

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1913

Enclosures

Spare copies

G.O. No. 90, 5th February 1913.

Accounts.

Considering it unnecessary to prescribe an annual audit of the stock — of the College of Engineering and requesting the Accountant-General to submit in future duplicate reports on the audit of the stock — of the School of Arts, sending one copy direct to the Director of Public Instruction and the other through the Superintendent of the school.

[E. & L.]
1,000-11-11.

Educational DEPARTMENT.

13/

CURRENT FILE.

P.O. No. 90. Edl.

5-2-13.

PAPERS PUT UP WITH CURRENT No. _____

Papers of the department to which the current belongs.

Number	Date.	Original (=O.) or spare copy (=S. C.)	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of clerk with date in token of return to Reference department.

Papers of other departments.

Department.	Number.	Date.	Original (= O.) or spare copy (= S.C.).	Initials with date of (1) clerk of the Chief Secretariat department acknowledging returns of the paper concerned or (2) Despatcher to denote the return of the papers to departments outside the Chief Secretariat.

Government of Madras.

EDUCATIONAL DEPARTMENT.

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Considering it unnecessary to prescribe an annual audit of the stock — of the College of Engineering and requesting the Accountant-General to submit in future duplicate reports on the audit of the stock — of the School of Arts, sending one copy direct to the Director of Public Instruction and the other through the Superintendent of the school.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

I

G.O. No. 899, Educational, dated 20th December 1911.

ABSTRACT.—Directing that the stock accounts of the School of Arts and the College of Engineering be audited by the outside audit department of the Accountant-General's office.

II

G.O. No. 708, Educational, dated 3rd August 1912.

ABSTRACT.—Communicating to the Director of Public Instruction, with remarks, the report on the audit of the stock accounts of the School of Arts for the year 1910-11.

III

Report on the audit of the stock accounts of the College of Engineering, Madras, for the year 1910-11 by the Officiating Chief Superintendent in charge of Outside Audits, Accountant-General's Office, Madras.

In accordance with G.O. No. 899, Educational, dated the 20th December 1911, the stock accounts of the College of Engineering for the year 1910-11 have been audited.

2. No stock-book was maintained till 1st October 1910, when one was opened with the articles then on hand as opening balances.

3. Articles are purchased on indents passed by the Principal and their receipt is traceable into the stock-book. The issue entries in the stock-book, however, are not susceptible of any audit check. The issues are not supported by any authority, such as requisitions passed by the Principal or other responsible officer. It may be said that, in an institution which is purely educational and which buys articles for experiment and not for manufacture, it would be impossible to enforce any strict rule regarding the issues of the articles and the scrutiny of the issues with reference to the outturn and the wastage. It is also possible that the Principal or a Professor on the spot supervises or authorises the issues in person and sees that they are no more than the actual requirements. Nevertheless, it seems desirable that there should be some record to show that large issues are not made without the Principal's previous sanction and that the smaller issues are, at least subsequently, scrutinised by the Principal. Either printed requisition slips might be introduced or the initials of the Principal taken against the issue entries in the stock-book itself. As an instance in point, it may be mentioned that, out of 1,780 feet of Jarrah wood bought on 1st November 1910, all but 114 feet were issued on a single day, viz., the 19th idem. Such a large issue, however justified it might have been with reference to requirements, is not supported by the Principal's sanction or any other authority and could not therefore possibly be admitted in audit.

4. The librarian maintains a day-book and a ledger for all articles received from England and also for locally-purchased articles for other than workshop use. It is suggested that such of the European articles as relate to the workshop may be brought on to the stock-book referred to above, so that the latter may be a complete record as far as the workshop is concerned.

5. The following irregularities have been noticed in the course of audit:—

(i) Indent No. 317, dated 27th April 1911, contingent bills for Rs. 156-5-0, dated the 23rd July 1910, and for Rs. 214-10-0, dated the 5th August 1910. Two 110 volts ceiling fans fitted with three aluminium plates 60" sweep complete with 9 feet suspension tubing and starters for each fan were apparently intended for college use but were purchased as workshop materials. They were not, however, entered in the stock-book. This requires explanation. It should also be explained why the fans were not installed by and charged to the Public Works Department, as required by article 98 (p) (a) of the Civil Account Code.

(ii) Indent No. 426, dated 24th November 1910, contingent bill for Rupees 456-10-5, dated 10th December 1910, 4 $\frac{2}{3}$ yards baize purchased for Rs. 8-12-0 to cover the table in the Principal's lecture room; and indent No. 438, dated the 9th December 1910, contingent bill for Rs. 315-8-6, dated the 16th December 1910, one yard baize for the Recreation Club Notice Board purchased for Rs. 1-12-0. These were wrongly shown as workshop materials instead of being charged as contingent expenditure of the college.

(iii) Indents Nos. 452, dated 10th January 1911, 12 and 13, dated the 9th February 1911, and 50, dated the 27th March 1911. The office copies of these do not show that the indents have been passed by the Principal.

(iv) Indent No. 404, dated 28th October 1910, glass window pane 14 $\frac{1}{2}$ " x 10 $\frac{3}{8}$ ". The receipt of this glass window pane has not been recorded in the stock-book.

(v) Contingent bill dated 7th February 1911 for Rs. 159-11-6, Salter's family scales Rs. 8. No indent is forthcoming for the purchase of the scales. This item is also shown as workshop material, but has not been entered in the stock-book.

(vi) Contingent bill dated 11th November 1910 for Rs. 188-1-9.

	RS.	A.	P.
One coil copper wire insulated	28	14	0
Cost of wood purchased by the Instructor for pegs for camp ..	21	0	0
Contingent bill dated 10th December 1910 for Rs. 456-10-5.			
2 $\frac{1}{2}$ yards sheetings	2	0	6
Contingent bill dated 16th December 1910 for Rs. 315-8-6.			
Cycle ball bearing	1	4	0
Contingent bill dated 25th October 1910 for Rs. 12-4-8.			
Three yale locks	7	2	0

These are not traceable either in the indent book or in the stock-book.

(vii) Indent No. 433, dated 5th December 1910, one ton coal is shown in the indent. It was also entered in the stock-book as one ton in the first instance, but was subsequently altered into 13 $\frac{3}{4}$ cwt. without proper attestation.

(viii) Indent No. 24, dated 22nd February 1911. One-sixteenth of an inch copper wire 30 yards was first entered in the indent book and in the stock-book. Subsequently "30" was altered into "13" in both books without attestation.

(ix) Contingent bill dated 27th January 1911—

	RS.	A.	P.
Cost of teak-wood purchased	2,345	0	0
Contingent bill dated 2nd March 1911—			
Four pieces of mango planks	4	6	6
Forty-nine cubic feet Trincomalee	138	14	5
Contingent bill dated 7th February 1911—			
Thirty-six cubic feet 7 inches and 4 points of Trincomalee ..	86	13	0

No indent seems to have been made out for these purchases.

(x) Europe invoice No. 136, dated 8th July 1910. Out of the twelve cases stated to have been shipped per S.S. Clan "Shaw" which sailed from England on 26th June 1910, only six containing negative plates were credited in the day-book on 5th August 1910. No credit is traceable for the remaining six cases on that date. This requires explanation. It has been explained that 20 gallons of sulphuric acid credited under date 1st March 1911 represent five cases out of the balance.

It should further be explained why these five cases were not credited on the same date (5th August 1910) as the six cases of negative plates and when and how the remaining case containing 260 separators was credited in the day-book.

(xi) Stock-book, page 87, special chisels on hand on 1st October 1910, No. 5; page 91, Firmer chisels on hand on 1st October 1910, No. 12. A note has subsequently been made that they were not found. It should be explained whether their cost was recovered from those responsible for the loss and, if not, what other action was taken in the matter.

Page 337, Hasp and staple. Although no issue has been entered against one gross staple received on 28th March 1911, it is remarked that the balance on hand up to 29th April 1911 was nil. This requires explanation.

Page 366, "Rubber". The quantity received is shown by weight, but the issues and the balance are shown by dimensions. Both the receipts and issues should be expressed by the same unit.

Page 363. Indent No. 450, dated the 9th January 1911. Five lb. Hyposoda was first entered, but "5" was subsequently corrected into "4" by overwriting without proper attestation.

(xii) Indent No. 363, dated 8th September 1910, appears to have been torn off from the indent book. It is not possible to determine what its contents were and whether the articles purchased on that indent were credited in the stock-book.

6. With reference to paragraph 2 of G.O. No. 899, dated 20th December 1911, it is observed that the workshop of the Engineering College is on a different footing from the School of Arts, inasmuch as the articles manufactured at the latter school are sold and the sale-proceeds credited to Government, whereas the work done at the workshop is purely for experimental purposes, the wastage is comparatively large and there are no sales except occasional auction sales of waste articles. The workshop should be placed on the same footing as the laboratories attached to Arts colleges and the Medical College, which spend large sums of money on chemicals, apparatus, etc. These are not institutions for which stock accounts, in the strict sense of the term, are intended, and the receipt of articles and their proper utilisation appear to be matters that should be entirely controlled by the administrative heads of those institutions, rather than be subjected to audit by an Account office. In these circumstances, I would suggest that an annual audit of the stock accounts of the College of Engineering workshop by this office is not necessary.

S. VENKATARAMANAN,
Offg. Chief Supdt. in charge of Outside Audit.

Endt. No. O.A. 29-12528, dated 4th October 1912.

Forwarded to the Secretary to the Government of Madras, Educational Department, with reference to G.O. No. 899, Educational, dated 20th December 1911. I agree with the recommendation made by the Chief Superintendent in the last sentence of his report.

J. F. GRAHAM,
Offg. Accountant-General.

IV

Endorsement No. 2698-2, Educational, dated 23rd November 1912.

Referred to the Director of Public Instruction for favour of remarks and explanation of the irregularities noticed in paragraph 5.

L. DAVIDSON,
Ag. Secretary to Government.

To the Director of Public Instruction.

V

Letter—from the Hon'ble Sir ALFRED GIBBS BOURNE, D.Sc., F.R.S., K.C.I.E.,
Director of Public Instruction.

To—the Secretary to Government, Educational Department.

Dated—Madras, the 7th January 1913.

No.—Ref. on Cur. 9571/12.

With reference to Government Endorsement No. 2698-2, Educational, dated 23rd November 1912, I have the honour to return herewith the Accountant-General's report on the audit of the stock accounts of the College of Engineering for the year 1910-11 together with the explanation of the Principal for the irregularities noticed in paragraph 5 of the report and to state that the defects noted by the Accountant-General seem to arise mostly from failure to preserve a written record of transactions. In most cases there were on a small scale, but in some, e.g., the case of the Jarrah wood, paragraph 3 of the report, and the electric fans, paragraph 5 (i) of the report, a written record might, if only from their magnitude, be reasonably expected. The purchase of the fans, of course, also involved an irregularity of another kind.

The audit has been useful in bringing to the Principal's notice the weak points in his system, but I agree with the Accountant-General in thinking that it need not be made annual.

ENCLOSURE.

Letter—from W. H. JAMES, Esq., B.Sc., Principal, College of Engineering,
Madras.

To—the Director of Public Instruction, Madras.

Dated—the 23rd December 1912.

No.—2174-C.

With reference to your Proceedings Ref. on C. No. 9571 of 12, dated 4th December 1912, I have the honour to submit the following remarks.

2. I should say at the outset that I have always in this matter regarded myself in the position laid down in paragraph 6 of the report, with the remarks in which I am in agreement. I introduced our system of book-keeping for my own satisfaction and to enable me to exercise efficient control, but it was not expected it would be subjected to rigid audit or application would have been made for the clerical assistance necessary to ensure its being kept in absolute order. Stock-books had been maintained for some time previous to the date mentioned, but the system was thoroughly re-organized and put in proper working order from that date. One difficulty in our arrangements, particularly in the matter of account keeping, is the fact that the workshop constitutes to a great extent our laboratory and it is no easy matter to keep things straight.

3. The procedure for the purchase of goods is as follows: An indent is prepared for any article required for laboratory or workshop use stating, if necessary, the purpose for which it is required and bearing the initials of the member of the staff concerned. The indent book is brought to me for signature, and if I am satisfied the order is signed and issued. On the bill in due course reaching me it is first sent for certification that the quantities, etc., in the bill are as actually received, then it goes to the Accountant for comparison with counterfoil of indent and entry in stock-book, and finally returns to me, if in order, for acceptance. If it is an article for the laboratory as distinct from material to be used up, it should be entered in the Librarian and Store-keeper's stock-book and instructions to this effect given by the Accountant to the Librarian. This is a weakness of the system as the officers are independent of one another and sometimes there may be neglect on the part of one or the other. There thus exist two separate sets of books, those for the workshop and laboratory kept by the workshop clerk, and those for the college (including laboratory) in charge of the Librarian. Any other arrangement is not feasible without a complete re-organization of the clerical staff and that I have thought should stand over until we move into our new buildings.

4. In regard to issues I may say that I exercise close supervision over all that is done in the workshop and no work of any kind is taken in hand except with my sanction. No stores are issued except under the orders of the Workshop Instructor, who is a responsible officer, and as far as considered necessary on printed requisition slips, but it seems superfluous to put in chits for small articles required by a cooly when working under the direction of the officer in charge of the shop. As to large issues of timber the Instructor always takes my orders in matters of this kind and this was the case with the Jarrah wood referred to. For checking purposes the standing orders are that the workshop stock must be checked and certified to each month by the Instructor and periodically I detail an independent member of the staff for the purpose.

5. Paragraph 4.—It is not clear what exactly is meant by this suggestion. The distinction between college and workshop is evidently not appreciated by the auditor: the College Librarian with the other duties he has to perform can certainly not look after workshop business in addition.

Paragraph 5—(i) *Indent No. 317, dated 27th April 1911.*—About this time we were installing a secondary battery for laboratory purposes. In order to preserve and keep the plates in good working order we decided it would be necessary to make some arrangements for regular charging and discharging. This could be done of course by passing the current through a wasteful resistance, but it was considered it would be better to use it for running a few fans. The fans were accordingly procured locally as part of our laboratory equipment, and they were put up in two of the lecture rooms. They do not therefore come under the article of the Civil Code referred to. They should have been entered in our list of laboratory apparatus and that they do not appear there is probably due to the fact that the work of fixing up the laboratory and connected apparatus was some time in hand, and either it was an oversight or the necessity for making the entry was not realised by the clerk in charge.

(ii) *Indent No. 426, dated 24th November 1910.*—Materials required in the making of furniture are in the usual course shown as workshop materials, and baize sometimes appears among the items. The clerk was possibly not aware of the fact that the baize for Principal's lecture room table was a renewal and therefore should be charged to contingencies. The baize for the Recreation Club Notice Board was correctly charged to materials as the board was being made in the workshop at the time.

(iii) *Indent No. 452, dated 10th January 1911.*—This indent was passed by me and bears my initials, which however are somewhat indistinct and apparently escaped the notice of the auditor.

Indents Nos. 12 & 13, dated 9th February 1911.—I was away from Madras on duty at the time and these small articles were urgently required for students and workshop use. The bills were submitted to me on my return, and the indents were probably signed by the Senior Professor in charge although the counterfoils do not bear his initials.

Indent No. 50, dated 27th March 1911.—A note on the counterfoil which is initialled by the Professor of Mechanical Engineering states that the fair copy was signed by the Principal.

(iv) *Indent No. 404, dated 28th October 1910.*—Three panes of glass were received and it is obviously by a clerical error that in stock-book the figure 2 was entered both under receipts and issues. The glass was used as received and was never actually put into stock.

(v) *Contingent bill dated 7th February 1911.*—This balance was urgently required by the Professor of Mechanical Engineering for use with a class in the laboratory and he sent his assistant to see what could be obtained suited to his purpose. The Instructor returned with this balance from Messrs. Oakes & Co. on approval. The Professor brought it to me to explain for what use and under what circumstances it was required, and I sanctioned its retention. The bill was submitted in the usual way for acceptance, but as there was no written indent the necessity for entering it in the stock-book was apparently overlooked, the entries in the stock-book being made ordinarily from the indents and not from the accepted bills.

(vi) *Contingent bill dated 11th November 1910—Copper wire.*—This is apparently an oversight on the part of the auditor. Indent No. 410, dated 7th November 1910, covers the wire, and the entry is made in the stock-book on page 362.

Wood for pegs.—It has never been my practice to sign ordinary indents for material of this kind required for survey camp. I have invariably given the Instructor orders to purchase the wood required in the bazaar and passed the bills after the material delivered has been checked. The wood on receipt is at once cut up into pegs which are handed over as they are finished to the Instructor in Surveying, and no entry except cost of making appears in the workshop accounts, and there is no necessity for a record in the workshop stock-book.

Contingent bill dated 10th December 1910.—The material was required for a lantern screen for one of the Professors, and at his request, as it was not known where suitable stuff could be procured, an Instructor was sent out to obtain it. Here again the material was used as soon as received and for that reason no entry appears in the stock-book, but the bill was passed in the usual way. I am not aware there is anything wrong in this method of purchase, as I have always regarded my personal order as equivalent to an indent and there are no Government orders to my knowledge which direct that no purchases should be made except on a system of indenting such as I have introduced in this college.

Contingent bill dated 16th December 1910.—The Workshop Instructor holds a few rupees on my responsibility for meeting petty expenses. The ball was purchased from this money and used on receipt. The Rs. 1-4-0 in this case includes cartage on some goods.

Contingent bill dated 25th October 1910.—These locks were urgently required for guarding valuable laboratory apparatus, and they were taken from the students' deposit stock which is not the property of Government. The value was recovered in the contingent bill and the amount credited to the students' account. This was a transaction out of the ordinary and the locks were apparently not entered as they should have been in the Laboratory stock-book.

(vii) *Indent No. 433, dated 5th December 1910.*—The indent as stated was for one ton, but only 13½ cwt. was supplied and paid for according to the record of the bill. The alteration in the figures should have been attested, but as the original entries were not signed presumably the necessity for doing so did not occur to the clerk in charge of the books.

(viii) *Indent No. 24, dated 22nd February 1911.*—Again in this case 30 yards were indented for but only 13 yards supplied as is shown by the record of the bill that was paid. In regard to attestation, remark as above under (vii).

(ix) *Contingent bill dated 27th January 1911.*—This was a large purchase of teak and accordingly tenders were obtained from several merchants for the quantity required. After some correspondence the final order was given in this office letter No. 1288 C, dated 7th November 1910, which thus constitutes the indent. After careful check by two Instructors of the measurements of the timber supplied, the money was paid to the merchant in my presence. The ordinary practice was departed from in this case as the amount in question was large and I desired to satisfy myself as far as possible that everything was perfectly regular.

Contingent bills, dated 2nd March 1911 and 7th February 1911.—In regard to mango wood and Trincomallee, it is impossible to say where and in what quantity timbers like these can be procured and it is my practice to send the Workshop Instructor out with orders to see what can be obtained, and bring here what he considers suitable for my inspection and selection. The bills go through afterwards in the usual way.

(x) *Europe invoice No. 136, dated 8th July 1910.*—Twelve cases were received according to the invoice—six containing plates, one the separators, and the remaining five sulphuric acid. These separators are merely small pieces of wood for keeping the plates apart and the then Librarian presumably thought it sufficient to make the entry as for groups of plates, the separators forming an essential part; the actual number of cases received is never entered. The battery of course could not be ready for charging for some time, and to avoid any chance of accident the strong cases which contained the acid were put on one side unopened, and under the circumstances the Librarian thought he was not justified in making the entry until he had seen the goods. The jars were taken out in due course about 1st March 1911, and the entry was then made as noted.

(xi) *Stock Book—Chisels, pages 87 and 91.*—The notes "not found" referred to are not initialled and no attention should presumably be paid then in auditing. As a matter of fact they were made by a member of the staff who was engaged in checking the workshop stock and could not trace the chisels noted. On the matter being investigated after report to me it was found that these same chisels had been entered on another page at a time when the entries relating to tools were being re-arranged, and they were duly accounted for in stock.

Hasp and staple, page 337.—This entry in the stock-book is for staples only. These were small wire staples required for furniture, the box of a gross costing 6 annas. The supply was used up directly on receipt and the issue presumably for this reason was overlooked by the clerk.

Rubber, page 366.—The material was paid for in terms of the bill received and the entry in the stock-book corresponds. The density is known and the figures can at any time be easily checked.

Soda, page 363.—The indent was for 5 lb., but only 4 lb. were received and paid for. Remark regarding attestation as under (vii).

(xii) It is of course irregular to tear a leaf from an indent book. The clerk who dealt with the books at the time says that it is possible I declined to sign this particular indent for some reason or other and that he may have considered the tearing out immaterial as it was not what we ordinarily consider a cancelled indent, that is, one on which no supply has been received after placing the order. In any case the number of the indent does not appear in the contingent bill register and therefore no bill could have been passed for payment on account of the indent.

Order—No. 90, Educational, dated 5th February 1913.

The Government agree with the Accountant-General and the Director of Public Instruction in considering it unnecessary to prescribe an annual audit of the stock accounts maintained in the College of Engineering. The criticisms of the auditor will doubtless lead to an improvement in the system of maintenance.

2. The Accountant-General will be requested in future to submit duplicate reports on the audit of the stock accounts of the School of Arts, one copy being forwarded direct to the Director of Public Instruction and the other through the Superintendent of the school, who will submit it to the Director with his remarks, if any. The Director will deal with the report and submit a copy of his proceedings to Government for information.

(True Extract.)

L. DAVIDSON,
Ag. Secretary to Government.

To the Director of Public Instruction.
Accountant-General.

NOTES CONNECTED WITH G.O. No. 90, EDUCATIONAL, DATED
5TH FEBRUARY 1913.

[SUBJECT.—*Report on the Audit of the stock accounts of the College of Engineering.*]

From the Accountant-General, dated 4th October 1911, No. O.A. 29/12528.

Please see G.O. No. 899, Educational, dated 20th December 1911, and the notes therewith.

2. This report is the first of its kind and it has now to be decided whether an annual audit in future is necessary. As no articles are either manufactured or sold in the college the maintenance of stock accounts in it is not necessary and the Government may agree with the Accountant-General that no annual audit of the accounts is required. The control of the expenditure of materials purchased for experiments must rest with the head of the college.

3. Still the stock accounts may be kept much more systematically and the attention of the Director of Public Instruction may be drawn to the Auditor's suggestions towards this end. He may also be requested to submit for the information of Government the Principal's explanation of the irregularities noticed in paragraph 5 of the Auditor's report.

4. A draft on these lines is submitted for approval.

T.K.—9-11-12.

The audit of the stock accounts of the Engineering College was undertaken at the instance of the Director of Public Instruction. Please see paragraph 2 of his letter, dated 19th September 1911, on page 3 of G.O. No. 899, Educational, dated 20th December 1911. Before finally approving the Accountant-General's proposal to discontinue the audit it seems better to consult the Director of Public Instruction on the suggestion. The file may, it is submitted, be sent to him for remarks.

C. RAMANUJA CHARI—10-11-12.

Yes, please.

L. DAVIDSON—11-11-12.

Will the Director of Public Instruction at the same time kindly say whether future audit reports on the School of Arts had not better go in duplicate, one copy direct to him and one through the Superintendent to the Director of Public Instruction, the latter being dealt with by the Director of Public Instruction, of whose proceedings a copy should come to Government. This procedure seems advisable.

L. DAVIDSON—11-11-12.

To the Director of Public Instruction.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

The need for an annual audit seems to depend on the Principal's ability to get the accounts properly kept without it. His explanation of the irregularities may throw light on this and I beg to suggest that in submitting it I should make a recommendation as to an annual audit.

No. 90, EDUCATIONAL, 5TH FEBRUARY 1913.

The procedure suggested regarding School of Arts audit reports seems advisable.

J. H. STONE—14-11-12.

Submitted that Mr. Stone's suggestions may be accepted and the Auditor's report referred to the Director for remarks and explanation of the irregularities noticed in paragraph 5 thereof. Final orders may be passed when the Director's remarks and explanations are received.

A draft endorsement is submitted for approval.

The procedure regarding the School of Arts audit accepted by Mr. Stone will be formally prescribed in the final order that will issue on this current.

T.K.—22-11-12.

C. RAMANUJA CHARI—22-11-12.

L. DAVIDSON—23-11-12.

[Memorandum No. 2698-2, Educational, dated 23rd November 1912.]

From the Director of Public Instruction, dated 7th January 1913, No. 9571/12.

The Director of Public Instruction submits Mr. James' explanation of the irregularities in the stock accounts of the College of Engineering noticed by the Auditor in paragraph 5 of his report. Mr. James has explained all the items in the Auditor's report. As observed by the Director of Public Instruction the defects noted by the Auditor seem to arise from failure to preserve a written record of each and every transaction. Stocks are issued in many cases on oral instruction from the Principal or other responsible officers, but in such cases the entries in the stock-book should be subsequently initialled by the Principal. The Auditor's suggestion in these respects may be commended to the Principal.

2. The Government may also agree with the Accountant-General and the Director of Public Instruction that an annual audit of the stock accounts of the college workshop is not necessary.

3. The draft below is for approval.

T.K.—2-2-13.

C. RAMANUJA CHARI—3-2-13.

L. DAVIDSON—4-5-13.

[G.O. No. 90, Educational, dated 5th February 1913.]

for Jc 7
Educational Department.

G.O., No. 899 Edl., dated 20th December 1911.

G.O., No. 708 Edl., dated 3rd August 1912.

C.No. 2698, from the Accountant-General, No. O.A. 29/12528, d/. 4-10-12

C.No. 87, from the D.P.I., No. 9571/12, d/. 7-1-13.

ORDER :- No. 90 of 5.2.13.
P.S.

The Government hope with the Director of Public Instruction that the ~~several~~ defects in the system of maintaining stock accounts of the College of Engineering ^{at} brought to notice by the auditor will lead in the future to an improvement in the ^{condition} ~~the accounts~~. The ~~various suggestions of the auditor's~~ should receive the careful consideration of the Principal.

2. The Government agree with the Accountant-General and the Director of Public Instruction that ~~an annual audit~~ of this description is not ^{in future} necessary.

2. The Accountant-General will be requested to submit ^{in future} ~~his~~ ^{duplicate} reports on the audit of the stock accounts of the School of Arts ~~in duplicate~~, one copy being forwarded direct to the -- Director of Public Instruction and the other through the Superintendent of the School, who will submit it to the -- Director with his remarks, if any.

The Director of Public Instruction will deal with the report and submit a copy of his proceedings to Government for information.

T.K.
2-2-13

4-2-13

Ch
3/2/13

in considering it unnecessary to prescribe an annual audit of the stock accounts maintained in the College of Engineering. The attention of the Principal should be drawn to the defects brought to notice by the auditor.

importance of

The criticisms of the auditor will influence lead to an improvement in the system of maintenance.

To the D.P.I.
the A.G.

1/2/13
J.H. Stone
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Received 191 . Registered 191 .

Abstract.

EDUCATIONAL DEPARTMENT.

G.O. No. 90, , dated 5th February 1913. 191 .

ENCLOSURES

No.

Read the following paper:--

G.O., No.899 Edl., dated 20th December 1911.

G.O., No.708 Edl., dated 3rd August 1912.

From the Accountant-General, Madras, No.O.A.29-12528 dated 4th October 1912.

From the Director of Public Instruction, R.O.C.No.9571/12 dated 7th January 1913.

18P

ORDER :-

The Government agree with the Accountant-General and the -- Director of Public Instruction in considering it unnecessary to prescribe an annual audit of the stock accounts maintained in the College of Engineering. The criticisms of the auditor will doubtless lead to an improvement in the system of maintenance.

3. The Accountant-General will be requested in future to submit duplicate reports on the audit of the stock accounts of the School of Arts, one copy being forwarded direct to the Director of Public Instruction and the other through the Superintendent of the School, who will submit it to the Director with his remarks, if any. The Director will deal with the report and submit a copy

of his proceedings to Government for information. 9

(True Extract)

L. Davison,
Ag. Secretary to Government.

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

ORDINARY.

PRESS SLIP.

PREFERENCE.

URGENT (a).

EDUCATIONAL
LEGISLATIVE DEPARTMENT.

Current No. 2578, dated 5-12-1912.

G.O., No. 90, dated 1-2-1913.

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

Docket. Accounts. Considering it unnecessary to prescribe an annual audit of the activities of the College of Engineering and request the Accountant-General to submit in future duplicate reports on the audit of the stock of the School of Arts sending one copy direct

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	...	4	4
For filing with original	...	1	1
Total	...	35	20

to the Director of Public Instruction and the other through the Superintendent of the School.

	Letter only.	Complete G.O.	Special issue copies (b) 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		10			
The Comr. for Govt. Examinations					
The Superintendent, Govt. Museum					
The Surgeon-General					
The Accountant-General		5			
The Collector of					
The P. D. B.					
The					
The					
The					
The					
The					
The					
The					
Total		17			

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.

* Copies distributed on (Press Clerk.)

† Copies distributed on 13-2-13 (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 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.....	10-2-13 Lb.
First proof furnished on.....	25-2-13 Lb.
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	25-2-13 Lb.
Final copies supplied on.....	11-3-13 Lb.

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	25-		
" " " Issue.....	17		
For Volumes.....	16		
For E. T.....			
Total ...	68		