

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1911.

Enclosures

Spare copies

G.O., No. 765, 2nd November 1911.

Accounts.

Passing orders on the proposals of the Director of Public Instruction in regard to the check to be exercised by his office over the fee receipts in Government institutions and sanctioning an additional clerk on Rs. 50 *per mensem* for his office.

BACK PAPERS.

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

FURTHER PAPERS

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

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GOVERNMENT OF MADRAS.
EDUCATIONAL DEPARTMENT.

READ—the following papers:—

I

G.O., No. 746, Educational, dated 16th December 1910.

ABSTRACT.—Passing orders on the defalcations in the Government College, Rajahmundry.

II

G.O., No. 339, Educational, dated 1st June 1911.

ABSTRACT.—Passing orders on the explanation submitted by the Director of Public Instruction in regard to the check exercised by his office over the accounts of the Rajahmundry College.

III

Memorandum No. 57-1, Educational, dated 9th January 1911.

With reference to paragraph 4 of G.O., No. 746, Educational, dated 16th December 1910, the Accountant-General is requested to report, after consulting the Director of Public Instruction, what measures should, in his opinion, be adopted to prevent defalcations of fee receipts in Government schools and colleges. As at present advised the Government are inclined to think that the duty of checking the fee receipts in Government educational institutions should be transferred to the Accountant-General's office and that the Director of Public Instruction should be relieved of all responsibility in the matter. The Accountant-General is requested to state whether he sees any objection to this course. If not, he should report how this check can best be exercised by his office and what returns should be submitted by the Principals of colleges and Headmasters of Government schools to enable him to apply a practical and efficient check over the fee collections. An early reply should be sent to this reference.

C. A. INNES,
Deputy Secretary to Government.

To the Accountant-General.
Copy to the Director of Public Instruction.

IV

Letter—from A. NEWMARCH, Esq., Officiating Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 25th January 1911.
No.—L.F. 1-16-3028.

With reference to Government Memorandum No. 57-1, dated the 9th January 1911, regarding the transfer of the check of receipts of Government educational institutions to this office, I have the honour to invite a reference to articles 22, 929 and Note 2 under article 927 of the Civil Account Code and to state that in my opinion the fee

receipts in Government schools and colleges are departmental revenue and that the duty of seeing that they are regularly paid into the treasury rests with the departmental controlling officers and is not one which should be imposed on the audit office.

2. If Government desire it, the Examiner of Local Fund Accounts, when he returns to Madras, will be asked to go over to the office of the Director of Public Instruction and examine the accounts and returns at present submitted to the Director by the heads of the educational institutions referred to, and in the light of the experience gained by the audit of the accounts of the Rajahmundry Arts College, to suggest the simplest and most effective form of check to be exercised by the Director in order to effect the purpose aimed at by Government.

V

Official Memorandum No. 189-1, Educational, dated 13th February 1911.

With reference to his letter No. L.F. 1-16-3028, dated 25th January 1911, the Accountant-General is requested to depute the Examiner of Local Fund Accounts to examine the accounts and returns at present submitted to the Director of Public Instruction by the heads of educational institutions and to suggest the simplest and most effective form of check which should be exercised by the Director of Public Instruction in order to prevent defalcations of fee receipts in Government schools and colleges. He is also requested to state whether any and, if so, what additional staff will be required by the Director of Public Instruction in order to ensure that the check exercised is efficient.

G. F. PADDISON,
Deputy Secretary to Government.

To the Accountant-General.
Copy to the Director of Public Instruction.

VI

Letter—from A. NEWMARCH, Esq., Officiating Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 7th June 1911.
No.—L.F. 1-16-644.

With reference to your Memorandum No. 189-1, dated 13th February 1911, requesting me to depute the Examiner of Local Fund Accounts to examine the accounts and returns at present submitted to the Director of Public Instruction by the heads of educational institutions and to suggest the simplest and most effective form of check to be exercised to prevent defalcations of fee receipts in Government schools and colleges, I have the honour to express my regret that there has been such a long delay in submitting this reply, but this was unfortunately unavoidable as the Examiner's stay in Madras has never coincided with that of the Director of Public Instruction since the receipt of the memorandum, and he was consequently unable to consult with the Director till his recent visit to Ootacamund.

2. At present, the only returns received in the Director of Public Instruction's office from educational institutions are (1) a quarterly statement of receipts and charges of each school, etc., submitted by the Headmaster or Principal to the Director of Public Instruction through the Treasury Officer concerned, who, before forwarding, certifies to the agreement of the figures contained therein with those shown in the treasury registers, and (2) a monthly statement from this office showing the receipts of the various institutions. These two are agreed in the office of the Director of Public Instruction and taken into the administration report. It will thus be apparent that, at present, the Director of Public Instruction has absolutely no information about the actual realizations prior to credit into the treasury.

3. In order that the Director may be able to exercise an effective check over fee receipts in all Government educational institutions, it will be necessary that such institutions should submit periodical returns to him, showing the amounts due and

collected and the balance. I would, therefore, suggest that a demand, collection and balance statement in a form similar to that in use in municipalities, viz., Municipal Account Code Form No. 53, should be brought into use. This would have to be written up from the original fee, attendance and admission registers maintained in the various institutions, the total figures under each head for each form or class only being duly extracted and posted therein. Whether the submission should be monthly or quarterly is a question best left for the Director of Public Instruction to decide, as it will depend on the dates prescribed for the collection of the fees. This return could be checked by the Director's office to see whether the correct collections had been made and could be agreed with the statement of receipts received from the Accountant-General and also with the treasury receipts for the remittances if these were forwarded along with the returns to his office.

4. Even under this arrangement, the check exercised by the Director would be of a more or less formal and superficial nature, as he would have no means of knowing that the extracts were actually correct and he would not, therefore, be in any better position to detect the perpetration of frauds. I would, therefore, suggest that these extracts be prepared in duplicate and that the second copy should be sent by the Director's office to the Inspecting Officer of the Circle, who could take this duplicate copy round with him at the time of his inspection and compare it with the original records maintained in the institutions. After his visit, he could forward these duplicate copies to the Director's office, duly certified to by himself as correct, and there they would be filed. It would not perhaps be necessary for the Inspecting Officer to check these extracts in detail, but he might examine 10 or 20 per cent. only. The mere knowledge that some check, however small, was being exercised, would have unquestionably a wholesome moral effect and act as a deterrent against the possible perpetration of frauds.

5. There are, I understand, some 400 educational institutions in this Presidency, but only in 280 or so are fees collected, the remainder being in the Agency districts, where education is free. Out of these 280, some eight or ten are colleges, which are not inspected by any of the subordinates of the Director of Public Instruction. It will, therefore, be necessary to make different arrangements in their case. Possibly, when the Director himself inspects these places, he could arrange to take a clerk with him and have some of the returns compared with the original registers.

6. Of course, the actual responsibility for seeing that the fees due are collected in their entirety and fully paid into the treasury must always rest upon the Principals or Headmasters, and unless, therefore, they realize their responsibility and carefully check all these registers in detail, no returns to the Director of Public Instruction, however detailed, will prevent pecculation and fraud.

7. The Director, I understand, agreed generally with the suggestions made by the Examiner, as detailed above.

8. With reference to the last sentence of the Government memorandum under reply, I am of opinion that one extra clerk on Rs. 50 would be required in the Director of Public Instruction's office, Inspecting Officers of Circles merely taking one of their regular clerks with them on tour to help them in checking the statements with the original records.

VII

Memorandum No. 1322-1, Educational, dated 29th June 1911.

The Accountant-General's letter No. L.F. 1-16-644, dated 7th June 1911, is forwarded to the Director of Public Instruction for remarks.

L. DAVIDSON,
Ag. Secretary to Government.

To the Director of Public Instruction.

VIII

Letter—from the Hon'ble Mr. J. H. STONE, M.A., F.R.S., Acting Director of Public Instruction, Madras.

To—the Secretary to Government, Educational Department.

Dated—the 25th August 1911.

No.—Ref. on Cur. 220/11.

With reference to Government Memorandum No. 1322-1, Educational, dated 29th June last, referring for remarks copy of a letter from the Accountant-General regarding the form of check to be exercised by this office over the fee accounts of Government institutions, I have the honour to state that the demand, collection and balance statement suggested by the Accountant-General may be introduced at once with some modifications which are necessary to facilitate the checking. A copy of the form as modified is appended. It may be a monthly return to take the place of the half-yearly return mentioned in G.O. No. 339, Educational, dated 1st June 1911, which will no longer be necessary. This monthly return may be prepared by heads of institutions in duplicate, one copy for submission to this office and the other, except in the case of institutions under the direct control of the Director, to the Inspector or Inspectress who will take the duplicate copies round on tour and compare them at the time of inspection with the original registers maintained in the institutions. This checking, which can only be done once a year at the time of the Inspector's inspection, will in itself be of value and, as stated by the Accountant-General, the mere knowledge that some check is being exercised will act as a deterrent against the possible perpetration of frauds. In the case of colleges and other institutions which are under the direct control of the Director, the return will be submitted to the Director in duplicate, and the Accountant-General's suggestion that the Director at the time of his inspection may have some of these returns compared with the original registers seems to be the only course, and steps will be taken to adopt it. The primary responsibility, however, should rest with the heads of the institutions concerned, and this will be impressed on them. The new monthly returns are sufficiently minute to make it difficult for any one to manipulate them, and I think that the occasional check proposed to be exercised by the Director and the Inspector will tend to keep heads of institutions fully alive to their responsibilities in the matter.

2. As regards the additional clerk for this office suggested by the Accountant-General, the pay may, I think, be fixed at Rs. 70 as a thoroughly competent and trustworthy graduate is absolutely necessary.

[Enclosure.

765, Edl.-3

191.

I certify that I have personally verified the above entries with the attendance, fee and admission registers, etc., and have found them correct. I have also checked the collections with the counterfoils of the receipts granted. The sum of Rs. () has been remitted to the Treasury during the month of _____ 19____.

Headmaster.
Principal.
[See next page for instructions.]

for the month of 191 .

I. This return should be submitted to the Office of the Director of Public Instruction by the 10th of the month succeeding that to which the return relates.

II. The Bank or Treasury Receipts for the remittance of fees and other receipts shown in this return should accompany it. On each such receipt the date on which the money was remitted should invariably be entered.

III. Students or pupils paying fees in advance or in instalments should be separately exhibited.

IV. Proceedings in which enhanced or reduced rates of fees were sanctioned should be quoted.

V. In the case of special colleges and schools the headings in column 1 should be altered to suit the circumstances of the respective institutions, sufficient details being given to facilitate the scrutiny of fee entries.

Order—No. 765, Educational, dated 2nd November 1911.

The Government approve the proposal to prescribe a periodical demand, collection and balance statement for the purpose of checking the fee receipts in Government educational institutions. The form suggested by the Accountant-General, which, with a slight modification, has been accepted by the Director of Public Instruction, will meet the requirements of the case, but Instruction No. 1 should be modified as follows:—

"In the case of colleges and other institutions under the direct control of the Director of Public Instruction this return should be submitted in duplicate to the Director's office by the 10th of the month succeeding that to which it relates. In other cases one copy should be sent to the Director's office and the other to the Inspector or Inspectress concerned."

It should also be made clear in Instruction No. II, that the Bank or treasury receipts should accompany the copy of the return sent to the Director's office. The statement, as thus altered, is printed as an annexure to these proceedings. It will supersede the half-yearly return previously in force to which reference is made in G.O., No. 339, Educational, dated 1st June 1911.

2. While agreeing with the Director of Public Instruction that the primary responsibility in the matter of checking fee receipts must rest with the heads of the institutions, the Government will hold the Director's office responsible for carrying out a thorough and careful scrutiny of the monthly returns. An additional clerk on Rs. 50 *per mensem* will be sanctioned for this purpose, but no expenditure should be incurred on this account before the necessary re-appropriation of funds is made.

(True Extract.)

L. DAVIDSON,
Ag. Secretary to Government.

To the Director of Public Instruction.
" Accountant-General.
" Financial Department.

[Annexure]

DEMAND, collection and balance statement of fee collections for the month of 191																					
Class, standard or form.	Strength of class at beginning of month.	Net admissions or withdrawals.		Demand.				Collection.				Remitted.				Balance.	Remarks.				
		2	3	4	5	6	7	8	9	10	11	12	13	14	15			16	17	18	19
I. <i>Colleges.</i>																					
M.A. course																					
B.A. (Honours) course																					
B.A. (Pass) course																					
Part I																					
For each group of Part II																					
For each group of Part III																					
Intermediate																					
Second year																					
II. <i>Schools.</i>																					
Form VI																					
" IV																					
" III																					
" I																					
Preparatory class IV																					
" II																					
" I																					
Infant																					
for supplementary																					
certificate under the																					
scheme for the award of																					
Leaving certificate																					
For each subject																					

I certify that I have personally verified the above entries with the attendance, fee and admission registers, etc., and have found them correct. I have also checked the collections with the counterfoils of the receipts granted. The sum of Rs. () has been remitted to the Treasury during the month.

Dated

191

Headmaster.
Principal.

[See reverse for instruction.]

Demand, Collection and Balance Statement of fee collections of the

for the month of 191 ..

INSTRUCTIONS.

I. In the case of colleges and other institutions under the direct control of the Director of Public Instruction this return should be submitted in duplicate to the Director's office by the 10th of the month succeeding that to which it relates. In other cases one copy should be sent to the Director's office and the other to the Inspector or Inspectress concerned.

II. The Bank or treasury receipts for the remittance of fees and other items shown in this return should accompany the copy sent to the Director's office. On each such receipt the date on which the money was remitted should be entered.

III. Students or pupils paying fees in advance or in instalments should be separately exhibited.

IV. Proceedings in which enhanced or reduced rates of fees were sanctioned should be quoted.

V. In the case of special colleges and schools the headings in column 1 should be altered to suit the circumstances of the respective institutions, sufficient details being given to facilitate the scrutiny of fee entries.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 765, EDUCATIONAL, DATED 2ND NOVEMBER 1911.

[SUBJECT.—Check over the fee receipts in Government Educational institutions.]

Previous papers :

G.O., No.	164,	Educational,	dated	27th May	1881.
" "	938	" "	" "	30th December	1891.
" "	746	" "	" "	16th "	1910.
" "	339	" "	" "	1st June	1911.
" "	437,	Financial	" "	31st August	"

Extract from the Notes connected with G.O., No. 746, Educational, dated 16th December 1910, passing orders on the defalcations in the Rajahmundry College.

"Mr. Davidson points out that the Director of Public Instruction's office should in any case have checked the return of receipts and expenditure of the institution with the Accountant-General's monthly returns. Possibly the returns of receipts and expenditure were manipulated to tally with the Accountant-General's monthly statements. As the Principal never took the trouble to examine the return of receipts and expenditure, this is possible. The audit report seems, however, to show clearly that this check in this case would have been enough.

"In the case of the Court of Wards I think now all the responsibility for audit has been taken from them and placed with the Accountant-General. I don't feel sure that the same course should not be taken with these school accounts. Would it not be best to relieve the Director of Public Instruction of all responsibility in the matter, and make the Accountant-General's office responsible? Let the Accountant-General get the half-yearly returns himself and compare them with his treasury figures. I believe he does this now with the Court of Wards' accounts. The Director of Public Instruction would then be entirely relieved of a duty he obviously cannot perform properly.

"The matter should be taken up by a reference to the Accountant-General. If he agrees, he should suggest how this check can best be exercised and what returns should be sent to him by Principals and Headmasters.

"But as to the future I would, as I have said above, consult the Accountant-General and the Director of Public Instruction whether the audit of the school receipts and expenditure cannot, in future, be conducted in the Accountant-General's office alone. The Director of Public Instruction is never an accountant and cannot be expected to properly supervise this work in his office. It has clearly been neglected for many years past and had much better be taken away from him even if we have to pay for another clerk or two in the Accountant-General's office."

M. H[AMMICK]—2-12-10.

As to the future checks to be imposed I quite agree with what Mr. Hammick proposes. The matter should be taken up at once with the Accountant-General and the Director of Public Instruction.

A. I.[AWLEY]—9-12-10.

I suppose that separate reference will issue to the Accountant-General on the subject of the transfer of the audit of these fee receipts from the Director's office to his. Please see that the matter is not delayed.

M. H[AMMICK]—15-12-10.

Please draft a reference to the Accountant-General as directed by the Honourable Member.

C. A. INNES—16-12-10.

According to paragraph 4 of the Government Order, the Accountant-General and the Director of Public Instruction are to be consulted as to what measures are necessary in order to prevent defalcations of fee collections in Government institutions. But if the Accountant-General is to be requested, as noted by the Honourable Member (*vide* page 1 of the notes), to state whether the duty of checking the fee collections may not be transferred to his office and the Director of Public Instruction relieved of all responsibility in the matter, it seems inadvisable to consult both the officers by a single reference. In that case, the Director of Public Instruction would catch hold of the suggestion and say that he should be entirely relieved of the duty. It is, therefore, thought that separate references should be made to each of these officers and two drafts are submitted for approval.

They will have to consult on the matter and the Director of Public Instruction probably knows already what has been suggested.

C. A. INNES.

would catch hold of the suggestion and say that he should be entirely relieved of the duty. It is, therefore, thought that separate references should be made to each of these officers and two drafts are submitted for approval.

T.K.—5-1-11.

K. RANGASWAMI AYYANGAR—6-1-11.

Was it not the intention that the Director of Public Instruction should exercise a check over fee receipts in aided institutions also? I suppose the duty of checking fee receipts in these institutions will not be transferred to the Accountant-General. Is a proof copy of the notes and correspondence in the main file available? If not, please return the file with the draft below failed.

C. A. INNES—7-1-11.

When Mr. Grigg, a former Director of Public Instruction, applied to Government for additional clerks, in 1891, he stated that he wanted the clerks for checking the fee receipts in Government and private schools (meaning aided institutions) At that time aided schools were required to levy fees at certain prescribed rates which were compulsory and the payment of grants was contingent on the fees being levied at those rates; the Director of Public Instruction had, therefore, to see before passing applications from aided schools for grants whether fees were levied in those schools at the prescribed rates. From 1892, however, the rates and levy of fees in aided institutions are left to the discretion of managers and the Director of Public Instruction has not to exercise any check over fee receipts in such institutions. No work in regard to checking fee receipts in aided schools will, therefore, have to be transferred to the Accountant-General.

Vide article 2 of Chapter II of the Grant-in-Aid Code of 1889.

Paragraph 9 of G.O., No. 938, Educational, dated 30th December 1891.

Paragraph 9 of G.O., No. 938, Educational, dated 30th December 1891.

2. A proof copy of the notes to G.O., No. 746, Educational, dated 16th December 1910, is not available.

3. The draft has been re-typed and is submitted.

T.K.—7-1-11.

K. RANGASWAMI AYYANGAR—7-1-11.

Issue.

C. A. INNES—9-1-11.

[Memorandum No. 57-1, Educational, dated 9th January 1911.]

From the Accountant-General, No. L.F. 1-16—3028, dated 25th January 1911.

The Accountant-General states that, under articles 22, 929 and note 2 under article 927 of the Civil Account Code, the fee receipts in Government schools and colleges are departmental revenue and that the duty of seeing that they are regularly paid into the treasury rests with the Director of Public Instruction and is not one which should be imposed on the audit office. He adds that, if the Government desire, he will ask the Examiner of Local Fund Accounts to examine the accounts and returns at present submitted to the Director of Public Instruction and to suggest the simplest and most effective form of check to be exercised by the Director in order to effect the purpose aimed at by Government.

2. It is for consideration whether the Accountant-General's suggestion may be accepted.

T.K.—8-2-11.

Submitted that the Accountant-General may be requested to obtain a special report from the Examiner of Local Fund Accounts on the subject.

K. RANGASWAMI AYYANGAR—9-2-11.

Yes: ask the Accountant-General to do what he proposes in his letter, and also to state what staff ought to be maintained by the Director of Public Instruction to exercise an efficient check. Inform the Director of Public Instruction.

G. F. PADDISON—10-2-11.

Draft submitted for approval.

T.K.—13-2-11.

K. RANGASWAMI AYYANGAR—13-2-11.

Issue.

G. F. PADDISON—13-2-11.

[Memorandum No. 189-1, Educational, dated 13th February 1911.]

From the Accountant-General, No. L.F. 1-16-644, dated 7th June 1911.

From the Accountant-General's letter it is observed that the only returns now received by the Director of Public Instruction from Government educational institutions are—

- (1) A quarterly statement of receipts and charges submitted by the head of the institution to the Director of Public Instruction through the Treasury officer concerned who, before forwarding, certifies to the agreement of the figures therein with those shown in the treasury registers; and
- (2) a monthly statement of receipts forwarded by the Accountant-General.

The Accountant-General points out that the above two statements are agreed in the office of the Director of Public Instruction and taken into the administration report.

Ibid.

2. The Director of Public Instruction has, at present, absolutely no information about the actual realizations from fees prior to credit into the treasury and in order to enable him to exercise an effective check over fee receipts in all Government institutions, the Accountant-General suggests the introduction of a "demand, collection and balance statement" similar to that in form 53 of the Municipal Account Code.*

* Page 206 of the Code.

This would have to be written up from the original fee, attendance and admission registers maintained in the various institutions, the total figures under each head for each form or class only being duly extracted and posted therein. This statement should be prepared in duplicate by the head of each institution and forwarded to the Director of Public Instruction, who will retain one copy for check and agreement with

the monthly statement received from the Accountant-General and also with the treasury receipts for remittances and send the duplicate copy to the Inspector of the circle for comparison with the original records in the course of his inspection of the various institutions and for return to the Director duly certified to by the Inspector as correct. The Accountant-General points out that it would not perhaps be necessary for the inspecting officer to check these extracts in detail, but that he might examine 10 or 20 per cent. only and observes that the "mere knowledge that some check, however small, was being exercised, would have unquestionably a wholesome moral effect and act as a deterrent against the possible perpetration of frauds." In the case of colleges which are not inspected by the subordinates of the Director of Public

Instruction, this check should, the Accountant-General points out, be carried out by the Director of Public Instruction himself

when he inspects these institutions, a clerk of his office being taken with him for the purpose. The Accountant-General would, however, make the Principals or Headmasters primarily responsible for seeing that fees due are collected in their entirety and fully paid into the treasury.

3. The Director of Public Instruction seems to have generally agreed with the suggestions above referred to. It is, however, not known whether, before making the above suggestions, the Accountant-General has considered the question of re-introducing the half-yearly returns of receipts and charges which were in use until very recently

Vide paragraph 3 of Director of Public Instruction's letter on top of page 3 of G.O., No. 746, Educational, dated 16th December 1910.

and which according to Dr. Bourne appear to have gradually died out owing to lack "of reminders." A specimen of this form is put up and from instruction No. VI printed on its back, it is observed that a detailed statement also accompanies this return showing the attendance, fee rate and fee collection of each month in order to enable the Director of Public Instruction to ascertain whether the fees due have been fully collected and brought to account. If the submission of this return either half-yearly or quarterly is insisted upon, it would, it is submitted, afford enough material for checking the fee receipts in the Director of Public Instruction's office itself, where the annual returns and the Accountant-General's monthly returns are now being checked. The only objection to the course suggested by the Accountant-General is that the verification of the proposed demand, collection and balance statement is to be left to Inspectors and perhaps also to Inspectresses, who will naturally depend upon their clerks to check these returns. It would perhaps be far better that this work of checking is done in the Director of Public Instruction's office, and as the Accountant-General

Paragraph 8 of the Accountant-General's letter, recommends the employment of a separate clerk on Rs. 50, it does not appear that

there will be any difficulty in carrying this out, provided the details requisite for the check are available. It is, therefore, for consideration whether the half-yearly returns above referred to may not be resuscitated in addition to a monthly demand, collection and balance statement in the form suggested by the Accountant-General, and whether it may not be laid down that the checking of these returns should be done systematically in the Director of Public Instruction's office. This arrangement may be introduced without prejudice to the comparison of the returns with the original registers which the Inspectors and the Director of Public Instruction may be able to do in the course of their tours of inspection, and which will act as an additional safeguard.

4. The remarks of the Director of Public Instruction may be obtained u.o. on the above suggestions.

K. RANGASWAMI AYYANGAR—27-6-11.

I do not think it necessary to resuscitate the old half-yearly return if the Accountant-General's proposals are accepted. They may be referred to the Director of Public Instruction for remarks.

L. DAVIDSON—28-6-11.

The draft memorandum is submitted for approval.

K. RANGASWAMI AYYANGAR—28-6-11.

L. DAVIDSON—29-6-11.

[Memorandum No. 1322-1, Educational, dated 29th June 1911.]

From the Director of Public Instruction, No. 220, dated 25th August 1911.

The Director of Public Instruction states that the demand, collection and balance statement suggested by the Accountant-General may be introduced at once with some modifications which are stated to be necessary to facilitate checking. The form of the statement, as suggested by the Accountant-General, will be found on page 206 of the Municipal Account Code. It will be observed that in the modified form submitted by the Director of Public Instruction he has put in two sub-headings (a) and (b) under columns 2 and 3 and has amplified the headings of columns 10 and 15. A few instructions are also given at the back of the statement

2. It is submitted that the form of the demand, collection and balance statement as modified by the Director of Public Instruction may be accepted, with the following additions made to instruction I:—

(i) In the first line after the word "submitted" insert the words "in duplicate".

(ii) Add the following at the end:—

"In the case of institutions not under the direct control of the Director of Public Instruction, one copy of the return should be sent to the office of the Director of Public Instruction and the other to that of the Inspector or Inspectress concerned within the date above specified."

3. The proposal of the Director of Public Instruction that the proposed return should be monthly and should be in substitution for the half-yearly return referred to in G.O., No. 339, Educational, dated 1st June 1911, and the procedure suggested by him for the check of the duplicate return may also be approved.

4. With reference to the Director of Public Instruction's observations in the last part of paragraph 1 of his letter, it may be pointed out that, while recognizing that the primary responsibility in the matter of checking fee receipts should rest with the heads of institutions, the Government consider that the Director of Public Instruction's office is none the less responsible for making a thorough and careful scrutiny of the monthly returns and that the employment of an additional clerk in his office is approved on this understanding. The salary of this clerk may be fixed at Rs. 50, which seems to be enough to attract a good graduate for the place, instead of at Rs. 70 as proposed by the Director of Public Instruction and a proposition statement called for.

K. RANGASWAMI AYYANGAR—6-9-11.

Draft and print notes and draft. Then send to Financial u.o. for acceptance and mark for Honourable Member in proof.

L. DAVIDSON—7-9-11.

A draft is submitted in print for approval.

T.K.

K. RANGASWAMI AYYANGAR—20-9-11.

Re-type order as amended and circulate to Financial and Honourable Member.

L. DAVIDSON—21-9-11.

The draft has been re-typed; it may now be submitted to the Honourable Member through the Financial Department.

T.K.—26-9-11.

K. RANGASWAMI AYYANGAR—27-9-11.

Yes.

Financial u.o.

Honourable Member—

L. DAVIDSON—28-9-11.

FINANCIAL DEPARTMENT.

Instructions on page 3 of draft—Item II—1st sentence.—As in the case of institutions not under the direct control of the Director of Public Instruction the return will be sent both to the Director of Public Instruction's Office and the Inspecting Officer, it appears necessary to make it clear that in such cases the Bank or

If the Director of Public Instruction's Office is going to check all returns then the Bank or treasury receipts should go to that office.

C. REILLY.

treasury receipts should accompany the copy of the return sent to the Director of Public Instruction's Office, as is apparently the intention.

2. It is presumed that the Director of Public Instruction will issue separate instructions to the Inspecting Officers, who according to the new arrangement have to compare the returns they receive with the original registers in colleges and schools at the time of their inspection.

* Paragraph 1 (1) of Government of India Resolution on page 3 of G.O., No. 437, Financial, dated 31st August 1911.

3. With reference to the recent instructions of the Government of India regarding the preparation and submission of proposition statements, it is submitted,

that it is not necessary to call for a proposition statement in the present case. An additional clerk on Rs. 50 may be immediately sanctioned, the sanction being registered as No. 177 of 1911-1912, and the Director of Public Instruction may be told that the necessary re-appropriation of funds should be made before the expenditure is incurred. The last two sentences of paragraph 2 of draft may be altered accordingly.

4. The draft may, it is submitted, be accepted in Financial subject to the foregoing remarks.

C.P.K.—5-10-11.

K.P.A.—6-10-11.

V.G.K.—7-10-11.

Through Budget Section.

Chief Secretary—

C. REILLY—10-10-11.

Honourable Member—

H. A. STUART—11-10-11.

I agree.

M. H[AMMICK]—15-10-11.

Educational u.o.

EDUCATIONAL DEPARTMENT.

The draft has been altered in accordance with the remarks of the Financial Department and is submitted for approval.

T.K.—26-10-11.

K. RANGASWAMI AYYANGAR—27-10-11.

Honourable Member—

The draft is for approval.

L. DAVIDSON—30-10-11.

Approved.

M. H[AMMICK]—1-11-11.

[G.O., No. 765, Educational, dated 2nd November 1911.]

Draft order

No. , EDUCATIONAL, September 1911.

Order—No. 765, Educational, dated 2 September 1911.

The Government approve the proposal to prescribe a periodical demand, collection and balance statement for the purpose of checking the fee receipts in Government educational institutions. The form suggested by the Accountant-General, which, with a slight modification, has been accepted by the Director of Public Instruction, will meet the requirements of the case, but Instruction No. I should be modified as follows:—

"In the case of colleges and other institutions under the direct control of the Director of Public Instruction this return should be submitted in duplicate to the Director's office by the 10th of the month succeeding that to which it relates. In other cases one copy should be sent to the Director's office and the other to the Inspector or Inspectress concerned."

The statement, as thus altered, is printed as an annexure to these proceedings. It will supersede the half-yearly return previously in force to which reference is made in G.O., No. 839, Educational, dated 1st June 1911.

2. While agreeing with the Director of Public Instruction that the primary responsibility in the matter of checking fee receipts must rest with the heads of the institutions, the Government will hold the Director's office responsible for carrying out a thorough and careful scrutiny of the monthly returns. An additional clerk will be allowed for this purpose but it will suffice to fix his pay at Rs. 50 per mensem. The necessary proposition statement should be submitted for the sanction of Government.

(True Extract.)

L. DAVIDSON,

Ag. Secretary to Government.

Amend in Instruction no II. It should be made clear that the bank or treasury receipts should accompany the copy of the return sent to the Director's office.

To the Director of Public Instruction,
" Accountant-General,
" Financial Department

G.O., No.

September 1911.

[Annexure]

An additional clerk on Rs 50 per mensem will be sanctioned for this purpose, but no expenditure should be incurred on this account before the necessary reappropriation of funds is made.

26-10-11

Down

No. 765, EDUCATIONAL,

2nd November 1911.

Demand, Collection and Balance Statement of fee collections of the

for the month of 1911 .

INSTRUCTIONS.

I. In the case of colleges and other institutions under the direct control of the Director of Public Instruction this return should be submitted in duplicate to the Director's office by the 10th of the month succeeding that to which it relates. In other cases one copy should be sent to the Director's office and the other to the Inspector or Inspectress concerned.

II. The Bank or treasury receipts for the remittance of fees and other items shown in this return should accompany it. On each such receipt the date on which the money was remitted should be entered.

III. Students or pupils paying fees in advance or in instalments should be separately exhibited.

IV. Proceedings in which enhanced or reduced rates of fees were sanctioned should be quoted.

V. In the case of special colleges and schools the headings in column 1 should be altered to suit the circumstances of the respective institutions, sufficient details being given to facilitate the scrutiny of fee entries.

the copy sent to the Director's office

Institution	Demand	Collection	Balance	Remarks
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G.O.No. 746, Edl., dated 16th December 1910.
G.O.No. 339, Edl., dated 1st July 1911.

C.No. 189, from the A.G. No.L.F.1-16-3028, dated 25--1-1911.
S.No.1322, from the A.G. No.L.F.1-16- 644, dated 7--6-1911.
C.No.2082, from the D.P.I. No. 220, dated 25--8-1911.

ORDER:
P.S.

The Government approve the proposal of the Accountant General that, in order to enable the Director of Public Instruction to exercise an effective check over the fee receipts in Government institutions, all such institutions should in future be required to submit to the Director a demand, collection and balance statement periodically. The form of the statement suggested with a slight modification by the Accountant General which has been accepted by the Director of Public Instruction is approved and is printed as an annexure to these proceedings. This statement which should be submitted monthly will take the place of the half yearly return referred to in G.O.No.339, Edl., dated 1st July 1911. It should be submitted in duplicate to the office of the Director of Public Instruction by the 10th of the month succeeding that to which the return relates and in the case of institutions not under the direct control of the Director of Public Instruction, one copy of the statement

of the Director of Public Instruction
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.
No. 320, dated 22-8-1911.

Instruction No. I on back of the
form will accordingly be modified as
follows:--

The Government approve the pro-
posal of the Accountant General that
"in duplicate to the office of the
Director of Public Instruction by
the 10th of the month succeeding
that to which the return relates. In
the case of institutions not under
direct control of the Director of
Public Instruction, one copy of the
return should be sent to the office
of the Director of Public Instruction
and the other to that of the Inspector
concerned within the
date above specified."
The return should be submitted
in duplicate to the office of the
Director of Public Instruction by the
10th of the month succeeding that to
which the return relates and in the
case of institutions not under the
direct control of the Director of
Public Instruction, one copy of the
return should be sent to the office
of the Director of Public Instruction
and the other to that of the Inspector
concerned within the
date above specified."

2.

statement should be sent to the
Inspector or Inspectress of Schools
concerned and the other to the office
of the Director of Public Instruction.
Instruction No. I on back of the
form will accordingly be modified as
follows:--

"This return should be submitted
"in duplicate to the office of the
"Director of Public Instruction by
"the 10th of the month succeeding
"that to which the return relates. In
"the case of institutions not under
"direct control of the Director of
"Public Instruction, one copy of the
"return should be sent to the office
"of the Director of Public Instruction
"and the other to that of the Inspector
"Inspectress concerned within the
"date above specified."

2. While agreeing with the
Director of Public Instruction that
the primary responsibility in the
matter of checking fee receipts
should rest with the heads of the
institutions, the Government consider
that the Director's office should none
the less be responsible for making a
thorough and careful scrutiny of the
monthly returns, and will sanction
the employment of an additional clerk
in his office only on this understand-
ing. The pay of the clerk will be

fixed

fixed at \$4.50 and a proposition statement should be submitted for sanction at an early date.

of the Director of Public Instruction. Instruction No. 1 on back of the form will accordingly be modified as follows:

"This return should be submitted in duplicate to the office of the Director of Public Instruction by the 10th of the month succeeding that to which the return relates. In the case of institutions not under direct control of the Director of Public Instruction, one copy of the return should be sent to the office of the Director of Public Instruction and the other to that of the Inspector concerned within the date above specified."

"While agreeing with the Director of Public Instruction that the primary responsibility in the matter of checking the records of the institutions, the Government considers that the Director's office should have the last responsibility for making a thorough and careful scrutiny of the monthly returns, and will sanction the employment of an additional clerk in his office only on this understanding. The pay of the clerk will be fixed at \$4.50 and a proposition statement should be submitted for sanction at an early date."

"The 10th of the month succeeding that to which the return relates. In the case of institutions not under direct control of the Director of Public Instruction, one copy of the return should be sent to the office of the Director of Public Instruction and the other to that of the Inspector concerned within the date above specified."

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3.

fixed at \$4.50 and a proposition statement should be submitted for sanction at an early date.

Amended
(D.L.B. State
must as
attached in
pencil
pages 12-13
of Current
file).

To the D.P.I.
" A.G.
" Finl. Dept.

To the D.P.I.
" A.G.
" Finl. Dept.

24-11-11

ORDINARY

PREFERENCE

URGENT (a).

EDUCATIONAL DEPARTMENT.

Current No....., dated190 ..

G.O., No. 76.5, dated 2-11-1911.

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

Docket: Accounts, on the proposal of the P. D. B. in regard to the change of the order of the Press slip receipt - put to rest the matter.

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

	Complete Correspondence and orders.	Notes
FOR RECORD.*		
Madras Records	30	15
Ooty Records	3	3
For filing with original		
Total ...	34	19

FOR ISSUE.†

	Letter only.	Complete Copy.	Special issue copies of G.O.	Notes.
Signature copies.....				
India Office.....	3			
Govt. of India.....Dept.				
Public Department.....				
Judicial Department.....				
Financial Department.....	5			
Revenue Department.....				
Public Works Department.....				
Local and Municipal Department.....				
.....Dept.				
Total ...				
Spare copies.				
The Director of Public Instruction.....	5			
The Comr. for Govt. Examinations.....				
The Superintendent, Govt. Museum.....				
The Surgeon-General.....				
The Accountant-General.....	10			
The Collector of.....				
The P. D. B.....				
The.....				
The.....				
The.....				
The.....				
The.....				
The.....				
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.

(b) 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 Reference 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.)

* To be initialed and dated.

P.T.O.

TO PRESS, MADRAS.
COPY.

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.

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
at once.

Type may be released after usual interval.

.....Clerk.
.....Supdt.

.....Clerk.

.....Clerk.

.....Supdt.

.....Supdt.

(i) 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.....	6.11.11
First proof furnished on.....	11.11.11
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	17.11.11
Final copies supplied on.....	

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....			
" " " Issue.....			
For Volumes.....			
For B. T.....			
Total ...			

First copy sent to Press.

Returned for signature.

Despatched in Print.

RECAP AGAIN C.O. No.
191

CURRENT No.

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DUTY.

PAPERS NOT WIPED UP, BRING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

NUMBER OF COPIES
ACQUIRED.
Order complete.
Letter only.
Order complete with Letter.