

M
Law Education
(1925) Department.

Ordg. SERIES.

G.O. No.	569
DATED	22-4-25

[Despatch Abstract.]

Colleges
Govt - Coimbatore and
Mangalore - Shock
Collection of fees -
Recovery of amounts from
the Principals - Nair

2
Office of the District Superintendent
of Police, Malappuram.
7th December 1924.

From

M.R.Ry. S. Subbuswami Ayyar Avergal., B.A.,
Special Audit Officer for Contingencies,
Camp. Malappuram.

To

The Secretary to the Government of Madras,
Finance Department,
Fort Saint George.

Through the Accountant General, Fort Saint George, Madras.

Sir,

linked file submitted
1) In continuation of my report on the examination of the accounts of the Government Arts College, Coimbatore, I beg to ~~submit~~ bring to the notice of Government the failure in that Institution to levy fees from the ^{Intermediate} ~~University~~ Class students in the Academic Year 1923-24 in accordance with rule No. ⁸⁹ ~~79~~ of the Educational Rules as amended by the Educational Notification No. 267 dated 16th October 1922 published in page 804 Part I B of the Fort Saint George Gazette dated 24th October 1922. According to this amended rule which took effect from the Academic Year 1923-24 the fees are payable in advance or in 2 instalments in each of the three terms into which the Academic Year has been divided, the total amount due in a year being Rs. 84/- if paid in advance and Rs. 90/- if paid in instalments but in the Government College, Coimbatore the fees were continued to be levied according to the old superseded rule in 2 terms or 8 instalments and at the old rates of Rs. 83/- or Rs. 88/- respectively.

2) The total short collection consequent on the failure to enforce the new rule was about Rs. 200/- in the Academic Year 1923-24.

3) The Principal was submitting D.C.B. statements of fee

*h. 11 of
G.O. No. 1212*

*24.7.24
(B) in the linked
file.*

*G.O. No. 1279
27.10.22
(D) in the linked
file*

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~~5~~
fee collections to the office of the Director of Public Instruction monthly and it is not clear how the latter failed to notice the omission in the course of its check of the statements.

pp 3-444 4) Copies of my letter to the Principal on the subject and of his reply thereto are enclosed for the information of Government. It will be seen therefrom that he has addressed the Director of Public Instruction for sanction to write off or recover the difference due up to date and that he is taking steps to levy the correct rates in future.

I beg to remain,

Sir,

Your most obedient servant,

S. Subbaraman Arer
Special Audit Officer for Contingencies.

p. 9 of

123
3
2 The director has taken the necessary steps for avoiding similar irregularities in Govt institutions in future.

3 The file may be sent to Finance for remarks.

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VTK 6.3
Finance ab

Finance (Exp)



may be waived.
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3/4/25

A draft order is submitted.

8 9.4.25 13.4.25

CA 15/4
VTK 17.4

Copy of letter from the Special Audit Officer for
Contingencies, Camp. Palghat dated 28th November 1924 to
the Principal Government Arts College, Coimbatore.

I have the honour to invite a reference to Educational
Notification No.267 dated 16th October 1922 on page 804
Part I B of the Fort Saint George Gazette dated 24th October
1922 and to point out that under rule 99 of the Educational
Rules as amended therein with effect from the Academic
Year 1923-24 the fees are payable in advance or in 2 instal-
ments in each of the three terms into which an Academic
Year has been divided. Under the amended rule the total fee
payable for a year is Rs.84/-if paid in advance and Rs.90/-
if in instalments whereas sums under the old superseded rule
were Rs.83/-and Rs.88/- respectively.

In your College, however, it was noticed that the fees
were being collected from the Intermediate Course students
during 1923-24 in two terms or 8 instalments and at the old
rates.

I request that you will kindly let me know why the
amended rules were not given effect to in 1923-24 and whether
they are enforced at least in the current year.

The favour of an early reply is requested. It may be
sent to my address, Office of the District Superintendent
of Police, South Malabar, ~~Calicut~~ Malappuram.

Reply from the Principal Government Arts College,
Coimbatore to the above. No.600/24 dated 2nd December 1924.

In reply to your letter No.111 dated 28th November 1924
I have the honour to enclose paras 3 and 4 of my letter
C.No.600/24 dated 1st December 1924 to the Director of
Public Instruction, Madras.

Copies of paras 3 and 4 of the Principal's letter to the
Director of Public Instruction, Madras. No.598/24 dated
1st December 1924.

I beg to submit the following for favour of sanctioning:—

1. Writing off of the amounts due from students who were

49
were in the II year class during the Academic Year 1923-24 4

and who have now left College. The number would be about 48.

ii. Collecting the difference due from ^{each} of the students
who were in the II year class during the Academic Year 1923-24
and who are still in the College in respect of the fees paid
by them for the year 1923-24. 4

iii. Collecting the difference due from all the students
of the I year class during 1923-24 who are now in the II
year class in respect of the fees paid by them for 1923-24.

iv. Collecting the difference due from the students of
the I and II year classes in respect of the fees paid by
them for the first term in the year 1924-25.

4. I am taking immediate steps to rectify the error
and arranging for the collection of fees as per amended
rules in future.

No. T.M. 23/3318

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 11th Decr 1924,

Enclosures

Forwarded.

The irregularity pointed out in this report of collection of College fees deserves special notice by Government. It would also appear to be desirable to have information from the Director of Public Instruction, Madras, as to whether similar irregularities in the levy of fees have existed in other Government institutions and, if so, to request him to indicate the total loss to Government and the measures taken to make good such losses and to prevent the recurrence of similar irregularities in future.

J. Mitchell
Accountant General.

To

The Secretary to Government,

Finance Department,

R. Ven. 11/12.

6 No. 3415c.

Encl. 3415c - 9 20.12.24

Referred to the S.P. J.

for remarks in confirmation of Encl. No. 3172c-1 Law (Educ) 28.11.24.

Linked file.

Mr. P. J.

To the S.P. J. with C.F. in O.L.

to be paid with reply

To be paid on 1-25

Q

The Director is also requested to submit a special report with reference to the A. L. S. with No. T.M. 23/3318, dt 11th Dec. 1924

19.12.24

h. d. 700 C
6/3/25
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Received



Registered

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Supplemental report of the Special Audit Officer for contingencies on the examination of the accounts of the Government Arts College Coimbatore for 1923-24 - resubmitting with remarks the---

ENCLOSURES.

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are copies

R.O.C. No. 761 A/24

Station Madras, Dated the 3rd March 192 5From (Name) R.G. Grieve Esq., M.A.,(Designation) Ag: Director of Public Instruction

To The Secretary to the Government of Madras,

L a w (Education)

Department.

Sir,

With reference to Government Endorsement No. 3415

p. 6 supra

C-1 Law (Education) dated 20-12-24, I have the honour to return herewith the supplemental report of the Special

*pp 1-4 supra*Audit Officer for contingencies on the examination of the accounts of the Government Arts College, Coimbatore, for 1923-24, and also the Accountant General's Endorsement T.M./23 3318 dated 11-12-24 and to submit the report called for.*p. 1 supra*

2. In para 2 of the Special Audit Officer's Report the total loss to Government on account of the collection of fees at the old rates is stated to be about Rs. 200. This figure includes amounts due from students still attending the college, and these amounts have been recovered. The amount due from students no longer in the College comes to

Rs.114, of which Rs.11 are fees recoverable under M.E.R. 85, and not fees recoverable on account of the revision of rates.

Separate action is being taken on this matter. Of the balance of Rs.103, Rs.2 have been recovered, and the loss to Government at present is Rs.101. There is a probability that at least Rs.48 of this will be recovered, as it is due from students who ^{have} not taken their transfer certificates from the college, and it will be demanded from them before the certificates are issued or before they obtain readmission in the college. Dues will also be recovered, if possible, from all students whose addresses are known.

3. There is one other College in which there was an omission to levy the revised rates of fees, viz., the Government College, Mangalore. The amounts due on this account have been recovered from students still in the college. The amounts due from students who have left the college is Rs.70-8-0, and the Principal has been requested to endeavour to recover the dues from all students whose addresses are known.

4. The officers immediately responsible for the loss are the Principals of the two colleges, Mr.D.Sadasiva Reddi of the Coimbatore College, and Mr.G.Krishna Chettur of the Mangalore College. Both plead ignorance of the notification in the Fort Saint George Gazette revising the rates of fees. The notification appeared on 24th October 1922. Mr.Chettur joined the department the previous day. In his explanation he states that his attention was not drawn to the notification and that, as he had various matters to attend to at the time, the notification escaped his observation. Mr.Sadasiva Reddi ^{pointed} out that he did not join the department till February 1923, some months after the appearance of the notification, and that his attention was never drawn to it.

5. In commenting on these explanations, I have to say, in the first place, that there is no question of the bona-fides of the officers being impugned: both undoubtedly acted in ignorance. It is true, in the second place, that both officers were new to the duties of the head of a college and cannot reasonably be expected to have been aware immediately of their obligations in regard ^{to the} levy of fees. It appears to me that a plea of ignorance which would have no validity in the case of an experienced officer,

has much greater weight in the case of two officers quite new to the work of the department. In the third place, both Principals were unfortunate in their head clerks, as they had every right to expect that the latter would acquaint them with the rules and regulations in force. The head clerks are to blame in the matter. In the fourth place, I regret to have to admit that my office cannot escape a share of the responsibility for the continuance of the irregularity. If the D.C.B. Statements of the two colleges had been punctually and carefully checked in my office, the error would have been discovered and checked soon after its occurrence. That it was not so discovered is largely attributable to the inadequacy of the office establishment in point of numbers, to deal with the burden of work imposed on them.

6. In all the circumstances of the case, therefore, especially in view of the Principals' inexperience and venial ignorance of the rules, it appears to me that there are valid reasons why Government should waive the recovery of the amounts from the officers concerned. I wish again to emphasize that the ultimate loss to Government is likely to be considerably less than the amounts reported in paras 2 and 3 of my letter, and may possibly be reduced to inappreciable dimensions.

7. With a view to minimising the danger of such financial irregularities in Government institutions, I have reminded the officers in charge of such institutions of their responsibilities in the matter. I have also satisfied myself that the checking of D.C.B. Statements ^{in my office} is up-to-date.

I have the honour to be,

S i r,

Your most obedient servant,

For Director of Public Instruction

T.R. 4/3

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Supplemental Report of the Special Audit
Officer for contingencies on the examination of the
accounts of the Government Arts College, Coimbatore
for the 1923-24.

[No 4928 Exp]

pp 1-4 CF

P-5 CF

From the Special Audit Officer for contingencies
dated 7th December 1924.

Endt. of the A.G. No. T.M.23-3318 dated 11-12-24.

[Duplicate copy of the
report is at flag (B)]

Forwarded to the Law (Education) Department
in continuation of Finance u.o. No. 4608.Exp.-1
dated 25-11-24.

K.R.

Dr.
18/12/24

RWD

13/12

Finance u.o. 4928 Exp-1
15-12-24

Law.

Law, Edu, Dept

A.S.

Linked file

L. En 3415C

13/12/24

The first report has been referred to the
S.P. J. for remarks. This may also
be referred to him in continuation of the
drafted report as above that

two were not levied in the examination
College according to the status notified
in S.O. No. 1279 Ed, dt 27.10.22
Please see also A. G's endt: at p. 5,
c. f.

15 DEC 1924
DEPARTMENT

17-12-24

17-12-24

CA
12.24

in the
file
described

p. 6cf

μ 7-9cf

by

$$\begin{array}{r} 101 \\ - 48 \\ \hline 53 \end{array}$$

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Mr 7-9 cf

μ. 9 cf

μ. 9 cf

p. 9. cf

p. 9. cf

p. 9. cf

p. 8 cf

para 6, p. 9cf

Date _____

Initials.

211

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dated

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” ” ” ” ----- ”

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READ ALSO :—

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” ” ” ” 192 .

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ORDER.

his

No. 569, dated 22-4- 1925.

In the circumstances explained by the Director of Public Instruction in his letter No. 761A/24 of 3.3.25, the Government are pleased to waive the recovery from Mr. D. Sadasiva Reddi, ^{late} ~~former~~ Principal of the Government College, Coimbatore and Mr. R. Krishna chettur, Principal of the Government College, Mangalore, of a sum of Rs 10/- and of Rs 70-8-0 respectively, being the fees collected short of the standard rates from

the students of the colleges
in the academic year
1923-24.

2 The Government trust
that ~~similar~~^{such} irregularities
will not be allowed to
recur.

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9.4.25 13.4.25
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VTK
17.4

DESPATCHED

23 APR 1925

AG

To

The D.P.I. (with reference to
his letter no 20
no. 761A/2 p
3.3.25)

" AG (Miss the Finance Dept)
with refce to his ltr no
T.M. 23/3318 d. 11.12.24)
(with copy of Director's ltr)
" Finance Dept. ~~AG~~