

24

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1910.

Enclosures

Spare copies

19

G.O., No. 242, 6th May 1910.

N. P.

Rajahmundry College.

Sanctioning the temporary establishment required for auditing the accounts of the — and requesting the Director of Public Instruction to obtain and submit Mr. Mark Hunter's explanation on the defalcation of the accounts of the — with his own explanation on a certain point.

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1910.

Enclosures

Spare copies

G.O., No. 242, 6th May 1910.

N. P.

Rajahmundry College.

Sanctioning the temporary establishment required for auditing the accounts of the — and requesting the Director of Public Instruction to obtain and submit Mr. Mark Hunter's explanation on the defalcation of the accounts of the — with his own explanation on a certain point.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following papers :—

I

G.O., Mis. No. 73, Educational, dated 12th February 1910.

Read—the following paper :—

Letter—from E. B. ELWIN, Esq., I.C.S., Collector of Górávari.

To—the Secretary to Government, Educational Department.

Dated—Cocanada, the 8th February 1910.

No.—Ref. on Cur. 208-Accts.

I have the honour to report, for the information of Government, that at the instance of the Superintendent of Police, Górávari, 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 eight 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 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 Cur. 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, 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.

ENCLOSURES.

Telegram—from the Accountant-General, Madras.

To—the Collector of Górávari.

Dated—the 7th February 1910.

My auditors cannot be deputed without Government sanction for which you should apply.

Letter—from M.R.Ry. D. MALLIKHARJANARAO, accountant who was deputed to audit the accounts of the Rajahmundry College, Arts section.

To—the Deputy Collector in charge of Treasury.

Dated—the 4th February 1910.

No.—3.

With reference to your Memorandum No. Ref. C. 208-Acct., dated 3rd February 1910, 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 first and second terms do not agree. No references of any kind were given in the case of students attended the College in the first term and left in the second 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. 13,423-8-0 to have been collected up to 25th October 1909. Of which only Rs. 8,770 was remitted to the treasury. The difference of Rs. 4,653-8-0 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 contingencies 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 contingencies 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 1st February 1910. I showed your memorandum 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.

Order—Mis. No. 73, Educational, dated 12th February 1910.

The Accountant-General is requested to depute at a very early date one of his auditors to audit the accounts of the Rajahmundry College, Arts section, where a defalcation is reported to have occurred.

(True Extract.)

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

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

II

Letter—from A. M. BRIGSTOCKE, Esq., I.C.S., Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 8th April 1910.
No.—L.F. 26-9/96-A.

In forwarding a copy of the report on the audit of the accounts maintained in the Rajahmundry Arts College submitted to the Examiner of Local Fund Accounts by his assistant Mr. T. Balasubramania Aiyar deputed for that purpose under the orders of Government conveyed in G.O., Mis. No. 73, Educational, dated the 12th February 1910, I have the honour to invite the special attention of Government to the serious irregularities disclosed by the audit. The total amount embezzled comes, as reported, to Rs. 10,910-9-10, and the defalcation appears to have been perpetrated by the college clerk A. Somannah, who, it would appear, was allowed full control over the amounts realized and the records connected therewith.

2. The defalcation was rendered possible by the lack of proper supervision on the part of the Principal of the College over the accounts maintained by the clerk and, indirectly, one may presume, was facilitated by the lack of a proper check, in the office of the Director of Public Instruction, over the statements accompanying the annual reports submitted by the Principal of the College and those furnished by this office.

3. From an account point of view the defalcation is a particularly clumsy one, inasmuch as no attempt seems to have been made to falsify accounts in an intricate way or to conceal what was going on so as to deceive any one but an expert. The accounts were simply not kept at all and the most elementary attempt on the part of the Principal to exercise some small portion of his responsibility in this direction would have disclosed the state of affairs long ago.

4. In this connection I have to point out that the legitimate work of the Assistant Inspector and his assistant had fallen into arrears for nearly a month and half, the time spent in this special duty. I understand his services will be required from time to time by the courts as a witness in the case against the College clerk. In these circumstances, I request that Government may be pleased to sanction for two months or such time as is actually spent by the Assistant Inspector in this special duty, a temporary establishment consisting of an Assistant Inspector on Rs. 125 plus Rs. 20, a clerk on Rs. 30 plus Rs. 10 and a peon on Rs. 8 per mensem to work off the arrears. Its cost will, as usual in such cases, have to be provided for from the Educational budget.

ENCLOSURES.

Letter—from M.R.Ry. T. BALASUBRAMANIA AIYAR AVARGAL, B.A., Assistant Inspector of Local Fund Accounts.

To—the Assistant Accountant-General and Examiner of Local Fund Accounts, Madras.

Dated—Rajahmundry, the 24th March 1910.

I have the honour to submit a copy of the report forwarded to the Superintendent of Police, Gódvári district, on my recent audit of the accounts of the Rajahmundry Arts College for the period commencing from the 19th March 1906 and ending with the 25th October 1909, the dates on which A. Somannah assumed and relinquished charge respectively as the clerk of the College.

2. The audit, which was undertaken under his instructions, dated the 15th February 1910, with reference to G.O., Mis. No. 73, Educational, dated 12th February 1910, commenced on the 16th February 1910 and ended on the 22nd March 1910 and it disclosed the fact that a sum of Rs. 10,910-9-10 was misappropriated.

Statements Nos. I to VIII.

Statements showing how this amount was arrived at are enclosed. No fraud appears to have been committed during the first term of 1906 and the statements appended deal, therefore, only with the transactions relating to the period commencing from the second term of 1906.

3. The accounts audited.—The undermentioned accounts were audited :—

- (1) Accounts relating to fees, fines and cost of calendars paid by students.
- (2) Contingent expenditure.
- (3) Rent collected from students for the occupation of rooms in the hostel.
- (4) Poor scholars' fund.
- (5) Recreation fees.
- (6) Miscellaneous minor funds.

4. The state of the records and the manner of audit.—The records * required to be maintained

- * 1. Director of Public Instruction's annual proceedings on the budget estimates of the Educational Department.
2. Educational rules.
3. Madras University Regulations.

under the rules were either not maintained at all or very badly maintained, and I therefore proceed to describe the method adopted by me for working out the amounts that should have been misappropriated under each of the heads mentioned in statement No. I, by first giving

a brief description of the state of the records maintained in connection with each.

5. Accounts relating to fees paid by students.—College fees are the chief, if not, the only source of income to the college, and the major portion of the amount embezzled is from this item. It is to this item, therefore, that the greater part of my time was devoted during the audit.

6. The following are the records required to be maintained for watching the due realization and remittance, into the treasury, of the fees collected from students :—

- (a) A cash book showing all receipts and expenditure.
- (b) A term fee register.
- (c) A register of attendance of students.
- (d) A register of admissions and withdrawals.
- (e) A counterfoil fee receipt book.

7. The cash book.—This, the most important of all the records to be maintained, was not maintained at all. There is no record in the college to show what amount was realised as fees, what was remitted into the treasury and what remained in the hands of the college authorities on any specified date. An unauthorised book designated "Day Book" was maintained in which particulars of collections made from students appear to have been recorded and even such a record is not available for the second term of 1909 and no information is forthcoming as to whether one was maintained at all. Even for the rest of the period under audit this record is not a complete one. Numerous instances were noticed of omissions to note therein the fees

collected from the students. For example, the collection of fees shown in the term fee register as having been made during the first term of 1909 from no less than 17* students in the

* Item Nos. 56 to 69 and 72 to 74.

first college class alone, was not recorded in this book. The totals of even those amounts noted as collected were not worked out. The book was at no time closed nor does it appear that it was ever looked into by the Principal. Fines realized from students, amounts realized from the sale of calendars and miscellaneous receipts were also noted in the book here and there. Several small amounts were noted in the margin without any information as to what they represented. Those had to be ignored. There were also numerous unattested alterations. On the whole the book appears to be more a private note-book than a regular account.

8. *The term-fee register.*—This register is maintained in the form printed as Appendix O to the educational rules with the omission of columns 8 and 10 thereof. Even this register was imperfect, and very carelessly maintained as shown below. With all its imperfections, it was this register that had to be treated as the most important one for working out the amount of fees collected from the students as it was the only authorised record available for the purpose for the entire period under audit. There were several cases in which the details of collections noted against students did not work up to the totals entered against them. Several instances were noticed of omissions to note in the register the names of students who were attending the college and there were also numerous others, of collections shown in the day book as having been made but not noted in this register. For example, the collections made from the M.A. students were not even in a single instance noted in this register. These omissions were supplied by me during audit. The entries in this register also were not totalled and there was also no indication of the Principal's ever having seen it.

9. *The attendance registers.*—These registers were not also correctly maintained. Some instances were noticed of omissions to note in the attendance register, the names† of students who were shown in the fee register as having paid their fees. The names were entered in pencil in several cases and there was no uniformity of procedure in marking the attendance of pupils. No attendance registers of students attending college for optional subjects during the year 1907 were forthcoming. The original attendance registers for 1906 were not available in all cases. A register called the general attendance register, in which the attendance of the students appears to have been marked from the several original attendance registers, had to be referred to for auditing the fees account of 1906.

10. *Register of admissions and withdrawals.*—No register was maintained for 1909. Even for the previous years the register was very imperfectly kept. For example, there were twelve admissions in the first class during the second term of 1908 but only two entries appeared in this register.

11. *Counterfoil fee receipt book.*—No receipts are stated to have been granted to students for fees paid by them.

12. *Manner of audit.*—The amounts entered in ink in the total columns of the term fee register for the period from the second term of 1906 to the first term of 1909 were all totalled after allowing for glaring errors. The entries in the day book were all traced into this register and those amounts shown in the former as having been collected, but not noted in the latter, were entered by me in the proper page of the latter with the necessary particulars. These amounts were added to the totals previously worked out; the total amounts, thus arrived at, were treated as really having been collected and noted in statement No. II. As for the second term of 1909 there was no day book. The collections made subsequent to A. Somannah's going on leave, that is, from 19th October 1909, were not noted in this register and these were during audit noted by me. The amounts entered in ink in the instalments columns were therefore totalled and brought on to statement No. II.

(N.B.—Though A. Somannah's leave commenced from 25th October 1909, collections of fees appear to have been made on his behalf by the librarian from 19th October 1909, as he, Somannah, was ill.)

13. *Fines, cost of calendars and miscellaneous receipts.*—No separate records are forthcoming in respect of these items. All the amounts noted in the day book in ink were totalled and entered in statement No. II.

14. Certain adjustments were also made in statement No. II on account of collections made in one year on account of another.

15. From the totals of the collections thus noted the amounts remitted into the treasury as shown in statement No. III were deducted and the balance aggregating Rs 9,635-8-0 represents the amount that remains to be accounted for out of recorded collections.

16. An examination of the attendance and fee registers showed that the names of several students shown in the attendance registers as having attended the College were entirely omitted to be entered in the fee registers, or having been entered, the fees due from them were not noted against them. All such glaring instances of omissions are detailed in statement No. IV, with the fees that should, in all probability, have been collected from the students concerned

noted against their names. These omissions can be attributed only to the sheer negligence on the part of the clerk to note the collections made from students, as is clear from the fact that several of the students mentioned in the statement, on being examined by the Police officers investigating the case, gave statements to the effect that the amount shown against their names were actually paid by them to the clerk A. Somannah.

17. *Contingent expenditure.*—Three registers are being maintained for the record of contingent expenditure. Only one of them called the "General Contingent Register" is in the form prescribed in the Civil Account Code. The other two registers, called "Special and Laboratory" contingent registers, are mere private note books. As there was reason to believe that all the amounts drawn from the treasury for contingent expenditure were not fully accounted for, the original vouchers were obtained from the Accountant-General's office for this audit. An examination of these vouchers showed that this was really the fact in several cases. The particulars of these cases are given in statement No. V from which it will be seen that a sum of Rs. 46-8-1 has to be accounted for under this head. Though the amount involved is not big, the examination of the accounts brought to light several highly objectionable methods in vogue in the college, of drawing money from the treasury and of accounting for the same. The following are some of the irregularities noticed :—

(1) Amounts allotted were fully drawn before they were wanted for disbursement, apparently to prevent a lapse of the allotment, and bogus receipts, granted in several cases by the members of the college establishment without their official designation being stated, were sent to the Accountant-General as sub-vouchers in support of the charge, in order to evade audit objections.

(2) Bills were drawn without any corresponding entry in any of the registers.

(3) No steps were taken to see how the amounts drawn were really accounted for.

(4) Money drawn on bills from the Treasury was spent on objects other than those for which it was intended.

(5) Sub-vouchers were not found attached to the bills in several cases.

For details of the above—*vide* appendix A attached.

18. The following instances are noteworthy :—

(1) A sum of Rs. 1,605 was drawn for the purchase of some laboratory furniture on voucher No. 793 of March 1909, supported by a receipt, dated 24th March 1909, for the entire amount granted by one S. Venkataratnam, whereas the special contingent register (page 43) shows the disbursement of only Rs. 869-8-0 up to date as shown below, leaving a balance of Rs. 735-8-0 still to be disbursed :—

Name of payee.	Amount disbursed.		
	RS.	A.	P.
S. Venkataratnam	100	0	0
Do.	100	0	0
G. Venkanna	132	12	0
Do.	20	0	0
Nil. Cost of painting	2	4	0
G. Venkanna	16	0	0
S. Venkataratnam	50	0	0
Do. (on 30th September 1909)	400	0	0
Nil. (Handles to drawers)	27	6	0
	848	6	0
S. Venkataratnam (on 20th January 1910)	21	2	0
	869	8	0

It will be noticed that Rs. 671-2-0 only were paid to S. Venkataratnam who originally gave a receipt for the entire amount; fresh receipts for this amount were again taken from him and filed in the college. It is thus clear that the original receipt was a fictitious one taken for the purpose of satisfying the Accountant-General's Office.

(2) A sum of Rs. 30-5-0 being the unspent balance of amounts drawn in 1905-1906 for laboratory contingent charges was adjusted in March 1907 before drawing the bill for Rs. 168-6-0 (voucher No. 593 of March 1907). The bill itself was for amounts expended from April 1906 to February 1907 thus showing that the contingent register was not closed for nearly a year.

(3) A perusal of the statement No. V will show that from the sum of Rs. 853-15-9 remaining to be accounted for for the three years (1907-1909) further expenditure on several other objects, such as scholarships to students, travelling allowance of officers, had been incurred.

(4) A sum of Rs. 175 was drawn on the 27th March 1907 from the treasury on voucher No. 840 of March 1907 for the purchase of two wrought-iron tanks for the laboratory, supported by a tampered receipt dated 27th March 1907 granted by A. Somannah, the clerk

of the college. Another sum of Rs. 175 was also drawn on voucher No. 54 of October 1907 for a similar purpose. The latter bill is supported by a receipt dated 2nd January 1908 for Rs. 350 granted by Mansfield and Sons, Madras. There is no record of these two transactions in any of the registers.

19. The irregularities involved in the instances cited above are many and too apparent to need mentioning.

20. The following servants are paid at fixed monthly rates and the charge treated as contingent expenditure. The authority under which this is done is not known:—

Designation.	Present rates of pay.
	RS.
1 Gardener	5
1 Library cooly	5
1 Scavenger	5
1 Laboratory cooly	6
1 Water Brahmin	7

21. *Hostel rent.*—The new Hostel Building was, it is stated, completed during the first term of 1908, and rooms therein let to students from the second term of 1908. The management of the hostel was left in the hands of A. Somannah, the Clerk of the College. The rules of the Hostel printed as appendix III to the College Calendar for 1908, furnish no information regarding the accommodation available and the rent payable by each student occupying rooms. It is said that there is accommodation for 20 students upstairs and 16 students downstairs and that rent is being collected from each student, at the rates noted below:—

	Rate per term.					
	Upstairs.			Downstairs.		
	RS.	A.	P.	RS.	A.	P.
First term	4	8	0	3	6	0
Second term	7	8	0	5	10	0

The rent is being collected in one or three instalments.

22. During the second term of 1908 a regular account regarding the rents collected was maintained. A sum of Rs. 228-2-0 is shown as having been collected, out of which, Rupees 179-15-0 is shown as having been spent on the hostel for the purchase of furniture, repairs, etc., leaving a balance of Rs. 48-3-0 at the end of the term. No portion of this amount or of the collections during 1909 referred to below, appears to have been remitted into the treasury. This account was approved by the Principal Mr. Mark Hunter. It has to be observed in this connection that the incurring of expenditure out of rents due to Government is opposed to the very first rule in the Civil Account Code by which "the appropriation of departmental receipts to departmental expenditure except when specially authorised is strictly prohibited"; and no information is available as to whether the incurring of the expenditure in question was specially authorised.

23. The building appears to be borne on the books of the Public Works Department as will be seen from the certificate of acceptance, by the Executive Engineer of the Municipal tax of Rs. 173-13-8 on the building for 1908-1909 (*vide* voucher No. 654 of March 1909) and as such the rent is apparently payable to that department. What steps were taken by that department to watch the credit for the rent due to it is not known.

24. *Manner of audit.*—No regular account was maintained regarding the rent collected during the first and second terms of 1909.

25. *First term 1909.*—The only record produced was a note book which never appears to have even been seen by the Principal. A page is assigned in this book to each of the students boarding in the hostel and the amounts due from him under the several heads, boarding—establishment and guest charges and room rent were all written up together. The amounts paid by the students were also noted in lump sums. In several cases the amounts paid were in partial settlement of their accounts, leaving balances still shown as due from them. It is very doubtful whether these balances are really due. Taking the accounts to be correct as they are, it is difficult to say whether the rents due from the students should be treated as included in the amounts paid by them or in the amounts shown as balances due from them. For the purpose of working out the amounts of rent collected, such balances were treated as representing the rent due from the student or a portion of it, as the case may be. The amounts thus arrived at, as collected and as due are entered in separate columns in annexure A to statement No. VI.

26. *Second term 1909.*—The account maintained was the same note book mentioned above, but a counterfoil receipt book was also maintained from which receipts signed by A. Somannah were granted for amounts paid by students. The receipts show details of the amounts paid under each of the heads, boarding, establishment, guest charges and room rent. On a comparison of the counterfoils of the receipts with the entries in the note book, it was found that receipts were not given for several amounts shown as paid in the note book. To arrive at the

amount of rent collected by A. Somannah the amounts shown as received in the counterfoils of the receipts and those shown as paid in the note book but for which receipts do not appear to have been granted, were noted in black ink in annexure B to statement No. VI. The total amount thus arrived at is Rs. 120-12-0. The amounts collected subsequent to A. Somannah's going on leave are entered in red ink in the same annexure to give an idea of the amounts not recorded as having been collected. It is doubtful whether these have really not been collected. It will thus be seen that in arriving at the amount of rent that has been collected but not remitted into the treasury as shown in statement No. VI the widest margin has been allowed for all doubtful items and it is a matter for consideration whether steps should not be taken, at least departmentally, to ascertain the actual amounts due from the several individuals and to recover them.

27. *Poor Scholars' fund.*—No rules are available as to what the fund is intended for. It is stated to have been started by the friends and admirers of Mr. E. P. Metcalfe, M.A., for a long time, Principal of the College, with the object of helping poor and deserving students towards the prosecution of their studies, by the grant of loans to them, such loans being repayable whenever they are able to do so.

28. The records maintained in this connection are (1) a register showing the transactions of the fund, (2) a Post Office Savings Bank Pass Book (Account No. 8051) in which the cash balance at credit of the fund is said to be lodged and (3) a note book showing the steps taken to watch the recovery of the balance due to the fund.

29. At the end of 1904 there was a balance of Rs. 9,919-8-0 recoverable from the several individuals to whom loans were granted in previous years as per particulars given at pages 68 to 73 of the Register. The account was not balanced after 1904 though regular accounts of loans refunded and further loans granted appear to have been maintained up to 14th March 1906 as will be seen from the fact that the cash balances at credit of the fund on 15th March 1906, as per this account and the Post Office Savings Bank Pass Book, agree with a slight difference of seven pias as shown below:—

	RS.	A.	P.
Balance as per account	447	11	1
Do. as per pass book	447	10	6
Difference	0	0	7

The receipts and charges after 14th March 1906 up to 29th April 1909 are all written in pages 84 and 85 of the Register without any details regarding the dates of the transactions. No transactions appear after 29th April 1909. The total amount of loans granted from 1905 to 29th April 1909 is Rs. 507-8-0 and the total amount received back during the above period is Rs. 754, excluding a sum of Rs. 80 stated to have been received from the hostel on account of a loan granted to it, for which there is no corresponding debit in the account. The amount therefore that has still to be recovered from the debtors to this fund is Rs. 9,673 as worked out below:—

	RS.	A.	P.
Balance at the end of 1904	9,919	8	0
Further loans granted	507	8	0
	10,427	0	0
Deduct loans refunded	754	0	0
Balance	9,673	0	0

Steps will have to be taken to ascertain the amounts recoverable and to collect them.

30. On an examination of the transactions relating to this fund during the period under audit it was found that a sum of Rs. 199 has to be accounted for as shown in statement No. VII enclosed. The following point is noteworthy:—

There is a note made by Mr. Mark Hunter in his own handwriting on 29th April 1909 at foot of page 85 of the account to the effect, that a sum of Rs. 105 due by the hostel on account of a loan dated 9th April 1907 was written off. It is doubtful whether these funds can be utilized for the upkeep of the hostel. Moreover, there is no mention whatever in the account, of any loan having been granted to the hostel. This clearly shows that the account was not correctly maintained and that it was closed and placed before the Principal for his approval on the eve of his departure and also gives room for doubt as to whether all the amounts refunded by the persons who had taken loans were credited in this account.

31. No acknowledgments are forthcoming for the grant of loans to the undermentioned individuals—

Name.	Amount paid.		
	RS.	A.	P.
S. E. Ragunatham	24	0	0
B. Seshagiri Rao	50	0	0
Do.	25	0	0
D. B. Krishnamoorthy	50	0	0
M. Yesudoss	33	8	0

32. *Recreation fees account.*—This is simply a private account managed by a Committee presided over by the Principal. The funds are raised from subscriptions collected from every student at eight annas per term.

33. The accounts relating to this fund were not also properly kept. The full amount collected from the students as recreation fees was not credited to this account in the same way as the entire amount of fees collected from students was not remitted into the treasury. Again credit was taken for a sum of Rs. 109-8-0 as subscriptions collected during the second term of 1906, whereas a major portion of the amount collected, namely, Rs. 98-8-0, was apparently by mistake remitted into the treasury with chalan No. 480 of 18th July 1906 for Rs. 541-12-0. This is rather curious.

34. I had therefore to prepare a separate account, assuming the cash balance of the fund, at the beginning of second term of 1906 and the transactions (other than subscriptions collected) relating to the period under audit, as recorded in the account maintained, to be correct (*vide* statement No. VIII). It will be seen that at the end of the period under audit the accounts closed with a *minus* balance of Rs. 95-7-3 indicating an excess of expenditure over receipts which excess should have been met from the funds of the college. But this is not really the case. If the sum of Rs. 98-8-0 relating to this fund were not by mistake remitted into the treasury as stated above, the fund would have closed with a *plus* balance of Rs. 3-0-9. Due allowance has been made for the abovementioned expenditure of Rs. 95-7-3 over the receipts in working out the total amount to be accounted for under all the heads put together (*vide* statement No. I).

35. *Accounts of endowments attached to the college.*—The accounts of the following endowments attached to the college were examined:—

- (1) Young's Memorial fund.
- (2) Subramaniam Aiyar's Memorial fund.
- (3) Sundara Rao's Memorial fund.

36. The funds relating to the above are lodged in the Post Office Savings Bank and are utilized for the purpose of granting scholarships and prizes to deserving students. The following amounts were drawn from the Post Office Savings Bank during the period under audit and no account was produced to show how these were spent:—

Name of fund.	Savings Bank Pass Book number.	Amount.	Date of withdrawal.
Young's Memorial fund	3403	RS. A. P. 25 0 0	31st December 1907.
Do.	3403	50 0 0	17th November 1908.
Subramaniam Aiyar's Memorial fund	96	17 15 0	15th November 1907.
Do. do.	96	1 0 0	31st December 1908.
Sundara Rao's Memorial fund	1640	18 0 0	31st December 1907.
Do. do.	1640	18 0 0	31st December 1908.

These amounts were not taken into account in working out the amount misappropriated. It might be that the amounts were disbursed to the students to whom they were due. Steps will have to be taken to see whether this is really so.

37. *Acquittance roll.*—The acquittance roll was examined. Numerous instances were noticed of omissions to take acquittances from the payees. There were also several cases in which stamped acquittances were not taken for amounts exceeding Rs. 20.

38. *How the defalcation was rendered possible.*—The annual proceedings of the Director of Public Instruction communicating details of the budget estimates of the Educational Department require that "the various registers prescribed in the Civil Account Code, Educational Rules and the Stationery Manual, so far as they can be applied to colleges, should be maintained (in Government colleges, general and professional) and that Principals should scrutinize the fee receipts and contingent expenditure from time to time." There has been a systematic

neglect of the orders referred to above. Rules 60 (1) and 97 (b) of the Educational Rules and rule 355 of the Madras University Regulations prescribe the maintenance of the important records referred to in paragraph 6 *supra* amongst several others.

39. The most important record, namely, the cash book, was not maintained. The Principal failed to exercise the most elementary precaution of seeing what amount was collected from students, what was remitted into the treasury and what the balance on hand was on any specified date. No receipts were granted for fees collected from students. Even chalans for the remittance of money into the treasury were allowed to be signed by the clerk. Ample opportunity was thereby given to the clerk to deal with the collections made by him as best as he liked. It will be seen from statement No. II appended that the collections were not remitted in full into the treasury and that the unremitted amount representing the major portion of the amount embezzled gradually increased from about Rs. 200 in 1906 to about Rs. 4,000 in 1909. Even the remittances made into the treasury were few and far between as will be seen from statement No. III appended. This clearly goes to show that the clerk was also allowed to be temporarily in improper possession of the college funds. The embezzlement was not due to any complicity in the accounts or to fictitious accounts having been kept, as in fact no accounts were kept. It is due entirely, in my humble opinion, to the failure on the part of the Principal to see what amounts were received and how they were accounted for.

40. Even in the annual reports on the working of the college submitted by the Principal to the Director of Public Instruction, fictitious amounts were shown as receipts. The amounts actually collected, reported and remitted are all shown below in one view for the purpose of comparison:—

Year.	Amount collected as per Statement No. II.	Particulars of Principal's report.	Amount in the report as receipts.	Amount remitted into the treasury.	Difference of columns 4 and 5.
1	2	3	4	5	6
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
1907.	11,783 4 0	Report No. 130, dated 26th March 1908, reviewed in Director of Public Instruction's No. 3428, dated 8th May 1908.	10,744 5 0	9,670 0 0	1,074 5 0
1908.	10,425 14 0	Report No. 104, dated 29th March 1909, reviewed in Director of Public Instruction's No. 3344, dated 12th May 1909, and recorded in G.O., No. 310, Educational, dated 22nd May 1909.	9,209 8 0	7,150 0 0	2,059 8 0

If the Principal had taken any pains to see how the amounts shown as receipts in his reports were arrived at or whether they at least represented the actual amounts remitted into the treasury, the fraud would have been detected long ago. It will be seen from the above table that the total amounts remitted into the treasury during 1907 and 1908 were less than even the smaller amounts shown as receipts in the annual reports by Rs. 1,074-5-0 and Rs. 2,059-8-0 respectively. This is enough to show that at least *these amounts* were misappropriated from the collections made during those years.

41. The Accountant-General furnishes the Director of Public Instruction with monthly statements of receipts and charges of the Educational Department as recorded in his books from the district treasury accounts. If at least a comparison had been made by the Director, of the amounts shown as receipts in the annual reports with those communicated by the Accountant-General, the fraud should have been detected in 1907; and the continuance of the same during subsequent years prevented.

42. During the course of an examination of the records, I came across the accompanying printed form prescribed for submission by the Principal to the Director showing the details of the half-yearly receipts and charges of the college. Instruction No. IV printed on the reverse of the form requires that the half-yearly returns should be submitted to the Director by the 15th of the month succeeding the half year. No such returns are, it is stated, being submitted now or called for by the Director. The forms for the return appear to have been printed in August 1907 and the half-yearly returns should therefore have been submitted to the Director at least for 1907. If the check required of him by instruction No. VI printed on the reverse of the form had been exercised in 1907, the fraud would perhaps have been detected then.

43. The chaotic condition of the records maintained in the college rendered the audit very tedious and difficult.

STATEMENT No. I.—Statement showing the amounts that appear to have been misappropriated from the funds relating to the Arts College, Rajahmundry, under the several heads noted below during the period commencing from 19th March 1906 and ending with 25th October 1909.

Particulars.	Amount.		
	RS.	A.	P.
Fees, fines, cost of calendars and miscellaneous receipts, shown as collected as per statement No. II	9,635	8	0
Fees that should have been collected as per statement No. IV	876	4	0
Unaccounted balance of amounts drawn from the treasury for contingent expenditure as per statement No. V	46	8	1
Hostel rent, as per statement No. VI	248	13	0
Poor scholar fund as per statement No. VII	199	0	0
Recreation fees as per statement No. VIII	95	7	3
Total ..	10,910	9	10

STATEMENT No. II.—Statement showing the amounts of fees, fines, etc., shown as having been collected in the fee register and the day-book, the remittances made into the treasury and the balance remaining unaccounted from the second term of 1906 to 25th October 1909.

Particulars.	Years.				Total.
	1906.	1907.	1908.	1909.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fees in the fee register, I class, first term.		2,168 0 0	134 0 0	2,394 0 0	5,496 0 0
Fees in the fee register, I class, second term.	1,714 0 0	983 8 0	1,309 0 0	2,060 4 0	6,066 12 0
Fees in the fee register, II class, first term.		2,282 0 0	1,605 0 0	1,769 0 0	5,656 0 0
Fees in the fee register, II class, second term.	2,250 0 0	1,330 0 0	1,901 0 0	1,634 0 0	7,115 0 0
Fees in the fee register, III class, first term.		1,430 8 0	1,263 8 0	1,646 0 0	4,340 0 0
Fees in the fee register, III class, second term.	1,151 0 0	989 0 0	1,041 0 0	1,411 8 0	4,592 8 0
Fees in the fee register, IV class, first term.		1,556 8 0	1,066 0 0	987 0 0	3,609 8 0
Fees in the fee register, IV class, second term.	2,265 4 0	882 8 0	1,099 0 0	854 8 0	5,101 4 0
Fees in the fee register, M.A. class, first term.		72 0 0	48 0 0	24 0 0	144 0 0
Fees in the fee register, M.A. class, second term.	168 0 0	72 0 0	96 0 0	....	336 0 0
Fines from day book ..	19 2 0	5 0 0	5 12 0	....	29 14 0
Cost of calendars, day book.	72 6 0	12 12 0	22 2 0	....	107 4 0
Add collections of 1907 (page 74, day book). ....		....	35 8 0	....	35 8 0
Deduct collections of 1907 (page 74, day book).		35 8 0	....	....	35 8 0
Add collections of 1906 (pages 26 and 27).		34 0 0	....	....	34 0 0
Deduct collections of 1906 (pages 26 and 27).	34 0 0	....	....	....	34 0 0
Miscellaneous receipts (page 51, day book).		1 0 0	....	....	1 0 0
Total, Collections ..	7,605 12 0	11,783 4 0	10,425 14 0	12,780 4 0	42,595 2 0
Deduct remittances as per statement No. III.	7,869 10 0	9,670 0 0	7,150 0 0	8,770 0 0	32,959 10 0
Balance ..	236 2 0	2,113 4 0	3,275 14 0	4,010 4 0	9,635 8 0

STATEMENT No. III.—Statement showing particulars of remittances of money into the Treasury from the second term of 1906 up to 25th October 1909.

1906.			1907.			1908.			1909.		
Number of chalan.	Date.	Amount.	Number of chalan.	Date.	Amount.	Number of chalan.	Date.	Amount.	Number of chalan.	Date.	Amount.
328	July 11	RS. A. 600 0	598	Jan. 21	RS. 1,500	208	Feb. 4	RS. 1,500	28	Feb. 26	RS. 1,840
354	" 12	2,200 0	196	Feb. 4	1,100	13	" 25	1,300	1,161	Mar. 30	2,450
418	" 16	1,500 0	681	" 21	2,700	1,167	Mar. 31	800	83	Apl. 28	380
480	" 18	* 541 12	571	Mar. 18	670	128	July 3	3,000	348	July 9	3,000
562	" 20	120 0	1,074	" 28	700	183	Oct. 3	550	439	" 14	1,100
748	" 26	308 0	667	July 25	2,300	....	....	....	....	....	....
411	Aug. 17	600 0	632	Sept. 19	700	....	....	....	....	....	....
659	Sept. 22	857 4	....	....	....	....	....	....	....	....	....
448	Oct. 15	500 0	....	....	....	....	....	....	....	....	....
17	" 26	241 2	....	....	....	....	....	....	....	....	....
Deduct.	..	† 98 8	..	..	..	..	..	..	..	..	..
Total ..	..	7,369 10	..	..	9,670	..	..	7,150	..	..	8,770

* Includes Rs. 98-8-0 being recreation fees remitted in July 1906.

† Being recreation fees remitted in July 1906.

STATEMENT No. IV.—Statement showing the amount of fees that should in all probability have been collected recorded either in the day book or in the fee register.

Particulars.	Amount.
	RS. A. P.
1909.	

IV class—First term.

Amount of fees relating to J. V. S. Prakasa Rao and A. Sriramamurthi omitted to be shown against them at Rs. 41 each in the fee register (items 20 and 22) 82 0 0

IV class—Second term.

Amount of fees of the following students not brought on the fee register—

	RS. A. P.
(1) Y. Purushotham (attendance register No. 23)	41 0 0
(2) J. V. S. Prakasa Rao (attendance register No. 20)	41 0 0
(3) D. Durgaprasada Rao (branch IV, attendance register No. 7)	24 0 0
(4) T. Krishnamurthi (branch I, attendance register No. 4)	26 0 0
(5) G. W. Elliot (branch II, attendance register No. 15)	26 0 0
Total ..	158 0 0

Amount of fees of K. Narayana Rao shown as having been collected on 20th October 1909 (item 31 in the fee register).

As the entry in the fee register is not in Somanna's handwriting, this item has been shown in this statement 10 8 0

III class—Second term.

Amount of fees of A. Lakshminarayan omitted in the fee register 41 0 0

Amount of fees of P. V. Subbayya entered in IV class as item No. 24 in the fee register—Rs. 11-8-0 noted there and Rs. 21 collected after 18th October 1909, balance one instalment 10 8 0

Amount of fees of K. Ranganadhaswami for the third instalment (item 31 in the fee register) 10 8 0

Statement No. IV.—Statement showing the amount of fees, etc.—*cont.*

Particulars.	Amount.
RS. A. P.	
1909—<i>cont.</i>	
<i>II class—Second term.</i>	
Amount of fees of T. Lakshminarayana (item 24 of attendance register, V. Boyanna (item 57 of attendance register, and S. Suryanarayana (item 44 of attendance register, omitted to be shown in the fee register)	99 0 0
Amount of fees of the following students—	
A. Subramanyam, third instalment	Rs. 8 8 0
P. Subba Rao, second and fourth instalments. ..	17 0 0
G. Sriramulu, third and fourth instalments. ..	17 0 0
V. Venkata Rao, third and fourth instalments. ..	17 0 0
Syed Ahmed, second instalment	4 4 0
	63 12 0
<i>I class—First term.</i>	
Amount of fees of Ch. L. Narasimhasarma omitted to be noted in the fee register against him (item 47 in the fee registers), the special fee of Re. 1 being noted	33 0 0
<i>I class—Second term.</i>	
Amount of fees of K. Satagopachari (item 68 of attendance register omitted in the fee register)	33 0 0
<i>M.A. students.</i>	
Rupees 144 should have been collected from three students* for both the terms. Only Rs. 24 shown as collected from D. B. Krishnamurthi in page 87 of the day book—balance	120 0 0
Total for 1909	671 4 0

1908.

<i>IV class—First term.</i>	
Rupees 2 on account of each of the following students—	
Item 25 in the fee register M. Surya Rao	6 0 0
" 26 " R. Subramanyam	
" 27 " B. Rama Rao	
These were students reading for Branch I (Mathematics) only. The total fee due from each of them is Rs. 26 and not Rs. 24	
<i>IV class, second term</i> Do. do.	6 0 0
<i>III class—Second term.</i>	
Amount of fees of J. V. S. Prakasa Rao (item 24 in the fee register, M.A. class students)	41 0 0
Rupees 168 should have been collected from three students in the first term and four students in the second term. Only Rs. 144 has been shown as collected. (<i>Vide</i> day book, pages 55, 56, 64, 67 and 68).	
Balance that should have been collected for the first term from D. B. Krishnamurthi	24 0 0
Total for 1908	77 0 0

1907.

<i>IV class—Second term.</i>	
Rupees 10-8-0 being the difference that should have been collected from V. Chalapati Rao (item 8 in the fee register) Rs. 29-8-0 only entered in the fee register instead of Rs. 40	10 8 0
<i>III class—First term.</i>	
Amount due from P. L. Narasimham (item 8 in the fee register)	8 8 0
Amount due from P. Subbayya (item 25 in the fee register)	3 0 0
<i>II class—First term.</i>	
Amount of fees on account of item No. 20 in attendance register (K. Venkatakrishna Rao omitted in the fee register)	33 0 0
Total for 1907	55 0 0

* 1. D. B. Krishnamurthi	24
2. M. Suryanarayana	48
3. K. Venkata Rao	48

Statement No. IV.—Statement showing the amount of fees, etc.—*cont.*

Particulars.	Amount.
RS. A. P.	
1906.	
<i>IV class—Second term.</i>	
Amount of fees of M. Surya Rao, item 52 in the attendance register but omitted in the fee register	24 0 0
Amount of fees of N. Ch. Venkatachari, item 58 in the attendance register but omitted in the fee register	26 0 0
<i>II class—Second term.</i>	
Amount of fees of P. Subbayya, item 20 in the fee register omitted to be shown against him	33 0 0
Total for 1906	83 0 0
Grand Total	876 4 0

STATEMENT No. V.—Statement showing the unaccounted balance of amounts drawn from the Treasury for contingent expenditure.

Number and date of voucher.	Particulars.	Where recorded.	Amount drawn.	Amount shown as expended.	Amount to be accounted for.
RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.
1907.					
628 of June 1907 ..	Petty works of construction.	Page 28 of the special contingent register.	30 0 0	22 9 0	
841 of March 1907 ..	Purchase of books.	Page 8 of the special contingent register.	150 0 0	149 4 0	
468 of September 1907.	Do.	Pages 10 and 11 of the special contingent register.	40 0 0	38 8 0	
	Total ..		220 0 0	210 5 0	9 11 0
1908.					
631 of September 1908.	Gymnastic contingencies.	Page 38 of the special contingent register.	11 5 0	50 14 6	
538 of November 1908.	Do.	do.	7 8 0		
639 of December 1908.	Do.	do.	11 0 0		
Do.	Purchase of books.	No record ..	58 12 0		
1057 of March 1908 ..	Laboratory charges.	Page 22, laboratory contingent register	26 0 0	26 10 9	
	Total ..		114 9 0	77 9 3	36 15 9
1909.					
944 of March 1909 ..	Laboratory contingencies.	Page 27, laboratory contingent register.	69 9 0	1,138 11 0	
Do.	Do.	Page 41, special contingent register.	1,000 0 0		
793 of March 1909 ..	Laboratory furniture.	Pages 40 and 43 of the special contingent register Permanent advance.	1,605 0 0 120 0 0	848 6 0	
	Total ..		2,794 9 0	1,987 4 0	807 5 0
Total ..					
					853 16 9
Deduct—					
Amount stated to have been handed over by A. Soranna to Mr. M. Lakshminarasimha-chariar, Librarian.				330 12 2	
Amounts shown as paid but not billed for (<i>vide</i> separate accounts in sheets with the Principal).				50 3 0	
I. Books					
II. Amount advanced to Abdul Aziz				Rs. 30 0 0	
Do. of scholarship to K. V. Subramanyam (stated to have been returned to the present clerk)				Rs. 18 0 0	
Travelling allowance recoverable from Sanskrit Pandit				48 0 0	
III. Gymnastic contingencies				14 0 0	
IV. Laboratory contingencies				5 4 0	
V. General contingencies				71 10 6	
				287 10 0	
					807 7 8
Balance					46 8 1

Appendix A showing the irregularities noted during the audit of contingent charges.

Serial number.	Particulars of voucher.			Amount involved.	Purpose for which drawn.	Nature of irregularity.
	Number.	Date.	Amount.			
			RS. A. P.	RS. A. P.		
1	838	March 1907	500 0 0	500 0 0	Purchase of books.	In all these cases the "payee's receipts" sent to the Accountant-General were granted by M. Lakshminarasimha Chari, the Librarian of the College. For the first four items receipts granted by B.H. Blackwell, Bookseller, Oxford, for £33-6-8, £43-3-0, £13-18-10, £11-18-4, respectively, were produced by the Librarian. What the amounts actually disbursed in Indian money were, is not known. <i>Items Nos. 5 and 6.</i> —The amounts actually disbursed were Rs. 149-4-0 and Rs. 38-8-0, respectively— <i>vide</i> statement No. V. The former includes Rs. 3-11-0 "paid to Mr. A.S." What A.S. means is not known. The accounts relating to items Nos. 5 and 6 were not passed by the Principal.
2	286	November 1907	650 0 0	650 0 0		
3	914	March 1908	335 14 9	200 0 0		
4	654	March 1909	353 18 8	180 0 0		
5	841	March 1907	150 0 0	150 0 0		
6	468	September 1907	40 0 0	40 0 0		
7	628	June 1907	30 0 0	30 0 0	Petty works of construction.	The receipts for items Nos. 7 and 8 were granted by Muhammad Yusuf, the College mudi, and those for items Nos. 9 to 13 by M. Chinnayya, the College peon. There is no record of items Nos. 8, 10, 11 and 12 in any of the contingent registers. As for item No. 7 Rs. 22-9-0 only is shown as expended in page 28 of the Special Contingent register. <i>Items Nos. 10, 11 and 12.</i> —No details of expenditure were furnished either in the bills or receipts.
8	257	January 1909	115 0 0	115 0 0		
9	627	June 1907	112 0 0	112 0 0		
10	345	May 1908	125 0 0	125 0 0		
11	271	August 1908	80 0 0	30 0 0	Repairs of furniture.	
12	638	December 1908	37 8 0	37 8 0		
13	53	May 1909	267 9 0	63 0 0		
14	654	March 1909	353 13 8	353 13 8	Books and municipal tax.	There is no record of these items in any of the registers.
15	606	May 1909	60 0 0	60 0 0	Purchase of furniture.	
16	131	August 1909	191 0 2	191 0 2	Petty works of construction.	
17	793	March 1909	1,605 0 0	1,605 0 0	Laboratory furniture.	<i>Vide</i> paragraph 18 of the report.
18	840	March 1907	175 0 0	175 0 0	Wrought-iron trunks.	

STATEMENT No. VI.—Statement showing the amount of rent shown as collected from students for the occupation of rooms in the hostel and not remitted into the treasury.

	RS. A. P.
Balance of rent on hand at the end of 1908 as per account passed by Mr. Mark Hunter	48 3 0
Collections during first term of 1909 (<i>vide</i> statement A annexed)	79 14 0
Collections during the second term of 1909 (<i>vide</i> statement B annexed)	120 12 0
Total	248 13 0

Annexure A.—Statement showing the rent shown as paid by and due from students for the occupation of rooms in the hostel during the first term of 1909.

Name of students.	Number of page in the note-book.	Amount shown as paid in the note-book.	Amount shown as due in the note-book.
		RS. A. P.	RS. A. P.
1. K. V. Murahari Rao	1	1 2 0	1 2 0
2. R. B. Krishna Rao	2	1 2 0	2 4 0
3. P. V. Narasimham	7	3 6 0	..
4. T. Kanakavva	8	..	3 6 0
5. J. B. Krishnamurthi	9	..	3 6 0
6. J. Somasekara Rao	9-A	..	1 2 0
7. K. Viyyanna Sastri	11	8 6 0	..
8. V. Ramamurthi	12	2 2 0	1 4 0
9. P. Ganga Razu	13	2 4 0	1 2 0
10. D. Rama Rao	14	..	3 6 0
11. A. Rama Rao	15	..	1 2 0
12. Ch. Bhagavanulu Pantulu	17	1 8 0	..
13. K. Someswara Rao	18	..	4 8 0
14. G. Satyaharischandrudu	19	4 8 0	..
15. Ch. Suryanarayana	20	..	3 0 0
16. V. Ramayya	20-A	3 0 0	..
17. M. Ramamurthi Sarma	21	3 0 0	1 8 0
18. Ch. Subba Rao	22	2 12 0	1 12 0
19. A. Venkata Rao	23	4 8 0	..
20. A. Kameswara Rao	24	3 6 0	1 2 0
21. N. Chalamayya Sastri	25	..	1 8 0
22. S. Suryanarayana	26	3 0 0	1 8 0
23. A. Sreeramamurthi	27	4 8 0	..
24. M. Sanyasi Rayudu	28-A	4 4 0	0 4 0
25. Ch. Virabhadra Rao	29	4 8 0	0 4 0
26. T. Krishnamurthi	30	4 0 0	0 8 0
27. K. Satyanarayanamurthi	31-A	4 8 0	..
28. P. Venkayya	32	3 8 0	1 0 0
29. K. Narayana Rao	32-A	1 8 0	1 8 0
30. P. Sita Rao	33	2 14 0	0 2 0
31. E. Suryanarayana	34	..	1 8 0
32. K. Purushotham	34-A	..	1 8 0
33. K. Venkata Rao	35	4 8 0	..
34. K. S. Vydiyanadha Aiyar	36	1 8 0	1 8 0
35. K. Ramakoteswara Rao	43	1 2 0	..
36. M. L. Narayana	43-A	0 12 0	0 6 0
37. M. L. Narasimham	43-A	1 2 0	..
38. N. Sriramamurthi	44	2 4 0	..
Total	..	79 14 0	41 4 0

Annexure B.—Statement showing the rent collected from students for the occupation of rooms in the hostel during the second term of 1909.

N.B.—Amounts in ordinary type represent collections made by A. Somanna and those in italics, subsequent collections.

Names.	Particulars of rent collected by granting receipts.						Particulars of rent shown as paid in the note-book, for which receipts were not granted.	Total of amounts in ordinary type.
	First instalment.		Second instalment.		Third instalment.			
	Number of receipt.	Amount.	Number of receipt.	Amount.	Number of receipt.	Amount.		
1. R. B. Krishna Rao	2	RS. A. P. 1 14 0	70	RS. A. P. 1 14 0	71	RS. A. P. 0 2 0	RS. A. P. 3 14 0	
2. K. Satyanarayana Murthi	3	2 8 0	54	2 8 0	72	2 8 0	7 8 0	
3. K. S. Vaidyanathaiyar	4	2 8 0	55	1 14 0	73	1 14 0	5 0 0	
4. K. Venkata Rao	5	2 8 0	56	2 8 0	74	2 8 0	2 8 0	
5. M. Lakshminarayana	6	1 14 0	65	2 8 0	75	2 8 0	3 12 0	
6. Ch. Virabhadra Rao	7	2 8 0	76	2 8 0	77	2 8 0	7 8 0	
7. N. Chalamayya Sastri	11	2 8 0	49	2 8 0	27	2 8 0	5 0 0	
8. K. Purushotham	12	2 8 0	85	2 8 0	82	2 8 0	2 8 0	
9. M. Sanyasi Rayudu	13	2 8 0	86	2 8 0	85	2 8 0	2 8 0	
10. V. Ramayya	14	1 14 0	41	1 14 0	75	1 14 0	3 12 0	
11. K. Viyyanna Sastri	15	1 14 0	40	1 14 0	89	1 14 0	3 12 0	
12. V. Ramamurthi	16	1 14 0	56	2 8 0	84	2 8 0	7 8 0	
13. S. Suryanarayana	19	2 8 0	27	2 8 0	10	1 14 0	2 8 0	
14. Ch. Soryanarayana	20	2 8 0	28	1 14 0	11	1 14 0	5 10 0	
15. J. S. Balakrishnamurthi	23	1 14 0	6	2 8 0	6	2 8 0	2 8 0	
16. J. Soudasakaram	24	1 14 0	81	2 8 0	81	2 8 0	6 14 0	
17. A. Venkata Rao	29	2 8 0	74	2 8 0	74	2 8 0	1 14 0	
18. A. Kameswara Rao	30	1 14 0	91	1 14 0	43	1 14 0	1 14 0	
19. Ch. L. Narasimham	44	1 14 0	92	1 14 0	20	1 14 0	1 14 0	
20. Y. Ramasethayya	46	1 14 0	64	1 14 0	96	1 14 0	1 14 0	
21. Y. Sivaramayya	47	1 14 0	69	2 8 0	69	2 8 0	3 12 0	
22. D. P. Koppaswamyangar	52	1 14 0	87	1 14 0	5	1 14 0	7 8 0	
23. Ch. V. Krishna Rao	55	1 14 0	93	1 14 0	30	2 8 0	1 12 0	
24. Ch. Subba Rao	75	1 14 0	93	1 6 0	93	2 8 0	3 10 0	
25. N. Srinamamurthi	87	1 12 0	7	1 14 0	100	2 8 0	2 8 0	
26. Y. Purushotham	72	1 12 0	16	2 8 0	1	2 8 0	..	
27. D. Rama Rao	7	1 14 0	7	1 14 0	2	1 14 0	..	
28. K. Narayana Rao	16	2 8 0	16	2 8 0	7	1 14 0	..	
29. A. Seethagiri Rao	..	..	..	..	16	2 8 0	..	
30. K. Sarveswara Rao	..	..	..	..	54	1 0 0	..	
31. A. Rama Razu	..	..	..	..	63	1 0 0	..	
32. Sayyed Ahmed	..	..	..	..	..	..	..	
33. G. S. Harischandrudu	..	..	..	..	..	..	..	
34. K. N. Subrahmanya Aiyar	..	..	..	..	..	..	..	
35. K. Kama Razu	..	..	..	..	..	..	..	
36. P. L. Narasimham	..	..	..	..	..	..	..	
37. M. Ramamurthisarma	..	..	..	..	..	..	..	
38. A. Srinamamurthi	..	..	..	..	..	..	..	
Total	..	..	..	..	..	..	120 12 0	

STATEMENT No. VII.—Poor Scholar Fund.

	RS.	A.	P.
Amount withdrawn from the Post Office Savings Bank (Account No. 8051) during the period under audit	310	0	0
Add amount shown as received in page 84 of the account maintained in the College	451	8	0
Total	761	8	0
Deduct amount shown as disbursed in page 85 of the above account	457	8	0
Balance	304	0	0
There is a note by Mr. Mark Hunter at foot of page 85 of the account to the following effect: "The sum of Rs. 105 due by the hostel on account of a loan, dated 9th April 1907, is written off"	105	0	0
Deducting even this amount: the amount that has to be accounted for is	199	0	0

STATEMENT No. VIII.—Recreation Fees Account.

Partioulars.	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
Balance of cash on hand at the beginning of the second term of 1906—						
Tennis account—page 6 of the note-book ..	31	3	3			
Football account—page 7 of the note-book..	18	7	6			
Cricket account—page 8 of the note-book..	95	0	0			
Second term of 1906—Amount of recreation fees that should have been collected from 225 students at 8 annas each (<i>vide</i> Statement C annexed)	112	8	0			
Tennis receipts (page 15)	38	6	6			
				295	9	3
Deduct expenditure—						
Football account (page 11)	30	3	11			
Tennis account (page 15)	120	15	9			
Remitted into the Treasury in July 1906 ..	98	8	0			
				249	11	8
Balance ..				45	13	7
1907—						
Add amount that should have been collected from 352 students (<i>vide</i> Statement C annexed)	176	0	0			
Tennis subscription (page 20)	4	0	0			
				180	0	0
Total				225	13	7
Deduct expenditure—						
Page 18	125	4	6			
„ 19	7	9	0			
„ 21	164	8	0			
				297	5	6
Balance				71	7	11
1908—						
Add amount that should have been collected from 292 students (<i>vide</i> statement C annexed)	146	0	0			
Tennis subscription (page 22)	5	12	0			
Refunded by Railway authorities (page 22)	14	4	0			
				166	0	0
				94	8	1

STATEMENT NO. VIII.—*Recreation Fees Account*—cont.

Particulars.	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
Deduct expenditure—						
Page 23	142	1	0	142	1	0
Balance ..				47	8	11
1909—						
Add amount that should have been collected from 403 students (<i>vide</i> statement C annexed).	201	8	0	201	8	0
				153	15	1
Deduct expenditure—						
Page 25	137	12	1	137	12	1
Balance ..				16	3	0
Deduct further expenditure as per list III with the Principal not noted in any register—						
Goal posts	30	0	0			
Spencer & Co.	20	7	0			
Cleaning tennis courts	1	3	3			
K. V. Subba Aiyar	60	0	0	111	10	3
Balance (<i>minus</i>) ..				95	7	3

Annexure C.—Statement showing the number of students that attended the college and the recreation fees that should have been collected from them.

Year and class.	First term.	Second term.	Total number.	Amount.
1906.				RS. A. P.
First class	51	51	25	8 0
Second class	69	69	34	8 0
Third	28	28	14	0 0
Fourth	77	77	38	8 0
Total ..	225	225	112	8 0
1907.				
First class	66	31	97	48 8 0
Second class	70	41	111	55 8 0
Third	36	24	60	30 0 0
Fourth	51	33	84	42 0 0
Total ..	223	129	352	176 0 0
1908.				
First class	28	39	67	33 8 0
Second class	49	60	109	54 8 0
Third	31	26	57	28 8 0
Fourth	28	31	59	29 8 0
Total ..	136	156	292	146 0 0
1909.				
First class	75	68	143	71 8 0
Second class	54	61	115	57 8 0
Third	40	40	80	40 0 0
Fourth	30	35	65	32 8 0
Total ..	199	204	403	201 8 0

RETURN of Receipts and Charges of the Government in the half-year ending 30th June 1911
31st December

RECEIPTS.														CHARGES.				Remarks.														
Number on the rolls in the month of														Nature of charges.	Monthly scale of salary of each teacher or other charges, as it stood on the 30th June 31st Dec.	Total expenditure in the first quarter of the half-year.	Total expenditure in the second quarter of the half-year.															
January.		February.		March.		April.		May.		June.		Amount of.																				
July.	Others.	August.	Others.	September.	Others.	October.	Others.	November.	Others.	December.	Others.	Ordinary fees.	Endowment and other receipts.																			
2	* Allowed to pay half-fees.	3	Others.	4	* Allowed to pay half-fees.	5	Others.	6	* Allowed to pay half-fees.	7	Others.	8	* Allowed to pay half-fees.	9	Others.	10	* Allowed to pay half-fees.	11	Others.	12	* Allowed to pay half-fees.	13	Others.	14	Ordinary fees.	15	Endowment and other receipts.	16	17	18	19	20
COLLEGE.																																
M.A. course																																
Whole course																																
English Language division only																																
Senior B.A. class.																																
Second Language do.																																
Science division only.																																
Branch I, IV or V only.																																
Whole Course																																
English Language division only																																
Junior B.A. class.																																
Second Language do.																																
Science division only.																																
Branch I, IV or V only.																																
Senior F.A. class																																
Junior F.A. class																																
SCHOOL.																																
Sixth Form																																
Fifth " "																																
Fourth " "																																
Third Form																																
Second " "																																
First " "																																
Fourth class																																
Third " "																																
Second " "																																
First " "																																
Infant " "																																
Laboratory fees																																
Reading-room fees																																
Other special fees—Drawing, etc.																																
Endowments and interest																																
Subscriptions and donations																																
Miscellaneous Receipts																																
Total																																

* N.B.—(i) In columns 2, 4, 6, 8, 10 and 12, only the number of Muhammadans, Uriyas and other backward and indigent classes allowed to pay fees at half the standard rates under notification No. 89, dated 10th August 1892, should be entered. The figures in columns 2 to 13 should correspond with those in the monthly register of attendance kept in all recognized schools under the Madras Educational Rules.
(ii) Where a student in the Senior or the Junior B.A. class does not attend the full course but attends one or more divisions only, he should be returned against the division or each of the divisions he is attending.
(iii) The amount remitted to the Bank or Treasury during each quarter of the half-year should be specified in the Remarks column.

Return of Receipts and Charges

OF THE

IN THE

Half-year ending $\frac{30\text{th June}}{31\text{st December}}$ 19

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 columns 18 and 19 should be charges *actually paid in the quarter* and *not* those due for the quarter. When payment from a Treasury is made by means of a cheque the date of cheque must be taken as the date of payment and not the date on which the cheque is cashed.

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 submitted direct to the office of the Director of Public Instruction by the 15th of the month succeeding the half-year.

V. The Bank or Treasury receipts for the remittance of fees and other receipts shown in this return should accompany it. On each such receipt the date on which the money was remitted should invariably be entered.

VI. A detailed statement should also accompany this return 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.

Order—No. 242, Educational, dated 6th May 1910.

The Government sanction the employment of the temporary establishment proposed in paragraph 4 of the Accountant-General's letter for a period of two months or for such shorter period as is actually spent by the Assistant Inspector of Local Fund Accounts in the duties connected with the audit of the accounts of the Rajahmundry College. The cost of the temporary establishment will be debited to 22. EDUCATION.

2. The Director of Public Instruction will be requested to explain why the statements of accounts furnished by the Principal were not compared in his office with those furnished by the Account office, which are referred to in paragraph 2 of the Accountant-General's letter and in paragraphs 41 and 42 of the Auditor's report. He is also requested to obtain the explanation of Mr. Hunter on the entire case as soon as he arrives in India and to submit it to Government together with his own explanation on the point above referred to.

(True Extract.)

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

To the Accountant-General.
" Director of Public Instruction.

14
EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 242, EDUCATIONAL, DATED
6TH MAY 1910.

[SUBJECT.—*Report on the audit of the accounts of the Government College,
Rajahmundry.*]

Previous paper.

G.O., No. 73, Edl., dated 12th February 1910.

NOTES CONNECTED WITH G.O., NO. 73, EDUCATIONAL, DATED 12TH FEBRUARY 1910.

From the Collector of Gódvári, dated 8th February 1910, No. 208.

The Collector of Gódvári requests that the Accountant-General may be instructed to depute one of his auditors to audit the accounts of the Rajahmundry College, Arts section, where a defalcation of from four to six thousand rupees is reported.

2. The draft below is for approval.

T.K.—11-2-10.

K. RANGASWAMI AIYANGAR—11-2-10.

C. A. SOUTER—11-2-10.

Issue.

L. M. WYNCH—12-2-10.

[G.O., No. 73, Educational, dated 12th February 1910.]

From the Accountant-General, dated 8th April 1910, L.F. No. 26-9/96-A.

The Accountant-General submits, for the information of Government, a copy of the report on the audit of the accounts maintained at the Rajahmundry Arts College, which was undertaken under the orders of Government in G.O., No. 73, Educational, dated 12th February 1910.

2. The Accountant-General observes—

(1) that the total amount embezzled comes to Rs. 10,910-9-10 ;

(2) that the defalcation appears to have been perpetrated by the college clerk A Somanna ;

(3) that the defalcation was rendered possible by the lack of proper supervision on the part of the Principal of the College over the accounts maintained by the clerk and was facilitated by the lack of a proper check in the office of the Director of Public Instruction over the statements accompanying the annual reports furnished by the Principal and those furnished by the Account office ;

(4) that the defalcation was not effected by falsifying the college accounts in any intricate way ; but that the accounts were simply not kept at all.

3. Special attention is solicited to paragraphs 7, 8, 25 and 39 of the audit report in which reference is made to the omission on the part of the Principal to check the accounts and to paragraphs 40, 41 and 42 from which it appears that the office of the Director of Public Instruction failed to check the statements furnished by the Principal. In paragraph 41 of his report the auditor shows that if the Director of Public Instruction had compared the amounts shown as receipts in the annual report of the college with the monthly statements of receipts furnished to him by the Accountant-General the fraud should have been detected in 1907. It is, however, observed that the fraud could have been detected even earlier if the half-yearly statements of receipts and charges submitted by the Principal had been properly checked and compared in the Director's office with the monthly statements of receipts and charges furnished by the Accountant-General.

4. It is for consideration whether the Director of Public Instruction may be called on to explain the failure on his part to maintain a proper check over the financial statements submitted by the Principal.

5. The Accountant-General points out that on account of the time spent in auditing the accounts of the college, the legitimate work of the Assistant Inspector of Local Fund Accounts and his assistant has fallen into arrears and that the services of the Assistant Inspector will be required from time to time by the Courts as a witness in the case against the college clerk. He requests that the Government may be pleased to sanction for two months or such time as is actually spent by the Assistant Inspector in this special duty a temporary establishment consisting of an Assistant Inspector on Rs. 125 *plus* 20, a clerk on Rs. 30 *plus* 10, and a peon on Rs. 8 per mensem to work off the arrears. He observes that the cost of this temporary establishment will, as usual, in such cases have to be provided for from the Educational budget.

6. It is for consideration whether the temporary establishment required by the Accountant-General may be sanctioned.

T.K.—25-4-10.

The college clerk A. Somanna is being prosecuted before the Stationary Sub-Magistrate of Rajahmundry for misappropriation of college funds and falsification of

Vide draft despatch.

accounts under sections 409 and 477 of the Indian Penal Code; and the enquiry

is to be held on the 6th June next, at which Mr. Hunter will be examined as a witness. The question as to the extent of Mr. Hunter's responsibility for the defalcation will be decided by the Court and need not be considered at present. In the meantime the audit report and the Accountant-General's letter may be communicated to the Director of Public Instruction, who may be requested to offer his remarks on the observations of the auditor in paragraphs 40 to 42 of his report regarding the omission on the part of the Director of Public Instruction's office to check the statements of receipts submitted with the annual reports of the college.

2. The temporary establishment asked for by the Accountant-General may, it is submitted, be sanctioned with the concurrence of the Financial department.

K. RANGASWAMI AIYANGAR—26-4-10.

I submit that there is no necessity to wait for the result of the trial before calling on Mr. Hunter for the personal explanation which is obviously required from him. It is for Government and not for the Court to decide the measure of his responsibility; and his explanation may be called for as soon as he arrives in India.

The Director of Public Instruction's share in the responsibility is indicated in paragraphs 40 and 41 of the audit report. Submitted that the report and the Accountant-General's letter may be sent to him for his remarks.

With regard to paragraph 4 of the Accountant-General's letter, it is not clear why he wants such a large temporary establishment. I presume the 2 months referred to includes the 1½ already spent in auditing. Perhaps it would be enough to sanction the temporary establishment for these 1½ months alone.

S. H. SLATER—27-4-10.

The embezzlement of the sum of nearly Rs. 11,000 in a little over three years has been due entirely, it would seem, to Mr. Hunter's total neglect to pay any attention to the account of receipts and expenditure in the college. He seems to have altogether forgotten that he was in any way accountable for the cash transactions and accounts.

The Accountant-General points out that apart from Mr. Hunter's neglect of duty, the fraud might have been discovered long ago had a very simple check been applied in the Director of Public Instruction's office.

The Director of Public Instruction may be asked why this was not done (paragraphs 40 and 41 of the audit report).

Paragraph 23 on page 12 of the report regarding the failure of the Public Works department to exercise any check over the rents due for the hostel may be referred to that department for remarks.

The Director of Public Instruction may also be asked to obtain Mr. Hunter's explanation for his carelessness and neglect of duty as soon as he returns from England.

He is expected to arrive on 25th May.

The trial of the clerk Somanna begins on the 6th June.

I do not know exactly what arrangements have been made for the prosecution of the case. The Director of Public Instruction may be asked to report about this in communication with the District Magistrate.

As regards the extra establishment asked for by the Accountant-General, the Accountant-General does not explain what is the nature of the arrears of work that have accumulated; if they consist of audits of Municipal and Local Fund accounts, the additional establishment may be necessary, though it is not clear why the Assistant Inspector's work could not have been distributed between other officers. The Accountant-General may be asked to furnish further particulars.

L. M. WYNCH—28-4-10.

I think we may sanction the additional establishment recommended for as long as the Inspector is kept on this case. The Accountant-General must be trusted not to keep on the establishment longer than is necessary.

The Director of Public Instruction must explain why his office did not compare the two sets of figures; and of course Mr. Hunter's explanation must be taken on the whole case as soon as he arrives.

Before passing final orders we shall want to see the judgment in the criminal courts.

M. H[AMMICK]—2-5-10.

Please draft official memorandums to the Accountant-General and to the Director of Public Instruction.

L. M. WYNCH—3-5-10.

A draft order is submitted for approval, as an establishment cannot be sanctioned by an official memorandum. If the draft is approved, it may be sent to Financial for acceptance.

T.K.—4-5-10.

K. RANGASWAMI AIYANGAR—5-5-10.

Submitted,

S. H. SLATER—5-5-10.

Issue.

L. M. WYNCH—6-5-10.

[G.O., No. 242, Educational, dated 6th May 1910.]

16

READ AGAIN G.O., No. 73 Edl, dated 12 - 2 - 1900. A

” ” ” ” ” ” 190 .

READ ALSO:—

C. No. 764, From the A-9, No. 27-26-2, dated 8-4-1960.

” ” ” ” ” ” ” 190 .

[illegible]

ORDER.

P. S.

No. 242, dated 6. 5. 1960.

The Govt sanctions the employ-
ment of the temporary establish-
ment proposed in para 4 of the
A.G.'s letter for a period of two
months or for such shorter period
as is actually spent by the Assistant
Inspector of Local Fund accounts in
the duties connected with the audit
of the accounts of the Rajahmundry
College - The cost of the temporary
establishment will be debited
to 22- Education.

The D.P.I. will be requested

was not compared in his office

Page 2 of C.F.

Page 19 of C.F.

to explain why ~~his office did~~
~~not compare~~ the statements of
 accounts furnished by the Principal
 with those furnished
 and by the Account Office, which
 are referred to in para. 2 of the
 A.G.'s letter and in paragraphs
 41 and 42 of the Auditor's report.
 He is also requested to obtain the
 explanation of Mr. Hunter on the
 entire ~~whole~~ case as soon as he arrives ^{in India}
 and to submit it to Govt. ^{together} ~~along~~
 with his own explanation on the
 point above referred to.

T.H.

4-5-10

AD.

Dir

5-5-10

5000

L.H.W.
 6/5/10

5 Copies done
 4/6/10

To

The

A.G.

D.P.I.

✓ 9/5/10

ORDINARY.

PREFERENCE.

EDUCATIONAL
LEGISLATIVE DEPARTMENT.

URGENT (a).
PRESS, MADRAS.

11 MAY 1910

INSTRUCTIONS FOR THE
SECRETARIAT.

Current No....., dated.....19
G.O., No. 242., dated 6-5-1910.

Number of MS. pages sent { Correspondence including order or orders
(b)
Notes.....

Docket Rajahmundry College (Art Section)
Sanctioning the temporary establishment
required for auditing the accounts of the
and requesting the P. D. B. to submit the
Mark Hunter's explanation on the defalcation
of the accounts of the — with his remarks
thereon.

(c)
Number of copies required when struck off (not including
copies for volumes and editors' table which are retained
in the Press).

Complete
correspondence
and orders.

Notes

FOR RECORD.*

Madras Records	...	30	15
Ooty Records	...	2	2
For filing with original	...	1	1

Total ... 34 19

FOR ISSUE.†

Letter only.	Complete G.O.	(b) Special issue copies of G.O.		Notes.
		No.	Papers.	

Signature copies.....

India Office.....			
Govt. of India.....Dept.			
Public Department.....			
Judicial Department.....			
Financial Department.....			
Revenue Department.....			
Public Works Department.....			
Local and Municipal Department.....			
.....Dept.			

Spare copies.	The Director of Public Instruction.....	5	
	The Comr. for Govt. Examinations.....		
	The Superintendent, Govt. Museum.....		
	The Surgeon-General.....		
	The Accountant-General.....	10	
	The Collector of.....		
	The P. D. B.....		
	The.....		
	The.....		
	The.....		
	The.....		
	The.....		
Total ...			

(a) If a paper is marked to be printed urgently, the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b) For rules regarding printing of notes, see the rules in G.O., No. 1220, Public, dated 30th November 1900.

(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Deputy Registrar with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Deputy Registrar any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, but only the first time when they appear on the left side, the initials alone being printed later.

* Copies distributed on.....*(Press Clerk.)

† Copies distributed on.....*(Despatcher.)

A

B

C

Please send proof in triplicate. The papers have been carefully edited.

Proof returned corrected. Please strike off and send number of copies as indicated.

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.

Type may be released after usual interval.
at once.

Type may be released after usual interval.

..... Clerk.

..... Clerk.

..... Clerk.

..... Supdt.

..... Supdt.

..... Supdt.

(b) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	11/5/10
First proof furnished on.....	15/5/10
Call for revised proof received on.....	25/5/10
Revised proof furnished on.....	31/5/10
Corrected proof received for striking on.....	31-5-10
Final copies supplied on.....	4-6-10

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	34	19	
" " " Issue.....	15		
For Volumes.....	16		
For E.T.....			
Total ...	65	19	