

Education (15 ⁵⁰/₄₇) DEPARTMENT

dr.
P.

Ms. SERIES.

G. O. No. 1044

DATED - 30. 3. 50.

Sub

Public Account Committee Appropriation of Accounts for
1846-47 and audit Report for 48 - Papers.

VERY URGENT.

FINANCE DEPARTMENT.

U. O. NOTE No. 4568-ACCTS-2, DATED 3RD MARCH 1949.

[SUBJECT.—*Appropriation Accounts of the Government of Madras for 1946-7 and the Audit Report, 1948—Preparation of notes for the Public Accounts Committee.*]

[Reference.—Memorandum No. 98177 (A)—Accts/48-6, dated 2nd March 1949.]

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 connexion 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 1932-3.

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 sub-paragraph (iv) (3) (d) of paragraph 17 on pages 16 and 17 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 10th April 1949). 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 24-397 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.

T. N. S. RAGHAVAN,
Secretary to Government.

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

ANNEXURE.

List of items in the Appropriation Accounts for 1946-47 and the Audit Report 1948, on which further action is required.

Serial number and reference to the Appropriation Accounts, 1946-47 and the Audit Report, 1948.	Subject-matter.	Department concerned.
(1)	(2)	(3)
<i>I. Unnecessary or excessive supplementary grants.</i>		
1 Page 9, paragraph 12 (1) (see also page 27).	Grant II—Provincial Excise—b. District Executive Establishment—I. Ordinary Areas—B. Prohibition staff—4. Contingencies.	Revenue.
2 Page 9, paragraph 12 (1) (see also page 34).	Grant IV—Forest—b. Conservancy and works—I. Ordinary Areas—(i) Excluding Post-war Reconstruction—A. Forest produce removed by Government Agency.	Development.
3 Page 9, paragraph 12 (1) (see also page 83).	Grant XI—District Administration and Miscellaneous—w. Miscellaneous—J. Grants for sinking of wells for Grow More Food Scheme.	Revenue.
4 Page 9, paragraph 12 (1) (see also page 100).	Grant XIV—Police—c. District Executive Force—A. District Police—L. Ordinary Areas—7 Clothing, arms and equipments.	Home.
5 Page 9, paragraph 12 (1) (see also page 104).	Grant XIV—Police—h. Special Police—A. Malabar Police Force—4. Contingencies.	Do.
6 Page 9, paragraph 12 (1) (see also page 128).	Grant XVI—Medical—c. Medical Colleges and Schools—A. Medical Colleges—(ii) Post-war Reconstruction (Medical Colleges at Mathurai and Guntur)—4. Apparatus and Materials.	Education and Public Health.
7 Page 9, paragraph 12 (1) (see also page 279).	Grant XXX—Stationery and Printing—b. Purchase of Stationery Stores—A. Stationery purchased in India.	Do.
8 Page 9, paragraph 12 (1) (see also page 284).	Grant XXXI—Miscellaneous—30. Ports and Pilotage—B. Other ports—a Miscellaneous grant to the Madras Minor Ports Fund.	Public Works.
9 Page 9, paragraph 12 (1) (see also page 285).	Grant XXXI—Miscellaneous—57. Miscellaneous—f. Contributions—F. Contribution to the Board of Trustees for the improvement of the City of Madras.	Education and Public Health.
10 Page 9, paragraph 12 (1) (see also page 289).	Grant XXXI—Miscellaneous—63. Extraordinary charges—a. Charges in India—H. Amount transferred from "85. A. Capital outlay on Provincial Schemes of State Trading"—Voted.	Food and Development.
11 Page 9, paragraph 12 (1) (see also page 301).	Debt charges—23. Appropriation for reduction or avoidance of debt—b. Other appropriations—Charged.	Finance (Ways and Means).

II. Reappropriations obtained unnecessarily or in excess of requirements.

12 Page 10, paragraph 12 (2) (see also page 84).	Grant XI—District Administration and Miscellaneous—w. Miscellaneous—L. Post-war Reconstruction (Expenditure from the Fund for Village Reconstruction and Harijan Uplift)—4. Other charges.	Firka Development.
13 Page 10, paragraph 12 (2) (see also page 113).	Grant XV—Education—37. Education—k. Direct grants to Non-Government Primary Schools—B. Non-European—I. Ordinary Areas—Post-war Reconstruction—1. Teaching.	Education and Public Health.
14 Do.	Grant XV—Education—37. Education—k. Direct grants to Non-Government Primary Schools—B. Non-European—I. Ordinary Areas—Post-war Reconstruction—2. Buildings.	Do.
15 Page 10, paragraph 12 (2) (see also page 116).	Grant XV—Education—37. Education—n. Direct grants to Non-Government Special Schools—B. Non-European—(i) Excluding Post-war Reconstruction—1. Teaching.	Do.
16 Page 10, paragraph 12 (2) (see also page 136).	Grant XVII—Public Health—c. Expenses in connexion with epidemic diseases—B. Other Epidemics—Malaria—I. Ordinary Areas.	Do.

Serial number and reference to the Appropriation Accounts, 1946-47 and the Audit Report, 1948.

Subject matter.

Department concerned.

(1)

(2)

(3)

II. Reappropriations obtained unnecessarily or in excess of requirements—cont.

17 Page 10, paragraph 12 (2) (see also page 136).	Grant XVII—Public Health—c. Expenses in connection with epidemic diseases—DD. Measures for prevention of epidemic diseases due to food scarcity.	Education and Public Health.
18 Page 10, paragraph 12 (2) (see also page 144).	Grant XVIII—Agriculture—d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—I. Ordinary Areas—(i) Excluding Post-War Reconstruction—4. Experimental cultivation.	Development.
19 Page 10, paragraph 12 (2) (see also page 198).	Grant XXIII—Miscellaneous Departments—h. Fire Services—A. Direction—4. Other charges.	Public (Fire Services).
20 Page 10, paragraph 12 (2) (see also page 203).	Grant XXIV—Civil Works—Works—h. Suspense—B. Other suspense accounts—Highways Department.	Public Works.
21 Page 10, paragraph 12 (2) (see also page 255).	Grant XXVI—Civil Works—g. Grants-in-aid—(ii) Post-War Reconstruction—H. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Department.	Education and Public Health.
22 Page 10, paragraph 12 (2) (see also page 302).	Grant XXXIII—Capital outlay on Irrigation—a. Works	Public Works.
23 Page 10, paragraph 12 (2) (see also page 321).	Grant XXXVI—Capital outlay on Electricity Schemes—I. Hydro-Electric Schemes (Excluding Post-War Reconstruction)—A. Pykara Hydro Electric Scheme—a. Works—8. Supply of Power to the West Coast.	Do.
24 Page 10, paragraph 12 (2) (see also page 322).	Grant XXXVI—Capital outlay on Electricity Schemes—I. Hydro-Electric Schemes (Excluding Post-War Reconstruction)—B. Mettur Hydro-Electric Scheme—a. Works—1. Mettur Main Scheme.	Do.
25 Page 10, paragraph 12 (2) (see also page 336).	Grant XXXVI—Capital outlay on Electricity Schemes—II. Thermo-Electric Schemes (Post-War Reconstruction)—A. Vizagapatam Power House Extensions—a. Works.	Do.
26 Page 10, paragraph 12 (2) (see also page 350).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—a. Grain Supply Schemes—D. Other Grains—3. Suspense (Personal deposits).	Food.
27 Page 10, paragraph 12 (2) (see also page 351).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—a. Grain Supply Schemes—L. Purchase and sale of dehydrated sweet potatoes, potatoes, etc.—3. Suspense (Personal deposits).	Do.
28 Page 10, paragraph 12 (2) (see also page 352).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—A. Common suspense for Agricultural schemes.	Development.
29 Page 10, paragraph 12 (2) (see also page 353).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—E. Purchase and distribution of manures—2. Pay of officers, establishments and other charges—Voted.	Do.
30 Page 10, paragraph 12 (2) (see also page 353).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—E. Purchase and distribution of manures—4. Suspense (Personal deposits).	Do.
31 Page 10, paragraph 12 (2) (see also page 356).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—O. Purchase and distribution of firewood—2. Suspense (Personal deposits).	Food.
32 Page 10, paragraph 12 (2) (see also page 357).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—Q. Civil Supplies—Transport Unit—1. Pay of Establishment and other charges.	Do.

III. Indjudicious reappropriations and surrenders causing excess over allotments.

33 Page 10, paragraph 12 (3) (see also page 31).	Grant III—Stamps—b. Cost of stamps supplied from Central Stamp Stores—A. Ordinary Areas.	Revenue.
34 Page 10, paragraph 12 (3) (see also page 100).	Grant XIV—Police—c. District Executive Force—A. District Police—I. Ordinary Areas—5. Contingencies.	Home.
35 Page 10, paragraph 12 (3) (see also page 144).	Grant XVIII—Agriculture—c. Experimental Farms—B. Post-War Reconstruction—II. Partially excluded areas—(i) Araku Valley Scheme—3. Deduct—Recoveries from Governments, Departments, etc.	Development.
36 Page 10, paragraph 12 (3) (see also page 240).	Grant XXV—Civil Works—Establishment and Tools and Plant—c. Establishment—A. Chief Engineers—5. Charges recoverable from Governments, Departments and others.	Public Works.
37 Page 10, paragraph 12 (3) (see also page 349).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—a. Grain Supply Schemes—A. Common suspense for Grain Supply Schemes.	Food.

Serial number and reference to the Appropriation Accounts, 1946-47 and the Audit Report, 1948.

(1)

Subject matter.

(2)

Department concerned.

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III. Injudicious reappropriations and surrenders causing excess over allotments—cont.

- 38 Page 10, paragraph 12 (3) Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—b. Standard Cloth Schemes—A. Mill-made cloth—6. Deduct—Receipts and recoveries on Capital Account. Development.
- 39 Page 10, paragraph 12 (3) Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—E. Purchase and distribution of manures—5. Deduct—Receipts and recoveries on Capital Account. Do.

IV. Cases of non-surrender of savings.

- 40 Page 10, paragraph 12 (4) Grant VIII—Irrigation—18. Other Revenue Expenditure financed from Ordinary revenues—Irrigation works—Works for which no capital accounts are kept—Public Works Department—1. Suspense. Public Works.
- 41 Page 10, paragraph 12 (4) Grant XI—District Administration and Miscellaneous—w. Miscellaneous—II. Deduct—Contributions recoverable from other Governments, Departments, etc. Public and Home.
- 42 Page 10, paragraph 12 (4) Grant XVIII—Agriculture—d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—I. Ordinary Areas—(i) Excluding Post-War Reconstruction—3. Purchase and distribution of seeds, manures, etc. Development.
- 43 Page 10, paragraph 12 (4) Grant XVIII—Agriculture—d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—I. Ordinary Areas—(i) Excluding Post-War Reconstruction—6. Scheme for the purchase and free distribution of manures and seeds to poor and deserving ryots. Do.
- 44 Page 10, paragraph 12 (4) Grant XVIII—Agriculture—d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—I. Ordinary Areas—(i) Excluding Post-War Reconstruction—11. Scheme for the grant of bonus to ryots for cultivation of short-term cereal crops in March and April 1946. Do.
- 45 Page 10, paragraph 12 (4) Grant XXI—Industries—c. Grants-in-aid—A. Grants-in-aid Industrial schools—3. Equipment. Do.
- 46 Page 10, paragraph 12 (4) Grant XXI—Industries—c. Grants-in-aid—F. Post-War Reconstruction (Expenditure from the fund for Village Reconstruction and Harijan uplift)—1. Expenses. Do.
- 47 Page 10, paragraph 12 (4) Grant XXII—Cinchona and Fisheries—e. Fisheries—D. Deep-sea fishing experiments. Do.
- 48 Page 10, paragraph 12 (4) Grant XXII—Cinchona and Fisheries—e. Fisheries—S. Post-War Reconstruction—(xvii) Fish Preservation and Transport. Do.
- 49 Page 10, paragraph 12 (4) Grant XXIV—Civil Works—Works—b. Original works—I. Ordinary Areas—Post-War Reconstruction. Public Works.
- 50 Page 10, paragraph 12 (4) Grant XXIV—Civil Works—Works—d. Repairs—I. Ordinary Areas—C. Communications—Post-War Reconstruction. Do.
- 51 Page 10, paragraph 12 (4) Grant XXIV—Civil Works—Works—h. Suspense—B. Other Suspense accounts—Public Works Department. Do.
- 52 Page 10, paragraph 12 (4) Grant XXV—Civil Works—Establishment and Tools and Plant—f. Tools and Plant—Public Works Department—I. Ordinary Areas—A. New supplies. Do.
- 53 Page 10, paragraph 12 (4) Grant XXV—Civil Works—Establishment and Tools and Plant—f. Tools and Plant—Highways Department—A. (Excluding Post-War Reconstruction)—2. Repairs and Carriage. Do.
- 54 Page 10, paragraph 12 (4) Grant XXV—Civil Works—Establishment and Tools and Plant—f. Tools and Plant—Highways Department—B. Post-War Reconstruction—1. New Supplies. Do.
- 55 Page 11, paragraph 12 (4) Grant XXVIII—Famine—A. Famine Relief—c. Gratuitous relief. Revenue.
- 56 Page 11, paragraph 12 (4) Grant XXXI—Miscellaneous—57. Miscellaneous—f. Contributions—C. Contribution to local and municipal bodies in aid of general balances. Local Administration.
- 57 Page 11, paragraph 12 (4) Grant XXXI—Miscellaneous—63. Extraordinary charges—a. Charges in India—F. Free distribution of milk to school children and priority consumers in the mufassal. Food.
- 58 Page 11, paragraph 12 (4) Grant XXXIII—Capital outlay on Irrigation—e. Works. Public Works.
- 59 Page 11, paragraph 12 (4) Grant XXXIII—Capital outlay on Irrigation—h. Suspense. Do.
- 60 Page 11, paragraph 12 (4) Grant XXXVI—Capital Outlay on Electricity schemes—I. Hydro-Electric Schemes (Excluding Post-War Reconstruction)—B. Mettur Hydro-Electric Scheme—d. Suspense—2. Other suspense accounts. Do.

Serial number and reference to the Appropriation Accounts, 1946-47 and the Audit Report, 1948.

(1)

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IV. Cases of non-surrender of savings—cont.

- 61 Page 11, paragraph 12 (4) Grant XXXVI—Capital Outlay on Electricity schemes—I. Hydro-electric schemes (Excluding Post-War Reconstruction)—C. Papanasam Hydro Thermal Scheme—d. Suspense—2. Other suspense accounts. Public Works.
- 62 Page 11, paragraph 12 (4) Grant XXXVI—Capital Outlay on Electricity schemes—I. Hydro-Electric schemes (Post-War Reconstruction)—C. Papanasam Hydro Thermal Scheme—1. Papanasam Plant Extensions—II. Stage—a. Works. Do.
- 63 Page 11, paragraph 12 (4) Grant XXXVI—Capital Outlay on Electricity schemes—II. Thermo-electric schemes (Excluding Post-War Reconstruction)—B. Bezvada Thermal Scheme—d. Suspense—2. Other suspense accounts. Do.
- 64 Page 11, paragraph 12 (4) Grant XXXVIII—Capital Outlay on Provincial schemes of State Trading—a. Grain Supply schemes—B. Rice—3. Suspense (Personal Deposits). Food.
- 65 Page 11, paragraph 12 (4) Grant XXXVIII—Capital outlay on Provincial schemes of State Trading—a. Grain Supply Schemes—C. Wheat and Wheat Products—3. Suspense (Personal deposits). Do.
- 66 Page 11, paragraph 12 (4) Grant XXXVIII—Capital outlay on Provincial schemes of State Trading—a. Grain supply schemes—G. Government depot for foodgrains—2. Works. Do.
- 67 Page 11, paragraph 12 (4) Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—a. Grain supply schemes—Purchase and distribution of gunnies—Suspense (Personal Deposits). Do.
- 68 Page 11, paragraph 12 (4) Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—D. Purchase and distribution of paddy and other seeds—2. Suspense (Personal Deposits). Development.
- 69 Page 11, paragraph 12 (4) Grant XXXVIII—Capital outlay on Provincial schemes of State Trading—c. Other Miscellaneous Schemes—U. Milk Production scheme—1. Cost of Purchase. Food.

V. Cases of Unremedied or Uncovered Excesses.

- 70 Page 11, paragraph 12 (5) Grant XI—District Administration and Miscellaneous—w. Miscellaneous—I. Post-War Reconstruction (Expenditure from the fund for Village Reconstruction and Harijan Uplift)—6. Charges recoverable from Governments, Departments, etc. (Amount transferred from the Fund for Village Reconstruction and Harijan Uplift). Firka Development.
- 71 Page 11, paragraph 12 (5) Grant XII—Administration of Justice—h. Criminal Courts—B. Pay of establishments. Home.
- 72 Page 11, paragraph 12 (5) Grant XIII—Jails—a. Jails—C. Central Jails—6. Dietary charges. Do.
- 73 Page 11, paragraph 12 (5) Grant XIV—Police—c. District Executive Force—A. District Police—I. Ordinary areas—6. Petty construction and repairs. Do.
- 74 Page 11, paragraph 12 (5) Grant XVI—Medical—b. Hospitals and Dispensaries—B. Mufassal hospitals and dispensaries—I. Ordinary areas—7. Medicines and hospital necessities. Education and Public Health.
- 75 Page 11, paragraph 12 (5) Grant XXI—Industries—a. Industries—R. Post-war Reconstruction—Intensive Khadi Scheme. Firka Development.
- 76 Page 11, paragraph 12 (5) Grant XXV—Civil works—Establishment and Tools and Plant—e. Establishment—E. Executive Establishments—I. Ordinary areas—2. Pay of establishments—Permanent. Public Works.
- 77 Page 11, paragraph 12 (5) Grant XXVIII—Famine—A. Famine relief—d. Miscellaneous—1. Measures for the protection of cattle. Revenue.
- 78 Page 11, paragraph 12 (5) Grant XXXI—Miscellaneous—57. Miscellaneous—j. Miscellaneous and unforeseen charges—E. Relief Measures—1. Test works for Burma evacuees. Public Works.
- 79 Page 11, paragraph 12 (5) Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—a. Grain supply schemes—B. Rice—1. Cost of purchase of grain. Food.
- 80 Page 11, paragraph 12 (5) Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—a. Grain supply schemes—F. Government depot for rice—3. Suspense (Personal deposits). Do.
- 81 Page 11, paragraph 12 (5) Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—c. Other Miscellaneous Schemes—J. Government Silk Filatures, Kollegal—10. Deduct—Receipts and recoveries on capital account. Development.
- 82 Page 11, paragraph 12 (5) Grant XL—Loans and advances bearing interest—f. Miscellaneous loans and advances—K. Loans to Salur Estate. Revenue.

Serial number and reference to the Appropriation Accounts, 1946-47 and the Audit Report, 1948.

Subject matter.

Department concerned.

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VI. Other items.

83 Pages 18-19, paragraph 17 (vii).	Disposal of Inspection Reports	Finance (Accts.).
84 Page 19, paragraph 17 (viii).	Clearance of objections	Do.
85 Page 32, paragraph 4 ..	Grant III—Stamps—Loss due to the fraud committed by the Head Accountant of a Taluk Treasury.	Revenue.
86 Page 40, paragraph 3 (i) ..	Grant IV—Forest—Loss due to the advances made to contractors by rangers and foresters becoming irrecoverable.	Development.
87 Page 45, paragraph 3.	Grant VI—Motor Vehicles Acts—Loss due to collection of smaller amounts of fees for issuing licences for motor vehicles used for transport of passengers and for lorries.	Home.
88 Page 60	Grant VIII—Irrigation—Important comments	Public Works.
89 Pages 85-86, paragraph 2.	Grant XI—District Administration and Miscellaneous—Loss due to the embezzlement of Government money by an Accountant of a treasury.	Revenue.
90 Page 131, paragraph 2.	Grant XVI—Medical—Loss on account of obtaining supply of eggs to the City State Hospitals from other sources due to the failure of a Co-operative Society which took the contract to fulfil the terms of supply.	Education and Public Health.
91 Page 153, paragraph 2 (ii).	Grant XVIII—Agriculture—Loss due to the shortage of gunnies.	Development.
92 Page 191, paragraph 2 (ii).	Grant XXII—Cinchona and Fisheries—Loss due to disposal of stock of dried fish purchased in anticipation of the sanction of Government for the scheme for its distribution through ration shops in inland districts not being sanctioned.	Do.
93 Pages 206-207, paragraph 6.	Grant XXIV—Civil Works—Works—Rush of expenditure on works at the end of the year in Highways divisions.	Public Works.
94 Page 239	Grant XXIV—Civil Works—Works—Important comments ..	Do.
95 Page 251, paragraph 2.	Grant XXV—Civil Works—Establishment and Tools and Plant—Excess payment made to two members of the Indian Service Engineers of Non-Indian Domicile during deputation in the U. K. in interruption of leave.	Do.
96 Pages 251-254, paragraph 3.	Grant XXV—Civil Works—Establishment and Tools and Plant—Review of establishment and tools and plant—Charges of the Public Works Department. (Increase in percentage of establishment charges to works outlay.)	Do.
97 Page 274, paragraph 2 ..	Grant XXVIII—Famine—Loss due to disposal of paddy straw at very low price owing to improved seasonal conditions.	Revenue.
98 Page 282, paragraph 2 ..	Grant XXX—Stationery and Printing—Loss due to the damage of paper by white ants during storage in the Office of the Board of Revenue.	Education and Public Health.
99 Page 312	Grant XXXIII—Capital outlay on Irrigation—Important comments.	Public Works.
100 Page 320	Grant XXXV—Civil Works outside the Revenue Account—Important comments.	Do.
101 Pages 359-362, paragraph 1 (a).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—Losses incurred by Government under (i) Rice, (ii) Wheat and Wheat products, (iii) Other grains, (iv) Firewood, (v) Dehydrated potatoes and (vi) Miscellaneous.	Food.
102 Pages 361-362, paragraph 1 (a).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—Losses incurred by Government on Agricultural Schemes.	Development.
103 Page 362, paragraph 1 (a).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—Losses incurred by Government on (i) Small scale and cottage industries and (ii) Government Silk Fitatures, Kollegal.	Do.
104 Page 362, paragraph 1 (a).	Grant XXXVIII—Capital outlay on Provincial Schemes of State Trading—Losses incurred by Government on Standard Cloth Scheme.	Do.

Enclosure.

I.

Special.

Government of Madras
Education and Public Health Department
Memorandum No.35215-B2/49-1-Education, dated 9th May 1949

Sub:-Appropriation Accounts for 1946-1947 and the Audit Report, 1948.

The Accountant-General in his Appropriation Accounts for 1946-47 and the Audit Report, 1948 has observed that the provision made in the Budget for 1946-47 for payment of grants to aided elementary schools in compulsory areas was not fully utilised and that large savings accrued as indicated below:

Major Head and sub-head.	Final grant or Appropriation	Actual expenditure.	Excess+ Savings.-
	Rs.	Rs.	Rs.
37.Edn.,Primary-k. Direct grants to Non-Govt.Primary Schools-I.Ordinary areas-(ii) Post-War Reconstruction			
Teaching..R.3,48,300	3,48,300	1,56,432	-1,91,868
Buildings R.2,40,000	2,40,000	47,706	-1,92,294

The Director of Public Instruction is requested to explain why such large savings accrued in the budget allotment and why these savings were not surrendered at the proper time. A reply should be sent not later the 14th May, 1949.

J. M. Lobo Prabhu,
Joint Secretary to Government.

To the Director of Public Instruction.

/True copy/.

II.

letter

Copy of ~~XXXXXXXXXX~~ Roc.No.105-H/49 dated 10.5.1949 of the Director of Public Instruction, Madras to the Secretary to the Government of Madras, Education and Public Health Department, Fort St. George, Madras.

Sub:-Appropriation Accounts for 1946-47 and the Audit Report, 1948--Reasons for the variation.
Ref:-Government Memorandum No.35215-B2/49-1 Edn., dated 9.5.1949.

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The large savings that accrued under "37.Education-Primary-K.Direct grants to non-Government Primary Schools-I.Ordinary areas--Postwar Reconstruction-Teaching" - Rs. 1,91,868 and Buildings" - Rs.1,92,294 were due to the inability of certain managements to draw the grants owing to the late introduction of the scheme of compulsion in certain areas.

Page 2.

Kind attention is also invited to item 25 in the annexure - enclosed with this office R.O.C.No. 105-H/49 dated 9.5.1949 wherein the explanations for the variation exceeding Rs.2,000/- or 10% of the final appropriation whichever is greater are furnished.

/True copy/.

For Director of Public Instruction.

NOTE FOR THE PUBLIC ACCOUNTS COMMITTEE.

Paragraph 12(2) on page 10 of the Appropriation Accounts - 1946-47 and the Audit Report, 1948 (See also page 113)

Sub:- Reappropriations obtained unnecessarily or in excess of requirements under Grant XV-Education-k. Direct grants to Non-Government Primary schools - B.Non-European-Post-War Reconstruction.

ACCOUNTANT GENERAL'S REMARKS.

Major and Minor head.	Final grant or appropriation.	Actual expenditure.	Excess savings.
37 Education-Primary-k-Direct grants to NonGovernment schools B.Non-European I.Ordinary areas-Post-war Reconstruction.			
1. Teaching.	R. 3,48,300	3,48,300	1,56,432.
2. Buildings.	R. 2,40,000	2,40,000	47,706
Col.1. Provision for grants to elementary schools in compulsory areas.			-1,91,868
Col.2. Inability of certain managements to draw the grant due to late introduction of the scheme of compulsion in certain centres.			-1,92,294

Noce by the Education and Public Health Department.

The savings in the allotment for teaching and building grants made in the budget for 1946-47 for aided elementary schools in compulsory areas were due to the failure of certain managements to draw the grants due to them before the close of the financial year. Villages are selected for introduction of compulsory elementary education each year and the names of these villages are notified in the Gazette. The Director of Public Instruction arranges for the opening of schools in these villages under the auspices of the private managements if local bodies are not in a position to establish schools. Grants are given from Provincial funds towards the salaries of teachers employed, cost of sheds erected, etc. by managements of schools. Particulars of the number of teachers employed and the cost of sheds constructed for schools are obtained by the District Educational Officers from the managements. The Director allots grants to aided elementary schools in compulsory areas with reference to the expenditure that may be incurred by managements on the schools. It is observed that certain managements could not incur the entire expenditure and claim the grants allotted in full with in the year. Hence the accrual of the savings as indicated above. The inability of the managements to draw the grants could not be foreseen by the Director of Public Instruction so that the savings might have been surrendered to Government in time.

J.M.Lobo Prabhu, 16-5-49.

Don't see why it is ~~being~~ over.

It is usual to record the papers after the proceedings of the Public Accounts Committee are received, ~~as~~ special instructions may have to be issued with reference to the observations of the Committee. A copy of the report of the Committee has since been received. From the report it will be seen that the Committee has accepted the explanations given for ^{the} savings that occurred in the provisions made for grants for Elementary Education. The papers in the file ~~may~~ now be recorded.

RL 27/3

DM 28/3/50

Edu (E)

Public Accounts Committee - Appropriation

of Accounts for 1946-47 and audit report for '48 - Papers Recorded.

Cre. 1044 Edu dated 30-3-50

Papers Recorded.

RL 29/3

DM 30/3/50

ACCOUNTANT GENERAL'S REMARKS.

Major and Minor head.
Final grant or appropriation.
Actual or expenditure.
Excess or savings.

1. Teaching.
2. Buildings.
3. Education - Primary - Direct grants to Non-Government schools.
4. Non-Government I. Ordinary areas - Post-war Reconstruction.

R. 3,48,300
R. 2,40,000
R. 3,48,300
R. 2,40,000
1,56,432 - 1,91,868
47,706 - 1,92,294

Col. 1. Provision for grants to elementary schools in compulsory areas.
Col. 2. Inability of certain managers to draw the grant due to late introduction of the scheme of compulsion in certain centres.

Note by the Education and Public Health Department.

The savings in the allotment for teaching and building grants made in the budget for 1946-47 for aided elementary schools in compulsory areas were due to the failure of certain managers to draw the grants due to them before the close of the financial year. Villages are selected for introduction of compulsory elementary education each year and the names of these villages are notified in the Gazette. The Director of Public Instruction arranges for the opening of schools in these villages under the auspices of the private managers. If local bodies are not in a position to establish schools, grants are given from Provincial funds towards the salaries of teachers employed, cost of sheds erected, etc. by managers of schools. Particulars of the number of teachers employed and the cost of sheds constructed for schools are obtained by the District Educational Officers from the managers. The Director allots grants to aided elementary schools in compulsory areas with reference to the expenditure that may be incurred by managers on the schools. It is observed that certain managers could not incur the entire expenditure and claim the grants allotted in full with in the year. Hence the account of the savings as indicated above. The inability of the managers to draw the grants could not be foreseen by the Director of Public Instruction so that the savings might have been surrendered to Government in time.

B2
11

GOVERNMENT OF MADRAS.
EDUCATION AND PUBLIC HEALTH DEPARTMENT.
Memorandum No. 17204 B3/49-S, P.H., dated 24th Novr. 1949.

Subj: PUBLIC ACCOUNTS COMMITTEE - Meetings - Appropriation
Accounts for 1946-47 and Audit Report for 1948 -
Consideration of the reasons for variations.

Ref: Government Memorandum No. 17204-B3/49-S, P.H., dated
2nd July 1949.
Government Telephonic Message dated 2nd August 1949.

93579

The S.C./D.P.I./D.P.H./S. of S./C.E., P.W.D.
is informed that the Public Accounts Committee will meet at 12
noon each day on the 19th, 20th, 21st and 22nd December 1949 in
the Cabinet room in the Secretariat at Fort St. George for the
consideration of the Appropriation Accounts of the Government of
Madras for 1946-47 and the Audit Report for 1948. The revised
agenda for the above meetings will be forwarded in due course.
He is requested to be present on all the days of the meeting,
unless intimation is sent to the contrary, to answer any incidental
questions that may arise in connection with the subjects relating
to his Department.

M. N. Lobo Prabhu
J.N. LOBO PRABHU,
Secretary to Government.

To The S.C./D.P.I./D.P.H./S. of S./C.E., P.W.D.
Copy to D1, D2, C1, C2, E1, B2, F1, F2 & G1 Sections for informa-
tion.

Forwarded/By order *K. Krishnaswamy*
Superintendent.

AM. 25.11.49

to Government in time.
the grants could not be foreseen
as indicated above. The
ed in full in the year 1949
of incur the entire expenditure
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to aided elementary schools in
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of sheds erected, etc. by manage-
a position to establish schools.
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lages are selected for introduction
ers due to them before the close
were due to the failure of certain
or 1946-47 for aided elementary
ent for teaching and building
and Public Health Department.

3,48,300	1,56,432 - 1,91,868
2,40,000	47,706 - 1,92,294

of compulsion in certain centres.
to draw the grant due to late
ary schools in compulsory areas.

12

CONFIDENTIAL
U.O. No. 14995-A/Ascts/50-3 Dated 8th March 1950.
SUB: Report of the Public Accounts Committee on the Accounts of 1946-47.

Copies of the above report are forwarded to the Departments of the Secretariat for information and necessary action.
2. Maxims Orders issued by the Departments of the Secretariat on the recommendations of the Public Accounts Committee should be sent to the Accountant General, Madras, through the Finance Department. A copy of each order should also be sent to the Finance Department.
O.S. Krishnaswamy Iyengar.
Additional Deputy Secretary to Government.
To
The Departments of the Secretariat (Except Legal)
(with enclosure).
The Secretariat Library.
Forwarded/By Order.
Edndeyr
Superintendent.
ps/38.
Submitted for formal.
No action is called for in this Dept.
27/3/50
28/3/50

referred to
The Agenda ~~was~~ at A above; may be avoided.

RL
3/12
2/12

SL 12/12/50

3477

13



Finance (Accounts) Department.

U.O. No. 14995-A/Ascts/50-3 Dated 8th March 1950.

SUB: Report of the Public Accounts Committee on the Accounts of 1946-47.

Copies of the above report are forwarded to the Departments of the Secretariat for information and necessary action.

2. Maxims Orders issued by the Departments of the Secretariat on the recommendations of the Public Accounts Committee should be sent to the Accountant General, Madras, through the Finance Department. A copy of each order should also be sent to the Finance Department.

O.S. Krishnaswamy Iyengar.
Additional Deputy Secretary to Government.

To
The Departments of the Secretariat (Except Legal)
(with enclosure).
The Secretariat Library.

Forwarded/By Order.

Edndeyr

Superintendent.

ps/38.

Thygs
H. B. 2/12
K. 2/12
C. 2/12
Submitted for formal.
No action is called for in this Dept.
27/3/50
28/3/50



GOVERNMENT OF MADRAS
Finance Department.

U.O. Note No.48164.A/Accts-1,dated 27-6-50.

Sub: Memorandum showing the action taken by the Government on the report of the Public Accounts Committee on the accounts of 1946-47.

Ref: This department's U.O. Note No.4999.A/Accts/50-3 dated 8-3-1950.

The attention of the Departments of the Secretariat is invited to para 2 of the U.O. Note cited and they are requested to send to the Finance (Accounts) Department a copy of the orders, so far issued by them, on the recommendations of the Public Accounts Committee contained in its report on the accounts of 1946-47. If a copy of the orders was already sent to this department in respect of any recommendation a duplicate copy may kindly be sent now.

They are also requested to see whether action is pending on any item, and if so, to expedite final orders

p.t.o.

Handwritten notes and signatures:
18647
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18/7/50
[Signatures]

-2-

on such items and to furnish a copy of the orders to this department, as early as possible.

It is requested that a reply to this U.O. Note may be sent by the 12th July 1950.

N.L. RANGANATHAM PILLAI,
Assistant Secretary to Government.

To All Departments of Secretariat,
(except Legal)

Forwarded/By Order.

SUPERINTENDENT.

ATK/30-6.

4

Edu/D

The explanation given in the note prepared for the Public Accounts Committee for the large saving under "37. N. Edu - Greek grants to Non-Govt. Special School - European - Teaching" was accepted by the Committee. No orders were therefore issued in the matter.

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12/7/50

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Education (E).

64059 Accts.
E. also attached
ASSISTANT SECRETARY TO GOVERNMENT
9 JUL 1950
FINANCE DEPARTMENT

The explanation given in the notes prepared for the Public Accounts Committee for two items viz. (i) unnecessary or excessive supplementary grants under Grant XXX-- Stationery and Printing--b. Purchase of Stationery Stores--A. Stationery purchased in India and (ii) Grant XXX-- Stationery and Printing -- Loss due to damage of paper by white ants during storage in the office of the Board of Revenue, was accepted by the Committee. No orders were therefore issued.

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19/7/50

u.o. 18647/50 Edn - 1
20-7-50.

Edn. Dept. C

~~Note~~

3
Please see the U.S. note on page 1 and 2. anti. So far as this ~~Section~~ ^{Section} is concerned notes were asked for on certain items of expenditure for which Supplemental grant was obtained unnecessarily. A note was accordingly prepared and placed before ^{the} Public Accounts Committee. The explanation given ⁱⁿ the note was accepted by the Committee. In the circumstances the papers were merely re-recorded. No orders were issued on the re-recording in the Public Accounts Committee in this section. Finance may see.

11/7

12/7

P.T.O.



be perused and returned to Edn

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(A)

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GENERAL'S REMARKS.

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