

Government of Madras.

EDUCATIONAL DEPARTMENT.

order no.
page no. 15

Recd.

Regd.

} 1907.

Enclosures

Spare copies

16

G.O., No. 814, 4th December 1907.

University of Madras.

Communicating to the Syndicate of the — the audit report on the accounts of the University for the year ending 31st March 1907.

Educational (1907) Department.

ORDINARY PRINTED.

G.O., No. 814

DATED 4/12-07

[Despatch Abstract.]

University of Madras

Communicating to the
Syndicate of the — the ^{audit} report on the
~~audit of~~ accounts of the University for the
Year ending 31st March 1907

BACK PAPERS.

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

FURTHER PAPERS.

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

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1907.

Enclosures

Spare copies

G.O., No. 814, 4th December 1907.

University of Madras.

Communicating to the Syndicate of the — the audit report on the accounts of the University for the year ending 31st March 1907.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

Letter—from W. DOBBIE, Esq., Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 29th November 1907.
No.—O.A. 141/96.

I have the honour to report that the Fee fund and the Endowment accounts of the University of Madras for the year ended 31st March 1907 have been audited and found to be correct. The usual statements are appended.

2. *Fee Fund account*.—The invested balance at credit of this account at the beginning of the year stood at Rs. 5,20,000, and by the purchase during the year of Government securities to the nominal value of Rs. 30,000 it rose at its close to Rs. 5,50,000. The cash receipts of the year amounted in the aggregate to Rupees 2,82,054-3-7 and the outgoings, excluding the transactions relating to Government securities, to Rs. 2,32,043-5-3, thus showing a surplus of Rs. 50,010-14-4. This sum added to the opening balance in cash of the year which stood at Rs. 95,609-3-1 and reduced by the cost of investment above referred to, viz., Rs. 29,292-8-10, leaves a balance of Rs. 1,16,327-8-7 in cash at the end of the year as shown in statement A. This balance is in excess of that shown in the books of my office by Rs. 5,818-3-1 which is made up of—

	RS.	A.	P.
(a) Amount of unspent balance at the end of March 1907 with Public Works Department out of sums placed at its credit	796	12	1
(b) Permanent advance with the Registrar	5,000	0	0
(c) Amount omitted to be brought into my books	14	8	0
(d) Amount wrongly charged to the fund by my office	6	15	0
	5,818	3	1

Items (c) and (d) have been adjusted in my books during the current year.

3. A sum of Rs. 3-8-0 which represents cash recoveries of service payments has been wrongly credited to the fund in the books of the University instead of being taken as an abatement of charge; and a sum of Rs. 14-8-0 being fees paid by a candidate in the Bangalore treasury has been excluded from the receipts of the current year by the University merely to effect an agreement between its books and those of this office. The necessary alterations have, however, been made in statement A appended.

4. The following defects were noticed by the auditor in the course of audit:—

(a) Totals of bills have in some cases not been entered in words and vernacular signatures of payees not transliterated.

(b) Pay of water Brahman and toti, who are paid monthly, should be drawn on regular establishment bills under proper sanction in the same way as the punkah-puller sanctioned in G.O., No. 676, Educational, dated 5th October 1907.

(c) Travelling allowance paid to Clerk Chelliah Arumainayagam to attend the Head Assistant Magistrate's Court at Anakapalle has not been supported by the Court's certificate; nor does the bill show the dates of the journeys so as to admit of the necessary checks being applied.

5. *Endowment account*.—The balance of the Endowment account rose from Rs. 2,23,318-6-3 in the beginning of the year to Rs. 2,34,104-1-8 at its close.

Four fresh endowments were received during the year as noted on the margin and they brought with them Rs. 7,065 in all. A sum of Rs. 406-7-11 was also received in the endowment of "Johnston of Carnsalloch Scholarship" under the orders of Government in G.O., No. 438, Educational, dated 21st June 1906. The invested and cash balances, viz., Rs. 2,28,200 and Rs. 5,904-1-8, were examined respectively with the Bank's certificates and pass-book and found correct. The invested balance was composed of—

	RS.
(1) 3½ per cent. loan of 1842-43	45,600
(2) " " of 1854-55	45,800
(3) " " of 1865	1,21,800
(4) " " of 1879	9,600
(5) 3 per cent. " of 1896-97	3,900
(6) 6 per cent. Madras Municipal Debenture loan of 1885	1,500
	2,28,200

6. I request that the Syndicate may be asked to pay into the Bank of Madras to the credit of Government the usual audit fee of Rs. 250.

ENCLOSURES.

A

ABSTRACT of receipts and charges of the University Fee Fund of Madras for the year ending 31st March 1907.

	Amount.	RS.	A.	P.
<i>Receipts.</i>				
Fees from candidates	2,49,518	0	0	
Fees for copies of documents	107	0	0	
Other fees	4,390	0	0	
Sale-proceeds of University publications—calendars, Matriculation text-books and Convocation addresses	9,557	14	9	
Fees for changing names	35	0	0	
Interest realized on Government securities	18,409	8	4	
Miscellaneous	36	12	6	
Total	2,82,054	3	7	
<i>Charges.</i>				
Salary of the Registrar and his establishment	17,566	7	9	
Fees to examiners—				
For the past year 1905-1906	45,401	0	0	
For the current year 1906-1907	1,06,878	0	0	
Remuneration to superintendents and stipends to Chairman	11,241	8	0	
Remuneration to editors of text-books	750	0	0	
Postage and telegraph charges	1,781	6	0	
Municipal taxes	2,070	0	0	
Repairs to the Senate House by the Public Works Department	5,768	7	5	
Contingent charges at Madras	37,160	15	8	
" " in districts	3,175	8	5	
Fees for audit	250	0	0	
Total	2,32,043	5	3	
Surplus	50,010	14	4	
Grand Total	2,82,054	3	7	

STATEMENT of balances.

	Government securities.	Cost.
	RS.	RS. A. P.
Opening balance on the 1st April 1906 ..	5,20,000	95,609 3 1
Add surplus of the year	..	50,010 14 4
Total ..	5,20,000	1,45,620 1 5
Add and deduct nominal value and cost of securities purchased in the year ..	+30,000	— 29,292 8 10
Balance on the 31st March 1907 ..	5,50,000	1,16,327 8 7

B

STATEMENT showing the number of candidates for the different examinations held in 1906-1907, the amount of fees received and the remuneration paid to Examiners.

Examinations.	Number of candidates.	Fees received.	Remuneration to Examiners.			Excess or deficiency of fees.
			Paid within the year.	Not paid within the year.	Total.	
		RS.	RS. A. P.	RS. A. P.	RS.	RS.
Matriculation	8,962	1,07,544	36,957 1 0	14,534 15 0	51,492	56,052
First Examination in Arts ..	2,495	59,880	19,786 12 0	7,822 4 0	27,609	32,271
B.A. (English Language division) ..	1,389	16,668	19,861 11 4	16,231 4 8	36,093	8,991
" (Second do. do.) ..	995	5,970				
" (Science division)	1,247	22,446	5,138 7 8	5,063 8 4	10,202	— 8,252
M.A. Degree Examination	39	1,950				
L.T.	70	2,100	2,534 0 0	1,014 0 0	3,548	— 248
" (Theoretical)	18	270				
" (Practical)	62	930	1,840 0 0	2,768 0 0	4,608	8,292
First Examination in Law	430	12,900				
B.L. Degree Examination	359	0,770	2,334 0 0	2,076 0 0	4,410	6,360
M.L.	14	1,400	2,032 0 0	528 0 0	2,560	— 1,160
First L.M. & S. Examination ..	33	792	15,392 0 0	..	15,392	— 9,932
Second	20	720				
Final	23	628				
First M.B. & C.M. Examination ..	40	800				
Second	20	600	696 0 0	522 0 0	1,218	— 438
Third	13	520				
Final	24	1,200	306 0 0	2,166 0 0	2,472	— 2,022
First Examination in Engineering ..	39	780	696 0 0	522 0 0	1,218	— 438
B.E. Degree Examination	15	450				
Total	..	2,49,518	1,06,878 0 0	52,726 0 0	1,59,604	89,914

C

STATEMENT showing the number of books published by the University of Madras during 1906-1907, the number sold, the number distributed gratis and the balance in stock on the 1st September.

	Matriculation text-books of 1907.	Calendars (1906-1907).					Convocation address of 1906.
		Fall.	Volumes I and II.	Volume I.	Volume II.	Volume III.	
Number printed	14,600	250	75	250	250	325	200
Sold up to 31st March 1907	12,780	140	16	17	8	26	1
Sold since 1st April 1907	..	..	..	..	..	..	..
Issued gratis up to 31st March 1907 ..	24	42	53	164	161	214	162
Issued since 1st April 1907	..	..	..	..	..	..	..
Total issued	12,804	182	69	181	169	240	163
Balance	1,796	68	6	69	81	85	37

D

ABSTRACT of the University Endowment accounts for the year ending 31st March 1907.

	Government securities.	Cash.	Total.
	RS.	RS. A. P.	RS. A. P.
Balance on 1st April 1906	2,16,900	6,418 6 3	2,23,318 6 3
<i>Receipts.</i>			
Interest realized on Government securities	..	8,416 8 4	8,416 8 4
Cash received	..	4,871 7 11	4,871 7 11
Government securities received and purchased (nominal value) ..	11,300		11,300 0 0
Total ..	11,300	13,288 0 3	24,588 0 3
Grand Total ..	2,28,200	19,706 6 6	2,47,906 6 6
<i>Charges.</i>			
Scholarships, etc., paid	..	5,148 2 0	5,148 2 0
Cost of Government securities purchased	..	8,648 10 3	8,648 10 3
Miscellaneous	..	5 8 7	5 8 7
Total ..	..	13,802 4 10	13,802 4 10
Balance on 31st March 1907	2,28,200	5,904 1 8	2,34,104 1 8

Order—No. 814, Educational, dated 4th December 1907.

The report will be communicated to the Syndicate of the University of Madras. Their attention will be drawn to the defects noticed by the auditor in paragraph 4 of his report.

(True Extract.)

H. D. TAYLOR,
Ag. Secretary to Government.

To the Registrar, Madras University.
" Director of Public Instruction.
" Accountant-General.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 814, EDUCATIONAL,
DATED 4TH DECEMBER 1907.

[SUBJECT.—*Audit report on the accounts of the Madras University.*]

From the Accountant-General, dated 29th November 1907, No. O.A. 141/96.

The report may be communicated to the Syndicate of the Madras University.
2. A draft is submitted for approval.

T.K.—2-12-07.

K. RANGASWAMI AIYANGAR—2-12-07.

C. A. SOUTER—3-12-07.

H. D. TAYLOR—4-12-07.

[G.O., No. 814, Educational, dated 4th December 1907.]

[E.]
2,000-15-7-07

80-17824 Sol.
4-12-07.

EDUCATIONAL DEPARTMENT

CURRENT FILE.

CONTENTS.

From	Number.	Date.	Pages.
[2871]	A-9. 0A-141 96	29-11-07	1 to 3

PAPERS PUT UP WITH CURRENT No. _____

Papers of the department to which the current belongs.

Number.	Date.	Original (=O.) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed —for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.
676	5-10-07	SC		
438-	21-6-06	SC		
747-	17-11-06	O		

Papers of other departments.

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

Outside Audit Department.

Stock Form No. 135.
4,000-27-4-06.

EDUCATIONAL DEPARTMENT.

Received..... 190 , Registered..... 190 .

Subject.

Forwarding audit report on the Fee Fund and the
Endowment accounts of the University of Madras
for the year ended 31 March 1907.

ENCLOSURES.

No. 4

Spare copies

No. OA. 141

Station Madras , Dated the 29 November 1907.

From (Name) W. Dobbie Esq.,

(Designation) Accountant-General, Madras.

To the Secretary to the Government of Madras,
Educational Department.

Sir,

I have the honour to report that the Fee Fund and the
Endowment accounts of the University of Madras for the year
ended 31st March 1907 have been audited and found to be correct.
The usual statements are appended.

2. Fee Fund account. The inserted balance at credit of this
account at the beginning of the year stood at Rs. 520,000, and by
the purchase during the year of Government securities to the
nominal value of Rs. 30,000/ it rose at its close to Rs. 550,000.
The cash receipts of the year amounted in the aggregate to Rs.
282,054-3-7 and the outgoings, excluding the transactions relat-
ing to Government securities, to Rs. 232,043-5-3, thus showing a
surplus of Rs. 50,010-14-4. This sum added to the opening balance
in cash of the year which stood at Rs. 95,609-3-1 and reduced
by the cost of investment above referred to viz, Rs. 29,292-8-10,

TR

RO

30/11

leaves a balance of Rs.116327-8-7 in cash at the end of the year as shown in statement A. This balance is in excess of that shown in the books of my Office by Rs.5818-3-1 which is made up of -

- | | |
|--|-------------|
| (a) Amount of unspent balance at the end of March 1907 with D.P.V. out of sums placed at its credit. | Rs.796-12-1 |
| (b) Permanent advance with the Registrar. | 5,000-0-0 |
| (c) Amount omitted to be brought into my books. | 14-8-0 |
| (d) Amount wrongly charged to the Fund by my Office. | 6-15-0 |

5,818-3-1

Item (c) and (d) have been adjusted in my books during the current year.

3. A sum of Rs.3-8-0 which represents cash recoveries of services payments has been wrongly credited to the Fund in the books of the University instead of being taken as an abatement of charge; and a sum of Rs.14/8/0 being fees paid by a candidate in the Bangalore Treasury has been excluded from the receipts of the year by the University merely to effect an agreement between its books and those of this Office. The necessary alterations have, however, been made in statement A appended.

4. The following defects were noticed by the auditor in the course of audit:-

- Totals of bills have in some cases not been entered in words and vernacular signatures of payees not transliterated.
- Pay of waterorahmin and totti which are paid monthly should be drawn on regular establishment bills under proper sanction in the same way as the Pancha puller sanctioned in G.O.No.676 Educational, dated 5th October 1907.
- Travelling allowance paid to clerk, Chelliah Arumainayagam to attend the Head Assistant Magistrate's Court at Anapalle has not been supported by the Court's certificate; nor does the bill show the dates of the journeys so as to admit of the necessary checks being applied.

5. Endowment account. The balance of the Endowment account rose from Rs.223318-6-3 in the beginning of the year to Rs.234104-1-8 at

at its close. Four fresh endowments were received during the year as noted on the margin and they brought with them Rs.7065 in all. A sum of Rs.406-7-11 was also received in the endowment of "Johnston of Carnsalloch Scholarship" under the orders of Government in G.O.No.438 Educational, dated 21st June 1906. The invested and cash balances, viz., Rs.2,28,200 and Rs.5,904-1-8 were examined respectively with the Bank's certificates and Pass Book and found correct.

The invested balance was composed of :-

(1) 3½ per cent. loan of 1842-48	Rs.45,600
(2) " " 1854-55	45,800
(3) " " 1865	1,21,800
(4) " " 1879	9,600
(5) 3 per cent. " 1896-97	3,900
(6) 6 per cent. Madras Municipal Debenture loan of 1885	1,500
	Rs. 2,28,200

6. I request that the Syndicate may be asked to pay into the Bank of Madras to the credit of Government the usual audit fee of Rs.250.

I have the honour to be,

Sir,

Your most obedient servant,

H. Dobbie.

Accountant-General.

④

- The Stuart-Paizi - - - - - Rs 2600
- The Kerala Varma Jubilee Gold Medal } - Rs 1500
- The Cardozo prize - - - - - Rs 1465
- The Sathianathan Memorial } - Rs 1500

A.

Abstract of receipts and charges of the University - *Tu. Fund of Madras*
for the year ending 31st March 1907

	Amount.
<u>Receipts</u>	
Fees from Candidates	249518 - -
" for copies of documents	107 - -
Other fees	4390 - -
Sale proceeds of University publications - Calendars, Matriculation Text-books and Convocation addresses	9557 14 9
Fees for changing names	35 - -
Interest realized on Government Securities	18409 8 4
Miscellaneous	36 12 6
Total	282054 3 7
<u>Charges</u>	
Salary of the Registrar and his establishment	175667 9
Fees to Examiners -	
For the past year 1905-06	45401 - -
For the current year 1906-07	106878 - -
Remuneration to Superintendents and Stipends to Chairman	11241 8 -
Remuneration to Editors of Text-books	750 - -
Postage and Telegraph charges	1781 6 -
Municipal Taxes	2070 - -
Repairs to the Senate House by the Public Works Department	5768 7 5
Contingent charges at Madras	37160 15 8
" " in Districts	3175 8 5
Fees for audit	250 - -
Total	232043 5 3
Surplus	50010 14 4
Grand Total	282054 3 7

Abstract of receipts and charges of the University - *Tu. Fund of Madras*
for the year ending 31st March 1907

Receipts
 Fees from Candidates
 " for copies of documents
 Other fees
 Sale proceeds of University publications - Calendars,
 Matriculation Text-books and Convocation addresses
 Fees for changing names
 Interest realized on Government Securities
 Miscellaneous

Charges
 Salary of the Registrar and his establishment
 Fees to Examiners -
 For the past year 1905-06
 For the current year 1906-07
 Remuneration to Superintendents and Stipends to Chairman
 Remuneration to Editors of Text-books
 Postage and Telegraph charges
 Municipal Taxes
 Repairs to the Senate House by the Public Works Department
 Contingent charges at Madras
 " " in Districts
 Fees for audit

Total
 Surplus
 Grand Total

Statement of Balance

Opening Balance on the 1st April '06
Add surplus of the year

Add and deduct nominal value and cost of securities purchased in the year.

Balance on the 31st March 1907

Total

Government Securities	Cash
520,000	95,609 3 1
	50,010 14 4
520,000	12,5620 1 5
+ 30,000	- 29,292 8 10
550,000	11,6327 8 4

Kenjarwalho
Chief Superintendent O.A.O.

B.

Statement showing the number of candidates for the different examinations held in 1906-07, the amount of fees received and the remuneration paid to Examiners.

Examinations

Examinations	No. of Candidates	Fees received	Remuneration to Examiners		Excess or deficiency of fees.
			Paid within the year.	Not paid within the year.	
Matriculation	8962	107544	36957 1	14584 16	51492 - - 56052 00
First Examination in Arts	2495	59880	19786 12	7822 4	27609 - - 32271 -
B. A. (English Language Session)	1389	16668			
" (Sanskrit do do)	995	5970	19861 11 4	16231 4 8	36093 - - 8991 -
" (Practical do do)	1247	22446			
M. A. Degree Examination	39	1950	5138 7 8	5063 8 4	10202 - - 8252 -
L. L. do do	70	2100			
" (Theoretical)	18	270	2534 - -	1014 - -	3548 - - 248 -
" (Practical)	62	930			
First Examination in Law	430	12900	1840 - -	2768 - -	4608 - - 8292 -
B. L. Degree Examination	359	10770	2384 - -	2076 - -	4410 - - 6360 -
M. L. Degree Examination	14	1400	2032 - -	528 - -	2560 - - 1160 -
First L. M. & J. Examination	33	792			
Second do do	20	720			
First do do	23	828			
First M.B. & C. M. Examination	40	800	15392 - -	- -	15392 - - 9932 -
Second do do	20	600			
Third do do	13	520			
First do do	24	1200			
First Examination in Engineering	39	780	696 - -	528 - -	1218 - - 438 -
B. E. Degree Examination	15	450	306 - -	2166 - -	2472 - - 2022 -
		249518	106878 - -	52726 - -	159664 - - 89914 -
Total					

Kenjarwalho

Chief Superintendent O.A.O.

C. 19 58.
Statement showing the number of books published by the University of Madras during 1906-07, the no. sold, the ^{no} distributed gratis and the balance in stock on the 1st September:

	Matriculation Text-Books of 1907	Calendar (1906-07)					Conversion address of 1906.
		Full	Vols. I+II	Vol. I	Vol. II	Vol. III	
Number printed	14,600	250	75	250	250	325	200
Sold up to 31 st March '07	12,780	140	16	17	8	26	1
Sold since 1 st April '07	-	-	-	-	-	-	-
Issued gratis up to 31-3-07	24	42	53	164	161	214	162
Issued since 1 st April '07	-	-	-	-	-	-	-
Total issued	12,804	182	69	181	169	240	163
Balance	1796	68	6	69	81	85	37

23 6
Rangaswami
Chief Superintendent. O.A.D.

19

D

B

Statement of the University Endowment Accounts for the year ending
31st March 1907

	Government Securities	Cash	Total
Balance on 1 st April '06	216,900	6,418 6 3	223,318 6 3
<u>Receipts:</u>			
Interest realized on Govt. Securities	-	8,416 8 4	8,416 8 4
Cash received	-	4,871 7 11	4,871 7 11
Govt. Securities received and purchased (Nominal value)	11,300	- - -	11,300 - -
Total	11,300	13,288 - 3	24,588 - 3
Grand Total	228,200	19,706 6 6	247,906 6 6
<u>Charges:</u>			
Scholarships &c paid	-	5,148 2 -	5,148 2 -
Cost of Govt. Securities purchased	-	8,648 10 3	8,648 10 3
Miscellaneous	-	5 8 7	5 8 7
Total	-	13,802 4 10	13,802 4 10
Balance on 31 st March '07	228,200	5,904 1 8	234,104 1 8

R. Farwell
Chief Superintendent - O. S. D.
W

NOTES.

Note 874 801 87
4-12-07.

19 Educational DEPARTMENT

C.No. 2871 From the A. G.

No. $\frac{O.A. 141}{96}$, dated 29-11-1907.

SUBJECT.

Audit report on the accounts of the Madras University.

The report may be communicated to the
Syndicate of the Madras University.
2. A draft is submitted for approval.

7/12.
2-12-07. RD
2/12/07

See
2/12/07
6.12.07

” ” ” ” ” ” 190

C. No. 2871, From the A. G., No. 0A.141
96, dated 29-11-1907.

" " , " " " 190

[illegible]

No. 874, dated 4/12 190

P. S.

The report will be communi-
cated to the Syndicate of the
University of Madras. ~~and~~ Their
attention will be drawn to the defects
noticed by the Auditor
in para 4 ~~that~~ of his
7th report.

7.21 report
2.12.07 RD
2.12.0

Cal
8.12.7.
H2
u-200

To The Registry, M. U.

-- D.P. J.V.
-- A.G. ✓

First copy sent to Press.

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Despatched in print.

READ AGAIN G.O. No. 100

DATED

CURRENT No.

2871

A

EXCISE TO G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR RECAPITULATION IN ORIGINAL.

S

N.B.—

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- B = Not to be printed.
- P = Print abstract only.
- Q = Print heading only.

Order complete.

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