

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1912.

Enclosures.

Spare copies.

G.O. No. 282, 30th March 1912.

Report on public instruction.

Communicating to the Director of Public Instruction letter from the Government of India suggesting that the paragraph in the annual — dealing with the reconciliation of the figures of expenditure given in the tables appended to the — with those furnished by the Accountant-General may be discontinued.

7

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

G.O. No. 502, Educational, dated 27th July 1906.

ABSTRACT.—Communicating to the Director of Public Instruction letter from the Government of India regarding the preparation of the quinquennial report on education and asking him to make an application about the beginning of August 1907 for the services of an officer to assist him in the preparation of the next report.

II

G.O. No. 475, Educational, dated 15th July 1911.

ABSTRACT.—Communicating to the Director of Public Instruction letter from the Government of India on the subject of the curtailment of the annual report on public instruction.

III

Letter—from the Hon'ble Mr. H. SHARP, C.I.E., Joint Secretary to the Government of India, Department of Education (Education).
To—the Secretary to the Government of Madras, Educational Department.
Dated—Calcutta, the 8th February 1912.
No.—343.

I am directed to invite a reference to Home Department letter Nos. 450-459, dated the 25th June 1906, paragraph 4, in which it was requested that a paragraph should be included in the annual reports on public instruction reconciling the figures of expenditure as given in the appended tables with the nett expenditure shown by the Accountant-General under the head "22-Education."

2. The Government of the United Provinces have represented that these orders have involved a considerable amount of additional work. A similar complaint is included in the report of the Director of Public Instruction in the Punjab.

3. In view of the orders contained in the Education Department letters Nos. 800-808, dated the 13th June 1911, regarding the curtailment of annual reports on education, and in view of the difficulties which have been experienced in certain provinces in completing this reconciliation of figures, the Government of India are willing, if the Governor in Council concurs in the proposal, that the paragraph dealing with this reconciliation should in future be discontinued.

IV

Official Memorandum No. 464-1, Educational, dated 23rd February 1912.

The Director of Public Instruction is requested to be good enough to furnish a copy each of the three statements referred to as A, B, and C, in his letter Dis. No. 3923, dated 22nd July 1911.

(By Order.)

M. S. MASCARENHAS,
Under Secretary to Government.

To the Director of Public Instruction.

V

Letter—from the Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S., C.I.E., Director of Public Instruction, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 27th February 1912.
No.—Dis. 1432.

With reference to Government Memorandum No. 464-1, dated 23rd February 1912, I have the honour to submit herewith a copy each of the three statements referred to in my letter Dis. No. 3923, dated 22nd July 1911.

Order—No. 282, Educational, dated 30th March 1912.

Communicated to the Director of Public Instruction with the remark that the paragraph dealing with the reconciliation of the figures referred to may be discontinued.

(True Extract.)

L. DAVIDSON,
for Secretary to Government.

To the Director of Public Instruction.

NOTES CONNECTED WITH G.O. No. 282, EDUCATIONAL,
DATED 30TH MARCH 1912.

[SUBJECT.—*Reconciliation of the figures of expenditure given in the Public Instruction Report with those given by the Accountant-General.*]

From the Government of India, No. 343, dated 8th February 1912.

The reconciliation of the figures should not, it is submitted, be discontinued in this Presidency. It does not involve much additional work—*vide* G.O. Nos. 534-35, Educational, dated 3rd August 1911, for an account of the way in which the reconciliation is made and it is useful in so far as it operates as a check over the figures given in the Public Instruction report. If this view is accepted, the letter from the Government of India may be communicated to the Director of Public Instruction with the remark that the reconciliation should not be discontinued.

2. The draft is for approval.

T.K.—21-2-12.

This reconciliation does involve additional work, and as the Government of India do not want the paragraph in the report retained, it may be omitted.

R. SUNDARAM AIYAR—21-2-12.

G.O. Nos. 534-35, Educational, dated 3rd August 1911, is unintelligible because by a slovenly piece of work the office has allowed the enclosures to the Director of Public Instruction's letter to be sent on *in original*. Please obtain copies in order to complete the Government Order and let me have the explanation of the clerk, also a draft office order to prevent the recurrence of such blunders.

2. Next tell me whether the abolition of the present system of reconciliation is in any way likely to open the way to fraud or embezzlement. Examine the papers relating to the defalcation at the Rajahmundry College before answering.

L. DAVIDSON—22-2-12.

The Director of Public Instruction may, in the first instance, be asked for copies of the enclosures to his letter No. 3923, dated 22nd July 1911. The draft is for approval.

T.K.—22-2-12.

R.S.—22-2-12.

M. S. MASCARENHAS—23-2-12.

Copies of the statements have been obtained and stitched with G.O. Nos. 534-35, Educational, dated 3rd August 1911.

The explanation of the clerk responsible for the mistake is submitted. It does not seem to be possible now to verify the accuracy of his statement.

2. The papers connected with the Rajahmundry defalcations have been examined and it is submitted that the perpetration of fraud will not be affected by the continuance or abolition of the present system of reconciliation. The system

Paragraph 17 of Public Instruction report for 1901-1902 for instance. has been in force several years but could not prevent the recent defalcations, and the process of reconciliation is necessary

for the preparation of general table (4) appended to Vol. I of the Public Instruction report.

The system is explained in the Director of Public Instruction's letter No. 3923, dated 22nd July 1911. In the case of Government institutions, the quarterly return (A) which reaches the Director of

Pages 4 and 5 of G.O. No. 534, dated 3rd August 1911.

Public Instruction verified by the Treasury officer is checked with the Accountant-General's figures. Variations between the two sets of figures, which will be very rare, both being the figures of the Account department, are communicated to the Accountant-General. This checking with the Accountant-General's figures will, however, not

Of paragraph 2 of the Accountant-General's letter on page 3 of G.O. No. 765, Educational, dated 2nd November 1911.

disclose the actual transactions as it is easy for a careful clerk to so manipulate the figures in the quarterly return as to make them agree with the Treasury officer's figures, especially under fees.

The paragraphs in the Public Instruction report relating to this reconciliation deal mainly with expenditure and it is proposed in the draft order to omit these paragraphs from the report. The necessity for checking the figures in the manner stated in the Director of Public Instruction's letter, dated 22nd July 1911, will, as stated above, still exist for the purpose of preparing general table (4).

To ensure the proper collection and remittance of fees, a demand, collection and balance statement has recently been approved and the certificate at the foot of the statement is the only safeguard against fraud.

R.S.—8-3-12.

The draft is for approval.

L. DAVIDSON—9-3-12.

The Accountant-General has not been consulted. Please ask him u.o. for his opinion.

M. H[AMMICK]—12-3-12.

To the Accountant-General.

L. DAVIDSON—13-3-12.

ACCOUNTANT-GENERAL'S OFFICE.

As required by paragraph 193 (6) and (7) on page 73 of the Madras Treasury Manual, the Director of Public Instruction verifies the actuals in his departmental accounts with the statements furnished by this office, and all discrepancies between his figures and those on my books are reconciled and adjusted. A certificate to this effect is also given by the Director of Public Instruction in his budget estimate to Government. The omission from his report on Public Instruction of the paragraph now under discussion will not affect this verification. There is, therefore, no audit objection to the issue of the Government Order proposed.

A. NEWMARCH—22-3-12.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

The file may be submitted to the Honourable Member with reference to his note above.

T.K.—26-3-12.

C. RAMANUJACHARI—26-3-12.

Yes, please.

L. DAVIDSON—27-3-12.

Draft may issue.

M. H[AMMICK]—29-3-12.

[G.O. No. 282, Educational, dated 30th March 1912.]

[E. & L.]
74
1,500—17—11.

Educational DEPARTMENT.

READ AGAIN G.O. No. 502 Edl, dated 27—7—1906

" " " " 475 Edl, " 15—7—1911

READ ALSO:—

C. No. 464, From the Govt of I., No. 343, dated 12-2-1912.

" " 624 " " D.P.I. 1432 29/2/12

" " " " " " " " 191

ORDER.

P.S.

No. 282, dated 30/3/1912

Communicated to the

D.P.I. with the remark that the paragraph dealing with the reconciliation of the figures referred to ~~should~~ ^{may} be discontinued.

T.H. 21.2.12 Re 21.2.12. J 9.5.12

To The D.P.I. 24/4/12 in print

ORDINARY.

PREFERENCE.

URGENT (a).

EDUCATIONAL
DEPARTMENT.

Current No....., dated.....190 ..

G.O., No. 282, dated 30.3.1912.

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

Doc. No. Report on public instruction
communicating to the D. P. D. letter
from the Govt. of India regarding
that the para 24th in the
annual dealing with the
recognition of the figures
of expenditure given by the
number of copies required when struck off (not including
copies for volumes and editors' table which are retained
in the Press) furnished by the A. G. may be discontinued

FOR RECORD.*

Madras Records	...	...	...	30	15
Ooty Records	...	...	...	3	3
For filing with original	...	...	...	1	1
Total	...	...	...	34	19

FOR ISSUE.†

	Letter only.	Complete G.O.	Special issue copies of G.O.		Notes.
			No.	Papers.	
Signature copies.....	2				
India Office.....					
Govt. of India.....Dept.					
Public Department.....					
Judicial Department.....					
Financial Department.....					
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.....					
The Collector of.....					
The P. D. B.....					
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
Total					

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

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

* To be initialed and dated.

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.

20
2

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.

.....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.....	2/4/12 JRM
First proof furnished on.....	14/4/12 RB
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	18/4/12 LK
Final copies supplied on.....	22/4/12 LB

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	24	19	
" " " Issue.....	6		
For Volumes.....	16		
For E. T.....			
Total ...	65	19	