

Law (1925) Department.

Recreation

Order SERIES.

G.O. No.

686

DATED

2/5/25

[Despatch Abstract.]

Accountancy Diploma Board

Printing of question papers - free of cost - Sanctioned.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O. 243 7/10/24 24.3.24							

FURTHER PAPERS.

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

ACCOUNTANCY DIPLOMA BOARD,
HORNBY ROAD, BOMBAY,

No. //3 of 9th May 1924.

From

M.L. Tannan, Esq., B.Com. (Birm), Bar-at-Law., I.E.S.,

Secretary to the Accountancy Diploma Board,

B o m b a y.



The Secretary to the Government of Madras,

Finance Department,

M a d r a s.

Sir,

Subject : printing the Board's question papers at the Government press, Madras.

With reference to your G.O. No. 243 Mis (Finance Department) dated the 24th March 1924, I have the honour to state that no provision has ever been made in the Board's budget to pay for the ~~cost~~ charges of printing the Board's question papers at the various centres for the Government Diploma examination in Accountancy of this Board. The examination is held only at those centres at which there is a Government Press willing and able to print the Board's question papers free of charge and in the manner in which they are printed in Bombay. The work has always been entrusted to a Government Press and never to a private press. During the past five or six years the work of printing has been done for the Board by the Government presses at Bombay Madras, Calcutta and Allahabad and no payment has ever been demanded by or paid to such Government presses.

2. The Diploma examination of this Board is an All-India examination conducted by the Government of Bombay, under the instructions of the Government of India, for the benefit of candidates belonging to the various provinces of India and Burma. According to the Regulations sanctioned by the Government of India with the approval of all the Local Governments and administrations, it is provided in Regulation No. 2 (copy enclosed).

that the examination is to be held in April every year at -
Bombay and such other centres in the different provinces of
India as may be selected in consultation with the Local -
Governments.

3. I may invite your attention to my letter No.213 of 23-6-1919
enclosed as an accompaniment to the Government of India letter
No.1103 dated the 8th October 1919 (Education Department) -
addressed to all Local Governments and Administrations and
state that the Government of Madras have, as per their reply
No.1436 Home (Education) Department dated 25-11-1919, instructed
the Government press, Madras to print the Board's question papers
free of charge as desired in the Board's letter No.213 referred
to above.

4. The Superintendent of the Government press, Madras has sent
a bill for Rs.62/13, as the charges of printing the six -
question papers set for the Board's examination held in April
last at Madras. In my letter No.985 dated the 12th February 1924
addressed to the Superintendent, I had expressed that I might
request the Government of Bombay to sanction some bonus to the
persons engaged by the press to print the Board's question paper
on the 8th April which ^{was} declared as a holiday, and requested him
to inform me what amount would be a reasonable remuneration to
them for the Board's work to be done on that day.

5. I have the honour to add here that the entire cost of my Board's
operations has till now been borne by the Government of Bombay, -
though it is an all-India examination. The four officials of
Madras appointed to superintend the examination at Madras and to
correct the proofs of the question papers printed at the Government
press there, are paid the honoraria provided for in my Board's
budget and on the same scale as similar work has been paid for at
other examination centres. This portion of the local expenditure
incurred on account of the examination being held at Madras (apart
from the Board's general expenditure like examiners' fees, stationery
etc.) is met by the Bombay Government. No Government press either
in Bombay or elsewhere has till now been paid for printing the -
question papers of this Board. It will thus be seen that all charges

charges have been met by this ~~office~~ Board except the cost
of printing the question papers, which is not expected to
be billed for.

6. I therefore beg to point out that Government presses are
expected to print the Board's question papers free of charge
and the examination can be held only at those places where
this arrangement of printing can be done.

I have the honour to be,

Sir,

Your most obedient servant,

M. L. Farnham
Secretary.

*Don't let this
qualification be
only in respect of
Notifications to be
published in the
Gazette. (Not in the
Gazette)*

*If the Government was
to pay why mention
bonus?*

**THE GOVERNMENT DIPLOMA IN ACCOUNTANCY OF THE SYDENHAM
COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.**

Regulations sanctioned by the Government of India, in their No. 247 of 6th March 1919, and notified by the Government of Bombay in their No. 4751 of 17th October 1919. The holder of this Diploma has been declared by the Government of India to be eligible for the award of a permanent *Unrestricted Auditors certificate* under the Indian Companies Act, 1913.

REGULATIONS.

1. The diploma in accountancy of the Sydenham College of Commerce and Economics, Bombay, will be awarded by the Government of Bombay, on the recommendation of the Accountancy Diploma Board, to a candidate who has proved to the satisfaction of that Board—

First.—That he has passed (1) the examination of the Accountancy Diploma Board in accordance with the regulations laid down in paragraphs 2 to 11, or (2) the examination prescribed for the Degree of Bachelor of Commerce of the University of Bombay with Advanced Accounting and Auditing as his special subject.

Secondly.—That he has received adequate practical training in accounts as prescribed in regulations 12 and 13; and

Thirdly.—That he bears a good moral character, and has attained the age of 23.

Holders of this Diploma will be styled "Government Diplomates in Accountancy" (G.D.A.)

I.—Examination for the Diploma in Accountancy.

2. The examination for the Diploma in Accountancy will be held in Bombay and in such other centres in the different provinces of India as may be selected in consultation with the local Government, commencing on the second Monday in April every year or such other day in April as may be notified in January of that year.

3. Applications for admission to this examination must reach the Secretary to the Accountancy Diploma Board, Bombay, before the 31st January immediately preceding the date of the examination with a fee of Rs. 50 per candidate.

4. A candidate for admission to this examination must have passed the Matriculation Examination of an Indian University or the School Final Examination conducted by a local Government or any other examination which, in the opinion of the Accountancy Diploma Board, is equivalent to these, and, subject to regulations 5 and 6, must produce a certificate in the prescribed form from the head of an institution recognised by the Accountancy Diploma Board that he has, subsequent to passing such an examination, studied for a period of two academic years at such an institution and is fit to present himself for the examination, provided that no such certificate shall be required from a graduate of one of the Universities of India or of the United Kingdom.

5. A candidate who has received an adequate practical training in accounts, as defined in regulation No. 12, for a period of not less than two years shall be eligible to appear for the Diploma examination of this Board up to the year 1922, without being required to produce a certificate of attendance at a recognised institution.

6. Every holder of an auditor's certificate granted by a local Government under the Indian Companies' Act, 1913, shall be eligible for admission to the examination for the Diploma in Accountancy, even though he may not satisfy the conditions laid down in regulation No. 4.

7. Candidates for this examination will be examined in the following subjects:—

A. Accountancy and Auditing:—

- (1) The principles and practice of book-keeping and accounts including a knowledge of the systems of accounts in use in different classes of business.
- (2) Auditing.

B. Mercantile Law:—

- (i) The Indian Law relating to Joint Stock Companies, Life Assurance Companies and Provident Insurance Societies.
- (ii) The Indian Law relating to Contracts, Negotiable Instruments, Insolvency and Arbitration.
- (iii) Charter Parties, Bills of Lading, Fire and Marine Insurance.

(iv) The main provisions of the Indian Stamp and Limitation Acts relating to the above.

8. (a) Three papers of three hours each will be set in accountancy and auditing as detailed below :—

1st paper—General Accounts.

2nd paper—Special Accounts.

3rd paper—Auditing.

(b) Three papers of three hours each will be set in mercantile law as detailed below :—

1st paper—The Law of Contracts and Arbitration.

2nd paper—Company and Insolvency Law.

3rd paper—Negotiable Instruments, Bills of Lading and Insurance.

9. To pass the examination, a candidate must satisfy the Board that he possesses an adequate knowledge of each of the two subjects referred to in Regulation No. 7.

10. Failure to satisfy the Board will not disqualify the candidate from presenting himself at a subsequent examination on a new application being forwarded and a fresh fee paid.

11. As soon as practical after the conclusion of the examination a list of successful candidates will be published arranged in alphabetical order, such of them as have passed with distinction being placed in the first class.

II.—Practical Training in Accounts.

12. A candidate for the diploma in accountancy shall, subject to regulation 13, be required to prove to the satisfaction of the Accountancy Diploma Board that he has, for the period specified below, served as an apprentice or as an assistant to (1) a Chartered Accountant, (2) an Incorporated Accountant, or (3) the holder of a permanent auditor's certificate under the Indian Companies' Act, 1913, approved by the Local Government of the Province where he is practising :

(a) Five years, in the case of candidates exempted under regulation No. 5 from the production of a certificate of attendance at a recognised institution, inclusive of the practical training in accounts received by them prior to their appearing for the diploma examination of this Board.

(b) Three years, in the case of students of a recognised institution (other than University graduates) over and above the two years that they have attended a recognised institution under regulation No. 4.

(c) Three years, in the case of graduates of one of the Universities of the United Kingdom or of India.

13. The holder of an auditor's certificate granted by a local Government under the Indian Companies' Act, 1913, shall, on passing the Diploma Examination of this Board under Regulation 6, become eligible for the diploma in accountancy without any further proof of practical training in accounts.

14. The Accountancy Diploma Board shall have power to frame bye-laws providing for the recognition of accountants, the admission and registration of apprentices under Regulation No. 12, and the recognition of institutions under Regulation No. 4.

*Books recommended—

L. R. Dicksee's Advanced Accounting. Spicer and Pegler's Book-keeping and Accounts.

L. R. Dicksee's Auditing. Spicer and Pegler's Practical Auditing.

Dr. A. E. Sprague's Insurance Companies' Accounts.

J. J. McLauchlan's Book-keeping of a Life Office.

Smith's Mercantile Law, Vol. I; Stevens' Mercantile Law.

S. R. Davar's Indian Mercantile Law and S. R. Davar's Indian Company Law.

*These books are named as helpful to the students, but are not prescribed as obligatory.

Office of the Accountancy Diploma Board,
Sydenham College of Commerce Building,
Hornby Road,

Bombay, 7th August 1923.

M. L. TANNAN,
B.Com. (Birm.), Bar.-at-Law,
Secretary.

INSTRUCTIONS TO CANDIDATES FOR

THE GOVERNMENT DIPLOMA IN ACCOUNTANCY OF THE SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.

Regulation No. 4.—

(A) *Examinations equivalent to Matriculation.*—Examination recognized by an Indian University as equivalent to the Matriculation or Entrance examination of that University will be recognized as such by the Accountancy Diploma Board under this Regulation. If the candidate has studied for one or more terms in a College affiliated to an Indian University, a certificate to that effect signed by the Principal of that College will be accepted as proof of the candidate's eligibility for the Diploma course. The previous orders of the Board must be secured by the candidate in other cases.

(B) Examinations recognized by the Accountancy Diploma Board as equivalent to Matriculation under Regulation No. 4 :—

(1) An examination that qualifies a candidate for becoming an articled clerk to a Chartered or Incorporated Accountant under their Regulations.

(2) An examination that has been recognized by a Statutory Indian University or the Mysore University as qualifying the candidate for admission to University courses of study, inclusive of the following :—

(a) The European High School Examination.

(b) The Oxford and Cambridge Senior Local examinations, if the selected subjects include English, Second Language, History and Geography, Mathematics, and a Science subject.

(c) The Simla School Leaving Certificate examination in all the compulsory subjects and in optional group (a) if a candidate has gone through a course of elementary science.

(d) The Bombay Joint Board School Leaving examination, accepted by the University as equivalent to Matriculation.

(C) Examinations recognised by the Accountancy Diploma Board as equivalent to the School Final examination under Regulation No. 4 :—

(a) The School Leaving or other examination on the passing of which the candidate becomes eligible for a permanent appointment in British Government service.

(b) The Full Senior Commercial Certificate of the London Chamber of Commerce in all the subjects prescribed for such a full certificate.

(c) The Completed Secondary School Leaving Certificate of Madras, Mysore or Travancore, provided the candidate has secured forty per cent. of the full marks in English, and thirty-five per cent. of the full marks in (1) Arithmetic or Elementary Mathematics and (2) three other subjects.

(D) *Attendance certificate.*—The attendance ought to be in an Institution specially recognized by the Accountancy Diploma Board for purposes of this Diploma. The candidate is required to have attended three-fourths of the number of days on which lectures were delivered in each of the two academic years. Should his attendance in either of the two years have fallen short of three-fourths, that particular year will not be counted as a portion of the two years' attendance prescribed by this Regulation. If he has attended the prescribed number of lectures in each of the two academic years, but has not been certified as fit to present himself for the examination, he will not be required to attend lectures for a third year, but will merely be required to satisfy the Principal about his fitness to appear for the examination, and to submit his application through the Principal. He may undergo practical training in accounts during such third year, and such training will be counted as a portion of the three years' training prescribed by Regulation 12 (b).

(E) The fee of Rs. 50 must reach the Secretary to the Accountancy Diploma Board, 65, Apollo Street, Fort, Bombay, on or before 31st January. Fees paid in will on no account be refunded.

Regulation No. 5.—

Under this regulation an under-graduate may, in lieu of attending lectures for two years as prescribed by Regulation No. 4, received practical training in accounts for two years. He must apply to the Board for the recognition of such practical training and secure the orders of the Board before applying for the examination; the number and date of such order must be quoted in the candidate's application for the examination.

Regulations Nos. 6 and 13.—

When the holder of a temporary auditor's certificate applies for the examination under Regulation 6 or for the Diploma under Regulation 13, the period for which the auditor's certificate was granted must not have expired. An application from such a candidate submitted after the expiry of the period for which the certificate was granted will not be accepted by the Board.

Regulation No. 12.—

Practical training.—Every candidate entering on the course of practical training prescribed by this Regulation must submit to the Accountancy Diploma Board an application for the recognition of such practical training in the prescribed form, copies of which can be had at the office of the Board, Hornby Road, Bombay, such applications must be submitted within sixty days of the commencement of the practical training.

The practical training must be under a Chartered or an Incorporated Accountant or a certified auditor, working as a Public Accountant. It is immaterial whether the candidate has paid a premium for such training or is in receipt of a salary. It is essential that he should be a full-time apprentice and should not be engaged in any other work during the usual office hours.

Chartered and Incorporated Accountants may take and train apprentices without the previous permission of the Government. The holder of a permanent (whether restricted or unrestricted) auditor's certificate granted by a Local Government, may take and train apprentices, provided he is specially empowered in that behalf by the Local Government of the Province where he is practising. The mere fact that he holds a permanent auditor's certificate will not empower him to take apprentices.

The apprenticeship may be served partly under one and partly under another practising accountant, provided it is in each case reported to and recognised by the Accountancy Diploma Board.

Regulation No. 12 (b).—

The practical training in accounts prescribed by this regulation may be (1) partly before and partly after, or (2) wholly before, or (3) wholly after the candidate passes the Diploma examination of this Board. The course prescribed for an under-graduate covers five years, viz., two years as a student of a recognized Institution, plus three years' apprenticeship. The practical training in accounts, if any, received by an under-graduate during his two year's attendance at a recognized Institution will, therefore, not be reckoned as a portion of the three years' apprenticeship prescribed by this regulation.

Regulation No. 12 (c).—

At least two out of the three years' apprenticeship prescribed for graduates must be served after they become graduates.

Number of Apprentices.—No practising Accountant will be authorised to take and train more than two apprentices at a time. But a Chartered or an Incorporated Accountant, in public practice, may, in special cases, be permitted by the Accountancy Diploma Board to take and not more than four apprentices at a time.

Auditor's Certificate.—No permanent unrestricted Auditor's certificate will be granted by any Local Government or Administration to a person who does not hold the Government Diploma in Accountancy of the Sydenham College of Commerce and Economics, Bombay. Holders of the Diploma have to apply for a permanent unrestricted Auditor's certificate to the Local Government of the Province where they intend to set up practice.

By order of the Accountancy Diploma Board,

M. L. TANNAN, B.Com. (Birm.), Bar.-at-Law,
Secretary.

Hornby Road,
Bombay, 7th August 1923.

No 6.424.



Note for the Under-Secretary to Government Law (Education)
dated 31st. July 1924.

Cancelled for C
A. Di 222913
1/8/24
L. Di 1926c
T-8-24

Ref. Postcopy of Law (Education) Department telephone
message dated 28th. July 1924.

The charges for printing the question papers of the
C.D.A Examination of the Accountancy Diploma Board,
Bombay for each of the years since 1921, with particulars
for recovery are indicated in the statement below.
Question papers for 1920 were not printed in this office
on account of strike in the press during that year.

Years.	Question papers & spare copies of Gazette Notifi- cations.		Remarks.	
	Ptg. cost. Rs. a. p.	Paper cost. Rs. a. p.		
1921	73 12 9	3 14 0	Treated free of cost as per T.M. dated 30-8-21 from the D.P.I. (copy enclosed).	
1922	60 5 0	0 10 0	Intimated to A.C., for adjustment in this office letter No.90 C.T. dated 12-7-23.	
1923	69 3 0	1 3 0	Bills were sent direct to the Secretary C.D.A. Examination for payment.	
1924	60 5 0	2 8 0		

Madras 31-7-1924.

1924

Superintendent.
Govt-Press.

9
1

T e l e p h o n e dated 30-8-21.

To

The Superintendent, Government Press,
M a d r a s.

Ref:-Your telephonic messages dated 30-7-21 and 11-8-21

The printing work done in the press for the
Accountancy Diploma Board may be treated free of charge
(B) (vide G.O. No.1435 Home (Education) dated 25th. November
1919).

(True copy)

(sd) *Illegible.*

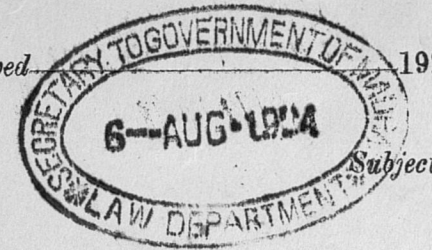
for Director of Public Instruction.

Post copy to the Superintendent, Government Press,

M a d r a s.

CURRENT No.

Received



192

Registered

192

Subject.

ENCLOSURES.

No.

Sp are copies.

No. Civil 4--333

FORT ST. GEORGE,

Dated the 5th August 1924.

From

THE ACCOUNTANT-GENERAL, MADRAS,

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS.

Law (Education) Department.

SIR.

With reference to your post copy of Telephone message dated the 28th July 1924 regarding the adjustment of the printing charges of the Examination papers of the G.D.A Examination of the Accountancy Diploma Boards, Bombay, I have the honour to invite a reference to the Note No. C 424 of the 31st July 1924 from the Superintendent, Government Press, Madras, to your address, from which it will be seen that the charges relating to 1922 only were adjusted by this office as intimated in this office U.O. reply No. Civil 4/247 dated 8-7-24.

I have the honour to be,

Sir,

Your obedient servant,

Deputy Accountant-General.

G.S/5-8-24

Letter. 1364 C-2 d) 21-8-24

Refce.

To

The Secretary,

Accountancy Diploma Board,

Bombay.

S i r,

Your letter No.113, dated 19-5-24 - Printing of the question papers of the examination of the Accountancy Diploma Board.

In reply to the letter quoted above, I am to observe that in Mr. Subrahmanya Ayyar's letter No. 213, dated 23-6-1919 local Governments were asked inter alia

(1) to authorise the officer in charge of the Local Govt. Gazette to publish free of charge notifications of the Accountancy Diploma Board, and

(2) to authorise the officer in charge of the Local Govt. Press to print the necessary question paper for the Diploma examination whenever it was decided to hold the examination in their Province.

This Govt. issued the necessary instructions to the Supdt. Govt. Press Madras, and the fact was intimated to the Govt. of India in M.R. Diwan Bahadur R.Ramachandra Rao's letter No. 1436 dated 25-11-1919. It is observed that

DESPATCHED

21st AUG 1924

pp 1-3 C-8

13 of Govt. 1435 (B) 25-11-19

115 of (B)

2. It may be observed that 12

while the publication of the notifications of the Diploma Board in the local official Gazette is ~~under taken~~ ^{under taken} free of cost, it was not intended that the printing of the question papers should also be free of payment. It has ~~also since~~ been ascertained by reference to the local Accountant

General that a sum of Rs 60-15-0 was debited to the Govt. of Bombay in the exchange account for March 1923-Final on account of charges for printing the question papers of the Accountancy Diploma Examination held at Madras in April, 1922, and that the bills of ~~the~~ cost for printing work done in respect of the examinations held in ^{1923 &} 1924 were sent direct to you.

2. ~~I am to state that the~~ ^{I am to say} ~~the~~ ^{that, in these} ~~no part of the~~ ^{circumstances,} ~~fees realised from candidates for the examination is credited to this Govt. it is~~ ^{it appears} ~~reasonable that the service rendered by the Press ~~should be~~ paid for. The further question as to whether the cost should come from the funds of the Accountancy Diploma Board or from the revenues of the Bombay Government is ~~one~~ ^{one} to be decided between the Board and the Government of Bombay.~~

I have etc.

5. 8. 24

6. 8. 24

VTK

1818



TELEGRAPHS.

Received here at

H. M.

X RC BOMBAY S 20 STE 97 EDUCATIONAL MADRAS

2260 IT HAS BEEN BROUGHT TO NOTICE THAT SUPERINTENDENT GOVERNMENT PRESS MADRAS HAS REFUSED TO UNDERTAKE PRINTING OF QUESTION PAPERS FOR GOVERNMENT DIPLOMA EXAMINATION IN ACCOUNTANCY TO BE HELD FROM 3 RD APRIL 1925 UNTIL HIS PREVIOUS BILLS REFERRED TO IN MADRAS GOVERNMENTS LETTER 1364- C -2 DATED 21 ST AUGUST 1924 TO SECRETARY ACCOUNTANCY DIPLOMA BOARD HAVE BEEN PAID REPLY TO MADRAS GOVERNMENT LETTER REFERRED TO IS BEING GIVEN IN THE MEANWHILE AS MATTER IS URGENT PLEASE INSTRUCT SUPERINTENDENT GOVERNMENT PRESS MADRAS TO PRINT QUESTION PAPERS FOR THIS YEAR PENDING SETTLEMENT OF BILLS = (BOMBAY LOCAL =)

Secretary to Govt. of Bombay,
General Educational & Ecclesiastical Dept.

This form must accompany any inquiry respecting this Telegram

Kerala Bux Bros. - Printers - Cal - 1273 - 26-11-24 - 50,000 Blr

	Initials.	Date.
Received in Fair-copying Section.		
Copied ..		
Examined ..		
Signed ..		
Despatched ..		

Law (Education) Dept

Memo No. 1364-4 dated 26.2.25

Examination of the Accountancy Board, - Printing of question papers.

The question of recovering from the Accountancy Diploma Board, Bombay, the cost of printing the question papers for the Diploma Examination held at Madras in 1923 and 1924 is under correspondence with the Board. Without prejudice to the settlement of the question of recovery of cost, the S.G.P. is authorised to print the question papers for the next examination in Accountancy to be held at Madras on the 3rd April 1925 and the following days.

To The S.G.P.

Telegram.

To

Bombay, Local.

Your telegram (NO.) 2260 dated 20th instant. Superintendent, Government Press, Madras, has been instructed to print (the) question papers for Accountancy Diploma examination of this year.

Post copy to be sent.

Del + PC.
DESPATCHED
26 FEB 1925

4.13, C.J.

Telephone No : 5117.
Telegraphic Address : RASIMUS.

Correspondence regarding the purchase and supply of books and publications should be sent to the Branch Press, 166, Mount Road, Madras, S.C. All other communications should be addressed to Mint Buildings.



GOVERNMENT PRESS.

MINT BUILDINGS.

MADRAS, E. 13th February 1925

REF. DIS. NO.

FROM

F. L. GILBERT, Esq., M.B.E.,
SUPERINTENDENT,
GOVERNMENT PRESS.

6639



R. M. Joshi Esq., M.A., LL.B., B.Sc. (London), I.E.S.,
Offg. Secretary to the Accountancy Diploma Board,
Bombay.

Sir,

In reply to your letter No. 1080 dated 10th February 1925, I have the honour to state that the Accountancy Diploma Board makes no mention of discussing the charges incurred for printing by this office for 1924 and as the same have not been recovered, in spite of repeated reminders and promises by the Board, and as Government hold me responsible for the recovery, I regret to state that I shall not be able to undertake the printing for 1925 until the charges have been paid.

Sd/F. L. Gilbert,
Superintendent.

Copy submitted to the Deputy Secretary to Government, Finance Department, with reference to para 2 of G.O. No. 243, Mis. Finance, dated 24-3-1924.

(H) in
the linked file
above

Finance & Co.
The papers connected with this subject
are in the linked file above. This
may also be sent to Law (Edn)
for filing with the connected papers.

Superintendent.

6639
26-2-25

Educational Department,
Bombay Castle, 13th March 1925. 13

From

C.W.A. Turner, Esquire, I.C.S.,
Secretary to the Government of Bombay,
Educational Department;

To

The Secretary to the Government of Madras,
Law (Education) Department,
Madras.Subject:- Printing of question papers of
Government Diploma Examination in
Accountancy.

Sir,

10-11-12 *appt*

With reference to your letter no. 1364.C-2,
dated the 21st August 1924, addressed to the
Secretary, Accountancy Diploma Board, Bombay, I
am directed by the Government of Bombay (Trans-
ferred Departments) to observe as follows in regard
to the two bills amounting to Rs. 133/- *preferred*
~~prepared~~
by the Government of Madras for the printing of the
examination question papers in the years 1923 and
1924 and for supplying a few copies of the Board's
notification published in the Madras Government
Gazette.

2. In paragraph 2 of their Circular letter no. 1103,
dated the 8th October 1919 the Government of India
requested the various local Governments to make
arrangements for the conduct of this examination in
accordance with the suggestions contained in the
letter from the Secretary, Accountancy Diploma Board
no. 213, dated the 23rd June 1919. The arrangements
proposed in that letter were inter alia (1) to
authorise the officer in charge of the Local Govern-
ment Gazette to publish free of charge, notifications
of the Accountancy Diploma Board and (2) to authorize
the officer in charge of the Local ~~Govt~~ Government
Press to print the necessary question papers for the
Diploma Examination.

17

3. In support of their claim for Rs. 133 the Government of Madras have observed that while the publication of the notifications of the Accountancy Diploma Board, Bombay, in their Gazette is done free of charge, it was not intended that the printing of the question papers should also be free of payment. In this connection I am to observe that in 1919 when the relations of the Provincial Governments inter se and the Government of India were not so separated as they are now it could hardly have been the intention of the Government of India to rule that the printing of the question papers should be paid for. It appears that the omission of the words "free of cost" in clause (2) was accidental rather than intentional. The Accountancy Diploma Board examination is an all India examination conducted under the orders of the Government of India and the printing of the examination papers of this Board has been done free of cost at Government Presses at the various Examination centres except Madras. In the circumstances stated above and in view of the decision of the Simla Conference of 1922 that claims unless the amount involved was really substantial should not be raised. I am to request that the Government of Madras may be moved to reconsider their decision in the matter and to forego the claims on account of such petty charges.

I have the honour to be,

Sir,

Your most obedient servant,

W. P. Lunn

Secretary to the Government of Bombay,
Educational Department.

4.12 a.m.

(13)
139 G.O. 1435 H.C.
28.11.19.

p4 of Procp
at ship T



General
Lunn to Mr. Hill 24.6.24

L. Edu. 1364C
6.6.24

14

Recovery of Cost of Printing the Board's question papers at the Govt Press, Madras.

From the Secy. to the Accountancy Diploma Board, Bombay.

Please see notes to go 243 du of 24.3.24.

The remarks of the Law (Edn) Dept. may be included in the final estimate. That Dept. may be requested to consider whether the fees levied from the candidates cannot be expected to meet the entire cost of conducting the examination and whether a provincial contribution in the shape of free printing of examination papers is really necessary.

30.5.24.

31.5.24.

Law (Edn) in

The Secretary to the Board points out that the Govt. Presses of the various provinces print the question papers of the Accountancy Diploma examination free of charge. So far as Madras is concerned, he relies on G.O., No. 1435 Home (Edn.), dated 25-11-19 in which the S.G.P. was asked (i) to publish free of charge in the Fort St. George Gazette the Notification of the Board and (ii) to print the question papers of the Diploma examination whenever such examination ^{is} held in this Presidency, and states that the Madras Press should print the papers free of charge.

2. It will be observed that the wording of the G.O. is not very explicit. While the publication of notifications in the Gazette is certainly free of cost, it is not so plain that printing of the question papers was intended to be free of cost. The point being doubtful, a T.M. was issued to the S.G.P. who stated that it was usual to intimate to the A.G. the cost of paper and printing connected with the printing of the question papers with a view to the necessary adjustment of the charges being effected. This was understood to mean that the A.G. was recovering the charges. Before proceeding further in the matter the A.G. may be requested U.O. to state whether it has been usual in the past to recover the charges of printing the question papers of the Accountancy Diploma examination from the Bombay Board.

Para 2 of (B)

P-6 of No. 243 H.

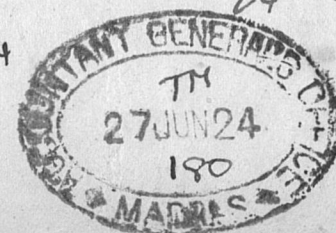
(H) 24.3.24



This page alone to go to the A.G.

U.O. no. 1364 C-1
26.6.24

21.6.24



AGW

U.O. No. 1118 d.s. 7. 24.

C-1 4-247.

Office of the Accountant-General, Madras,
Fort St. George, the 7th of July 1924.Reference Law (Education) Department U.O. No. 1364
C-1 dated the 26th June 1924.

The accounts of this office show that on intimation by the Superintendent, Government Press, Madras, a sum of Rs. 60-15-0 was debited to Bombay in this office Exchange Account for March 1923 Final on account of charges for printing the question papers of the Accountancy Diploma Examination.

L-En 1657C
9/7/24

G. Subramanyam
Deputy Accountant-General.

To

The Secretary to the Government of Madras,
Law (Education) Department. u.o.

Law (Education) Deptt.

The amount mentioned above presumably represents the printing charges connected with the examination held in April 1922. It is ~~under~~ understood that the G.D.A. examination was held at Madras for the first time in 1920 and that thereafter the examination has been held annually. It will be useful to ascertain whether the printing charges connected with the examinations of all the years since 1920 were debited to the Bombay Government. If the information is not readily available in the A. G.'s office the Superintendent, Government Press, will probably be able to help.



The file may be sent u.o. to the A.G. with the request that full information as to the debit of the printing charges in question may be furnished for all the years beginning with 1920, if necessary, in consultation with the Superintendent, Government Press.

Please send a tel. message
to A.G. office

25.7.24

DESPATCHED
28th JUL 1924
P.C. 1.50
8.50

Telephonic messages were issued to the Accountant General and the Superintendent, Government Press simultaneously. The former has not yet ~~replied~~ while the reply from the S.G.P. will be found at pages 8 & 9 c.f. It is seen therefrom that the question papers of the examination held in 1920 were not printed at the Government Press owing to the strike in the Press that year. The particulars in respect of the printing for subsequent years are given as follows:

Years.	Question papers & spare copies of Gazette Notifications.		Remarks.
	Ptg.cost Rs a p	Paper cost Rs a p.	
1921 ...	73-12- 9	3- 14- 0	Treated free of cost as per T.M. dated 30-8-21 from the D.P.I. (copy enclosed).
1922 ...	60 5 0	0- 10- 0	Intimated to A.G. for adjustment in this office letter No.90 C.T. dated 12-7-23.
1923 ...	69- 3- 0	1- 3- 0	Bills were sent direct to the Secretary, G.D.A., Examination for payment.
1924 ...	60- 5- 0	2- 8- 0	

The practice, it is observed, has varied. Since the advent of the Reforms a Local Government charges for the service rendered ~~to~~ another Local Government. Much ~~more~~ therefore does the service done to a private body like the Accountancy Diploma Board stand liable to be

charged for. It may, however, be argued that the examination of the Board serves the interest of all Presidencies. But seeing that fees are realised from candidates to cover the examination charges and that such fees are ~~presumably~~ credited to the funds of the Diploma Board, there is no reason why the cost of printing question papers for the examination which is as much an item of expenditure connected with the examination as any other should not be paid for. In this view the facts may be put before the Board. A draft letter is submitted. It may be sent to Finance for acceptance.

5-8-24

6-8-24

Will U.S. please speak?

✓TK
7.8

Draft passed by Secy

pp 11 & 12 c.f.

Letter to the Secretary, Accountancy Diploma Board, Bombay, No.1364 C-2 dated 21-8-24.

p 13 c.f.

Telegram from the Secretary to Government of Bombay, General Educational & Ecclesiastical Dept. No.2260 dated the 20th February, 1925.

A.S.

In this department letter No. 1364 C-2 dated 21-8-24 the Secretary, Accountancy Diploma Board, Bombay, was informed that the bills of cost for printing work done in the Madras Government Press in respect of the examinations held in 1923 and 1924, should be paid for. The Government of Bombay now wire that a reply is being given to this letter: ~~they~~ request that ~~it~~ in the meanwhile the Superintendent, Government Press, Madras,

may be directed to print the question papers for the examination to be held this year. ^{which begins on the 3rd April} The Government have not issued any orders to the S.G.P. ^{to refuse the further} printing of question papers pending the settlement of the bills ^{should not be undertaken} of previous years. A draft memo requesting the S.G.P. to print the question papers for this year and a draft telegram to Bombay are submitted ^{the Govt. of} for approval.

This file may be sent to Finance for acceptance of the draft Memo before issue.

CR 26.2.25
V.T.K. 24.2

Finance u.o

Finance (G+P)

The draft memo may be accepted

Wm 25/4/25

26/2/25

Law (Ed)

Law (Ed)

The memo and the telegram

may issue

26.2.25

26/2/25

[Telegram issued on 26.2.25. Issued as Memo No. 1364C-4 d. 26.2.25.]

c.no. 647C. From the S.G.P. d. 13.2.1925. p. 15 c.f.

The communication referred to in the telegram



7829

*Finance list
W.O. 782944-1
26/2/25*

*Law Edu 639C
26.2.25*



p. 14 c.f.

pages 16-17 c. f.

of the Bombay Government at page 13 c. f. may be awaited.

E. A. V. /28-2-1925.

C.R. /2-3-1925.

C.No. 888C - From the Secretary, Govt. of Bombay, Education Deptt., No. 2260 E. dated 13-3-1925.

Paragraph 3 of the Bombay Govt.'s letter.

It is pointed out that in 1919, when the financial relations of the Provincial Government and the Imperial Government were not so separated as they are now, it could not have intended that service rendered by Provincial Govt. Presses in printing question papers of the Bombay Diploma Accountancy Board should be paid for. This argument loses some of its force when it is remembered that the Bombay Board is not strictly a Govt. agency, ^{but an examining body} and that the Board itself charges fees of the examinees. It is further stated that the omission of the words "free of charge" in clause (d) of the letter of the Secretary to the Board, No. 213, dated 23-6-1919 was accidental. In view of this circumstance and of the fact that other local Governments print the papers in question free of cost this Government need not perhaps insist upon the printing being paid for. A draft order is submitted. It may be sent to Finance for acceptance.

but an outside examining body

p. 13 of No. 14358

(B) 28.11.19



*Law Edu no 1364C/45
6.4.25*

No 13466

CR 4.4.25

V.T.K. 6.4

Finance u.o

Finance department

As per the order of the Law department

Finance Dept.

With reference to Bombay Govt's letter on pages 16-17 of C.P. urging that the question papers of the Accountancy Diploma Board should be printed at the Govt Press free of cost; the following are submitted:

(a) In 1919 the Secy to the Board made certain proposals and these were recommended to the Local Govt by the Govt of India. The proposals did not provide for the printing of question papers free of cost by Local Govt presses. It is not clear whether the Govt of India considered this point at all. ~~The responsibility for the omission of "free of cost", referred to by the Govt of Bombay, is on the Accountancy Diploma Board itself.~~

pages 12-13 of G.O.

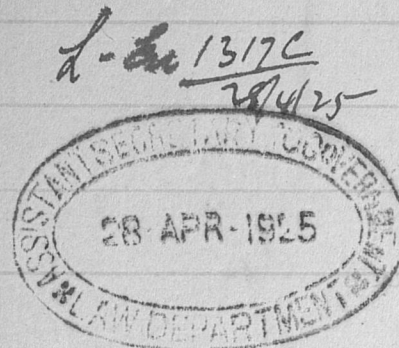
1435 B 25-11-19

(B)

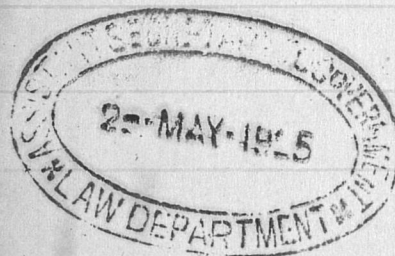
(b) The amount involved is not considerable and further it can not be said that the charges will not increase in future.

pro bet.

(c) The Board charges fees from the Examinees and the entire cost of the examination should, it seems, be charged against the fees. If Local Govts should help the Board, such help should be in the shape of a grant-in-aid. If the scale of fees levied from



Marine us no fin 13466-1
28/4/25



19 9
candidates is insufficient, the Board may enhance the rate. In the interest of press account, ^{also} it is ~~also~~ desirable to levy a charge for non-Govt work done there.

2. In the above circumstances, it is for consideration whether Law Dept may be requested to inform the Govt of Bombay that the cost of the printing work in question should be paid for by the Board.

Encl
28.4.25

Draft accepted as a special case

Law (Edn)

May issue.

A
28.4.25
VTK
1.5

Initials

Printing of question
papers — free of cost —
discontinued.

” ” ” ” ***** ” ”

" " 888/c " " Recd: to the Govt. of Bombay, 2260/192 E.
 Edl: Dept. d/13.3.20

Met.

No. 681 dated 2-5- 1925.

In continuation of
G. O. No: 1435 Home (Ed.), dt the
25th November 1919, the Govern-
ment direct that the question
papers of the Accountancy
Diploma Board, Bombay, should
be printed at the Govt. Press,
Madras, free of cost.

2 The S. G. P. Co requested
to withdraw the bills of cost
on account of the printing
work till now done in the Press.

To Mrs S. G. P.

✓ D.P. - J.

1. N. G. Hoo: Finance

→ Future Dept:

copy to the Secy, Accountancy, Diploma B:

Scap to thro Girth: of ^(with c.g.) ~~Border~~ ^{Ball}: Dept.
(with c.g.)

4.4.25

9
4.4.25

VTK 6.4

When given for copying _____
 When copied _____ } 192
 When examined _____
 When signed _____

READ AGAIN G.O. No. _____ DATED _____
 192 .

CURRENT No. _____

ENCLOSURES TO G. No. _____

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITO.

PAPERS NOT FILED OF, BRING MEANT FOR DESPATCH
 IN ORIGINAL.

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