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Sectt. II-48—22,303—17-1-18.

# Home (1918) Department.
Education

Ordinary SERIES.

**G.O. No.** 1158-59

**DATED** 5. 9. 18

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**[Despatch Abstract.]**

Government Institute of Commerce: Madras.

Approving the appointment of Mr. M. K. Dandekar, Lecturer in Accountancy and Book Keeping in the Government Commercial Institute, Calcutta, as Principal of the ------- on a salary of Rs.600-30-750.

## 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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Sectt. II-99—14,308—19-1-17.

191 .

Home (~~Jud~~ Edn ) DEPARTMENT.

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2

# CUTTINGS FROM NEWSPAPERS.

1. *Name of Paper*— The Madras Mail.
2. *Published at*— Madras
3. *Dated*— the 18th February 1918.

For perusal
A
21-2-18

### Auditors and Accountants.

IN CONNECTION WITH A QUESTION asked by the Hon'ble Mr. T. RangaChariar in the local Legislative Council, Government have placed on the table the papers relating to the proposal to establish in Madras an institution for the training of accountants qualified to act as auditors of concerns coming within the purview of the Indian Companies Act of 1913 and the Life Assurance and Provident Insurance Companies Acts of 1912. The matter has been before the Madras Government since 1915, when the Director of Public Instruction was directed to submit proposals in regard to the form this institution should take, and a Committee composed of officials, educationists and business men have considered the views on this subject of the Director of Public Instruction, the Registrar of Joint-Stock Companies, and others, with the result that a definite, coherent scheme has been framed, which has moreover, received the approval of the Government. All that now remains to be done is the elaboration of detail, and the finding of the necessary funds.

The new institution, when it comes into being, will fill a very real need, in view of the rapid growth of joint-stock company business. Before examining the details of the Madras scheme, it is desirable to consider briefly the position and history of the profession of accountancy, in relation to joint stock companies, in India. Prior to the passing of the Indian Companies Act in 1913, there were of course auditors and accountants in India who examined company accounts and certified to the accuracy of the figures in the annual balance-sheet, but the position was rather chaotic, in that no qualifications whatever were required from such auditors, and while the large, responsible companies placed the audit of their accounts in the hands of qualified accountants, the smaller, poorer concerns, and particularly those whose financial consciences were by no means clean, were at liberty to seek the valued certificate of solvency at the hands of any dabbler in figures who chose to call himself an accountant. This situation was of course productive of serious evils, and after the passing of the Indian Companies Act, rules were framed thereunder restricting the work of audit to the members of certain approved British corporations of accountants, and to those others to whom the Local Governments were pleased to grant licenses. This arrangement at the time gave rise to a good deal of heart-burning among practising accountants who owed their qualifications to societies outside the charmed circle, the impression being that the result would be to place a monopoly of the work of audit of company accounts in the hand of a few big firms. This, however, was never intended, since it was realised that there must always be a class of of work, of considerable volume, such as for instance the audit of accounts maintained in the vernaculars, which could never come within the scope of the leading accountancy firms. The rules were not applied with any degree of harshness, the aim of the authorities having been, while excluding inefficient and dishonest auditors, to interfere as little as possible with accountants in established practice, even when they lacked academic qualifications. Nevertheless it has been felt for some time that the system whereby Local Governments issued licences to approved auditors involved rather haphazard methods and that there was an urgent need for a standardisation of methods throughout India.

In Bombay, the Sydenham College of Commerce provides a sound course of instruction in accountancy, while there is an Accountancy Diploma Bureau which conducts examinations. The system proposed to be established in Madras appears to us to be a sound one in the main. With a view to securing uniformity, the Sydenham College is to be the central examining board, while the new institute will provide a course of instruction very much on the lines adopted in Bombay. The course of instruction is to last for three years for matriculates and, in the case of those who have passed the intermediate examination, for two years; and is to be preceded, or followed, by two years of apprenticeship. For this arrangement, there might we think have been profitably substituted the system suggested in an earlier scheme, whereby the period of apprenticeship should run concurrently with the theoretical course of ins[illegible]tion. Accountancy, except in the ca[illegible] members or assistants in the large European firms, is not a very lucrative profession, and insistence on a five-year course is not the best way to popularise it. Nothing is to be gained by making the Indian course unduly long and costly. The main effect of the institution of the new system will be, as we have suggested, to standardise the qualifications of accountants, and this is all to the good. The scheme is, however, conceived on rather ambitious lines, with very considerable expenditure on staff, and it is open to question whether the number of pupils, for some time to come at any rate, will justify the expense. It is worth consideration whether the school of accountancy could not, as is the case in Bombay, be part of a general commercial college.

M.V.V
20.2.18

Attach to the file on the subject
22

## 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 Referencer with date in token of return to Reference department |
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Papers of other departments.

| Department. | Number | Date. | Original (= O.) or spare copy (= S. C.). | Initials with date of (1) Referencer acknowledging returns of the paper concerned or (2) Despatcher to denote the return of the papers to the department concerned. |
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C.F.—20.

HOME (EDUCATION) **DEPARTMENT.**

C.No.1740B

Received 16 AUG 1918 191 . Registered 17 8 1918.

*Subject.*

Recommending that Mr. Dandekar, Lecturer in Accountancy and Auditing, Government Commercial Institute, Calcutta, be appointed as the Principal of Government Institute of Commerce, Madras.

| |
|---|
| **Enclosures.** |
| No. |
| |
| Spare copies |

R.C. No. 5358/18

*Station* Madras, *Dated the* 14th August 1918

From (Name) the Hon'ble Mr. J.H. Stone, M.A., F.R.H.S., C.I.E.,

(Designation) Director of Public Instruction, MADRAS.

To The Secretary to the Government of Madras,

(HOME, EDUCATION) Department.

Sir,

(2) With reference to the correspondence ending with G.O. No.1303 Home (Education) dated 20th October 1917, I have the honour to state that in view to the selection of a suitable person for the office of Principal of the Government Institute of Commerce, Madras, I advertised the vacancy in the marginally noted Newspapers and received 15 applications in response thereto. I thereupon requested Messrs Ian Fraser of Messrs Fraser and Ross, C.M.Schmidt, Inspector-General of Registration and M.R.Ry. K. Subrahmanya Ayyar of Bombay to form a small Committee with

The 'Pioneer', Allahabad
The 'Statesman', Calcutta
The 'Times of India', Bombay
The 'Madras Mail'
The 'Hindu'
'Capital', Calcutta

3

Mr. Grieve, the Deputy Director, as Secretary to select two candidates out of the applicants and to let me have their opinion on the applications which were duly circulated to them. Mr. Fraser recommended Messrs M.K.Dandekar, M.L.Tarmaster and B. N. Rutton, Mr. Schmidt proposed S. K. Day, F. Merchant and Mr. Tarmaster and M.R.Ry. Subrahmanya Ayyar thought that the most qualified applicant was Mr. Dandekar and the next best, Mr. Merchant, while Mr. Grieve agreed in the latter view.

p. 4 Cf
p. 12-13 Cf
p. 6-7 Cf

2 I consider that Mr. Dandekar is the most suitable man for the office of Principal. He is a Graduate of the Bombay University, with French as an optional language, and has passed the advanced examination of the London Chamber of Commerce in (1) Book-Keeping and Accountancy (2) Method and Machinery of business (3) Commercial and Industrial Law and (4) Teachers' Examination in Political Economy. He has been practising as a Public Accountant and Auditor since 1910 and he appeared subsequently in London and passed in Honours - seventh in order of merit - the Final Examination of the Society of Incorporated Accountants and Auditors, London, in 1914. He is at present Lecturer in Accountancy and Auditing, Government Commercial Institute, Calcutta.

Appln on p. 17-18 Cf

Mr. Dandekar whom I had wired to, has expre[illegible]is willingness to accept an initial salary of Rs.600 to be raised to Rs.750 at the end of five years by annual increments of Rs.30 provided the appointment is permanent. The Director of Public Instruction, Bengal, also recommends his appointment.

p. 14 Cf
p. 15 Cf

In these circumstances and in view of the urgency of the matter I have in anticipation of His Excellency's approval asked Mr. Dandekar to join the appointment as soon a

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possible and I beg to request that Government will be pleased to approve of my action and appoint Mr. Dandekar, at a very early date, as Principal of the Government Institute of Commerce, on probation for a year and to fix the pay of the appointment provisionally at Rs.600-30-750. p.m.

3 ~~2~~. Mr. Dandekar further requests that his services should be departmentally transferred as he holds a permanent pensionable appointment and has completed nearly 15 years' service and I beg to request that the Government of Bengal may be addressed in the matter. I submit herewith, for reference and favour of return, the applications x received from the candidates together with the remarks of the Members of the Committee who have scrutinized them. on pages 4-13 Cf

x Kept below [illegible] Mr. Dandekar's appln is on pages 17-18 Cf

4 ~~3~~. I beg to add that I propose to start the Institute not later than the 1st September 1918 and though the course of instruction is two years it ought to be possible by curtailing vacations to put in the necessary terms' work by April 1920. The course of study will, as far as practicable, be on the lines of that followed in the Sydenham's College of Commerce, Bombay.

5 ~~4~~. I request the favour of very early orders on receipt of which I shall submit further proposals in regard to the appointment of the other members of the Staff in consultation with the new Principal.

6 ~~5~~. I am on the look-out for a suitable rented building in Georgetown for the Institute and hope to address Government shortly on the subject.

I have the honour to be,
Sir,
Your most obedient Servant,

for Director of Public Instruction.

Y V/ 13-8-1918

TELEGRAPHIC ADDRESS,
"VERIFY", MADRAS.
TELEPHONE Nº 40.

FRASER & ROSS,
CHARTERED ACCOUNTANTS.

IAN S. FRASER, C.A.
GRAHAM F. ROSS, C.A.

Ind 6 7 d

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5

Has Mr K. Subramanya Ayyar applied. RAA 4.7.18

17, Armenian Street,
Madras.

5th July, 1918.

The Hon'ble Mr. J.H.Stone, M.A.,F.R.H.S.,~~C~~.I.E.,
Director of Public Instruction,
MADRAS.

Sir,

I duly received your letter No.5358 of the 26th ulto., enclosing a file of papers and 13 applications for the appointment of Principal of the Government Institute of Commerce, Madras; I also received the two further applications sent to me on the 1st inst.

A number of the applications are from good men, but I think the best are.-

1. M.K. Dandekar. — no 13
2. M.L. Tarmaster — no 8
3. B.N. Rutton. — no 7

Tarmaster appears to be a particularly good man, but I have included a third name as Tarmaster is under a Service Agreement with a firm in Calcutta, and I do not think Government would care to ask him to break his agreement.

I consider that the two candidates who are thought by the majority of the Committee to be most suitable, should be interviewed before the appointment is made.

I

2/- 6

6

I have today forwarded the file and applications to Mr. K. Subramanya Ayyar.

I have the honor to be,

Sir,

Your most obedient servant,

V.

TB

Re 5358/18

7

"Bombay House", Triplicane,
Madras, 8th, July, 1918.

From

K. Subramania Aiyar, Esq., B.A., L.T., F.S.A.A.,
Incorporated Accountant,
"Bombay House",
Triplicane.

To

R. G. Grieve, Esq.,
Deputy Director of Public Instruction,
Madras.

Sir,

With reference to your no. 5358 of 26th June, 1918, I have the honour to return herewith the file of papers received on the 5th instant from Mr. J. S. Fraser, Chartered Accountant and to enclose a memorandum recording ~~regarding~~ my opinion on the qualifications of the fifteen applicants for the Principalship of the proposed Government Institute of Commerce, Madras.

2. I consider that the most qualified applicant is Mr. M. K. Dandekar, B.A., Incorporat

Accountant and part-time lecturer in the Government Commercial Institute of Calcutta. The Second best applicant is Mr. F. R. Merchant, Incorporated Accountant and part-time lecturer in the Sydenham College of Commerce and Economics, Bombay. Either of these will, I believe, be available if offered a Salary of Rs 500-50-750. I recommend that the institute be Started on or before the 1st of next month to enable the first batch to appear for the Bombay Diploma Examination in April 1920. According to the Regulations for the award of the Government Diploma in Accountancy, Students have to attend lectures for two academic years before sitting for the Diploma Examination. If the classes are not started early, Students joining the Institute will not be in a position to appear for the Bombay Diploma Examination before April 1921.

I shall be in Madras till the 26th instant and I beg to suggest the desirability of holding a meeting of the Committee at an early date. Any day will suit me except from the 13th to the 17th instant.

I have the honour to be,
Sir,
Your obedient Servant
K. Subramani aiyar
Incorporated Accountant

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Re The Madras Government Institute of Commerce

Recommendations by Mr. K. Subramani Aiyar of Bombay

Of the fifteen applications for the Principalship of the Madras Institute of Commerce referred to the Committee for opinion
One (no. 9) is from a Chartered Accountant,
Five (nos. 2, 3, 4, 8 & 13) are from Incorporated Accountants,
One (no. 15) is from a Candidate who has passed the Diploma Examination of the Bombay Board,
One (no. 12) is from an actuary,
and Seven (nos. 1, 5, 6, 7, 10, 11 & 14) are from holders of Auditors' Certificates.

2. The Seven applications from holders of Auditors' Certificates deserve no Consideration as they have not passed any professional examination of a Sufficiently high Standard. The Application from the Actuary (no. 12) must also be rejected as he has not passed any Accountancy examination of a high Standard.
Applicant No. 15, Mr. P. N. Swaminathan, B.A.,

recommended by Mr. Anstey is not at present qualified to train candidates for the Diploma examination of the Bombay Board as he has not yet completed his apprentice course. He has passed the Diploma Examination with distinction and he is a good Accountant. He will complete his apprentice course in December next and will become eligible for an Auditors Certificate early next year.

3 Hence there are only six applicants qualified to teach Accountancy and Auditing for the Diploma Examination of the Bombay Board, viz, one chartered and five Incorporated Accountants. The Chartered Accountant who has applied for the principalship has been employed for ten years in a mercantile firm and has therefore had no Auditing experience except for the five years that he served as an articled clerk in order to become a Chartered Accountant. He has further had no teaching experience of any kind. He will probably withdraw his

application as soon as he finds out the nature of the work that he will have to do as principal. Of the five Incorporated Accountants who have applied, Nos. 4 and 8 have not had any kind of teaching experience though their educational qualifications are of a high standard.

4. Nos. 2, 3, and 13 are Incorporated Accountants with teaching experience. I am not prepared to recommend Mr. S.K. Day, Incorporated Accountant, as his teaching experience has so far been confined to teaching elementary classes and as his practical auditing experience has not been sufficiently extensive.

5. I recommend the appointment of Mr. M.K. Dandekar, B.A. Incorporated Accountant, as he has had about fifteen years' teaching experience and is in fairly good practice as an auditor. He is an enthusiast with administrative capacity. I consider this applicant to be the most suitable candidate for the principalship.

6. The second best applicant for the Principalship

12 T.R. Re 5358/18

is Mr. F.R. Merchant, Incorporated Accountant, (No. 3.) He is an impressive teacher with a good knowledge of English. Messrs. Dandekar and Merchant are the only two applicants who have already had experience in preparing students for the Diploma Examination of the Bombay Board.

7 Mr. Dandekar is a part-time lecturer in the Government Commercial Institute, Calcutta, whose services will be available at short notice. Mr. F.R. Merchant is a part-time lecturer in the Sydenham College of Commerce, Bombay and he is under an agreement to give three months' notice before resigning his present appointment. He will therefore not be available at once.

8 Of the fifteen applicants, seven are personally known to me, viz. No. 1 Mr. K.D. Sethna, No. 2 Mr. S.K. Day, No. 3 Mr. F.R. Merchant, No. 4 Mr. N.M. Raiji, No. 8 Mr. M.L. Tarmaster, No. 10 Mr. G. Narasimham & No. 15 Mr. Swaminathan.

K Subramani aiyar
Incorporated Accountant

Bombay House,
Triplicane, Madras,
8th July, 1918

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10 13

CONFIDENTIAL.

Camp: Coimbatore
23rd July 1918

From

C. M. Schmidt Esquire,
Registrar of Joint Stock Companies,
Madras

To.

The Director of Public Instruction,
Madras

Sir.

In returning the file of papers received with your No. 5358 of the 12th instant, I have the honour to recommend that the selection for the post of Principal of the Institute of Commerce should be made from amongst the undermentioned applicants

No. 2 Mr. S. K. Day
No. 3 Mr. Framroz R. Merchant, and
No. 8 Mr. Mangaldas L Tarmaster

No. 8 does not appear to have had any teaching experience, but for which he seems to be the most suitable. Before making a final selection I think that it would be useful to ascertain the ages and the general educational qualifications of these applicants and to obtain confidentia in the case of No. 3 the opinion of the Principal of the Sydenham College of Commerce and Economics as to his fitness for the post and in that of No. 8 the opinion of his present employers as regards his capacity.

I regret that I cannot be

more definite, but this further information seems to be required before a decided opinion can be given.

DIRECTOR OF PUBLIC INSTRUCTION
27 JUL 1918
MADRAS

I would also suggest that, after obtaining the information I have indicated, it would be as well for the members of the Committee whom you have asked to assist you with their opinions to interview at Madras the two Candidates whom the majority favour.

I have the honour to be,
Sir,
Your most obedient servant
C.W. Schmidt
Regr. of Joint Stock Companies.

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C. POSTS TELEGRAPHS.

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This form must accompany any inquiry made respecting this Telegram.

Charges to pay. Rs. As.

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Recd. here at 2/as H. M.

TO Director Public
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Ootacamund.

accept appointment with thanks
apply=ing instruction bengal
to relieve letter follows
= Dandekar=

N.B.—The name of the Sender, if telegraphed, is written after the text.

1. . . . & Sons—839—1917—1,00,000 Bks. (Edn. 1).

Regr. of Joint Stock Companies.

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will therefore [illegible] available at once

the fifteen applicants [illegible]

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C.

POSTS TELEGRAPHS.

NOTICE.

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TO Recd. here at 14 H. M.

Director Public Instruction
Madras Ooty

your telegram first august
Mandekar recommended for principal
Madras commercial institute

Instruction

telegraphed, is written after this

Regr. of Joint. Stock. Companies.

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Public Instruction Form No. 26A (New).
(Approved in letter No. 144[illegible], d. 9-[illegible])

~~13~~ 17 ~~16~~

13

No. 27

**From**

The Principal,
Government Commercial Institute,
303, Bowbazar Street, Calcutta.

**To**

The Director of Public Instruction, Madras.

The 24th June 1918.

**Sir,**

I have the honour to forward, for favourable consideration, an application in original from Mr. M. K. Dandekar B.A., A.S.A.A., Lecturer in Accountancy and Book-keeping of this Institute.

2. From the excellent records of his past services, I may state that as a Lecturer he has established his reputation as a first rate man and strict disciplinarian. As an Auditor, he seems to have gained a very strong footing in Calcutta. I hardly think that a man of his qualification and ability can be found to fill up the position he holds here; in fact, one can hardly be found to be so popular with one's students, and although his severance of connection with this Institute will be a heavy loss to it, I cannot but too strongly recommend his candidature for the position he so richly deserves.

I have the honour to be,
Sir,
Your most obedient servant,
D. L. Dutt
Officer in charge of current duties.

A.G.J.P.—S 560—10-10-1916—4986—1,500[illegible]

No 13

303, Bowbazar Street, Calcutta,
Dated the 24th June, 1918.

To

The Director of Public Instruction, Madras,
MADRAS.

(Through the Principal, Government Commercial Institute,
CALCUTTA).

Sir,

With reference to your advertisement appearing in the "Statesman" and the "Times of India", inviting applications for the post of the Principalship of the Government Commercial Institute, Madras, I have the honour to apply for the post and to state that:-

(1) I have passed the B.A. Examination of the Bombay University in the year 1902 with the English and French languages for my option subjects (copy of certificate enclosed).

(2) I have passed the Advanced Examination of the London Chamber of Commerce in the following subjects:-

- (a) Book-keeping and Accountancy.
- (b) Methods and Machinery of Business.
- (c) Commercial and Industrial Law.
- (d) Teachers' Examination in Political Economy.

(copies of certificates enclosed).

(3) From 1903 to 1905 I was a teacher of French and Commercial subjects in the Elphinstone High School Bombay. From 1905, when the Government Commercial Institute, Calcutta, was started, to 1914 I worked as a Lecturer on Book-keeping. During 1909 to 1910, I also acted temporarily as a Lecturer

on

on Banking and Currency. In the year 1915, when the Auditing Class was opened in the Institute, to prepare candidates for the Auditors' Certificate Examination of the Bombay Accountancy Board, I was appointed as a Lecturer on Accountancy and Book-keeping which appointment I still continue to hold. I am permitted to have private practice as an Accountant and Auditor.

(4) I am practising as a public Accountant and Auditor from 1910 and I subsequently appeared in London and passed in honours - being placed 7th in order of merit - the final Examination of the Society of Incorporated Accountants and Auditors, London, in November 1914 (copies of certificates enclosed).

(5) I should be willing to accept an initial salary of Rs. 600/- per month to be raised to Rs. 750/- at the end of 5 years' service, provided the appointment is permanent. I have further the honour to request that my services should be departmentally transferred as I hold a permanent pensionable appointment and have completed nearly 15 years' service.

I have the honour to be,

Sir,

Your most obedient servant,

M. K. Dandekar

Lecturer, Accountancy & Auditing,

Government Commercial Institute, Calcutta.

True Copy.

We, the Chancellor, Vice-Chancellor and Fellows of the University of Bombay, Certify that the Degree of

BACHELOR OF ARTS

Mahedev Kashinath Dandeker has been conferred on the withinsigned Mahadev Kashinath Dandekar of Wilson & St.Xavier's College at Bombay, on the seventeenth day of the month of February in the year nineteen hundred and three

In testimony whereof are set the Seal of the said University and the Signature of the said Vice-Chancellor.

Seal

Sd. D Mackichan D.D. LL.D.

Vice-Chancellor.

True Copy.

THE
LONDON CHAMBER OF COMMERCE
(INCORPORATED).

---

SENIOR
COMMERCIAL EDUCATION CERTIFICATE

---

This is to certify

That Mahadev Kashinath Dandeker aged 21 years, has been examined in the following subjects under the Commercial Examination Scheme of the

LONDON CHAMBER OF COMMERCE,

and has been found qualified to receive this Certificate for proficiency in the undermentioned subject~~s~~ of Examination:-

Machinery of Business.

Sd. Illegible.
President of the Chamber

Seal

Sd. Albert Rollit
Chairman of the Commercial Education Committee.

May 1901.
Date of Examination.

Sd. K. B. Murray.
Secretary.

True Copy.

THE
LONDON CHAMBER OF COMMERCE
(INCORPORATED).

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SENIOR
COMMERCIAL EDUCATION CERTIFICATE

---

This is to certify

That Mahadev K. Dandekar aged 22 years, has been examined in the following subjects under the Commercial Examination Scheme of the

LONDON CHAMBER OF COMMERCE,

and has been found qualified to receive this Certificate for proficiency in the undermentioned subjects of Examination:-

Commercial and Industrial Law, and
Book-keeping.

Sd. Illegible
President of the Chamber

Sd. Albert Rollit
Chairman of the Commercial Education Committee.

Seal

Sd. R. B. Murray.
Secretary.

April and May 1902
Date of Examination.

True Copy.

THE
INDIAN CHAMBER OF COMMERCE
(incorporated)

TEACHERS'
COMMERCIAL EDUCATION DIPLOMA.

This is to certify

That Mahader K. Dandeker aged 27 years, has been examined under the Commercial Examination Scheme of the
LONDON CHAMBER OF COMMERCE
and has been found qualified to receive this
TEACHERS' COMMERCIAL EDUCATION DIPLOMA
for proficiency in the undermentioned subjects:-

---

Political Economy

Sd. Thomas F.
President of the Council

Seal

Sd albert Rollit
Chairman of the Commercial Education Committee.

May, 1906
Date of Examination.

Sd. K. B. Murray
Secretary.

True Copy.

No. 5082.

The
Society of Incorporated Accountants & Auditors
A. D. 1885.

Certificate of Membership

This is to Certify
that Mahadev Kashinath Dandeker, B.A. Calcutta, India, was admitted an Associate of the Society of Incorporated Accountants & Auditors on the 19th day of January 1915

Given under the Common Seal of the Society at London this 30th day of January 1915.

Seal

Sd. Illegible
President.

Sd. A.E. Wordington
Vice-President.

Sd. James Martin
Secretary.

True Copy.

THE SOCIETY OF INCORPORATED ACCOUNTANTS & AUDITORS.
A.D. 1885.

FINAL EXAMINATION.

This Certificate of Merit was awarded by the Council upon the recommendation of the Examiners to Mahadev Kashinath Dandeker, B.A. Calcutta, India, who took the Seventh place at the Examination held on 24th, 25th, & 26th November, 1914.

Given under the Common Seal of the Society at London,
this 31st day of December, 1914.

Seal

Sd Illegible
President.

Sd Walter Smith.
Chairman of the Examination
Committee.

Sd James Martin.
Secretary.

THE

SOCIETY OF INCORPORATED ACCOUTANTS & AUDITORS.

A. D. 1885.

This is to certify that Mahadev Kashinath Dandeker, B.A. Calcutta, India, has passed the Final Examination of the above Society held on 24th, 25th, & 26th November, 1914.

LONDON this 31st day of December 1914.

Sd. A. E. Grey
Sd. [illegible]

Members of the Council.

Sd James Martin
Secretary.

DIRECTOR OF PUBLIC INSTRUCTION
23 JUN 1918
MADRAS

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55,199—3-17.

**C.** C.P.—19

POSTS TELEGRAPHS.

22986 11 vol. [illegible] 79

NOTICE.

This form must accompany any inquiry made respecting this Telegram.

Charges to pay. Rs. As.

Office Stamp

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TO Madras Home Octy

Recd. here at 21 H. 27 M.

Kindly return applications submitted with my letter R.C. 6358 fourteenth instruction.

No 1740 B (applt Principal, College of Commerce)

*N.B.*—The name of the Sender, if telegraphed, is written after the text.

Lal Chand & Sons—5/39—1917—1,00,000 Bks. (E/in. I).

Extract from the notes on the Proceedings of the Finance Committee, 1918.

28

# NOTES.

Ⓧ Page 4

Home (Edn) Dept

Ⓔ

4. Para 9 of the Proceedings. Institute of Commerce. In G.O. No.813, dated the 16th June 1917 the Government expressed their general approval of the scheme for the establishment of an Institute of Commerce in Madras and agreed to give effect to it as soon as it was possible to do so.

(pp in another file)

2 The D.P.I. was at the same time requested to elaborate his proposals in respect of the scheme and to submit them to Government. The D.P.I. however brought to notice the difficulties that existed in settling details without a Principal for the Institute and suggested the desirability of waiting till a Principal could be got. Mr. Stone has also informed the Finance Committee that further elaboration of the scheme was hardly practicable and that what really blocked the scheme was the difficulty under war conditions of obtaining a competent Principal. The Finance Committee however resolved to recommend that the establishment of a school of Commerce during the year 1918-19 should be definitely considered by Government and the Chairman of the Committee has undertaken to find the necessary funds if the scheme materialised.

para 9 – p. 5 at Ⓧ

X

Vide Finl: note at p. 8 of notes to the G.O. at Ⓔ

pp 11–12 of the G.O. Ⓔ

3 The intention of the Government was to give effect to the scheme only after the present financial stringency was removed. Further in this Department letter No.1032 B-2, dated the 6th June 1917 the Govt. of India were requested to ascertain from the Govt. of Bombay whether the latter were agreeable to the arrangement suggested in paragraph 2 of that letter in regard to the acceptance of the Sydenham College of Commerce and Economics as a central examining body for the conduct of accountancy examinations. No reply has yet been received from India on that point and the details of the scheme for the proposed institute of

Commerce

Commerce will not be complete without that information. Again as the Principal of the proposed institute of Commerce will be an officer of the Indian Educational Service, he has to be recruited from England and the sanction of the Secretary of State is necessary for his appointment. No details of the scheme have been worked out so far. There are thus difficulties in the way of proceeding with the scheme in the course of the next year. In view of the wishes of the Finance Committee, the D.P.I. will, however, be asked about the possibility of pushing on with the scheme as much as possible.

---

12.2.18.

A draft D.O. to the D.P.I. is submitted as personally directed by the Secretary.

CR
12.2.18

CR
13.2.18

14/2/18

30

76

Home (Education) Dept.

D.O. 329B-18
14.2.18

Dear Mr. Stone,

X

I am desired to invite reference to para 9 of the proceedings of the Finance Committee on the draft Financial statement for 1918-19, recommending that the establishment of a school of Commerce during 1918-19 should be definitely considered by Government. Although as already explained by you there are difficulties in the way of proceeding with the scheme, I am to enquire whether in view of the wishes of the Finance Committee it will not be possible to make an endeavour to push on with the scheme as much as possible. It will perhaps be advisable to consult some person in Bombay, where there is already a College of Commerce, about the elaboration of our scheme furnishing him with copies of the relevant papers on the subject.

Yours sincerely

CR
13.2.18

14/2/18

CR.
12.2.18

MWS
14.2.18

To

The Hon'ble Mr. J. H. Stone,
M.A., F.R.H.S., C.I.E.,
D.P.I., Madras.

~~4~~ 31

Edn B
393
22-2-18
21

D.C.No. 75

The Old College, Madras,

21st February 1918.

SECRETARY TO GOVT. HOME DEPARTMENT
22 FEB 1918

My dear Diwan Bahadur,

cf. p. 3 ante

Please see your D.[illegible] 329 B-1, dated the 14th instant.

I shall be glad to make an endeavour to push on with the scheme for the Commercial Institute but what is wanted is in the first place an assurance of funds being available. If the institute were opened in July in a rented building on the scale contemplated in my letter R.C. No.3855/15, dated 2nd March 1917 it would cost Rs.20,000/- for the remaining nine months of the year on the calculation below:-

para 9 at p.
10 of Lr. 813 Edn
16.6.17

| | Per mensem. Rs. | for 9 months Rs. |
|---|---|---|
| Staff | 1500 | 13,500 |
| Establishment | 88 | 792 |
| Rent | 200 (atleast) | 1,800 |
| Furniture, Books apparatus | .. | 2,700 |
| Contingencies | | 500 |
| | | 19,292 |

for 1 year the cost will be $\frac{20000 \times 12}{9}$ or Rs 27000

It is of course very possible that the whole of the staff need not be appointed at once and would have to be on a temporary footing.

Home
(Edn.)

para 9 at p. 5 of the pamphlet

In view of the Financial Hon'ble Member's undertaking at the meeting of the Finance Committee, it is for consideration whether Mr. Stone may be given the assurance he wants of funds being made available to start the ~~[illegible]~~ Institute next July.

If I am assured that funds will be made available I can proceed to see what staff is available and whether accommodation can be had.

~~E~~

| | 1st year |
|---|---|
| Clerk Rs.40-4-60 | Rs.40 |
| Librarian 30-4-50 | 30 |
| 2 peons at Rs.9 | 18 |
| | 88 |

Yours sincerely,

To

The Hon. Diwan Bahadur R. Ramachandra Rao Avargal,
Secretary to Government,
Home (Education) Department

Ⓘ

2 Attention is ~~[illegible]~~ solicited to the cutting from the Madras Mail of the 18th inst: in which the observation is made that the proposed expenditure on the Staff of the Institute is very considerable and doubt is also expressed ~~that~~ whether the number of Students for the first few years will justify such heavy outlay.

of para 9 at p. 10 of G.O. 813 Edn. 16-6-17.

Ⓔ

ASSISTANT SECRETARY 27 FEB 1918 OF MADRAS

~~CR~~ 25-2-18

CR 25.2.18

CR 26-2-18

A

But everything must have a beginning & I do not think that the above criticism is sound. On the other hand the extracts marked A deserve consideration.

2. In view of the resolution of the Finance Committee para 5 of the report of the Finance Committee refer & para 9, page 5, I think that the assurance can be given. Mr Stone's figures are the outside commitment; the actuals are likely to be much less.

27/2/18

S.W. memo: flag X

CHIEF SECRETARIAT 27 FEB 1918 MADRAS GOVT

of Rs. 20000 in 1918-19 for 9 months (page 4 ante)

Edn. 36

27.2.18

Financial (No)

CURRENT NO. 1781 FINANCIAL

Regd: 27.2.18

## Financial dept.

Attention is invited to (1) Fin. depts notes on pages 6–8 of notes to G.O. 813 Home (Edn.) of 16.6.17, and (2) para 9 of pros. of Fin: Comttee of Jany 1918 in whi

Ⓔ

X

30

the H.M. Fin. undertook to find funds for the ~~School~~ 'Institute of Commerce' if the scheme materialized.

Subd. that this Department may agree to the D.P.I. being given an assurance that (if necessary) an allotment of Rs. 20,000 will be sanctioned by Govt. in 1918-19.

p. 4-5 ante

For orders.

4-3-18.

4.3.18

V. O.

5-3.18

Fin. no. 1781-F.D.
6.3.18

Home (Educn) u.o.

REGISTRAR HOME DEPARTMENT -6. MAR. 1918 GOVT. OF MADRAS

Home (Edn.)

The following draft D.O. is subd: for approval. Subject to orders it is also proposed to draw Mr. Stone's attention to the ~~extract~~ observations at A in the newspaper extract at (I) - vide Secy's note at 'A' on the previous page.

The Madras Mail of the 18th Feb. 1918 - "Auditors & accountants"

D.O.

"Dear Mr. Stone,

In reply to your

5/3

9-3-18

9/3

Sectt. II—8 12-1-15. 8/19/3

# NOTES.

34 Page ~~7~~ 31

p.4 ante

"D.O. No.75, dated the 21st February 1918, regarding "the proposed institute of Commerce for Madras, I "am to state that the Government will be prepared "to sanction an allotment of Rs.20,000 for the pur- "pose during 1918-19, if necessary, and that you "may push on with the scheme.

'A' at slip (I)

"2. I ~~am~~ in this connection to invite your attention to ~~bring to your~~ "~~notice~~ a suggestion that appeared in the Madras Mail "of the 18th ultimo for the curtailment of the length "of the course in the institute by making the period "of apprenticeship run concurrently with the "theoretical course of instruction. ~~The suggestion~~ "~~seems to deserve consideration~~.

Mrs Mal
go separately

Please note
OP 8/3

Issued
9-3-18

To the Hon.Mr.
J.~~H~~ Stone,M.A.,C.I.E.,
D.P.I.

Yours sincerely,"

E.A.V.
7-3-18.

GR.
7.3.18

7.3.18

8/3/18

~~The above D.O. was issued.~~

~~2. A separate draft embodying the point in para 2 supra is subd:-~~

~~D.O.~~ No. 329 B-4 d/ 19.3.18

~~"Dear Mr. Stone,~~

~~" In continuation of "my D.O.No. 329/B-1, d/ the 9th March "1918 regarding the proposed institute of "Commerce for Madras, I write to "invite your attention to a suggestion "that appeared in the Madras Mail "of the 18th ultimo for the curtailment~~

portion marked 'A' at slip (I)

# NOTES.

35

Page ~~8~~ 32

of the length of the course in the institute by making the period of apprenticeship run concurrently with the theoretical course of instruction.

Yours sincerely,

To
The Hon'ble Mr. J. H. Stone, C.I.E., M.A.
F.R.H.S.
Director of Public Instruction.

9/3

pesp. 19.3.18

12.3.18.

CR
12.3.18

A
16.3.18

LDS
18.3.18

Cf: the D.O. above & the newspaper cutting flag ~~I~~ ~~in(?) b(a)~~ⓘ

Le. 718/B.
30.3.18.

LDS
28.3.18

Edl. A—13-a

THE OLD COLLEGE,
NUNGAMBAKAM.

D.O.No. 103 28th March 1918.

Dear Mr. L.D. Swamikannu,

The Committee that started the scheme for the college went into the proposal that the apprenticeship should run concurrently with the college course and were not in favour of it.

This is just the kind of question which should come before the college council and when I have found out whether I can get a principal, I am going to ask for the constitution of the council.

Yours sincerely,

J. H. Stone

The D.P.I.'s further

# NOTES.

Communication about the constitution of the College Council may be awaited. The Director may, if need be, be reminded about the 15th May 1918.

3.4.18

4.4.18

JK 3/4 18

Very well
LWS
5.4.18

~~16~~ 37

34

Home (Edn.) C. No. 879 B
23.4.18

DIRECTOR OF PUBLIC INSTRUCTION
MADRAS

Rosewood,
Ootacamund,
22nd April 1918.

D.O.No. C. 6/1918.

SECRETARY TO GOVERNMENT OF MADRAS
HOME DEPARTMENT
23 APR-1918

My dear Diwan Bahadur,

Will you please read the enclo[illegible]

It appears to me that it will be im[illegible] to get a principal for the Institute of Commerce unless we can (a) offer a permanent appointment (b) allow private practice and that the minimum salary to be offered would be Rs. 500-50-750.

para to - p. 15

I will come up to Stonehouse Hill on Wednesday at 11-30 so as to ascertain your views before discussing the position with His Excellency.

Yours sincerely,

To
The Hon'ble Diwan Bahadur R. Ramachandra Rao Avl.,
Secretary to Government, Home (Education)
Department, Stonehouse Hill, Ooty.

Let me have all the papers available in Ooty this after
W 22/4/18

Papers are Submitted.

23.4.18.

23.4.18.

Returned to office ~~with~~ thanks
The DPI will move in the matter further
W 24/4/18

THE SYDENHAM COLLEGE
OF COMMERCE & ECONOMICS,
BOMBAY.

11th April 1918.

Dear Stone,

With reference to your letter of March 15th ( re a Principal of your proposed Commercial Institute ) and our correspondence since then, I now enclose a memorandum on this subject, drawn up at my request by Mr. K. S. Aiyar. The latter's lifelong interest in the promotion of commercial education in this country, combined with his knowledge of the conditions in his native city Madras, make his advice, I am sure you will agree, very valuable.

2. You observe that he assumes that your Institute will not, for some years to come, be in a position to prepare students for a University degree in Commerce. This being so, my remarks about the Principalship, which were based on the assumption that it was intended, in your words, " to pursue in it courses as near as may be in character and standard to those in Bombay " lose their relevance. Mr. Aiyar takes it for granted that the main function of your Institute will be to train candidates, so far as a knowledge of theory is concerned,

for

for the Accountancy Profession and in particular for the Government Diploma in Accountancy. On that supposition I agree that the Principal should be an Accountant, and I associate myself with the detailed suggestions that Mr. Aiyar puts forward.

3. We think you had better advertize the post, specifying precisely what qualifications you expect ( e.g. professional standing, teaching experience &c ) and the salary you are prepared to offer.

4. If, on receiving applications, we can again assist with advice, we shall be very happy to do so.

Yours sincerely,

Percy Anstey

K. S. AIYAR & Co.
INCORPORATED ACCOUNTANTS (London.)

SUBRAMANI AIYAR, B.A., J.P., F.S.A.A., (Lond.)
*Incorporated Accountant (Lond.)*
M. R. TAMBE, B.A., A.I.A., A.S.A.A.
*Actuary & Incorporated Accountant (Lond.)*

65, Apollo Street,
Bombay, 11 April 1918

The Government Commercial Institute
proposed to be started in Madras.

---------

1. I believe that the Government of Madras have, with the help of a Committee of experts, formulated a Scheme for starting an Institute of Commerce in Madras. The lines on which the Institute is to be worked must have been outlined in that report or Government Order. If the Hon'ble Mr. Stone sends us a copy of that Scheme, we shall be in a position to offer effective and useful advice about the staff required and available.

2. If the Madras Institute is to prepare candidates for a Degre in Commerce, we may at once say that it will be impracticable to secure qualified Lecturers for a few years to come. Such a College cannot be worked unless the services of Graduates in Commerce and Economics of the University of London or Birmingham can be secured. The supply of such graduates is now so limited that considerable difficulty has been experienc in securing Qualified lecturers for the Sydenham College, Bombay and the Mysore Faculty of Commerce. If qualified teachers for a University Course in Commerce are required, i will be be necessary to select a few Indian Graduates, grant them scholarships for 3 years,. send them to London for the necessary training, and bind them down by an agreement to serve the Madras Government for ten years. This will be the cheapest course to adopt; otherwise qualified teachers may not be available even in 1922.

3. I believe however that the main work of the proposed Institu of Commerce in Madras will be to train young men for the Accountancy Profession and enable them to acquire the qualifications necessary for acting as Auditors of Joint-Stock Companies under the Indian Companies Act. Students of this

Institute will, I believe, be sent up for the examination for the Government Diploma in Accountancy held by the Accountancy Diploma Board, Bombay. The subjects to be taught for the Diploma examination are (1) Accountancy and Auditing and (2) Mercantile Law, the standard in each subject being the same as for Chartered and Incorporated Accountants' examinations. The Institute will further prepare candidates for the Madras Government Commercial examinations. The Madras Institute will be a reproduction of the Calicut School of Commerce with one important additional Department, viz. a Department that will train Accountants qualified to act as Auditors under the Indian Companies Act. The Calicut school of Commerce cannot train Auditors as none of the teachers in that school have had Accountancy or Auditing experience.

4. **Special Staff**. If the Institute is to train Accountants and Auditors, one of the teachers will have to be a Lawyer qualified to practise in the High Court, and another of the teachers ought to be an Accountant qualified by examination to act as an Auditor under Section 144 of the Indian Companies Act of 1913. A lawyer who has passed the M. L. Degree examination in 'Mercantile Law' ought to be engaged as a part-time Lecturer for an hour a day. If one of the three Chartered Accountants practising in Madras can be prevailed upon to lecture on Accountancy and Auditing for an hour a day, it will be a satisfactory arrangement. Junior work in Accountancy may be entrusted to a Bachelor of Commerce of the University of Bombay.

Two Madrasis who have taken the B.Com. Degree may be available. The teaching will be theoretical and unreal if these two subjects are taught by men who are not in practice as Auditors and Lawyers.

5. Chartered and Incorporated Accountants have been recognised by the Government of India as Accountants of equal status under the Indian Companies Act and are therefore fully

Slip (x)

qualified to act as Lecturers in Accountancy and Auditing for the Government Auditors' examination. Their teaching will however not prove effective unless and until they have practised for about three years as Auditors in India. - Bachelors of Commerce of Bombay who have completed their practical training under a practising Accountant and who have secured the Diploma of the Accountancy Diploma Board, Bombay, will also be qualified to teach the subject. Holders of Auditors' certificates, who have not passed the Diploma Examination, will not be competent to teach this subject.

6. If the services of a Chartered Accountant practising in Madras cannot be had for an hour's teaching per day, it will be absolutely necessary to import an Incorporated Accountant from Bombay or Calcutta for the purpose. He will be too expensive, if engaged only as Lecturer on Accountancy and Auditing. The best course will be to appoint an Incorporated Accountant as Principal and Lecturer in Accountancy and give him liberty to practise as an auditor in Madras. An initial salary of Rs. 500, with liberty to practise may attract one of the practising Incorporated Accountants, provided the appointment is permanent and prospects of promotion are held out. As the candidate selected will have to give up his present practice and endeavour to secure new practice in Madras, he will have to be offered an attractive salary in order to induce him to accept an appointment in Madras.

7. Excluding myself, there are 6 Indian Incorporated Accountants practising in Bombay and 3 practising in Calcutta. Four of these hold half time lecturerships on Rs. 200, Rs. 250 and Rs. 300 a month ; Five out of the ten Incorporated Accountants are graduates, while the other five are under-graduates. As the Incorporated Accountant selected is to be the Head of the Institution, it is desirable to select one who has had some teaching experience and some power of organisation. If a salary of Rs. 500 does not prove attractive, a salary of Rs. 500 rising to Rs. 750 may be offered. None of them will accept a temporary appointment.

8. It is doubtful if any of those practising in Bombay will go to Madras, as Principal of the proposed Institute, except Mr. F.R.Merchant, who is part time Lecturer on Accountancy for the Accountancy Diploma classes at the Sydenham College. He draws Rs. 200 as evening Lecturer and has begun to build up practice. He will accept the Principalship in Madras if his salary is fixed at Rs. 500 to Rs. 750 and is allowed to practise in Madras. He has proved an effective teacher and the Sydenham College can ill spare his services. He has had Some experience in starting and working commercial classes of his own. He has been offered an Accountant's place in the Bombay Municipality on Rs. 400 to Rs. 500, which appointment he can hold in addition to his Lecturership. But as it will involve his giving up practice as an auditor, he will prefer an appointment where he can continue to practise. As the Madras Institute will work in the mornings and the evenings like the Calicut school, it will be possible for the Principal of the Institute to accept some auditing work.

9. The three Incorporated Accountants practising in Calcutta were all of them my students. One of them is a Bengalee, with very little experience. The second is a Parsee who has built up a practice which he will be unwilling to give up. He has had some teaching experience but is not likely to be available. The third Mr. M.K.Dandekar is a graduate of the Bombay University and an Incorporated Accountant. He was a student of my Commercial Classes in 1900-1902, and was sometime a teacher in the Elphinstone High School, Bombay. He has been a Lecturer in the Calcutta Institute for the past twelve years, and has taught Accountancy and Auditing, Banking, Commercial Correspondence and similar subjects. He draws only Rs. 250 or Rs. 300 at Calcutta, but has in addition a fairly good practice. I believe he can be secured for a salary of Rs. 500 to Rs. 750. The Calcutta Institute will not suffer by his transfer to Madras, as his place there can be easily filled by one of the two other Indian Incorporated

Accountants practising there.

10. There is a third Indian Incorporated Accountant, who is equally qualified for the Principalship -- Mr. Dastur, B.A., who passed his Incorporated Accountants' Final Examination last year. He is also an ex-student of mine, and has had about six years practice in Auditing in Bombay and the Panjab. He is a bright young man, with all the qualifications necessary for making the Institute a success. He will probably be willing to accept a fixed salary of Rs.500 or Rs 400 to Rs 500. But he has not yet returned from London, and it is not known when he will be back.

11. The Institute will probably require the services of ~~one~~ two Bachelors of Commerce of the University of Bombay to assist in the teaching of Accountancy, ~~and the teaching~~ Banking, Geography, Theory and Practice of Commerce, & Business organization . One Mr. L. S. Mathurbuthan aiyar B.Com. is now an apprentice under Messrs. Fraser & Ross, Chartered Accountants, Madras. He may be engaged as a part time Lecturer on Rs. 150 and will be available if his work at the Institute is out of office hours. He can teach Accountancy, Banking, Geography and correspondence for the Madras Government examinations. He will complete his practical training in July 1919, when he will become qualified to act as an auditor under the Indian Companies Act. He will then become qualified to train auditors and will be able to spare more hours for teaching work. When fully qualified, he will have to be paid Rs. 200, and be allowed to practise.

K Subramani aiyer

Home (Edn.)

pp10-17 infra

From the Director's D.O. of the 22nd April last and its enclosures it is evident that he ~~is~~ has been under correspondence with experts in Bombay to get out a Principal for the proposed Madras Institute of Commerce. For orders whether the Director may be asked d/o to state in what stage the matter now stands.

Vide the orders at p. 9 ante.

If the Institute is to be opened in July next, the matter has to be treated as urgent.

14-5-18

14.5.18

16/5/18

The DPI has spoken to me on the subject. & is taking further steps.

Telephone to him "Re Institute of Commerce have you advanced any further please report present position".

17/5/18

Despd. 17/5. He states that he can't say anything now.

17/5

The telephone was despatched to the D.P.I. on 17-5-18. He replied to say that he could not say anything then.

2. Please see the correspondence since received & attached:—

Home (Edn)

C. 1078B
21. 5. 18

DIRECTOR OF PUBLIC INSTRUCTION
MADRAS

SECRETARY TO GOVERNMENT OF MADRAS
21-MAY-1918
HOME DEPARTMENT

Rose Wood

21. V. 18

My dear Dewan Bahadur

I enclose a draft advertisement for a principal for the Institute of Commerce.

Yours sincerely

J. H. Stone

P.S. Suitable papers would probably be — the Madras Mail, Hindu, Times of India and Statesman.

SECRETARY TO GOVERNMENT OF MADRAS
21-MAY-1918
HOME DEPARTMENT

Applications are invited for the post of principal of the Madras Government Institute of Commerce. Applicants should have had practical experience in accountancy and auditing and be qualified ^by training and experience to teach these subjects up to the standard of the examinations of the Bombay Accountancy Diploma Board.

The appointment is for the present temporary but there is every prospect of its being eventually made permanent.

The salary will depend on qualifications but will not be less than Rs 500 per mensem and private practice will be allowed.

Applications accompanied by copies of diplomas and testimonials ma should be addressed to The Director of Public Instruction Madras.

21

# NOTES.

Home (Edn) Deptt.

The progress of the scheme for the establishment of an institute of commerce was arrested by the difficulty of obtaining a competent principal at the present time. The proposal to appoint a principal as a first step in the direction of bringing the institute into being (in July next) and to publish the advertisement proposed by the D.P.I may therefore be approved.

vide note on p 1 ante.

vide page 20 supra.

2. As regards the principal's pay, the idea was to appoint one on an initial salary of Rs 750 p.m. and in the Indian Educational Service. The advertisement now submitted by the D.P.I does not mention that the principal is to be in the I.E.S ~~and is the pay fixed at Rs 750~~. The pay offered is Rs 500. Seeing, however, that the appointment of the principal in the Indian Edl Service on an initial salary of Rs 750 has already been accepted in Financial, the D.P.I's offer of Rs 500 now may also be accepted. There is also no objection to the immediate recruitment of an officer on Rs 500 on a temporary footing (with prospect of the post being eventually includ in the I.E.S) (similar ~~this~~ procedure) ~~This~~ has already been adopt ~~done~~ in the case of the Engineering school at Vizagap — G.O No. 522 Edn dt the 23-4-18.

p. 9 of G.O No. 813/16.6.17 (E)

p. 8 of notes to G.O. 813/16.6.17 (E)

p. 3 of G.O 522/23.4.18 (G)
& pages 4 of notes to it.

3. Submitted that the draft advertisement may be approved with the concurrence of th Financi

Financial Department.

PP
21.5.18

A
21.5.18

46

The DPI has discussed this matter with me several times

There is budget provision & there is a desire to push on with the scheme urgently. The general lines have been laid down. We now want a Principal to work out the details towards starting the school. After he joins, it will take some time to select premises; to issue prospectus; to appoint teachers &c. But the most urgent need is to get a Principal. The terms of the draft advertisement are moderate

21/5/18

Home (Edn.) U.O. No. 718 B-1
21.5.18

CHIEF SECRETARIAT
21 MAY 1918
MADRAS GOVT

SECRETARY
MAY 1918
GOVT OF MADRAS

CURRENT NO.
4432 ~~4402~~
FINANCIAL

Regd 21-5-18

Page 5 Flag F

### Financial Department

With reference to the recommendations of the Finance Committee of 1918 in para: 9 of the Proceedings, and the Chairman's promise to find funds for a School of Commerce if the Scheme materialised, the Finl. deptt agreed to give the D.P.I an assurance that, if necessary, an allotment of Rs 20,000 will be sanctioned by Govt.

Page 6 ante

pp 19-20 ante

in 1918-19. The D.P.I has now co up with proposals for advertising the Principal of the College, immedia Since the assurance of funds was given, the Govt. of India have ask this Govt. to economise expenditure i the Current year and ~~to~~ also to restrict the expenditure provided for in the budget as far as possible, especially under Public works. In the circumstances, it is for orders whether Finl. should now agree to proceed with the scheme.

(File in circulation)

The scheme might be proceeded with.

2. If it is considered, that the assurance already given should not be withdrawn, the proposed advertisement for the Principal which proposes salary according to qualifications with a minimum of Rs 500 may be accepted. The pay to be actually given will, it is presumed, not exceed the sum of Rs 750 p.m. which was accepted as the starting pay for the Principal in G.O. No. 813 Home (Edn.) d 16.6.17. The appointment is to be temporary for the present.

page 20 ante

of note, G.O. E

E

Sanc

Box 6
Circ 22.5.18
Retd 27.5.18

Scott. II—8 (a)—12-1-15.

**NOTES.** 50 **Page** ~~24~~

appointment will evidently be issued only after the officer is selected, and the question of provision of funds may then be considered.

JAS
21.5.18.

LD.
22.5.18

CS.

22.5.18

Fint. No. 4432—1
22.5.18.

(H.O.
Fint. sked see)

~~D. Home (Edn.) No~~

REGISTRAR HOME DEPARTMENT
MAY 1918
GOVT. OF MADRAS

The file may now be circulated to H.E. the Governor & H.M. (Fin.) for approval of the draft advertisement for the post of Principal submitted by the D.P.I. – page 20 above.

CR
22/5/18

22/5/18

H.E. the Governor P.
24.5.18.
H.M. (Fin.).

26.5.18

~~Home (Edn.) Dept~~
~~[illegible] in Home~~
~~Sl. No. 27~~
~~24.5.18~~

27 MAY 1918
HOME DEPARTMENT

Urgent

27/5/18

The following d. o. Sabo

approval:

Scott. II—8 (a)—12-1-15.

# NOTES.

5 | Page 25.

D.O. No. 718 B-2, d/ 27.5.18.

49

Dear Mr. Stone,

The draft advertisement for Principal for the Institute of Commerce forwa with your d. o. d/ the 21st inst has been approved by Govt. for issue. You may take further necessary act

Yours Sincerely

27.5.18

To,
The Hon'ble Mr. J. H. Stone,
M.A., F.R.H.S., C.I.E.

27/5

27.5.18

27/5/18

B Home (Edn.) C.No. 1267 B
17.6.18

PRIVATE SECRETARY
MADRAS

GOVERNMENT HOUSE,
Ootacamund,

50

15th June 1918.

17 JUN 1918

My dear Ramachandra Rao,

I am to send you the enclosed letter from Mr. Rajagopalachariar together with its enclosure for addition to the Secretariat file on the subject.

Yours sincerely,

The Hon'ble Diwan Bahadur R.Ramachandra Rao Avl.,
Secretary to Government,
Home Department,
Stonehouse Hill.

* No. 4 in the bundle in the file

---

GOVERNMENT OF MADRAS

"Rocklands",
Ootacamund,
15th June 1918.

SECRETARIAT TO GOVERNMENT OF MADRAS
17 JUN 1918

PRIVATE SECRETARY TO THE GOVERNOR
MADRAS
15 JUN 1918

My dear Moir,

I enclose a letter which I have received from Mr. Manubhai N.Mehta, the Diwan of Baroda. The Diwan refers to an young Indian, by name Mr. R.Raiji, who has sent in an application* for an appointment in the College of Commerce. I have replied to the Diwan to say that I have nothing to do with the appointment and have no voice in the filling of it but that I would submit his letter to His Excellency for consideration in dealing with Mr. Raiji's application.

Please do not trouble yourself to return the enclosure.

Yours sincerely,

To

T. E. Moir, Esquire, C.I.E., I.C.S.,
Government House, Ootacamund

Dewan's Bungalow,
Baroda, 10th June 1918.

SECRETARIAT
17 JUN 1918
DEPARTMENTS

Dear Dewan Bahadur,

I trust you will excuse me if I presume on some very casual acquaintance that I had the good fortune to form when you visited Baroda some years ago as Registrar, Co-operative Societies and were the guest of Dewan Bahadur Samartha. Since then Mr. Mukerji who was deputed last year to study the Madras Government Secretariate System saw you at Ooty and from him I learnt you were good enough to bear some recollection of me. I would not have ventured to write to you on this slight acquaintance had it not been for a right cause. The Madras Government want a qualified accountant who has practical experience of accountancy

and

and audit for their college of Commerce. The Director of Public Instruction has advertised for the post, offering some attractive terms for the Professorship reserving liberty to practise + audit the accounts of companies in the City. It is difficult to secure the services of a qualified Englishman for this post in these days of War service. A young Indian Friend of mine has applied for the post;- Mr. Raiji - in whom I am much interested-has, lately returned from England as an Incorporated Accountant after a five years' stay in England. He has practical experience of the subject for all this time and even after his passing the Diploma Examination he actually worked for about eighteen months in well-established English Firms of Accountants in London. He has brought very good references from these English Firms and I am inclined to think he will

be

55 ~~27~~

B. Home (Edn.) Cr. No. 1269 B
17.6.18

1576/18

SECRETARIAT GOVERNMENT OF MADRAS HOME DEPARTMENT
17 JUN. 1918

Office of the Accountancy Diploma Board
~~65, Apollo Street,~~
~~BOMBAY~~

Bombay House Triplicane
Madras 14 June 1918

Dear Dewan Bahadur,

Your letter of the 9th inst to hand today. It will give me great pleasure to render such help as I can in connection with the Govt Institute of Commerce to be started in Madras. The Hon'ble Mr Stone wrote to Mr Anstey, Principal of the Sydenham College of Commerce Bombay about securing a staff for the Madras Govt Institute. Mr Anstey sent the papers on to me as I am in charge of the Diploma Examinations. I wrote out a memorandum on the subject, which Mr Anstey forwarded to Mr Stone with a covering letter in April. When I came to Madras on 15th May, I called at the office of the D.P.I. but as Mr Stone was in Ooty, I could not discuss the matter with him. I called on Messrs Fraser & Ross & found them unwilling to take up any teaching work. I find that Mr Stone's advertisement has been drafted on the lines advised by me in my memorandum. I have recommended 2 or 3

Not on the file.

vide pages 11-17 ante

eligible candidates whom I can prevail upon to accept the Principalship.

It is desirable & possible to start the Institute before the end of next month, and I shall be glad to help you to do so. I have thought out the details necessary to be arranged for the purpose, about the staff, the Buildings, the school hours, the fees &c. Applications for admission will have to be invited at an early date. It will be possible to make satisfactory arrangements in a week's time if the details are discussed & settled at an informal conference of the D.P.I., the Educational Secy & the Education Member & myself, without formal correspondence through the usual channels. It is by dispensing with the usual red-tapeism that it became possible to start the first college of commerce in Bombay in exactly a week after I was consulted.

I stay in Madras till 15th July. I shall be glad to call on Mr Stone * in Madras. I am further prepared to run up to Ooty for a few days for the purpose, if Govt. pay me my travelling expenses.

I am asking my office in Bombay to send you a copy of my memorandum on the Madras Institute forwarded by Mr Anstey to Mr Stone. You will receive it in a week. If wanted earlier, you may ask Mr Stone for a copy.

Yours sincerely

K Subramania Aiyar

Please see the P.S.G's d.o. on page 26 ante. No action is required thereon. With reference to Mr. Subrahmanya Ayyar's d.o. on page 27 ante it is submitted that the memorandum referred to by him is already in the file — please see pages 13-17 ante. The question whether an informal conference as suggested by Mr. S. Ayyar should be held may perhaps be considered when the results of Mr. Stone's advertisement for the principal are known. If so, the file may lie over for the present.

Mr. Raju has applied for the post & the appln. is apparently with the D.P.I. along with others.

18.6.18

Mr. Stone may not agree to a conference at all in advance of the apptt. of the Principal

19.6.18

Seen. No action now necessary

20/6/18

pages 1-25 C.f.

[C.No. 1740B]. From the D.P.I., Re No. 5358/18 d. the 14-8-18.

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In his letter read above, the D.P.I. recommends the appointment of Mr. M.K. Dandekar Lecturer in Accountancy and Book-keeping in the Govt. Commercial Institute, Calcutta, to the post of Principal of the Govt. Institute of Comme Madras. It was first thought that Mr. Dandek would accept Rs 500, but it ~~was~~ appears that h wants Rs 600-30-750 p.m. As regards his qualific and those of the other applicants, attention

pages 15 & 16 ante

p. 2 C.f.

page 20 ante

Solicited to Mr. Subrahmanya Ayyar's memorandum on pages 8-11 Cf. The advertisement inviting applications stated that the salary would depend on qualifications but that it would not be less than Rs 500 p.m. As it is (found) necessary to pay Rs 600-30-750 to a Principal of Mr. Dandekar's qualifications, there appears to be no other course than to fix the pay of the appointment at that figure. Financial has agreed to pay to the extent of Rs 750 p.m. — vide note on page 23 ante.

2. A draft order and a draft letter are subd. for approval. If approved, they may be forwarded to the Financial Dept. for acceptance with reference to the concluding portion of their note on p. 24 ante.

Assistant Secretary 19 AUG 1918 Govt of Madras

Chief Secretary 19 AUG 1918 Madras

17.8.18

19-8.18

Fin'l Wo.

ref (Edn) Wo.
No. 718 B-4
19-8-18

Current No. 7037
Fina
Regd 19-8-18

Financial Dept.

Draft order

Please see para 2 of Financial note on pages 23-24 ante and Home Dept. notes on pages 28-29 above. It is proposed to fix the pay of the Principal of the Govt. Institute of Commerce at Madras, (provisionally) at Rs 600-30-750 against Rs 500 agreed to in Financial on page 23 ante. Mr. Dandekar, who is to be appointed to the post, seems now to draw~~ing~~ only Rs 250 or Rs 300 in Calcutta and the rate ~~proposed~~

page 16 ante

p 3 CF

seems rather high. However as the D.P.I. has, in anticipation of sanction, asked Mr. Dandekar to join the appointment as soon as possible and in view of the fact that Financial had agreed in 1917 to ~~[illegible]~~ an I.E.S. officer as ~~[illegible]~~ Principal, the rate of Rs 600-30-700 proposed by Home Dept. may, it is submitted, be agreed to.

Pages 6-7 of notes to G.O. 813 Home (Edn) 8-16-6-17 E

O P[illegible]-50-1000

(5) on page 18 CF

2. Mr. Dandekar has asked for a permanent post; and the D.P.I. suggests the pay of the post being fixed provisionally at Rs 600-30-~~700~~. On page 23 ante Financial agreed to the creation of the ~~temporary~~ Principal's post on a temporary footing. It is not clear what the intention of the Home Dept is. If the post is to be created on the temporary scale, the period for which the post is sanctioned will have to be mentioned in the draft. If on the other hand the post is to be created on a permanent footing, a sanction number will have to be given. The ~~[illegible]~~ Home Dept. may be requested to consider the point.

p. 3 CF

Rule 9 of [illegible] Interdepartmental [illegible] Rules.

3. In the advertisement made for the post, it was stated that private practice would be allowed. If this concession is to be granted to Mr. Dandekar, the point may be brought out in the draft order and letter.

Copy on page 20 ante

4. Subject to the above remarks, the draft

# NOTES.

57

order and letter may, it is submitted, be accepted.

20.8.18.

I am afraid the D.P.I. in accepting Mr. Dandekar on his conditions has practically committed us to a permanent appointment. ~~vide the rules (C.S.R. 76 B.)~~. If this is accepted we may ask Home Dept: to modify their draft.

pp2-3CF

C.S.

20.8.18.

Yes. The D.P.I. has committed Govt: to giving this gentleman a salary which is primâ facie excessive, having regard to his present emoluments.

H.M. should see before orders issue

Fwd.

D
20.8.18

20/8/18

Home Dept

Read 6..

Fwd. no 7037-1
20.8.18.

REGISTRAR HOME DEPT
20-AUG-1918
GOVT. OF

Home (Est.)

Submitted to the Secretary.

2 No doubt the present pay of the candidate selected is about Rs 250 or Rs 300; bu he has to give up a fairly good private practice. He has very high credentials a will not accept anything less than Rs 6 as starting pay. Mr. Subrahmania Ayy

X on page 16 supra.

Principal's letter on p. 16 of.

p. 16 above Considers him worth the scale of pay offered to him. ~~[illegible]~~ His private practice in Madras has yet to be established, and may or may not come to the level he now enjoys at Calcutta. So he is taking a risk; and the demand of higher starting pay seems therefore justified.

3 As regards the tenure of the appointt, ~~[illegible]~~ the original advertisement declared p. 20 above that the appointt was temporary with every prospect of its eventually being made permanent. Mr Dandekar applied for the post on the understanding that the appointt page 189 cf. was permanent. The D.P.I has accepted his terms and apparently that relating to the tenure also. The fact that the appointt is to be on probation for a year does not affect the tenure of appointt, for if at the end of the probationary period it is decided to retain him, this tenure will then apply. Subject to the probation, it has therefore to be taken that Mr Dandekar is to retain the post of Principal permanently. The D.P.I has in anticipation of sanction asked him to join.

4 The provisional nature is only with reference to the scale of pay. The proposed scale (Rs 600 - 750) is to be in force for a period of five years. At the end of

61

that period, the question may be reconsidered and then it may also be decided whether the post is to be included in the I.E.S. or not.

5 As regards private practice, the advertisement published made the point clear and it was therefore thought unnecessary to introduce the condition in the draft order also. But there is no objection to its inclusion & it has been added. (para 1)

p. 20 above

6 The file may be circulated to H.E. & H.M. (Ful).

21-8-18

I made some enquiries in this subject while in Madras. It is very difficult to get the services of qualified men at present. I also understand that the Sydenham College insists for the Principal the qualifications of an Incorporated Accountant or similar qualifications. We were prepared to sanction as minimum 750 Rs per mensem, so the terms are not too liberal. Not even, I consider, when compared with the nominees present emoluments. For in the matter of private practice, Madras can offer very little when compared with the possibilities in Calcutta.

2 The nominee is a [illegible]

Box 17
Circ 30.8.18

Sectt. II—8 (a)—160,001—16-1-17.

## NOTES.

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the Government of Bengal. And I think that it is enough if we ask that Govt. to place the services of this officer at our disposal. We need not then express the condition of probation and of declaring the post permanent, as it will be open to us to replace his services at the disposal of the Bengal Govt.

A

Draft for approval

23/8/18

P
28.8.18.

H.E.,
HM 3
HM (Genl)

31/8

~~Circulated in~~
~~Home Dept box No 19~~
~~24.8.18~~

~~24.8.18~~

REGISTRAR HOME DEPT
30 AUG 1918
GOVT. OF INDIA

Mr Ramachandra Rao's statement at **A** seems to me to be the exact opposite of the facts. If nothing is said about a period of probation it will not be open to us to replace Mr D.'s services at the disposal of the Govt of Bengal. They will fill up their post substantively; Mr D. will have no lien; & we shall be saddled with him permanently.

It seems to me to be only a point of ordinary

A

prudence to insist on a period of probation, I wd suggest 2 years, & to ask the Govt. of Bengal to give him a lien on his post in their service for this period.

AGC
31.8.18.

31/8/18

Please see the pencil alterations in the draft order and letter. If approved, they will be inked. Orders are solicited whether the drafts may issue as amended. If Mr Dandekar is not agreeable to a two years' probation, he will surely apply for the modification of the terms.

RR
3.9.18

Cr
3.9.18

With reference to HM's observations, I would respectfully submit that what I suggested is — not a transfer of services — but placing of services of a Government servant at the disposal of another Government temporarily.

The draft is submitted, however, amended, as directed.

-5 SEP 1918

62 64

Financial dept.

(C. no. 7511)

From Home (Edn) G.O. no. 1158 d 5-9-18.

~~Sanction~~ Subject. Sanctioning the appointment of Mr. Dandekar as Principal of the Govt. Institute of Commerce, Madras.

For the Asst. Secretary.

The Home (Education) may be requested to furnish the original of G.O. 1158 Home (Edn.) for reference and return.

T.K.
10.9.18.

[illegible]
10.9.18

ASSISTANT SECRETARY
1918
GOVT OF MADRAS

CF

Fil no 7511-1
11.9.18.

Home (E) W.O.

Home (Edn)

REGISTRAR HOME DEPARTMENT
12 SEP 1918
GOVT. OF MADRAS

Home (Edn)
C. No. 1922B
12.9.18

G.O. 1158-59 d/ 5th Sep. 18 is at Slip (111). It may be furnished to Financial with the request that it may be returned as early as possible as the G.O. is reqd. for constant refer. in this Dept.

CURRENT NO.
4500

CHIEF SECRETARIAT
23 SEP 1918
MADRAS GOVT.

14-ix-18

20.9.18.

Home (Edn) no. No. 1922B-1
23.9.18

T.K.
14.9.18

Why this delay?

19/9

Fil no.

Financial Dept.

Please see para 2 of Financial note Home Dept. and H.M's notes on pages 30-

Sub'd That G.O. No 1158 Home (Edn) dt 5-9-18, was put up with the case & was available

13

2 63

of notes to G.O. 1158-59 Home (Edn) d 5-9-18. (111)

It is apparently the intention that the post of Principal of the Govt. Institute of Commerce Madras, should for the present be treated as temporary for 2 years when Mr. Dandekar will be on probation.

cf p 34 of notes to flag (111)

2. Amendt. communicating the current to the A. G. is submitted below for A. S's signature. After issue^x of the Endt., these notes may be sent to the Home Dept. for being stitched with the original of G.O. 1158-59 Home (Edn) d 5-9-18. When Mr. Dandekar is confirmed in the post after 2 years, Fin. will no doubt be consulted about the question of making the post permanent and a sanction number may then be given.

x Issued as Endt. No. 7511-2 Fin. d 27-9-18

(111)

25-9-18.

Home U.O.

26/9/18

Fin. No 7511-3 / 27.9.18.

HOME DEPARTMENT
27 SEP 1918

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Sectt. II- 10 (b)—12-1-15.

Home (Education) DEPARTMENT

Government Institute of Commerce, Madras.-

Approving the appointment of Mr. M.K. Dandekar, Lecturer in Accountancy and Book-keeping in the Govt. Commercial Institute, Calcutta, as Principal of the ---------------- on a salary of Rs. 600-30-750.

65

READ AGAIN G.O. No. ........., dated ......... 191 .

" " " " ........., " ......... 191 .

READ ALSO:—

C. No. 1740 B., From the D. P. I, No. 5358, dated ~~the 14-8-1918.~~ 191 .

" " ........., " " ........., " ........., " ......... 191 .

" " ........., " " ........., " ........., " ......... 191 .

**ORDER.** No. 1158, dated 5-9- 1918.

Mis.

para 4 - p 3 CF.
" 2 - do

Joined his appt: on the afternoon of 30.9.1918

D.P.I's R.C. 5358/18d/3.9.18.

The Government approve the proposals of the D.P.I. to start the Government Institute of Commerce at Madras ~~about~~ from or after the 1st September 1918, to appoint Mr. M.K. Dandekar, Lecturer in Accountancy and Book-keeping in the Govt. Commercial Institute, Calcutta, as the Principal of the Institute and to fix the salary of the appointment at Rs. 600 - 30 - 750 per mensem. He be on probation for a period of two years and will ~~will~~ ~~also~~ be allowed private practice. The Director's action in having directed Mr. Dandekar to join the appointment in anticipation of sanction is also approved.

2. Proposals in regard to the rest of the staff required for the working of the institution ~~and~~ for the requisite

paras 5 + 6 on p 3 cf.

were sanctioned in G O No 1102 Home (Edn.) dated 30 aug 1918. Those

65

requisite buildings, promised by the D.P.I. are awaited.

3. The Govt. of Bengal will be addressed with regard to the transfer of Mr. Dandekar's services to this Government.

P.R. 17-8-18.

C.R. 19-8-18.

R.R.R. 23-8-18.

para 3 - a - p. 3 CF.

$\frac{5}{x\,\text{ms}}$/5.9

To the D.P.I. with the applications returned
,, A.G.
,, Finl. dept. } & o.

Letter:-

11597 5-9-18

To

The Chief Secretary to the
Govt. of Bengal.

5/9

$\frac{5}{\text{ms}}$/5.9

Sir,

I am directed to address you on the subject of ~~the~~ placing at the disposal of this Govt. ~~of~~ the services of Mr. M.K. Dandekar, Lecturer in Accountancy and Book-keeping in the Government Commercial Institute, Calcutta.

2. This Govt. have had for some time past under their consideration a scheme for the establishment of an Institute of Commerce in Madras. Arrangements ~~have now been~~ were made to start the institution from about the 1st September 1918. An advertisement inviting applications from qualified candidates for appointment to the post of Principal of the Institute was published;

p 20 of notes

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66

Sectt. II-8 (*f*)—25,005—27-4-15.

66

published; ~~and~~ Mr. Dandekar ~~who~~ was one of those who applied for the post in response to the advertisement of has been selected ~~for the appointment~~.

and appointed thereto on probation for a period of two years

Vide Principal's letter on p. 16 CF
+ DPI's telegram on p. 15 CF

The salary of the appointment is Rs. 600-30-750, the increments being annual. Mr. Dandekar has had the permission of the Principal of the Govt. Commercial Institute, Calcutta, and of the D.P.I., Bengal, to apply for the post.

3. I am Accordingly to request that, with the permission of H.E. the Governor in Council, ~~the serfices~~ ~~of~~ Mr. Dandekar may be placed at the disposal of this Govt. ~~and arrangements be made for his relief at an early date.~~

given a lien on his post in the Govt. Commercial Institute, Calcutta, for the period of his probation in the post of Principal of the Institute of Commerce Madras and that his services may be

I have, etc.

C.R. 19-8-18.

R.R.R. 23-8-18.

of Principal of the Insti

published;

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*When given for copying*
*When copied* ______
*When examined* ______
*n signed* ______ } 191 .

EAD AGAIN G.O. No. , DATED
191 .

CURRENT No.

ENCLOSURES TO C. No.

VERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

*N.B.—*
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.