closed

Secrt. II-27—80,004—17-11-48.

E& P.H. (1949) Department.

SERIES.

G.O. NO. Ms.No.1407, Education.

20

Dated 6th May 1949.

[Despatch Abstract.]

BOOKS AND PUBLICATIONS - "Citizenship Activity in Schools" - Sale proceeds - Credit - Orders passed.

T.O

Back Papers.

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

Further Papers.

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

65763

From
A. Lepper Esq.,
Superintendent,
Government Press, Madras.

To
The Secretary to Government,
Education & Public Health Department,
Fort St. George, Madras.

No.Comp/Mis. Dated 2nd September 1948.

ASST. SECRETARY TO GOVERNMENT
4 SEP 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub: A guide book on "Citizenship Activity in Schools" -
Sale proceeds - Credit.

I have to state that 3,000 copies of the publication entitled "Citizenship Activity in Schools" was printed at the instance of the Director of Public Instruction, Madras. The cost of each copy works out to Re.0-12-0. It is suggested by the Director of Public Instruction that the price of a copy may be increased from Re.0-12 to Re.1/- and the extra amount over the actual cost realized on th sale proceeds may be credited to the receipt of the Education Depa ment. This is contrary to the orders of Government issued in G.O. No.P 1215 Edn. & P. H. dated 8th June 1936 wherein it is stated th the sale proceeds of all Government publications technical as well as non-technical the cost of printing of which has been met from t appropriation under "46 Stationery and Printing (now 56 Stationery and Printing) be credited to XXXIV (now XLV) Stationery and Printi b. Sale of Gazettes and Other Publications- Secretariat Presses". In the circumstances, I request orders of Government regarding the acceptance of the proposal of the Director of Public Instruction. Ⓐ

In this connection, it may be stated that if the proposal to credit 25% of the sale proceeds to the receipt head of the Education Department, it will involve additional work at the Governmen Book Depot, Mount Road, Madras where the copies will be placed on sale. I shall address Government as to the additional staff necessary to maintain the accounts in respect of the sales proceeds of the publications separately on receipt of orders of Government i respect of the suggestion of the Director of Public Instruction referred to above.

A. Lepper
Superintendent.

RGM.

3/

Ed & P.H. Dept. (B2)

Memo No. 65763B2/48-Edn dated 21/9/48. 3

Sub: A guide book on "Citizenship Activity in School" – Sale proceeds – Credit.

Ref: From the S. G. P., No Comp/mis dated 2-9-48

The Director is requested to explain in detail why he has suggested an increase ~~over~~ in over the cost price of publication ~~and~~ refer to above why he desires that the excess sale proceeds should be credited to the receipts budget under Education.

RSM
17/9/48

17.9.48

OSM
20/9/48

21/9/48.

To

The D.P.I.
(with copy of letter)

With end
27/9/48.

22/3
22/9

5/

B2 [illegible]

74870

Education Department.

From

The Director of Public Instruction, Madras

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, Madras.

9 OCT 1948

R.O.C.No.175-H/48 dated 7th October 1948.

SIR,

Subject:- A guide Book on "Citizenship Activity" in school - Sale proceeds - Credit of.
Reference:-Memorandum No.65763-B2/48-1 Education dated 21.9.1948.

The price of the "Guide Book on Citizenship Activity" has been fixed at Re.1/- as per the instructions of the Hon'ble Minister for Education. The extra cost of Annas four was considered necessary by way of making it possible to organise self-supporting scheme for issuing Government publications.

Yours faithfully,

For Director of Public Instruction

ks.7x.

B
7/x.

6

E & P.H. Dept (B2)

8

Memo no. 65763B2/48-5 Edn dated 28-12-48

Sub: Books and Publications - "Citizenship activity in Schools". Sale proceeds - Credit to Education Department.

Ref: (i) From the S.G.P. No. Comp/Mis., dated 2.9.1948

(ii) From the D.P.S., No. 1754/48 dated 7.10.1948.

Further action

N 1059

29/12

The Govt. approve the proposal of the D.P.S. that the price of the book entitled "Citizenship Activity in Schools" may be fixed at Re 1/- per copy. Separate orders will be issued as to how the credit from the sale proceeds should be apportioned between the receipts ~~Budget~~ head, "XXVI Education" and "XLV Stationery and Printing."

To

The S.G.P.

The D.P.S.

3/1/49

24/12/48

27/12/48

GOVERNMENT OF MADRAS
Education and Public Health Department
Memorandum No.65763 B2/48-5 Edn. dated 28-12-48.

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Sub: Books and publications- "Citizenship activity in schools"- Sale proceeds- Credit to Education Department.
Ref: From the Superintendent Government Press No.Comp/Mis. dated 2-9-1948
From the Director of Public Instruction No.1754/48 dated 7-10-48.

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The Government approve the proposal of the Director of Public Instruction that the price of the book entitled "Citizenship Activity in schools" may be fixed at Re.1/- per copy. Separate orders will be issued as to how the credit from the sale proceeds should be apportioned between the receipts head, "XXVI Education" and "XLV stationery and Printing"

M.V. Subramanian,
Secretary to Government.

To the Superintendent Government Press.
" " Director of Public Instruction, Madras.

--

Forwarded-By Order

RP/30.12.

Superintendent.

8

9

E & P.H Deptt (B2)

Sub: A guide book on Citizenship Activity in School's. Sale proceeds - Credit.

Ref: From the Supdt. Govt Press No. Comp/Mis dated 2.9.48.

In ~~his~~ the letter ~~read~~ referred to above, the Supdt. Govt. Press points out that the suggestion of the D.P.I. that a portion of the sale proceeds of copies of the book entitled "Citizenship Activity in Schools" should be credited to "XXVI Education" is opposed to the orders in G.O. Rt. No. 1215 Edn dated 8.6.'36. The intention of the Govt. is that separate accounts of the income from publications like the book now in question should be kept and that the profits on the sale proceeds of these books should ~~become available~~ be easily calculated at any time, if required. This object may be achieved without offending the general rules of accounting procedure and the orders issued in G.O. No. 1215 Edn., dated 8.6.'36, if the ~~following~~ procedure suggested below is adopted :-

A

A

15 NF

Debit of the cost price of the publications	"37. Education - General - r - Miscellaneous - Departmental publications (new subhead of appropriation)
Credit of the entire sale proceeds of the publications	"XXVI Education - E. General - e - Miscellaneous - Sale of Departmental publications [new detailed head].

Note (1):- The difference between the receipts and expenditure as recorded under the above heads will show the net receipts from these publications. The price of the unsold books on hand, if any, will also have to be taken into account for arriving at the net profit during a period // It will not be correct to credit only 25% of the sale proceeds representing the estimated profit to the Education Deptt. The proper course is for the gross expenditure and receipts to be shown as transactions belonging to the Education Deptt. as

P.T.O.

indicated above.

~~Note (ii)~~ :- The present book has been printed at the Govt. Press. Future publications may be printed at the Govt. Press or at private presses. When books are printed at the Govt. Press or at private presses through the agency of the Supdt. Govt. Press, the expenditure will be incurred as part of the normal expenditure of the Press Dept. It will therefore be necessary to provide also for a formal transfer of the expenditure from "56. Stationery and Printing" to "37 Education". This may be done by having a subhead of appropriation "Deduct - cost of printing work done for Education Deptt. publications" under "56. Stationery and Printing - d. Govt. Press - F. other expenditure". [This procedure will be analogus to that now followed in regard to the printing work done for the Motor Spirit Rationing Scheme.]

The above note may be sent U.O. to the D.P.I., the S.G.P., and the A.G. for remarks.

RSM
7.1.49.

7.1.49

7/1/49

D.P.I.
S.G.P.
A.G.
} U.O.

A

[only copy to be sent]

E.&P.H. No. 65763 B2/48-6
8.1.49

Copies sent to D.P.I, S.G.P & A.G
24/1

B2 AS II 8 II

POST COPY OF THE TELEPHONIC MESSAGE DATED 3RD FEBRUARY 1949.

FROM

THE DIRECTOR OF PUBLIC INSTRUCTION,
MADRAS.

TO

8822

THE SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT,
FORT ST. GEORGE, MADRAS.

6 FEB 1949

REFERENCE:- Govt. U.O. Note No.65763-B2/48-6 dated 8-1-1949 regarding publication -- A Guide book on Citizenship Activity in school.

pages 9-10 ante

Please let me know urgently whether it is the intention of the Government to credit the entire sale proceeds of the other publications of this Department also (e.g.) Government College Calenders etc., to the new head suggested in the above U. O. Note.

page 9 ante

Pages 9-10 ante

For Director of Public Instruction

RS
7/2/49

SJ/5/2.

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5/2

14

10 15

ASST. SECRETARY TO GOVERNMENT
12 FEB 1949
EDUCATION AND PUBLIC

10653

U.O. Note No.C.Mis-49/~~2x49~~ dated 8-2-1949. **Government Press.**

The procedure suggested in the U.O. Note No.65763 B.2/48-6 dated 8-1-1949 of the Education and Public Health Department would involve a departure from the general principles of accounts procedure. Government Press and the Education Department are service departments and the transfer of the cost of printing of certain publications to the Education Department would result in one service department charging against another service department for services which fall within its normal duties to render to another service department and would therefore appear to be in conflict with article 60 of the Madras Account Code Volume I.

The treatment of the printing work done for the Motor Spirit Rationing Scheme appears to have been made on entirely different consideration. The scheme has been brought about as a result of War conditions. Moreover, part of expenditure on the scheme appears to be recovered from the Government of India and in order to know the expenditure connected with the scheme, the printing charges are transferred to that scheme.

The analogy appears therefore not to be quite appropriate. Since it is the intention to know the financial results of a certain publication the following suggestions are offered to meet the object~~ive~~ in view.

A

Proforma accounts of publications like the one under consideration may be maintained by the Director of Public Instruction from the following figures which can be worked out from the register in the Press.

1) Cost of Printing, etc., (whether done at the Government Press or by the local Press under the agency of the Government Press)
2) Amount realized on the sale at the end of each year after the publications are kept on sale.
3) Stock on hand at the close of the year.

From these figures the required information whether the publication is working at a loss or profit can be ascertained.

R Siddique
11.2.49
Superintendent.

Madras.
L.S.
To

The Secretary to Government,
Education & P.H. Department,
Fort St. George, Madras.

16

EDN(B2) Deptt.

The file on the subject has been sent to Fin. Dept. [11.2.49]. Its return may be awaited.

RSM
22/2/49

25/2/49

Ø2 17

No.T.9.VI.Edn. Madras, ~~14th March,~~ 1949.
754

THE ACCOUNTANT-GENERAL, MADRAS,

To
The Secretary, to Govt. of Madras,
Education Department, Madras.

ASST. SECRETARY TO GOVERNMENT
16
EDUCATION AND PUBLIC HEALTH

Subject :— A guide book on citizenship Activity in School - Sale proceeds credit.

Reference:- U.O. Note No.65763/Bz/48-6 dated 8-1-1949. ---- pages 9-10 ante

20625

With reference to the above, the following remarks are offered.

Though the proposed publication is issued by the Education Department, the normal procedure, as in the case of other publications of Government, will be to account for the receipts and expenditure connected with the publication as relating to "56 Stationery and Printing" Department. A reference is invited in this connection to para 230 of the Madras Printing Manual according to which, the cost of printing at Private Presses is also required to be charged to "56 Stationery and Printing". For the purpose of ascertaining the profit or loss in connection with this publication, Government may authorise the Superintendent, Government Press, to maintain suitable pro-forma accounts. By the adoption of this procedure, no account adjustment of the nature indicated in the last para of the U.O. note will be necessary also.

RS
16/3/49
pages 9-10 ante

J. Rengachari
Assistant Accountant General

RT

E.P.H. (B2) Deptt

~~the~~ A similar report from the D.P.I. ~~is~~ may be awaited till 25.3.49

RM
17.3.49

17/3/49

17/3/49

Note call
18/3/49

B1

From

The Director of Public Instruction, Madras.

To

The Secretary to Government,
Education and Public Health Department.

8 MAR 1949

17606

R.O.C.No.1014 J/48 dated 4-3-1949.

Sir,

Sub: Books and Pulications - Guide Book on Citizenship - Reprinting of.

I have the honour to state that the copies of the Guide Book on Citizenship Activity in schools, a departmental publication printed by the Superintendent, Government Press, have almost been exhausted and there is still good demand for the book. I request that the Superintendent, Government Press, Madras, may be requested to print 5,000 more copies of the book and have the copies ready for sale before the 1st of June 1949. Before printing, a revision of the book in the light of the year's experience may be permitted.

5.3.49
for Director of Public Instruction.

Copy to the Citizenship Training Officer, Madras.

5.3.49

RS
9/3/49

12 21
EP.H(B2) Deptt

Memo. No. 65763 B2/48-8 Edn., dated 28.3.49

Sub: Books and Publications - A guide book on "Citizenship Activity in School" - Reprinting of -

p19 cf Ref: From the D.P.I. No. 1014 J/48 dated 4.3.1949.

A21

The Govt. sanction the reprinting of 5,000 more copies of the book entitled "A Guide ~~Book~~ on Citizenship Activity in Schools", ~~a departmental publication~~ at the Govt. Press.

2. The Superintendent, Govt. Press, is requested to arrange for the reprinting of ~~the copies of~~ the book and for supplying the Director of Public Instruction with 5000 ~~more of~~ copies ~~of the book~~ before 1.6.1949.

3. The D.P.I. is permitted to ~~give~~ undertake a revision of the book in the light of the year's experience before reprinting it.

To
The D.P.I.
The S.G.P.
(Two Spare Copies)

RSM 18.3.49

4/4

Note:-

~~2~~ 22

Note:- H.M. may perhaps see with refce to para 3 overleaf.

[illegible] 18/3/49

Cw 65763 B2/48

~~3/4~~ Dated 21/3/49

[illegible] 15/3/49

S [illegible] H. (Ev.)

TSA

29.3.49

SECRETARY, EDN. AND P.H. DEPT. 28 MAR 1949 GOVERNMENT OF MADRAS

23

Office of the Director of Public Instruction
Madras. 7--4--1949

B.2

13

9 APR 1949

U.O. Reply 175 H/48 dated 7--4--49

27787

Sub :- A guide book on citizenship activity in school sale-Proceeds-credit of

Ref :- U.O. 65763 B2/48-6 Edn. dated 8--1--49 and the reminder thereon dated 5--4--49.

pages 9 - [illegible]

[illegible]

****

There is ~~I have~~ no objection to the classification of sale proceeds of guide books under the various heads of account referred to in the U.O. cited above.

for DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to Government,
Education and Public Health Department.
Fort. St. George, Madras.

R9 9/4/49

K.M.R.

[illegible] 8/4

24

E. & P. H. Dept. (B2) 14

Sub:- BOOKS & PUBLICATIONS - "Citizenship Activity in Schools" - Sale proceeds - Credit - Orders passed.

Ref:- From the Supdt., Govt. Press, No.Comp./Mis., dated 2--9--1948.
From the S.G.P. No.C.Mis.49, dated 8-2-1949.
From the A.G., T.9.VI.754-Edn., dated 14-3-1949.
From the D.P.I. No.175-H/48, dated 7-4-1949.

54
6/5

ORDER (MS.) NO. 1407 EDN., DATED 6.5.49

The Govt. agree with the S.G.P. that the entire sale proceeds of the book "Citizenship Activity in Schools" and those of similar educational publications be credited to the head "XLV - Stationery and Printing - b. Sale of Gazettes and other publications - Secretariat Presses".

2. The Govt. ~~have~~ considered however that the D.P.I. should maintain pro forma accounts of the publications of the Education Department from the figures available in the register maintained by the Govt. Press, so that the profit and loss connected with the sale of the publications may be ascertained at any stage. The S.G.P. is requested to afford necessary facilities to the D.P.I. to maintain the accounts.

ORM
4/5/49

6/5
5/5

To

The D.P.I.
The S.G.P.
The A.G. thro' Fin.
~~The Exr. of L.F.A.~~
2.s.cs.

Ap all expt 2nd.
10/5

Ed P. H. Dept (B2)

Sub: A guide book on "Citizenship Activity in School" - Sale proceeds - Credit.

p. 1 c/

Ref: From the Supdt., Government Press, No Comp/Mis dated 2-9-48

The Superintendent, Government Press, raises the question whether the price fixed for the publication entitled "Citizenship Activity in School" may be raised from Re 0-12-0 to Re 1/- per copy (as suggested by the D.P.I.) ~~and~~ whether the excess sale proceeds realised may be credited to receipts budget under XXVI Education. The price Re 0-12-0 seems to have been determined by the S.G.P., with reference to the actual cost of printing and paper. It is not known ~~whether~~ why the Director has recommended an increase in the cost-price ~~for~~ of publication and why he desires ~~that~~ the excess sale proceeds on account of the enhanced price should be credited to XXVI Education. As pointed out by the S.G.P. the procedure suggested contravenes the orders in the G.O at Ⓐ. and will involve an extra expenditure under staff at the Govt. Book Depot. For orders whether the D.P.I. may be consulted in the matter. If so, the draft below is for approval.

RSM
17/9/48

17.9.48

20/9/48

14/10.

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p. 3 c/

[Issued as Memo. No. 65763 B2/48-1 Edn dated 21-9-48.]

p. 5 c/

From the D.P.I. ~~Roc~~ No. 175 H/48 dated 7-10-1948

In the circumstances explained by the D.P.I., it is for orders whether the proposal of the Director to fix the price of the book at Re 1/- and to credit 25% of the sale proceeds to the Education Budget under receipts may be accepted.

P.T.O

~~2~~

P B2

2. The S.G.P. has stated that he will address the Govt separately in regard to the additional staff that may be ~~required to maintain the accounts~~ at the Government Book Depot, Mount Road, Madras, to maintain separate account of the sale proceeds.

3. The file may be sent to Finance Department for remarks before circulation.

RSN 15/10/48 15/10/48 16/10/48 S 16/10/48

p. 1 cf

Ed&P.H. U.O. 65763 B2/48-2
16-10-48.

Fin (B.G.) Dept 91313 B.G.

ASST. SECRETARY TO GOVERNMENT 16 OCT 1948 FINANCE DEPARTMENT

Please see the note on pp 1-2 above.

This department may agree that the extra amount realised on account ~~due~~ of the increase in the price of the copy of the Book on "Citizenship Activity" may be credited to "XXVI Education - E. General - e. Miscellaneous - other items"

16.10.48 16/10/48

See below B2 18/10/48

The need for crediting ~~the~~ a ~~part~~ of the sale proceeds to the Education Dept. is not clear. The proper procedure is to credit the entire sale proceeds to the Govt Press. If for any purpose of the Edn. Dept., ~~[illegible]~~ information is necessary ~~for~~ in regard to the profit on the sale of this publication, it can be readily worked out at any time with reference to the number of copies sold, the cost price being taken as 12 annas per copy & the sale price at Re 1 per copy. There seems to be also no need to employ any additional staff at the Govt. Book Depot for keeping an account of the number of copies sold.

The SGP keeps even now a pro forma a/c of receipts separately relating to each Dept. in a costing form for the purpose of Ann. report. Kr 18/x

B 18 Oct ~~ASS~~ Kr 18/x/48 G.S.P.H.

ASST. SECRETARY TO GOVERNMENT 19 OCT 1948 EDUCATION AND P.H. DEPT.

Finance U.O. 91313 B.G./48-1
18-10-48.

Ed&P.H. Dept (B2) 17093

The Finance Dept. agreed to the proposal to fix the price of a copy of the Guide Book at Re 1/- against the cost of Re 0-12-0 worked out by the S.G.P.

AA 3 16

U.O. 65763 (AA)

They however suggest that it is not necessary to credit a portion of the sale proceeds to "XXVI Education" as proposed by the D.P.I. According to them, the entire sale proceeds should be credited to the Govt Press account. It will be possible to work out at any time with reference to the number of copies sold, the excess amount realised on account of the enhanced price.

2. There seems to be no objection in following the procedure indicated ~~illustrated~~ by Finance if the excess sale proceeds will be available for the object mentioned by the D.P.I. in his letter at X on p-5-c.f.

3. The file may be circulated to H.M. (Edn) for orders.

RSN 22.10.48 22/10/48 24/10/48 S 24/10/48 H.M. (Edn)

Please see the draft below X

I hope orders have been issued that books may be sold at a price of rupee one per copy.

This is only a beginning of a series of guide books and other books that may be published by Govt. The Govt. approved a scheme to do so in the last year or so, and so it is necessary to keep separate accounts of the income from those publications and so, I think, that a separate account may be opened to which these credits may be made. If it is only one book, it may be alright as mentioned by Finance. But as it is going to be a series of books, perhaps, it is better to open an account separately in which these sale amounts may be credited.

TSA 28.10.48

ASST. SECRETARY TO GOVERNMENT 4- NOV 1948 96167 AA FINANCE DEPARTMENT

Returned on 6/11

EDUCATION AND P.H. DEPT. 28 OCT GOVERNMENT OF MADRAS

Ed&P.H. U.O. 65763 B2/48-3
4.11.48.

A draft order is submitted for approval.

RSN 2.11.48 2.11.48 Finance may see. 3/11/48 S 3/11/48

P.T.

Finance (A.A.) Department.

(Previous Finance note on page 2 above)

With reference to the orders in circulation on page 3 above, and the draft order below, the following remarks are submitted.

2. General principle of classification. As a general rule, the classification of transactions in the Government accounts shall have closer reference to the department in which the revenue or expenditure occurs, than to the object of the revenue or expenditure or the grounds upon which it is sanctioned. For example, expenditure in the Public Works Department on buildings which are under its administrative control, but which are required by a non-commercial department, shall be debited in the Public Works Accounts and not passed on for adjustment against the department benefited by the expenditure. The expenditure on printing at the Government Press of departmental publications are debited to the head "56.Stationery and Printing" and not to the concerned departmental heads, and the sale proceeds of such publications, through whatever agency their sale is effected are credited to the corresponding receipts head "XLV-Stationery and Printing". The question was specifically raised by the C.C. of Forests in 1936 as to whether the sale proceeds of certain technical publications relating to the Forest Department should not be credited to the receipt head "X-Forest" instead of to "XLV-Stationery and Printing" and it was ordered that sale proceeds of all Government publications, technical, as well as non-technical, the cost of printing of which was met from the appropriation under "56 Stationery and Printing" should be credited to "XLV-Stationery and Printing etc" irrespective of the agency through whom the sale was effected-See G.O.No.1215 Education dated 8-6-1936.

Art.30 of Madras
Account Code, Vol.I.
(Book No.24).
p. 27

pp 1(a) to 2 of G.O. No. 1215 Edu. d 8.6.36. (A)

p. 1 of (A)

(A) | p. 1

3. The suggestion of this Department on p.3 above is in keeping with the general principles and orders mentioned in para:2 above. H.M.(Education) considers that it is better to open an account separately in which the sale amounts of a series of guide books and other books which are proposed to be published by the

p. 3 above

P.t.o.

Education Department may be credited. This may be achieved without offending the general rules of accounting procedure and the orders issued in G.O.1215 E & P.H. dated 8-6-'36, if the following procedure is adopted:-

(A) 22/11/48

Cf. p. 202 of the [illegible] for 1948-49.

Cf. p. 21 of the Revenue Budget for 1948-49.

Debit of the cost price of the publications.	"37. Education - General - r. Miscellaneous - Departmental publications. (new sub-head ~~method~~ of appropriation).
Credit of the entire sale proceeds of the publications.	XXVI.Education - E. General - e. Miscellaneous - Sale of Departmental publications. (new detailed head).

Note (i). The difference between the receipts and expenditure as recorded under the above heads will show the net receipts from these publications. The price of the unsold books on hand, if any, will also have to be taken into account for arriving at the net profit during a period. It ~~is neither necessary nor proper~~ will not be correct to credit only 25% of the sale proceeds representing the estimated profit to the Education Deptt. The proper course is for the ~~Gxxxx~~ gross expenditure and receipts to be shown as transactions belonging to the Education Deptt. as indicated above.

B

Note (ii). The present book has been printed at the Govt.Press. Future publications may be printed at the Govt. Press or at private presses. When books are printed at the Govt.Press or at private presses ~~when~~ through the agency of the Supdt.Govt.Press, the expenditure will be incurred as part of the normal expenditure of the Press Deptt. It will therefore be necessary to provide also for a formal transfer of the expenditure from "56. Stationery and Printing" to "37 Education". This may be done by having a sub-head of appropriation "Deduct - cost of printing work done for Education Deptt. publications" under "56. Stationery and Printing - d.Govt. Press - F.Other expenditure". (This procedure will be analogous to that now followed in regard to the printing work done for the Motor Spirit Rationing Scheme.)

cf. pp 527 of the Budget.

The E & P.H. Deptt. may be requested to consult the Supdt., Govt.Press, ~~and~~ the Director of Public Instruction and the Acct-Genl as to whether the procedure as indicated above may be followed.

(X) 22/11/48

6.

C.No.65763 B2/48

Orders fixing the sale price of the present book - "Citizenship activity in schools" at Re.1 per copy need not be held up, pending the settlement of the accounting procedure to be followed.

A

22.11.48

22.11.48

~~AS~~ | ADS
23.11.48

24/11/48
E&PHA

Thro' B.G.
22/11/48

E & P.H. Dept (B2)

Fin. u. 96167 AA/48-1
24.11.48.

Asst. Secretary to Government
88134
26 NOV 1948
Education and Public Health Dept.

~~For orders.~~

The Finance Dept. object to the portion of the draft order regarding the credit to the Education Budget of the portion of the sale proceeds. They suggest a revised procedure for adoption ~~It~~ and have asked this Dept. to consult the S.G.P., D.P.I., and the A.G. in the matter. The portion of the draft order objected to by the Finance Dept was inserted with reference to the orders of H.M. (Edn) on p. 3 ante.

2. The file may be circulated to H.M. (Edn) for orders whether a reference should be made to the S.G.P, the D.P.I., and the A.G. on the revised procedure suggested by the Finance Dept. On return of the file from circulation the draft will be amended if necessary with refce to A above.

RSM
27.11.48

27.11.48

29/11/48 S

30/11

30/11

What I want is that the profits on these books may be shown separately so that we may know it at any time. If, under the rules, the same thing can be done, as suggested in page 5 ante, that may be done.

TSA
13.12.48

Secretary, Edn. and P. H. Dept.
13 DEC 1948
Government of Madras

7

E & P. H Dept (B2)

The Finance Dept may be consulted on the point raised by H.M. (Edn) and as to whether a reference should be made to the S.G.P. on this point also.

18

RSM
14.12.48

14/12/48

16/12/48

Finance (A.A) Dept

E&P.H.u. 65763 B2/48-4
16.12.48

Additional Deputy Secretary
1 DEC 1948
Finance Department

107673 AA

(Previous Fin. note on pp 4–6 above).

~~Please see the orders in circulation~~ (and the note of E&P.H) ~~on pp 6–7 above. H.M. (Edn) has no objection to the procedure indicated in this Deptt's note on p.5 above being adopted.~~
H.M's object will be achieved by the procedure suggested by this deptt – vide B on p.5 above.

E & P.H. may be requested to consult the S.G.P., D.P.I ~~and the A.G. in the matter~~ as to the adoption of the revised procedure, as already suggested by this Deptt. at X on p. 5 above, ~~and to issue orders as at A on p. 6 above.~~ may be issued immediately.

Asst. Secretary to Government
22 DEC 1948
Education and Public Health Dept.

Thro' B. G.
20/12/48

20.12.48

21.1

E&PH

Fin. u. 107673 AA/48-1
21.12.48
X p 6 cf

95779

E & P. H Dept (B2)

A revised ~~Another~~ draft memo X to the S.G.P., and the D.P.I is submitted below for approval. Another draft with refce to P above will be put up separately.

RSM
24.12.48

24/12/48

27/12/48 S

A draft u.o. note to the D.P.I., the S.G.P., and the A.G. is submitted below for approval.

RSM
7.1.49

7.1.49

7/1/49 S

pages 9–10 cf

page 11 cf.

[U.O. Note No. 65763–B2/48–6, Edn., dated 8.1.1949]
From the D. P. I., P.C. of T. M., dated 3.2.1949.

With refce to the D. P. I's. enquiry at page 11 cf, attention is invited to the portion marked 'A' on page 9 cf. This implies that the procedure outlined in the U.O. note should be applied to all the publications whose sale prices are so fixed as to bring in some profit, as has been done in the case of the Guide

pages 9–10 cf

8/

AA B2

the Guide Book on "Citizenship Activity in Schools". For orders whether the D.P.I. may be informed accordingly. Finance may see for remarks, if any.

12/2/49

12/2/49

D.P.(i) 12/2/49

Finance (AA) Dept.

E.P.H u.o. 65763 B2/48-7
11-2-49

ASSISTANT SECRETARY TO GOVERNMENT
12 FEB 1949
9376 AA
FINANCE DEPARTMENT

(Previous Finance note on p. 7 above).

Please see the u.o. note on pp 9-10 c.f. and the t.m. from the D.P.I. on p. 11 c.f.

The accounting procedure suggested in the u.o. note is intended to apply only to the printing and sale of the special publications such as "Citizenship Activity in Schools" mentioned in the u.o. note and not to the ordinary and routine printing work done in the Govt. Press for the Education Dept such as printing and distribution of College calenders etc. The D.P.I. may be informed accordingly.

Pl. see minutes of H.M. (Edn) on pp 3-4 & 6 above

VKK 22.2.49.

26.2.49

E&PH

Thro' B.G.
22/2/49

Issue T.M. below

2/3/49

Fin u.o. 9376 AA/49
26.2.49.

[P+ ~~Issue~~ Issued as EPA u.o. 65763 B2/48-6 dated 8-1-1949] p 9 c.f

ASST. SECRETARY TO GOVERNMENT
EDUCATION & PUB

8/3/49

From the S.G.P. u.o. note no. C.Mis-49 dated 8.2.49. p 15 c.f

15338

Please see the u.o. note received from the S.G.P. read above. Similar replies from the D.P.I. and A.G. may be awaited till 25.3.49

9.3.49

9/3/49

11/3/49

9/

Fin (Accts)

E. & P. H. Dept. (B2)

19

p 9 c.f

(Issued as u.o. note No.65673-B2/48-6, dated 8--1--1949)

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p 15 c.f
p 17 c.f
p 23 c.f

From the S.G.P., U.O. Note No.C.Mis.49, dated 8-2-1949.
From the A.G., No.T.9.VI.Edn.754, dated 14--3--1949.
From the D.P.I., U.O. No.175-H/48, dated 7--4--1949.

Please see the U.O. Note on pages 9-10 c.f. and the reports received from the S.G.P., the A.G. and the D.P.I. on pages 15, 17 and 23 c.f. In his letter on page 15 c.f. the S.G.P. has stated that the procedure to classify the sale proceeds of guide books under various heads on the analogy of the classification followed in regard to the printing work done for the Motor Spirit Rationing Scheme, does not seem to be quite appropriate; he has, therefore, suggested that pro forma accounts of the publications like the one in question may be maintained by the D.P.I. from the figures available from the Register in the Press. B In the letter on page 17 c.f. the A.G. has remarked that the S.G.P. may be authorised to maintain pro forma accounts, for purposes of ascertaining the profit or loss in the sale proceeds of the publications and that no account adjustment of the nature indicated at A on page 9 c.f. will be necessary. But the D.P.I. has agreed to the classifications of the sale proceeds of the publication under various heads. In view of the remarks of the S.G.P. and the A.G., it does not appear worthwhile to pursue the suggestions contained in the U.O. Note on pages 9-10 c.f. The object of the proposal is only to know the profit or loss for a given period at a given time. This can well be achieved by following the suggestion made by the S.G.P. The D.P.I. may therefore A be asked to maintain pro forma accounts as suggested by the S.G.P., the existing practice regarding credits and debits being continued. For orders.

The remarks of Finance may be invited u.o. before circulation.

J.W.A.
19-4-49.

20/4/49

20/4

ADDITIONAL DEPUTY SECRETARY
26609 Accts
21 APR 1949
FINANCE DEPARTMENT

D.P.(i) 20/4/49

E&P u.o. 65763 B2/48-8
20.4.49

10

Fin (Accts)

(Previous finance notes on page 8 above).

Please see the further notes of EPH on page 9 above. This dept. may agree with the proposal at A on p. 9 above, ~~subject~~ to the remarks ~~that, if it will be more convenient for the~~ as S.G.P. to keep the pro-forma accounts, the work may be entrusted ~~with~~ to the S.G.P. as suggested by the A.G. ~~The DPI~~ & the S.G.P. / may ~~have to~~ be consulted again.

C&H
25.4.49

(② Emergency mentioned at A N15 C.F. on Reply [illegible] [illegible])

617 CF

Ke
24.4.49

DW
24.4.49

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC
3424

C&H
25.4.49

EPM

Fin. no. 26609 Accts/49
25.4.49

RS
25.4.49.

E.P.H. (Bz) Dept

Please see the note of Finance Dept. above. That Dept. have agreed to the suggestion of the S.G.P. at 'B' on p. 9. ante. A draft order is submitted below for approval. H.M. (Edn.) may perhaps see.

RSM
2.5.49

OSM
4/5/49

S

HM (Edn)

ay
3/5/49

No need to trouble HM

5/5

20