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Educational (1905) Department.

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N. P.

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7
ORIGINAL

[Despatch Abstract.]

University of Madras

Communicating, with remarks, to
the — the Audit of the accounts of
the University, for the year ending 31st
March 1905.

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 of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1905.

Enclosures

Spare copies

ORIGINAL

G.O., No. 722, 6th November 1905.

N. P.

University of Madras.

Communicating, with remarks, to the Syndicate of the — the report on the audit of the accounts of the University for the year ending 31st March 1905.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

Letter—from W. DOBBIE, Esq., Accountant-General.
To—the Secretary to Government, Educational Department.
Dated—the 26th October 1905.
No.—O. A. 566/51.

I have the honour to report that the Fee Fund and the Endowment accounts of the University of Madras for the year ended the 31st March 1905 have been audited and found correct. The usual statements are appended.

2. *Fee Fund account.*—Government securities of the $3\frac{1}{2}$ per cent. loan of 1865 amounting to Rs. 40,000 were purchased in the year at a cost of Rs. 40,299-3-8. By this investment, the balance of Government securities which stood at Rs. 4,35,400 at the beginning of the year was increased to Rs. 4,75,400 at its close. The cash receipts of the year amounted in the aggregate to Rs. 2,69,272-6-3, and the outgoings excluding the transactions relating to Government securities to Rupees 2,27,424-13-1. The surplus of the year, therefore was Rs. 41,847-9-2, which added to Rs. 1,01,917-3-4, the opening balance in the cash of the year *minus* the cost of investment, namely, Rs. 40,299-3-8 referred to above, gives Rs. 1,03,495-8-10 as the closing balance. This sum is in excess of the amount shown in my books by Rs. 5,400-13-9 which is made up of Rs. 401-1-9 the unspent balance in the hands of the Public Works Department on the 31st March 1905 out of sums placed at its credit from the University Fee Fund for the execution of works sanctioned by the Syndicate, and Rs. 5,000, the permanent advance sanctioned in G.O., No. 343, Educational, dated 6th June 1904, and held in the Bank of Madras. The permanent advance prior to the years under report was wrongly drawn from, and charged to, Imperial funds instead of to the University Fee Fund. On the other hand, a sum of four annas which was wrongly credited to the Fund in the Treasury Accounts was properly omitted from the accounts of the Registrar, while it was taken to that head in the books of my office. The necessary corrections in the latter have been made in the current year.

3. The following points have been noticed by the Auditor :—

(a) In March 1905, some pieces of mull, long cloth and khaki drill were purchased for Rs. 96-13-0, and the amount was debited to "Peons' Livery". It is understood that these charges are incurred every year and are not regulated by any sanction of the Syndicate. It seems desirable that some rules should be laid down specifying the number of peons to be supplied with liveries, the rate at which they should be supplied and the period after which they should be renewed, so as to enable the auditor to apply the necessary check and to see that the rules laid down are strictly observed.

(b) A sum of Rs. 28 was paid to the Commissioner of Police on account of Police help rendered to the University at the time of Convocation. The Commissioner of Police who was addressed on the subject informs me that the amount was as usual disbursed as extra duty pay to the Police officers who did duty at the Convocation. It is for consideration whether this charge should be incurred at all or if incurred whether it should be credited to Government under Police or disbursed to the Police officers as in the past three years.

(c) Travelling allowances to and from Madras of Examiners, etc., resident in the mufassal are remitted to them by means of Postal Money Orders, and the money order commission is charged to the University instead of to the payees. This is objectionable unless the sanction of the Syndicate is obtained for incurring the charge.

4. *Endowment account.*—The balance of the Endowment account rose from Rs. 2,12,630-3-9 in the beginning of the year to Rs. 2,17,399-2-0 at its close. One fresh endowment of Rs. 1,000 "J. A. Jones' Prize" was received during the

Travancore Scholarship	Rs. 300	noted in the margin the capital was
Johnston of Carnsalloch scholarship ..	300	reduced by the sale of Government
	—	papers of the nominal value of Rs. 600
Total ..	600	as the interest on the capitals was found
	—	insufficient to meet the payments. The

invested and cash balances, viz., Rs. 2,12,300 and Rs. 5,099-2-0 were examined respectively with the Bank's certificate and the Bank's Pass Books and found correct. The invested balance was held in the form of—

	Rs.
(1) $3\frac{1}{2}$ per cent. loan of 1842-1843	40,700
(2) Do. of 1854-1855	44,400
(3) Do. of 1865	1,12,200
(4) Do. of 1879	9,600
(5) 3 per cent. loan of 1896-1897	3,900
(6) 6 per cent. Madras Municipal debenture loan of 1885	1,500
Total ..	2,12,300

5. I request that the Syndicate 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 of 1904-1905.

ENCLOSURES.

A

ABSTRACT of receipts and charges of the University of Madras for the year ending the 31st March 1905.

Receipts.	Amount.			Charges.	Amount.		
	RS.	A.	P.		RS.	A.	P.
Fees from candidates ..	2,39,586	0	0	Salary of the Registrar and his establishment ..	15,536	3	0
" for copies of documents. ..	223	8	0	Pensions and gratuities ..	34	0	0
Other fees	4,033	0	0	Fees to examiners—			
Sale-proceeds of University Calendar	84	9	0	For the past year 1903-1904	65,114	0	0
Sale-proceeds of Matriculation Text-books	9,397	13	6	For the current year 1904-1905	92,360	14	6
Sale-proceeds of Convocation address	12	6	0	Remuneration to Superintendents and stipends to Chairmen	10,682	8	0
Fines and penalties (Convocation)	10		0	Remuneration to editors of Text-books	300	0	0
Interest realised on Government securities	15,899	2	6	Postage and Telegraph charges	1,532	12	0
Miscellaneous	25	15	3	Municipal taxes	1,830	0	0
				Repairs to Senate House by the Public Works department	3,004	4	11
				Contingent charges at Madras	33,950	13	7
				Contingent charges in districts	2,826	5	1
				Fees for audit	250	0	0
				Refund of fees for the year 1903-1904	3	0	0
				Total ..	2,27,424	13	1
				Surplus ..	41,847	9	2
Total ..	2,69,272	6	3	Grand total ..	2,69,272	6	3

STATEMENT of Balances.

	Government securities.			Cash.		
	RS.	A.	P.	RS.	A.	P.
Opening balance on the 1st April 1904.	4,35,400	0	0	1,01,947	3	4
Add—surplus of the year	..	..	..	41,847	9	2
Total ..	4,35,400	0	0	1,43,794	12	6
Add and deduct—nominal value and cost of securities purchased respectively in the year	..	..	..	..	..	..
	..	..	..	..	..	..
Balance on the 31st March 1905 ..	4,75,400	0	0	* 1,03,495	8	10

* Of this Rs. 401-1-9 is held by the Public Works Department.

B

STATEMENT showing the number of candidates for the different examinations held in 1904-1905, the amount of fees received and the remuneration paid to examiners.

Examinations.	Number of candidates.	Fee received.	Remuneration to examiners.			Excess or deficiency of fees.
			Paid within the year.	Not paid within the year.	Total.	
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Matriculation	8,957	1,07,484	30,417 0 0	20,524 0 5	50,941 0 5	+ 56,544 15 7
Do. exemption fees ..	1	2				
First Examination in Arts ..	2,465	59,160	16,014 14 6	11,505 11 9	27,520 10 3	+ 31,639 5 9
B.A. (English Language Division)	928	11,136	16,477 0 0	11,945 5 4	28,422 5 4	+ 5,081 10 8
B.A. (Second Language Division) ..	719	4,314				
B.A. (Science Division)	1,003	18,054	6,452 0 0	5,400 0 0	11,852 0 0	— 9,702 0 0
M.A. Degree Examination	43	2,150				
L.T. Degree Examination	77	2,310	786 0 0	2,434 0 0	3,220 0 0	+ 104 0 0
Do. (Theoretical)	22	330				
Do. (Practical)	45	675	3,492 0 0	880 0 0	4,372 0 0	+ 7,751 0 0
Do. exemption fees	3	9				
First Examination in Law	404	12,120	4,672 0 0	1,012 0 0	5,684 0 0	+ 8,515 0 0
Do. exemption fees	1	3				
B.L. Degree Examination	473	14,190	1,954 0 0	1,056 0 0	3,010 0 0	— 1,710 0 0
Do. exemption fees	3	9				
M.L. Degree Examination	13	1,300	10,572 0 0	..	10,572 0 0	— 5,142 0 0
First L.M. and S. Examination ..	26	624				
Second do. do.	20	720				
Final do. do.	16	576				
First M.B. and C.M. Examination	45	900	10,572 0 0	..	10,572 0 0	— 5,142 0 0
Second M.B. and C.M. Examination ..	22	660				
Third M.B. and C.M. Examination	30	1,200	10,572 0 0	..	10,572 0 0	— 5,142 0 0
Final M.B. and C.M. Examination	13	650				
M.D. Degree Examination	1	100	10,572 0 0	..	10,572 0 0	— 5,142 0 0
First Examination in Engineering	26	520				
B.E. Degree Examination	13	390				
Total	..	2,39,586	92,360 14 6	56,697 1 6	1,49,058 0 0	+ 90,528 0 0

C

STATEMENT showing the number of books published by the University of Madras during 1904-1905, the number sold, the number distributed gratis and the balance in stock on the 1st September 1905.

	Matriculation Text books of 1904.	Calendar (1904-1905).					Convocation address of 1904.
		Full.	Volumes I and II.	Volume I.	Volume II.	Volume III.	
Number printed	16,550	195	75	255	255	330	325
Sold up to 31st March 1905 ..	12,535	88	57	28	24	70	..
Sold since 1st April 1905 ..	..	..	..	..	..	..	..
Issued gratis up to 31st March 1905.	28	48	1	205	201	202	178
Issued gratis since 1st April 1905 ..	..	..	1	1	..	..	..
Total issued ..	12,563	136	59	234	225	272	178
Balance ..	3,987	59	16	21	30	58	147

D

ABSTRACT of the University Endowment accounts for the year ending the 31st March 1905.

	Government securities.		Cash.	Total.
	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Balance on the 1st April 1904	2,08,500	4,130 3 9	2,12,630 3 9	
<i>Receipts.</i>				
Interest realized in Government securities	..	7,385 10 10	..	..
Cash received	..	1,000 0 0	..	..
Government securities received and purchased (Nominal value) ..	4,400	588 5 8	..	..
Sale-proceeds of Government securities	..	..	..	..
Total ..	4,400	8,974 0 6	13,374 0 6	
Grand total ..	2,12,900	13,104 4 3	2,26,004 4 3	
<i>Charges.</i>				
Scholarships, etc., paid	..	3,552 13 1	..	..
Cost of Government securities purchased	..	4,412 15 4	..	..
Government securities sold	600	39 5 10	..	..
Miscellaneous	..	..	..	..
Total ..	600	8,005 2 3	8,605 2 3	
Balance on the 31st March 1905	2,12,300	5,099 2 0	2,17,399 2 0	

Order—No. 722, Educational, dated 6th November 1905.

The report will be communicated to the Syndicate of the Madras University and their attention drawn to the remarks and suggestions of the auditor.

2. Paragraph 3 (b) of the report will be considered in the Judicial Department.

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

(True Extract.)

H. D. TAYLOR,
Ag. Secretary to Government.

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

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 722, EDUCATIONAL,
DATED 6TH NOVEMBER 1905.

[SUBJECT.—*Audit Report of the Madras University Accounts.*]

From the Accountant-General, dated 26th October 1905, No. O.A. 566/31.

A draft is submitted below for approval. If approved, Judicial may be asked to accept it.

K.K.M.—31-10-05.

P. T. THARYAN—31-10-05.

A. GALLETTI—31-10-05.

H. D. TAYLOR—1-11-05.

To the Judicial Department.

JUDICIAL DEPARTMENT.

Submitted that the draft may be accepted in Judicial.

J.A.DER.—2-11-05.

Accepted.

C. A. SOUTER—3-11-05.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Issue.

H. D. TAYLOR—6-11-05.

[G.O., No. 722, Educational, dated 6th November 1905.]

Stock Form No. 185
8,700-17-6-05.

343.6-6.04
CURRENT NO. 1884

EDUCATIONAL DEPARTMENT.

Received 27-10-1905, Registered 28-10-1905.

Subject.

Forwarding, with suggestions, report on the audit of the Fee Fund and the Endowment Accounts of the University of Madras for the year ended the 31st March 1904-05.

ENCLOSURES.

No. 4

Spare copies

No. O. A. 566
31

Station Madras, Dated the 26 October 1905.

From (Name) W. Dobbie Esq.,

(Designation) Accountant-General,

To The Secretary to the Government of Madras,
Educational Department.

Sir,

I have the honour to report that the Fee Fund and the Endowment Accounts of the University of Madras for the year ended the 31st March 1905 have been audited and found correct. The usual statements are appended.

2. Fee Fund Account. Government Securities of the 3½ per cent. loan of 1865 amounting to Rs. 40,000 were purchased in the year at a cost of Rs. 40,299-3-8. By this investment, the balance of Government Securities which stood at Rs. 4,35,400 at the beginning of the year was increased to Rs. 4,75,400 at its close. The cash receipts of the year amounted in the aggregate to Rs. 2,69,272-6-3, and the outgoings excluding

Enc 4

W
Jno 578
14-9-04

To The Registrar, M. U. } D-10
A. L. } 24/11/5
of the 9th

The report will be forwarded
 to the appropriate
 authorities for their attention
 & for the necessary
 arrangements to be made
 for the payment of the
 fee of £250 to the credit of
 the
 11-12

19

To the Registrar, 11-12

First copy sent to Press.
 Returned for signature.
 Despatched in print.

Order complete. 40
 Letter only.
 Order complete with Letter.

READ AGAIN G.O., No. 190 DATED

CURRENT No.

1884 — A

4 Enclosures A

8P
 note 1P

ENCLOSURES TO C. No.

So note

ORDER OF GOVERNMENT

A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—

- A = Print in full.
- B = Not to be printed.
- F = Print abstract only.
- Q = Print heading only.