

19/3
Educational (1896) Department.

ORDINARY MS.

G.O., No. 506

DATED 17-8-96

INDEXED.

[Despatch Abstract.]

Agreeing with the D.P. that no minute
checking by his office of the fee accounts of
Govt. institutions appears to be called for.

See
19/8

BACK PAPERS.

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

FURTHER PAPERS.

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

Return of Receipts and Charges

OF THE

IN THE

Half-year ending $\frac{30\text{th September}}{31\text{st March}}$ 189

INSTRUCTIONS.

I. In column 16, the names of all the teachers and of the gymnastic instructor, the clerk and the librarian, should be given.

II. The charges shown in column 18 should be charges *actually paid in the half-year* and *not* those due for the half-year. Similarly, grants shown in columns 19 and 20 should be those *actually drawn in the half-year* and *not* those due for the half-year.

III. When the space allotted for the exhibition of the teaching staff in column 16 is insufficient, a fresh sheet should be added in continuation.

IV. The half-yearly returns should be forwarded direct to the office of the Director of Public Instruction, by the 15th of the month succeeding the half-year.

V. In the case of Government colleges, and schools, the Bank or Treasury receipts for the remittance of fees and other receipts shown in this return should accompany it.

VI. A detailed statement should also accompany this return in the case of Government colleges and schools, showing the attendance, fee rate and fee collection of each month, with a view to enable the Director to ascertain whether the fees due have been fully collected and brought to account.

Recd. 28.12.25
Letter No. 6134/26
End to No. 739. 28

in the half-year ending $\frac{30\text{th September}}{31\text{st March}}$ 189

(Signature.)

No. 6138

From

THE HONORABLE MR. D. DUNCAN, M.A., D.SC., L.L.D.;

DIRECTOR OF PUBLIC INSTRUCTION,

Madras,

To

THE HONORABLE THE CHIEF SECRETARY TO GOVERNMENT,

FORT ST. GEORGE.

SIR,

With reference to paragraph 4 of G.O.No 331, Educational, dated 19th October 1895, I have the honour to state that no separate fee returns have been prescribed for Government institutions. Half-yearly returns are received for all Government and Salary-grant institutions in the enclosed form. The returns for salary-grant institutions are checked with the annual financial statements (B) to determine the amount of refund of grant, if any, due to Government or local boards under the Code, and the returns of Government institutions are checked to the extent possible without the help of original registers. The fee receipts are calculated with reference to the strength given in Columns 2-13 of the return.

2. The Inspecting officers are required at the time of their annual visits to schools to examine carefully the term fee registers, to report that they are properly kept, and to bring to notice any irregularity. I also occasionally examine the registers during my tours. This scrutiny seems sufficient to bring to light any defalcations and to ensure that the registers and accounts are kept with tolerable accuracy.

3. The scrutiny of the fee receipts cannot, however, be complete unless the original fee, admission and attendance registers are minutely examined with one another for each scholar and for each month, and I do not think that Government

5,000 grant-in-aid bills every year with reference to G.O.
No 440, Educational, dated 24th July 1880, and this work involves
a very heavy strain. On receipt of the Government order under
reply, I was anxious to test a few cases. The fee accounts of the
three Government first-grade Arts Colleges for the past three
years were called for, as also the admission and fee registers
and Treasury chalangas, and after a careful scrutiny which extended
over two months, I found that the accounts were correct. It is this
which has delayed my reply to the Government reference. Trifling
irregularities in regard to the date of collection of fees and
slight delays in regard to remittance of fees had occurred in a
few cases, and I have drawn the attention of the Principals of
Colleges to these drawbacks. I am strongly convinced that the
Heads of these institutions may be trusted in this matter, the
general check exercised by me being sufficient. Should Government,
however, think that a minute check of the fee accounts with the
registers is necessary, I beg permission to depute either a senior
member on my establishment or a senior teacher in a College to
examine periodically the accounts of all Government institutions
which are not visited by the Inspecting officers, the usual
travelling allowance being allowed to him. It would be highly
inconvenient for the institutions to send the various registers
and treasury receipts &c to this office from time to time and
to be compelled to carry on their work without such registers
for a few weeks each time.

I have the honour to be,

Sir,

Your most obedient servant,

J. G. Munim

Director of Public Instruction.

Current No. 739

189

Educational Department.

From

THE DIRECTOR OF PUBLIC INSTRUCTION,

Madras,

To

THE HONORABLE THE CHIEF SECRETARY

TO GOVERNMENT,

Fort St. George.

DESPATCHED
8 JUN. 95

No. 6138

Dated 8th June 1896.
Despatched 8th
Received 9th

No.

ENCLOSURES. /

Subject.

Fee accounts.

Reporting what is being done

in regard to the scrutiny of-

To await the return of G.O. no.
831 Ed. D 19th Oct. 95.

7/12
10/16. 13696

Est. 831: 19-10-95 Ed. (also)
u-440: 24-7-88-u

[G.]

1,000-21-3-96.

C. No. 739 of 96.

Ed. DEPARTMENT.

FOR ORDERS.

Certainly it would not do
to impose regular inspection
on the D.P.S. staff. We
must trust the Head Masters,
I think we have to trust
them in more important
matters.

Jg
13/8/96

The Inspecting officers of the
Ed. dept inspect only Secondary,
Primary and Training schools;
Colleges and Special schools are
not inspected by them. Most
of the Govt Secondary and Primary
schools are intended for girls;
those intended for boys fall under
three classes:—(1) schools situated
in the Agency Tracts, (2) practising
depts attached to Training schools,
(3) schools for Muhammadans situated
in Madras. Fees are levied in these
schools at reduced or nominal rates
— vide Art. IX of the School fee noti-
fication in G.O. no. 968 Ed. D 17th Dec.
1894 & the notification in G.O. no.
702 Ed. D 22nd Sept. 1894. No fees
are levied in Training schools.

It is in Govt colleges that fees
are collected in large sums and
at

all these institutions are under the direct control of the D.P.I. The Madrasa, an Upper Secondary School for Muhammadan boys, is also under the direct control of the D.P.I. The fee collections in these institutions are checked from the returns submitted half yearly to the D.P.I. (a copy of which is enclosed for the information of Govt.) This check, from the nature of it, is not calculated to detect any defalcations in the fee-accounts; the return may be so prepared that the amount of fees given in col 14 agrees with the particulars of attendance given in cols 2 to 13. But as the D.P.I. says, it surely ought to be enough to leave the checking of these things to Head Masters. ~~Senior member of his office to establish~~ ~~ment to examine the fee accounts~~ ~~if they cannot do it they are not fit for their posts. They should be held responsible. It seems an approved. The expenditure on travelling~~ ~~excess of centralization to expect~~ ~~allowance will not be much~~ ~~the D.P.I.'s office to do such work.~~ ~~As there are only three institutions which~~ ~~submitted that this letter may be~~ ~~are situated outside Madras - Madras -~~ ~~recorded. Mr. Hader is an exceptionally~~ ~~Konam, Rajahmundry and Mangalore~~ ~~inefficient head, & such a case as this is~~ ~~Colleges. The proposal to depute a teacher~~ ~~who is unacquainted with auditing accounts~~ ~~does not seem to be a good one.~~ ~~not likely to recur.~~

Scrutiny of Fee Accounts.
in Govt. institutions.

FOR ORDERS.

H. E. THE GOVERNOR.

THE HON'BLE MR. H. W. BLISS, C.I.E.

THE HON'BLE MR. J. GROSE, C.I.E.

But how are they to be found out?
An occasional check in the way Dr. Duncanson suggests would be of use & the knowledge that a check might be made wd help to keep things straight. But no systematic inspection could be thrown on Dr. D's staffs. At 12.8.96.

[G.]
24.
100-12-12-98.

Educ DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 19. 10. 1895, No. 835. Ed.
Again G.O., dated 189 , No.
Current No. 739. of 189 , dated , from
" " " 189 , " " "
" " " 189 , " " "

ORDER. No. 506. 17 August 1896.

The Govt. agrees with the D.P.I. that no minute checking of the fee accounts by his office appears to be called for & that subject to a general supervision by the Director the heads of institutions in which such fee accounts are maintained should continue to be trusted to ensure that they are accurately & correctly maintained.

At 10.5.96 17/8/96 (from order)
to the D.P.I. Desk 20/8/96
(Qs-o)

For accounts &
checking.

CS.
/ (from orders)

When given for copying 19/8
When copied 19/8
When examined 19/8
When signed 19/8

189

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B. -

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