

1909
EDUCATION

(ORIGINALS)
G.O. (Ms.) No.

107-200

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Government of Madras.

EDUCATIONAL DEPARTMENT

Recd.

Regd.

1909.

Enclosures

Spare copies

4

G.O., No. 101, 19th February 1909.

University of Madras.

Communicating to the Syndicate of the — the report on the audit of the Fee fund and the endowment accounts of the University for the year ending 31st March 1908.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following paper:—

Letter—from A. MONTAGU BRIGSTOCKE, Esq., I.C.S., Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 4th February 1909.
No.—O.A.-9/118.

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 1908 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 was Rs. 5,50,000. During the year under report Government securities of the nominal value of Rs. 50,000 were purchased, which increased the balance at its close to Rs. 6,00,000. This balance agrees with that shown in my books. The cash receipts of the year amounted in the aggregate to Rs. 2,86,322-9-6, and the outgoings exclusive of the transactions relating to Government securities to Rs. 2,35,143-14-6, thus showing a surplus of Rs. 51,178-11-0. This added to the opening balance of the year which stood at Rs. 1,16,327-8-7 minus the cost of investment above referred to, viz., Rs. 48,089-15-4 results in a balance in favour of the University of Rs. 1,19,416-4-3 in cash at the close of the year as shown in statement A. This sum is however in excess of that shown in my books by Rupees 11,198-12-7 as explained below:—

	RS.	A.	P.
(a) Amount of unspent balance at the end of March 1908 with the Public Works Department out of sums placed at its credit	6,087	4	7
(b) Permanent advance with the Registrar	5,000	0	0
(c) Amount not brought into the books of my office within the year	111	8	0
Total	11,198	12	7

3. Item (c) has been adjusted in the books of my office during the current year. It has also not been taken into the books of the University for the year under report merely to effect an agreement between its books and those of my office. But the necessary alterations have been made in statement A.

4. The following points require notice:—

(a) A sum of Rs. 1-8-0 was paid on 9th August 1907 to the Manager of the S.P.C.K. Press as bandy hire to attend the Magistrate's Court at Egmore in connection with the University fraud case. As the charge is properly payable by the Commissioner of Police on the certificate of the Magistrate, the necessity for this payment is not apparent.

(b) A sum of Rs. 211-11-4 was paid in November 1907 less an advance of Rs. 94-8-0, for a teakwood almirah made for the use of the office. The sanction of the Syndicate is given in general terms and there is nothing to show that any estimate was called for and approved or any money limit imposed by them. In the absence of the above particulars, the audit check is not complete.

(c) With regard to the travelling expenses paid to Examiners, the audit disclosed that the amounts paid for boat journeys were not in all cases the same for

the same distance travelled. In one case the amount claimed by and paid to a certain Examiner was more than double that claimed by and paid to another for the same distance. It would be well if mileage or fixed rates could be introduced in such cases.

5. *Endowment account.*—The balance of the Endowment account rose from Rs. 2,34,104-1-8 in the beginning of the year to Rs. 3,39,904-0-2 at its close. No fresh endowments were received during the year; but a grant of Rupees one lakh was made by Government in G.O., No. 570, Educational, dated 31st August 1907, for the establishment of a University library to be included in Griffith's Legacy, and a sum of Rs. 90 was received from M.R.Ry. A. Sankariah Avargal on account of a die for "The Prince of Wales Medal". "Griffith's Legacy Endowment Account" has been absorbed in the current year in "the University Library Account." The invested as well as the cash balances were examined with the Bank's certificate and Pass book respectively. But the former is given for the 30th June 1908 only. The Bank has promised to give one for March in future. As regards the balance in cash the Pass book shows an excess of Rs. 107 which represents the amounts of uncashed cheques at the close of the year. The invested balance was composed of—

	RS.
(a) 3½ per cent. loan of 1842-1843	1,000
(b) Do. of 1854-1855	2,21,300
(c) Do. of 1865	1,00,500
(d) 3 per cent. loan of 1896-1897	3,900
(e) 6 per cent. Madras Municipal debenture loan of 1885	1,500
Total	3,28,200

6. No fee is now recoverable for this audit.

ENCLOSURES.

A.—ABSTRACT of Receipts and Charges of the University Fee fund of Madras for the year ending 31st March 1908.

	Amount.		
	RS.	A.	P.
<i>Receipts.</i>			
Fees from candidates	2,48,410	0	0
" for copies of documents	87	0	0
Other fees	8,066	0	0
Sale-proceeds of University publications, Calendars, Matriculation Text-books and Convocation addresses.	10,512	7	9
Fees for changing names	40	0	0
Interest realized on Government securities	19,201	14	0
Miscellaneous	5	3	9
Total	2,86,322	9	6

	Amount.		
	RS.	A.	P.
<i>Charges.</i>			
Salary of the Registrar and his establishment	17,079	14	5
Fees to Examiners—			
For the past year 1906-1907	54,320	0	0
" current year 1907-1908	1,04,144	0	0
Remuneration to Superintendents and stipends to Chairmen.	11,248	0	0
Remuneration to Editors of Text-books	750	0	0
Postage and telegraph charges	1,836	7	0
Municipal taxes	2,134	0	0
Repairs to the Senate house by Public Works Department.	1,605	4	11
Contingent charges at Madras	38,875	8	8
Do. at districts	3,150	11	6
Total	2,35,143	14	6
Surplus	51,178	11	0

STATEMENT of balances.

		Government securities.	Cash.	
		RS.	RS.	A. P.
Opening balance on 1st April 1907 ..	..	5,50,000	1,16,327	8 7
Add surplus of the year	..	..	51,178	11 0
Total ..	..	5,50,000	1,67,506	3 7
Add and deduct nominal value and cost of securities purchased in the year ..	..	50,000	— 48,089	15 4
Balance on 31st March 1908	..	6,00,000	1,19,416	4 3

B.—STATEMENT showing the number of candidates for the different examinations held in 1907–1908, the amount of fees received and the remuneration paid to Examiners.

	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. A. P.	RS. A. P.
Matriculation	8,908	1,10,584	34,157 12 11	17,337 12 3	51,495 9 2	59,088 6 10
First Examination in Arts.	2,523	60,552	20,621 14 7	7,494 2 11	28,116 1 6	32,435 14 6
B.A. (English Language Division).	1,158	13,896	17,192 0 0	14,310 10 8	31,502 10 8	6,855 5 4
B.A. (Second Language Division).	711	4,266				
B.A. Science Division.	1,122	20,196				
M.A. Degree examination.	38	1,900				
L.T. Degree examination.	99	2,970	1,528 0 0	2,350 0 0	3,878 0 0	— 188 0 0
L.T. (Theoretical) ..	15	225				
„ (Practical) ..	33	495				
First Examination in Law.	396	11,850	2,506 0 0	1,670 0 0	4,176 0 0	7,674 0 0
B.L. Degree examination.	374	11,220	2,970 10 8	1,624 0 0	4,594 10 8	6,625 5 4
M.L. Degree examination.	19	1,900	1,734 0 0	860 0 0	2,594 0 0	— 694 0 0
First L.M. and S. examination.	46	1,104	15,268 0 0		15,268 0 0	— 8,272 0 0
Second L.M. and S. examination.	26	936				
Final L.M. and S. examination.	21	756				
First M.B. and C.M. examination.	43	860				
Second M.B. and C.M. examination.	28	840	172 0 0	1,032 0 0	1,204 0 0	— 444 0 0
Third M.B. and C.M. examination.	40	1,600				
Final M.B. and C.M. examination.	18	900				
First examination in Engineering.	39	760	750 0 0	1,814 0 0	2,564 0 0	— 1,964 0 0
B.E. Degree examination.	20	600				
Total ..	..	2,48,410	1,04,144 0 0	53,989 0 0	1,58,133 0 0	90,277 0 0

C.—STATEMENT showing the number of books published by the University of Madras during 1907–1908, the number sold, the number distributed gratis and the balance in stock on 1st April 1908.

	Matri- culation Text- books of 1908.	Calendars, 1907–1908.					Convocation addresses of 1907.	Matri- culation syllabus.
		Volume I.	Volume II.	Volume III.	Volumes I and II.	Fall.		
Number printed	14,300	465	465	475	10	100	200	3,000
Sold up to 31st March 1908 ..	13,785	168	141	146	6	56	..	2,996
Issued gratis up to 31st March 1908 ..	27	220	217	222	4	44	174	..
Total issued ..	13,812	388	358	368	10	100	174	2,996
Balance ..	488	77	107	107	..	..	26	4

D.—ABSTRACT of the University Endowment accounts for the year ending 31st March 1908.

	Government securities.	Cash.	Total.
	RS.	RS. A. P.	RS. A. P.
Balance on 1st April 1907 ..	2,28,200	5,904 1 8	2,34,104 1 8
<i>Receipts.</i>			
Interest realized on Government securities ..	..	7,983 10 0	7,983 10 0
Cash received	..	1,00,090 0 0	1,00,090 0 0
Government securities received and purchased (nominal value)	1,00,000	..	1,00,000 0 0
Total ..	1,00,000	1,08,073 10 0	2,08,073 10 0
Grand total ..	3,28,200	1,13,977 11 8	4,42,177 11 8
<i>Charges.</i>			
Scholarships paid	..	4,635 2 0	4,635 2 0
Cost of Government securities purchased ..	..	97,638 9 6	97,638 9 6
Total ..	..	1,02,273 11 6	1,02,273 11 6
Balance on 31st March 1908 ..	3,28,200	11,704 0 2	3,39,904 0 2

Order—No. 101, Educational, dated 19th February 1909.

The report will be communicated to the Syndicate of the Madras University, whose attention will be drawn to the remarks of the auditor in paragraph 4.

(True Extract.)

A. BUTTERWORTH,
Ag. Secretary to Government.

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

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 101, EDUCATIONAL, DATED
19TH FEBRUARY 1909.

[SUBJECT.—*Audit report on the audit of the accounts of the University for the
year ended 31st March 1908.*]

From the Accountant-General, dated 4th February 1909, No. O.A. 9/118.

A draft order communicating the report to the Syndicate of the Madras University is submitted for approval. The attention of the Syndicate may be drawn to the remarks of the auditor in paragraph 4 of his report.

C.S.—17-2-09.

K. RANGASWAMI AIYANGAR—17-2-09.

C. A. SOUTER—17-2-09.

[G.O., No. 101, Educational, dated 19th February 1909.]

Educational DEPARTMENT.

” ” ” ” ” ” 190 .

C. No. 227, From the Accountant General, No. 049, dated 4 Feb 1909.

199 190

” ” 4 ” ” ” ” ” ” ” ” 190

No. 101, dated 19-2- 1909.

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17/2
Recd. 5-10-19

The report will be communicated
to the Syndicate of the Madras
University ^{whose} ~~and their~~ attention
will be drawn to the remarks ^{of the auditor} ~~made~~
in para. 4 - M 1

Chd
17-2-9.

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17-2-09

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

5/3/19

ORDINARY.

PREFERENCE.

URGENT (a)

EDUCATIONAL
LEGISLATIVE DEPARTMENT.

Current No., dated 190 ..

G.O., No. 101 dated 19 - 2 - 1909.

(b)
Number of MS. pages sent { Correspondence including order or orders
(b¹)
Notes.....

Docket *The University of Madras*.....

Communicated in the
report of the
for the year ending 31st March
1908

Number (c) 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	...	...	...	3	
For filing with original	...	...	...	1	
Total	...	...	...	34	15

FOR ISSUE.†

	Letter only.	Complete G.O.	Special-issue copies (d) of G.O.		Notes.
			No.	Papers.	
Signature copies.....	3				
India Office.....					
Govt. of India.....Dept.					
Public Department.....					
Judicial Department.....					
Financial Department.....					
Revenue Department.....					
Public Works Department.....					
Local and Municipal Department.....					
.....Dept.					
Total					
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 Registrar mu.....	3				
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
Total					

INSTRUCTIONS FOR THE
SECRETARIAT.

(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.

(b¹) 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.)

* To be initialed and dated.

[P.T.O.]

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 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.....	20/2/09
First proof furnished on.....	23/2/09
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	2-3-09
Final copies supplied on.....	5/3/09

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	30	15	
" " " Issue.....			
For Volumes.....			
For E. T.....			
Total ...			