

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Recd.

} 1910.

Enclosures

Spare copies

G.O., No. 316, 2nd June 1910.

Lawrence Asylum Press.

Accepting the proposal of the Trustees of the — to entrust the audit of the accounts of the Press to a firm of chartered accountants and stating that there is no objection to Messrs. Fraser and Ross doing the work for the present.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

G.O., No. 640, Educational, dated 6th December 1909.

ABSTRACT.—Communicating to the Trustees of the Lawrence Asylum Press the report on the audit of the Lawrence Asylum Press for the year 1908 and requesting the Trustees to explain the circumstances under which the Chartered Accountants (Messrs. Fraser and Ross) were engaged by them to audit the accounts of the Press.

II

Letter—from W. FRANCIS, Esq., I.C.S., one of the Trustees of the Lawrence Asylum Press and Vice-Chairman of the Lawrence Asylum Committee.
To—the Secretary to Government Educational Department (through the Director of Public Instruction, Madras).
Dated—Ootacamund, the 25th March 1910.
No.—4425.

In reply to G.O., No. 640, Educational, dated 6th December 1909, requesting the Trustees to explain the circumstances in which the Chartered Accountants Messrs. Fraser and Ross were engaged by the Agents to the Lawrence Asylum Press to audit the accounts of the Press, I have the honour to enclose an extract from the report of the Agents on the point and to say that the Trustees quite approve of the action taken by the Agents in the matter, for the reasons stated in their report.

2. The Government will observe that Messrs. Fraser and Ross have introduced a number of important improvements into the system on which the accounts are kept and that, now that this has been done, their fee will be less in future years. The Agents to the Trustees suggest that in these circumstances the Accountant-General's audit seems hardly to be necessary in future in addition to the professional audit; but are sure that if it is continued as usual it will show that much improvement has occurred.

3. The Trustees hope that in all these circumstances the Government will have no objection to the continuance of the professional audit in future years.

ENCLOSURE.

Memorandum—from Rev. L. E. Cox, Working Agent to the Trustees of the Lawrence Asylum Press.
To—the Principal and Secretary, Lawrence Asylum, Lovedale.
Dated—the 1st March 1910.
No.—Ag. 2/14.

With reference to your No. 3055 of the 31st December 1909, enclosing for the Agents' remarks the report of the audit of the accounts of this Press for the year 1908 and the Government Order thereon, No. 640, Educational, dated 6th December 1909, I will first deal with paragraph 3 of the Government Order having reference to the appointment of the Chartered Accountants (Messrs. Fraser and Ross) to audit the accounts of the Press.

The Agents, for several years past, have not felt fully satisfied with the accounts of the Press as submitted annually, chief among their reasons for dissatisfaction being—

(a) That the Press being an undertaking worked on purely commercial lines, the system of Government control as exercised only by the annual audit of its accounts by the Accountant-General's Department, was ineffective, insufficient and unsuited to the necessities of the case, inasmuch as it did not give the Agents the assurance, which it was necessary they should have and feel, that the annual accounts, as compiled and submitted, represented, commercially, a true state of affairs.

(b) That the accounts being compiled from 6 to 8 months after the close of the year to which they relate and the audit reports being submitted two or three months later still, the effectiveness of the audit was practically nullified.

(c) That the Government audit being only a test audit, it is not possible to bring to notice all irregularities and mistakes that may creep into the accounts. The very grave irregularity connected with the falsification of the accounts of the Press, referred to in paragraphs 19 and 20 of the Audit report for the year 1906 was not, it will be noted, discovered by the audit control exercised by the Accountant-General's Department.

(d) That the system of accounts did not give the Agents any information as to whether the several departments of the Press or the Railway contract, which constitutes a large proportion of the total outturn of the Press, was being worked at a profit or otherwise. This, it will readily be seen, was extremely unsatisfactory.

At the end of 1908, the question of a new agreement for the Superintendent, whose term of five years was about to expire, came under the consideration of the Agents, one of the conditions to the new agreement being that the Superintendent was to be granted a commission of 2 per cent. on the profits of the Press. The Agents considered that the profits, as declared in the accounts, should be such only as would accrue in a commercial place of business such as the Lawrence Asylum Press undoubtedly is, and they were strongly of opinion that to determine this and also to secure a thorough reorganisation of the Press accounts on commercial lines, it was essential, in the interests of all concerned, that a duly qualified firm of Commercial Accountants should be asked to undertake the audit of the Press accounts and Messrs. Fraser and Ross, Chartered Accountants of Madras, were accordingly engaged to do so, for a fee of Rs. 1,200 for the year 1909 : in future years their charge will be appreciably less.

The Agents, so far, have every reason to be satisfied with the step they have taken. Messrs. Fraser and Ross, besides making a concurrent audit of the accounts for 1909, have entirely reorganised the books and system of accounts prevailing in the Press and I have no doubt that when the accounts for 1909 are audited later by the officers of the Accountant-General's Department, the modifications and improvements effected will meet their entire approval and will render their own audit more satisfactory and complete. I would here mention for the information of the Trustees some of the more important modifications which have been effected by the Mercantile Auditors :—

(a) Whereas in former years the accounts were compiled from 6 to 8 months after the close of the year to which they relate, the accounts for 1909 are now in process of compilation and will be completed in the next ten days or fortnight.

(b) All errors and inaccurate postings have, by the system of concurrent audit, been promptly discovered and rectified.

(c) Prior to 1909, when purchases of paper, type, etc., were made, no proper record was kept and they were not brought into the books until paid for through cash, thus making it impossible to check whether all liabilities had been duly taken to account : a proper system of purchase Day books and purchase Ledgers has now been introduced to remedy this.

(d) Departmental accounts, the necessity of which is indicated in paragraph 2 (d) above have been introduced and are now carefully maintained.

(e) Until the year 1909, no value record of receipts and issues of stores was maintained. Messrs. Fraser and Ross have now made the stock-keeping as part of the Book-keeping, thereby enabling the management to ascertain at any time the value of the stocks carried.

(f) It is understood from Messrs. Fraser and Ross that the system under which the books and accounts of the Press were maintained previous to 1909, was one that had been out of date for at least 20 years : that the books were kept on the single entry system thereby affording no adequate checks, and that the system was entirely unsuited to a business of the nature and size of the Lawrence Asylum Press.

The Agents consider that their action in inviting a firm of Chartered Mercantile Accountants to supervise and audit the transactions and accounts of the Press have, from the circumstances mentioned above, been fully justified and that the advantages gained thereby have entirely compensated them for the expenditure.

Endt. Ref. on Cur. No. 2179, dated 2nd April 1910.

Submitted to Government.

A. G. BOURNE,
 Director of Public Instruction.

Order—No. 316, Educational, dated 2nd June 1910.

In the circumstances stated the Government accept the proposal of the Trustees of the Lawrence Asylum Press to entrust the audit of the accounts of the Press to a firm of Chartered Accountants provided that only a well-known firm of Accountants is employed. The Government have no objection to Messrs. Fraser and Ross doing the work for the present.

2. The Accountant-General will be informed that he need not audit the accounts of the Press for the future.

(True Extract.)

L. M. WYNCH,
Ag. Secretary to Government.

To the Trustees of the Lawrence Asylum Press
(through the Director of Public Instruction).
,, Director of Public Instruction.
,, Accountant-General.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 316, EDUCATIONAL, DATED
2ND JUNE 1910.

[SUBJECT.—*Circumstances in which chartered accountants were engaged to audit the accounts of the Lawrence Asylum Press, Madras.*]

Previous papers:

G.O.,	No. 272,	Educational,	dated 22nd September	1871.
"	"	305,	Public	" 24th March 1873.
"	"	432	"	" 1st May "
"	"	90,	Financial	" 11th February 1908.
"	"	794,	Educational	" 30th November "
"	"	640	"	" 6th December 1909.

From the Director of Public Instruction, dated 2nd April 1910, No. 2179.

In paragraph 3 of the report on the audit of the accounts of the Lawrence Asylum Press for the year 1908 on pages 2 and 3 of G.O., No. 640, Educational, dated 6th December 1909, the auditor brought to notice that the accounts of the Press had previously been audited by the Chartered Accountants, Messrs. Fraser and Ross, who were specially engaged by the Press authorities on payment of Rs. 1,200 to examine the accounts and to prescribe a better system of accounts than was in vogue.

The Accountant-General remarked that Page 9 of G.O., No. 640, Educational, dated 6th December 1909, it seemed desirable that the accounts which were under the audit of his office

should not also be audited by a firm of Chartered Accountants. In paragraph 2 of G.O., No. 640, Educational, dated 6th December 1909, the Government requested the Trustees of the Lawrence Asylum Press to explain the circumstances under which the Chartered Accountants, Messrs. Fraser and Ross, were engaged by them, on payment of a remuneration of Rs. 1,200, to audit the accounts of the Press, which under the orders of Government were audited annually by the Accountant-General, free of charge.

2. The Trustees submit an extract from the report of their agents on the point and state that they quite approve of the action taken by their Agents in the matter for the reasons stated in the Agents' report.

3. The reasons given by the Agents are:—

(1) that the Press being an undertaking worked on purely commercial lines, the system of Government control as exercised only by the annual audit, of its accounts by the Accountant-General's Department, was ineffective, insufficient and unsuited to the necessities of the case,

(2) that the Accountant-General's report did not give the Agents the assurance that the annual accounts, as compiled and submitted, represented commercially a true state of affairs,

(3) that the accounts being compiled from 6 to 8 months after the close of the year to which they relate and the audit reports being submitted 2 or 3 months later still, the effectiveness of the report was practically nullified,

(4) that the Government audit being only a test audit, it was not possible to bring to notice all irregularities and mistakes that might creep into the accounts; and

(5) that the system of accounts did not give the Agents any information as to whether the several departments of the Press or the Railway contract, which constitutes a large proportion of the total outturn of the Press, was being worked at a profit or otherwise.

4. The Trustees state that Messrs. Fraser and Ross have introduced a number of important improvements into the system on which the accounts of the Press are kept and that, now that this has been done, their fee for audit will be less in future years. They observe that their Agents have suggested to them that the Accountant-General's audit seems hardly to be necessary in future in addition to the professional audit; and they express the hope that in these circumstances the Government will have no objection to the continuance of the professional audit in future years.

5. The improvements introduced into the accounts by Messrs. Fraser and Ross are said to be the following:—

(1) that in former years the accounts were compiled from 6 to 8 months after the close of the year to which they related but that under the present arrangements the accounts of 1909 were in process of compilation and were expected to be completed by the middle of March last,

(2) that all errors and inaccurate postings have, by the system of concurrent audit, been promptly discovered and rectified,

(3) that prior to 1909 no proper record of paper, type, etc., purchased was kept and they were not brought into books until paid for through cash, thus making it impossible to check whether all liabilities had been duly taken into account and that a proper system of Purchase Day Books and Purchase Ledgers has now been introduced to remedy this,

(4) that departmental accounts have been introduced and are now carefully maintained, and

(5) that prior to 1909 no value record of receipts and issues of stores was maintained and that Messrs. Fraser and Ross have now made stock-keeping as part of the book-keeping, thereby enabling the management to ascertain at any time the value of the stocks carried.

6. It is for consideration whether, as suggested by the Trustees, the audit of the accounts of the Press by the Accountant-General may be given up in future and whether the accounts may be left to be audited by Chartered Accountants. Perhaps, in the first instance, the Accountant-General may be asked unofficially to remark on the suggestion of the Trustees.

T.K.

15-4-10.

The circumstances under which the accounts of the Lawrence Asylum Press came to be audited by the Accountant-General were briefly these. By paragraph 20 of G.O., No. 272, Educational, dated 22nd September 1871, the Government placed the Press under the management of a Committee of three public officers stationed at the Presidency, viz., the Director of Public Instruction, the Venerable the Archdeacon and Lieutenant-Colonel Gillilan. In March 1873, this Committee submitted to Government a report on the working of the press during the year 1872, the first year of management of the Press by the Committee. In reviewing this report, the Government desired to know (*vide* G.O., No. 305, Public, dated 24th March 1873) when stock was last taken and whether the Committee had made any arrangement for an annual taking of stock. The Committee stated in reply that it had never been the practice to take stock annually. Thereupon the Government ordered that arrangements should be made for taking stock and that for the future the Press accounts should be audited annually, and they requested the Accountant-General to appoint an officer of his department to audit the accounts of the press—*vide* paragraph 3 of G.O., No. 432, Public, dated 1st May 1873. This order is the authority for the submission to Government of a report on the audit of the accounts of the press. Please see also paragraph 2 of G.O., No. 440, Public, dated 19th April 1876.

2. Till the year 1907, fees were being charged by Government for the audit of the accounts of the Lawrence Asylum Press, the fees recovered in 1905-1906 on this account being Rs. 300, for the Lawrence Asylum Press, Madras, and Rs. 200, for the Branch Press at Ootacamund. *Vide* page 4 of G.O., No. 90, Financial, dated 11th February 1908.

The Committee was relieved of the fees from 1st April 1907, as a part of the general scheme of abolition of fees charged by Government for the audit of accounts of Local Boards and Municipal Councils and of certain local bodies and funds in Madras. Since then, the audit of the accounts has been made by the Accountant-General free of charge.

3. The question now is whether the Committee of the Asylum may be permitted to have their own way or whether the Government should insist on the accounts of the Press being audited by the Accountant-General. The Accountant-General has stated that it is desirable that accounts which are under the audit of his office should not also be audited by Chartered Accountants. On the other hand, one of the agents to the Trustees of the Press considers, and the Committee agree with him, that the audit by the Accountant-General was "ineffective, insufficient and unsuited to the necessities of the case". It would perhaps be sufficient for the purposes of Government, if the accounts of the Press are audited properly and a copy of the report of the Chartered Accountants and the annual balance sheets, profit and loss accounts, are submitted to Government; and if this view is accepted the audit by the Accountant-General may cease.

Vide clause (a) of Memorandum.

K. RANGASWAMI AIYANGAR.

15-4-10.

Perhaps the Accountant-General may be asked u.o. for his remarks on the explanation of the Agents to the Trustees. It seems to be a question of substituting audit by Chartered Accountants for audit by the Accountant-General's office, as the Accountant-General clearly objects to this audit being supplemented by the Chartered Accountant's audit. In any case it would be necessary that the Chartered Accountants should submit an audit report to Government, if the spirit of G.O., No. 832, Educational, is to be adhered to.

S. H. SLATER.

28-4-10.

For favour of remarks.

L. M. WYNCH.

29-4-10.

To the Accountant-General.

ACCOUNTANT-GENERAL'S OFFICE.

I would make the following remarks on the reasons given by the Agents to the Trustees for appointing Chartered Accountants (Messrs. Fraser and Ross) to audit the accounts of the Press. I refer to the paragraphs on pages 1 and 2 of the Secretariat note.

Paragraph 3.—(1) The system of accounts which existed prior to 1907, was suitable to the conditions of an institution constituted on purely commercial lines, which the Press undoubtedly is, and the audit applied by the Accountant-General's department was adopted to the requirements of that system of accounts. The control thus exercised by Government over the transactions of the Press was in my opinion sufficient and effective—*vide* paragraph 3 of the Audit Report for 1908, printed in G.O., No. 640, dated 6th December 1909. As therein pointed out, that system of accounts was somewhat modified in 1907, without obtaining my advice and the irregularities and errors which resulted from the modification were brought to notice by the Auditor—*vide* paragraphs 17 and 18 of his report printed in G.O., No. 794, dated 30th November 1908.

(2) I am at a loss to understand the meaning of the argument in this sub-paragraph. The fact that the audit was conducted by an officer of the Accountant-General's Department and that his report on the result of the audit was approved by the Accountant-General is in itself an assurance that the accounts, with the exception of the irregularities pointed out in the Audit Report, represented the actual state of the affairs of the Press.

The Trustees said "commercially a true state of affairs." The Accountant-General does not seem to have taken their remark in the sense they intended. S.H.S.

(3) My department is not responsible for this delay. There is nothing to prevent the compilation of the accounts soon after the close of the year and there never has been. This office is always prepared to take up the audit as soon as the accounts are reported to be ready.

(4) A test audit is applied only to the stock accounts. In respect of the cash accounts my audit is a complete and detailed audit and it is possible thereby to bring to light all irregularities and mistakes occurring in these accounts. For the stock accounts, I do not think that more than a test audit is necessary. By the test audit applied to these accounts, several mistakes are noticed year after year—*vide* paragraph 22 in the Audit Report for 1907, and paragraphs 22 and 35 in that for 1908. In this connection I would like to bring to notice the fact that the suggestions for improvement and for the introduction of safeguards against malpractices made from time to time by my auditor have not been always adopted by the Superintendent of the Press, and as an effect of this neglect the same errors continued to appear in the accounts year after year as pointed out in the Audit Reports—*vide* paragraph 16 of the report for 1907.

The Accountant-General does not explain the failure to discuss the fraud alluded to in paragraph (c) of the Trustee's letter. L.M.W. 24-5-10.

(5) This information was available so long as the classification of the outturn of the Press was made in the Day Book. This classification was however dropped in 1907 without my advice or knowledge—*vide* paragraphs 17 and 18 of the Audit Report for that year.

Paragraph 5.—(1) *Vide* remark against (3) *supra*. The progress reported to be made in the compilation of the accounts under present arrangements is no doubt an improvement.

(2) The errors and inaccurate postings are not uncommon in any office, and it is therefore necessary that all work done and postings made by clerks should be checked. In particular, it is necessary that work of the stores section should be checked by the accounts section and this has been pointed out long ago—*vide* paragraph 20 of the Audit Report for 1907. If this were done there would be no necessity for a concurrent audit.

(3) This is not a correct description of the procedure in the case, as no mention is made of the use made of the journal. The introduction of the Purchase Daybooks and Purchase Ledgers is, I think, unnecessary. Articles supplied are credited in the store accounts soon after receipt and the value of the bill adjusted in the Personal Ledger to the credit of the supplier by debit to Store Account, and when actual cash payment takes place the Personal Ledger account is debited. Under this procedure the press is in a position to include in its accounts all its liabilities without the additional registers referred to.

(4) *Vide* remark against paragraphs 3 (5) *supra*.

(5) There is in my opinion absolutely no necessity for the maintenance of registers to show the values of receipts and issues of stores and this proposal of Messrs. Fraser and Ross simply means extra and unnecessary work. All that is required to know at any time is the quantities of stores in stock and not their values. This has been provided for. It is only necessary after the close of the year to know the value of the balance of stock in order to make up the profit and loss account. This valuation is made by the stock-taking officer himself in the list which he prepares. The correct profit or loss on stores cannot be calculated unless the Daybook is so classified as to show clearly the value of stores used.

2. As far as the comparative values of the audit by a Government auditor and a private firm are concerned I would draw the attention of Government to the fact that a private auditor is satisfied if every item of expenditure is duly provided for with a voucher or slip: a Government auditor requires in addition to be satisfied that the expenditure was a proper one and made under proper authority. So also in the case of receipts, a Government auditor has to satisfy himself that the charges made by the Press are generally in accordance with the price list and that the outturn of work has not been exaggerated. The private auditor is satisfied when the figures entered in the books are supported by the receipts granted.

But this is provided for by the check exercised by the Superintendent, Government Press, over the Lawrence Asylum Press bills. L.M.W.

3. It is not of course a matter affecting this office whether my auditors conduct the audit of these accounts or not, but I would reiterate that as long as the latter are so audited it is undesirable that they should also be audited by a firm of chartered Accountants.

J. F. GRAHAM—10-5-10.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Submitted.

4. Attention is solicited to the remarks of the Accountant-General in paragraphs 2 and 3 of his u.o. note.

K. RANGASWAMI AIYANGAR—17-5-10.

The Accountant-General and the Trustees regard this question from entirely different stand-points; and I submit it is unnecessary to go in detail into their arguments. I think the Accountant-General's remark in paragraph 2 of his note about the authority for expenditure is important. The Trustees are not business men in the ordinary sense of the word; and they do not give their whole time to the Press. If they desire that audit by the Accountant-General should be given up they must be prepared, I submit, to take on themselves a far heavier responsibility than they bear at present. The question is— are they prepared to do this? If not—and I think their sober answer would be in the negative— then I submit that Government audit should continue, and private audit should be given up.

S. H. SLATER—23-5-10.

The main points made by the Trustees in favour of an outside audit by a firm of chartered accountants are, I think, (A) that the system under which the books and accounts of the Press were maintained previous to 1909, was one that had been out of date for at least 20 years and (B) that the very grave irregularity connected with the falsification of the accounts of the Press referred to in paragraphs 19 and 20 of the Audit Report for the year 1906,

G.O., No. 689, dated 10th October 1907. was not brought to light by the audit control exercised by the Accountant-General's department.

The Accountant-General does not in his u.o. note above meet either of these points in my opinion. He confines himself mainly to pointing out that the improvements which the Trustees claim to have been brought about on the recommendations of Messrs. Fraser & Ross could have been effected otherwise.

The chief point that he makes is in paragraph 2 (page 5 *supra*) that whereas a private auditor is satisfied if every item of expenditure is supported by a voucher of sort, a Government auditor requires to be satisfied further that the expenditure was a proper one and made under proper authority. This is of course essential in the

case of a Government officer dealing with public money but when it comes to a mercantile business such as the Lawrence Asylum Press, it is, I submit, of equal or greater importance that the accounts and books should be kept in accordance with the best mercantile business system and in this regard audit by a firm of chartered accountants is likely to prove, as the Trustees claim, more effective than the audit of the Accountant-General's department.

As the Trustees appear to be so much impressed by the advantages of an outside audit that they are willing to pay a not inconsiderable sum for it (though the fees are expected to be less hereafter) whereas they have had the benefit of a Government audit for nothing, they may, I think, be allowed to have their way.

It is not necessary to have two audits and the Accountant-General's department might be relieved of the duty—at any rate, for the space of say 3 or 5 years, when the matter might be reconsidered.

L. M. WYNCH.
24-5-10.

If the audit is conducted by a firm of chartered accountants, it is impossible to call upon the Accountant-General also to audit. We shall very soon get into difficulties. I think upon the whole the proposals of the Trustees may be accepted and we may give up the Accountant-General's audit. The audit must be done by a well-known firm of chartered accountants and for the present we may consent to Fraser & Ross doing it.

M. H. AMMICK].
26-5-10.

Please draft.

L. M. WYNCH.
27-5-10.

Draft submitted for approval.

T.K.
30-5-10.

K. RANGASWAMI AIYANGAR.
31-5-10.

Issue.

S. H. SLATER.
2-6-10.

Issue.

L. M. WYNCH.
2-6-10.

[G.O., No. 316, Educational, dated 2nd June 1910.]

G.O.No.640 Educational, dated 6th December 1909.

G.No.688, from the D. P. I.

No.2179, dated 2nd April 1910.

ORDER:
P.S.

In the circumstances stated the Government ~~will not object to~~ ^{cannot accept} the proposal of the Trustees of the Lawrence Asylum Press to ~~have~~ ^{entrust the audit of the} the accounts of the Press ~~to be done by~~ ^{to} a firm of chartered Accountants. ~~The audit should however~~ ^{be done by a well-known firm of Accountants and the Government have no} objection to Messrs. Fraser and Ross doing the work for the present.

2. The Accountant-General will be informed that he need not audit the accounts of the Press for the future.

7/6.
31-5-10

2/6
1-6-10

Sum
2/6

2/6
2/6/10

To
The Trustees of the L.A. Press
thru' the D.P.I.
" D. P. I.
" Acct: Genl.

S. Chir. depd.
2/6/10

Desp
2/6/10

not for E. I.

2/6/10

7-1 abstract
84

ORDINARY.

PREFERENCE.

URGENT (a).

EDUCATIONAL DEPARTMENT.

GOVERNMENT PRESS, MADRAS.

Current No. *688*, dated 19 ..G.O., No. *316*, dated *2-6-* 19 *10*.Number of MS. pages sent { Correspondence including order or orders
(b)
Notes.....

Docket *Lawrence Asylum Press. Accepting the proposal of the Trustees of the Press to entrust the audit of the accounts of the Press to a well-known firm of chartered accountants and stating that there is no objection to Messrs Fraser and Ross doing the work for the present*

Number of copies required when struck off (not including copies for volumes and editors' table which are retained in the Press). *for the present*

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The P. D. B.....					
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The.....					
Total					

INSTRUCTIONS FOR THE SECRETARIAT.

(a) If a paper is marked to be printed urgently, the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b¹) For rules regarding printing of notes, see the rules in G.O., No. 1220, Public, dated 30th November 1900.

(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Deputy Registrar with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Deputy Registrar any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, but only the first time when they appear on the left side, the initials alone being printed later.

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* To be initialled and dated.

[F.T.O.]

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TO PRESS, MADRAS.
OOTY.

A

Please send proof in triplicate. The papers have been carefully edited.

B

Proof returned corrected. Please strike off and send number of copies as indicated.

Type may be released after usual interval.
at once.

C

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.

Type may be released after usual interval.

Clerk.

Clerk.

Clerk.

Supdt.

Supdt.

Supdt.

(b) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	4-6-10
First proof furnished on.....	7-6-10
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	13-6-10
Final copies supplied on.....	20-6-10

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	24	19	
" " " Issue.....	15		
For Volumes.....	16		
For E.T.....			
Total ...	65	19	

Government of Madras.

EDUCATIONAL DEPARTMENT.

2

Recd.

Regd.

} 1910.

Enclosures

Spare copies

G.O., No. 317, 2nd June 1910.

Juvenile offenders.

Communicating to the Director of Public Instruction the Resolution of the Government of India regarding the transfer of — from the reformatory school of one province to that of another.

h. m. 1952, Hame, d. 16-5-49.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

**Resolution of the Government of India, Home Department (Education),
Nos. 466-477, dated Simla, the 7th May 1910.**

The Government of India have recently had under consideration a suggestion of the Government of Bengal that juvenile offenders who are natives of other provinces and convicted in Bengal should be transferred to the Reformatory schools of their own provinces and that those who are natives of Bengal and are convicted in other provinces should be transferred to the Reformatory School at Hazaribagh.

2. The opinion of other local Governments and Administrations being generally in favour of an inter-provincial arrangement of this description, the Governor General in Council is pleased, in exercise of the powers conferred by section 15, sub-section (1), of the Reformatory Schools Act, 1897 (Act VIII of 1897), to authorise the transfer, whenever occasion may require, of juvenile offenders from the province in which they are convicted to a Reformatory School, if one exists, in the province of which they are natives or in which their relatives may be domiciled, provided that no such transfer shall be made without the previous concurrence of the local Government or Administration to whose territories the juvenile offender is to be sent.

* The Government of Madras.
" " " Bombay.
" " " Bengal.
" " " the United Provinces.
" " " Punjab.
" " " Burma.
" " " Eastern Bengal and Assam.
* The Hon'ble the Chief Commissioner of the Central Provinces.
The Hon'ble the Chief Commissioner of the North-West Frontier Province.
The Chief Commissioner of Coorg.

Order.—Ordered that a copy be forwarded to all local* Governments and Administrations and to the Foreign Department for information.

A. EARLE,
Offg. Secretary to the Government of India.

Order—No. 317, Educational, dated 2nd June 1910.

The foregoing resolution of the Government of India will be communicated to the Director of Public Instruction for information and guidance.

(True Extract.)

L. M. WYNCH,
Ag. Secretary to Government.

To the Director of Public Instruction.
" Judicial Department.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 317, EDUCATIONAL, DATED
2ND JUNE 1910.

[SUBJECT.—*Transfer of juvenile offenders from the Reformatory School of one Province to that of another.*]

From the Government of India, dated 7th May 1910, Nos. 466-477.

The resolution of the Government of India may, it is submitted, be communicated to the Director of Public Instruction for information and guidance.

2. The draft order placed below is submitted for approval.

P.R.—25-5-10.

The condition suggested in paragraph 2 of this Government's letter No. 124, Educational, dated 16th March 1910, has been accepted by the Government of India. Judicial may see file u.o.

K. RANGASWAMI AIYANGAR—25-5-10.

S. H. SLATER—26-5-10.

To the Judicial Department.

L. M. WYNCH—27-5-10.

JUDICIAL DEPARTMENT.

May be passed and returned to Educational.

E.K.G.—31-5-10.

V. KRISHNA MENON—31-5-10.

Perused.

S. H. SLATER—1-6-10.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Issue.

L. M. WYNCH—2-6-10.

[G.O., No. 317, Educational, dated 2nd June 1910.]

READ AGAIN G.O., No., dated 19

” ” ” ” ” 19

READ ALSO:—

C. No. 1007, From the Govt of India, No. 466-477, dated 7-5-1910

77 77 77 77 77 77 19

[illegible]

O R D E R .

No. 317, dated 2. 6. 1910

Not for E. T.

The foregoing Resolution of the Govt. of India will be communicated to the Director of Public Instruction for information and guidance.

PP
25-5-10

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84
26/5

Lucho
275.00

To, the ~~S. P. O.~~ ✓
" Judicial Department

20/6/10

ORDINARY.

PRESS SLIP.

PREFERENCE.

URGENT (a).

EDUCATIONAL
LEGISLATIVE DEPARTMENT.

Current No....., dated.....19 ..
G.O., No. 317, dated 2-6-1910.

Number of MS. pages sent { Correspondence including order or orders
(b¹)
Notes.....

Docket..... *Juvenile offenders communicating to the D.P.I. the Resolution of the Govt of India regarding the transfer of from the Reformatory School of one province to that of another.*

Number (c) of copies required when struck off (not including copies for volumes and editors' table which are retained in the Press).

Complete correspondence and orders.

Notes

FOR RECORD.*

Madras Records	...	...	...	...	30	15
Ooty Records	...	...	...	...	3	3
For filing with original	...	...	...	...		
Total	...	...	...	...	34	18

FOR ISSUE.†

Signature copies.....

India Office.....						
Govt. of India.....Dept.						
Public Department.....						
Judicial Department.....						
Financial Department.....						
Revenue Department.....						
Public Works Department.....						
Local and Municipal Department.....Dept.						
Total	...	...	...	...	5	

Spare copies.

The Director of Public Instruction.....						
The Comr. for Govt. Examinations.....						
The Superintendent, Govt. Museum.....						
The Surgeon-General.....						
The Accountant-General.....						
The Collector of.....						
The P. D. B.....						
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Total	...	...	...	...		

GOVERNMENT FOR THE
INSTRUCTIONS FOR THE
SECRETARIAT, MADRAS

(a) If a paper is marked to be printed urgently the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b¹) For rules regarding printing of notes, see the rules in G.O., No. 1220, Public, dated 30th November 1900.

(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Deputy Registrar with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Deputy Registrar any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, but only the first time when they appear on the left side, the initials alone being printed later.

* Copies distributed on.....*(Press Clerk.)

† Copies distributed on.....*(Despatcher.)

A	B	C
Please send proof in triplicate. The papers have been carefully edited.	Proof returned corrected. Please strike off and send number of copies as indicated.	As the matter is clear in manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.
	Type may be released after usual interval. at once.	Type may be released after usual interval.
.....Clerk.	Clerk.	Clerk.
.....Supdt.	Supdt.	Supdt.

(b) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

Please send proof in Monday next
4/6/10

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	4-6-10
First proof furnished on.....	6-6-10
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	11-6-10
Final copies supplied on.....	18-6-10

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	34	19	
" " " Issue.....	12		
For Volumes.....	16		
For E.T.....			
Total ...	60	19	