

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1913.

Enclosures

Spare copies

G.O. No. 250, 25th March 1913.

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 1912.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

Letter—from J. F. GRAHAM, Esq., M.A., I.C.S., Offg. Accountant-General, Madras.

To—the Secretary to Government, Educational Department.

Dated—the 4th March 1913.

No.—O.A. 9-21751.

I have the honour to report that the fee fund and the endowment fund accounts of the University of Madras and also the accounts 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 year ending 31st March 1912 have been audited and the usual statements A to F are appended.

I.—FREE FUND ACCOUNT.

2. Government securities of the face value of Rs. 50,000 were purchased during the year under report so that the invested balance in this account at the end of the year was Rs. 6,80,000. The receipts during the year amounted to Rupees 2,01,549-8-11 and the charges to Rs. 1,74,979-9-10. The transactions of the year resulted therefore in a surplus of Rs. 26,569-15-1. Owing however to the purchase of Government promissory notes for Rs. 50,000 during the year, the uninvested balance at credit of the fund was reduced from Rs. 1,69,754-12-11 on 1st April 1911 to Rs. 1,47,831-13-10 on 31st March 1912. This balance is in excess of the balance shown in the books of my office by Rs. 8,259-10-4 as it includes the following amounts :—

	RS.	A.	P.
(1) Amount of unspent balance on 31st March 1912 which remained with Public Works Department out of sums placed at its disposal by the Accountant-General ..	3,247	5	7
(2) Permanent advance of the Registrar in the Bank of Madras	5,000	0	0
(3) Amount omitted to be credited to the University fee fund in the books of my office for the year	18	14	0
	8,266	3	7
(4) Deduct amount wrongly credited to the University fee fund in the books of my office	6	9	3
	8,259	10	4

3. The following points were noticed in the examination of the "receipts" portion of the accounts :—

(a) C. No. 118, dated 29th January and C. No. 263, dated 23rd March 1912.—In each of these two cases for duplicate copies of certificate Rs. 8 appears according to the correspondence to have been remitted, Rs. 3 by money order and Rs. 5 through the treasury. Rs. 10 only has however been credited in the accounts and it was explained that the money orders were refused acceptance. But there was nothing on record to show that they were not received.

(b) In the three cases mentioned below the short receipts were pointed out in the course of audit and the necessary recoveries have been effected—

(1) C. 401.—Short recovery of Rs. 2 due from K. A. Vira Raghavachari.
(2) B. 120.—Short recovery of Rs. 2 due from the headmaster, Findlay College, Mannargudi.

(3) B. 119.—Recovery of one anna from the Chief Superintendent, University Examinations, due to error in addition in his account.

4. The following points were noticed in the audit of the payment vouchers :—

(a) Voucher No. 9, dated 10th April 1911.—Mr. A. C. Pranatharthihara Aiyar was paid travelling allowance for the journey from Chingleput to Madras to attend the meeting of examiners in teaching on the 24th February 1911, but for the return journey he drew travelling allowance from Madras to Madurantakam instead of to Chingleput only. The travelling allowance drawn from Chingleput to Madurantakam seems inadmissible.

(b) Voucher No. 53 of 28th April 1911.—Major T. H. Foulkes was allowed halting allowance for eight days while he appears to have been asked to conduct practical examination only for six days. An excess payment of Rs. 12 would therefore appear to have been made to him.

(c) Voucher No. 54, dated 28th April 1911—Dhoby charges Rs. 8.—The sanction of the Syndicate does not appear to have been obtained. This was pointed out in the last audit report.

(d) Voucher No. 70, dated 11th May 1911.—Halting allowance drawn by the Rev. D. Honore for four halts for conducting practical examination in Physics and valuation of laboratory note books. Halting allowance would be admissible only for those days on which the practical examination was conducted, but not for the days on which other work was done.

(e) Voucher No. 185, dated 20th December 1911—Cost of a black academic cap Rs. 10-12-0.—The charge does not appear to have been sanctioned by the Syndicate.

(f) Voucher No. 114, dated 7th July 1911—Rs. 10-8-0.—The charges on account of packing, sealing and labelling question papers should have been shown under "Miscellaneous" instead of under "Stationery".

(g) Voucher No. 125, dated 10th August 1911—Rs. 4-1-6.—The postage charges incurred by the Rev. E. M. Macphail as Chairman, Board of Examiners, should have been shown under "Postage" and not under "Examination charges."

(h) Voucher No. 186, dated 21st December 1911—Rs. 31-7-9.—The cost of paper issued for spare copies of gazette supplied should have been shown under "Examination charges" along with that of the spare copies, viz., Rs. 26-9-6.

(i) Voucher No. 215, dated 31st January 1912—Rs. 60.—The cost of 15 loose covers for calendar (Syndicate meeting) in full red morocco strengthened with Holland yellow paper inside and lettered front in gold should have been shown under "binding charges" and not under "printing charges". The sanction of the Syndicate does not appear to have been obtained for this charge.

(j) Voucher No. 191, dated 22nd December 1911.—Mr. Kershaw drew travelling allowance for the journey to Karur from Madras via Erode Rs. 21-13-0, while the fare via Trichinopoly, a cheaper route, is only Rs. 18-11-0. There was thus an excess payment of Rs. 3-2-0.

(k) Voucher No. 219, dated 31st January 1912.—Mr. W. J. Prendergast travelled to Madras from Hyderabad via, Wadi and drew as travelling allowance Rs. 68-7-0, while the travelling allowance via Bezvada would be only Rs. 62-1-0, the time occupied in both the cases being the same. There was thus an excess payment of Rs. 12-12-0 for both the forward and return journeys. This kind of excess payment was pointed out in the last audit report also.

(l) Voucher No. 244, dated 8th March 1912—Rupees 598.—This payment was made in the University office instead of in my office.

(m) In the following 2 cases the overpayments were pointed out during the audit and the amounts have been recovered :—

(1) C. 833.—A sum of Rs. 10 was recovered, being the balance due on account of the cost of mathematical instruments supplied to the S.P.G. College, Trichinopoly.

(2) C. 160.—A sum of Rs. 47-14-6 was recovered, from the S.P.C.K. Press, Madras, being the cost of paper overcharged.

5. From statement C it may be observed that 3,695 and 8,551 copies of the Matriculation Text books for 1911 and 1912 respectively together with several copies of the calendars for 1910 and 1911 were returned by the S.P.C.K. Press to the University office as not saleable. It is suggested that the total number of copies to be printed may be fixed so as to answer to the probable requirements to avoid unnecessary printing and stationery charges.

II.—ENDOWMENT ACCOUNT.

6. The transactions in this account are shown in statement D. The total amount of securities as well as the balance in cash lodged with the Bank were verified with the Bank's certificate and pass book and found to be correct.

7. The invested balance was held in the following form :—

	RS.
(1) Three and a half per cent. loan of 1842-43	6,200
(2) Do. do. 1854-55	1,90,900
(3) Do. do. 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	2,16,400

8. *Sir T. Muthusami Aiyar's Scholarship*.—The scholarship holder A. Narasimhachari was paid for 25 months, whilst according to the terms of the endowment he should be paid for only 24 months or such shorter period as the Syndicate may deem necessary. No sanction of the Syndicate was produced in support of the excess payment. There were similar overpayments in the case of the Johnston of Carnaloch scholarship also. But the cheques issued for the months beyond the sanctioned period have been cancelled owing to the non-appearance of the scholarship holder to receive them.

III.—EXPENDITURE FROM GOVERNMENT GRANTS.

9. Two different accounts are maintained for the 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 was no expenditure for vacation lectures during the year. The balance at credit of this account in securities and in cash was verified with the Bank's certificate and the pass book respectively and found to be correct.

10. The account of the grant for the travelling expenses of Fellows and the charges connected with the inspection of colleges opened for the year with a debit balance of Rs. 4,466-10-7, but closed with a credit balance of Rs. 1,407-1-0 which was found to be correct according to the Bank's Pass Book.

11. The following excess payments were noticed in audit in this account :—

	RS. A. P.
(a) C. 707, dated 31st August 1911.—Travelling allowance bill of Mr. H. B. Atré. Excess travelling allowance drawn from Hyderabad to Madras and back <i>via</i> Wadi instead of Bez-wada.	12 12 0
(b) C. 33, dated 8th January 1912.—Travelling allowance bill of Mr. H. B. Atré. Excess drawn from Hyderabad to Madras and back <i>via</i> Wadi instead of Bez-wada.	12 12 0

	RS. A. P.
(c) C. 897, dated 2nd November 1911.—Travelling allowance bill of Mr. W. J. Prendergast. Excess drawn from Hyderabad to Madras and back <i>via</i> Wadi instead of Bez-wada.	12 12 0
(d) C. 202, dated 23rd March 1912.—Travelling allowance bill of Mr. W. J. Prendergast. Excess drawn from Hyderabad to Madras and back <i>via</i> Wadi instead of Bez-wada.	12 12 0
(e) C. 275, dated 28th March 1912.—Travelling allowance bill of Mr. W. J. Prendergast. Excess drawn from Hyderabad to Madras and back <i>via</i> Wadi instead of Bez-wada.	12 12 0
(f) C. 37, dated 29th January 1912.—Travelling allowance bill of Mr. M. V. Lela. Railway fare drawn from Bhongir to Madras <i>via</i> Wadi.	51 10 0
Travelling allowance admitted <i>via</i> Bez-wada	42 13 0
Difference	8 13 0

	RS.
Additional allowance drawn for 567 miles at Rs. 4 for each 100 miles or part in excess of the first 100 miles.	20
Additional allowance admitted for 447 miles at Rs. 4 for each 100 miles or part in excess of the first 100 miles.	16
Excess	4 0 0
Total	12 13 0
Additional allowance for the return journey	12 13 0
Amount overdrawn	25 10 0

(g) C. No. 194, dated 23rd March 1912.—Rev. A. F. Gardiner travelled by the South Indian Railway from Trichinopoly to Madras and attended a meeting of the Senate on 1st March 1912. For this journey he drew Rs. 15-9-0 railway fare and Rs. 8 additional allowance in all Rs. 23-9-0. But he drew railway fare for the return journey *via* Erode, railway fare Rs. 25 and additional allowance Rs. 12, i.e., Rs. 37. An excess payment of Rs. 13-7-0 was thus made.

(h) In the following two cases the excess payments were pointed out in the course of audit and the amounts have been recovered.

	RS. A. P.
(i) C. 343.—Amount overdrawn by Rev. F. M. Macphail in his travelling allowance bill.	45 1 0
(ii) C. 631.—Amount overdrawn by Mr. W. Ealam Smith in his travelling allowance bill.	45 5 0

A.—Abstract of receipts and charges of the University Fee Fund of Madras for the year ending 31st March 1912.

Receipts.	Amount.		
	RS.	A.	P.
Fees from candidates	1,45,233	0	0
„ for copies of documents	784	4	0
Other fees	2,009	13	0
Sale-proceeds of University publications, calendars, Matriculation text-books and Convocation addresses.	7,942	9	11
Fees for changing names	85	0	0
Interest realized on Government securities	21,994	14	0
Compensation from Government for the loss of income of the University on account of the introduction of Secondary School-leaving Certificate Examination.	23,500	0	0
Total ..	2,01,549	8	11

Charges.			
Salary, etc., of the Registrar and his establishment	21,809	10	2
Fees to examiners—			
For the past year	598	0	0
„ Current year	98,664	0	0
Remuneration to Superintendents and stipends to Chairmen.	7,461	8	0
Remuneration to editors of text-books	1,650	0	0
Postage and telegraph charges	1,901	9	3
Municipal taxes	3,069	14	0
Repairs to the Senate House by the Public Works Department.	2,480	10	8
Contingent charges at Madras	30,570	5	1
„ districts	1,058	7	4
Refund of fees	21	0	0
Contribution to the vacation lectures account	5,634	9	4
„ University Library account			
Total ..	1,74,979	9	10
Surplus ..	26,569	15	1

Statement of balances.

	Government securities.			Cash.		
	RS.	RS.	A. P.			
Opening balance on 1st April 1911	6,30,000	1,69,754	12 11			
Add surplus of the year	..	26,569	15 1			
Total ..	6,30,000	1,96,324	12 0			
Add and deduct nominal value and cost of securities purchased in the year.	50,000	48,492	14 2			
Balance on 31st March 1912 ..	6,80,000	1,47,831	13 10			

B.—STATEMENT showing the number of candidates for the different examinations from whom fees were collected in 1911–12 and the remuneration due to Examiners.

	Number of candidates.	Fees recovered.	Total.	Remuneration to Examiners.		Excess or deficiency of fees.		
				Paid in 1911–1912.	Not paid in 1911–12.			
<i>Arts.</i>		RS.						<i>Arts.</i>
Matriculation ..	621	7,452		2,567	2,567	+ 4,881		
Intermediate Examination in Arts.	1,614	38,736		16,661	16,661	+ 22,075		
B. A. (English Language Division).	1,725	20,700						
B. A. (Second Language Division).	978	5,844						
B. A. (Science Division).	1,344	24,192		29,349	29,349	+ 22,297		+ 38,213
B. A. (Honours) Preliminary English Language.	91	910						
Sitting fees, etc., for the above examinations.				9,635				
Matriculation, Intermediate and B. A. Tabulation charges.	76	3,800		1,515	11,050	— 11,050		
M. A. Degree Examination.				11,879				
Tabulation charges ..				275				
					11,964	— 8,154	— 8,154	— 30,059
<i>Teaching.</i>			1,01,640					<i>Teaching.</i>
L. T. Degree Examination.	149	2,235						
L. T. Old Regulations practical only.	12	180		1,778				
Tabulation charges ..				25				
<i>Law.</i>			2,415		1,803			<i>Law.</i>
First Examination ..	529							
B. L. Degree Examination.	1	15,900						
M. L. Degree Examination.	428	12,840		11,528				
Tabulation charges ..	18	1,800						
					125			
			30,540		11,653	+ 18,887	+ 18,887	+ 18,887
<i>Medicine.</i>								<i>Medicine.</i>
First L. M. & S. Examination.	55	2,040						
Second L. M. & S. Examination.	29	1,044						
Final L. M. & S. Examination.	54	1,944						
First M. B. & C. M. Examination.	39	780						
Second M. B. & C. M. Examination.	30	900		16,885				
Third M. B. & C. M. Examination.	22	880						
Final M. B. & C. M. Examination.	31	1,550						
L. S. Sc. Examination.	1	40						
M. D. Degree Examination.				100				
Tabulation charges ..								
			9,178		16,985			
<i>Engineering.</i>								<i>Engineering.</i>
First Examination—Engineering.	40	800						
B. E. Degree Examination.	22	660		3,502				
Tabulation charges ..				25				
			1,480		3,527	— 2,067	— 2,067	— 2,067
	7,936	1,45,233	1,45,233	1,05,549	1,05,549	39,684	39,684	39,684

C.—STATEMENT showing the number of books published by the University of Madras during 1911–12 the number sold, the number distributed gratis and the balance in stock in April 1912.

	Matriculation syllabus.	Convention address at		Matriculation Text books of				Calendar of				1912.			
		1910.		1911.		1912.		1910.		1911.		1912.		1912.	
		1910.	1911.	1910.	1911.	1912.	1913.	Vol. I	II	I and II	Question papers.	I.	II.	I and II	Question papers.
Balance with the S.P.C.K. Press, 31st March 1911	3,438	59	..	..	3,714	21,164	19,800	88	31	48	..	311	87	186	233
Number printed	..	..	300	..	2,809	..	19,800	..	..	..	..	..	..	..	..
Total	3,438	59	300	3,714	24,264	19,800	88	88	31	48	..	311	87	186	233
Sold up to 31st March 1912	307	3	..	19	15,703	..	..	6	1	..	..	138	76	60	138
Issued gratis	..	..	201	..	..	..	..	..	..	..	..	19	6	1	6
Balance	3,249	56	..	3,695	8,551	19,800	83	83	30	48	..	161	5	126	99
Books returned to the Registrar as not salable.	..	..	..	3,695	..	..	..	..	..	..	..	..	..	..	..
Balance with the S.P.C.K. Press	3,239	56	..	..	8,551 (a)	19,800	83 (d)	83 (d)	30 (d)	48 (d)	..	164 (e)	5 (e)	126 (e)	89 (e)

(a) Returned to the Registrar in May 1912 as not salable.

D.—ABSTRACT of the University Endowment account for the year ending March 31st, 1912.

	Government Securities.		Cash.	
	RS.	A.	P.	
Balance on April 1, 1911	214,900	9,849	8	6
<i>Receipts.</i>				
Interest realised on Government securities.	..	7,571	3	9
The annual contribution from Government on account of the Tumkur property	..	480	0	0
Amount received from the Rajah of Pittapuram for the preparation of dies for the Sir V. Bhashyam Aiyangar Gold medal	..	202	8	0
Government paper for the nominal value of Rs. 1,500 received from the Honorary Secretary Pope Memorial Committee	1,500	..	..	..
Total	1,500	8,253	11	9
Grand Total	2,16,400	18,103	4	3

Charges.

Scholarships, etc., paid	..	5,528	11	11
Balance on March 31, 1912	2,16,400	12,574	8	4

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 ending 31st March 1912.

	Cash.		
	RS.	A.	P.
Opening balance on April 1, 1911	..	4,466	10 7
<i>Receipts.</i>			
Add amount sanctioned by Government in G.O. No. 272, Educational, dated 10th May 1911.	20,000	0	0
Total	20,000	0	0
Grand Total	15,538	5	5
<i>Charges.</i>			
Amount paid on account of travelling allowance of Fellows.	11,281	2	8
Do. Inspection of colleges	2,845	1	9
Total	14,126	4	5
Balance on March 31, 1912	1,407	1	0

F.—ABSTRACT of receipts, charges and balance of the grants sanctioned by Government for Vacation lectures.

	Government securities.		Cash.	
	RS.		RS.	A. P.
Balance on 1st April 1911	45,500		1,901	5 8
<i>Receipts.</i>				
Interest realised on Government securities ..	—		1,588	9 8
Total ..	—		1,588	9 8
Grant total ..	45,500		3,489	15 4
<i>Charges.</i>				
Balance on 31st March 1912 ..	45,500		3,489	15 4

Order—No. 250, Educational, dated 25th March 1913.

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, 4, 5, 8 and 11 of the report—especially to those regarding overpayments in respect of travelling allowances.

(True Extract.)

L. DAVIDSON,
Ag. Secretary to Government.

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

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O. No. 250, EDUCATIONAL,
DATED 25TH MARCH 1913.

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

From the Accountant-General, dated 4th March 1913, No. O.A. 9-21751.

The report may be communicated to the Syndicate of the Madras University and their attention drawn to the remarks of the auditor in paragraphs 3, 4, 5, 8 and 11 of the report—especially to the remarks in paragraph 11 about the overpayments made in travelling allowance. These allowances it will be observed are paid from grants made for the purpose by Government and not from University funds.

A draft is submitted for approval.

T.K.—22-3-13.

C. RAMANUJACHARI—23-3-13.

L. DAVIDSON—24-3-13.

[G.O. No. 250, Educational, dated 25th March 1913.]

READ AGAIN G.O. No., dated 191

" " " ", " 191

READ ALSO:—

C. No. 742, From the AG., No. 0A-9-21757 dated 4-3-1913

191

[illegible]

ORDER.

P. S.

No. 250, dated 25-3-1913.

The report will be communicated to the Syndicate of the Madras University whose attention will be drawn to the remarks of the Auditor in paras. 3, 4, 5, 8 and 11 of the report - especially to these remarks ^{regarding} ~~about~~ the over-
payments ^{in respect of} ~~in respect of~~ travelling allowances.

TA CR
22-3-13 23-3-13

LD.
m. 3.

70 The Registrar, M.U. — 5 copies
 -- ~~DD-2~~ — 5 copies
 -- A.G. — 5 copies

ORDINARY.

PREFERENCE.

URGENT (a).

LOCAL AND MUNICIPAL DEPARTMENT.

Current No. dated 19
 G.O., No. 250, dated 25.3.1913.

INSTRUCTIONS FOR THE SECRETARIAT.

Number of MS. pages sent { Correspondence including orders
 Notes.

Docket... *Private copy of Madras Communication to the Secretary of the Government for the year ending 31st March 1912*

(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	...	20	12
Ooty Records	...	4	4
For filing with original	...	1	1
Total	...	25	16

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<i>The Registrar Mm</i>	5				
The C. M. C.					
The Collector of.....					
The P. D. B.....					
The Accountant-General.....					
The Director of Public Instruction.....					
The Surgeon-General.....					
The Sanitary Commissioner.....					
Do. Engineer.....					
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The President, Corporation of Madras.....					
The.....					
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[P.T.O.]

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(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.....	27-3-73
First proof furnished on.....	16/3/13
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	24/4/13
Final copies supplied on.....	25/4/13

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	26		
Issue.....	18		
For Volumes.....	16		
For E.T.....			
Total	60		