

Government of Madras.

EDUCATIONAL DEPARTMENT.

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} 1910.

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G.O., No. 205, 14th April 1910.

N. P.

Mrs. A. V. Narasinga Rao's College, Vizagapatam.

Recording, with remarks, the report on the audit of the accounts of — for the year 1908-1909.

Government of Madras.

EDUCATIONAL DEPARTMENT.

2

Recd.

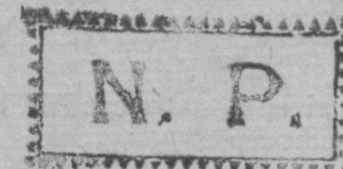
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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

G.O., No. 453, Educational, dated 5th August 1909.

ABSTRACT.—Recording letter from the Director of Public Instruction submitting the remarks of the managing committee of the Mrs. A. V. Narasinga Rao's College, Vizagapatam, and the explanation of the Principal in connection with the report on the audit of the accounts of the college.

II

Letter—from H. BHIMASENA RAO, Esq., Assistant Accountant-General and Examiner of Local Fund Accounts, Madras.

To—the Accountant-General, Madras.

Dated—the 17th March 1910.

I have the honour to submit the following report on the recent audit of the accounts of Mrs. A. V. Narasinga Rao's College, Vizagapatam, for the year 1908-1909.

2. The opening balance as given in statement I is in agreement with the closing balance of the previous year's audit report.

3. The closing balance of Rs. 6,949-0-8 as appearing in the cash book is in agreement with that appearing in the treasury pass book after allowing for outstanding cheques and for the permanent advance remaining on hand at the close of the year. The investment balance of Rs. 1,00,000 agrees with the amount appearing in the statement of trust accounts published by the Accountant-General.

4. The audit was conducted by Assistant Inspector Mr. T. Rangaswami Mudaliyar in accordance with the rules on the subject and the defects discovered are detailed below.

5. *School fees.*—No demand, collection and balance account of school-fees was maintained. It was not therefore possible to agree the total collections as per term fee register of each term with those in the chitta and the arrear demand register. In order to satisfy that all fees due have been realised and the realisations have been duly credited in the accounts, the collections according to chitta had to be traced, item by item, into the term fee register with the help of challans entailing much loss of time in audit. The same difficulty will be experienced at the next audit also. A monthly demand, collection and balance account may be prepared for the current year in the form given to the Principal during audit and reconciled with the term fee and arrear demand registers and chitta and kept ready for the next audit.

6. *Free scholarships.*—During the year 1908-1909, also, the system of granting quarter, half and three-fourths free scholarships, at the discretion of the Principal, existed as in the previous years. In reply to paragraph 9 of the last audit report, the Principal stated that the system would be discontinued altogether from 1910.

7. *Technical section.*—The committee in their proceedings No. 7, dated 13th October 1909, directed that this section should not undertake outside orders from that date and that it should be confined hereafter to the manual training of students only. The accounts of this section have therefore been audited up to date of its closure.

8. *Indents for raw materials.*—In the early part of the year 1908-1909, the manufactory work was being done by paid workmen and stipendiary students and latterly by contractors. Raw materials required for manufacture were issued on indents which were in many cases not signed or passed by any one. In others, they bore the initials of the technical superintendent; but they were not passed by the Principal or any officer deputed by the sub-committee.

9. The issues were not regulated with reference to any data or estimate prepared showing the quantities of materials that would be required for the manufacture of articles of different kinds and sizes. In the absence of such data, it could not be seen whether the issues of materials were in excess of the actual requirements or not. So far as the technical section was concerned, a system of check was adopted, namely, to book all issues of raw materials against the respective orders from the public or the college in the stock book of manufactured articles, form No. 3, and to recover the cost from them. But, there was no check if, in any case, materials had been issued in excess of actual requirements for manufacture.

10. *Stock book of raw materials.*—In striking the balances of raw materials in the stock book on the 14th June 1909, the following quantities were found to have been omitted. The present clerk, P. Subba Rao, explained that the deficit quantities were not handed over to him when he took charge of the stock from his predecessor on the above date. From the papers on record it is observed that the stock changed three hands from the technical superintendent, Ratnavelu Mudaliyar to B. V. Ramaniah in December 1908, from the latter to G. Satyaraju in March 1909 and again from G. Satyaraju to P. Subba Rao in June 1909. No deficits were reported in the stock handed over to B. V. Ramaniah, but in the next two transfers of charges the stock was not completely handed over. Statements of deficits prepared at the time are on record. B. V. Ramaniah and G. Satyaraju are responsible for the stock entrusted to them. The value of the deficits comes to more than Rs. 136 (exclusive of the deficits marked for which values are not given but have to be ascertained) and it should be recovered from their security :—

Pages in stock book of raw materials, form No. 2.	Articles.	Quantity.	Rate.	Value.
1 & 2	Brass sheet	1lb. 14½ oz. ..	RS. A. P. 0 7 2	RS. A. P. 0 13 8
7	Brass hinges 2½"	13	0 15 0	1 0 3
9	Do. 2"	150	per dozen. 0 12 0	2 6 0
11	Do. 1½"	131	per dozen. 0 11 6	3 14 9
19	Drawer locks 2½"	4	per dozen pairs. 0 3 8	0 14 8
	Do. 3"	8	each. 0 4 0	2 0 0
21	Brass screws ½"	156 or 13 dozen ..	each. 0 0 11	0 11 11
25 & 26	Do. ¾"	48 or 4 dozen ..	per dozen. 0 0 10	0 3 4
	Brass thumb bolts, 3" and 2½"	½ dozen or 6 ..	0 0 6	0 3 0
36	Charcoal	6 bags	each. 0 10 0	3 12 0
40	Cloth	2½ yards	per bag. 0 2 3	0 6 5
46	Copper sheet	2 lb. 12 oz. ..	per yard. 0 8 6	1 7 4
47	Cocoanut oil	8½ bottles	per lb. 0 9 9	5 0 5
56	Copal varnish	4½ bottles	per bottle. 1 2 6	5 3 3
57	Dealwood box	11	No rate given.	
60	Emery sheets	9	each. 0 0 7½	0 5 7

Page in stock book of raw materials, form No. 2.	Articles.	Quantity.	Rate.	Value.
			RS. A. P.	RS. A. P.
63	French polish	1 tin	4 4 0	4 4 0
	Do.	18½ bottles ..	0 10 0	11 12 9
		per bottle.	0 6 0	1 0 10
68 & 69 ..	Glue	2 lb. 13 oz. ..	0 0 8	0 2 0
77	Iron hinges 3" ..	3	each.	0 3 3
79	Do. 2½"	a dozen	0 3 0	0 4 9
81	Do. 2"	19	0 2 6	0 1 8
83	Do. 1½"	8	per dozen.	0 1 6
84	Do. 1"	6	per dozen.	0 0 9
89	Japan	1 gallon	5 0 0	5 0 0
94	Picture rings ..	7	0 0 8	0 4 8
95	Red colour	1 lb. 9 oz. ..	0 5 6	0 8 7
96 & 97 ..	Rosin	1 lb. 3 oz. ..	per lb.	0 1 7
99	Screws 3"	103	per lb.	0 2 0
100	Do. 2½"	290 or 24½ dozen ..	per dozen.	0 1 0
102	Do. 2"	158 or 13½ dozen ..	per dozen.	0 1 0
106 & 107 ..	Do. 1½"	264 or 22 dozen ..	per dozen.	0 0 4
109	Do. 1"	1,145 or 95½ dozen ..	per dozen.	0 0 6
118	Screws ¼"	564 or 47 dozen ..	per dozen.	0 0 4
122	Sand papers ..	14	per dozen.	0 0 6
124	Glasses	305	per vis or	0 15 6
126	Sal-ammoniac ..	1 lb. 16½ oz. ..	3 lb. 2 oz.	0 7 0
128	Tape	1 bundle ..	..	0 7 6
129	Leather-bound books ..	3	..	6 0 0
130	Gold paint	½ bottle ..	..	0 4 0
	Frame sticks ..	4	..	1 4 0
	Red stones ..	10	..	0 2 6
	Glasses ..	20	each.	3 2 0
131	Linseed oil ..	5 bottles ..	0 10 0	3 2 0
	Lac ..	6 oz. ..	..	0 11 3
	Mats ..	4	..	0 4 0
	Hemp twine ..	1 lb. ..	..	0 2 0
139	Wire nails of all sizes ..	8 lb. 15 oz. ..	0 1 3	0 11 2
142	Wire net ..	24½ sq. yds. ..	nearly.	0 10 3½
		per sq. yd.	..	0 2 8
144	Yellow ochre ..	2 lb. ..	..	1 0 7
	Zinc sheet (perforated) ..	3½ sq. ft. ..	..	4 8 6
150	Aluminium model ..	4 lb. 6 oz. ..	per lb.	..
151	Aluminium (Madras articles), big hone *	1	..	Not known.
125 of the old stock book.	Three bottles of caustic soda *	.. ..	..	These were in stock in the previous year but not brought forward into the stock-book of the year under audit.
127 of the old stock book.	One brush ..	Rs. 1-2-0 ..	..	..
	One mirror ..	.. ..	..	..

11. Credit is not traceable in the stock book for one sheet of aluminium weighing 29 lb. purchased for Rs. 25-11-0 from the Indian Aluminium Company, Madras—vide sub-voucher attached to contingent bill No. 2 of May 1909 for Rs. 324-4-7. This sum also should be recovered from the clerk responsible.

12. Detailed stock account of articles manufactured or repaired.—Orders received from the public for the manufacture of articles were not filed in a consecutive series and marked according to the entries in this account. Even in respect of the orders issued departmentally in the order book kept in form 21, reference has not been given to the serial numbers of the detailed stock account. It was not, therefore, possible to see whether all orders received from the public have been recorded and charged for and whether all articles manufactured by contractors according to departmental orders have been duly brought to the detailed stock book.

13. In some cases of dual desks made, raw materials of all kinds used for them were not shown in detail either in the indents or in the detailed stock account. Though the selling prices of these desks were fixed at uniform rates irrespective of the value of materials used, still the materials actually consumed for their manufacture should have been given in the detailed stock account to know the actual cost of production and the materials used therefor.

Item number of detailed stock account.	Description.
115	8 dual desks
116	7 do.
117	21 do.
123	1 do.
113	10 do.

only teakwood issued was shown.

14. Articles of furniture, science apparatus, etc., of different kinds, such as dual desks, almirahs, record boxes, black boards, copper tubes for science classes, etc., were manufactured in the technical section for the use of the college. The total value of the articles so manufactured in 1908-1909 and up to date comes to about Rs. 4,638 as per bills given below. The amount is pending adjustment from the college funds. In this connection, it has to be observed that, on behalf of the college no sanction of the committee or of the chairman was ever obtained admitting the necessity for the incurring of such a large expenditure on furniture. The only authorities are the orders given to the technical section contractor for manufacture under the initials of the Principal:—

Date.	Miscellaneous bill No.	A mount.
		RS. A. P.
3rd July 1908. ..	9	40 9 0
10th " " ..	15	102 7 0
10th " " ..	16 and 17 ..	304 3 0
26th August " ..	29	315 14 0
20th March 1909. ..	67	572 1 9
29th September " ..	94	192 9 3
5th October " ..	1	407 7 8
16th " " ..	3	109 7 2
16th " " ..	4	997 15 2
17th " " ..	5	41 12 8
17th " " ..	6	53 10 0
19th November " ..	13	125 6 8
26th " " ..	14	115 2 9
2nd January 1910. ..	19	360 7 1
2nd " " ..	20	127 1 1
2nd " " ..	22	16 14 6
10th July 1908. ..	14	154 4 4
18th August 1909. ..	90	0 11 8
4th March " ..	53	600 0 0
		4,638 0 9

* In these cases, a note is made on the reverse of the miscellaneous bill that the amounts were adjusted from technical section on 31st March 1909, but the adjustment was not pointed out.

15. A number of dual and combined desks of different sizes, black boards, etc., were made in the technical section for the use of the college and sales to the public by a contractor, named Chinniah, employed for the purpose. Wood and other materials required for them were supplied from the stock of the technical section and the contractor was only to be paid for the cost of labour at certain fixed rates. The contractor was given advances from time to time to meet the cost of labour. No separate account was kept of the total number of desks and other articles made by him, and the total amount due to him towards the cost of labour to see if the advances made are covered by the cost of work done or anything is recoverable from him. His account should be settled at an early date and shown at the next audit.

16. In ordering the manufacture of articles of the kind referred to in the above paragraph lump sum rates as shown below were fixed for payment to contractors towards the cost of labour to be incurred by them, the materials required being supplied by

Name.	Articles.	Cost of articles.	Profit due.	Recovered.
27. Secretary, Central Hindu College, Benares.	Two combined desks No. 5.	RS. A. P. 14 2 8	RS. A. P. 1 6 7	RS. A. P. 0 13 4

	Order No.	Date.	Particulars of orders.	Rate.	
				RS. A. P.	
	34	18th September 1908.	3 brass snakes	6 0 0 each.	
			{ 9 almirahs	8 0 0 "	
			1 lecturer's table .. .	18 0 0 "	
	40	30th " "	1 double working bench..	38 0 0 }	*
			1 " " " " " " " "	19 0 0 }	
			1 physics working table..	30 0 0 }	
			10 stools for " " "	6 4 0 }	
	42	18th October 1908.	1 almirah	8 0 0 "	
	43	18th " "	1 brass serpent	15 0 0 "	
	44	15th " "	3 tea trays	15 0 0 each.	
			4 finishing serpents ..	5 0 0 ,	
			{ 13 dual desks, improved pattern, No. 6.	2 8 0 ,	
	46	21st " "	28 dual desks, improved pattern, ordinary.	3 0 0 ,	
	51	6th November ,,	1 brass tea tray	14 0 0 ,	

22. The articles noted below remained unfinished at the time of closure of the technical section as seen from the entries in the detailed stock book of manufactured articles. The sub-committee has to decide whether in these cases the articles should be finished and sold, or how the unfinished articles or the raw materials issued therefor as shown in the detailed stock book should be disposed of:—

Item number.	Name of unfinished articles.					Raw materials supplied.
47	Six deflagration spoons	..	..	..	..	1 brass wire, 12' $\times$ $\frac{1}{8}$ "
48	Eight storet wires candles	..	..	..	..	Do.
49	Cubic section of lead	2				{ 2 oz. borax. 3 oz. ld. brass. 3 oz. copper. 4 oz. iron. 3 oz. tin. 3 oz. zinc. 3 emery sheets. Brass, 36 lb. Borax, 12 oz. Sal-ammoniac, 3 oz. Charcoal, 4½ bags. Emery sheets, 6. Do. 6. Rosin, 9 lb. Cocconut oil, $\frac{1}{2}$ bottle. Borax, 1 oz. Brass, 13 lb. Borax, 6 oz. Rosin, 2 lb. Cocconut-oil, $\frac{1}{4}$ bottle. Silver, 1 tola. Tin, 3 oz. Sal-ammoniac, 1 oz. Emery sheets, 3. Teakwood, 1 c. ft., 12 Brass, 9 oz. Brass sheet, 15½ lb. Borax, 10 oz. Silver, $\frac{5}{8}$ tola.
	Do. copper	2				
	Do. iron	2	..	..	..	
	Do. brass	2				
	Do. tin	2				
	Do. zinc	2				
72	Serpents 3	..	..	..	..	
73	Serpent 1	..	..	..	..	
82	Camera slide 1	..	..	..	..	
224	Brass snake	..	..	..	..	

21. Profit at 10 per cent. of the actual cost price was either not charged or charged less in the following cases of articles manufactured and supplied to the public. The necessary recoveries should now be made from the parties or from the security of the subordinates concerned :—

Item number.	Articles.	Cost of articles.	Profit not levied.
2	One office box	RS. A. P. 6 8 0	RS. A. P. 0 10 5
8	One commode folding stool ..	3 12 0	0 6 0
33	Two lamp stands	2 8 0	0 4 0
132	Daba steps	22 7 1	2 3 11

23. The following are the finished and unfinished articles that were in stock on 1st April 1908 as shown in the first page of the detailed stock book. The finished articles may be disposed of by sale to the public or to the college if required for its use and the cost recovered. In the case of the unfinished articles, it is not known whether they have been subsequently finished or not. These may be looked into by the technical section sub-committee and the necessary recovery of their cost effected at an early date :—

Finished articles.	Unfinished articles.
One chess table.	Stationery case.
One dinner wagon.	Bullock cart.
One book-shelf.	Commode.
	Two folding tables.

24. On the closure of the Technical section, the stock of raw materials, manufactured articles and tools and plant were disposed of partly by issue to the several classes of the college including the manual training class and partly by sale in auction. The values of articles issued to the college are included in the total amount of Rs. 4,638 pending adjustment as referred to in paragraph 14. Rs. 424-5-0 is still

Names of tools.	Numbers.
Sliding T bivals	1
Turn screws	4
Grecian plane	1
Jack plane wood	1
Hatchet	1
Foot rules	1
Brace bits	1
Turning gouge $\frac{1}{4}$ "	1
Chisels 1"	3
" $\frac{3}{4}$ "	3
" $\frac{1}{2}$ "	5
" $\frac{1}{4}$ "	2
Plough plane with 8 irons	1
Key hole saw frame	1
Hand saws $1\frac{1}{2}$ "	1
Half round file	1
Small hammers	5
Bamboo tatties	2
Hammers	8
Scissors	3
Wooden hammers	3
Moulders tongs	1
" cleaners	2
Wooden pieces	4
Chests, iron	2
Crucible	4
Wooden seals	10
Iron weights	1 set.
Sharpening plate	1
Pully wheels	6
Wooden stands	3
Enamelled jug	1

Sub- voucher number.	Date.	Article.	Quantity.	Value.
19	19th August 1908	Desta ginne	1	RS. A. P. 8 8 10
27	13th September 1908	Coffee	4 visses	4 10 0
27	13th " "	Sugar	2 maunds	4 14 0
68	4th November 1908	Gingelly oil	30 seers	17 0 0
127	30th December 1908	Firewood	$\frac{1}{2}$ ton	2 2 0
46	31st July 1908	Gingelly oil	$11\frac{1}{2}$ seers	6 8 5
46	31st " "	Do.	12 "	7 6 0
237	4th November 1908	Curd	"	20 5 6
239	4th " "	Rice	$25\frac{1}{2}$ seers	14 5 6

Sub-voucher number.	Description.	Amount.	
		RS. A. P.	
197	Cost of cricket gear	40 2 0	Acknowledgment of the company from which the cricket materials were purchased was wanting.
422	.....	13 2 0	} Detailed bills were wanting.
371	.....	28 4 0	
454	Removal of records and petty repairs.	14 9 8	The voucher simply shows a lump sum. Details of the number of coolies employed and amount of wages paid, repairs done or materials purchased, if any, should have been given.
15	Travelling allowance	32 0 0	Details of journey in travelling allowance bill form was not given—simple stamped acknowledgment of the payee was filed.
371	Chemicals	28 4 0	} Detailed bills were wanting.
375	Angle metre	13 9 0	

(6) Out of the special grant of Rs. 13,500 from Government, expenditure was incurred for the purchase of library books, scientific apparatus, etc., from the firms in London and Madras. The detailed bills and invoices of some of the companies produced did not cover the payments made in the year under audit alone but

furnished a running account for all supplies made by the firms up to date. The payments made in 1908-1909 could not therefore be independently admitted in audit, unless a separate account is prepared of all payments made up to date to the different firms and of the bills and acknowledgments received from them. The account was under preparation during audit and may be completed and shown at the next audit for check and admission of the charges.

(7) The bill and stamped receipt for Rs. 161-1-0 referred to in paragraph 20 of the last audit report was not produced.

31. *Stock-book of furniture, library books and science apparatus.*—There is no certificate of verification of the actual stock. The verification should be made at an early date by a responsible officer appointed by the Chairman for the purpose and registers written up afresh, deficiencies in stock, if any, being reported to the Committee for necessary orders.

32. *Securities.*—Securities have been obtained from the following employees :—

Name.	Security ordered.	Paid up to date.	
	RS.	RS. A. P.	
K. Ramiah, Secretary	400	181 2 4	In Post Office Savings Bank.
P. S. Pracasam, hostel clerk .. .	200	200 0 0	Promissory note.
P. Kamaraju, technical superintendent ..	200	176 11 0	Post Office Savings Bank.
P. Subba Rao	100	116 2 1	Do.
B. V. Ramanayya, clerk	100	90 0 0	In cash.
		100 0 0	Do.

The librarian has furnished personal security. The solvency of the sureties should be verified and certified to by the Principal.

33. *Monthly classified account of receipts and charges.*—No classified account of receipts and charges was prepared every month. Only the cash book was sent to the Chairman for examination and admission of the account of receipts and charges. A contingent register is maintained showing all charges, other than salaries to establishments, distributed under the several sub-heads of accounts, but monthly totals were not made and the total expenditure of each month reconciled with the cash book. Advances to workmen and funds drawn on abstract contingent bills were also shown in the register. Correct figures of receipts and charges under the several sub-heads of account required for the audit report could not be had except by checking the postings under the several heads with the payment vouchers and compiling figures from vouchers for salaries and agreeing the total expenditure with the cash book at much cost of the time of audit. The cash book was therefore made the main basis for examination. It was seen that all dues realised have been duly credited into the cash book and remitted into the treasury and that all payments debited therein have been vouched for and that the totals of the cash and treasury columns are correct. The cash and treasury balances according to the cash book were also agreed with the actual cash in hand and with the balance according to the pass book at the close of the period under audit. Statement 1 shows the reconciliation of the receipts, charges and balances of cash book with those of the treasury pass book.

34. *Concluding Remarks.*—The general result of the audit of the Technical section is unsatisfactory as will be seen from the defects noticed in the foregoing paragraphs. The accounts were left entirely to the clerks in charge and did not bear evidence of an adequate check by the Principal or any other responsible officer deputed by the Sub-Committee.

In regard to the college accounts, there was a general want of system owing, as observed in paragraph 22 of the last audit report, to the absence of a definite system of accounts and procedure and rules defining the powers and duties of the different officers. As desired by the Committee, in replying paragraphs 22 to 24 of the last audit report, a set of rules has been drafted during this audit in consultation with the Principal and forwarded on this date to the Chairman of the Committee prescribing a definite and simple system of accounts and procedure, defining the powers of the different officers in the matter of collection of revenues and incurring of expenditure and their duties as well as of the office-bearers, and laying down detailed instructions regarding maintenance of accounts for the guidance of the office staff. In

drafting the rules, every endeavour has been made to relieve the Principal of much of his duties in account matters and assign them to the Secretary newly appointed so far as they can be done consistently with his position as a subordinate on a salary of Rs. 50 to Rs. 60 working under the orders of the Principal.

The Technical and the Hostel sections having been abolished, the transactions will be reduced to only those of the college proper and the manual training classes which form part of the college. With this reduction in the work of the college, with a Secretary already appointed to relieve the Principal of much of his account and office work, with the draft rules (which have been framed to meet the requirements of the college) approved by the Committee, there should be no doubt as to satisfactory results being expected hereafter.

35. The time generally allowed for this audit is about a week, but on account of the defects in the system of accounts, of the necessity to audit up to the date of the closing of the Technical and Hostel sections and of drafting the rules for future guidance, it was necessary to extend the time of audit to 21 days, thereby dislocating other work.

STATEMENT 1.

Statement reconciling the balance of the cash book with that of the pass book.

	RS.	A.	P.
Opening balance—treasury—as per cash book on 1st April 1908	18,461	0	4
Total receipts of the year as per cash book	30,478	9	11
	48,939	10	3
Total amount of cheques issued in 1908-1909 as per cash book	42,062	0	0
Balance in treasury as per cash book	6,877	10	3
Add uncashed cheques on 31st March 1909	507	12	6
Balance in treasury as per pass book	7,385	6	9
Undisbursed cash balance as per cash book	71	6	5
Treasury balance as per cash book	6,877	10	3
Total closing balance as per cash book	6,949	0	8

STATEMENT 2.

Statement showing the outstandings on account of sales of Technical and Hostel sections articles.

Miscellaneous bill number.	Date.	Name of purchaser.	Name of articles purchased.	Amount.
				RS. A. P.
		<i>Technical Section.</i>		
78	12th June 1909 ..	Mr. A. Suryanarayana Rao Pantulu.	Aluminium tray	4 8 0
96	30th Sept. 1909 ..	Mr. Alington, Waltair ..	One Sloyd working bench	16 3 0
7	18th Oct. 1909 ..	President, Taluk Board, Parvati-puram.	Thirteen dual desks	188 14 6
8	18th	Headmaster, Municipal High school, Chicacole.	Five Do.	61 3 0
15	12th Dec. 1909 ..	Vice-President, District Board, Koraput.	Ten Do.	143 8 6
16	12th	Inspector of Schools, I Circle, Waltair.	One set of mathematical instruments.	7 0 0
21	2nd January 1910.	Mr. Titis	Aluminium articles weighing 2 lbs. sold at Rs. 1-8-0 per lb.	3 0 0
		Mr. A. Suryanarayana Rao Pantulu.	Auction sales of Technical section articles on the 9th May 1909.	15 11 0
				440 0 0
		<i>Hostel Section.</i>		
		Mr. A. Suryanarayana Rao Pantulu.	Auction sales of Hostel section articles on the 9th May 1909.	14 13 0
			Total ..	454 13 0

STATEMENT 3.

Statement of bills of Technical section remaining to be paid.

Number.	Name of person.	Amount required to pay.		
		RS.	A.	P.
1.	P. Kamaraju for preparing certain articles in Technical section	27	5	0
2.	Messrs. V. Perumal Chetti & Sons, Madras, for supplying certain articles to the Technical section	500	10	4
3.	Do. do.	17	8	9
4.	D. Chinniah for colouring two blackboards in the Technical section	5	12	0
5.	G. Narasimham for preparing twelve wooden planes in the Technical section	9	0	0
6.	K. Muthiah for preparing certain brass articles for the use of science class	172	8	0
7.	T. Papiiah for supplying certain articles required to the Technical section	22	9	8
8.	K. Satya Rao for supplying certain sundry articles required for the use of Technical section	46	0	6
9.	Principal, on behalf of the Clerk P. Subba Rao's cash security to be deposited in the Postal Savings Bank ..	90	0	0
10.	Messrs. C. Nookiah & Sons, Vizagapatam, for supplying teak required in the Technical section	406	3	10
11.	Do. do.	32	13	9
12.	Messrs. C. Nookiah & Sons on behalf of G. Chinniah, contractor, for preparing certain articles in Technical section.	92	7	8
13.	Mr. B. Dharma Rao for supplying 1-1-5 of yegisa wood..	1	6	6
Total ..		1,424	6	0

STATEMENT 4.

Statement of hostel fees outstanding.

Demand, collection and balance book account page.	Names of the students.	Month for which fee due.	Amount.			Remarks.
			RS.	A.	P.	
2	Krishnama Raju	January 1908 ..	1	5	4	
4	P. Anandaraju	Do. ..	38	9	10	
5	P. A. Viziamaraju	Do. ..	14	12	11	
8	R. Seshayya, Headmaster, Girl's school.	Do. ..	0	4	9	
8	K. Girimaji Rao	Do. ..	10	13	1	
12	D. Viziamaraju	Do. ..	33	8	0	
13	K. Ramajogi Sastri	Do. ..	9	5	4	
14	P. Padmanabham	Do. ..	4	8	5	
15	R. Appa Rao	Do. ..	12	10	3	
14	K. Seetharamayya	Do. ..	21	5	10	
15	K. C. Sattayya	Do. ..	11	2	0	
18	Seethaprasada Patnaik	Do. ..	1	1	4	
27	V. Veeraswami	Do. ..	0	11	9	
39	P. Guruswami	Do. ..	7	0	0	
46	P. Subba Rao .. ..	....	11	5	10	According to the demand collection and balance statement of hostel section, P. Subba Rao, a student of the fifth form, is stated to have paid Rs. 85-12-5 against Rs. 87-11-5, being the hostel fees due up to December 1908. But credit for two sums of Rs. 10 and Rs. 1-1-10 noted to have been paid on 10th September 1908 and 30th October 1908 against September and October 1908 is not traceable in the account. The bill receipts are in tact and the entries of credit in the statement are evidently incorrect. Deducting these sums, the balance recoverable from him will be Rs. 11-5-10.

Statement of hostel fees outstanding—cont.

Demand, collection and balance book account page.	Names of the students.	Month for which fee due.	Amount.			Remarks.
			RS.	A.	P.	
47	K. Sanyasi Raju .. ..	....	0	1	1	The balance As. 1-1 was arrived at by including fines of As. 8-6 in the demand instead of merely showing it in collection alone.
63	S. Suryanarayana Rao	February 1908.	1	5	2	
63	U. S. Somayajulu	March 1908 ..	2	4	2	
65	A. Bapiraju .. ..	....	1	10	0	
67	A. Kellatyanarayana	March and April 1908.	12	1	6	
71	J. Krishnamurti .. ..	....	8	12	7	
73	D. Jagannadha Rao .. ..	....	3	7	1	
74	K. Sriramulu .. ..	....	16	3	10	
75	V. Venkataramana .. ..	....	3	6	0	
	C. B. Bapayya .. ..	....	0	0	10	The fee due for twelve days in June 1908 at Rs. 12 is Rs. 4-12-10, but Rs. 4-12-0 only was collected. Ten pias was collected short.
Total ..			227	12	11	

Endorsement of the Accountant-General, No. L.F. 22-13—3772, dated 21st March 1910.

Copy forwarded to the Secretary to Government, Educational Department, with reference to paragraph 2 of G.O., No. 453, Educational, dated the 5th August 1909, on the last audit report of this college.

2. The state of the accounts still leaves much to be desired, but it is hoped that the appointment of a Secretary and the adoption of the rules and procedure prescribed by the Examiner in consultation with the Principal will in time lead to better results.

A. MONTAGU BRIGSTOCKE,
Accountant-General.

Order—No. 205, Educational, dated 14th April 1910.

Recorded.

2. The Committee will be requested to give their special attention to the report and to see in particular that amounts recoverable from members of the establishment are promptly collected if this has not already been done.

(True Extract.)

L. M. WYNCH,
Ag. Secretary to Government.

To the Collector of Vizagapatam.
" Director of Public Instruction:
" Accountant-General.

8

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 205, EDUCATIONAL, DATED
14TH APRIL 1910.

[SUBJECT.—*Report on the audit of Mrs. A. V. Narasinga Rao's College,
Vizagapatam.*]

From the Accountant-General, dated 21st March 1910, No. 22-13/3772.

Please see G.O., No. 453, Educational, dated 5th August 1909, and the notes therewith.

2. In that order the explanation submitted by the Committee of Management of Mrs. A. V. Narasinga Rao's College, Vizagapatam, of the defects pointed out in the report on the audit of the college accounts for the year 1907-1908 was recorded with the remark that the Committee should see that the accounts were properly maintained in future. The Accountant-General was requested at the same time to submit, for the information of Government, a copy of his next report on the audit of the accounts of the college.

3. In accordance with this request the Accountant-General now submits a copy of the report on the audit of the accounts of the college for the year 1908-1909. The Accountant-General states that the state of the accounts still leaves much to be desired but that it is hoped that the appointment of a Secretary and the adoption of the rules and procedure prescribed by the Examiner of Local Fund Accounts in consultation with the Principal of the College will in time lead to better results.

4. As the accounts now audited and reported upon by the Accountant-General relate to a period (1908-1909) prior to the date of G.O., No. 453, Educational, dated 5th August 1909, in which the Committee of Management of the college was requested to see that the accounts were properly maintained, the Committee could not be expected to have effected any improvement in them. It is only in the accounts relating to the period subsequent to the date of G.O., No. 453, Educational, dated 5th August 1909, that improvement could be expected.

5. The defects pointed out in the present report are in many cases the same as those referred to in the last report. These defects are—

(1) that no demand, collection and balance account of school-fees was maintained—paragraph 5 of the report;

(2) that the system of granting quarter, half and three-fourths free scholarships at the discretion of the Principal existed as in the previous years—paragraph 6 of the report;

(3) that raw materials required for manufacture in the technical section were issued on indents which were in many cases not signed and passed by any one and that in other cases they bore the initials of the Technical Superintendent but were not passed by the Principal or any officer deputed by the Sub-Committee—paragraph 8 of the report;

(4) that the stock of raw materials changed hands thrice during the year and that on two occasions the stock was not completely handed over—paragraph 10 of the report;

(5) that the account of articles manufactured or repaired was not properly kept—paragraph 12 of the report;

No. 205, EDUCATIONAL, 14TH APRIL 1910.

(7) that there was a general want of system in the college accounts—paragraph 34 of the report.

6. It is for consideration whether the report may be recorded, the attention of the Committee being drawn to the various defects noticed by the Auditor.

T.K.—9-4-10.

Better results may be looked for in the audit of the accounts for 1909-1910.

K. RANGASWAMI AIYANGAR—9-4-10.

Please draft recording and saying that the sums referred to in paragraphs 10, 11, etc., should be recovered from the security of the clerks responsible.

A. GALLETI—9-4-10.

Draft submitted for approval.

T.K.--11-4-10.

K. RANGASWAMI AIIYANGAR-11-4-10.

Draft typed and submitted.

T.K.—12-4-10.

K. RANGASWAMI AIYANGAR—12-4-10.

A. GALLETI—12-4-10.

Issue.

L. M. WYNCH—13-4-10.

Draft approved by Secretary. Issue.

K. RANGASWAMI AIYANGAR—14-4-10.

[G.O., No. 205, Educational, dated 14th April 1910.]

READ AGAIN G.O., No. 453 Edl, dated 5- 8- 1909.

” ” ” ” ” 19 .

READ ALSO:—

C. No. 616, From the A. G., No. $\frac{22-13}{377}$, dated 20-3- 190.

19

” ” ” ” ” ” ” ” ” 19

ORDER.

P. S.

No. 205, dated 14-4-1910

Recorded.

2. The Committee will be requested

to give their special attention to the

report and to see in particular that

amounts recoverable from members of the

establishment are promptly collected if

they have ^{John} not already been ~~collected~~.

Not for E. Y.

Spring

12/16

Link.
13/4/10

To the Collector of Vizagapatam.

D. P. I. V.

.. A. G.

15/4/10

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