

1910
Educational (~~190~~) Department.

ORDINARY MS.

G.O., No. 73

DATED 12 — 2 — 10

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6.5.10

[Despatch Abstract.]

Rajahmundry College, Arts Section
Requesting the Accountant-General
to depute one of his auditors to
audit the accounts of the — where
a defalcation is reported to have
occurred.

BACK PAPERS.

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

FURTHER PAPERS.

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

[E. & L.]
68
5,400-15-2-00.

EDUCATIONAL DEPARTMENT.

CURRENT FILE.

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[P.T.O. FOR PUT UP PAPERS.]

PAPERS PUT UP WITH CURRENT No. _____

Papers of the department to which the current belongs.

Number.	Date.	Original (=O.) or spare copy (=S. C.)	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.)	Despatcher to note the return of the papers to the departments concerned.

Stock Form No. 125
3,000-6-10-04.

Educational (190) Department.

Ref. CURRENT No. 208 of 1910.

From

[Name] E. B. Elwin Esq., I.C.S.

[Designation] Collector, Godavari,

[Station] Cocanada.



Lump 11/2/10

Ref. An. No. 208 of 1910.

Dated 8-2-10 190 .

Enclosures 2

Received _____ 190 .

Registered _____ 190 .

SUBJECT.

Requesting to instruct the Accountant General to depute one of his Auditors to audit the accounts of the Rajahmundry College Arts Section where a defalcation of from 4 to 6 thousand rupees is reported.

BACK PAPERS.

FURTHER PAPERS.

E
7/12

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To
The Secretary to Government,
Educational Department.

1a p

Sir,

I have the honour to report for the information of the Government that, at the instance of the Superintendent of Police, Godavari, an Accountant of my office --- drawing Rs 50 per mensem, was deputed to assist him in --- auditing the accounts of the Rajahmundry College, Arts - Section, where a defalcation of from Rs 4,000 to Rs 6,000 was reported. My Accountant commenced work on the 31st Ultimo and he has been doing this work alone for the -- last 8 days. Still he has not finished the Audit of --- 1909. At this rate of progress, the Audit is likely to engage him for two or three months, as it is required to go back till 1904. My Accountant wants the assistance - of some more accountants ^{but} ~~lest~~ I find it inconvenient to spare even him so long in the present busy portion of - the year, while the importance of the work requires that an officer of a higher status than the Accountant I have deputed should be put on it.

2. The Accountant General was, therefore, requested in my letter Ref on Our No. 208 Acc dated the 5th Instant, to depute for this purpose, one of his travelling auditors whose larger experience of educational accounts would -- enable him to get through the audit sooner than my Accountant. He has wired in reply that his auditors could not be deputed without the Government sanction, which I am - advised to apply for. A copy of his telegram is enclosed.

3. I have, therefore, the honour to request that the - Government will be pleased to issue necessary instructions to the Accountant General at an early date.

4. The enclosed copy of the report of my Accountant -

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dated the 4th Instant, will give an idea of the irregularities noticed by him in the Accounts of one year, the audit of -- which is not yet completed. The clerk of the College is under arrest.

I have the honour to be,

Sir,

Your most obedient servant,

S. S. Shrinani
8-2-10
Collector.

T.S.

209
8-2-10

4 4/5 3 8/10
Copy of telegram dated 7th February 1910 from the Accountant
General Madras to the Collector, Godavari.

" My auditors cannot be deputed without Government sanc-
tion for which you should apply."

(True copy)

W. J. S. S. S.
For Collector.

T.S.

21/2
8/10

5 5/6 48
Copy of letter No. 3 dated 4-2-10 from the Accountant who was deputed to audit the accounts of the Rajahmundry College, -- Arts Section, to the Deputy Collector in charge of Treasury.

With reference to your memorandum No. Ref C 208 Acc dated 3-2-10, I beg to explain the irregular and confused state of accounts as follows:-

No admission register is kept to show the number of ---- students received and that left the College. The attendance of the students was not marked properly, the column of dates being only filled in with mere dots in some cases or left -- blank against those that were present and mere initials of -- the teachers given against the absentees in only some cases. The serial numbers of the students in the registers of the 1st and 2nd terms do not agree. No references of any kind were - given in the case of students attended the college in the 1st term and left in the 2nd term. The fees registers were ---- written in the same way and in them the fees collected in -- instalments were not, in some cases, noted and to verify them, there is no cash book. There is no Contingent register for the sum drawn, nor were there office copies of bills. There is a rough note book accounting for the amounts drawn under - different heads, repeating in some cases the entries that --- were already accounted for at another place. There are receipts obtained for sums paid in advance in 1908 and 1909 mixed --- together.

I have checked the fees register with the Attendance -- register and arrived at an amount of Rs 13423-8-0 to have been collected up to 25-10-09. Of which only Rs 8770 was remitted to the Treasury. The difference of Rs 4653-8-0 appears to have been left unremitted to the Treasury, and to be accounted for by the permanent writer of the College.

I have sorted the receipts of the Contingent and began to verify them for 1909 whether they were already billed for or not by searching in the entries of the rough note book. -- The audit of the contingent for 1909 will be finished in a -

day or two. The Assistant Inspector of Schools said that he cannot spare his clerk to assist me and went away on tour to Bhadrachalam -- on 1-2-10. I showed your memo to the Superintendent of Police. He -- told me that none can be spared from his office establishment also and that he will address the Collector to spare more. If he is to be spared from the Account Branch, I request that either A.V. Krishnayya or Mantina Venkataratnam may be selected.

Sd/ D. Mallikharjanarao
Accountant

(True copy)

for Collector.

[E. & L.]
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3,000-2-2-08

Educational DEPARTMENT.

O. No. 53 From the Coll. of Godavari No. 208, dated 8-2-1910

SUBJECT.

Deputation of an Auditor from the A.S. office to audit the accounts of the Rajahmundry College

The Collector of Godavari requests that the A.S. may be instructed to depute one of his auditors to audit the accounts of the Rajahmundry College, Arts Section, where a defalcation of from 4 to 6 thousand rupees is reported.

2. The draft below is for approval.

7A.
11-2-10

DD
11-2-10

See

Chd
11/2

Issue.

L. M. S.
12/2/10

To The A.C. 240 ✓
 -- Coll of Godavari 940 ✓
 -- D.P.J. 240 ✓

When given for copying

When copied

When examined

When signed

190

READ AGAIN G.O., No.

190

DATED

CURRENT No.

ENCLOSURES TO C. No

ORDER OF GOVERNMENT.

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DFTO.

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IN ORIGINAL.

N.E.—

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