments of the Govt. in due course. E.P.H. may be informed
accordingly.



3538 DM
Name

DM
20/11/47

E.P.H. (A)

This may lie over till 7.2.48 when

Finance may be consulted again, if necessary.

6
23-1-48/DM
28/1/48

DM
26/1/48

Please see para 3 of the notes on
p. 12 of. This file may be submitted to Secretary
P.T.D.

4.
(that is, two days in advance of the meeting of the P.A. Committee).
on 19-2-48, for his use, if necessary at the meeting
of the P.A. Committee. May be over till then.

b
6-2-48
Jm
26/2/48

Jm
8/2/48

Not call
up now

The Public Accounts Committee met on the 21st and 23rd
February 1948. The receipt of the report may be
awaited, before the papers are recorded.

b
26-2-48
Jm
26/2/48

Jm
26/2/48

Ascertained from G.
that Finance will
send a copy of the
report, and that
it will be sent
two sections.
Removed & returned
to G.

The report of the P.A. Committee is at (2). No further
action is called for. The papers may be
recorded.

b
6-4-48
Jm
26/4/48

Jm
27/4/48

Abstract

Accounts Appropri-
ation accounts for
1945-46 - Grant 37
Educ. - Reasons for
variations exceeding
15,000/- a 10% of
final appln. - Papers
Recorded.

Go. 995 Tel
27-4-48