

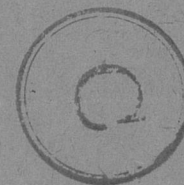
Educational (190 /) Department.

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ORIGINAL

[Despatch Abstract.]

University of Madras

Coming to the Syndicate of the
the report of the A.G. on the audit
of the accounts of the University
for the year 1899-1900.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government {1901} of Madras. EDUCATIONAL.

Recd.

Regd.

} 1901.

Enclosures

Spare copies

ORIGINAL

G.O., No. 194, 4th April 1901.

APRIL.

University of Madras.

Communicating to the Syndicate of the — the report of the Accountant-General on the audit of the accounts of the University for the year 1899-1900.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

From W. DOBBIE, Esq., Accountant-General, Madras, to the Secretary to Government, Educational Department, dated Fort St. George, 20th March 1901, No. O.A./12667.

I have the honour to report that, in accordance with G.O., No. 355, Educational, dated the 7th May 1890, the Fee fund accounts of the University of Madras for the year ended the 31st March 1900 and the Endowment funds accounts for the year ending the 30th June 1900, have been audited and found correct. The usual statements are submitted.

2. The greater portion of the expenditure of the Fee fund is audited by my office at the time the payments are made. The only exception is the contingent expenditure incurred at Madras, which is drawn in lump sums without details. This expenditure is, however, audited at the close of the year at the office of the Registrar by the Chief Superintendent of my office, who is deputed for the purpose. It is only in the case of a few minor points that the requirements of audit were not fully complied with, but these were not such as to prevent my giving a clean audit report as I have done in the first paragraph of this letter. The minor points to which I have referred are the following :—

(a) *Payees' acknowledgments not forthcoming—*

- (1) Rs. 24-1-6, advertising charges, paid to Messrs. MacMillan & Co. in November 1899.
- (2) Rs. 74-10-0, travelling allowance, paid to A. Subrahmaniam Aiyar in February 1900.
- (3) Rs. 56-12-0, travelling allowance, paid to V. R. Venkatarama Aiyar in February 1900.
- (4) Rs. 36-15-0, travelling allowance and examination charges, paid to Mr. K. Seshu Aiyar in March 1900.
- (5) Rs. 55-10-0, travelling allowance and examination charges, paid to A. V. Ramalinga Aiyar in March 1900.

It has been explained that these wanting receipts have been called for.

(b) *Mistakes in classification of expenditure.*—In a few cases items classified under the head "Travelling allowance of examiners" in the printed statement of account at pages 56 and 57 of the annual report of the Syndicate for 1899-1900 also include "Examination charges."

(c) No details of journey had been obtained in respect of a few travelling allowance bills paid during the year.

3. One point in connection with the contingent expenditure requires to be noticed, and that is, that funds on this account are obtained from the Accountant-General's office in large instalments (during the current year of Rs. 10,000) and deposited with the National Bank. The withdrawal of such large amounts from the Government treasury, not for immediate payment, but for deposit in a bank, can hardly be in keeping with the apparent intention of Government that the University should bank with the Government treasury. I would suggest for consideration that a sufficient imprest be kept with the Registrar to admit of the payment of petty contingencies, and that the amount drawn from the Accountant-General should be limited to that necessary to replenish the imprest, and to meet immediate payments of amounts too large to be met from the imprest. Arrangements could easily be made which would obviate inconvenience, e.g., claims of firms for large amounts could be paid by my office direct to the firms on bills countersigned by the Registrar as in the

case of remuneration to examiners, &c. Every endeavour would be made by my office to meet the convenience and wishes of the Syndicate and the Registrar.

4. The opening balance of the year, Rs. 3,43,109-8-0, was increased by a net surplus of Rs. 53,228-7-10 to Rs. 3,96,337-15-10 at the close of the year. From a financial point of view the result is an advantageous one. The investment account of the Fee fund was increased during the year by $3\frac{1}{2}$ per cent. Government securities of the nominal value of Rs. 42,100 purchased at a cost of Rs. 39,938-15-10, and the balance of the investment account at the close of the year represented Government paper of the nominal value of Rs. 3,33,000 of the $3\frac{1}{2}$ per cent. loan of 1865. The uninvested balance of the Fee fund, Rs. 63,337-15-10, has been agreed with the balance of that fund on the books of my office and the invested balance, Rs. 3,33,000, agrees with the amount of securities held by me on account of the fund. I may also add that the balance of books in statement C has, I understand, been verified by actual stock-taking by the University authorities and that the balance in the hands of the University booksellers has been acknowledged by them to be correct and to be accounted for by them.

5. The balance of the endowment accounts has been increased partly by the expenditure being less than the receipts, but mainly by fresh endowments. The opening balance of the year, Rs. 92,800-3-9, was increased to Rs. 1,38,278-1-11 at the end of the year. The endowments received in cash, Rs. 23,055-2-2, were all invested during the year, and the Government securities at credit of the Endowments account at the commencement of the year of the nominal value of Rs. 87,000 at the close of the year stood at Rs. 1,30,500. This balance was held in the form of the following securities :—

	RS.
(1) $3\frac{1}{2}$ per cent. loan of 1842-43	= 12,000
(2) $3\frac{1}{2}$ " of 1854-55	= 29,700
(3) $3\frac{1}{2}$ " of 1865	= 73,700
(4) $3\frac{1}{2}$ " of 1879	= 9,400
(5) 3 " of 1896-97	= 4,200
(6) 6 per cent. Madras municipal debenture, 1885	= 1,500
Total	= 1,30,500

The uninvested balance of the Endowment funds account was agreed with the balance of the Madras Bank's Pass-book, and the invested balance with the certificate of the Bank of Madras.

6. I request that the Syndicate of the University may be asked to pay into the Bank of Madras to the credit of Government the prescribed fee of Rs. 250 for the audit of its accounts.

ENCLOSURES.

A

ABSTRACT of Receipts and Expenditure of the University for 1899-1900.

	RS.	A.	P.	RS.	A.	P.
Balance on the 1st April 1899—						
In cash	52,209	8	0			
In Government securities	2,90,900	0	0			
				3,43,109	8	0
Receipts—						
(1) Fees from candidates	1,94,748	0	0			
(2) Fees for copies of documents	1	12	0			
(3) Sale-proceeds of the University calendar	6,971	13	0			
(4) Sale-proceeds of Matriculation text-books	516	3	3			
(5) Convocation fees	80	0	0			
(6) Interest realised on Government securities	10,131	7	11			
(7) Miscellaneous						
(8) Nominal value of Government securities purchased	42,100	0	0			
				2,54,549	4	2
				5,97,658	12	2

	RS.	A.	P.	RS.	A.	P.
Carried over ..				5,97,658	12	2
Expenditure—						
(9) Pay of the Registrar and his establishment ..	13,042	10	10			
(10) Fees to examiners—	RS.	A.	P.			
For past year	10,795	8	0			
For current year	86,382	0	0			
				97,177	8	0
(11) Remuneration to superintendents of examination ..	9,178	8	0			
(12) Refund of fees to candidates	103	0	0			
(13) Postage and telegrams	1,116	13	0			
(14) Repairs to the Senate House by the Public Works department	11,613	0	0			
(15) Municipal taxes	1,830	0	0			
(16) Remuneration to editors of text-books	300	0	0			
(17) Contingent charges incurred at Madras	23,877	0	11			
(18) Contingent charges incurred in districts	2,893	3	9			
(19) Fee for the audit of the accounts for 1898-99 ..	250	0	0			
(20) Cost of Government securities purchased	39,938	15	10			
				2,01,320	12	4
Balance on the 31st March 1900 —						
In cash	63,337	15	10			
In Government securities	3,33,000	0	0			
				3,96,337	15	10

B

STATEMENT showing the number of candidates who appeared for the different examinations held in 1899-1900 as well as the amount of fees realized and of remuneration paid to examiners.

Serial number.	Examinations.	Number of candidates.	Fee receipts.	Remuneration to examiners.	Excess or deficiency of receipts.
			RS.	RS.	RS.
1	Matriculation	6,599	79,188		
2	Do. Exemption fees	2,014	4,088	25,964	+ 57,812
3	F.A.	2,088	50,112		
4	F.A. Exemption fees	59	177	15,760	+ 34,529
5	B.A. English Language division	822	9,864		
6	B.A. Second Language division	655	3,930	13,976	+ 15,886
7	B.A. Science division	848	15,264		
8	B.A. Exemption fees	268	804		
9	M.A.	29	1,450	6,346	— 4,896
10	L.T.	75	2,250		
11	L.T., Theoretical	11	165		
12	L.T., Practical	59	885	3,030	+ 387
13	L.T. Exemption fees	39	117		
14	F.L.	430	12,900	6,181	+ 6,782
15	F.L. Exemption fees	21	63		
16	B.L.	338	10,140	5,063	+ 5,093
17	B.L. Exemption fees	5	16	1,122	— 822
18	M.L.	3	300		
19	First L.M. and S.	8	192		
20	Second L.M. and S.	12	432		
21	First M.B. and C.M. (new regulation)	26	520	7,508	— 5,394
22	M.D.	1	100		
23	Second M.B. and C.M. (new regulation)	17	510		
24	Do. (old regulation)	9	360	378	— 115
25	F.E.	13	260		
26	F.E. Exemption fees	1	3		
27	B.E.	7	210	224	— 8
28	B.E. Exemption fees	2	6		
			1,94,306	85,552	+ 1,07,924
	Stipends to Chairmen of Boards of Examiners ..			830	
	Total ..			86,382	

C

STATEMENT showing the number of books published by the University during 1899-1900, the number sold, the number distributed gratis and the balance in stock on the 25th February 1901.

	Matriculation text-books.	Calendar.					Convocation address.
		Full.	1 + 2	1	2	3	
Number printed	10,450	200	75	250	250	325	250
Number made up by the publishers by taking single copies of Parts I, II, and III	..	+ 56	..	— 56	— 56	— 56	..
Total ..	10,450	256	75	194	194	269	250
Sold up to 31st March 1900	9,173	104	13	27	18	20	..
Sold since April 1900	748	17	6	3	..	..	..
Do.	..	..	..	37	28	33	..
Issued gratis	..	128	55	104	103	155	208
Total ..	9,651	249	74	171	149	208	208
Balance on the 25th February 1901 ..	799	7	1	23	45	61	42

D

ABSTRACT of the University Endowment Accounts for the year ending 30th June 1900.

Balance on the 1st July 1899—

	RS.	A.	P.	RS.	A.	P.
In cash	5,800	3	9			
In Government securities	87,000	0	0			
				92,800	3	9

Receipts—

Interest realized on Government securities.	3,773	14	3
Cash received	23,055	2	2
Sale-proceeds of Government securities sold	1,143	2	7
Government securities received and purchased (nominal value)	44,700	0	0
	72,672	3	0
	1,65,472	6	9

Charges—

Scholarships, etc., paid	2,572	6	0
Cost of Government securities purchased.	23,411	6	10
Government securities sold (nominal value)	1,200	0	0
Miscellaneous	10	8	0
	27,194	4	10

Balance on the 30th June 1900—

In cash	7,778	1	11
In Government securities	1,30,500	0	0
	1,38,278	1	11

ORDER—No. 194, Educational, dated 4th April 1901.

The Accountant-General's report on the audit of the accounts of the University of Madras for the year 1899-1900 will be communicated to the Syndicate of the University who will be requested to give consideration to the remarks contained in the third paragraph and to arrange for the payment of the audit fee of Rs. 250 to the credit of Government.

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

To the Registrar of the Madras University.

" Accountant-General.
" Director of Public Instruction.

Exd. A. D. Xavier.

Educational (1901) Department.

CURRENT No. 414.

From

[Name]

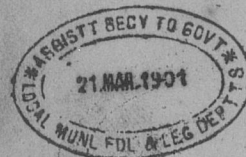
W. B. B. B. Esq.

[Designation]

Accountant General

[Station]

Madras.



No.

04/1267.

Dated

20th March 1901.

Enclosures

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21-3

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Registered

21-3

1901.

SUBJECT.

Forwarding the Audit Report of the free fund accounts of the University of Madras & the Endowment funds accounts for the year ending 30th June 1900.

BACK PAPERS.

FURTHER PAPERS.

Sir,

1.500-8-11-00

58 6

” ” ” ” ” ” 190

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The Accountant General's report on the audit of the accounts of the University of Madras for the year 1899-1900 will be communicated to the syndicate of the University who will be requested to give consideration to the remarks contained in the third paragraph and to arrange for the payment of the audit fee of Rs.250 to the credit of Govt.

The Registrar of the M.U.
,, Acctt. Genl.
,, D. P. I.

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ENCLOSURES TO G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DETTO.

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