

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1911.

Enclosures

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G.O., No. 91, 9th February 1911.

Madras University Library.

Communicating to the Syndicate of the University of Madras the report on the audit of the accounts of the — from September 1907 to 31st March 1910.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

G.O., No. 633, Educational, dated 8th November 1910.

ABSTRACT.—Sanctioning the annual payment from the University Fee fund of an additional grant of Rs. 550 to the University Library Committee for the purchase of books and periodicals for the library.

II

Report on the audit of the accounts of the Madras University Library from September 1907 to 31st March 1910 by the Chief Superintendent in charge of Outside Audits, Accountant-General's Office.

In accordance with G.O., No. 633, Educational, dated 8th November 1910, I have audited the accounts of the Madras University Library for the period extending from September 1907 to the 31st March 1910 and found them to be correct.

2. The accounts of the Madras University Library are kept separate from those proper of the University and are not merged with the University Fee fund accounts. While these accounts are maintained by the Registrar of the University in the Senate House, those of the Library are kept in the office of the Chairman, University Library Committee, at the Museum buildings.

3. Although the library may be said to have been established in September 1907, the rules for the maintenance of its accounts were not settled until about the close of 1908. In the interval the Registrar of the University incurred certain expenditure on account of the library directly from the University Fee fund and effected adjustments on account of that expenditure in the separate library accounts opened in the Bank of Madras in October and November 1908. These adjustments do not appear to have been correctly made out: hence the starting grant (receipt) shown in statement B appended to this report differs from the opening balance in the Pass Book.

4. As decided in 1908 the library accounts are maintained in the following manner :—

The funds at the disposal of the Library Committee are deposited with the Bank of Madras under two accounts, viz., (i) the Library Capital Account and (ii) the Library Revenue Account.

(i) The Library Capital account comprises the sums realized from time to time by the sale, with the previous sanction of the Syndicate, of the Government securities, in which are invested the Griffith legacy and the grant of Rs. 1,00,000 made by Government in G.O., No. 570, Educational, dated 31st August 1907, together with all accumulations of interest on these capital amounts.

(ii) The Library Revenue account comprises the annual contribution of Rs. 6,000 from the University Fee fund under G.O., No. 361, Educational, dated 26th May 1905, less Rs. 1,000 to be reserved for establishment charges by the Accountant-General, also all balances accruing under this account from year to year including the unexpended balance from the aforesaid yearly sum of Rs. 1,000 in the hands of the Accountant-General.

5. The apportionment of the accounts of the library on the foregoing basis has been carried out from September 1907.

6. The following rules regulate the procedure for (1) drawing the necessary funds for expenditure from the Bank, (2) payment of bills, (3) custody of paid

vouchers and (4) compilation of accounts; and fix the responsibility of the Registrar of the University in the matter of payment of claims :—

(i) The Library Capital account with the Bank of Madras should be drawn upon only by cheques signed by the Registrar of the University and the Convener of the Library Committee. In the case of the Revenue account the cheques need be signed only by the Registrar.

(ii) The Registrar should provide the Chairman of the Library Committee (at present the Superintendent of Museum) with a permanent advance of Rs. 50 for petty cash payments to be made directly by him.

(iii) All other claims should be paid by the Registrar on receipt by him of vouchers duly certified by the Chairman of the Library Committee or other authorized member of the Committee, each indicating the account from which it should be paid.

(iv) All paid vouchers should be returned to and retained by the library office where the proper books of account should be kept.

(v) The responsibility of the Registrar should be limited to the proper payment of duly certified accounts in accordance with the foregoing rule and to the custody of the funds of the committee in the Bank of Madras.

7. As a matter of fact the paid vouchers are not returned to the Library office soon after payment but after the lapse of the year to which they relate. No account is therefore prepared in the Library office till long after the close of the year. Probably the compilation of the accounts by the library office and not by the office of the Registrar of the University is intended to afford the Library Committee easy and ready means of ascertaining the financial position of the library whenever required; but this is not feasible if the accounts are not punctually compiled and the transactions are not recorded in the order of their occurrence. Moreover it is necessary that the payments made by the Chairman of the Library Committee from his imprest should be made available for reference by the office of the Registrar of the University and that those made by the Registrar should be known to the library (Chairman's) office. It is true that the bills paid directly by the library office are sent to the Registrar and that all payments by the Registrar are made on bills forwarded to him by the library office; but unless the transactions as they occur are recorded in a book or register there is no guarantee against double payments. Indeed a sum of Rs. 13-6-0 was paid by the library office on the 19th October 1908 and again by the Registrar on the 29th idem on account of certain Sanskrit books purchased. The mistake has been, however, subsequently rectified. No payment should be made by the Registrar except on bills forwarded for payment by the library office, and all petty payments which can be met from the permanent advance with the Chairman should be made by the library office. It is necessary that all paid vouchers should be punctually returned to the library office soon after payment for compilation of the monthly account—*vide* paragraph 8 *infra*. This account should be signed by the Chairman of the Library Committee and forwarded to the Registrar of the University for his countersignature and return after verification of the figures with the counterfoils of cheques issued, the Bank Pass book and any other book or register which his office may maintain for its guidance. At present the bank pass books do not appear to be regularly written up.

8. The only account book that has been produced for audit by the library office is a contingent register in which payments have been entered not in the order of the dates on which they were made but indiscriminately. All payments from September 1907 to 31st March 1910 are entered in this Register but not those made since, because the paid vouchers have not been received from the office of the Registrar. It nowhere bears the signature or the initials of the Chairman of the Library Committee in token of his having examined the entries in it. Charges relating to the Revenue and the Capital account are indiscriminately entered on the same pages in this Register. I would suggest the maintenance of a "Register of receipts and charges of the Madras University Library". Separate pages should be allotted in this register for the record of Revenue and capital account receipts and charges, and establishment charges, which are nowhere shown, except that office copies of bills submitted to the Accountant-General for audit and payment are filed, should find a place in this register under the Revenue account. This is necessary to enable the library office to recover the balance, if any, left each year from the special contribution of Rs. 1,000 for establishment charges and credit it to the Revenue account.

The recovery of this balance and of the annual contribution of Rs. 5,000 (now raised to Rs. 5,550 in G.O., No. 635, Educational, dated 8th November 1910) and any miscellaneous receipts such as sale-proceeds of unserviceable articles should be entered on the receipt side of the Register under the Revenue account. On the receipt side of the Capital account should be entered sale-proceeds of Government paper, interest realized on Government paper and any miscellaneous receipts.

9. As regards classification of charges I think that charges incurred for postage and purchase of receipt stamps should be shown under stamps and not under office expenses, and those incurred for railway fare and freight should be shown as such and not as tour charges.

10. In voucher No. 69, dated 11th January 1910, a sum of Rs. 63-5-0 was drawn by the Registrar for remittance of subscription to the Philippine Journal of Science, but payee's receipt has been produced for Rs. 15-3-0 only, the balance of Rs. 48-2-0 is reported to have been returned by the Post Office to the Registrar but no credit is traceable for the amount in the books maintained by the Registrar's office or in the bank's Pass Book.

11. In vouchers Nos. 11, dated 21st May 1909, and 27, dated 15th July 1909, Rs. 54-6-0 and Rs. 9-6-0, respectively, have been paid for cost of paper supplied by the S.P.C.K. Press for certain printing work done by that press. The printing charges alone in these two cases amounted to Rs. 90-15-0 and Rs. 7-4-0, respectively, for which the bills were countersigned by the Superintendent of the Government Press. In as much as the stationery was supplied by the S.P.C.K. Press and not by the University Library, it seems necessary that the bills separately submitted for stationery supplied should also be countersigned by the Superintendent, Government Press.

12. For payments made by the Chairman of the Library Committee out of his permanent advance of Rs. 50, a cash book has been maintained from October 1907, wherein the weekly balances have been verified and attested by that officer. The entries in this book up to the 31st March 1910 have been examined and found to be correct.

13. The acknowledgment prescribed in article 78 of the Civil Account Code should be forwarded regularly by the Chairman to the Registrar of the University for the permanent advance of Rs. 50.

14. Statements A, B and C showing the receipts and expenditure under the different heads of account, and statement D giving a summary of the expenditure incurred are appended.

15. At present no registers are maintained to show the books ordered and received, the books marked "will follow" in the invoices, the books erroneously supplied and returned, the opening and closing balances of the library under each head of account for the year, particulars of exchange drafts obtained and forwarded, etc., and the purchase and sale of Government paper and the dates of realization of interest. A statement giving the different forms proposed for these registers is appended. The registers suggested in connection with "Exchange Drafts" and "Government paper" should be maintained in the office of the Registrar. The register for "Government paper" should be arranged according to the different loans, separate pages being allotted to each loan. It will be well also to open a suitable register to watch advances made to booksellers in Europe. The maintenance of these registers would regulate and facilitate office work and also enable the auditor to exercise an efficient check. If a register had been maintained to show the receipts and charges of the library, the contribution from the University Fee fund for 1909-1910 would not have been put off to the following year. The contribution due for 1910-1911 has not yet been received. In every invoice or bill received and presented for payment to the Registrar a certificate should be given at foot that all the books or journals mentioned therein have been received and entered in the respective registers maintained in the library office and this certificate should be attested by the Chairman.

FORT ST. GEORGE,
25th January 1911,

F. L. CARVALHO,
Chief Superintendent, Outside Audits.

ENCLOSURES.

Register showing the books recommended to be purchased by the faculties or others and sanctioned by the Committee.

Author's name.	Name of the book.	Recommended by.	Date of Committee's sanction with the initials of the Commissioner.	Number and date of the indent and the covering letter.	Number and date of the invoice with which supplied.	Date of receipt.	Value of the book.	Number and date of the voucher in which payment is made.	Chairman's initials.	Remarks.	
REGISTEE showing the books marked " will follow " in the invoice and also the books returned for which cash or credit note is due.											
Number and date of the invoice.	Name of the author.	Name of the book.	Value.	Marked " will follow. " -	Number and date of letter or invoice with which the volume due is recovered.	Initials of Chairman.	Number and date of letter with which returned.	Number and date of the bill in which the cost is recovered.	Amount recovered.	Initials of Chairman.	Remarks.

Register showing the books marked "will follow" in the invoice and also the books returned for which cash or credit note is due.

Register showing the receipts and charges of the University library with opening and closing balances for the year.

Capital account.				Revenue account.				Establishment.			
Opening balance.	Receipts.	Expenditure.	Closing balance.	Opening balance.	Receipts.	Expenditure.	Closing balance.	Opening balance.	Receipts.	Expenditure.	Closing balance.
Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.	Government promissory notes.
Cash.	Cash.	Cash.	Cash.	Cash.	Cash.	Cash.	Cash.	Cash.	Cash.	Cash.	Cash.
Amount in English or foreign coin.	Amount in Indian coin.	Date on which draft received.	Date of despatch of the first of the drafts.	Date of the receipt of the payee's receipt.	Date of destruction of the second of the drafts.	Initials of the Registrar.					

Register showing the exchange drafts obtained and forwarded and the date of the destruction of the second of the drafts on receipt of the payee's receipt.

Register showing the purchase and sale of Government paper and the date of realization of interest.

Date of loan.	Value of Government paper purchased.	Value of Government paper sold.	Balance of Government paper in hand.	Interest.		Remarks.
				Date on which it falls due.	Amount.	Initials of the Registrar.
					Date of realisation.	

A.—Statement of the Madras University Library Capital account from September 1907 to 31st March 1910.

Receipts.	Promissory- notes received.	Promissory- notes sold.	Cash receipts.	Cash expenditure.
	RS.	RS.	RS. A. P.	RS. A. P.
Griffith's legacy, Rs. 25,619	1,35,100	..	2,441 3 4	..
Government grant, Rs. 1,00,000	..	60,000	56,927 13 5	..
Sale of promissory-notes	..	..	5,503 15 7	..
Interest on Government paper	..	..	20 13 0	..
Miscellaneous receipts	..	..	..	62,236 4 2
Purchase of books, etc.	..	..	..	..
Total ..	1,35,100	60,000	64,893 13 4	62,236 4 2
With the { Balance in promissory-notes	75,100	..	* 2,657 9 2	..
bank { Do. in cash	..	..	..	..

B.—Statement of the Madras University Library Revenue account from September 1907 to 31st March 1910.

Receipts.	Amount.	Expenditure.	Amount.
	RS. A. P.		RS. A. P.
University grant to the Library, towards the purchase of books, etc., at Rs. 5,000 from September 1907 to 31st March 1909.*	8,017 7 9	Purchase of current periodicals, etc. ..	5,482 3 10
Miscellaneous receipts	50 14 0	Permanent advance with the Chairman.	50 0 0
Total ..	8,068 5 9	Total ..	5,532 3 10
Balance with the bank	..	Balance with the bank ..	2,536 1 11*
	8,068 5 9		8,068 5 9

RS. A. P.	RS. A. P.	} as per pass book.	The totals of the balances agree; but the difference in the details is due to the mixing up of the capital expenditure with the Revenue expenditure in the earlier part of 1908-1909 at the Head office.
* 2,657 9 2	2,967 7 2		
2,536 1 11	2,286 3 11		
5,193 11 1	5,193 11 1		

† Grant for 1909-1910 was made in April 1910.

C.—Statement of the Madras University Library establishment charges from September 1907 to 31st March 1910.

Receipts.	Amount.	Expenditure.	Amount.
	RS. A. P.		RS. A. P.
University grant to the Library Office establishment at Rs. 1,000 from September 1907 to 31st March 1909.	1,482 8 3	Establishment charges from September 1907 to 31st March 1910.	2,393 7 1
Grant for 1909-1910 was made in April 1910.	..	..	..

D.—Summary of Expenditure from September 1907 to 31st March 1910.

	RS. A. P.
Establishment charges	2,393 7 1
Purchase of books and old periodicals	61,250 14 4
Do. current periodicals	5,099 8 9
Other charges	1,368 0 11
Total ..	70,111 15 1

No. A. 9-151, dated 25th January 1911.

Forwarded to the Secretary to Government, Educational Department. It seems desirable that the registers and accounts proposed in paragraph 15 should be maintained.

A. NEWMARCH,
Offg. Accountant-General.

Order—No. 91, Educational, dated 9th February 1911.

The report will be communicated to the Syndicate of the Madras University whose attention will be drawn to the suggestions made by the auditor in paragraphs 7, 8, 9, 11, 13 and 15 and to the matter referred to in paragraph 10.

(True Extract.)

L. DAVIDSON,
Ag. Secretary to Government.

To the Registrar, Madras University.
,, Accountant-General.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 91, EDUCATIONAL,
DATED 9TH FEBRUARY 1911.

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

<i>Previous papers :</i>			
<i>G.O., No. 361, Educational, dated</i>	<i>26th May</i>	<i>1905.</i>	
" " 570	" " 31st October	1907.	
" " 206	" " 17th May	1909.	
" " 41	" " 25th January	1910.	
" " 633	" " 8th November	"	
" " 635	" " 8th "	"	

From the Accountant-General, dated 25th January 1911, No. 9-151.

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 suggestions made by the auditor in paragraphs 7, 8, 9, 11, 13 and 15 and to the matter referred to in paragraph 10 of the report.

T.K.—7-2-11.

K. RANGASWAMI AIYANGAR—8-2-11.

G. F. PADDISON—9-2-11.

[G.O., No. 91, Educational, dated 9th February 1911.]

[E. & L.]
74
1,600-8-12-10.

Educational DEPARTMENT.

READ AGAIN G.O., No. 633 Edl, dated 8-11-1911

" " " " " " 1911

READ ALSO:-

C. No. 198, From the A.G., No. 9-157, dated 25-1-1911

" " " " " " 1911

" " " " " " 1911

ORDER.

No. 91, dated 9-2-1911

P. S.

Not for E.T.

The report will be communicated to the Syndicate of the Madras University whose attention will be drawn to the suggestions made by the Auditor in paragraphs 7, 8, 9, 11, 13 and 15 and to the matter referred to in para. 10.

7.2.11
8.2.11
9.2.11

Spence
7-3-11

To The Registrar, Madras University
A.G.
7.3.11

PRESS SLIP.

ORDINARY.

PREFERENCE.

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EDUCATIONAL
LEGISLATIVE DEPARTMENT.

Current No., dated 190

G.O., No. 91, dated 9-2-1901.

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

Docket. Madras University Library

Communicating to the Registrar of the University of Madras the report on the audit of the accounts of the year 1907-8.

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

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The P. D. B.....					
The Registrar, University.....	5				
The.....					
The.....					
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The.....					
The.....					
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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.

(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.)

* To be initialed and dated.

TO PRESS, MADRAS.
OOTY.

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Type may be released after usual interval at once.	Type may be released after usual interval.	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.

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ina
 11-2-11.

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