

34
Government of Madras.

EDUCATIONAL DEPARTMENT.

Regd.

Enclosures

1910.

Regd.

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G.O., No. 41, 25th January 1910.

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 1909.

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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 1909.

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 17th January 1910.
No.—O.A. 9./240.

I have the honour to report that the Fee Fund and the Endowment Fund Accounts of the University of Madras for the year ended 31st March 1909 have been audited and found to be correct. The usual statements are appended.

2. *Fee Fund Account.*—The invested balance at the beginning of the year to the credit of the account was Rs. 6,00,000. During the year under report, Government securities of the nominal value of Rs. 30,000 were purchased which increased the balance at its close to Rs. 6,30,000. This balance agrees with that shown in the books of my office. The cash receipts for the year amounted in the aggregate to Rs. 3,02,476-5-11 and the charges to Rs. 2,24,875-7-3 exclusive of the transactions relating to Government securities which were purchased during the year, thus showing a surplus of Rs. 77,600-14-8. This added to the opening balance which stood at Rs. 1,19,416-4-3 minus the cost of the investment above referred to which amounted to Rs. 28,553-5-7 results in a balance of Rupees 1,68,463-12-4 in cash in favour of the University at the end of the year as shown in statement A. This sum is, however, in excess of that shown in the books of my office by Rs. 5,713-4-7 as explained below :—

	RS.	A.	P.
(a) Amount of unspent balance at the end of March 1909, with the Public Works Department out of sums placed at its credit	444	12	7
(b) Permanent advance with the Registrar	5,000	0	0
(c) Amount not brought into the books of my office within the year	278	8	0
Total	5,723	4	7
Deduct—			
(d) Amount wrongly credited to Fee Fund in my office	10	0	0
	5,713	4	7

Items (c) and (d) have been adjusted by my office during the current year.

3. The following points were noticed in the course of audit :—

(1) *Voucher No. 13.*—Certain charges such as the cost of making medals, travelling allowance of the members of the Committee appointed for the enquiry into the Matriculation Examination, etc., were specially sanctioned by the Syndicate, but the No. and date of the order sanctioning them have not been quoted in the bills for such charges to facilitate check.

(1 a) *Voucher Nos. 11 and 13.*—No details are given in bills for amounts drawn on account of Law charges.

(1 b) *Voucher No. 4.*—Temporary attenders engaged for short periods during examinations were paid—some at As. 8 a day and others at As. 6 a day. There appears to be no reason why all should not have been paid at the lower rate.

(2) *Voucher No. 46.*—In the travelling allowance bill of Mr. Morrison, dated 31st July 1908, the date on which he attended the meeting has not been given.

(3) *Voucher No. 94.*—In the travelling allowance bill of Mr. T. O. Hodges, Examiner in English, the dates of journeys have been entered as 22nd and 25th October 1908 instead of the 8th and 11th idem. The necessary corrections have since been made.

(4) *Vouchers Nos. 121 and 404.*—In the case of contingent charges incurred in connection with some of the examinations, some Chief Superintendents send vouchers in support of each item of charge as required by the note at the foot of the bill form, while others do not follow the practice. It would be well to insist on the rule being strictly adhered to so as to make the practice more uniform.

(5) *Voucher No. 220.*—In the travelling allowance bill of G. Sambamurthi, Examiner in Chemistry, the amount of the voucher has been wrongly entered in words as Rs. 70-12-0 instead of Rs. 73-12-0.

(6) *Voucher No. 318.*—Annas 14 disallowed in the travelling allowance bill of S. Narayanaswami, Examiner in English, has not been deducted from the bill. The omission was pointed out in audit and the amount has since been recovered.

(7) *Voucher No. 336.*—A sum of Rs. 2 has been drawn in excess in the bill showing the charges incurred on account of the distribution of answer packets to the examiners. This was pointed out in audit and the amount has since been recovered.

(8) *Voucher No. 397.*—In the travelling allowance bill of K. C. Mammen Mappilay, Examiner in Indian History, a sum of Rs. 33-8-0 has been drawn as railway fare for the journey from Kottayam to Madras *via* Kottaiakara, while for the return journey *via* Ernaculam Rs. 26-8-0 only have been charged for. The reason for not restricting the railway fare to the amount admissible for the cheaper route is not apparent.

4. *Endowment account.*—The balance of the fund at the beginning of the year was Rs. 3,39,904-0-2 and it was reduced to Rs. 2,07,071-7-7 at its close. The large decrease is chiefly due to the transfer of Rs. 1,37,541-3-4 relating to Griffith's Legacy Account to the University Library Account under the orders of Government in G.O., No. 603, Educational, dated 5th December 1903. The invested as well as the cash balances in this account were examined with the Bank's certificate and pass-book, respectively. The pass-book shows an excess balance of Rs. 338 which represents the amount of uncashed cheques at the close of the year. No fresh endowments were received during the year. The invested balance was held in the following form :—

	RS.
(1) Three and a half per cent. loan of 1842-43	1,000
(2) Do. 1854-55	1,90,600
(3) Do. 1865	4,100
(4) Six per cent. Madras Municipal debenture loan of 1885	1,500
(5) Three per cent. loan of 1896-97	3,900
Total	2,01,100

5. In addition to the two accounts above referred to, the University maintains another account called the Contribution Account which is kept quite distinct from the other accounts. This account is maintained from contributions made by Government from time to time on account of (1) payments of travelling allowance of Fellows, (2) charges connected with the inspection of colleges and up to 31st October 1908, (3) charges connected with University vacation lectures. The charges incurred on these accounts were from time to time reported to Government by the University and approved by them. In March 1909, however, Government requested the Accountant-General to audit them—*vide* G.O., No. 178, Educational, dated 23rd March 1909. In compliance with this order, the audit of the accounts from January 1909 were undertaken by this office, the vouchers prior to that period having already been passed by Government. As no definite rules were laid down in regard to the grant of travelling allowance, etc., the old rules in force in the University office were applied. The revised rules sanctioned by Government in G.O., No. 594, Educational, dated 1st November 1909, will be applied in future.

6. According to the books of the University, the balance at credit of this account at the end of the year amounted to Rs. 4,554-12-3 as shown in statement E appended and this is less than that shown in the Bank's pass-book by Rs. 500-8-0 which represents the amounts of uncashed cheques at the end of the year.

7. In G.O., No. 622, Educational, dated 1st September 1908, a grant of Rupees 50,000 was sanctioned towards the cost of establishing University vacation lectures, and it was directed that the sum should be invested in Government securities and the interest on the investment devoted to the purpose stated and not, diverted therefrom without the special sanction of Government. It was further stated that, if more funds were required for the purpose, the University must find them from the Fee Fund or other funds belonging to the University. At the same time, sanction was accorded to the expenditure on the establishment of lectureships and studentships, of the interest on the accumulated University Fee Fund, less any sum that with the sanction of Government may be devoted to vacation lectureships. This grant was supplemented by a further grant from the Fee Fund of Rs. 7,000—*vide* G.O., No. 709, Educational, dated 12th October 1908. In G.O., No. 579, Educational, dated 22nd October 1909, however, the restrictions imposed in the first Government Order were withdrawn and the expenses connected with the lectures were ordered to be met from the Rs. 50,000 instead of from the interest on that sum. This account is also kept quite separate from the other accounts. The receipts of this account are Rupees 57,000 as shown in statement F appended and the charges Rs. 56,569-7-9, thus leaving a balance of Rs. 430-8-3 at the close of the year. This balance was compared with the Bank's pass-book and found to agree. The charges comprise the remuneration of lecturers which is sanctioned by the Syndicate and the travelling allowance and contingencies of the lecturers and of their assistants. The contingent bills are in some cases supported by proper receipts, while in others they are not. They are passed by the Registrar on the signatures of the lecturers. To secure uniformity and to make the audit more effective, it would be well to lay down that for all sums above Rs. 10 vouchers in proper form and duly acknowledged by the payees are furnished. For sums below Rs. 10, it will be sufficient if a certificate is furnished that the charges were actually incurred and were quite necessary. The following defects were noticed in connection with these charges:—

(1) The receipt given by Mr. N. Ramaswami, Assistant Demonstrator in Physics, on account of travelling allowance of Rs. 48-8-0 paid to him has not been stamped. A stamped receipt should be obtained.

(2) Daily allowance of Re. 1 for 20th December 1908 was paid in excess to G. Sambamurthi, Assistant Demonstrator in Chemistry. The amount should be recovered and credited in the accounts.

(3) Remuneration bills of Messrs. Littlehales, Erlam Smith, M. C. Ananthapadmanaba Rao and T. K. Hanumantha Rao for sums in excess of Rs. 100 are not supported by orders of Government sanctioning the acceptance of the remuneration. The sanction of Government should be obtained under article 74 of the Civil Service Regulations.

ENCLOSURES.

A.—ABSTRACT of receipts and charges of the University Fee Fund of Madras for the year ended 31st March 1909.

	Amount.		
	RS.	A.	P.
<i>Receipts.</i>			
Fees from candidates	2,79,329	0	0
„ for copies of documents	63	12	0
Other fees	984	0	0
Sale-proceeds of University publications, Calendars, Matriculation Text-books and Convocation addresses.	1,107	1	11
Fees for changing names	45	0	0
Interest realized on Government securities	20,947	8	0
Total ..	3,02,476	5	11

<i>Charges.</i>			
Salary of the Registrar and his establishment	19,230	9	3
Fees to Examiners—			
For the past year	55,474	0	0
„ current year	47,816	0	0
Remuneration to Superintendents and stipends to Chairman.	15,425	8	0
Remuneration to Editors of Text-books	750	0	0
Postage and telegraph charges	2,148	12	0
Municipal taxes	2,142	0	0
Repairs to the Senate House by the Public Works Department.	6,442	7	10
Contingent charges at Madras	55,261	4	1
Do. at districts	5,218	12	6
Contribution to the Library Revenue Account	7,966	1	7
Do. Vacation lectures account	7,000	0	0
Total ..	2,24,875	7	3
Surplus	77,600	14	8

STATEMENT of balances.

	Government securities.	Cash.		
	RS.	RS.	A.	P.
Opening balance on 1st April 1908	6,00,000	1,19,416	4	3
Add surplus of the year		77,600	14	8
Total ..		1,97,017	2	11
Add and deduct nominal value and cost of securities purchased in the year	30,000	28,553	6	7
Balance on 31st March 1909	6,30,000	1,68,463	12	4

B.—STATEMENT showing the number of candidates for the different examinations held in 1908-1909, 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	10,856	1,35,098	14,328 0 0	40,739 14 0	55,067 14 0	30,030 2 0
First Examination in Arts.	2,742	65,808	7,556 8 0	22,913 2 0	30,469 10 0	35,338 6 0
B.A. (English Language Division).	1,222	14,664	5,505 8 0	25,781 4 0	31,286 12 0	6,885 4 0
B.A. (Second Language Division).	720	4,320				
B.A. Science Division.	1,066	19,188	2,145 0 0	9,083 0 0	11,228 0 0	8,928 0 0
M.A. Degree Examination.	46	2,300				
L.T. Degree Examination.	98	2,940	1,912 0 0	1,916 0 0	3,828 0 0	93 0 0
L.T. Theoretical ..	16	240				
L.T. Practical	37	555	870 0 0	3,474 0 0	4,344 0 0	7,926 0 0
First Examination in Law.	409	12,270				
B.L. Degree Examination.	387	11,610	1,383 0 0	3,318 12 0	4,701 12 0	6,908 4 0
M.L. Degree Examination.	12	1,200	214 0 0	1,488 0 0	1,702 0 0	502 0 0
First L.M. and S. Examination.	51	1,224	13,902 0 0	.....	13,902 0 0	6,326 0 0
Second L.M. and S. Examination.	29	1,044				
Final L.M. and S. Examination.	28	1,008	.....	.....	.....	200 0 0
First M.B. and C. M. Examination.	46	920				
Second M.B. and C.M. Examination.	29	870	.....	1,218 0 0	1,218 0 0	438 0 0
Third M.B. and C.M. Examination.	24	960				
Final M.B. and C.M. Examination.	31	1,550	.....	2,548 0 0	2,548 0 0	2,008 0 0
M.D. Degree Examination.	2	200				
First Examination in Engineering.	39	780	.....	.....	.....	40 0 0
B.E. Degree Examination.	18	540				
L.S.Sc.	1	40	.....	.....	.....	.....
Total	..	2,79,329				

C.—STATEMENT showing the number of books published by the University of Madras during 1908-1909, the number sold, the number distributed gratis and the balance in stock on 1st April 1909.

	Matriculation Text-books of 1909.	Calendars of 1908-1909.					Convocation addresses of 1908.	Matriculation syllabus.
		Volume I.	Volume II.	Volume III.	Volumes I & II.	Full.		
Number printed	26,900	420	400	400	20	120	200	* 6,004
Sold up to March, 31st March 1909 ..	24,994	158	119	127	11	75	14	4,960
Issued gratis up to	38	238	221	225	4	45	151	..
Total issued	25,032	396	340	352	15	120	165	4,960
Balance	1,868	24	60	48	5	..	35	1,044

* Includes the balance of last year.

D.—ABSTRACT of the University Endowment Account for the year ending 31st March 1909.

	Government securities.	Cash.	Total.
	RS.	RS. A. P.	RS. A. P.
Balance on 1st April 1908 ..	3,28,200	11,704 0 2	3,39,904 0 2
<i>Receipts.</i>			
Interest realized on Government securities	..	9,256 10 6	9,256 10 6
Cash received	..	30 0 0	30 0 0
Government securities received and purchased nominal value ..	8,000	.....	8,000 0 0
Total ..	8,000	9,286 10 6	17,286 10 6
Grand Total ..	3,36,200	20,990 10 8	3,57,190 10 8
<i>Charges.</i>			
Scholarships paid	..	7,223 4 7	7,223 4 7
Cost of Government securities purchased or transferred	1,35,100	7,789 8 6	1,42,889 8 6
Miscellaneous	..	6 6 0	6 6 0
Total ..	1,35,100	15,019 3 1	1,50,119 3 1
Balance on 31st March 1909 ..	2,01,100	5,971 7 7	2,07,071 7 7

E.—ABSTRACT of receipts, charges and balance of the amounts contributed by Government on account of travelling allowance of Fellows, inspection of colleges and vacation lectures for the year 1908-1909.

	RS.	A.	P.	RS.	A.	P.
Opening balance on 1st April 1908				6,087	0	3
<i>Add—</i>						
Amount sanctioned by Government in G.O., No. 106, Educational, dated 22nd February 1909	5,000	0	0			
Amount recovered from a clerk on account of travelling allowance disallowed by Government	60	0	0			
Total				11,147	0	3
<i>Deduct—</i>						
Amount paid on account of travelling of Fellows	6,585	0	0			
Amount on account of contingent charges in connection with lecture in Practical mathematics	7	4	0			
Amount paid on account of inspection of colleges .. ..	.....			6,592	4	0
Balance on 31st March 1909 ..				4,554	12	3

F.—ABSTRACT of receipts, charges and balance of the amounts sanctioned by Government for vacation lectures only for the year 1908-1909.

	RS.	A.	P.
<i>Receipts.</i>			
Amount sanctioned by Government in G.O., No. 622, Educational, dated 1st September 1908, from Provincial funds	50,000	0	0
Amount transferred from University Fee Fund, under G.O., No. 709, Educational, dated 12th October 1908	7,000	0	0
Total ..	57,000	0	0

F.—ABSTRACT of receipts, charges and balance of the amounts sanctioned by Government for vacation lectures only for the year 1808-1909—*cont.*

Charges.

	RS.	A.	P.	RS.	A.	P.
Cost of $3\frac{1}{2}$ per cent. Government paper of 1865 of the nominal value of Rs. 52,500 ..	49,919	6	1			
Cost of cheque book	3	2	0			
Remuneration to lecturers and assistant lecturers, their travelling allowance and contingent charges	6,646	15	8	56,569	7	9
Balance on the 31st March 1909 ..	430	8	3			

Order—No. 41, Educational, dated 25th January 1910.

The report will be communicated to the Syndicate of the Madras University, whose attention will be drawn to the remarks of the auditor in paragraphs 3 and 7.

(True Extract.)

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

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

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 41, EDUCATIONAL, DATED 25TH JANUARY 1910.

[SUBJECT.—*Report on the audit of the accounts of the University of Madras.*]

From the Accountant-General, dated 17th January 1910, No. 240.

A draft order communicating the report to the Syndicate of the University of Madras is submitted for approval. The attention of the Syndicate may be drawn to the remarks of the auditor in paragraphs 3 and 7 of the report.

T.K.—22-1-10.

K. RANGASWAMI AIYANGAR—22-1-10.

C. A. SOUTER—24-1-10.

Issue.

L. M. WYNCH—25-1-10.

[G.O., No. 41, Educational, dated 25th January 1910.]

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No. 41, dated 25-1-1900.

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Not for E. J.

The report will be communicated to the Syndicate of the Madras University, whose attention will be drawn to the remarks of the auditor in paragraphs 3 and 7.

J.K.

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L.H.B.
25/1/10

To
The Registrar - M. H.
-- D.D.
-- A.R.
10/2/10

ORDINARY.

PREFERENCE.

URGENT (a).

EDUCATIONAL
LEGISLATIVE DEPARTMENT

Current No. 103, dated 18-1-1910.

G.O., No. 44, dated 25-1-1910.

(b)

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

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communicating to the Syndicate
of the University the report on the audit
of the University and the enclosures
accounts of the University for the
year ending 31st March 1909.

(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	...	3	3
For filing with original	...	1	1
Total	...		

FOR ISSUE.†

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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.

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Type may be released after usual interval.

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25/1/10 Clerk.
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..... 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.

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First proof furnished on.....	31-1-10	LB	
Call for revised proof received on.....			
Revised proof furnished on.....			
Corrected proof received for striking on.....	3/2/10	LB	
Final copies supplied on.....	4/2/10	LB	
Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	34	19	
" " " Issue.....	18		
For Volumes....	10		
For E.T.....			
Total ...	68	19	