Sectt. II-29—25,503—6-12-24.

Law (1925) Department.
(Education)

Archives SERIES.

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[Despatch Abstract.]

COLLEGE.

Government--Coimbators--Report of the special officer for contingencies--orders passed.

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Lawley Road Post Office,
Coimbatore.
13th November 1924.

From

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

To

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

Through the Accountant General, Fort Saint George, Madras.

Sir,-

With reference to G.O.No. 514 (451) Miscellaneous, Finance dated 11th July (17th June) 1924, I beg to submit herewith my report × on the examination of the accounts of the Government Arts College, Coimbatore for the official year 1923-24.

× triduplicate.

2. The audit was commenced on 30th October 1924 and completed on 3rd November 1924,

Expenditure.

3. The contingent expenditure of the college which comprised the following heads amounted to Rs.4507-0-0 in 1923-24 against a sanctioned allotment of Rs.8850/- after allowing for the reappropriation and resumption ordered in Director's of Public Instruction R.O.C.No.26 A/24 dated 23rd January 1924. The lapse of a large grant of about Rs.3400/-under 'Books and maps' and 'Laboratory charges' was due to orders for books, appliances and chemicals placed with some firms in England in the second half of the year having been complied with only after the close of the year.

Heads of account.	Expenditure in 1923-24 Rs	Allotment for 1923-24 Rs	Allotment for 1924-25 Rs.
Books and maps.	508	1300	1500
Laboratory charges.	816	3400	4000
C.O.	1324	4700	5500

		Rs.	Rs.	Rs.
B.F.		1324	4700	5500
Petty construction and repairs.		493	500	570
Pay of menials.		144	150	138
Other contingencies.	*	2546	2500	3500
		4507	8850	9708

*. Cleaning charges. 414
Hot and cold weather charges. 84
Service postage 100
Purchase and repair of furniture. 1234
Gymnasium. 113
Office expenses. 601
2546

4. Books and maps.(i). The books in the General and Special Libraries were stated to have been verified by the Lecturers in charge but no reports from them were forthcoming. In the report for the academic year 1923-24, 5 books in the Histroy Special Library were reported to be missing.

(ii). The books bought are all serially entered in a register. Some of the books relate to the sectional library while others relate to the general library. The former are entered in the separate lists ,maintained for the different sections. Under the present arrangement it will not be easy to verify the books in the several shelves which are arranged according to subjects with the register of books bought. In order to facilitate verification it will be necessary to bring the printed catalogue up to date by inserting manuscript entries under the respective subjects as books are bought. This will secure other advantages also in that it will secure an up to date reference catalogue under subjects and also facilitate the reprinting of an up to date catalogue when the time comes for it. At present the students and teachers have no means of knowing what later books have been bought after the catalogue was last printed.

(iii). In some subjects, History and English for example,

example, more than one copy of the same are bought. It was explained that additional copies were necessary to meet the needs of both the sectional and the General library and of the Library classes on these subjects. It is desirable that the Director of Public Instruction issues some general rules on the subject or that the sanction of the Director of Public Instruction is required to be obtained to the purchase of more than one copy of the same book. 2 copies of H.G.Well's "Outlines of history" each costing £1-1-0 and 3 copies of Rapson's Ancient India each costing about 5 shillings are instances in point.

5. Purchase of ~~newspapers~~ newspapers for the college reading room. A sum of Rs.27/-was paid on sub voucher 165/dated 17th September 1923 as the subscription for the Daily Express for the period from 1st April 1923 to 31st March 1924. It was stated that the newspaper was intended for the reading room in the college to which the students contributed. The reading room fees collected from the students were all remitted into the treasury to the credit of Government along with the school fees and the Director was supplying a few journals approved by him to the reading room. In these circumstances, the sanction of the Director is necessary to the expenditure incurred by the Principal and should be obtained.

6. Laboratory charges. Besides the expenditure in India a large expenditure is incurred in England on purchases made through the High Commissioner. The Home Indents sent in September 1922 and September 1923 amounted to £.1500 and £267 respectively. There is no scale of equipment laid down anywhere with which the stock in the Institution can be compared. There are several articles of the same description. For example, there are 10 stop watches, a few stop time pieces and it was said to be in contemplation to purchase a stop clock. Many of the stop watches are said to be under repair but no steps seem to have been taken to get them repaired. It is desirable, that a scale of equipment is prescribed for every day use by students in the Laboratory class. There may be some appliances

appliances of which each student should have one, others of which a batch of 5 or 10 students can manage with one ~~which~~ while in most cases of valuable ~~appliances~~ apparatus one should suffice for the whole class. The Home Indent which is sent to the Director of Public Instruction for approval does not contain any information as to the number already existing, if any, of the items indented for so that ~~the Director of Public Instruction~~ he may decide whether the items should be approved or not. At present, the only deciding factors in these matters seem to be the past expenditure of the Institution and the total funds available for all the Institutions in the Presidency.

7. Check of supplies with packing accounts and bills.(i). Care was not taken to get the required certificates of correct receipt by the concerned lecturers before returning with acknowledgment the packing accounts relating to the Home Indent of September 1922. It was only after the Director of Public Instruction asked in his R.O.C.No.329 A/23 dated 23rd April 1924 whether that indent had been fully complied with, that the breakage in transit of a basin with 5000 cubic centimeters capacity was reported to the Director General of Stores in June 1924 but as the packing account had been returned in August 1923 with a clean receipt and the complaint of breakage was sent after the lapse of 10 months the Director General could naturally do nothing to replace the basin free of cost. Its estimated price is 19 shillings 6 d at prewar rates and so its actual price is probably more. It may not be out of place to mention in this connection that it was complained that some other items were not received according to the indent and it was left to the Director General to point out that the items had been deleted by the Director of Public Instruction, although a copy of the Director's of Public Instruction's proceedings deleting the items had already been communicated to the Principal.

(ii). Orders sent direct to firms in England for books, appliances and chemicals were complied with in 1924-25 and when the bills were received for payment they were not sent

sent to the lecturers and the librarian for record thereon of the necessary certificates that the articles were received correct and ~~that~~ had been entered in the stock book. In future, such certificates should be obtained and references should be required to be given to the page of the stock register against each item in the bill in order to ensure entries therein.

8. The entries in the stock books of the Physics and Chemistry Lecturers were examined and they call for the following remarks:--

Physics.

(i). A complete list of all apparatus in the Physics laboratory has been ~~xxxxx~~ started only in the current year by the present lecturer. The new purchases in 1923-24 and 1924-25 were not, however, in some cases distinctly traceable in the stock register as the total number of each apparatus had been entered according to verification made by the present lecturer and it was not known how many of that number represented purchases prior to April 1923.

(ii). The stock register is not written up in alphabetical order of the articles nor is it served by at least an alphabetical index. The lecturer said that he would rectify the defect.

Chemistry. (iii) The following were not traceable in the stock register.

(a). Europe indent ~~for~~ dated September 1922. Apparatus for decomposition of water with platinum electrodes etc. Estimated cost £.1-10-0.

(b). Gallencamp and Co.'s bill. dated 20th February 1924. 6 thermometers graduated 0°--110° C. were obtained at a cost of 18 shillings(item 45 in the bill). In page 135 of the stock register 4 of these only have been entered. In the verification made by the present lecturer none of these has been found by him in the main stock.

(c). Chemicals obtained from the Eastern Chemical Company, Calcutta for Rs.52-12-3. Against 4 oz(Rs.4-0-0)of Ammonium Molybdate got, only 1 oz has been entered in page 195 of the stock register.

(d). No credit was traceable of 1 lb of copper sulphate paid for (Rs.2/-). The stock register produced by the Chemistry lecturer contained only entries of articles in the main stock which have hot yet been issued for use in the laboratory. Once the articles are issued , the articles get out of stock, Considering that there is a large stock of instruments flasks, beakers etc, always in use either there should be a separate register of articles in use or the present register should be a consolidated one of all the stock in the section, the breakages from time to time being shown as such and stock being taken once a year .

9. Manufacture of gas and electricity. There is an expenditure of about Rs.170/-on the purchase of kerosine, firewood petrol, spirit etc, for the manufacture of gas and electricity. The log books for the plants were not carefully maintained, showing the quantity of fuel etc, purchased, used and in balance, the quantity of gas manufactured for the fuel used etc. The electric plant does not seem to be a necessity and unless it has to be retained as a requirement by the Senate which has to be satisfied by the college, the Principal agrees that it can be done away with in which case the college mechanic will also be unnecessary.

10. Petty construction and repairs. (a). The following charges were incurred:--

Sub voucher	80 d 10-7-1923	Flooring work	Rs.27-8-0
do	81 d 10-7-1923.	Thatty latrine	Rs. 9-13-6
do	96 d 24-7-1923.	Colour and whitewashing portions of college building.	Rs.31-10-1
	112 d 22-8-1923.	Repairs to the branch school.	Rs106-9--6
	181 d 16-10-1923.	do College and old municipal buildings.	Rs.301-10-0
	407 d 11--3-1924.	Fixing glass pieces to a compound wall.	Rs 16--0-9

(b). The estimates in the case of items Rs.106-9-6 and Rs.301-10-0 do not seem to have been submitted to the Director of Public Instruction for sanction as required by item 81 of Appendix F to the Madras Treasury Manual Volume II.

(c). There were no agreements forthcoming for the execution

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execution of even the more important of the above items of work nor were detailed measurements recorded in any book or sheet and certified to by the Principal or one of his assistants.

(d). Sub voucher 96 dated 24th July 1923 for Rs.31-10-1. There were two items of patch plastering one a single coat paid for at Rs.3/-a square ~~foot~~ and another double coat paid for at Rs.4-8-0 a square. The area of the latter item is noted as "ditto" below that of the former which was 100 square feet. But 200 square feet of double coat plastering have been paid for. The excess payment for 100 square feet viz Rs.4-8-0 should be recovered.

(e) Sub voucher 96/24-7-1923 for Rs.31-10-0 and sub voucher 181 dated 16-10-1923 for Rs.301-10-0.

~~(e)~~. The total area of colour washing done is noted in sub voucher 181 as 23,565 square feet and after a deduction of 3325 square feet being the area paid for in sub voucher 96 dated 24th July 1923, the remaining area of 20240 square feet has been paid for at 5 annas a unit. It is not clear why the area of 3325 square feet has been paid for in sub voucher 96 at a higher rate of 5 as 6 pies a unit. On the other hand white washing 3500 square feet was paid for at 0-3-9 in sub voucher 96 while the rate paid in sub voucher 181 for 45330 square feet after allowing for the previous area of 3500 square feet was at the higher rate of 4 annas

11. Pay of menials. The expenditure of Rs.144/-under thi head represents the pay of 2 night watchmen at Rs.6/-each one for the College buildings and another for the branch school. In each case the duties of the watchmen are combined with those of the gardener in one and the same individual, the remuneration paid as gardener being Rs.7-8-0 in the case of college and Rs.7/-in the case of the branch school and debited to office contingencies in both cases.

There is no garden in the branch school but as no peon can be spared for it which is situated at a distance of about a mile from the college out of the three sanctioned peons, the gardener is practically employed as a peon.

peon. As regards the combined watchmen and gardener for the college, he seems to have little or no work as gardener as there are only a few plants in the college premises which do not require watering for more than a few months in the year and that too only at intervals. The three peons can very well do this piece of work by turns and the present gardener's wages may thus be saved to Government. The Principal stated that he proposed to lay out a garden next year but there seems to be no space available in the present premises for more than a few plants.

12. Cleaning and hot and cold weather charges. (i). The cleaning charges consist of the wages of 3 sweepers on Rs.7/- Rs.5/-and Rs.5/8/-for the college,,old hospital building and the branch school respectively and of a scavenger on Rs.11/- for all the buildings and the scavenging fees of Rs.72/- a year paid to the municipality for the main college buildings and branch school. The sweeper of the old hospital building is a punka puller into the hot again getting Rs.7/-a month in the latter capacity. The principal for whom he is intended has now got a table electric fan which he is already using when necessary and there is electric energy always available for him. Unless the electric fittings are to be discontinued, there is no need for a punka puller and in fact he does not seem to be doing the duties of a punka puller at all. A sum of Rs.84/- a year can thus be saved to Government. The principal stated that the man was doing the duties of a sports peon for which there is no sanction.

(ii). It is not clear why when the municipality has arranged for the private scavenging service at a monthly rate of Rs.12/- a private scavenger has been engaged in addition at a monthly pay of Rs.11/-. If a private scavenger is preferred then no payment is at all necessary to the municipality. The rubbish has only to be collected and kept ready by the scavenger in a moveable receptacle for removal by the Municipal Agency and no fee seems payable to the Municipality on this account with reference to sections 153 to 155 of the Madras District Municipalities Act.(V) of 1920 and article

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article 290 of the Municipal Account Code.

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13. Service postage. A sum of Rs.100/-was spent in the year on the purchase of stamps. The last purchase for Rs.25/- was made, however, on 29th March 1924 when there was a balance of stamps to the value of about Rs.17/-which would have lasted for over a month. The average requirements of a year may, therefore, be fixed at Rs.75/-under this head.

14. Purchase and repair of furniture. (i). The expenditure on the purchase and repair of furniture in the last four years was as follows:. The Principal stated, however, that more expenditure was necessary to bring the equipment of the Institution especially of the branch school up to date.

1920-21	Rs.2257/-
1921-22	Rs.1391/-
1922-23	Rs. 399/-
1923-24.	Rs.1234/-

(ii). Once the equipment is brought up to the standard, the Principal agrees that it should be possible to limit the expenditure to about Rs.750/-a year(Rs.600 for renewals and Rs.150/-for repairs).

(iii). The furniture required in the year was got wholly from the Saint Joseph's Industrial School. It was gathered from the correspondence with the Director of Public Instruction on the subject that the local Central Jail quoted higher rates than the Industrial School but the exact quotations of the Jail were not forthcoming. They were stated to have been sent to the Director of Public Instruction but not returned by him. It should be possible to arrange with the Superintendent to get the furniture made at the rates usually charged by the Industrial School. A price list is issued by the Inspector General of Prisons about July 1924 showed,however, that the Coimbatore Jail rates were not only not more but in some cases (e.g.stools) less than the Industrial School rates. The rates paid to the Industrial School were not in accordance with the rates quoted by it in the case of the following supply for which alone rates seem to have been called for prior to the order being given.

given. It was stated that the rates paid were settled in person by the Principal. It is desirable that such things are always put on record.

(iv). Supply for Rs.765-0-0.

		Rate paid. Rs as ps.	Rate quoted. Rs as ps.
20 teak wood stools.	Each	5 12 0	No rate was quoted.
20 desks 6'x 18" x 32"	"	18 0 0	
20 benches 6'x12"x1½"	"	15 0 0	14 0 0

(iv). The purchase made in 1923-24 were not added on to the respective old items in the register but recorded in a separate set of pages. The register itself is not in the form of Inventory prescribed in G.O.No.710 Finance dated 4th August 1920.

(v). The stock of furniture does not seem to have been verified and a certificate of verification sent to the Director of Public Instruction in the last two years as required by the G.O.referred to above.

(vi). A few items of furniture have been sent to the Palghat College with the transfer of the teaching of commercial subjects to that Institution but the issues have not been noted in the stock register.

(vii). The typewriter now in the college does not find a place in the register.

(viii). In connection with the application to the Director for sanction to the purchase of new benches, it was stated that the branch school badly needed them as the old ones were rickety and useless. There were no sales of such old furniture that have become useless.

15. Gymnasium. An expenditure of Rs.113/-was incurred on the following items and it was stated that it represented the 1/6 th contribution to the sports fund to which each student contributed Rs.1-8-0 a year in the college section and 0-12-0 in the school section(vide item 52 A of Appendix F to the Madras Treasury Manual Volume II).

Sub voucher No293 dated 15-12-1923. One cricket ball Rs.1-12-0.

do No294 do 2 cricket bats. Rs.46-0-0.

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Sub voucher No.313 dated 7-1-1924. Double ploughing the new hockey field. Rs.30--0-0
Repairing a new cricket pitch etc. Rs.35--0-0
Total. Rs112-12-0

16. Office expenses. Rs.601-0-0.(i). The expenditure comprised the following:--

2 watermen one on Rs.9. for the college and another for the branch school Rs.8.	Rs.204-0-0
2 gardeners one for the college on Rs.7-8-0 and another for the branch school on Rs.7.	Rs.174-0-0
~~Laboratory~~ Library attender for a portion of the year.	Rs. 50-0-0
Elementary science attender do	Rs.32-2-3
Binding charges.	Rs. 60-8-0
Cooly and cart hire.	Rs. 11-0-0
Kerosine oil.	Rs. 7-10-6
Other items.	Rs. 62-4-3
Total.	Rs.601-7-0

(ii). The two watermen seems necessary although not during the period of summer vacation which lasts about 2 months. A sum of about Rs.35-0-0 can be saved if they can be dispensed with in this period.

(iii). The cases of gardeners have been dealt with above (in para 11).

(iv). The ~~Laboratory~~ Library attender and the Elementary Science attender were entertained and paid ~~from~~ out of contingencies but the Director of Public Instruction ordered that the men should be discontinued when the matter came to his notice. The expenditure of about Rs.82/-in 1923-24 will not recur.

(v). Binding is done at a local press. The Central Jail may be consulted as to whether it cannot undertake the work.

(vi). Cooly charges. In numerous cases it was noticed that cooly hire was paid to the menials of the college, peons or sweepers, for the carrying of parcels, kerosine tins, furniture, stationery etc from one place to another. The menials are presumably expected to do such duties without separately being paid for them.

Vide sub vouchers 32, 100,127,155,162,193,227,383,434 etc.

(vii). Kerosine. This is bought in single bottles at 0-2-6 a bottle. It will be economical to purchase a tin at a time care being taken to keep a watch over its daily issue.

(viii). Other items. A sum of Rs.2-13-0 was paid to the

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the Revenue Department on sub voucher 130 dated 18th August 1923 as the quit rent on the site of the college buildings for Fasli 1332. The need for the payment is not clear as the buildings have become Government property.

17. Average allotment required. (a). A reduction of about Rs.180/- is possible under other contingencies, allowing an allotment of Rs.1700/-against the present allotment of Rs.3500/-, the following being the details of reduction based on the actuals of 1923-24.

	Rs.
Excess of allotment for 1923-24 over expenditure in that year.	954
Abolition of the punka boy (para 12(i).)	84
Savings in cleaning charges. (para 12 (ii).)	72
Service postage. (para 13)	25
Abolition of a gardener. (para 11).	90
Abolition of library and elementary science attenders.(para 16(iv)).	82
Savings in the outlay on furniture. (para 14 (ii).)	484
	1791

(b). The expenditure under other heads such as"Books and maps","Laboratory charges"and "petty construction and repairs" etc, must depend on the standard equipment necessary and the expenditure that is sanctioned by the Director to bring the stock in the college up to the standard.

Receipts.

18. Short recovery of fees.(i). M.S.Srinivasan, an old student of the college joined the Senior Intermediate class on 1st November 1923 and three instalments of fees, amounting to Rs.33/-were recovered from him om 13th December 1923. Under rule 4 on page 19 of the College Calendar, the fees due from the beginning of the term i.e.Rs.55/-should have been levied. No orders were produced for this short recovery as well as for late recovery i.e. nearly 1½ months after the student was admitted.

(ii). In the following cases fees have been levied at half rates as the students are stated to belong to backward communities.But there is nothing in the admission register to denote that they belong to backward communities nor are there any orders of the Principal allowing the half concessio

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concession on this ground. It is desirable that the name of the community justifying the concession is recorded in future in the admission register.

Sundaram N. II University class.
Ganapathi C.S.I University class.

(iii), In the following cases fines were either not levied or were short levied:--

Name of student.	Class.	Due date for fees	Date on which paid.	Fines leviable under rule 3 on page 18 of the college calendar.	Fines levied
Krishnamurthi Row T.K.	V.A.	15-8-1923	28-8-23	0-15-9	0-5-3
Natarajan C.M.	do	do	do	do	do
Vadivelu C.K.	V.B	do	do	do	do
Ponnuswami Chetty	VI B.	15-2-1924	19-2-24	0--5-3	nil
Chandrasekharan. C.S.	V A.	9-1-1924	21-1-24	0-15-9	0-5-3
Narayanaswami G.	do	do	do	do	do
Natarajan C.M.	do	do	do	do	do
Subbian P.R.	do	do	do	do	do
Krishna Row M.K.	V.B.	17-3-1924	28-3-24	do	do
Theunni Nair T.V.	II U.C.	15-9-1923	12-10-23	2--1-0	0-11-0

There was no indication that the fine was excused in any of these cases. Under rule 3 on page 18 of the college calendar a fine of one anna in the rupee is leviable on fees not paid by due dates and when the fees are delayed for more than 10 days after the due date a further fine of 2 annas in the rupee has to be levied. There is no provision in the latter case of the further penalty being excused if the last of the 10 days is a holiday as in the case of the penalty when the last due date is a holiday.

(iv). Narayanakutty Menon and Sankarakutty Menon of the IV Form left school on 10th October 1923. The fees due on 15th October 1923 were collected on 11th November 1923 when they took their transfer certificates but no fine was collected on account of the late payment.

19. Cash book. Crdit of collections. The fee collections are noted separately for each class in a day book and the total collections of each day for all classes are credited in the cash book in one lump sum. The Principal stated that the total credited in the cash book was checked by him by making an abstract of the collections in all the classes in a separate slip which was destroyed as soon as the check was over. It is suggested that either a daily abstract be made in the day-book itself from which the total should be carried into the cash book or the collections of each class be separately entered in the latter

(ii) . Remittances: ~~Into~~ Remittances into the treasury are not -shown as such in the"particulars" column on the expenditure -side, but the remarks on the receipt side are repeated. The terms "remitted into the treasury" should be used and the number and date of the chalan quoted.

(iii). Omission from the cash book. A fine of annas ten recovered on 14th December 1923 as per college day book finds no entry in the cash book either on the debtor or creditor side. It is, however, seen from the monthly statement of remittances into the treasury that the amount was credited into the treasury on 14.12.1923 with chalan No.165. Such omissions should be avoided in future.

(iv). Refund from collections. The collections of college fees on 12th February 1924 amounted to Rs.132/-but of this a refund of Rs.88/-to a student, sanctioned in Director's proceedings Dis No.19/24 dated 3rd January 1924, was made and the balance of Rs.44/-only shown as receipts and credited into the treasury. The procedure is irregular as departmental receipts should not be utilised for departmental payments-vide article 1 of the Civil Account Code Volume I. Secondly, the entry of the balance of Rs.44/-as receipts and disbursements does not accord with facts which were as follow :--

Receipts	Rs.132-0-0	
Payments		
Refund.	Rs. 88-0-0)	
do into the treasury.	Rs. 44-0-0)	Rs.132-0-0

The whole amount should have been remitted into the treasury and a refund bill drawn. As it is, the transaction has not entered into the accounts at all.

(v). Over writings. In some places, the entries in the cash book are pasted over and written up-e.g.entry under date 10th July 1923 for High School fees Rs.71-6-0. This should not have been done. Erroneous entries should ~~xxxxxxxxxxxxx~~ be cancelled in red ink neatly and correct entries posted up and attested.

20. Counterfoil receipts. (i). Counterfoils not carefully arranged and preserved. The counterfoils for the past 4 years had been confusedly mixed up and it was with great difficulty

difficulty that a few counterfoils relating to 1923-24 could be picked out for test check of credits.

(ii). (a). Defects in counterfoils. In a number of cases the counterfoil receipts were not initialled by a responsible officer empowered to sign the receipts, neither were they numbered and dated. e.g. Counterfoils dated 9th January 1924 and 15th January 1924. The following are some instances of errors in the counterfoils whoch should be guarded against as the counterfoil is one of the primary records in support of the payment of fees by the students.

(a). Corrections not attested.

1. Receipt No.17 dated 8-1-1924 for Rs.33-11-0- entry of Rs.33-15-0 altered to Rs.33-11-0
2. Receipt No.28 dated 14-2-1924 for Rs.22-0-0 Entry of Rs.11-0-0 and date 13-2-1924 altered to Rs.22-0-0 and 14-2-1924 respectively.
3. ReceiptNo.14 dated 8th January 1924for Rs.13-5-0 Entry of Rs.13-8-0 altered to Rs.13-5-0
4. Receipt No.3 dated 7th January 1924 for Rs.7-3-0 Entry of Rs.6-13-0 altered to Rs.7-3-0

(b). In a receipt dated 15th February 1924 on account of fees received from E.R.Vijiaraghavan of II Class only the name of the student is given without any details as to the class to which he belongs, amount paid, period covered by payment and date of payment. Similarly, in counterfoil of receipt No.15 dated 8th January 1924, the amount paid i.e.Rs.12-8-0 according to day book has not been specified.

(c). Instances were also noticed in which the amounts specified in the counterfoils did not agree with those in the day book.

Name of student.	Date of payment	Amount in counterfoil Rs as ps	Amount as entered in the day book. Rs as ps.
P.K.Palaniappan. I U. Class.	15--2-1924.	11 3 0	11 0 0
R.Devarajan.	7--1-1924 --------- receipt No.11	12 8 0	13 11 0
N.Sundaram. II U class.	9--1-1924 --------- receipt No.22	6 11 0	6 13 0

(d). There are two counterfoil receipts for Rs.22/-being the fees for February and March 1924 paid by V.Damodaraswami of II University Class on 15th February 1924. It is not clear how two receipts were granted for the same amount.

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21. Special games etc, funds. Recoveries on account of games Literary Association, and magazine are made from the students but they are shown in the day book as credited to a Post Office savings bank account operated upon by the Principal as the manager of the games or literary Association Fund. It is not known under what authority the funds are kept in the Post Office Savings Bank in the name of the Principal. The Games Fund savings bank account in use in 1923-24 was not forthcoming in order to see whether the collections made on fee receipts and passed through the cash book have been credited in the savings bank account. As the old book was used up, it was retained by the Post Office on an issue of a fresh pass book. In future either acknowledgments should be obtained from the Secretary of the Fund in token of the collections or the Secretary should keep an account showing both the receipts and the charges of the Fund, so that the monthly subscriptions collected and paid may be traced into it.

22.(i). Stock book of calendars, ~~xxxxxxxxx~~ catalogues etc. **Calendars.** No stock account was maintained for the college calendars received and sold or distributed. The number received for 1923-24 from the Superintendent Government Press is stated to be 650-the invoice of the Superintendent not forthcoming-As far as can be made out from the receipts in the day book 539 calendars appear to have been sold to students.

College Department.	Rs.23-4-0	
High school and branch school.	Rs111-8-0	
	Rs134-12-0	Cost of 539 calendars.

The free distribution is stated to be 69 calendars as follows:

College and High School Staff.	31
College office.	3
Principals of other colleges and training school, Coimbatore	11
Director of Public Instruction	14
Registrar, Madras University.	1
High Commissioner	1
Library.	1
District Education Officer, Coimbatore	1
Copies distributed to new members of staff joining the Institution in the course of the year.	6
	69

The stock on hand is stated to be 28 and 3 copies have been utilised for the preparation of the calendar for 1924-25. This leaves 11 copies unaccounted.for. The remaining stock of calendars for 1924-25, out of 700 copies printed, on 3rd November 1924 was 47.

(ii). Catalogue of library books. Priced at 4 annas each

The catalogue was printed in 1920 and no stock account is maintained. No information is available as to the number of copies struck. The balance on 3rd November 1924 was 59.

(iii). Supplementary catalogues at 2 annas each printed in 1921

The balance on hand on 3rd November 1924 was reported to be 58.

23. Stock book of stationery articles. (i). The following articles were not traceable in the stock register out of those supplied in October 1922 on the indent for 1923.

Black ink powder.	50 packets.
Blue black ink.	4 jars.
Ink paste for cyclostyle apparatus.	8 tins.

No indent was submitted in September 1923 on account of station-ery for 1924. The omission seems partly due to stock in excess of requirements and partly to the slackness on the part of the clerk in putting up an indent. The indent for 1925 due on 1st September 1924 has yet to go.

(ii). The last issues in the register are dated 29-11-1922 except in the case of Salampore cloth and chalk which were last issued on 8th March 1923 and 23rd February 1923 respectively. It is probable that issues have been made on later dates but that they have not been written up in the register.

(iii). There was a balance of 12 ribbons for Remington and Underwood Typewriters on 30th October 1922 and 4 of them were sent to Palghat leaving a book balance of 8. The number actually in stock was, however, only one and it was not known what became of the rest. Viz 5. ?? There is now no use for these ribbons here as the only machine in the college is Yost No.20

(iv). There are 5 tins of metal polish which are too many for one machine.

I beg to remain,
Sir,
Your most obedient servant,
S. Subramanian Asst
Special Audit Officer for Contingencies

18 19 (35) Ep

No. T.M.23/2980. OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 20th Novr. *1924* ,

Enclosures. one in Duplicate.

Forwarded.



Accountant General.

To

The Secretary to Government,

Finance Department, Madras.

DIRECTOR OF PUBLIC INSTRUCTION
1 JAN 1925
MADRAS
R.C. 863-A/23.

Y9

25

Law (Edn.) Dept.

Copied
ads
28/11

Cro. 3172C.

Endl. 3172C-1 of 28.11.24.

Referred to the D.P.I. for remarks.

26.11.24 27.11.24 27.11.24

To the D.P.I. with report in Orl. to be retd. with reply. Dhd 1/12.

28/11

To remind after a month.

Rd. on 15/1/25

Reminder 19/2/25

C F. 30—41,000—8-9-24.

LAW (EDUCATION) DEPARTMENT.

20

Law Edu 576C
20-2-25

21

Received ..... 192 . Registered ..... 192 .

UNDER SECRETARY TO GOVT OF MADRAS
20 FEB 1925
LAW DEPARTMENT

Subject.

2/3/25

Report on the Examination of the accounts of the Government Arts College, Coimbatore by the Special Audit Officer for contingencies for the year 1923-24 - submitting to Government with remarks -

Pl. take two copies of the C. for sign page
24-2-25

ENCLOSURES.
No. ..... report etc
Spare copies .....

R.O.C. No. 863-A/23

Station Madras, Dated the 12-2-1925 192 .

18

From (Name) R.G.Grieve Esq. M.A.,

(Designation) Ag.Director of Public Instruction

To The Secretary to the Government of Madras,

LAW (EDUCATION) Department.

Sir,

I have the honour to resubmit herewith the report of the Special Audit Officer for contingencies on the examination of the accounts of the Government Arts College, Coimbatore, for the year 1923-24 forwarded with Government Endorsement No.3172 C-1 dated 28th November 1924 together with an extract from the Principal's explanation thereon and with the following remarks:-

Para 4 (i) of the Audit Report:- Principals of Colleges are required to furnish a certificate in the annual reports on colleges to the effect that the library has been checked and found correct. In connection with the review of the annual report on the college for 1923-24, the Principal has been requested to recover and remit the cost of the missing books into the Treasury and submit the Treasury receipt to this office.

Para 4 (iii):- In the circumstances explained by the Principal, it is not desirable to interfere with his discretion in the matter of purchasing more than one copy of the same book in certain cases.

Para 5:- The attention of the Principal has been invited to para 1 of item No. 78 of appendix F Madras Treasury Manual Volume II and he has been informed that his action is irregular and should be put a stop to.

Para 6:- The Principal's explanation is satisfactory and may be accepted. He has however been requested to submit an estimate for the cost of repairs to the stop-time-pieces and stop-watches which are in need of repair, before indenting for a stop-clock.

Para 7 (i):- The Principal has been informed that he should have made a reference to the Director's Proceedings deleting some of the articles before he addressed the Director General of Stores for replacing them and that the question of the inadequacy of the ministerial staff should form the subject of a separate correspondence.

Para 7 (ii):- The Principal has been requested to follow in future the procedure suggested by the Special Audit Officer.

Para 8 (iii) (b):- The Principal has been informed that the two thermometers in use should also find a place in the main stock book and that a remark should be made therein to the effect that they have been transferred to the stock book of apparatus in use.

Paras 8 (c) and (d):- The Principal has been requested to guard against similar errors and omissions in future.

Para 9:- The retention of the Electrical plant and the mechanic is necessary.

Para 10 (b):- The estimate for Rs 106-9-6 does not require the sanction of the Director as the Principal himself is competent to incur an expenditure up to Rs 250/- with reference to correction slip No. 157 dated 5-5-23 to item 81 appendix F Madras Treasury Manual, Volume II. As regards the estimate for Rs 301-10-0, the Principal admits his failure to obtain the previous sanction of the Director. He has been warned to be more careful in future.

Para 10 (c):- It has not been usual to insist on obtaining agreements from contractors for the carrying out of petty repairs to buildings especially when the amount is small. The course generally adopted in the matter of 'Minor repairs' is to obtain an estimate from the

contractor and forward it to the Public Works Department for scrutiny before proceeding with the work and to see thereafter that the work is carried out according to the specifications in the estimate. The Principal has been requested to follow this procedure in future.

Para 10 (d):- The voucher was evidently defective in that it did not give full information as to the correct rate viz. Rs 9/- for a double coating of colour Wash. The Principal has been requested to see that full details are given in the vouchers in future.

Para 10 (e):- The audit objection would have been avoided if the Principal had obtained the necessary estimate previously and got it scrutinised by the P.W.D. As the Principal states that he has personally satisfied himself with the rates no further action is necessary.

Para 11:- The Principal has been requested to explain whether it is possible for the peons of the college to water the plants in turns and why the services of the gardener attached to the Branch school should not be dispensed with.

Para 12 (i):- In the circumstances explained by the Principal the continuance of the services of the Punka puller is necessary. But the Principal's action in having utilised his services as Sports' peon whenever he did not do punkapuller's work is objectionable. The Principal has been requested to report the period for which the punkapuller was employed as sports peon and the amount paid to him in that capacity during 1923-24 and he has been requested to see that the amount is adjusted out of the one sixth Government grant due to the Games club for the current year under item 52 appendix F Madras Treasury Manual Volume II.

Para 12 (ii):- The Principal has been requested to report the result of his correspondence with the municipality.

Para 13:- The Principal has been requested to report the average expenditure under Service Postage for the past three years.

Para 14 (i) and (ii):- The necessity for additional furniture for the school is established as will be seen from the extracts from the inspection report for 1923-24 and 1924-25.

Para 14 (iii):- The Auditor's statement that the price list of the jail issued about July 1924 showed that the jail rates were not only not more but in some cases less than the Industrial school is not correct

as will be seen from the statement of the quotations of the jail and the Industrial school furnished by the Principal on 6th August '24. Further the dimensions given in the printed jail estimate differ widely from those of the articles required by the Principal. Hence the difference in the value of the estimates.

Paras 14 (iv and (v):- The Principal has been requested to open a register in the form of the inventory prescribed in G.O.No. 710 Finance dated 4-8-1920 without further delay.

Para 14 (vi):- The Principal has been requested to guard against similar omissions in future.

Para 14 (viii):- The Principal has been requested to submit a list of unserviceable articles sold by public auction and to report the amount realised and the date of its remittance into the Treasury.

Para 15:- No action is necessary. The Principal has however been requested to report the amount of subscriptions collected from the members of the Games club in 1923-24, to see that the amount drawn from the Treasury did not exceed the one sixth Government grant admissible under the rules.

Para 16 (i) & (ii) — (vii):- The Principal's explanation appears to be satisfactory and may be accepted.

Para 16 ~~(iv) and (vii)~~:- The Principal's explanation is satisfactory and the existing practice will therefore be allowed to continue.

Para 16 (viii):- The Principal has been requested to report the result of the correspondence with the Revenue Department.

Para 17 (a):- To reduce the allotment under 'Other Contingencies' on the strength of the expenditure incurred during a particular year (1923-24) is not desirable. The following are the items mainly contributing to the savings of Rs 1791/- pointed out by the Special Audit Officer:-

(1) Excess allotment for 1923-24 over expenditure in that year	Rs 954
(2) Savings in the outlay on furniture	484

The special circumstances under which the sum of Rs 954 was allowed to lapse are set forth in the Principal's remarks. It is not possible to effect any savings under 'Furniture' till the equipment of the college is brought up to the required standard.

Para 18 (i):- The Principal has been requested to report the circumstances under which the student was allowed to pay fees after a lapse of 1½ months from the date of admission; He has also been requested

to report why a sum in excess of the amount of fee due was collected from the student M.S.Srinivasan for the 2nd term.

Para 18 (ii):- The attention of the Principal has been invited to Article 92 of the Madras Educational Rules and he has been requested to state whether he called for the necessary poverty certificate in cases of doubt and satisfied himself in other cases as to their eligibility for the concessions granted. He will also be requested to keep in a separate file all the correspondence relating to fee concessions granted in each year.

Para 18 (iii):- In the case of No. 4, Ponnuswami Chetti, the Principal should have made a remark in the Term Fee Register to the effect that the fine was excused for satisfactory reasons. He has been requested to do so in future. The Principal's explanation in the matter of levy of fines in the other cases is satisfactory and may be accepted.

Para 19 (i):- The form in which the fee collection book is maintained is not a suitable one. The Principal has been informed that the book should, in addition to the particulars of fees collected daily in the various classes, also give information as to the total amount of daily fee collections, with a view to facilitating the work of checking the entries in the cash book with those in the Daily Fee Collection book.

Para 19 (iii):- The Principal has been informed that similar omissions should not recur.

(paras 19 (ii)(iv and (v):- As the Principal states that the suggestions of the Auditor have been noted for future guidance, no further action is necessary.

Para 20 (i):- The Principal has been requested to report whether the counterfoils were examined by him periodically and if so, what steps were taken by him to arrange and preserve them in order.

Paras 20 (ii) (a and b):- The Principal's explanation is not satisfactory. If the Principal had examined the counterfoils periodically, the defects noticed in them could have been rectified. He hasbeen requested to be careful in future.

Para 20 (ii) (c):- The need for issuing receipts for all the amounts received from the students has been pointed out to the Principal.

Para 20 (ii) (d):- The Principal has been requested to warn the clerk to be more careful in future.

Para 21:- A circular was issued from this office in the year 1918 to heads of Government institutions informing them that the money collected from the members of the Athletic club which was not required for immediate disbursement should be deposited in the Post Office Savings Bank or other convenient Banks. The Principal has been requested to follow the suggestions of the Special Audit Officer in regard to the maintenance of the Games fund account.

Para 22 (1):- The Principal has been warned to be more careful in future in maintaining the stock book of calendars.

Para 23 (i):- The Principal has been requested to guard against similar omissions in future.

Paras 23 (ii) and (iii):- The Principal has not offered his explanation on these points. His explanation has been called for.

I have the honour to be,

Sir,

Your most obedient Servant.

FOR DIRECTOR OF PUBLIC INSTRUCTION.

G.M.13.2.25

Copy of letter R.C.No. 365 of 24 dated 24th/30th December 1924 from M.R.Ry D. Sadasiva Reddi Garu, B.A.,(Oxon)F.R.A.I., Ag. Principal, Government College, Coimbatore to the Director of Public Instruction.

With reference to your Proceedings R.O.C.No. 863-A/23 dated 5th December 1924, I have the honour to submit my remarks on the report of the Special Audit Officer as an enclosure to this letter.

2. As would be evident from a perusal of my remarks, I have had occasion to note a certain number of the Officers suggestions for future guidance. For the Principal of a college, who has to attend not only to the tutorial and administrative side of college work but also to look after the organisation of studies in the college, these suggestions are helpful so that he may exercise a stricter control over his charge. If, however, I have to differ from the views of the Special Audit Officer in particular cases, it is mainly owing to the necessity of safeguarding the well being of the institution under my charge in vital particulars.

3. The chief point of difference is concerning the retention of the electric plant. I regret that any casual remark of mine should have led the special Audit Officer to infer that I am at one with him in this matter. The most vigorous exploration of my memory does not enable me to remember that remark.

4. The utility of the electric battery in the Science Department of second Grade colleges is widely recognised and every Second Grade college, with but rare exceptions, has an electric plant. That the plant should have been installed by the managing body of the college prior to its being taken over under Government management is proof enough of its contribution to laboratory economy. I have also asked for and obtained sanction for a dark room which is under construction. It would be completely devoid of its utility without modest electric fittings. A lightly overcast sky, which is the rule rather than the exception during the south-west and north-east monsoon seasons, makes the central hall where the English classes have to assemble, by reason of their numbers, quite dark. It is absolutely impossible to conduct those classes without the aid of artificial lighting on such days. The early hours of practically every evening is devoted to extra academic activity organised by one or other of the

up a spirit of corporate social life so necessary in a College. The dismantling of the battery would deal the death blow to the growing social and corporate life amongst the pupils of the College. Last, but not the least, the Library room would become a dark dungeon and I would be left with about 20 almirahs of books in my hands without proper accommodation for housing them if the battery were dismantled.

5. The dismantling of the battery is supposed by the Special Audit Officer to lead naturally to the abolition of the post of the mechanic. The mechanic contributes not a little to the efficient upkeep and maintenance of the laboratory and the gas plant attached thereto. Several pieces of apparatus are being manufactured and damaged ones repaired. If the post of the mechanic were abolished, the cost of indents for the laboratory and the cost of repairing damaged articles would be very high.

6. In these circumstances, I have the honour to press strongly for the retention of the electric plant and the post of the mechanic.

REMARKS ON THE REPORT SUBMITTED BY THE SPECIAL AUDIT OFFICER FOR CONTINGENCIES TO THE SECRETARY TO GOVERNMENT, (FINANCE DEPARTMENT)

:0:

AUDITOR'S REPORT PARA 4,1:- BOOKS AND MAPS:-

The lecturers are instructed to check the special libraries in their charge and submit their reports to me in March every year for two reasons. It is at the end of the term when books are easily called in, and secondly, the losses if any, are noted in the administration report - vide my administration report for the year ending with March 1924. Regarding the five books missing one has been traced and replaced. The cost of the rest will be recovered and remitted into the treasury. The subject is under separate correspondence - vide my letter R.C.No. 169/24 dated 27th November 1924.

Auditor's Report para 4 (ii):-

The suggestion is noted for future guidance.

Auditor's Report Para 4 (iii):-

Reduplication would scarcely be indulged in, save in exceptional cases, as the amount spent on duplicate copies reduces the amount available for fresh books. I may also be allowed to point out that according to University regulations, library classes are insisted upon for English and History. As the College classes are growing in strength, [illegible] prescribed by the

University, have to be multiplied to satisfy the demands of the students. I am sceptical of the wisdom of fettering the discretion of the lecturers in an important academic matter like this.

Auditor's Report para 5:-

Purchase of newspapers for the college reading room

It was thought that your sanction was not necessary as I simply continued what was alredy in practice. Subscription to the paper has been stopped for the next year.

Auditor's Report para 6: Laboratory Charges:-

1. The figure £1500 in line 4 of the para under remarks is a mistake for £150. I mention this lest it should mislead.

2. There is a scale of equipment prescribed for Second grade colleges by the University authorities. This is modified from time to time by University Commissions. Then there is the question of local conditions and needs which duly appointed and highly qualified lecturers strive to meet.

3. As regards the existence of several articles of the same description I am assured that they are necessary in the very nature of the kind of work that is expected to be turned out in the science department. The physics and Chemistry laboratories of this college are common for both the High School and College departments as is not the case in sister institutions. As many as 150 pupils are receiving practical instruction in the course of a week. The pupils of forms V and VI have not only to be taken through a practical course of instruction but have also to take an examination in practical work at the end of their course. The rules of the University require certificates on behalf of each student of the science education section of the college classes to the effect that he has gone through a practical course of instruction. These requirements necessitate multiple apparatus.

4. Says the Special Audit Officer "For example there are 10 stop watches a few stop time-pieces and it was said to be in contemplation to purchas a stop clock". The number of stop watches are not too large for a laboratory of the size. Further, they represent the number of total purchases under the head since 1910 when a course of instruction in Science was first prescribed for the Intermediate classes. These watches seem to have two characteristics. They are indispensable for

certain experiments. They also seem to possess so delicate a mecharism that they often get out of order.

The cost of repairing an instrument with an admittedly delicate mechanism is prohibitively high. That is why the auditor has had occasion to remark that 'no steps seem to have been taken to get them repaired'.

A year ago some - four, to be precise,- stop time-pieces were purchased as it was easier and cheaper to repair stop time-pieces. But even these stop time-pieces have not been proof to the wear consequent on very frequent use by large numbers of students.

Hence the contemplation - and not decision - to purchase a laboratory clock beating seconds. When contemplations are subjected to audit, I can reply to them only by laying bare motives. I may therefore be kindly allowed to state here that the contemplation has yet to take definite shape as a proposal which may or may not be approved by the sanctioning authority. In case the proposal is not sanctioned the repair ~~to~~ of watches would be pushed through and the resultant number of watches ~~xxx~~ and time-pieces are quite necessary for a busy laboratory

I submit that the hesitation to get the stop watches repaired, the going in for stop clocks and contemplation to go in for a laboratory clock beating seconds are all actions actuated by a desire for true economy.

I have no remarks to offer as regards the suggested prescription of a scale of equipment for every day use by students in the laboratory classes. In my opinion, standardization is not practicable. I am, however, content to leave the matter to be decided by those who have an intimate knowledge of laboratory organisation. I am more concerned with what one might read between the lines of the last two sentencesin Para 6 of the auditor's report. The Home Indent submitted for approval is prepared on a printed form. All the particulars called for therein are supplied. It may be that those who are charged with the duty of running an institution are liable to err on the side of extravagance. It may be that these extravagant tendencies can be effectively checked by the sanctioning authorities if they are in possession of information as regards the number of apparatus already existing in an institution. If so, the proper remedy lies in revising the Home Indent form so as to render fuller particulars available to sanctioning authority.

As far as this college is concerned, great care has been bestowed on the preparation of the indent and no piece of unnecessary apparatus has been indented for. Necessity has been the only deciding factor. I wonder if it was at all fair to suggest that availability of funds has been the guiding factor.

If this phase of the question is to he animadverted upon, I submit it should be done by one, who has thoroughly mastered the technicque of laboratory organisation, and is sufficiently familiar with the standard of attainment in scientific knowledge, insisted upon, for the various examinations.

Auditor's Report Para 7, Check of Supplies with Packing Accounts & Bill

The facts are as stated by the Special audit officer. Attention is specially invited to the last sentence in sub para 1, para 7. The mistake arose this way:- The rough indent is prepared by the lecturer. It is fair copied by the clerk. The correspondence ensuing thereon is opened by the Principal and passed on to the clerk. They often fail to reach the lecturer for causes to be explained presently. The lecturer is oblivious of the deletion of an article and imagines an omission only to be pointed out later that the omission is consequent on deletion. However, the article in question has since been received.

Technically the ministerial officer is to be blamed. This, however, brings to the fore the question of the hopeless inadequacy of ministerial staff in the college. Barring the librarian who has plenty to do in the library, there is a single clerk on whose shoulders fall multifarious duties of a heterogeneous nature. To mention only ~~some~~ Some, he has to help the principal in carrying on an extensive correspondence. He has to be an expert accountant keeping a wary eye on expenditure lest the rules be transgressed. He has to collect periodically driblets of money from hundreds of students. He has to indent for, receive, maintain a record of stock, disburse and check periodically a vast amount of stores and stationery; He has to prepare and keep an inventory of hundreds of scattered pieces of furniture distributed in far flung buildings. He has to organise for the conduct of University, Government technical and college examinations with attendant work pertaining thereto. He has to bill for and disburse the salary of a big establishment.

I have no desire to indulge in comparisons. But I cannot help ~~pointing~~ pointing out that there are 4 clerks and a typist in the office of a District Educational Officer. Even in the office of a Deputy Inspector of Schools, there is an attender and a clerk. In my office there is a single clerk whose shoulders are literally bent with the burden of the multifarious duties thrust on him. The volume of work is by no means smaller than that in the office of the District Educational Officer. Unable to cope with the work that has got to be gone through, portions of it are left ill-done or undone.

Not only this but many other errors that have been pointed out by the Auditor can be traced to the inadequacy of the ministerial staff. Steps have now to be taken to strengthen the ministerial staff, so that all the work connected with the College organisation might be properly discharged. In the meanwhile every effort would be made to conform to the rules.

Auditor's report para 8:-

Stock book - Physics - No remarks.

Auditor's Report para 8.

3 Chemistry.

The omission has now been rectified.

Auditor's report para 8:-

(b) Gallencamp & Co's bill dated 20th February 1924:-

The two other thermometers find a place in the stock book of apparatus in use.

Auditor's Report Para 8:-

(c) Chemicals obtained from the Eastern Chemical Company, Calcutta for Rs 52-12-3.

The entry is a slip of hand.

Auditor's Report para 8:-

The article in question was badly required and was issued for use immediately on receipt.

The chemistry lecturer took charge of the office in August last. He has already been aiming at the preparation of a stock book on the lines suggested by the Audit Officer. When the task is completed I dare say it would satisfy the most fastidious of tastes.

Auditor's Report para 9:- Manufacture of Gas and Electricity.

1. A log book for noting particulars regarding the manufacture of gas is maintained. The suggestions of the Special Audit Officer as regards the manner of maintaining it will be followed in future.

2. The question of electrical installation has been fully discussed in the covering letter.

Auditor's Report para 10. Petty construction and repairs:-

The omission to secure previous sanction for the estimates for repairing the buildings in respect of two items costing Rs 106-9-6 and Rs 301-10-0 is regretted. Such omissions will be guarded against in future.

Auditor's Report para 10 (c):-

There were no agreements for the execution of the items of work specified nor were there any detailed measurements recorded in any book. No such agreement or record of measurement was felt necessary as I had personally satisfied my-self full well about the measurements of the works carried out as also the terms of agreement. The suggestions are however noted for future guidance.

Auditor's Report Para 10 (d) Sub-voucher 96 dated 24th July 1923 for Rs 31-10-1-

The sub voucher refers to a payment for patch plastering 100 square feet at Rs 3/- and colour washing it at Rs 4-8-0 for a single coating. As a double coating of colour wash was given, the charge at Rs 4-8-0 for a single coating 100 square feet with colour wash comes up to Rs 9/- Hence the question of excess payment and its recovery does not arise.

Auditor's Report Para 10 (e) Sub voucher 96 dated 24-7-1923 for Rs 31-10-0 and sub voucher 181 dated 16-10-1923 for Rs 301-10-0.

The different rates of white washing are to be accounted for by higher rates paid where some plastering also had to be done and deeper coats of wash had to be given to renew the dilapidated walls of the Old Hospital building and colour washing 3325 square feet. I personally satisfied myself about the reasonableness of the rates before entering into a contract.

Auditor's Report Para 11:- PAY OF MENIALS:-

A mistake seems to have crept in, in the last sentence. The statement attributed to me, would be correct only if the words "~~not~~ next term" are ~~substantiated~~ substituted for "next year".

The importance of a garden cannot be overestimated. There are

only a few plants in the College now. There was however a pucca garden in the space where the natural science building is under construction now. The garden was destroyed just before construction began. The construction of the building had been begun before the audit began. It should be borne in mind that with the opening of the natural science department in the college a botanical garden becomes a double necessity. As such if savings under this head is thought of it would only be at the cost of efficiency. A garden for the Branch school cannot be contemplated until the compound wall is built.

Auditor's Report Para 12 (i) Cleaning and Hot and Cold Weather Charges:-

The table electric fan referred to is a toy fan. Even this toy fan cannot be worked at all times owing to the diversion of the current for laboratory purposes. The punka puller was not found doing his work during the cool days of the rainy season when the auditor was present. That is not proof conclusive that he is not doing punka pulling work. The services of the punka puller were utilised for sports purposes. That only shows the imperative necessity that exists for the appointment of a sports peon and not the feasibility of doing away with the punka puller. Until an over-head fan is fixed above the Principal's seat the punka puller cannot be done away with. Incidentally, I may be allowed to mention that the current generated by the electric plant is not strong enough to set an over-head ceiling fan going.

Auditor's Report Para 12 (ii):-

The Municipality will be addressed in the matter.

Auditor's Report Para 13. Service Postage.

It were better if the estimate for expenditure of service postage were based on an average of the past three years instead of basing it on the actuals of the past year.

Auditor's Report Para 14 (1) Purchase and Repair of Furniture:-

(i) Nil

(2) A large capital outlay is necessary before the equipment of furniture can be brought to the standard. Please refer to my remarks on page 19 para 7. The savings suggested by the auditor are therefore illusory.

(3) Before a large order for futniture is placed, quotations are invited from the Jail as well as from local contractors and are submitted to the Director for sanction. This rule has always been

adhered to and both this year as well as the last, the jail quoted higher prices than the local contractors. I do not see how it is possible to arrange with the Jail for the supply of furniture at the lower rates. The statement that the Jail rates for stools are lower than those actually paid to the St. Joseph's Industrial school is perhaps due to the ignorance of the fact that the stools supplied by the latter have back rests. Similarly the discrepancy pointed out by the auditor between the rates quoted by the St. Joseph's Industrial School and that actually paid arises from the fact that the quotations on which the remark is based, do not refer to the articles actually ordered for. The rates paid were actually put on record but submitted to the Director for sanction before the order was placed with the Industrial school.

Auditor's Report para 14 (iv):-

Please vide my remarks on para 7 of the Report. Every effort would be made to maintain the registers properly and submit the certificate as prescribed in G.O.No. 710 Finance dated 4th August 1920.

Auditor's Report para 14, vi:-

Entries in the stock register have now been made.

Auditor's Report Para 14 (vii):-

Entry in respect of the type-writer already existed in the stock book of furniture during the time of audit. It was perhaps not noticed.

Auditor's Report Para 14 (viii):-

There was an auction sale of old furniture recently. The old furniture is usually broken up and utilised for purposes of repairing desks and benches.

Auditor's Report Para 15:-

No remarks.

Auditor's Report Para 16:- Office Expenses. Rs 601-0-0:-

It cannot be said that a waterman is entirely unnecessary for the summer holidays. The office is working and it is not easy to work during the summer season without a plentiful supply of water. Then again it is quite impossible to engage waterman for 10 months in the year. They generally demand higher remuneration if they are told that their services are only for 10 months so as to make up for their lack of remuneration during two months. In these circumstances it is not economical to

engage a water-brahman for 10 months in the year.

Auditor's Report Para 16:-

(illegible).

So far as I know bindingwork is not being done in the Jail. It was formerly undertaken when a convict binder was available. Care would be taken to ascertain in future whether binding is undertaken by the Jail authorities before entrusting the work elsewhere.

Auditor's Report para 16 (vi) Cooly Charges:-

Such payments would be put an end to in future.

Auditor's Report, Para 16, (vii):-

Kerosine:- Rather than purchase kersosine by tins and amount guard thereon, I feel it is better to purchase it by bottles. After all the difference is little.

Auditor's Report, Para 16, (viii):-

The Revenue department will be addressed in the matter.

Auditor's Report, Para 17, (a):-

I shall take up the proposed reductions item by item and leave it to be judged whether any reduction is possible.

i. Excess of allotment for 1923-24 over expenditure in that year Rs 954

The unexpected balance of Rs 954 was allowed to accumulate in the following circumstances. Indian History as a subject for the Intermediat courses of study was newly introduced in September 1923. There were no books at all in the Library and the amount was saved up in order to purchase an adequate library to meet the needs of the library classes in the subject. It was also expected that the proposal to purchase a bicycle for office use would be approved. In order to facilitate sanction for these proposals, expenditure on various items were stinted and money saved up. To turn round now and say that the unexpended amount is superfluous makes one feel sorry for not having allowed the old state of things to continue.

2. Abolition of the punka boy: Please vide my remarks on page 12. The amount allotment is most certainly necessary, for not only would I lose a punka, but the sport activities of the College would be handicapped if his services were lost.

3. Savings in cleaning charges:- This is possible. I am however

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addressing the Chairman, Municipal Council.

4. Service Postage: Rs 100 may be quite necessary. Please vide page 13.

5. Abolition of a gardener: This has been discussed para 11 of the Repor A gardener is quite necessary.

6. Abolition of Library and Elementary Science Attenders:-

If some money was spent in payment on Library and Elementary Science attenders, it was spent at considerable inconvenience. It does not follow that there was a superfluous amount of Rs 82/- which was spent on the attenders. It rather shows the urgent necessity that there was for the attenders.

7. Savings in the outlay of furniture:

It has to be borne in mind that the furniture is not being used by adults. But subjected to the most vigorous handling by hundreds of pupils possessed of super-abundant energy and alive in every limb. The mechanic has his hands full during spare hours attending to minor repairs. The furniture is being continually used up and after lapse of sufficient time they have to be renewed. Standardization of furnitur requirements may be possible in an office but not in a school. Then again the strength of the various classes in the College is progressivel increasing and as such the need for additional furniture is also expanding. The floors of the need for additional furniture is also some of the classes rooms are so low that they are perennially damp and the health of the students would suffer if there is not adequate furniture at disposal. The proposed retrenchment under this head is not practicable.

In support of this statement the following extract from the Inspection report for the year 1923-24 may not be out of place.

Page 14 of the Inspection report for 1923-24:- "The main buildings are adequately equipped with furniture, but the first impression one gets is that many of the desks are old and rickety, and that while temporary repairs may be executed, these will sooner or later, have to be replaced by new furniture x x x

In the last report I remarked that the Branch school was distinctly below the average in respect of the supply of desks suitable for writing purposes. Since my last inspection 6 backed benches have been supplied. These however do not materially improve the situation x x x

Practically all the furniture is old and dilapidated. The supply of equipment and teaching appliances is practically nil. GENERALLY, in RESPECT OF FURNITURE AND EQUIPMENT THE BRANCH SCHOOL IS THE MOST BACKWARD MIDDLE SCHOOL IN THE COIMBATORE DISTRICT X X X
Out of an allotment of Rs 1000 for furniture he (The Principal) proposes to set apart Rs 750/- for the Branch school. I am of opinion that if the Branch school is to justify itself as a Government institution it should receive a special provision of between Rs 3000 and 4000 for futniture, books, maps and appliances".

The following paras are culled from the Inspection report for the year 1924-25:-

Page 14 of the Inspection report for 1924-25, Para 3. "A special grant is the only remedy for the Branch x x x x x

Desks nearly every where - High school and Branch - are of an antique pattern and the two rooms on the eastern side of the Branch have only an assortment of benches, many without backs. Writing is carried on under great difficulties".

I would like to place on record here that the institution was under private management before 1919. The resources of the committee that was managing the institution were not overabundant and as is the case in many struggling aided institutions, the equipment of the college was none of the very best. After its provincialisation, then has been a rush of students for admission especially into the Science sections. Even now the number who fails to secure admission is a legion. Unfortunately this period 1919-24 was one charactersied by financial stringency. Even now the needs of the Collegein different particulars have to be studied and supplied if it is to come up to the standard of a first rate institution. Further reduction in allotment would result in material loss of efficiency which has to be effectively guarded against.

Auditor's Report Para 17 (b):-

Attention is invited to the remarks of the Inspecting Officer in the Annual Inspection report for the year 1924-25. The Old Hospital building across the road is urgently in need of considerable attention if it is to come up to the average standard of a school-house. The lamentable condition of the Branch school is also is picturesquely described in the Annual Inspection reports for 1923-24 and 1924-25. Any retrenchment under Petty construction and repairs, therefore would render several parts of the college uninhabitable. The inadequacy of teaching appliances especially in the Branch school has been remarked upon in the Inspection reports. The Inspecting officers have even gone to the extent of recommending a special grant of Rs 3000to4000. Retrenchment in the item "Books and maps" would therefore be a calamity.

Auditor's Report Para 18, (i) Receipts, Short recovery of fees.

The academical year for fee purposes is divided into three terms and the amount due from the student for the term during which he was studying is only Rs 28/- There is therefore not short but excess payment by M.S.Srinivasan. As regards late recovery the Principal condoned late payment after convincing himself of the deserving nature of the case. It is a mistake that it has not been noted as such.

Auditor's Report Para 18 (ii):-

The omission of specification of the backward community to which students on whose behalf concession rates were granted, will be rectifi by making the necessary entries in the register.

Auditor's Report Para 18 (iii):-

Cases 1 to 3: The last day for payment of fees with single fine was 25-8-23. Since that and succeeding days till the 28th were holida fees with single fines were collected.

*Cases 5,6,7,8,9 and 10 are due to the fact that the last day for payment of fees with single fine and the succeeding days happened to b holidays and single fine only was collected when the fees were paid on the next working day after the holidays.

Auditor's Report Para 18 (iv):-The note to rule 49 Madras Educational rules was considered applicable to the collection of fines also

Auditor's Report Para 19:-

(Sub paras 1,11 and iv): Suggestions as regards credit of collect in cash books as also remittances and refund from collections have bee noted for guidance.

(Sub para iii): Such omissions will be avoided in future.

Auditor's Report, Para 19 (v):-

The suggestions are noted for future guidance.

Auditor's Report para 20:-

*Case 4:- Since the delay was caused in the delivery of the money order by which the amount was sent fine was not levied.

Auditor's Report Para 20:-

Counterfoils as well as foils are filled up by students though the clerk is expected to satisfy himself as to the correctness of the entries therein. But when there is a rush of hundreds of students at the counter a few mistakes creep in.

Auditor's Report Para 20, (c):-

The discrepancy between the amount entered in the Day book and the counter-foil in the case of P.K.Palaniappan is due to the inclusion of as.3. being the charges for the College magazine in the counter-foil but excluded in the Day-book. In the case of R.Devarajan, the amount entered in the Day-book includes the laboratory fee of Rs 1/- and magazine fee of,as 3/- As the counterfoils are prepared by the pupils, uniformity in the matter of entering figures, though insisted upon, is not easy to procure. The difference in the case of N.Sundaram is due to the inclusion of the fine of As 2/- collected and included in the Day-book but not shown by the student in his counterfoil.

Auditor's Report para 20 (d):-

The clerk should have cancelled one of the fee receipt forms which obviously had been condemned owing to erroneous entries made therein by the student.

Auditor's Report Para 21. Special Games etc. funds.

Investment of the Sports fund in the Post office Savings Bank was thought to be the safest form of investment. In this matter as in many other cases I have simply been continuing what was already in practice. If the practice of keeping the funds in the post office savings bank in the name of the Principal is not ~~available~~ advisable, I request the favour of orders as to how these amounts are to be invested.

Auditor's Report Para 22 (i) Stock book of calendars, catalogues etc.

Stock book in respect of calendars and catalogues will in future be maintained.

Auditor's Report Para 23 Stock book of stationery articles (i):-

As mentioned by the Special audit officer no articles were indented for for use in 1924 and the leanness of stock engendered a certain amount of slackness on the part of the clerk. The articles not traceable have been used up for urgent requirements in connection with examinations but not brought on to the register. Efforts would be made to maintain the

register in proper form. The indent for 1925 was submitted and the stationery articles have since been received. The five tins of polish are not too many, as they are required for the laboratory also.

sd. S.S. Reddi
Ag. Principal.

(True Extracts)

for Director of Public Instruction.

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Finance (Exp.)

Report of the Special Audit Officer for Contingencies on the examination of the accounts of the Government Arts College, Coimbatore, for the official year 1923-24.

CNo. 4608 Exp]

From the Special Audit Officer for contingencies dated 13th November 1924.

PP 1-17 CF

P-18 CF

Endt. of the A.G. No.T.M. 23/2980, dated 20-11-24.

[Duplicate Copy of the report is submitted at flag (F)]

SUBMITTED.

K.R. Removed 21.11.24 S. CMC 23.11.24

Forwarded to the Law Department with reference to Finance Memorandum No.1916 Exp. dated 24-6-24.

removed

RWD 24-11-24.

RC. Law.

Law (Edn) Deptt.

Finance 4608 Exp-1 25.11.24

A.S.

The report may be referred to the D.P.I. for his remarks - Vide para. 2(b) of Memo. No. 1916 Ex. & 24.6.1924.

2 Draft subtd.

L-L 3172C 25/11/24

ASSISTANT SECRETARY TO GOVERNMENT LAW DEPARTMENT 25 NOV 1924

removed for auction file

26.11.24

27.11.24

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Endt. No. 3172C-1 & 28.11.24 p. 19 cf

C. 576C - From the D.P.I R.O.C No. 863-A/23 & 12.2.25 pp 20-25 cf

The Director forwards the Principal's explanation on the points dealt with in the special officer's report, with his remarks thereon. The report is noted on in the sectional notes in the succeeding pages. pp 26-40 cf pp 20-25 cf.

2. The file may be sent to Finance Ltd.

21.3.25 23.3.25 26.3.25

V.TK 27.3.

Law Edn 3172/24 C-2 26-3-25

Finance Ltd

Finance (Exp.)

P.V.T

ASSISTANT SECRETARY TO GOVT. 26 MAR 1925 FINANCE DEPARTMENT

Fin 11959 Exp 27-3-25

43 1(b) 33

Report of the Special officer

Expenditure.

Paragraph 3. The contingent expenditure of the college which comprised the following heads amounted to Rs 4507/ in 1923-24 against a sanctioned allotment of Rs 8850/ after allowing for the reappropriation and resumption ordered in Director of Public Instruction's letter R.O.C.No.26 A/24 dated 23-1-24. The lapse of a large grant of about Rs3400 under 'Books and maps' and 'Laboratory charges' was due to orders for books, appliances and chemicals placed with some firms in England in the second half of the year having been complied with, only after the close of the year.

Heads of account	Expenditure in 1923-24	Allotment for 1923-24	Allotment for 1924-25
	Rs	Rs	Rs
Books and maps	508	1300	1500
Laboratory charges	816	3400	4000
C.O.	1324	4700	5500
Petty construction & repairs	493	500	570
Pay of menials	144	150	138
Other contingencies *	2546	3500	3500
	4507	8850	9708

* Cleaning charges	414
Hot & cold weather charges	84
Service postage	100
Purchase & repairof furniture	1234
Gymnasium	113
Office expenses	601
	2546

Director's remarks

Nil

Office note Law (Edn) Dept

No remarks

18.3.25 21.3.25 23.3.25 V.TK 26/3

(a) 44

Finance (Exp)

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Special Officer's Report.

4. Books and maps.

(i) The books in the General and Special Libraries were stated to have been verified by the Lecturers in charge but no reports from them were forthcoming. In the report for the academic year 1923-24, 5 books in the History Special Library were reported to be missing.

Principal's remarks.

The lecturers are instructed to check the special libraries in their charge and submit reports to me in March every year for two reasons. It is at the end of the term when books are easily called in, and secondly, the losses if any, are noted in the administration report - vide my administration report for the year ending with March 1924. Regarding the five books missing one has been traced and replaced. The cost of the rest will be recovered and remitted into the treasury. The subject is under correspondence -vide my letter R.C.No.169 /24 dated 27-11-1924.

D. P. I.'s remarks.

Principals of Colleges have to furnish a certificate in the annual reports on colleges to the effect that the library has been checked and found correct. In connection with the review of the annual report on the college for 1923-24, the Principal has been requested to recover and remit the cost of the missing books into the treasury and submit the treasury receipt to this office.

Office note.

The Director has taken the necessary action.

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26.3.25

18.3.25

21.3.25

V.T.B. 26/3

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Imaine (Exp)

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2/4/25

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Special Officer's report.

Paragraph 4 (ii). The books bought are all serially entered in a register. Some of the books relate to the sectional library, while others relate to the general library. The former are entered in the separate lists, maintained for the different sections. Under the present arrangement it will not be easy to verify the books in the several shelves which are arranged according to subjects with the register of books bought. In order to facilitate verification it will be necessary to bring the printed catalogue up-to-date by inserting manuscript entries under the respective subjects as books are bought. This will secure other advantages also in that it will ~~serve~~ secure ~~are~~ an up to date reference catalogue under subjects and also facilitate reprinting of an up-to-date catalogue when the time comes for it. At present the students and teachers have no means of knowing what later books have been bought after the catalogue was last printed.

Principal's remarks.

The suggestion is noted for future guidance.

Director's remarks.

N i l.

Office note.

The Director may be asked to see that the Special Officer's suggestion is given effect to.

18.3.25

21.3.25

26.3.25

V.T. 26.3

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2/4/25

4.(iii). In some subjects, History and English for example, more than one copy of the same book are bought. It was explained that additional copies were necessary to meet the needs of both the sectional and the General library and of the library classes on these subjects. It is desirable that the D.P.I. issues some general rules on the subject or that the sanction of D.P.I. is required to be obtained to the purchase of more than one copy of the same book. 2 copies of H.G.Wells' 'Outline of History' each costing Rs.1-1-0 and 3 copies of Rapson's Ancient India each costing about 5 shillings are instances in point.

A /

Principal's remarks.

Reduplication would scarcely be indulged in, save in exceptional cases, as the amount spent on duplicate copies reduces the amount available for fresh books. I may also be allowed to point out that according to University regulations, library classes are insisted upon for English and History. As the College classes are growing in strength, the most important books relevant to the text books prescribed by the University, have to be multiplied to satisfy the demands of the students. I am sceptical of the wisdom of fettering the discretion of the lecturers in an important academic matter like this.

Director's remarks.

In the circumstances explained by the Principal, it is not desirable to interfere with his discretion in the matter of purchasing more than one copy of the same book in certain cases.

Office note.

As stated by the D.P.I., it does not seem desirable to interfere with the Principal's discretion in the matter. ~~For orders whether~~ The Principal needs not be required to obtain the sanction of the D.P.I. to the purchase of more copies than one of the same book.

A above

18.3.25

21.3.25

Students. In the case of the Law College such suggestion was actually made by the Hon. the Law Member. Principals should be free to buy duplicates. They know best which books will need duplicating.

26.3.25

I agree with the D.P.I

V.TK
26.3

Finance (Exp.)

so do I.
Zeff
1/4/25

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Report of the Special Officer

Paragraph 5. Purchase of newspapers for the college reading room.

A sum of Rs 27 was paid on sub voucher 165/ dated 17-9-23 as the subscription for the Daily Express for the period from 1-4-23 to 31-3-24. It was stated that the newspaper was intended for the reading room in the college to which the students contributed. The reading room fees collected from the students were all remitted into the treasury to the credit of Government along with the school fees and the Director was supplying a few journals approved by him to the reading room. In these circumstances, the sanction of the Director is necessary to the expenditure incurred by the Principal and should be obtained.

Remarks of the Principal of the College

Auditor's Report para. 5:--

Purchase of newspapers for the college reading room.

It was thought that your sanction was not necessary as I simply continued what was already in practice. Subscription to the paper has been stopped for the next year.

Director's remarks

Para 5:- The attention of the Principal has been invited to para 1 of item No.78 of appendix F, Madras Treasury Manual, Volume II, and he has been informed that his action is irregular and should be put a stop to.

not put up

Office note

The Director has taken the necessary action.

18.3.25

21.3.25

20/3/25

V.Th 21.3.

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Imam (Exp.)

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Report of the special officer

Paragraph 6. Laboratory charges. Besides the expenditure in India a large expenditure is incurred in England on purchases made through the High Commissioner. The Home Indents sent in September 1922 and September 1923 amounted to £ 1500 and £ 267 respectively. There is n scale of equipment laiddown anywhere with which thestock in the Institution can be compared. There are several articles of the same description. For example, there are 10 stop watches, a few stop time pieces and it was said to be in contemplation to purchase a stop clock. Many of the stop watches are said to be under repair but no steps aeem to have been taken to get them repaired. It is desirable that a scale of equipment is prescribed for every day use by students in the Laboratory class. There may be some appliances of which each student should have one, others of which a batch of 5 or 10 students can manage with one while in most cases of valuable apparatus one should suffice for the whole class. The Home Indent which is sent to the D.P.I. for approval does not contain any information as to the number already existing, if any, of the items indented for so that we may decide whether the items should be approved or not. At present, the only deciding factors in these matters seem to be the past expenditure of the Institution and the total funds available for all the Institutions in the Presidency.

there is a scale prescribed by University authorities ↓ 7 infra

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Principal's remarks

p.6 ante

Audit Report para. 6: Laboratory Charges: --

1. The figure £1,500 in line 4 of the para. under remarks is a mistake for £150. I mention this lest it should mislead.

2. There is a scale of equipment prescribed for Second Grade Colleges by the University authorities. This is modified from time to time by University Commissions. Then there is the question of local conditions and needs which duly appointed and highly qualified lecturers strive to meet.

3. As regards the existence of several articles of the same description I am assured that they are necessary in the very nature of the kind of work that is expected to be turned out in the science department. The Physics and Chemistry laboratories of this college are common for both the High School and College departments as is not the case in sister institutions. As many as 150 pupils are receiving practical instruction in the course of a week. The pupils of forms V and VI have not only to be taken through a practical course of instruction but have also to take an examination in practical work at the end of their course. The rules of the University require certificates on behalf of each student of the science section of the college classes to the effect that he has gone

gone through a practical course of instruction. These requirements necessitate multiple apparatus.

4. Says the Special Audit Officer "For example there are 10 stop watches, a few stop time-pieces and it was said to be in contemplation to purchase a stop clock." The number of stop watches are not too large for a laboratory of the size. Further, they represent the number of total purchases under the head since 1910 when a course of instruction in Science was first prescribed for the Intermediate classes. These watches seem to have two characteristics. They are indispensable for certain experiments. They also seem to possess so delicate a mechanism that they often get out of order.

The cost of repairing an instrument with an admittedly delicate mechanism is prohibitively high. That is why the auditor has had occasion to remark that 'no steps seems to have been taken to get them repaired.'

A year ago some - four, to be precise,- stop time-pieces were purchased as it was easier and cheaper to repair stop time-pieces. But even these stop time-pieces have not been proof to the wear consequent on very frequent use by large numbers of students.

Hence the contemplation - and not decision - to purchase a laboratory clock beating seconds. When contemplations are subjected to audit, I can reply to them only by laying bare motives. I may therefore be kindly allowed to state here that the contemplation has yet to take definite shape as a proposal which may or may not be approved by the sanctioning authority. In case the proposal is not sanctioned the repair of watches would be pushed through and the resultant number of watches and time-pieces are quite necessary for a busy laboratory.

I submit that the hesitation to get the stop watches repaired, the going in for stop clocks and contemplation to go in for a laboratory clock beating seconds are all actions actuated by a desire for true economy.

I have no remarks to offer as regards the suggested prescription of a scale of equipment for every day use by students in the laboratory classes. In my opinion, standardization is not practicable.

practicable. I am, however, content to leave the matter to be decided by those who have an intimate knowledge of laboratory organisation. I am more concerned with what one might read between the lines of the last two sentences in para. 6 of the auditor's report. The Home Indent submitted for approval is prepared on a printed form. All the particulars called for therein are supplied. It may be that those who are charged with the duty of running an institution are liable to err on the side of extravagance. It may be that these extravagant tendencies can be effectively checked by the sanctioning -- authorities if they are in possession of information as regards the number of apparatus already existing in an institution. If so, the proper remedy lies in revising the Home Indent form so as to render fuller particulars available to sanctioning -- authority. As far as this college is concerned, great care has been bestowed on the preparation of the indent and no piece of unnecessary apparatus has been indented for. Necessity has been the only deciding factor. I wonder if it was at all fair to suggest that availability of funds has been the guiding -- factor.

If this phase of the question is to be animadverted upon, I submit it should be done by one, who has thoroughly mastered the technique of laboratory organisation, and is sufficiently familiar with the standard of attainment in scientific knowledge, insisted upon, for the various examinations.

Director's remarks.

Para 6:- The Principal's explanation is satisfactory and may be accepted. He has, however, been requested to submit an estimate for the cost of repairs to the stop-time-pieces and stop-watches which are in need of repair, before indenting for a stop-clock.

(P.T.O)

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Office Note.

The Principal states that there is a scale of equipment prescribed for second grade colleges by the University authorities and that it is varied from time to time. He has explained the need for a number of stop watches. The action taken by the Director seems to be adequate. With reference to the Special Officer's remarks that the Home Indent does not contain particulars as to the number of the articles indented for, those already in stock, the Principal states that all the particulars required in the form of the Indent are supplied. It is for consideration whether in future Principals of Colleges may be required to furnish, when submitting Indents, particulars of apparatus already existing so that the head of the Department may be in a position to determine the necessity for the articles indented for.

p. 7 ante

CA 26/3

VTF 26/3

K on p. 6 ante

The Principal objects to the Special Officer's statement that the availability of funds seems to have been the deciding factor in determining the apparatus to be purchased. The Special Officer did not perhaps intend to cast any insinuation against the Principal. Funds are first provided only with reference to determined needs of the institution & not in lump irrespective of needs

CA 26/3

VTF 26-3

18.3.25 21.3.25

Finance (Exp.)

no remarks.

ZCM 2/4/25

10(a)

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Report of the special officer

Paragraph 7 (1) Check of supplies with packing accounts and bills ~~(1)~~

(1)

Care was not taken to get the required certificates of correct receipt by the concerned lecturers before returning with acknowledgment the packing accounts relating to the Home Indent of September 1922. It was only after the Director of Public Instructions ~~D.P.I.~~ asked in his R.O.C. No.329 A/23 dated 23-4-24whether that indent had been fully complied with, that the breakage in transit of a basin with 5000 cubic centimeters capacity was reported to the Director General of Stores in June 1924 but, as the packing account had been returned in August 1923 with a clean receipt and the complaint of breakage was sent after the lapse of 10 months, the Director General could naturally do nothing to replace the basin free of cost. Its estimated price is 19 shillings 6 d at prewar rates and so its actual price is probably more. It may not be out of place to mention in this connection that it was complained that some other items were not received according to the indent and it was left to the Director General to point out that the items had been deleted by the Director of Public Instructions ~~D.P.I.~~ although a copy of the Director of Public Instructions ~~D.P.I.'s~~ proceedings deleting the items had already been communicated to the Principal.

12'58

Principal's remarks 46

Auditor's Report Para. 7, Check of Supplies with Packing Accounts & Bills.

The facts are as stated by the Special Audit Officer. Attention is specially invited to the last sentence in sub-para. 1, para. 7. The mistake arose this way:-- The rough indent is prepared by the lecturer. It is fair copied by the clerk. The correspondence ensuing thereon is opened by the Principal and passed on to the clerk. They often fail to reach the lecturer for causes to be explained presently. The lecturer is oblivious of the deletion of an article and -- imagines an omission only to be pointed out later that the omission is consequent on deletion. However, the article in question has since been received.

Technically the ministerial officer is to be blamed. This, however, brings to the fore the question of the hopeless inadequacy of ministerial staff in the college. Barring the librarian who has plenty to do in the library, there is a single clerk on whose shoulders fall multifarious duties of a heterogeneous nature. To mention only some, he has to help the principal in carrying on an extensive correspondence. He has to be an expert accountant keeping a wary eye on expenditure lest the rules be transgressed. He has to collect periodically driblets of money from hundreds of students. He has to indent for, receive, maintain a record of stock, disburse and check periodically a vast amount of stores and stationery; he has to prepare and keep an inventory of hundreds of scattered pieces of furniture distributed in far flung buildings. He has to organise for the conduct of University, Government technical and college examinations with attendant work pertaining thereto. He has to bill for and disburse the salary of a big establishment.

I have no desire to indulge in comparisons. But I cannot help pointing out that there are 4 clerks and a typist in the office of a District Educational Officer. Even in the office of a

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Deputy Inspector of Schools, there is an attender and a clerk. In my office there is a single clerk whose shoulders are literally bent with the burden of the multifarious duties thrust on him. The volume of work is by no means smaller than that in the office of the District Educational Officer. Unable to cope with the work that has got to be gone through, portions of it are left ill-done or undone.

Not only this but many other errors that have been pointed out by the Auditor can be traced to the inadequacy of the ministerial staff. Steps have now to be taken to strengthen the ministerial staff, so that all the work connected with the College organisation might be properly discharged. In the meanwhile every effort would be made to conform to the rules.

Director's remarks

Para 7 (i):- The Principal has been informed that he should have made a reference to the Director's Proceedings deleting some of the articles before he addressed the Director General of Stores for replacing them and that the question of the inadequacy of the ministerial staff should form the subject of a separate correspondence.

Office note

No further action is necessary

18.3.25

20-3.25

V.TK 21.3

21.3.25

Finance (Exp.)

2/4/25

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Report of the Special officer

Paragraph 7 (ii). Orders sent direct to firms in England for books, appliances and chemicals were complied with in 1924-25 and when the bills were received for payment they were not sent to the lecturers and the librarian for record thereon of the necessary certificates that the articles were received correct and had been entered in the stock book. In future, such certificates should be obtained and references should be required to be given to the page of the stock register against each item in the bill in order to ensure entries therein.

~~8. The entries in the stock books of the Physics and~~

Remarks of the Director of Public Instruction

Para 7 (ii).- The Principal has been requested to follow in future the procedure suggested by the Special Audit Officer.

Office note

The Director has taken the necessary action.

18.3.25

21.3.25

26/3

V.T. 26/3

Finance (Exp.)

2/4/25

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Report of the special officer

Paragraph 8:- The entries in the stock books of the Physics and Chemistry Lecturers were examined and they call for the following remarks:-

Physics. (i) A complete list of all apparatus in the Physics laboratory has been started only in the current year by the present lecturer. The new purchases in 1923-24 and 1924-25 were not, however, in some cases distinctly traceable in the stock register as the total number of each apparatus had been entered according to verification made by the present lecturer and it was not known how many of that number represented purchases prior to April 1923.

Principal's remarks

Auditor's report para. 8:-

Stock book - Physics - No remarks.

Office note

No remarks

18.3.25

21.3.25

26/3

V.T.K. 26/3

Finance (Exp)

2/4/25

16 62

Report of the special officer

Paragraph 8 (ii). The stock register is not written up in alphabetical order of the articles nor is it served by at least an alphabetical index. The lecturer said that he would rectify the defect.

Principal's remarks
Nil.
Director's remarks Nil.
Office note

The D.P.I. may be requested to see that the stock register is written in alphabetical order of the articles and that an alphabetical index is maintained.

18.3.25

21.3.25

26/3

Finance (Exp.)

2/4/25

Chemistry. (iii). The following were not traceable in the stock register.

(a) Europe indent dated September 1922. Apparatus for decomposition of water with platinum electrodes etc. Estimated cost £ 1-10-0.

(b) Gallencamp and Co's bill dated 20th February 1924.

6 thermometers graduated 0 - 110 C. were obtained at a cost of 18 shillings (item 45 in the bill). In page 135 of the stock register 4 of these only have been entered. In the verification made by the present lecturer none of these has been found by him in the main stock.

Principal's remarks

Auditor's Report para. 8.

3 Chemistry.

The omission has now been rectified.

Auditor's report para. 8:-

(b) Gallencamp & Co's bill dated 20th February 1924:-

The two other thermometers find a place in the stock book of apparatus in use.

Director's remarks

Para 8 (iii) (b):- The Principal has been informed that the two thermometers in use should also find a place in the main stock book and that a remark should be made therein to the effect that they have been transferred to the stock book of apparatus in use.

Office note

No action is required, as the Director has given the necessary instructions to the Principal.

18.3.25

21.3.25

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17(a)

Finance (Exp.)

Sent
2/4/25

Report of the Special Officer.

52

Paragraph 8 (iii) (c) Chemicals obtained from the Eastern Chemical Company, Calcutta, for Rs 52-12-3.

Against 4 oz (Rs 4-0-0) of Ammonium Molybdate got, only 1 oz. has been entered in page 1095 of the stock register.

(d) No credit was traceable of 1 lb of copper sulphate paid for (Rs 2). The stock register produced by the Chemistry lecturer contained only entries of articles in the main stock which have not yet been issued for use in the laboratory. Once the articles are issued, the articles get out of the stock register. Considering that there is a large stock of instruments, flasks, beakers etc. always in use, either there should be a separate register of articles in use or the present register should be a consolidated one of all the stock in the section, the breakages from time to time being shown as such and stock being taken once a year.

Principal's remarks.

Auditor's report - paragraph 8(iii)(c)

(c) Chemicals obtained from the Eastern Chemical Company, Calcutta, for Rs 52-12-3.

The entry is a slip of hand.

Auditor's report—paragraph 8 (d).

The article in question was badly required and was issued for use immediately on receipt.

The chemistry lecturer took charge of the office in August last. He has already been aiming at the preparation of a stock book on the lines suggested by the Audit Officer. When the task is completed I dare say it would satisfy the most fastidious of tastes.

Director's remarks.

Paras 8 (c) and (d):- The Principal has been requested to guard against similar errors and omissions in future.

Office Note.

(P.T.O)

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Office Note.

The Director has taken the necessary action.

18.3.25

21.3.25

26/3

V.T. 26/3

Finance (Exp.)

2/4/25

2067

Report of the special officer

Paragraph 9. Manufacture of gas and electricity. There is an expenditure of about Rs 170 on the purchase of kerosine, firewood, petrol, spirit etc. for the manufacture of gas and electricity. The log books for the plants were not carefully maintained, showing the quantity of fuel etc, purchased, used and in balance, the quantity of gas manufactured for the fuel used etc. The electric plant does not seem to be a necessity and unless it has to be retained as a requirement by the Senate which has to be satisfied by the college, the Principal agrees that it can be done away with in which case the college mechanic will also be unnecessary.

Principal's remarks

1. The chief point of difference is concerning the retention of the electric plant. I regret that any casual remark of mine should have led the special Audit Officer to infer that I am at one with him in this matter. The most vigorous exploration of my memory does not enable me to remember that remark.

2. The utility of the electric battery in the Science Department of Second Grade Colleges is widely recognised and every Second Grade College, with but rare exceptions, has an electric plant. That the plant should have been installed by the managing body of the college prior to its being taken over under Government management is proof enough of its contribution to laboratory economy. I have also asked for and obtained sanction for a dark room which is under construction. It would be completely devoid of its utility without modest electric fittings. A lightly overcast sky, which is the rule rather than the exception during the south-west and north-east monsoon seasons, makes the central hall where the English classes have to assemble, by reason of their numbers, quite dark. It is absolutely impossible to conduct those classes without the aid of artificial lighting on such days. The early hours of practically every evening are devoted to extra academic

activit

activity organised by one or other of the four associations working in the College. They are gradually fostering up a spirit of corporate social life so necessary in a College. The dismantling of the battery would deal the death blow to the growing social and corporate life amongst the pupils of the college. Last, but not the least, the Library room would become a dark dungeon and I would be left with about 20 almirahs of books in my hands without proper accommodation for housing them if the battery were dismantled.

4. The dismantling of the battery is supposed by the Special Audit Officer to lead naturally to the abolition of the post of the mechanic. The mechanic contributes not a little to the efficient upkeep and maintenance of the laboratory and the gas plant attached thereto. Several pieces of apparatus are being manufactured and damaged ones repaired. If the post of the mechanic were abolished, the cost of indents for the laboratory and the cost of repairing damaged articles would be very high.

5. In these circumstances, I have the honour to press strongly for the retention of the electric plant and the post of the -- mechanic.

Auditor's Report para. 9:- Manufacture of Gas and Electricity.

1. A log book for noting particulars regarding the manufacture of gas is maintained. The suggestions of the Special Audit Officer as regards the manner of maintaining it will be followed in future.

2. The question of electrical installation has been fully discussed in the covering letter.

vide ref supra

Director's remarks

Para 9:- The retention of the Electrical plant and the ~~mechanic~~ chauffeur is necessary.

(P.T.O)

Office note.

In the circumstances explained by the Principal it does not appear that the Electric plant can be removed or the post of mechanic abolished.

18.3.25 21.3.25

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Finance (Exp.)

2/4/25

23 70 Sb

Report of the Special officer

Paragraph 10(b) Petty construction and repairs. (a) The following charges were incurred:-

Sub voucher	80 d 10-7-23	Flooring work	Rs 27-8-0
do	81 d 10-7-23	Thatty latrine	9-13-6
do	95 d 24-7-23	Colour and whitewashing portions of college building	Rs 31-10-1
	112 d 22-8-23	Repairs to the branch school	106-9.6
	181 d 16-10-23	do College and old municipal buildings	301-10-0
	407 d 11-3-24	Fixing glass pieces to a compound wall	16-0-9

(b) The estimates in the case of items Rs 106-9-6 and Rs 301-10-0 do not seem to have been submitted to the D.P.I. for sanction as required by item 81 of Appendix F to the Madras Treasury Manual Volume II.

Principal's remarks

Auditor's Report para.10:- Petty construction and repairs.

The omission to secure previous sanction for the estimates for repairing the buildings in respect of two items costing Rs. 106-9-6 and Rs. 301-10-0 is regretted. Such omissions will be guarded against in future.

Director's remarks

Para 10 (b):- The estimate for Rs 106-9-6 does not require the sanction of the Director as the Principal himself is competent to incur an expenditure up to Rs250 with reference to correction slip No.157 dated 5-5-23 to item 81 appendix F Madras Treasury Manual, Volume II. As regards the estimate for Rs 301-10 the Principal admits his failure to obtain the previous sanction of the Director. He has been warned to be more careful in future.

Office note

No further action is necessary.

21.3.25 18.3.25 26/3/25 V.B. 26/3

23(a) 71

Finance (Exp.)

GeM 2/4/25

24 72

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Report of the special officer

Vide para 10(a) on page 23 ante

Paragraph 10 (c) There were no agreements forthcoming for the execution of even the more important of the above items of work nor were detailed measurements recorded in any book or sheet and certified to by the Principal or one of his assistants.

Principal's remarks

Auditor's Report para. 10(c):-

There were no agreements for the execution of the items of work specified nor were there any detailed measurements ~~recorded~~ recorded in any book. No such agreement or record of measurement was felt necessary as I had personally satisfied myself full well about the measurements of the works carried out as also the terms of agreement. The suggestions are, however, noted for future guidance.

Director's remarks

Para 10 (c):- It has not been usual to insist on obtaining agreements from contractors for the carrying out of petty repairs to buildings especially when the amount is small. The course generally adopted in the matter of 'Minor repairs' is to obtain an estimate from the contractor and forward it to the Public Works Department for scrutiny before proceeding with the work and to see thereafter that the work is carried out according to the specifications in the estimate. The Principal has been requested to follow this procedure in future. ~~The Principal~~

(P.T.O)

25 73

Office note.

The Director has issued the necessary instructions to the Principal. No further action is required.

18.3.25
21.3.25

26/3

V.T. 26.3

Examiner (Exp.)

2 4/25

26 74 5d

Report of the Special officer

Paragraph 10(d) Sub voucher 96 dated 24-7-23 for Rs 31-10-1.

The total area There were two items of patch plastering one a single coat paid for at Rs 3 a square and another double coat paid for at Rs 4-8-0 a square. The area of the latter item is noted as "ditto" below that of the former which was 100 square feet. But 200 square feet of double coat plastering have been paid for. The excess payment for 100 square feet, viz Rs 4-8-0, should be recovered.

Principal's remarks

Auditor's Report Para. 10(d):- Sub-voucher 96, dated 24th July 1923 for Rs. 31-10-1.

The sub-voucher refers to a payment for patch plastering 100 square feet at Rs. 3 and colour washing it at Rs. 4-8-0 for a single coating. As a double coating of colour wash was given, the charge at Rs. 4-8-0 for a single coating 100 square feet with colour wash comes up to Rs. 9/-. Hence the question of excess payment and its recovery does not arise.

Director's remarks.

Para 10 (d):- The voucher was evidently defective in that it did not give full information as to the correct rate, viz. Rs 9, for a double coating of colour Wash. The Principal has been requested to see that full details are given in the vouchers in future.

Office note.

The Director has taken the necessary action.

18.3.25
21.3.25

26/3

V.T. 26/3

26(a) 75

Finance (Exp.)

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2/4/25

59

Report of the Special Officer

Paragraph 10(e) Sub voucher 96/24-7-23 for Rs 31-10-0 and sub voucher 181 dated 16-10-23 for Rs 301-10-0.

The total area of colour washing done is noted in sub voucher 181 as 23,565 square feet and after a deduction of 3325 square feet being the area paid for in sub voucher 96 dated 24th July 1923, the remaining areaof 20240 square feet has been paid for at 5 annas a unit. It is not clear why the area of 3325 sq.feet has been paid for in sub voucher 96 at a higher rate of 5 as 6 pies a unit. On the other hand, white washing 3500 square feet was paid for at 0-3-9 in sub voucher 96 while the rate paid in sub voucher 181 for 45330 sq. feet after allowing for the previous area of 3500 sq. feet was at the higher rate of 4 annas.

Principal's remarks

Auditor's Report Para. 10 (e):- Sub-voucher 96, dated 24-7-1923 for Rs. 31-10-0 and sub-voucher 181, dated 16-10-1923 for Rs. 301-10-0.

The different rates of white washing are to be accounted for by higher rates paid where some plastering also had to be done and deeper coats of wash had to be given to renew the dilapidated walls of the Old Hospital building and colour washing 3325 square feet. I personally satisfied myself about the reasonableness of the rates before entering into a contract.

Director's remarks

Para 10 (e):- The audit objection would have been avoided if the Principal had obtained the necessary estimate previously and got it scrutinised by the P.W.D. As the Principal states that he has personally satisfied himself with the rates no further action is necessary.

over-head ceiling fan going.

Office note.

Please see the Director's remarks under paragraph 10 (c) of the report, wherein he states that he has asked the Principal to see that, in future, estimates for 'minor repairs' are obtained from the contractor and scrutinised by the P.W.D. before the repairs are executed.

p. 24 ante

No further action is necessary.

18.3.25

21.3.25

26/3

V.K. 26/3

Finance (Exp)

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60

Paragraph 11. Pay of menials. The expenditure of Rs 144 under this head represents the pay of 2 night watchmen at Rs 6 each, one for the college buildings and another for the branch school. In each case the duties of the watchmen are combined with those of the gardener in one and the same individual, the remuneration paid as gardener being Rs 7-8-0 in the case of college and Rs 7 in the case of the branch school and debited to office contingencies in both cases.

There is no garden in the branch school but as no peon can be spared for it which is situated at a distance of about a mile from the college out of the three sanctioned peons, the gardener is practically employed as a peon. As regards the combined watchman and gardener for the college, he seems to have little or no work as gardener as there are only a few plants in the college premises which do not require watering for more than a few months in the year and that too only at intervals. The three peons can very well do this piece of work by turns and the present gardener's wages may thus be saved to Government. The principal stated that he proposed to lay out a garden next year but there seems to be no space available in the present premises for more than a few plants.

next term – Vide I-30 infra

generated by the electric plant is not strong enough to run the over-head ceiling fan going.

Principal's remarks

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Auditor's Report Para. 11: - Pay of Menials.

A mistake seems to have crept in, in the last sentence. The statement attributed to me, would be correct only if the words "next term" are substituted for "next year".

The importance of a garden cannot be overestimated. There are only a few plants in the college now. There was however a pucca garden in the space where the natural sience building is under construction now. The garden was destroyed just before construction began. The construction of the building had been begun before the audit began. It should be borne in mind that with the opening of the natural sicence department in the college, a botanical garden becomes a double necessity. As such if savings under this head ~~is~~ are thought of, it would only be at the cost of efficiency. A garden for the Branch school cannot be contemplated ~~under~~ until the compound wall is built.

Director's remarks

Para 11:- The Principal has been requested to explain whether it is possible for the peons of the college to water the plants in turns and why the services of the gardener attached to the Branch school should not be dispensed with.

Office note.

The Director may be requested to submit the Principal's report to Government, as soon as it is received, with his remarks.

18-3-25

21-3-25

26/3

V.T. 26.3

generated by the electric plant is not strong enough to set an over-head ceiling fan going.

Finance (Exp.)

2/4/25

31 Report of the Special Officer 81 63

Paragraph 12(i) Cleaning and hot and cold weather charges. ~~(i)~~ The cleaning charges consist of the wages of 3 sweepers on Rs 7/- Rs 5 and Rs 5/8/- for the college, old hospital building and the branch school respectively and of a scavenger on Rs 11 for all the buildings and the scavenging fees of Rs 72 a year paid to the municipality for the main college buildings and branch school. The sweeper of the old hospital building is a punka puller into the bargain getting Rs 7 a month in the latter capacity. The Principal for whom he is intended has now got a table electric fan which he is already using when necessary and there is electric energy always available for him. Unless the electric fittings are to be discontinued, there is no need for a punka puller and in fact he does not seem to be doing the duties of a punka puller at all. A sum of Rs 84 a year can thus be saved to Government. The Principal stated that the man was doing the duties of a sports peon for which there is no sanction.

- 9 -

Auditor's Report Para. 12(i) Cleaning and Hot and Cold Weather Charges:-

The table electric fan referred to is a toy fan. Even this toy fan cannot be worked at all times owing to the diversion of the current for laboratory purposes. The punka puller was not found doing his work during the cool days of the rainy season when the auditor was present. That is not proof conclusive that he is not doing punka pulling work. The services of the punka puller were utilised for sports purposes. That only shows the imperative necessity that exists for the appointment of a sports peon and not the feasibility of doing away with the punka puller. Until an over-head fan is fixed above the Principal's seat, the punka puller cannot be done away with. Incidentally, I may be allowed to mention that the current generated by the electric plant is not strong enough to set an over-head ceiling fan going.

32 82

Director's remarks 64

Para 12 (i):- In the circumstances explained by the Principal the continuance of the services of the Punka puller is necessary. But the Principal's action in having utilised his services as Sports' peon whenever he did not do punkapuller's work is objectionable. The Principal has been requested to report the period for which the punkapuller was employed as sports peon and the amount paid to him in that capacity during 1923-24 and he has been requested to see that the amount is adjusted out of the one-sixth Government grant due to the Games Club for the current year under item 52 appendix F Madras Treasury Manual Volume II.

not put up

Office note.

The retention of the Punkah-puller seems to be necessary, but his services may be dispensed with during the cold weather and one of the peons of the college may be asked to do the work of the sports peon. The Director has taken necessary steps for the adjustment of the amount paid to the punkah-puller when he was employed as sports peon.

18.3.25

21.3.25

26/3

V.T. 26/3

Finance (Exp)

2/4/25

Report of the Special Officer.

65

Paragraph 12. (ii) .

It is not clear why, when the municipality has arranged for the private scavenging service at a monthly rate of Rs. 12, a private scavenger has been engaged in addition at a monthly pay of Rs. 11. If a private scavenger is preferred then no payment is at all necessary to the municipality. The rubbish has only to be collected and kept ready by the scavenger in a movable receptacle for removal by the municipal agency and no fee seems payable to the municipality on this account with reference to sections 153 & 155 of the Madras District Municipalities Act, (V) of 1920 and article 290 of the Municipal Code.

not put up

Principal's remarks.

The municipality will be addressed in the matter.

Director's remarks.

The Principal has been requested to report the result of his correspondence with the municipality.

Office note.

The Director may be requested to report to post the result of the correspondence on the subject.

18.3.25

21.3.25

26/3

V.T.S. 26/3

Imaim (Exp)

HEM 2/4/25

Special Officer's report.

Paragraph 13 -Service postage. A sum of Rs. 100 was spent in the year on the purchase of stamps. The last purchase for Rs. 25 was made, however, on 29th March 1924 when there was a balance of stamps to the value of about Rs. 17 which would have lasted for over a month. The average requirements of a year may, therefore, be fixed at Rs. 75 under this head.

Principal's remarks.

It were better if the estimate for expenditure of service postage were based on an average of the past three years instead of basing it on the actuals of the past year.

Director's remarks.

The Principal has been asked to report the average expenditure under service postage for the past three years.

Office note.

The principle of fixing the estimate on the average of the past three years seems acceptable. The Director may be ~~requested to submit the Principal's report to Government in due course with his remarks thereon~~ asked to fix the Expenditure accordingly.

18.3.25

21.3.25

26/3

V.TK 26/3

Remains (Exp.)

Report of the Special Officer

Paragraph 14(i) Purchase and repair of furniture. ~~(ii)~~. The expenditure on the purchase and repair of furniture in the last four years was as follows. The Principal stated, however, that more expenditure was necessary to bring the equipment of the Institution especially of the branch school up to date:—

1920-21	Rs 2257
1921-22	Rs 1391
1922-23	399
1923-24	1234

(ii). Once the equipment is brought up to the standard, the Principal agrees that it should be possible to limit the expenditure to about Rs 750 a year (Rs 600 for renewals and Rs 150/-for repairs).

Principals' remarks.

Auditor's report para 14-(i) -Purchase and Repair of furniture.

(1) Nil

(ii) A large capital outlay is necessary before the equipment of furniture can be brought to the standard. Please refer to my remarks on ~~page 19,~~ para 7. The savings suggested by the auditor are therefore illusory.

p. 54 infra

Directors' remarks.

Para 14 (i) and (ii):- The necessity for additional furniture for the school is established as will be seen from the extracts from the inspection report for 1923-24 and 1924-25.

pp 36-37 cf

Office note

pp 53-56 infra
~~pp 36-37~~ cf From the Inspection reports for 1923-24 and 1924-25 it is observed that both the Branch school and the

College are ill-equipped with furniture and that any reduction in the allotment for furniture would result in loss of efficiency. The ~~inspect~~ D.E.O considers that, for the Branch school alone, a special provision of ~~between~~ about Rs 4000 is necessary for books, maps and appliances. The D.P.I apparently considers ~~may be requested~~ that it is not possible to limit the ~~to offer his remarks on the special officer's~~ expenditure on purchase and repair of ~~suggestion that~~ furniture as suggested by the special officer.

~~p. 37~~ of p. 55 infra

Please see the Director's remarks on p. 56 infra

The matter may drop.

18.3.25 21.3.25 26/3 26/3

Finance (Exp.)

Report of the Special Officer.

Paragraph 14 (iii). The furniture required in the year was got wholly from the St.Joseph's Industrial School. It was gathered from the correspondence with the D.P.I. on the subject that the local Central Jail quoted higher rates than the Industrial School but the exact quotations of the Jail were not forthcoming. They were stated to have been sent to the D.P.I. but not returned by him. It should be possible to arrange with the Superintendent to get the furniture made at the rates usually charged by the Industrial School. A price list issued by the Inspector General of Prisons about July 1924 showed, however, that the Coimbatore Jail rates were not only not more but in some cases (e.g. stools) less than the Industrial School rates. The rates paid to the Industrial School were not in accordance with the rates quoted by it in the case of the following supply for which alone rates seem to have been called for prior to the order being given. It was stated that the rates paid were settled in person by the Principal. It is desirable that such things are always put on record.

M

L

Supply for Rs 765-0-0

		Ratepaid Rs	as	ps.	Rate quoted Rs.	as	ps.
20 teak wood stools	Each	5	12	0	No rate was quoted.		
20 desks 6' x 18" x 32"	"	18	0	0			
20 benches 6' x12" x 1½"		15	0	0	14	0	0

Principals' Remarks.

Paragraph 14 (iii) Before a large order for furniture is placed quotations are invited from the jail as well as from local contractors and are submitted to the Director for sanction. This rule has always been adhered to and both this year as well as the last. The jail quoted higher prices than the local contractors. I do not see how it is possible to arrange with the jail for the supply of furniture at the lower rates. The statement that the Jail rates for stools are lower than those actually paid to the St.Joseph's Industrial School is perhaps due to the ignorance of the fact that the stools supplied by the latter

have back rests. Similarly the discrepancy pointed out by the auditor between the rates quoted by the St.Joseph's Industrial School and that actually paid arises from the fact that the quotations on which the remark is based, do not refer to the articles actually ordered for. The rates paid were not actually put on record but submitted to the Director for sanction before the order was placed with the Industrial School.

Director's remarks.

Para 14 (iii):- The Auditor's statement that the price list of the jail issued about July 1924 showed that the jail rates were not only not more but in some cases less than the Industrial school is not correct as will be seen from the enclosed statement of the quotations of the jail and the Industrial school furnished by the Principal on 6th August 1924. Further, the dimensions given in the printed jail estimste differ widely from those of the articles required by the Principal. Hence the difference in the value of the estimates.

p. 39 infra

Office note

Please see the special officer's remarks at 'M' & 'L' on page 37 ante. The Director may be requested to issue instructions to the Principal to try to get the articles required for the College from the jail and, if possible, to arrange to get them at the same rates as those quoted by the Industrial school. In the cases in question it is observed that articles of the dimensions required by the Principal were not available in the jail and that the prices were higher than those in the Industrial school. In future the Principal may be asked to put on record the prices settled by him. In any case before giving order

p. 39 infra

L on p. 37 ante

8.3.25

V.TK 26.3

Others, the Principal should first correspond with the jail supdt & acquaint him with the specification of the articles required & the rate at which they could be got outside. Principal should place his orders in the hands of outsiders only on hearing from the supdt that the articles required cannot be supplied by him & at the rates quoted outside.

26/3

Finance (Exp.)

Apparently the Jail quotations were higher, & the Principal committed no irregularity. But Finance would not object to the Jail being given preference ceteris paribus. TEM 2/4/25

S T A T E M E N T.

S.No.	Description of articles	Estimate from Central Jail.	Total cost.	Estimate from St.Joseph's - Industrial school	Total cost.
1.	4 working tables 8 Ft. 3 in.x47"x33" with 6 strong legs and cross bars made of best teak wood and well polished (Purpose practical work for the students)	@ Rs 70/- each	280	@ Rs 50/- each	200
2.	20 stools 15" x 12" x 21" (for practical work for the students)	@ Rs 4/12 each	95	@ Rs 4/4 each	85
3.	One large demonstration table 8 ft. x 3½ ft. x 33" with cuboards on both sides with two shelves inside (for the lecturer)	@ Rs 170/-	170	@ Rs 150	150
4.	2 Almirahs 8 ft. x 3 ft x 18" with glass doors and shelves and lock and keys for library books	@ Rs 85/- each	170	@ Rs 75/- each	150
5.	3 Almirahs with panel doors (dimensions same) for physiological apparatus chemicals and dissecting instruments etc.	@ Rs 82/- each	246	@ Rs 73/- each	219
		Total:-	961		804

Government College, Coimbatore
Dated, 6th August 1 9 2 4.

Sd D.S.Reddi
Principal.

True Copy.

for Director of Public Instruction

~~40~~ Report of the special officer. 91

Paragraph 14 (iv) The purchases made in 1923-24 were not added on to the respective old items in the register but recorded in a separate set of pages. The register itself is not in the form of Inventory prescribed in G.O.No. 710 Finance dated 4-8-1920.

(A)

(v) The stock of furniture does not seem to have been verified and a certificate of verification sent to the D.P.I. in the last two years as required by the G.O. referred to above.

(A)

Principal's remarks

Auditor's Report para. 14(iv):-

pp 12-13 cute

Please vide my remarks on para. 7 of the Report. Every effort would be made to maintain the registers properly and submit the certificate as prescribed in G.O. No. 710 Finance, dated 4th August 1920.

(A)

Director's remarks

Paras 14 (iv) and (v):- The Principal has been requested to open a register in the form of the inventory prescribed in G.O.No. 710 Finance dated 4-8-1920 without further delay.

(A)

Office note.

The D.P.I. has taken the necessary action

18.3.25

21.3.25

26/3

V.T.K. 26.3

Finance (Exp)

2/4/25

Paragraph 4(vi) A few items of furniture have been sent to the Palghat College with the transfer of the teaching of commercial subjects to that Institution but the issues have not been noted in thestock register.

Principal's remarks.

Entries in the stock register have now been made.

Director's remarks.

The Principal has been requested to guard against similar omissions in future.

Office note.

No remarks.

18.3.25

21.3.25

2673

V.T. 26-7

Finance (Exp.)

2/4/25

42 - 93 73

Paragraph 14 (vii) The typewriter now in the college does not find a place in the register.

Principal's remarks.

Auditor's Report Para. 14 (vii):-

Entries in respect of the typewriter already existed in the stock book of furniture during the time of audit. It was perhaps not noticed.

Director' s remarks.

N i l.

Office note.

No remarks.

18.3.25

21.3.25

26/3

N.T.K. 26-3

Finance (Exp)

2/4/25

43 Report of the special officer 74

Paragraph 14 (viii) In connection with the application to the Director for sanction to the purchase of new benches, it was stated that the branch school badly needed them as the old ones were rickety and useless. There were no sales of such old furniture that have become useless.

Principal's remarks

Auditor's Report Para. 14(viii):-

There was an auction sale of old furniture recently. The old furniture is usually broken up and utilised for purposes of repairing desks and benches.

Director's remarks

Para 14 (viii):- The Principal has been requested to submit a list of unserviceable articles sold by public auction and to report the amount realised and the date of its remittance into the Treasury

Office note.

The Director has taken the necessary action

18.3.25

21.3.25

16/3

Imanie (Exp)

2.4.25

44 Report of the special officer 95

Paragraph 15. Gymnasium. An expenditure of Rs 113/- was incurred on the following items and it was stated that it represented the 1/6 the contribution to the sports fund to which each student contributed Rs 1-8-0 a year in the college section, 0-12-0 in the school section & 0-4-0 in the Branch School section (vide item 52 A of Appendix F to the Madras Treasury Manual Volume II).

Sub Voucher No.293 dated 15-12-23.		One cricket ball Rs 1-12-0
-Do- No.294	Do	2 cricket bats. Rs 46-0-0
Sub voucher No.313 dated 7-1-24.	Double ploughing the new hockey field.	Rs 30-0-0
Repairing a new cricket pitch etc.		35-0-0
		112-12-0

Principal's remarks

Auditor's Report Para. 15:-

No remarks.

Director's remarks.

Para 15:- No action is necessary. The Principal has, however, been requested to report the amount of subscriptions collected from the members of the Games club in 1923-24, to see that the amount drawn from the Treasury did not exceed the one sixth Government grant admissible under the rules.

Office note.

No remarks.

18.3.25

21.3.25

V.T.K. 26/3

Finance (Exp)

2/4/25

45 96

Paragraph 16 (i) Office expenses - Rs 601-0-0 ~~(i)~~. The expenditure comprised the following:-

2 watermen one on Rs 9 for the college and another for the branch school Rs 8	204-0-0
2 gardeners one for the college on Rs 7-8-0 and another for the branchschool on Rs 7 ...	174-0-0
Library attender for a portion of the year	50-0-0
Elementary science attender Do	32-2-3
Binding charges	60-6-0
Cooly and cart hire	11-0-0
Kerosine oil	7-10-6
Other items	62-4-3
	601-7-0

(ii) The two watermen seem necessary although not during the period of summer vacation which lasts about 2 months. A sum of about Rs 35-0-0 can be saved if they can be dispensedwith in this period.

Principal's remarks

Auditor's Report Para 16:- Office Expenses. Rs. 601-0-0.

It cannot be said that a waterman is entirely unnecessary for the summer holidays. The office is working and it is not easy to work during the summer season without a plentiful supply of water. Then again it is quite impossible to engage watermen for 10 months in the year. They generally demand higher remuneration if they are told that their services are only for 10 months so as to make up for their lack of remuneration during two months. In these circumstances it is not economical to engage a water-brahman for 10 months in the year.

Director's remarks

Para 16 (i) & (ii):- The Principal's explanation is satisfactory and may be accepted.

(P.T.O)

46 97

Office note.

In the circumstances explained by the Principal, the special officer's suggestion cannot be followed.

18.3.25

21.3.25

16/3

V.T.K. 26.3

Amanie (Exp.)

GM
2/4/25

77

Paragraph 16 (iii). The cases of gardeners have been dealt with above (in para 11).

p. 30 ante

Office note.

No remarks.

18.3.25
21.3.25

26/3

V.T. 26.3

Jamaica (Exp.)

2/4/25

~~48~~ 99 Report of the special officer 79

Paragraph 16 (iv). The Library attender and the Elementary Science attender were entertained and paid out of contingencies but the Director of Public Instruction ordered that the men should be discontinued when the matter came to his notice. The expenditure of about Rs 82 in 1923-24 will not recur.

Director's remarks.

Nil.

Office note.

No remarks.

18.3.25

21.3.25

26/3

V.TK/26/3

Treasurer (Exp.)

2/4/25

Paragraph 1 (v) Binding is done at a local press. The Central Jail may be consulted as to whether it cannot undertake the work.

Principal's remarks

Auditor's Report Para. 16: (V)

So far as I know binding work is not being done in the Jail. It was formerly undertaken when a convict binder was available. Care would be taken to ascertain in future whether binding is undertaken by the Jail authorities before entrusting the work elsewhere.

Director's remarks.

Nil.

Office note.

The Principal states that he ~~must~~ will follow the special officer's suggestion in future.

18.3.25

21.3.25

19.3

V.M. 26.3.

Imaine (Exp.)

2/4/25

50 Report of the special officer

81

Paragraph 16 (vi) Cooly charges. It numerous cases it was noticed that cooly hire was paid to the menials of the college, peons or sweepers for the carrying of parcels, kerosine tins, furniture, stationery etc. from one place to another. The menials are presumably expected to do such duties without separately being paid for them.

Vide sub vouchers 32, 100, 127, 155, 162, 193, 227, 383, 434 etc.

Principal's remarks.

Auditor's Report para. 16(vi) Cooly Charges:-

Such payments would be put an end to in future.

Director's remarks.

Nil.

Office note.

In view of the Principal's remarks no action is required.

18.3.25

21.3.25

26/3

V.T. 26/3

Finance (Exp)

2/4/25

Report of the special officer

Paragraph 16 (vii) Kerosine. This is bought in single bottles at 0-2-6 a bottle. It will be economical to purchase a tin at a time care being taken to keep a watch over its daily issue.

Principal's remarks

Auditor's Report, Rapa. 16, (vii):-

Kerosine:- Rather than purchase kerosine by tins and mount guard thereon, I feel it is better to purchase it by bottles. After all the difference is little.

Director's remarks

Para 16 (vii) The Principal's explanation appears to be satisfactory and the existing practice will therefore be allowed to continue.

Office note.

It should not be difficult to watch the daily issue of kerosine oil. ~~The Director may be requested to issue instructions to the Principal to follow the special officer's suggestion as it makes for economy.~~ However, the matter is a trivial one & no action is called for.

18.3.25

21.3.25

26/3

VFD 26/3

Finance (Exp.)

Yes, surely
LM
2/4/25

Report of the Special officer

A3

Paragraph 16 (viii). Other items. A sum of Rs 2-13-0 was paid to the Revenue Department on sub voucher 130 dated 18th August 1923 as the quit rent on the site of the college buildings for Fasli 1332. The need for the payment is not clear as the buildings have become Government property.

Principal's remarks

Auditor's Report, Para. 16 (viii):-

The Revenue Department will be addressed in the matter.

Director's remarks

Para 16 (viii):-The Principal has been requested to report the result of the correspondence with the Revenue Department.

Office note.

The Director may be requested to submit the Principal's report to Government in due course.

18.3.25

24.3.25

26/3

V.P. 26.3

Finance (Exp.)

2/4/25

Paragraph 17(a) Average allotment required. ~~(a.)~~ A reduction of about Rs 1800/- is possible under other contingencies, allowing an allotment of Rs 1700 against the present allotment of Rs 3500 the following being the details of reduction based on the actuals of 1923-24.

(1)	Excess of allotment for 1923-24 over expenditure in that year ...	Rs 954
(2)	Abolition of the punka boy (para 12 (i))	84
(3)	Savings in cleaning charges (para 12 (ii)	72
(4)	Service postage (para 13)	25
(5)	Abolition of a gardener (para 11)	90
(6)	Abolition of library and elementary science attenders (para 16 (iv).)	82
(7)	Savings in the outlay on furniture (para 14 (ii).)	484
		1791

Principal's remarks

Auditor's Report, Part 17 (a):-

I shall take up the proposed reductions item by item and leave it to be judged whether any reduction is possible.

1. Excess of allotment for 1923-24 over expenditure in that year Rs. 954.

The unexpended balance of Rs. 954 was allowed to accumulate in the following circumstances. Indian History as a subject for the Intermediate courses of study was newly introduced in September 1923. There were no books at all in the Library and the amount was saved up in order to purchase an adequate library to meet the needs of the library classes in the subject. It was also expected that the proposal to purchase a bicycle for office use would be approved. In order to facilitate sanction for these proposals, expenditure on various items ~~were~~ was stinted and money saved up. To turn round now and say that the unexpended amount is superfluous makes one feel sorry for not having allowed the old state of things to continue.

2. Abolition of the punka boy: Please vide my remarks on page 12

The allotment is most certainly necessary, for not only would I lose a punka, but the sport activities of the College wouldbe handicapped if his services were lost.

3.

3. Savings in cleaning charges. This is possible. I am however addressing the Chairman, Municipal Council.

4. Service Postage: Rs. 100 may be quite necessary. Please vide page 13.

5. Abolition of a gardener: This has been discussed: para 11 of the Report. A gardener is quite necessary.

6. Abolition of Library and Elementary Science Attenders:-

If some money was spent in payment on Library and Elementary Science attenders, it was spent ~~xxxxxxxxx~~ at considerable inconvenience. It does not follow that there was a superfluous amount of Rs. 82 which was spent on the attenders. It rather shows the urgentnecessity that there was for the attenders.

7. Savings in the outlay of furniture:

It has to be borne in mind that the furniture is not being used by adults, but subjected to the most vigorous handing by hundreds of pupils possessed of super-abundant energy and alive every limb. The mechanic has his hands full during spare hours attending to minor repairs. The furniture is being continually used up and after lapse of sufficient time they have to be renewed. Standardization of futniture requirements may be possible in an office but not in a school. Then again the strength of the various classes in the College is progressively increasing and as such the need for additional furniture is also expanding. The floors of some of the class rooms are so low that they are perenially damp and the health of the students would suffer if there is not adequate furniture at disposal. The proposed retrenchment under this head is not practicable.

In support of this statement the following extract from the Inspection Report for the year 1923-24 may not be out of place.

Page 14 of the Inspection report for 1923-24:- "The main buildings are adequately equipped with furniture, but the first impression one gets is that many of the desks are old and -- rickety, and that while temporary repairs may be executed these will

will sooner or later, have to be replaced by new furniture x x x x In the last report I remarked that the Branch school was distinctly below the average in respect of the supply of desks suitable for writing purposes. Since my last inspection 6 backed benches have been supplied. These however do not materially improve the situation. x x x Practically all the furniture is old and dilapidated. The supply of equipment and teaching appliances is practically nil. GENERALLY, in RESPECT OF FURNITURE AND EQUIPMENT THE BRANCH SCHOOL IS THE MOST BACKWARD MIDDLE SCHOOL IN THE COIMBATORE DISTRICT. X X X Out of an allotment of Rs. 1,000 for furniture he (The Principal) proposes to set apart Rs. 750 for the Branch School. I am of opinion that if the Branch School is to justify itself as a Government institution it should receive a special provision of between Rs. 3,000 and 4,000 for furniture, books, maps and appliances."

The following paras. are culled from the Inspection Report for the year 1924-25: --

Page 14 of the Inspection Report for 1924-25, Para. 3. "A special grant is the only remedy for the Branch school x x x x

Desks nearly every where - High School and Branch - are of an antique pattern and the two rooms on the eastern side of the Branch have only an assortment of benches, many without backs. Writing is carried on under great difficulties."

I would like to place on record here that the institution was under private management before 1919. The resources of the Committee that was managing the institution were not overabundant and as is the case in many struggling aided institutions, the equipment of the college was none of the very best. After its provincialisation, then has been a rush of students for admission especially into the Science sections. Even now the number who fail to secure admission is a legion. Unfortunately this period 1919-24 was one characterised by financial stringency. Even now the needs of the College in different particulars have to be studied and supplied if it is to come up

to

56 107

up to the standard of a first rate institution. Further reduction in allotment would result in material loss of efficiency which has to be effectively guarded against.

Director's remarks

Para 17 (a):- To reduce the allotment under 'Other Contingencies' on the strength of the expenditure incurred during a particular year (1923-24) is not desirable. The following are the items mainly contributing tothe savings of Rs 1791/- pointed out by the Special Audit Officer:-

(1) Excess allotment for 1923-24 over expenditure in that year Rs 954
(2) Savings in the outlay on furniture 484

The special circumstances under which the sum of Rs 954 was allowed to lapse are set forth in the Principal's remarks. It is not possible to effect any savings under 'Furniture' till the equipment of the college is brought up to the required standard.

Office note.

From the Principal's report it is observed that no reduction is possible under items (1), (2), (4), (5), (6) and (7). As regards item (3), ('cleaning charges') the further report from the D.P.I. regarding the result of the correspondence with the Coimbatore municipality may be awaited. Under item (2), 'punkah boy', it is proposed (para 12 (i) above) to ask the D.P.I. to report whether the services of the punkah puller may not be dispensed with during the cold weather. A reduction of about Rs. 42 may be

p. 53 ante

p. 33 ante

26/7

p. 32 ante

6 months' charges $\frac{1}{2} \times 84 = 42$

~~57~~ 108

possible under this item.

With regard to item 5, 'abolition of a gardener' p. 53 ante

SB 21.3.25 the Principal's report with the Director's remarks thereon para 11, p. 30 ante may be awaited.

21.3.25

CA
26/3

VTK
26.3

Finance (Exp.)

[illegible]
2/4/25

88

Paragraph 17(b) The expenditure under other heads such as "Books and maps "Laboratory charges" and "petty construction and repairs" etc. must depend on the standard equipment necessary and the expenditure that is sanctioned by the Director to bring the stock in the college up to the standard.

Principal's remarks

Auditor's Report Para. 17 (b):-

Attention is invited to the remarks of the Inspecting Officer in the Annual Inspection Report for the year 1924-25. The Old Hospital building across the road is urgently in need of considerable attention if it is to come up to the average standard of a school-house. The lamentable condition of the Branch School also is picturesquely described in the Annual Inspection Reports for 1923-24 and 1924-25. Any retrenchment under petty construction and repairs, therefore would render several parts of the college uninhabitable. The inadequacy of teaching appliances especially in the Branch School has been remarked upon in the Inspection Reports. The Inspecting Officers have even gone to the extent of recommending a special grant of Rs. 3,000 to 4,000. Retrenchment in the item "Books and maps" would therefore be a calamity.

pp. 55-56 supra

pp. 54-55 supra

Director's remarks.

Nil.

Office note.

No remarks.— Please see note on page 35-36 ante in regard to equipment.

18-3-25

21-3-25

26/3

58(a) 110

Treasurer (Exp.)

ZeM
2/4/25

59 / 111

Report of the special officer 90

Receipts.

Paragraph 18 (i) Short recovery of fees. ~~(ii)~~. M.S. Srinivasan, an old student of the college, joined the Senior Intermediate class on 1st November 1923 and three instalments of fees, amounting to Rs 33/- were recovered from him on 13-12-23. Under rule 4 on page 19 of the College ~~of~~ Calendar, the fees due from the beginning of the term i.e Rs 55/- should have been levied. No orders were produced for this short recovery as well as for late recovery i.e. nearly 1½ months after the student was admitted.

Principal's remarks

Auditor's Report Para. 18 (i) Receipts, Short recovery of fees.

The academical year for fee purposes is divided into three terms and the amount due from the student for the term during which he was studying is only Rs. 28/-. There is therefore not short but excess payment by M. S. Srinivasan. As regards late recovery the Principal condoned late payment after convincing himself of the deserving nature of the case. It is a mistake that it has not been noted as such.

Govt 1279 27.1.22 (D)

Director's remarks

Para18 (i):- The Principal has been requested to report the circumstances under which the student was allowed to pay fees after a lapse of 1½ months from the date of admission. He has also been requested to report why a sum in excess of the amount of fee due was collected from the student M.S.Srinivasan for the 2nd term.

60 112

Office note.

The Director has taken the necessary action.

18.3.25

21.3.25

20/3

V.TK 28/3

Finance (Exp)

2/4/25

61 113

Report of the special officer

Paragraph 18 (ii) In the following cases fees have been levied at half rates as the students are stated to belong to backward communities. But there is nothing in the admission register to denote that they belong to backward communities nor are there any orders of the Principal allowing the half fee concession on this ground. It is desirable that the name of the community justifying the concession is recorded in future in the admission register.

Sundaram N. II University class
Ganapathi C.S. ' University class.

Principal's remarks

Auditor's Report Para. 18 (ii):-

The omission of specification of the backward community to which students on whose behalf concession rates were granted will be rectified by making the necessary entries in the register.

Director's remarks

p. 12 of GO No 1212 24.7.24 (B)

Para 18 (ii):- The attention of the Principal has been invited to Article 92 of the Madras Educational Rules and he has been requested to state whether he called for the necessary poverty certificate in cases of doubt and satisfied himself in other cases as to their eligibility for the concessions granted. He will also be requested to keep in a separate file all the correspondence relating to fee concessions granted in each year.

62 116

Office note.

The Director may be requested to see that in future the name of the backward community to which a student belongs is recorded in the admission register.

18.3.25

21.3.25

16/3

V.K. 26-3

Imanin (Exp.)

2/4/25

63 Report of the special officer 115

Paragraph 18(iii). In the following cases fines were either not levied or were short levied:-

	Name of student.	Class	Due date for fees	Date on which paid.	Fines leviable under rule 3 on page 18 of the college calendar.	Fines levied
(1)	Krishnamurthi Row T.K.	V.A.	15-8-23	28-8-23	0-15-9	0-5-3
(2)	Natarajan, C.M.	do	do	do	do	do
(3)	Vadivelu, C.K.	V.B.	do	do	do	do
(4)	Ponnuswami Chetty	VI B	15-2-24	19-2-24	0-5-3	Nil
(5)	Chandrasekharan C.S.	V.A.	9-1-24	21-1-24	0-15-9	0-5-3
(6)	Narayanaswami G.	do	do	do	do	do
(7)	Natarajan C-M.	do	do	do	do	do
(8)	Subbian P.R.	do	do	do	do	do
(9)	Krishna Row T.K.	V.B.	17-3-24	28-3-24	do	do
(10)	Theunni Nair T.V.	II U.C.	15-9-23	12-10-23	2-1-0	0-11-0

There was no indication that the fine was excused in any of these cases. Under rule 3 on page 18 of the college calendar a fine of one anna in the rupee is leviable on fees not paid by due dates and when the fees are delayed for more than 10 days after the due date a further fine of 2 annas in the rupee has to be levied. There is no provision in the latter case of the further penalty being excused if the last of the 10 days is a holiday as in the case of the penalty when the last due date is a holiday.

Principal's remarks

Auditor's Report Para. 18(iii):-

Cases 1 to 3: The last day for payment of fees with single fine was 25-8-1923. Since that and succeeding days till the 28th were holidays fees with single fines were collected.

Cases 5, 6, 7, 8, 9 and 10 are due to the fact that the ~~last~~ last day for payment of fees with single fine and the succeeding days happened to be holidays and single fine only was collected when the fees were paid on the next working day after the holidays.

Director's remarks

Para 18 (iii):- In the case of No.4, Ponnuswami Chetti, the Principal should have made a remark in the Term Fee Register to the effect that the fine was excused for satisfactory reasons. He has been requested to do so in future. The Principal's explanation in the matter of levy of fines in the other cases is [illegible] and may be accepted.

Case 4 Since the delay was caused in the delivery of the money order by which the amount was sent, fine was not levied.

64 116

Office note.

The rule quoted by the special officer should be interpreted liberally and it would be hard to force the students to pay further penalty when the last date on which the penalty is due happens to be a holiday. p. 63 ante

18.3.25
21.3.25

26/3

V.H. 26.3

Finance (Exp)

2/4/25

65 Report of the special officer 93

Paragraph 18 (iv) Narayanakutty Menon and Sankarakutty Menon of the IV Form left school on 10th October 1923. The fees due on 15th October 1923 were collected on 11th November 1923 when they took their transfer certificates but no fine was collected on account of the late payment.

Principal's remarks

rule 48 in the Madras Edn. rules 1923 Edn.

corresponds to rule 38 on p. 5 of Govt No 1212 24.7.24 (B)

Auditor's Report Para. 18 (iv):- The note to rule 49 Madras Educational rules was considered applicable to the collection of fines also.

Director's remarks.

Nil.

Office note.

rule 38, p. 5 of Govt No 1212 24.7.24 (B)

The note quoted by the Principal applies to a case where the fee is not collected because it cannot be claimed. In the cases in question the fees were actually collected before the transfer certificates were issued. The usual fine for late payment should, therefore, have been levied. The Director may be requested to inform the Principal accordingly for future guidance. It may not be possible to collect the fine hereafter in the case in question.

18.3.25
21.3.25

26/3

V.H. 26/3

65(a) 118

Insurance (Exp.)

ZM
2/4/25

Paragraph 19(i) - Cash book - Credit of collections. The fee collections are noted separately for each class in a day book and the total collections of each day for all classes are credited in the cash book in one lump sum. The Principal stated that the total credited in the cash book was checked by him by making an abstact of the collections in all the classes in a separate slip which was destroyed as soon as the check was over. It is suggested that either a daily abstract be made in the daybook itself from which the total should be carried into the cash book or the collections of each class be separately exhibited in the latter.

Principal's remarks

above.

Auditor's Report Para 19:-

(Sub paras. i, ii and iv): Suggestions as regards credit of collection in cash books as also remittances and refund -- from collections have been noted for guidance.

p.68 infra p.70 infra

Director's remarks

Para 19 (i):- The form in which the fee collection book is maintained is not a suitable one. The Principal has been informed that the book should, in addition to the particulars of fees collected daily in the various classes, also give information as to the total amount of daily fee collections, with a view to facilitating the work of checking the entries in the cash book with those in the Daily Fee Collection book.

67 120

Office note.

The Director has issued the necessary instructions to the Principal. No further action is required.

18.3.25
21.3.25

26/3

V.TK/26-3

Imaine (Exp)

ZM
2/4/25

68 121

Report of the Special officer

96

Paragraph 19 (ii) Remittances. Remittances into the treasury are not shown as such in the "particulars" column on the expenditure side but the remarks on the receipt side are repeated. The terms "remitted into the treasury" should be used and the number and date of the chalan quoted.

Principal's remarks

Para 19 (i, ii & iv)

Suggestions as regards credit of collection in cash books as also remittances and refund from collections have been noted for guidance.

Director's remarks.

Paras 19 (ii) (iv) and (v):- As the Principal states that the suggestions of the Auditor have been noted for future guidance no further action is necessary.

Office note.

No action is required.

18.3.25
21.3.25

26/3

V.TK/26-3

Imaine (Exp)

ZM
2/4/25

69 122

Report of the special officer 97

Paragraph 19 (iii) Omission from the cash book. A fine of annas ten recovered on 14-12-23 as per college day book finds no entry in the cash book either on the debtor or creditor side. It is, however, seen from the monthly statement of remittances into the treasury that the amount was credited into the treasury on 14-12-23 with chalan No.165. Such omissions should be avoided in future.

Principal's remarks

Paragraph 19 (Sub para. iii): Such omissions will be avoided in future

Director's remarks

Para 19 (iii):- The Principal has been informed that similar omissions should not recur.

Office note.

The Director has taken the necessary action.

[signature] 18-3-25

[signature] 21.3.25

[signature] 26/3

V.T.K. 6.3

Remain (Exp)

[signature] 2/4/25

70 Report of the special officer

98

Paragraph 19 (iv) Refund from collections. The collections of college fees on 12th February 1924 amountd to Rs 132 but of this a refund of Rs 88 to a student, sanctioned in Director's proceedings Dis.No.19/24 dated 3-1-24 was made and the balance of Rs 44 only shown as receipts and credited into the treasury. The procedure is irregular as departmental receipts should not be utilised for departmental payments - vide article 1 of the Civil Account Code Volume I. Secondly, the entry of the balance of Rs 44 as receipts and disbursements does not accord with facts which were as follow:-

Receipts	Rs 132-0-0	
~~Payments~~ Payments Refund	88-0-0	Rs 132-0-0
do into the treasury	44-0-0	

The whole amount should have been remitted into the treasury and a refund bill drawn. As it is, the transaction has not entered into the accounts at all.

Principal's remarks.

pp 66 & 68 supra

Suggestions as regards credit of collections in cask books as also remittances and refunds from collections have been noted for guidance.

Director's remarks.

As the Principal states that the suggestions of the Auditor have been noted for guidance, no further action is necessary.

Office note.

No action is required.

18.3.25

21.3.25

293

V.T.K. 26.3

Finance (Exp)

2/4/25

71 124

Report of the Special officer

Paragraph 19 (v) Over writings. In some places, the entries in the cash book are pasted over and written up e.g. entry under date 10th July 1923 for High School fees Rs 71-6-0. This should not have been done. Erroneous entries should be cancelled in red ink neatly and correct entries posted up and attested.

Principal's remarks

Auditor's Report, Para. 19 (v):-

The suggestions are noted for future guidance.

Director's remarks.

As the Principal states that the suggestions of the Auditor have been noted for future guidance, no further action is necessary.

Office note.

No action is required.

18.3.25

21.3.25

26/3

V.T.K. 26.3

Finance (Exp)

LeM 2/4/25

72 125

~~72.~~ 100

Report of the Special Officer.

Paragraph 20 (i) Counterfoil receipts - Counterfoils not carefully arranged and preserved.

The counterfoils for the past four years had been confusedly mixed up and it was with great difficulty that a few counterfoils relating to 1923-24 could be picked ~~up~~ out for test check of credits.

Principal's remarks.

Auditor's report - Paragraph 20.

Counterfoils as well as foils are filled up by students though the clerk is expected to satisfy himself as to the correctness of the entries therein. But when there is a rush of hundreds of ~~such~~ students at the counter, a few mistakes creep in.

Director's remarks.

The Principal has been requested to report whether the counterfoils were examined by him periodically and, if so, what steps were taken by him to arrange and preserve them in order.

Office note.

The Director has taken the necessary action.

18.3.25

CR 26/3

VTK 26-3

Finance (Exp.)

2/4/25

73 126 101

Paragraph 20 (ii) (a) Defects in counterfoils. In a number of cases the counterfoil receipts were not initialled by a responsible officer empowered to sign the receipts, neither were they numbered and dated e.g. counterfoils dated 9th January 1924 and 15th January 1924. The following are some instances of errors in the counterfoils which should be guarded against as the counterfoil is one of the primary records in support of the payment of fees by the students.

Corrections not attested.

1. Receipt No.17 dated 8-1-24 for Rs 33-11-0-entry of Rs 33-15-0 altered to Rs 33-11-0.
2. Receipt No.28, dated 14-2-24 for Rs 22-0-0 Entry of Rs 11-0-0 and date 13-2-24 altered to Rs 22-0-0 and 14-2-24 respectively.
3. Receipt No.14, dated 8-1-24 for Rs 13-5-0. Entry of Rs 15-8-0 altered to Rs 13-8-0
4. Receipt No.3 dated 7-1-24 for Rs 7-3-0 Entry of Rs 6-13-0 altered to Rs 7-3-0

(b) In a receipt dated 15-2-24 on account of fees received from E.R.Vijiaraghavan of II class only the name of the student is given without any details as to the class to which he belongs. Similarly in counterfoil of receipt No.15 dated 8-1-24, the amount paid i.e. Rs 12-8-0 according to day book has not been specified.

Principal's remarks.

Counterfoils as well as foils are filed up by students though the clerk is expected to satisfy himself as to the correctness of the entries therein. But when there is a rush of hundreds of students at the counter a few mistakes creep in.

Director's remarks.

Paras 20 (ii) (a and b):- The Principal's explanation is not satisfactory. If the Principal had examined the counterfoils periodically, the defects noticed in them could have been rectified. He has been requested to be careful in future.

Office note.

The Director has issued the necessary instructions to the Principal, with a view to avoid errors in Counterfoils. He may be requested to ask the Principal to see that Counterfoils are initialled by a responsible officer in future.

18.3.25 24.3.25 26/3 V.T.K 26.3.

73(a) 127

Insurance (Exp.)

Jan
2/4/25

Paragraph 20(ii)(c): Instances were also noticed in which the amounts specified in the counterfoils did not agree with those in the day book.

Name of student.	Date of payment	Amount in counterfoil Rs	as	ps	Amount as entered in the day book. Rs	as	ps
P.K.Palaniappan I.U. Class	15-2-24	11	3	0	11	0	0
R.Devarajan	7-1-24	12	8	0	13	11	0
	Receipt No. 11						
N.Sundaram II U class	9-1-24	6	11	0	6	13	0
	Receipt No.22						

Principal's remarks.

Auditor's Report Para. 20(ii)(c):-

The discrepancy between the amount entered in the Day book and the counterfoil in the case of P. K. Palaniappan is due to the inclusion of as.3 being the charges for the College magazine in the counterfoil but excluded in the Day-book. In the case of R. Devarajan, the amount entered in the Day-book ~~ex~~ includes the laboratory fee of Rs. 1 and magazine fee of as.3. As the counterfoils are prepared by the pupils, uniformity in the matter of entering figures, though insisted upon, is not easy to procure. The difference in the case of N. Sundaram is due to the inclusion of the fine of As.2 collected and included in the Day-book but not shown by the student in his counterfoil.

Director's remarks

Para 20 (ii) (c):- The need for issuing receipts for all the amounts received from the students has been pointed out to the Principal.

75 121

Office note.

The Director has taken the necessary action.- Please see note under para 20 (ii)(a) & (b) on page 73 ante

18.3.25

21.3.25

V.TK/26.3

Finance (Exp.)

ZeM
2/4/25

76 Report of the Special officer 104

Paragraph 20(ii)(d) There are two counterfoil receipts for Rs 22 being the fees for February and March 1924. It is not clear how two receipts were granted for the same amount.

Principal's remarks

Auditor's Report, para. 20(ii)(d):-

The clerk should have cancelled one of the fee receipt forms which obviously had been condemned owing to erroneous entries made therein by the student.

Director's remarks

Para 20 (ii) (d):- The Principal has been requested to warn the clerk to be more careful in future.

Office note.

No action is required.

18.3.25

21.3.25

V.TK/26.3

Finance (Exp.)

ZeM
2/4/25

121 H Report of the Special officer 105

21. Special games etc. funds. Recoveries on account of games Literary Association, and magazine are made from the students but they are shown in the day book as credited to a Post Office savings bank account operated upon by the Principal as the manager of the games or literary Association Fund. It is not known under what authority the funds are kept in the Post Office Savings Bank in the name of the Principal. The Games Fund savings bank account in use in 1923-24 was not forthcoming in order to see whether the collections made on fee receipts and passed through the cash book have been credited in the savings bank account. As the old book was used up, it was retained by the Post Office on an issue of a fresh pass book. In future either acknowledgements should be obtained from the Secretary of the Fund in token of the collections or the Secretary should keep an account showing both the receipts and the charges of the Fund, so that the monthly subscriptions collected and paid may be traced into it.

Principal's remarks

Auditor's Report Para 21. Special Games, etc., funds.

Investment of the Sports fund in the Post Office Savings Bank was thought to be the safest form of investment. In this matter as in many other cases I have simply been continuing what was already in practice. If the practice of keeping the funds in the post office savings bank in the name of the Principal is not advisable, I request the favour of orders as to how these amounts are to be invested.

Director's remarks.

A circular was issued from this office in the year 1918 to heads of Government institutions informing them that the money collected from the members of the Athletic club which was not required for immediate disbursement should be desposited in the Post Office Saving Bank or other convenient banks. The Principal has been requested to follow the suggestions of the Special Audit Officer in regard to the maintenance of the Game fund account.

77(a)

Office note.

The Director has issued instructions to the Principal in regard to the maintenance of the Games Fund Account.

18.3.25

21.3.25

26/3

V.T.K./26.3

Imaine (Exp)

Let 2/4/25

78

Report of the special officer

106

22(i). Stock book of calendars, catalogues etc. C[illegible]s.

Calendars. No stock account was maintained for the college calendars received and sold or distributed. The number received for 1923-24 from the Superintendent Government Press, is stated to be 650 the invoice of the Superintendent not forth coming. As far as can be made out from the receipts in the day book 539 calendars appear to have been sold to students.

College Department	Rs 23-4-0	
High School and branch school	111-8-0	
	134-12-0	Cost of 539 calendars.

The free distribution is stated to be 69 calendars as follows:

College and High School Staff	31
College office	3
Principals of other colleges and training school, Coimbatore	11
Director of Public Instruction	14
Registrar, Madras University	1
High Commissioner	1
Library	1
District Education Officer, Coimbatore	1
Copies distributed to new members of staff joining the Institution in the course of the year	6
	69

The stock on hand is stated to be 28 and 3 copies have been utilised for the preparation of the calendar for 1924-25. This leaves 11 copies unaccounted for. The reamining stock of calendars for 1924-25, out of 700 copies printed, on 3rd November 1924 was 47.

650
-539
111-(69+31)
=11

Auditor's Report Para. 22(i) Stock book of calendars, catalogues etc.

Stock book in respect of calendars and catalogues will in future be maintained.

Para 22 (i):- The Principal has been warned to be more careful in future in maintaining the stock book of calendars

79 134

Office note.

No further action is required.

18.3.25
21.3.25

26/3

V.TK/26.3

Imanie (Exp.)

ZM
2/4/25

80 135 107

Report of the special officer

Paragraph 22 (ii) Catalogue of library books. Priced at 4 annas each.

The catalogue was printed in 1920 and no stock account is maintained. No information is available as to the number of copies struck. The balance on 3rd November 1924 was 59.

Principal's remarks.

Stock book in respect of ~~xxxx~~ calendars and catalogue will in future be matained.

Director's remarks.

Nil.

Office note.

No remarks.

18.3.25
21.3.25

26/3

V.TK/26.3

Imanie (Exp.)

ZM
2/4/25

81 Report of the special officer

136

108

Paragraph 22(iii). Supplementary catalogues at 2 annas each printed in19

The balance on hand on 3rd November 1924 was reported to be

58.

Office note.

No remarks.

18.3.25

21.3.25

2/3

V.TK/26.3

Insurance (Exp)

IeM
2/4/25

Paragraph 23 (i) Stock book of stationery articles ~~(ii)~~. The following articles were not traceable in the stock register out of those supplied in October 1922 on the indent for 1923.

Black ink powder	50 packets
Blue black ink	4 jars
Ink paste for cyclostyle apparatus	8 tins.

No indent was submitted in September 1923 on account of stationery for 1924. The omission seems partly due to stock in excess of requirements and partly to the slackness on the part of the clerk in putting up an indent. The indent for 1925 due on 1st September 1924 has yet to go.

Nov 1924

Principal's remarks

Auditor's Report Para. 23. (i) Stock book of stationery articles.

As mentioned by the Special Audit Officer no articles were indented for for use in 1924 and the leanness of stock engendered a certain amount of slackness on the part of the clerk. The articles not traceable have been used up for urgent requirements in connection with examinations but not brought on to the register. Efforts would be made to maintain the register in proper form. The indent for 1925 was submitted and the stationery articles have since been received. ~~The five tins of polish are not too many, as they are required for the laboratory also.~~

Director's remarks

Para 23 (i):- The Principal has been requested to guard against similar omissions in future.

83 138

Office note.

No action is required.

18.3.25

21.3.25

V.T.K. 26-3

Imanie (Exp)

ZM
2/4/25

84 110

Report of the special officer

Paragraph 23 (ii) The last issues in the register are dated 29-11-22 except in the case of Salampore cloth and chalk which were last issued on 8th March 1923 and 23rd February 1923 respectively. It is probable that issues have been made on later dates but that they have not been written up in the register.

Director's remarks

Paras 23 (ii) and (iii):- The Principal has not offered his explanation on these points. Hisexplanation has been called for.

Office note.

The Director has called for the Principal's explanation in the matter. He may be asked to submit it to Government in due course.

18.3.25

21.3.25

V.T.K. 26.3

Imanie (Exp)

ZM
2/4/25

Paragraph 23 (iii) There was a balance of 12 ribbons for Remington and Underwood Typewriters on 30-10-22 and 4 of them were sent to Palghat leaving a book balance of 8. The number actually in stock was, however, only one and it was not known what became of the rest Viz. 5. There is now no use for these ribbons here as the only machine in the college is Yost No.20 (~~iv~~). ~~There are 5 tins of metal polish which are too many for one machine~~.

Director's remarks

The Principal has not offered his explanation on this point. His explanation has been called for.

Office note.

Please see the note under para 23 (ii) supra

p.24 ante

8.3.25

21.3.25

26/3

V.T.K 26.3

Examiner (Exp)

ZM
2/4/25

Report of the Special Officer.

Paragraph 23 (iv).

112

There are five tins of metal polish which are too many for one machine.

Principal's remarks.

The five tins of polish are not too many, as they are required for the laborarory also.

Office note.

~~No remarks.~~ The Principal has explained why the quantity of polish cannot be reduced.

18.3.25

21.3.25

26/3

V.T.K. 26/3.

Finance (Exp.)

Surely this could have explained on the spot

Tel

2/4/25

There is a considerable number of petty items which could easily have been settled or adjusted on the spot to the avoidance of these interminable notings and the waste of the time of the D.P.I. the Principal & the Secretaries to Govt. I ask that orders be issued as to this.

Tel

2/4/

With reference to Secretary's remarks at end of sectional noting, perusal is requested of the notes at flag (E) in which the same point was raised by Development and answered by the Special Officer. The Special Officer's duties in connection with the examination of contingent expenditure are over and no further reports are due from him. It is, therefore, submitted that no instructions need be issued to him now.

T.E.M.
3-4-25.

V.G.
3.4.25.

Law (Edn)

× removed in Finance

L. Ed 1118 C
6/4/25

UNDER SECRETARY TO GOVT. OF MADRAS
6 APR 1925
LAW DEPARTMENT

KRC.

Fin u/o 11959 Exp-1
4.4.25
(with a linked file)

Submitted

Law (Edn) Dept

A draft order is submitted. It may be sent to Finance u/o for acceptance.

21.4.25

25.4.25 30.4.25

Law Edn u/o 3172 C-3
27-4-25

(Draft passed by Secy)

Finance u/o

Finance (Exp)

Submitted that the draft order may be accepted.

30.4.25

30.4.25

1.5.25

Law (Edn) u/o

ASSISTANT SECRETARY TO GOVT. OF MADRAS
28 APR 1925
LAW DEPARTMENT

L. Ed 3172 C
2/5/25

Fct 16437 Exp
29.4.25

ASSISTANT SECRETARY TO GOVT.
28 APR 1925
FINANCE DEPARTMENT

Fin u/o 16437 Exp-1
1-5-25

Law (Edn) Dept

It seems unnecessary to circulate the case. The draft order may issue.

2.5.25 2.5.25

2/5/25

Sectt. II-5 (b)—5,003—6-12-24. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..	5/6/25	
When signed ..		
When despatched ..	6/7-5-25	

143 113

Law (Education) DEPARTMENT.

COLLEGE

Government - Coimbatore - Report of the Special Officer for contingencies - Orders passed.

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ..... " ..... 192 .

READ ALSO:-

C. No. 3172C/24 From the Spl Audit Officer for contingencies, No. ....., dated 13-11-24 192 .

" " 576 C/25 " " D.P.I. R.O.C. No. 863-A/23 " 12-2- 1925

" " ..... " " ..... " ..... " ..... 192 .

ORDER.
M is.

No. 692 dated 4-5- 1925.

With his letter read above the Special Officer for Contingencies submits his report on the examination of the accounts of the Government College, Coimbatore, for the official year 1923-24. The Director of Public Instruction has offered his remarks on the ~~several~~ points noticed in the report ~~and the Government observe that he has taken action in respect of some of these.~~ The Government now proceed to pass orders on such of the points dealt with in the report, as call for their comment

pp 20-25 cf

2. Paragraph 4(ii) of the report - Catalogue of books.

p 2. cf

The Special Officer ...

the library are all serially entered in a register, while the arrangement of books in the library shelves is on a subject-war basis and that, under this arrangement, it is not possible to verify the books in the library with the register of books or to ascertain what books have been bought after the catalogue was last printed. He, therefore, suggests that the printed catalogue may be brought up to date by manuscript entries being inserted under the respective subjects as books are bought. The ~~Govt.~~ Director of Public Instruction is requested to seek that this suggestion is adopted in future.

3. Paragraph 4(iii) of the Special Officer's report - Purchase of additional copies of one and the same book.

The Special Officer suggests that some general rules should be issued on the subject or that the sanction of the Director of Public Instruction should be obtained to the purchase of more copies than one, of the same book.

The Govt. agree with the Director of Public Instruction that it is not desirable to interfere with the discretion of the Principal in the matter.

4. Paragraph 6 of the Special officer's report - Indent for apparatus required for the college.

The Special Officer observes that

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

the Home Indent which is sent to the Director of Public Instruction does not contain particulars of the number of articles indented for, which already exist in the college.

The Govt. consider that, ~~with a view to enabling~~ to enable the Director of Public Instruction to determine the necessity for the articles indented for, particulars of apparatus already existing in an institution should be furnished when the indent is submitted. The ~~Govt.~~ Director of Public Instruction is requested to issue instructions in the matter to Principals of Colleges.

5. Paragraph 8(ii) of the Special Officer's report - Stock register maintained by the Physics lecturer.

It is pointed out that the stock register of apparatus is not written in alphabetical order or served by an alphabetical index. The Director is requested to issue the necessary instructions with a view to remedying these defects.

6. Paragraph 9 of the Special Officer's report.- Dismantling of the Electric plant and abolition of the post of mechanic.

The Govt. agree with the Director of Public Instruction that the retention of the Electric plant and the mechanic is necessary.

7. Paragraph 11 of the Special Officer's report - saving of gardener's wages.

The Director is requested to submit with his remarks the Principal's report as soon as it is received.

8. Paragraph 12(i) of the Special Officer's report - cleaning and hot and cold weather charges.

pp 31-32 nf & p 8 cf

The Government agree with the Director of Public Instruction that the retention of the punka puller is necessary. They, however, consider that his services may be dispensed with during the cold weather and that one of the peons of the college may be employed to do the work of the sports peon.

9. Paragraph 12(ii) of the Special Officer's report - Necessity for a private scavenger.

p. 33 nf & p 8 cf

The Director of Public Instruction is requested to report to the Government in due course the result of the correspondence on the subject with the Coimbatore Municipality.

10. Paragraph 13 of the Special Officer's report - Average requirements under service postage.

p. 34 nf & p 9 cf

The Special Officer suggests that the average requirements of a year may be fixed at Rs. 75/-, the amount being based on the actuals for 1923-24. The Government consider that the estimate should be fixed on the average of the past three years. The Director is requested to fix the estimate accordingly.

11. Paragraph 14(iii) of the Special Officer's report - Purchase of furniture from the Central Jail, Coimbatore.

pp 37-39 nf & p 9 cf

The Government consider that, the jail should be given

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Examined ..		
Signed ..		
Despatched ..		

preference in the purchase of articles of furniture. The Director of Public Instruction is accordingly requested to issue instructions to the Principal of the College to the effect that he should first acquaint the Superintendent of the Central Jail, Coimbatore, with the specification of the articles required and the rates of price at which the articles could be got outside and that he should place orders in the hands of outsiders only in the event of the Superintendent informing him that the articles cannot be supplied from the jail at the rates quoted outside.

L on p. 37 nf

The Principal should also be asked to put on record the prices settled by him

p 11 cf

12. Paragraph 16(i) of the Special Officer's report - Necessity for the watermen during the summer vacation.

p. 45 nf

The Special Officer suggests that the services of the two watermen in the College may be dispensed with during the summer vacation. The Government agree with the D.P.I that it would not be economical to adopt the suggestion.

p. 52 nf
pp 11-12 cf

13. Paragraph 16(viii) of the Special Officer's report - Quit rent on the site of the college buildings for fasli 1332.

The Director is requested to report the result of the Principal's correspondence with the Revenue department on the subject.

6 148

14. Paragraph 18(ii) of the Special Officer's report - Half fee concession to students belonging to the backward classes.

M 61-62 nf & p 12 cf

The Special Officer points out that the name of the backward community to which a student receiving the half fee concession belongs is not mentioned in the admission register.

The Director of Public Instruction is requested to see that necessary entries are made in the admission register in future.

15. Paragraph 18(iv) of the Special Officer's report - Levy of fines from certain students for late payment of fees.

P. 65 nf & p 13 cf

The Special Officer observes that the fees due on the 15th October 1923 from two pupils who left school on the 10th October 1923, were collected on the 15th November 1923 when transfer certificates were issued, and that no fines were collected on account for the late payment of fees. The Principal states that the note to rule 48 of the Madras Educational Rules, corresponding to rule 38 of the revised rules issued in G.O.No. 1212 Law (Edn), dated 24-7-24, was considered applicable to the case in question. This note applies to a case where the fee is not collected because it cannot be claimed. In the cases referred to above, the fees were actually collected and the usual fines for late payment should, therefore, have been levied. The Principal should be

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

P. 73 nf & p 15 cf

P. 84 nf & p 17 cf

P. 86 nf & p 17 cf

DESPATCHED
8 MAY 1925

To the Director of Public Instruction.
" Finance Department.
" A.G (through Finance) with a copy of the report.

REMIND AFTER 1 MONTH.

a

149

These remarks 116

asked to note the above for future guidance.

16. Paragraph 20(ii)(a) of the Special Officer's report - Defects in the counterfoils of receipts for fees.

The Director of Public Instruction is requested to see that counterfoils of receipts are initialled by a responsible officer in future.

17. Paragraph 23(ii) and (iii) of the Special Officer's report - Stock book of Stationery.

The Director is requested to submit to Government in due course the Principal's explanation on the points dealt with in this paragraph.

18. Paragraph 23(iv) of the Special Officer's report - Metal polish.

The Government are unable to accept the Special Officer's suggestion that the quantity of metal polish should be reduced.

15-4-25

20-4-25

21.4.25

23.4

Further papers

1/ 136 / 28

7-8-25

2/ 1886 28

2-11-25

When given for copying ——
When copied ——
When examined ——
When signed ——
} 192 .

117

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 DITTO.							
PAPERS NOT FILED ON, 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.