

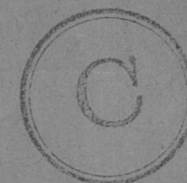
Educational (1904) Department.

ORDINARY PRINTED.

G.O., No. 9

DATED 7.1.04

INDEXED.



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[Despatch Abstract.]

University of Madras.

Copy to the Syndicate of the — the report
of the A.C. on the audit of the accounts
of the University for the year 1902-1903

BACK PAPERS.

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Government {1904} of Madras. EDUCATIONAL.

Recd.

Regd.

} 1904.

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ORIGINAL

G.O., No. 9, 7th January 1904.

JANUARY.

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 1902-1903.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From W. DOBBIE, Esq., Accountant-General, Madras, to the Secretary to Government, Educational department, dated 23rd December 1903, No. O.A.D./10141.

I have the honour to report that the Fee Fund accounts of the University of Madras for the year ended 31st March 1903 and the Endowment accounts for the year ended 30th June 1903 have been audited and found correct. The usual statements are submitted.

2. *Fee Fund Accounts.*—Government securities of the $3\frac{1}{2}$ per cent. loan of 1865 amounting to Rs. 11,100 were purchased in the year at a cost of Rs. 10,904-4-1. By this investment the balance of Government securities which stood at Rs. 3,83,700 at the beginning of the year was increased to Rs. 3,94,800 at its close. Excluding the transactions relating to Government securities, the cash receipts of the year amounted in the aggregate to Rs. 2,42,248-8-6 and the outgoings to Rs. 1,98,741-1-8. The surplus of the year, therefore, was Rs. 43,507-6-10 which, added to Rs. 76,126-8-6, the opening balance in cash of the year *minus* the cost of investment, namely, Rs. 10,904-4-1 referred to above, gives Rs. 1,08,729-11-3 as the closing balance. This figure, however, exceeds the closing balance shown in my books by Rs. 1,759-1-5 which represents the balance in the hands of the Public Works department on the 31st March 1903 on account of sums placed at its credit out of the University Fee Fund for the execution of works sanctioned by the Syndicate. Of the sum of Rs. 1,759-1-5 which remained with the Public Works department, Rs. 1,588-5-10 were refunded to the credit of the University Fee Fund in the current year (1903-1904).

3. The auditor was unable to pass the following four items for the reasons mentioned. They are, therefore, brought to notice in this report—

(1) In December 1902, a sum of Rs. 8 was paid to a clerk and peon of the Registrar's office establishment out of contingencies as a remuneration for working out of office hours in arranging furniture for examinations held at the different places in the Presidency. But the charge is neither supported by the Syndicate's sanction nor by a voucher.

(2) In March 1903, a sum of Rs. 80-11-0 paid for peons' clothing has not been receipted by the tradesman from whom the purchase was made, but by the clerk who made the purchase.

(3) In March 1903, a sum of Rs. 100 was incurred in repairing three oil-painting pictures, but the charge is not supported by the Syndicate's sanction.

(4) In May 1902, a sum of Rs. 140 was paid to Messrs. Oakes & Co. for lace purchased, but the authority for the charge is not forthcoming.

4. *Endowment Accounts.*—The balance of the Endowment accounts rose from Rs. 1,95,557-11-9 in the beginning of the year to Rs. 2,07,274-8-9 at its close. The increase is mainly due to the addition during the year of two fresh endowments of the value of Rs. 9,000. * The invested and uninvested balances, viz., Rs. 2,02,000 and Rs. 5,274-8-9, were examined

	RS.
* Pulney Andy medal	2,000
Bowen memorial scholarship	7,000
Total	9,000

respectively with the Bank's half-yearly certificate and the Bank's pass books, and found correct. The invested balance was held in the form of—

	RS.
$3\frac{1}{2}$ per cent. loan of 1842-43	37,800
" " 1854-55	37,700
" " 1865	1,11,200
" " 1879	9,600
3 per cent. " 1896-97	4,200
6 " Madras Municipal debenture loan of 1865	1,500
Total	2,02,000

5. The ledger is properly maintained, but there is nothing to indicate that the entries in it were ever examined by any one. The balances of each half-year on each account are worked out in an abstract form at the end of the register and this alone is attested by the Registrar. As the register is an important one it should, I think, be examined by some responsible person such as the Manager of the Registrar's office and the entries attested by him.

6. I would suggest that the Endowment accounts be in future closed for the official year as the Fee Fund accounts are instead for the calendar half-years as at present.

7. 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 the accounts for 1902-1903.

ENCLOSURE.

A.—ABSTRACT of Receipts and Charges of the University of Madras for 1902-1903.

	Government securities.	Cash.	Total.
	RS.	RS. A. P.	RS. AS. P.
Balance on the 1st April 1902	3,83,700	76,126 8 6	4,59,826 8 6
<i>Receipts.</i>			
Fees from candidates .. ..	....	2,12,693 0 0	....
Fees for copies of documents .. ..	....	7 12 0	....
Sale-proceeds of the University Calendar .. ..	....	1,210 9 0	....
Sale-proceeds of Matriculation text-books .. ..	....	14,894 7 0	....
Sale-proceeds of Convocation address .. ..	....	0 4 0	....
Fines and penalties (Convocation) .. ..	....	30 0 0	....
Interest realized on Government securities .. ..	....	13,401 0 6	....
Government securities purchased	11,100	....	....
Miscellaneous .. ..	....	11 8 0	....
Total	11,100	2,42,248 8 6	2,53,348 8 6
	3,94,800	3,18,375 1 0	7,13,175 1 0
<i>Charges.</i>			
Salary of the Registrar and his establishment .. ..	....	12,600 1 1	....
Fees to Examiners { for the past year .. ..	....	61,784 0 0	....
for the current year .. ..	....	74,100 0 0	....
Remuneration to Superintendents of examinations and stipends to Chairmen .. ..	....	9,222 8 0	....
Postage and telegraph charges .. ..	....	1,499 2 0	....
Municipal taxes .. ..	....	1,830 0 0	....
Repairs to Senate House by the Public Works department .. ..	....	4,193 8 7	....
Contingent charges at Madras .. ..	....	30,810 1 0	....
Do. in districts .. ..	....	2,451 13 0	....
Fees for audit .. ..	....	250 0 0	....
Cost of Government securities purchased .. ..	....	10,904 4 1	....
	....	2,09,645 5 9	2,09,645 5 9
Balance on 31st March 1903	3,94,800	*1,08,729 11 3	5,03,529 11 3

* With Accountant-General, Rs. 1,06,970-9-10 ; with Public Works Department, Rs. 1,759-1-5.

B.—STATEMENT showing the number of candidates who appeared for the different examinations held in 1902-1903, the amount of fees received and the remuneration due to examiners for 1902-1903.

Examinations.	Number of candidates.	Fee received.	Remuneration due to examiners.	Excess or deficiency of receipts.
		RS.	RS. A. P.	RS. A. P.
Matriculation	8,030	96,360	45,762 0 4	+ 50,847 15 8
exemption fees	125	250		
First Examination in Arts	1,923	46,152	22,207 15 8	+ 23,950 0 4
Do. Exemption fee	2	6		
B.A. English Language division	1,038	12,456		
Do. Second Language division	775	4,650	29,266 5 4	+ 5,467 10 8
Do. Science division	979	17,622		
Do. Exemption fees	2	6		
M.A. Degree Examination	27	1,350	11,108 0 0	- 9,758 0 0
L.T. Do. do.	61	1,830		
Do. (Theoretical)	17	255	3,266 0 0	- 44 0 0
Do. (Practical)	67	1,005		
Do. (Exemption) fees	44	132		
First Examination in Law	366	10,980	6,088 0 0	+ 4,985 0 0
Do. Exemption fees	31	93		
B.L. Degree Examination	304	9,120	3,802 10 8	+ 5,392 5 4
Do. Exemption fees	25	75		
M.L. Degree Examination	2	200	216 0 0	- 16 0 0
First L.M. and S. Examination	29	696		
Do. do. do.	13	468		
Second Do. do. do.	10	360		
Final Do. do. do.	38	760	8,264 0 0	- 4,420 0 0
First M.B. and C.M. Examination	19	570		
Second Do. do. do.	16	640		
Third Do. do. do.	7	350		
Final Do. do. do.	17	340	916 0 0	- 576 0 0
First Examination in Engineering	24	720	2,592 0 0	- 1,857 0 0
B.E. Degree Examination	5	15		
Do. Exemption fees				
Total	..	2,07,461	1,53,489 0 0	+ 73,972 0 0
Add for other charges for Examinations only (roughly)	..	..	+ 28,712 14 8	- 28,712 14 8
	..	2,07,461	1,62,201 14 8	+ 45,259 1 4

C.—STATEMENT showing the number of books published by the University of Madras during 1902-1903, the number sold, the number distributed gratis and the balance in stock on the 1st December 1903.

	Matriculation Text Books of 1902.	Calendars (1902-1903).					Convocation address of 1902.
		Full.	Volumes I and II.	Volume I.	Volume II.	Volume III.	
Number printed	12,950	200	75	250	250	325	275
Sold up to 31st March 1903	11,491	99	22	74	52	79	..
Sold since 1st April 1903	808	..	3	25	17	29	..
Issued gratis up to 31st March 1903	..	100	34	143	137	172	222
Issued gratis since 1st April 1903	11	1	8	5	2	11	2
Total issued	12,310	200	67	247	208	291	224
Balance	640	..	8	3	42	34	51

D.—ABSTRACT of the University Endowment accounts for the year ending 30th June 1903 (two half-years ending 31st December 1902 and 30th June 1903).

	Government securities.	Cash.	Total.
	RS.	RS. A. P.	RS. A. P.
Balance on the 1st July 1902	1,89,400	6,157 11 9	1,95,557 11 9
Receipts—			
Interest realised on Government securities	..	6,887 2 10	..
Cash received	..	9,165 2 3	..
Government securities received and purchased nominal value	12,700	..	..
Sale-proceeds of Government securities	..	96 15 9	..
Total receipts	12,700	16,149 4 10	28,849 4 10
	2,02,100	22,307 0 7	2,24,407 0 7
Charges—			
Scholarships, etc., paid	..	4,391 15 0	..
Cost of Government securities purchased	..	12,630 4 10	..
Government securities sold	100	..	..
Miscellaneous	..	10 4 0	..
Total charges	100	17,032 7 10	17,132 7 10
Balance on the 30th June 1903	2,02,000	5,274 8 9	2,07,274 8 9

ORDER—No. 9, Educational, dated 7th January 1904.

The report will be communicated to the Syndicate of the University and their attention drawn to the remarks and suggestion contained in paragraphs 3, 5 and 6.

2. Arrangements should be made for the payment of the fee of Rs. 250 to the credit of Government.

(True Extract.)

A. G. CARDEW,
Ag. Secretary to Government.

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

Educational (1903) Department.

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[Name] W. Dobbie Esq.[Designation] Accountant General[Station] MadrasNo. O. A. D. / 1014Dated 23rd December 1903.Enclosures 4-

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