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Scott. II-27-00,004-17-11-48

EDUCATION

⁵⁰
(194~~9~~) Department.

Ms SERIES.

G.O. NO. 950

Dated 22 - 3 - 1950

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[Despatch Abstract.]

Sub Appropriation Accounts for 1946-47 and the
Audit Report 1948. Report of Public Accounts
Committee

Back Papers.

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

Further Papers.

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

SPECIAL.

GOVERNMENT OF MADRAS.
EDUCATION AND PUBLIC HEALTH DEPARTMENT.
U.O. Note No. 17204 D3/49-2, P.H., dated 9th May 1949.

Sub: APPROPRIATION Accounts for 1946-47 and the Audit Report 1948 - Preparation of notes for the Public Accounts Committee.

35506

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 subjects 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. Sections 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

ANG.9.5.

K. S. Chandra
SUPERINTENDENT.

Copy of letter Roc. No.105 H/49 dated 9th May 1949 from the Director of Public Instruction, to the Secretary to Govt., Education & P.H. Department.

Appropriation Accounts for 1946-47 and the Audit Report 1948 - Reasons for the variations furnished.

Ref:- Govt. Memo. No.17204-D3/49-1 dated 6-5-49.

The explanations for the variations exceeding Rs.2,000/- or 10% of the final appropriation whichever is greater in respect of the items under "37. Education" are furnished in the * annexure enclosed.

* Extract of the Annexure for relevant to C1 Section.

Head of account.	Excess+ Saving -	Explanations.
XX	XX	XX
37. k. Education - Primary - Direct grants to Non-Govt. Primary schools - Non-European equipment - Post-war Reconstruction - 1. Teaching.	1,91,868	Inability of certain managements to draw the grants due to late introduction of the scheme of compulsion in certain areas.
37. n. Edn.- Direct grants to Non-Govt. Special Schools - European - 1. Teaching.	1,14,173	Certain managements of schools did not draw the grants.
XX	XX	XX

/True copy/

SS.10-5-49.

K. Krishna Rao
Superintendent, D3 Sec

To C1 Section in continuation of U.O. Note No.17204-D3/49-2 P.H. dated 9-5-49.

Special

3/4 EPH
Appropriation Accounts for 1946-47 and the Audit Report

Memo no 35506-C/49-1 Edu dated 11/5/49.

The A.C. 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 ^{teaching} grants to European schools was not fully utilised and that a large saving accrued ~~as shown~~ below of Rs 1,14,173 accrued under "37. n. Edu - Direct grants to Non-Egov. Special Schools - European - Teaching".

The D.P.I. is requested to explain ^{in detail} why ~~such large~~ ^{maneuvering of} ~~schools did not draw the grants~~ ^{schools} ~~saved in the budget allotment and~~ why ~~this~~ this saving was not surrendered at the proper time. A reply should be sent not later than the 14th May 1949.

To: The D.P.I. ✓

11/5/49
11/5/49

11/5/49

SPECIAL.

FINANCE (ACCOUNTS) DEPARTMENT.

U.O. Note No. 19219 Accts/49-5 dated 9th May 1949.

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

36197 The attention of the Departments of the Secretariat concerned is invited to the Finance U.O. Note No. 19219 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
XXX Stationery and Printing.

EDUCATION & PUBLIC HEALTH DEPT. (D3).

SPECIAL.

Copies may be given to D1, D2, C1, C2, F1, F2, E1, G1,

H1 and D2 Sections in continuation of U.O. Note No. 17204-D3/49-2

P/ante P.H., dated 9-5-1949.

T.G.M.
11-5-49

AMG.11.5.

/True copy/

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Special From: The A.S. to Govt To: The D.P.T.
S.P.H. dept

T.M. dated 14/5/49 5/6 E.P.C.

• PZCF Reference Govt Memo No 35506-C/49-1 Edu dated
dated 11/5/49 regarding the Appropriation Accounts
for 1946-47 and the Audit Report for 1948.

Revised 14/5/49

Please send your reply very urgently before this evening
by a special messenger. It is due in the Finance Dept tomorrow.

14/5/49 14/5/49

EDUCATION DEPARTMENT.

From

The Director of Public Instruction,
Madras-6.

To

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

R.O.C.No.105-H/49 dated 14th May 1949.

Sir,

Sub: Appropriation accounts -- 1946--47 and
the Audit Report 1948--Explanation
for the variation--Offered.

Ref: Government memorandum No.35506-C1/49-1 Edn.
dated 11--5--1949.

I have the honour to state that
the saving of Rs.114173/- accrued under "37.n.Education-
Direct grants to Non-Government Special Schools-Non-
European-Teaching" in the Budget Estimate for 1946--47
was due to the following causes: -

1. Failure of certain managements to draw the
sanctioned grants of Rs.14173/-, and
2. Arithmetical error in striking the progressive
total in the register maintained in the
Grant Section - Rs.100000/-.

2. The additional appropriation of
Rs.99200/- sanctioned in G.O. Rt. No.419, Fin. dated
26--3--1947 proved unnecessary owing to the reason
cited against item 2 above. Otherwise the variation
would have been within 10% limit of the final appro-
priation.

3. Steps will be taken to prevent
such arithmetical error in future.

Yours faithfully,

W. S. Srinivasan
For DIRECTOR OF PUBLIC INSTRUCTION.

Copy to The Accountant-General, Madras.

AR./14.5.

NOTE FOR THE PUBLIC ACCOUNTS COMMITTEE

Paragraph 12(2) on p.10 of the Appropriation Accounts, 1946-47 and the Audit Report, 1948 (page 116) /

Sub:- REAPPROPRIATION obtained unnecessarily or in excess of requirements under Grant XV - Education - D. Special - n. Direct grants to non-Government Special Schools - B. Non-European - (i) Excluding Post-war Reconstruction - 1. Teaching.

ACCOUNTANT-GENERAL'S REMARKS

<u>Major head and subhead</u>	<u>Final Grant or appropriation</u>	<u>Actual expenditure</u>	<u>Excess (+) Savings (-)</u>
	Rs.	Rs.	Rs.
37. - Education - D. Special - n. Direct grants to non-Govt. special schools - B. Non-European - (i) Excluding Post-war Reconstruction - 1. Teaching			
	O. 3,53,100 R. 99,200	4,52,300	3,38,127 - 1,14,173

Col. (1) - Provision for payment of special grants towards dearness and cost of living allowances to the staff and establishments.

Col. (4) - Non-drawal of grants by certain managements.

NOTE BY THE EDUCATION & PUBLIC HEALTH DEPT.

The particulars regarding the number of teachers employed in the schools and the salaries paid to them are obtained by the Inspecting officers. Based on these particulars the Director of Public Instruction submits proposals every year for the payment of teaching grants to the managements of the schools. It is observed that certain managements could not draw the full grant sanctioned resulting in a saving of Rs.14,173 and this could not be foreseen by the D.P.I. An arithmetical error in striking the progressive total in the register maintained in the Grant section of the D.P.I.'s office accounted for a large saving of Rs.1,00,000. The additional appropriation of Rs.99,200 was obtained on the basis of the incorrect figures as stated above which proved unnecessary. The D.P.I. has ^{promised} furnished that he will take steps to prevent such errors in future.

AM
18/5/49

EDUCATION AND PUBLIC HEALTH DEPARTMENT.

NOTE FOR THE PUBLIC ACCOUNTS COMMITTEE.

[Paragraph 12 (2) on page 10 of the Appropriation Accounts, 1946-47 and the Audit Report, 1948 (page 116).]

[SUBJECT.—Reappropriation obtained unnecessarily or in excess of requirements under Grant XV—Education—D. Special—n. Direct grants to non-Government Special Schools—B. Non-European—(i) Excluding Post-War Reconstruction—1. Teaching.]

ACCOUNTANT-GENERAL'S REMARKS.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess (+), savings (—).
(1)	(2)	(3)	(4)
RS.	RS.	RS.	RS.
37.—Education—D. Special—n. Direct grants to non-Government Special Schools—B. Non-European—(i) Excluding Post-War Reconstruction—1. Teaching—			
O. Rs. 3,53,100	4,52,300	3,38,127	— 1,14,173
R. Rs. 99,200			

Column (1).—Provision for payment of special grants towards dearness and cost of living allowances to the staff and establishment.

Column (4).—Non-drawal of grants by certain managements.

NOTE BY THE EDUCATION AND PUBLIC HEALTH DEPARTMENT.

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J. M. LOBO PRABHU—18-5-49.

Reappropriations obtained unnecessarily or
in excess of requirement under Grant XV - Education - N.
Direct grants to non-Govt special schools -
Non-European - Teaching

Please see the explanation of the D.P.T. for a saving
of Rs 1, 14, 173 under "37-N - Education - Direct
grants to non-Govt special schools - European - Teaching"
in the budget for 1946-47.

A draft note to the Public Accounts Committee
is submitted. ~~Finance may see~~ It may be sent to Finance
for acceptance.

S.P.H. U.O

No 35506-C/49-Edu

16-5-49

16/5/49

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The draft note for the P. A. Committee below
may be accepted subject to the modifications
indicated in pencil therein.

17.5.49
17/5/49

No 32484

17.5.49

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17.5.49

ESPH

A clear copy of the note
as revised by Finance
is kept below for copies per file
and supplied to Finance

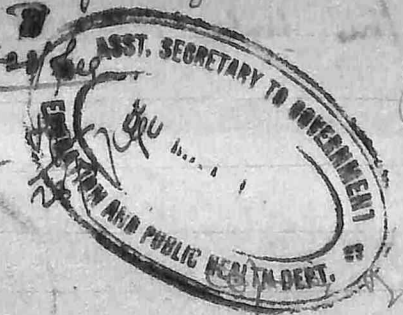
Twenty copies of the printed note for
the Public Accounts Committee are placed below.

They may now be sent to Finance dept.

S.P.H. U.O no

35506-C/49-35th

28-5-49



28/5/49

2 c/c (Arch)

The note have been removed
in section this may be returned to S.P.H.

20.5.49

ESPH



28.5.49

21/11/49
 Copies of the printed note for the Public Accounts Committee have been furnished to Finance Dept. The papers may now be lodged. The file may lie over until the meeting is over.

21-5-49
 21/5/49
 21/6/49

Extract from the report of the Public Accounts Committee on the Accounts of 1946-47.

 We have considered the explanations submitted to us in the following cases and have accepted them and we consider that adequate action has been taken where action was necessary:-

Reference to Audit Report and Appropriation Accounts for 1946-47. (1)	Head of Account. (2)	Defect brought to notice. (3)	Explanation submitted to the Committee (4)
Page 10, Paragraph 12(2) and page 116.	37 Edn-Special-n Direct grants to non-Govt. Special schools - B.Non-European (i) Excluding P.W.R. - 1 Teaching.	Saving of Rs. 14,173 on the final appropriation of Rs. 4,52,300	Due to an arithmetical error in the progressive total in the register of the Office of the D.P.I. an excess appropriation of Rs.99,200 was obtained. The D.P.I. has promised to take steps to prevent such mistakes in future.

Please see the extract from the report of the Public Accounts Committee on the Accounts of 1946-47.

No further action is necessary in this file. The papers may be

Go no 950 Dated 22-3-50
 175

Recorded.

21/3/50
 21/3/50

22/3/50

Subject
 Appropriation Accounts for 1946-47 and Audit report for 1948 - Report of Public Accounts Committee - Papers sent