

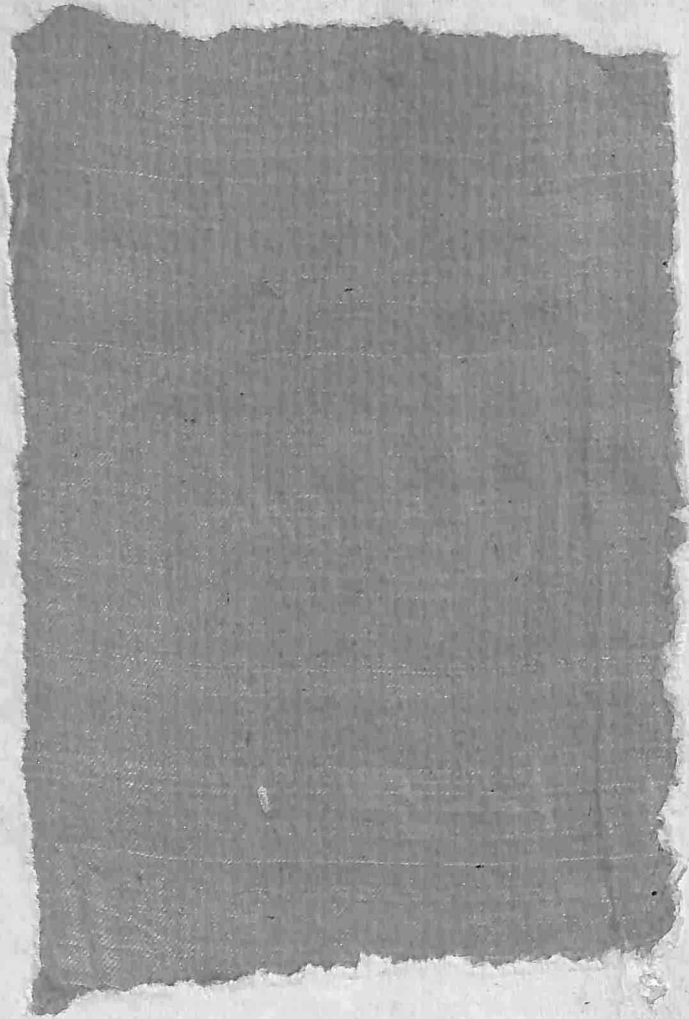
G. O. M. No. 11 25 Edm

Dated 6-4-50

Sub: Appropriation of Accounts for 1943
Audit report for 1943
Papers recorded

16, 50, 51

17-5



செப்பனிருவர் பெயர்
க. மாரியன்
செப்பனிருவதற்காக எடுத்துக்
கொள்ளப்பட்ட நாள் 1949.1.19
செப்பனிரு முடிந்த நாள் 1949.1.19
சார்பார்க்கும் ஆராய்ச்சி
மு. பா. ஏ. உதவியாளர்
கையொப்பம். கையொப்பம்
செப்பனிருவதற்காக எடுத்துக்
கொள்ளப்பட்ட நாள் 1949.1.19

GOVERNMENT OF MADRAS.
EDUCATION AND PUBLIC HEALTH DEPARTMENT.
U.O. No. 17204 D3/49-2, P.H., dated 21.5.49.
Sub: APPROPRIATION Accounts for 1946-47 and the Audit
Report 1948 - Preparation of notes for the Public
Accounts Committee.
Finance Department require that the notes for the Public
Accounts Committee on the Appropriation Accounts 1946-47 and
Audit Report 1948 in respect of the items pertaining to this
Department should be sent to them for acceptance and printed
copies of the notes supplied to them before 15-5-1949 at the
latest.
In Memorandum No. 17204-D3/49-1, Public Health, dated
6th May 1949 (copies sent to concerned Sections already), the
Heads of Departments were requested to send Notes on the sub-
jects relating to them by Monday the 9th instant without fail.
Replies received from the Heads of Departments may be handed
over to the Sections concerned for further action, viz., the
preparation of notes for the Public Accounts Committee, sending
them to Finance for acceptance and supplying 20 printed copies
of the notes to the Finance Department before 15-5-1949. Sec-
tions concerned may also issue instructions to the Government
Press to keep the types standing so as to facilitate the
printing of the proceedings of the Committee later.
V. RAMASWAMI AYYAR,
Assistant Secretary to Government.
To
The Superintendents of D1, C2, F2, C1, B2, E1, F1, H1 and
D2 Sections.
Forwarded/By order
AMG.9.5.
SUPERINTENDENT.

From
Syed Ahmed Saheb Bahadur, B.Sc., Hons.,
Superintendent of Stationery,
(Madras) at Guindy, Madras 15.

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

No.D.Dis. 8156/49. Dated May '49.

Sir ,

Sub: Appropriation Accounts for 46-47 and the Audit report 1948 -
Reasons for variations -
Ref: Government E and P.H. Dept. Memo No.17204-D3/49-1 P.H.
dated 6/5/49.

35580
The reasons for the variations between the final grant and the
actual expenditure are furnished below:

b. Purchase of Stationery Stores - A Stationery purchased in India.

The large saving of Rs.6,91,219 is mainly due to the non-receipt of
about 800 tons of paper from Indian Mills. Due to the labour strike in the
Titaghur Paper Mills in the middle of March 1947 and also due to transport
difficulties supply was not received as per schedule before the close of the
year.

(3)

P:T:O

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

DEPARTMENT.

Received.....Registered.....

From (Name) R. Siddique, Esq.,

(Designation) Superintendent,
Government Press,

Post Box....., (Station) Madras.

Telegraphic Address.....

To

The Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.No. 53 Acctt./dated 9th May, 1949.
46-47.

Sir,

* Sub: Appropriation Accounts for 1946-47 and the
Audit Report 1948 - Reasons for variation -Ref: Education and Public Health Department
Memorandum No. 17204-D3/49-1 P.H., dated
6th May, 1949.

ENCLOSURES.....

SPARE COPIES.....

With reference to Education and Public Health
Department Memorandum cited, I have to furnish below the
reasons for the variations exceeding 2000 or 10% of the final
appropriation whichever is greater in respect of appropriation
under 56 Stationery and Printing - II Printing under my
control for the year 1946-47.

56 Stationery and Printing - II - Printing Government Press
F. Other Expenditure - 4 Stores purchased in India

Savings-10,380. The savings is mainly due to non-adjustments
of the debits for supplies as detailed below:-

Rs
Charges payable to Electrical Engineer.. 4,572

" Kerala Soap Institute ... 892

" Motor Transport Unit ... 93

" Textile Commissioner, I
Bombay for
supply of calico through I ..3,677
his agency.

9,234

Payments for these supplies have to be made by book
adjustments, but these debits were not adjusted in the year
though the concerned invoices were sent to the concerned
officers in time, before the accounts of the year was closed.

Charges in England - High Commissioner for India - C. Stores
for India - Printing - Savings Rs 41,473.

The savings is mainly due to non-supply of the indent
and the carrying forward of the liabilities to the following
year i.e. 1947-48.

Variations in respect of other items are either less
than 2000 or 10% of the final appropriation and do not call
for any remarks.

4

Superintendent.

c. Deduct value of Stationery supplied to Other Governments and payin
departments.

Cheques to the value of about Rs3400/- pertaining to the bills for
1946-47 were received late in March '47 and early in April '47 from
the Electricity department and taken to account in 1947-48.

The variations in the other items are within the permissible limits
and need no remarks.

PK.9.5.

for SUPERINTENDENT OF STATIONERY.

76 (11) 19 52
EDUCATION AND PUBLIC HEALTH DEPARTMENT.

NOTE FOR THE PUBLIC ACCOUNTS COMMITTEE. (10)

[Paragraph 2 on page 282 of the Appropriation Accounts, 1946-7 and the Audit Report, 1948.]

GRANT XXX—STATIONERY AND PRINTING—LOSS DUE TO DAMAGE OF PAPER BY WHITE ANTS DURING STORAGE IN THE OFFICE OF THE BOARD OF REVENUE.

[SUBJECT.—Other items.]

ACCOUNTANT-GENERAL'S REMARKS.

One hundred and thirteen reams of paper were damaged by white ants during storage in the office of the Board of Revenue between April and September 1946. Their cost, viz., Rs. 1,901 was written off by Government.

NOTE BY EDUCATION AND PUBLIC HEALTH DEPARTMENT.

The Board of Revenue (Civil Supplies) received 24 bales of white paper (Newsprint) from the late Publicity Department in the middle of April 1946. Each bale was a very big and heavy one requiring about 7 to 8 coolies to move it. All the bales which were securely packed and bound were placed in a good room in the office of the Board previously occupied by an Assistant Secretary. During the storage in this room, there was no visible indication at any time that the bales were getting damaged. Owing to the size it was not possible for the ordinary record staff to move the bales from place to place for thorough inspection. The damaged condition could be noticed to some extent, only at the time of the actual removal of the bales to the office of the Superintendent of Stationery at the end of September 1946. About 10 coolies were specially obtained from the Civil Supplies Transport Unit for the removal of bales in a lorry but they got drenched in a sudden rain and storm which broke out as they were on the way to the office of the Superintendent of Stationery. The bales were opened, dried and sorted out. One hundred and twelve reams and three hundred and ten sheets were found damaged. In the special circumstances of the case the Government sanctioned the write-off of the cost of the damaged bales, viz., Rs. 1,901.

J. M. LOBO PRABHU.

(5)

EDUCATION AND PUBLIC HEALTH DEPARTMENT.

NOTE FOR THE PUBLIC ACCOUNTS COMMITTEE.

[Paragraph 12 (1) on page 9 of the Appropriation Accounts, 1946-47 and the Audit Report, 1948 (and also page 279).]

[SUBJECT.—Unnecessary or excessive supplementary grants under Grant XXX—Stationery and Printing—b. Purchase of Stationery Stores—A. Stationery purchased in India.]

ACCOUNTANT-GENERAL'S REMARKS.

Major head and sub-head. (1)	Final grant or appropriation. (2) RS.	Actual expenditure. (3) RS.	Excess (+). savings (—). (4) RS.
56. Stationery and Printing—b. Purchase of Stationery stores—A. Stationery purchased in India—	O. 24,00,000 S. 4,00,000 }	23,00,000	21,08,781 — 6,91,219

Column (1).—Cost of American imported paper and of cardboard for printing ration cards (Rs. 11,566) and provision for payment of liabilities for 1945-46 (Rs. 3,88,434).

Column (4).—Mainly due to non-receipt of about 800 tons of paper from mills on account of labour strike in March 1947 and transport difficulties.

NOTE BY THE EDUCATION AND PUBLIC HEALTH DEPARTMENT.

The large saving of Rs. 6,91,219 is mainly due to the non-receipt of 800 tons of paper from Indian mills. Due to the labour strike in Titaghur Paper Mills in the middle of March 1947 and also due to transport difficulties supply was not received as per schedule before the close of the year, and these could not be foreseen in time to avoid the supplementary appropriation and to surrender the excess appropriations.

J. M. LOBO PRABHU—13-5-49.

Appropriation Accounts for 1946-47 - Expenditure in excess of voted grants and charged appropriations - Regularisation.

The following statement shows the excesses over voted grants and charged appropriations for the year 1946-47 which require regularisation.

NO. & NAME OF THE GRANT.	EXCESS.	PERCENTAGE OF EXCESS.	REFERENCE TO PAGES IN THE APPROPRIATION ACCOUNTS AND THE AUDIT REPORT.
1.	2.	3.	4.
	A. VOTED GRANTS.		Page 7, para 8
	Rs.		
XVI. Medical	5,54,056	2.6	Item 7 (see also pp. 121-132)
XL. Loans and Advance bearing interest.	6,96,858	3.2	Item 10 (see also pp. 395-397)

B. CHARGED APPROPRIATIONS.

Page 8, para 9.

XVI. Medical	49,427	10.6	Item 6 (see also pp. 121-132)
XXX. Stationery and Printing	2,354	0.4	Item 11 (see also pp. 279-283)

2. Action has to be taken by the Finance Department to get the excesses regularised. The procedure is to place before the Public Accounts Committee, notes on the excesses under each grant and to obtain the Committee's recommendation for the presentation to the Assembly of such demands to cover excesses under voted grants. Excess over the final charged appropriations also should be included in the statement of excess expenditure to be presented to the Legislature.

3. The explanations for the excesses under the several grants mentioned in the statement in paragraph 1 above which are given in the Appropriation Accounts are meagre. The Departments of the Secretariat concerned may be requested to give full explanations for the excess in each case explaining also the reasons why the need for more funds could not be foreseen and necessary additional appropriation obtained in time.

On receipt of information from the Departments a note will be prepared by this Department for being placed before the Public Accounts Committee. Departments may be requested to send their replies to this Department as early as possible and not later than 10-4-1949.

4. Copies of the above note may be sent to all Departments of the Secretariat for necessary action.

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

To the Departments of the Secretariat (including Finance).

/True copy/

K. Krishna Rao
SUPERINTENDENT.

Spencer

Mem. 39021 Edn of 23/5/47

Appropriation Accounts
for 1946-47 - Expenses in
connection with grants & charges
appropriations - Regularisation

The attached with Supervising
S.P.

is with to the following view
of account on the whole grant
& charges appropriation with
S. L. H. 'Principles' for the
year 1946-47 :-

(He is A & B)

He is required to explain
to full explanation for his
excesses for each
& also explaining also the

Excess of Rs 2000
in 1947
for the
provision of

reason why the need for
 more funds could not be
 foreseen & necessary add'l.
 appropriation obtained in time.
 This matter is under review.
 279-282 - The Appropriation
 Report (which is enclosed)
 A reply should be sent to
 the effect that this report by the
 28/5/49 is under review.
 The Super & P
 S & P
 B.C.D.E
 28/5/49

20-11-49
 EDUCATION AND PUBLIC HEALTH

From: R. Siddique, Esq.,
 Superintendent,
 Government Press, Madras.
 To: The Secretary to Government,
 Education & Public Health Department,
 Fort St. George, Madras.
 No. 53 Accts/46-47, dated 24th May, 1949.

Sir,
 Sub: Appropriation Accounts for 1946-47 and the audit
 report 1948 - Reasons for variations -
 Ref: Education and Public Health Department Memorandum
 No. 39021-Edn., C2, dated 23rd May, 1949.

With reference to Education and Public Health
 Department Memorandum cited, I have to furnish below the
 reasons for the excesses exceeding Rs 2,000/- in respect of
 the appropriations under my control for the year 1946-47.

56 Stationery and Printing - II Printing.

A. General Overhead Charges -

5. Other Charges Excess + 3950. The unit consists of
 the following detailed heads and the details of
 variations are given below:-

Detailed Head.	Final Appropriation. Rs	Excess. Rs
Allowances & Honoraria ..	12,600	2,656
Dearness Allowance	40,700	35
Pay of Menials ..	7,600	136
Dearness Allowance to Menials ..	8,300	(-) 25 (Savings)
Service Postage	26,100	382
Rates & Taxes ..	11,500	220
Other Petty Contingencies..	15,000	546
	1,21,800	3,950

The main excess is due to unexpected adjustment of Rs 2,280/-
 on account of cost of passages to Mr. A. Lepper and Family.
 The remaining excess occurs under the several detailed accounts
 mentioned and each excess is less 4% of the appropriation,
 and it does not call for any remarks.

B. Productive Branches - Excess 12,339

3 Other Charges - The excess is mainly due to overtime
 payments on account of heavy printing work for Civil Supplies
 Department in February and March 1947.

5. Carriage of Gazettes and Forms and cost of Blocks and
 Maps - Excess + 2,491.

The excess under this item is mainly due to adjustment
 of freight on account of Railway credit notes. As there is
 no data to base the expenditure with accuracy, the excess
 could not be estimated correctly.

P.T.O.

Printing at Private Presses - Excess + 31,804

The excess is due to heavy payments on account of Electoral Rolls in February and March 1947 by registration officers who were authorized to arrange payment thereof direct with reference to instructions in Public (Elections) Department Memorandum No. 275/46-10, dated 12-2-46. On account of heavy printing of Electoral Rolls and in the absence of accurate data from the Registration Officers who were entrusted with the printing of rolls and payment by them at such enhanced rates as deemed necessary, the excess could not be estimated accurately.

R. Krishna Rao

Superintendent.



GOVERNMENT OF MADRAS.
EDUCATION AND PUBLIC HEALTH DEPARTMENT.
Memorandum No. 17204/D3/49-5, P.H., dated 21st July 1949.

Sub: MEETINGS OF THE PUBLIC ACCOUNTS COMMITTEE - Alteration in dates and agenda of - Forwarded.

Ref: Memorandum No. 17204 D3/49-2, P.H., dated 2-7-1949.

In continuation of this Department's memorandum cited above, the Surgeon-General/Director of Public Instruction/Director of Public Health/ Superintendent of Stationery/ Superintendent, Government Press/ Additional to Chief Engineer (PWD), Copy to D1, C2, F2, C1, B2, E1, F1, G1, H1, A and D2 Sections for information.

A copy of the agenda for agenda the Public Accounts Committee meeting is also enclosed herewith for information.

T.M.S. MANI,
Joint Secretary to Government.

The S.G./D.P.I./D.P.H./S.of S./S.G.P./Addl.C.E.(P.W.D.Genl.).
for information.

Forwarded/By order

AMC.21.7.

R. Krishna Rao
SUPERINTENDENT.

SPECIAL

Govt.
Copy of Memorandum No.

Sub: Appropriation
Report for 1948

(2)

35217

The attention of
Instruction/Director of
Chief Engineer (Buildings)
invited to the Appropriation
for 1948 forwarded with Final
(A)-Accts./48-6 dated 2nd Mar
all variations exceeding Rs. 2,
appropriation, whichever is gr
the Madras Budget Manual (Secor
under his control.

2. This reference may be
sent by Monday the 9th without

/True

NOTE: The above draft Memorandum
U.O. note of Finance on p.3 c

2. As regards item
to consult the Chief
is understood
note for the

(12)
C2. 3. Rel
c.f. may be
for fur

E & P.H (e)

May be lodged.

85

26/7

26/7

SPECIAL.

FINANCE (ACCOUNTS) DEPARTMENT.

U.O. Note No. 18219 Accts/49-5 dated 9th May 1949. (3)

Sub: Appropriation Accounts, 1946-7 - Expenditure in excess of voted grants and charged appropriations - Regularisation.

26/98

The attention of the Departments of the Secretariat concerned is invited to the Finance U.O. Note No. 18219 Accts/49-1 dated 22-3-1949 and the reminder thereon dated 25-4-1949, on the above subject, and they are requested to furnish the information called for without any further delay and, in any case, not later than 15th May 1949, as the preparation of the note for the Public Accounts Committee by this department is being delayed. The items outstanding are given in the Annexure below.

C.S. KRISHNASWAMI AYYANGAR,
Assistant Secretary to Government.
To the Education and Public Health Department.

ANNEXURE.

DEPARTMENT.

ITEMS.

A. VOTED GRANTS.

Education & Public Health.

XVI Medical.

B. CHARGED APPROPRIATIONS.

Education & Public Health.

XVI Medical

X XXX Stationery and Printing.

SPECIAL.

EDUCATION & PUBLIC HEALTH DEPT.

C2, F1, F2.

⑭ E.P.H.
C2

List of items in the Approprachi
Accounts 1946-47 & the Audit
Report 1948. on which action is
required in C2 section.

- for A. ...
in file ...
C.D.S. 7 & 98 ...
(under)
- (1) Page - Paragraphs (211) (p. 279)
Gross xxx - Shaking, Printing
(a) Purchase of Shaking Shirts -
A. Shaking Purchase - India
 - (2) Page 282 Para 2. - Gross xxx
Shaking, Printing - Loss due
to the damage of paper by white
ants during storage in the
office of the Board of Revenue.

It is also to be noted that the
Public Accounts Committee has
to be prepared to request of the
State into budgets. Draft
notes for the P.A. Committee
on submitted below. May be
sent to Fin. for acceptance.

J.D.
12/5/49
12/5/49
Fin (Accts)

SP# VON-95507C/49

12.5.49

The draft notes for the P.A. Committee below
(2 drafts) may be accepted subject to
the amendments indicated in pencil thereon.



for no 31441 Accts/49

13.5.49

has been
sent to the



CSU
13/5/49
13549 E.P.H.

⑭

2015-12-2

2852

Co

2015-12-2

16

