

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1912.

Enclosures

Spare copies

G.O. No. 263, 21st March 1912.

University of Madras.

Communicating to the Syndicate of the — the report on the audit of the accounts of the University for the year ending 31st March 1911.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

Letter—from A. NEWMARCH, Esq., Officiating Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 4th March 1912.
No.—O.A. 9—20214.

I have the honour to report that (i) the fee fund and (ii) the endowment fund accounts of the University of Madras for the year ended 31st March 1911, and (iii) the account of the expenditure met from grants paid by Government to the University in connection with the inspection of colleges, travelling expenses of Fellows, and University vacation lectures for the same period have been audited and found to be correct. The usual statements A to F are appended.

I. Fee Fund Accounts.

2. As no fresh investments in Government securities were made during the year under report, the invested balance at its close stood, as at its commencement, at Rs. 6,30,000. The receipts during the year aggregated Rs. 1,70,486-2-3 and the charges Rs. 1,75,380-15-2, the net result of the year being a deficiency of Rs. 4,894-12-11. The uninvested balance at credit of the fee fund therefore decreased from Rs. 1,74,649-9-10 on the 1st April 1910 to Rs. 1,69,754-12-11 on the 31st March 1911, as shown in statement A. This sum is, however, in excess of the closing balance shown in the books of my office by Rs. 6,418-10-0, which is accounted for as follows :—

	RS.	A.	P.
(1) Amount of unspent balance on the 31st of March 1911, which remained with the Public Works Department out of sums placed at its disposal by the Accountant-General ..	1,403	10	0
(2) Permanent advance of the Registrar in the Bank of Madras..	5,000	0	0
(3) Amount erroneously credited to "XIX. Education" but since transferred to the "University fee fund" in the books of my office	15	0	0
Total ..	6,418	10	0

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

(a) Voucher No. 2, dated 9th April 1910.—A sum of Rs. 1-5-0 being the cost of soap and match boxes should have been shown under "Office expenses" instead of under "Miscellaneous Stationery." Rupees 2-4-0 being the cost of candles should have been shown under "Lamps, etc." and not under "Miscellaneous Stationery."

(b) Voucher No. 37, dated 9th May 1910.—Rupees 10 paid for a dating facsimile initials stamp for Mr. J. J. Hensman, Manager of the University office, being an unusual charge, the sanction of the Syndicate thereto should have been obtained.

(c) Voucher No. 52, dated 16th June 1910.—Rupees 6-4-0 being the cost of cheque books should have been shown under stamps and not under "Purchase of books, etc."

(d) Voucher No. 61, dated 22nd July 1910.—Rupees 30-8-0 was paid for printing 60½ forms at 8 annas per form, instead of Rs. 30-4-0. Annas 4 overpaid should be recovered. Similarly in voucher No. 119, dated 23rd November 1910, Rs. 2-8-0 was paid for printing 4½ forms, at 8 annas per form, instead of Rs. 2-2-0 only. Annas 6 should be recovered. In respect of bill No. 215, dated 28th March 1911, again, two sums of 4 annas and 6 annas should be recovered for similar over-payments.

(e) Voucher No. 123, dated 30th November 1910.—Rupees 46-10-0.

„ No. 150, dated 20th December 1910.—Rupees 10-8-0.

Petty charges connected with the inspection tour should have been debited to "Government Contribution account" and not to the "Fee Fund account."

(f) Vouchers Nos. 125 and 128, dated 14th December 1910.—Travelling allowance bills of Messrs. W. J. Prendergast and Basil C. McEwen. Each of these officers drew Rs. 142-14-0 for travelling from Hyderabad to Madras and back *viâ* Wadi (533 miles), and halting allowance at Madras. If they had travelled *viâ* Bezwada (491 miles), the charges for each of them would have been only Rs. 130 as detailed below :—

	RS.	A.	P.
Hyderabad to Madras for 491 miles	46	0	0
Madras to Hyderabad	46	0	0
Additional allowance at Rs. 4 for each 100 miles or part of 100 miles in excess of the first 100 miles of journey	32	0	0
Halting allowance	6	0	0
Total ..	130	0	0

An excess of Rs. 12-14-0 was thus paid in each case. In the matter of the time required for the journey there is practically no difference between the two routes. Travelling *viâ* Wadi the train leaves Hyderabad at about 7 A.M. and reaches Madras the next day at 6 A.M.; and *viâ* Bezwada the train leaves Hyderabad at about 12 noon and reaches Madras the next day about 11-30 A.M. The Bezwada route is therefore cheaper and shorter and occupies almost the same time.

(g) Voucher No. 155, dated 7th January 1911, for Rs. 56 for a brass seal and a cedar wood box (Rs. 36). The sanction of the Syndicate should have been obtained for this expenditure.

(h) Voucher No. 169, dated 31st January 1911.—Rupees 8, dhoby charges.

„ No. 190, dated 21st February 1911.—Rupees 8

„ No. 219, dated 28th March 1911.—Rupees 8

If this is a recurring charge, the sanction of the Syndicate should be obtained for it.

II. ENDOWMENT ACCOUNT.

4. (a) The balance of Rs. 2,16,239-4-0, which stood at credit of this account at the beginning of the year, increased to Rs. 2,24,749-8-6 at its close. The invested amount as well as the balance in cash were examined with the Bank's certificate and pass book. The latter shows an excess balance of Rs. 17-8-0, due to a cheque for that amount having been issued but not cashed before the close of the year.

(b) An endowment in Government paper of the nominal value of Rs. 5,000 was accepted in April 1910 from the Maharaja of Bobbili on behalf of the subscribers to the "Marsh Scholarship," interest on which is to be applied to the award of a scholarship in memory of the late Dr. Joseph Marsh, once in three years.

(c) The invested balance was held in the following form :—

	RS.
(1) Three and a half per cent. loan of 1842-43	4,700
(2) Do. do. of 1854-55	1,90,900
(3) Do. do. of 1865	12,600
(4) Three per cent. loan of 1896-97	3,900
(5) Three and a half per cent. loan of 1900-01	1,300
(6) Six per cent. Madras Municipal Debenture loan of 1885	1,500
Total ..	2,14,900

III. EXPENDITURE FROM GOVERNMENT GRANTS.

5. Two different accounts are maintained for grants received from Government (1) for the travelling expenses of Fellows and the charges connected with the inspection of colleges and (2) for the charges on account of vacation lectures. There were no vacation lectures during the year. The balance at credit of this account rose from Rs. 46,518-15-8 at the beginning of the year to Rs. 47,401-5-8 at its close. The balance invested as well as the balance in cash of this account was examined with the bank's certificate and the pass book respectively. The payments appearing in the year's account refer to the vacation lectures of the previous year.

6. The account of the grant for the travelling expenses of Fellows and the charges connected with the inspection of colleges [No. (1) referred to above], opened with a credit balance of Rs. 14,545-10-11, but closed with a debit balance of

Rs. 4,466-10-7. The bank pass book, however, shows a deficit balance of Rupees 924-12-7 only, which is due to eleven cheques amounting to Rs. 3,541-14-0 issued before the 31st March 1911, having been cashed after the close of the year.

7. (a) *Travelling allowance bill of Mr. A. W. Bishop for September 1910 for Rs. 228-6-0 paid on 20th October 1910.*—For the road journey of 39 miles from Trivandrum to Quilon on the 14th and 15th September 1910 and for the return journey of 39 miles from Quilon to Trivandrum on the 21st and 22nd September, the hours of journey and the number of miles travelled on each day has not been given. If the number of miles travelled by the officer did not exceed 20 miles a day, he will be entitled to only daily allowance and not mileage.

(b) *Travelling allowance bill of Mr. M. Rangachariar for October 1910 for Rs. 185-8-0 paid on 9th November 1910.*—For the road journey from Quilon to Trivandrum on the 13th and 14th October and for the return journey from Trivandrum to Quilon on the 16th and 17th October, the hours of journey and the number of miles travelled on each day have not been given. Similar information was wanting in other travelling allowance bills; while some officers travelled by road and drew mileage, though there is railway communication between the places which they visited.

ENCLOSURES.

A

ABSTRACT of receipts and charges of the University Fee fund of Madras for the year ending 31st March 1911.

Receipts.

	RS.	A.	P.
Fees from candidates	1,36,497	0	0
Fees for copies of documents* .. .	456	4	0
Other fees	1,164	13	0
Sale-proceeds of University publications, calendars .. .			
Matriculation text-books and convocation addresses .. .	10,303	3	3
Fees for changing names	70	0	0
Interest realized on Government securities	21,994	14	0
Total	1,70,486	2	3

Charges.

Salary, etc., of the Registrar and his establishment .. .	19,191	1	10
Fees to examiners—			
For the past year	60,116	7	3
Current year	35,825	0	0
Remuneration to Superintendents and stipends to chairman .. .	1,348	8	0
Remuneration to editors of text-books			
Postage and telegraph charges	1,605	11	6
Municipal taxes	2,138	0	0
Repairs to the Senate House by the Public Works Department .. .	18,131	8	7
Contingent charges at Madras	25,485	12	0
Do. districts	348	0	0
Refund of fees	90	14	0
Contribution to the vacation lectures account			
Contribution to the University library account	11,100	0	0
Total	1,75,380	15	2
Deficiency	4,894	12	11

Statement of balances.

	Government securities.	Cash.
	RS.	RS. A. P.
Opening balance on 1st April 1910	6,30,000	1,74,649 9 10
Deduct deficiency of the year		4,894 12 11
Balance on 31st March 1911	6,30,000	1,69,754 12 11

STATEMENT showing the number of candidates for the different examinations from whom fees were collected in 1910-1911 and the remuneration due to examiners.

B

	Number of candidates.	Fees recovered.	Total.	Remuneration to examiners.			Excess or deficiency of fees.	RS.	Arts.
				Paid in 1910-11.	Not paid in 1910-11.	Total.			
Arts.									
Matriculation	821	9,852 3	97,067	..	3,489	3,489	6,366	..	..
Intermediate examination in arts	1,453	34,872		..	14,386	14,386	20,486	..	..
B.A. (English language division)	1,523	18,276		..	26,981	26,981	22,809	..	..
" (Science division)	1,044	6,264		..	9,600	9,600	..	..	..
Sitting fees, etc., for the above three examinations - Matriculation, Intermediate and B.A.	1,375	24,750		..	1,335	1,335	11,335	..	..
M.A. Degree examination	61	3,050		..	11,650	11,650	8,700	..	..
Tabulation charges	..	..		..	100	100	..	..	..
Teaching.									
L.T. Degree examination	82	1,280		..	1,666	1,666	49	..	..
Practical	34	510		..	25	25	..	..	..
Tabulation charges	..	..		..	..	..	..	..	..
Law.									
First examination in Law	515	15,480		..	8,886	8,886	18,539	..	..
B.L. Degree examination	354	10,620		..	75	75	..	..	..
M.L.	14	1,400		..	..	..	..	..	..
Tabulation charges	..	..		..	..	..	..	..	..
Medicine.									
First L.M. & S. examination	77	1,848		..	18,556	18,556	9,866	..	..
Second	49	1,764		..	100	100	..	..	..
Final	23	828		..	..	..	..	..	..
First M.B. & C.M. examination	48	960		..	..	..	..	..	..
Second	38	1,140		..	..	..	..	..	..
Third	25	1,000		..	..	..	..	..	..
Final	23	1,150		..	..	..	..	..	..
M.D. Degree examination	2	200		..	..	..	..	..	..
Tabulation charges	..	..		..	..	..	..	..	..
Engineering.									
First examination in Engineering	35	700		..	3,350	3,350	2,075	..	..
B.E. Degree examination	20	600		..	25	25	..	..	..
Tabulation charges	..	..		..	..	..	..	..	..
Total	7,618	1,36,497		..	1,00,724	1,00,724	35,773	..	..

C

STATEMENT showing the number of books published by the University of Madras during 1910-11, the number sold, the number distributed gratis and the balance in stock on 1st April 1911.

	Matriculation text-books.	Calendar.					Convocation addresses of 1910.	Matriculation syllabus.
		Volume I.	Volume II.	Volume III.	Volumes I and II.	Question paper volume.		
Balance with the S.P.C.K. Press on 1st April 1910.	5,213	201	..	35	..	..	..	3,796
Number printed .. { Old stock ..	..	..	100	..	50	..	..	..
.. { New stock ..	21,600	700	450	..	200	600	250	..
Total { Old stock ..	5,213	201	100	35	50	..	..	3,796
.. { New stock ..	21,600	700	450	..	200	600	250	..
Sold up to 31st March 1911. { Old stock ..	1,497	94	49	21	2	..	..	160
.. { New stock ..	134	69	46	..	14	48	1	..
Issued gratis up to 31st March 1911. { Old stock ..	2	19	20	14	..	..	..	..
.. { New stock ..	12	320	317	..	..	319	190	..
Total { Old stock ..	1,499	113	69	35	2	..	..	160
.. { New stock ..	146	389	363	..	14	367	191	..
Balance with the S.P.C.K. Press. { Old stock ..	3,714	88	31	..	48	..	..	3,636
.. { New stock ..	21,454	311	87	..	186	233	59	..

D

ABSTRACT of the University Endowment Account for the year ended 31st March 1911.

	Government securities.	Cash.	Total.
Balance on 1st April 1910	RS. 2,07,900	RS. A. P. 8,339 4 0	RS. A. P. 2,16,239 4 0
<i>Receipts.</i>			
Interest realised on Government securities	..	7,998 9 4	7,998 9 4
Government paper for the nominal value of Rs. 5,000 received from the Maharaja of Bobbili.	5,000	..	5,000 0 0
Government paper purchased, nominal value	2,000	..	2,000 0 0
Total ..	7,000	7,998 9 4	14,998 9 4
Grand total ..	2,14,900	16,337 13 4	2,31,237 13 4
<i>Charges.</i>			
Scholarships, etc., paid	..	4,567 10 9	4,567 10 9
Cost of Government securities purchased	..	1,920 10 1	1,920 10 1
Total ..	..	6,488 4 10	6,488 4 10
Balance on 31st March 1911	2,14,900	9,849 8 6	2,24,749 8 6

E

ABSTRACT of receipts, charges and balance of the amounts contributed by Government on account of travelling allowance of Fellows and inspection of colleges for the year ended 31st March 1911.

	Cash.			Total.		
	RS.	A.	P.	RS.	A.	P.
Opening balance on the 1st April 1910 ..	14,545	10	11	14,545	10	11
<i>Receipts.</i>						
Add amount sanctioned by Government in G.O. No. 584, Educational, dated 13th October 1910.	15,000	0	0	15,000	0	0
Amount recovered from a clerk on account of overpayment.	27	0	3	27	0	3
Total ..	15,027	0	3	15,027	0	3
Grand Total ..	29,572	11	2	29,572	11	2
<i>Charges.</i>						
Amount paid on account of travelling allowance of Fellows.	10,372	3	0	10,372	3	0
Amount paid on account of inspection of colleges.	23,667	2	9	23,667	2	9
Total ..	34,039	5	9	34,039	5	9
Debit balance on 31st March 1911 ..	—4,466	10	7	—4,466	10	7

F

ABSTRACT of receipts, charges and balance of the grants sanctioned by Government for vacation lectures.

	Government securities.	Cash.	Total.
Balance on 1st April 1910	RS. 45,500	RS. A. P. 1,018 15 8	RS. A. P. 46,518 15 8
<i>Receipts.</i>			
Interest realized on Government securities	..	1,588 9 0	1,588 9 0
Total ..	..	1,588 9 0	1,588 9 0
Grand Total ..	45,500	2,607 8 8	48,107 8 8
<i>Charges.</i>			
Remuneration to lecturers and assistant lecturers	..	150 0 0	..
Their travelling allowances	..	363 3 0	..
Contingent charges	..	193 0 0	706 3 0
Total ..	..	706 3 0	706 3 0
Balance on 31st March 1911 ..	45,500	1,901 5 8	47,401 5 8

Order—No. 263, Educational, dated 21st March 1912.

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 of the report.

(True Extract.)

L. DAVIDSON,
Ag. Secretary to Government.

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

100

for 12905¹ 2119
5-2-12

” ” 191

C. No. 700, From the A-9, No. 249-2024, dated 4-3-1912.

No. 263, dated 21-3- 1912

The report will be com.

communicated to the Syndicate of the Madras University, whose attention will be drawn to the remarks of the Auditor in paras- 3 & 7 of the report.

7.7
203-12

203-12

Re

20.3.12

Ld

21. 3. 12

After asoe. examine why there
is such an uncorrected balance
under the fee fund - 1.70 lakhs.
Save this - or part of it - might
be invested.

21.37

not for E.T.

Best of return file
7/8
2/3

2K
Phase not
CA
21/3

To

The Registrar, M. U.

-- D.F.J.

A. G.

18/4/12

1

With ref. to the Secy's note on the previous page it is submitted that as no investments in Govt. securities were made during the year 1910-1911, the uninvested balance at credit of the fee fund stood at 1.70 lakhs. But since the close of the year a sum of Rs 50,000 has been invested in Govt. securities - vide G.O. no. 90 SdL dated 5-2-12.

W.C.
 22-3-12 *W.C.*
 22-3-12

ORDINARY.

PRESS SLIP.

PREFERENCE.

EDUCATIONAL DEPARTMENT.



Current No., dated 190 ..
G.O., No 2603, dated 21 .. 3 .. 1912.

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

Docket. University of Madras
communicating to the Syndicate
of the report on the
audit of the accounts of the
University for the year ending
31st March 1911

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	
Ooty Records	...	...	3	
For filing with original	...	...	1	
Total			34	

FOR ISSUE.†		Letter only.	Complete G.O.	Special issue copies of G.O. (d)		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.						
Total						
Spare copies.						
The Director of Public Instruction.....			5			
The Comr. for Govt. Examinations.....						
The Superintendent, Govt. Museum.....						
The Surgeon-General.....						
The Accountant-General.....			4			
The Collector of.....						
The P. D. B.....						
The Registrar of the University.....			4			
The.....						
The.....						
The.....						
The.....						
The.....						
The.....						
Total			13			

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.)

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.....	30/3/12 <i>SRM</i>
First proof furnished on.....	
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	
Final copies supplied on.....	16/4/12 <i>LB</i>

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	34		
" " " Issue.....	13		
For Volumes.....	16		
For E. T.....			
Total ...	63		