

[E.]
504-10-1-86.

V. E.
Educational (1907) Department.

ORDINARY PRINTED.

G.O., No. 57

DATED 4-2-7.

KS

[Despatch Abstract.]

Accounts. ^{*University of Madras*} Communicating, with remarks, to the

Syndicate of the ~~Madras University~~ the audit report of
on the audit of accounts of ~~for~~ the year ending 31st March
the University —.

1906.

CURRENT FILE.

[P. T. O. FOR PUT UP PAPERS.

PAPERS PUT UP WITH CURRENT No. 187

Papers of the department to which the current belongs

Number.	Date.	Original (=O) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.
908-9	4-12-90	Sl.		
653-4	31-7-91	0		
907	16-9-91	0		
907-5	9-9-91	Sl		
509	10-8-03	Sl		
570-2	8-8-04	Sl		
593-5A	10-9-05	Sl		
530-2A	24-8-08	Sl		

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.).	Despatcher to note the return of the papers to the departments concerned.
Edl.	674	18-10-86	0	
"	355	17-5-90	0	
"	52	1-2-90	Sl.	
"	268	14-5-97	0	
"	343	6-6-04	Sl	
"	6	9-1-05	Sl	
"	310	12-5-05	Sl.	
"	670	13-6-05	0	
"	722	6-11-05	Sl.	
"	337	11-5-08	Sl.	
"	408	12-6-08	Sl	
"	568	27-8-08	Sl	
"	802	8-12-08	Sl	

Stock Form No. 135
3,701-17-5-05.

CURRENT NO 2121

EDUCATIONAL DEPARTMENT.

Received

190 , Registered 29-12-1906

Subject.

Reporting that the Fee Fund and the Endowment accounts of the University of Madras for the year ending 31st March 1906 have been audited & found correct & the usual statements are appended.

ENCLOSURES.

No.

4.

No.

OA.168

117

Spare copies

Station Madras, Dated the 22nd December 1906.

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 1906 have been audited and found correct. The usual statements are appended.

2. Fee Fund Account. Government securities of the

20670 mms.
13.10.05

3½ per cent. loan of 1865 amounting to Rs.44,600 were purchased in the year at a cost of Rs.44,788-5-1. By this investment, the balance of Government securities which stood at Rs.4,75,400 at the beginning of the year was increased to Rs.5,20,000 at its close. The cash receipts of the year amounted in the aggregate to Rs.2,82,620-8-6 and the outgoings, excluding the transactions relating to Government securities, to Rs.2,45,718-9-2. The surplus of

the

the year therefore was Rs.36,901-15-4 which added to Rs.

1,03,495-8-10 the opening balance of the year in cash minus the cost of investment, namely, Rs.44,788-5-1 referred to above, gives Rs.95,609-3-1 as the closing balance. This sum is in excess of the amount shown in my Books by Rs.10,989-2-7 which is made up of Rs.6024-6-7 the unspent balance in the hands of the P.W.D. on the 31st March 1906, out of sums placed at its credit from the University Fee Fund for the execution of works sanctioned by the Syndicate, and Rs.5000 the permanent advance sanctioned in G.O.

A. No.343, Educational, dated the 6th June 1904, and held in the Bank of Madras, less Rs.35-4-0 erroneously credited to the Fund in the Books of my office, but correctly excluded from the accounts of the Registrar. The necessary correction has been made in my accounts of the current year.

3. The following points have been noticed by the auditor:-

(i) A sum of Rs.97-4-0 was claimed as travelling allowance by the Registrar for his journeys to and from Mysore for giving evidence before the Sessions Court, Mysore. From this amount was deducted Rs.48-10-0 (Rs.49-0-0 less Money Order Commission 0-6-0) being the allowance remitted by that Court by means of a Money Order and the balance Rs.48-10-0 was paid to him from the University Fee Fund. The travelling allowance bill has not been supported by the Court's certificate showing the dates on which he attended the Court and the amount paid to him but only by the Money Order coupon, nor does it furnish details as to the dates on which he performed the journeys. In the absence of the above information

which cannot now be correctly furnished by the Registrar owing to lapse of time, the bill could not be audited according to the Civil Service Regulations under which the claim was made out.

In this connection it may be mentioned that whilst the travelling allowances of Examiners and others are regulated by the rules framed by the Syndicate those of the Registrar and his establishment are governed by the Civil Service Regulations, and as the salary bills of the Registrar and his establishment are preaudited

in

Handwritten:
x 95609-3-1
- 84620-0-6
10989-2-7
6024-6-7
5000 --
11024-6-7
35-4-0
10989-2-7

in my office it is submitted for consideration whether their travelling allowance bills also may not be subject to that audit before payment, to prevent erroneous procedure and possible excess payments.

(ii) Under Rule 5 of the Madras Stationery Manual, the University is entitled to obtain on payment articles of stationery from the Stationery Office. It is observed that the total amount expended on account of purchase of stationery articles during the year under report was Rs.9004-6-1, of this amount Rs.248-12-5 worth of articles only were purchased from the Stationery Office, the rest having been obtained from the local market. In connection with this the Registrar said that the Stationery Office could not generally supply the articles required and agreed that it would be well to omit the provision from the Stationery Manual and thus prevent audit objection.

(iii) A sum of Rs.6 being the halting allowance due to Mr. A. C. Pranatharthihara Aiyer was paid to him on a letter received from him. No payment should be made without a bill duly receipted, stamped (if necessary) and signed by the recipient.

(iv) In the vouchers produced for audit details for "Miscellaneous Charges" and "Office Expenses" which covered large amounts were not given. As these details are necessary for audit requirements, it is requested that they may be furnished in future.

4. Endowment Account. The balance of the Endowment Account rose from Rs.2,17,399-2-0 in the beginning of the year to Rs.2,23,318-6-3 at its close. The two fresh endowments noted in the margin were received during the year. In the case of the Travancore Scholarship the capital was reduced by the sale of a Government paper of the nominal value of Rs.300 as the interest on the investment was found insufficient to meet the payments. The invested and cash balances, viz., Rs.2,16,900 and Rs.6418-6-3 were examined respectively with the Bank's certificate

Handwritten:
x Fresh Endowments.
Lromarty Prize 1035
Prince of Wales 1600

certificate and the Bank's Pass Books and found correct. The invested balance was held in the form of,-

(1) 3½ per cent. loan of 1842-43	40,400
(2) 3½ 1854-55	44,400
(3) 3½ 1865	1,17,100
(4) 3½ 1879	9,600
(5) 3 1896-97	3,900
(6) 6 Madras Municipal De- benture loan of 1885.	1,500
	<u>2,16,900</u>

In connection with the invested balances, I have to state that they were checked with reference to the bank's certificates furnished for those on the 31st December 1905 and 30th June 1906 corrected by the investments and withdrawals made in the interim. It will be well to obtain a certificate from the Bank for the balances held on the 31st March of every year.

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 1905-06.

I have the honour to be,

Sir,

Your most obedient servant,

H. Dobbie

Accountant-General.

ending the 31st March 1906

5

Charges	Amount
Salary of the Registrar and his establishment	16,533 8 11
Fees to Examiners { For the past year 1904-05	58,092 16
{ For the current year 1905-06	1,06,472 - -
Remuneration to Superintendents & Stipends to Chairman	11,925 - -
do Editors of Text-books	1200 - -
Postage and Telegraph Charges	1447 15 -
Municipal Taxes	1830 - -
Repairs to Senate House by R.N.O.	6323 6 3
Contingent Charges at Madras	38,625 8 4
do in districts	3018 9 2
Fees for Audit	250 - -
Total	2,45,718 9 2
Surplus	36,901 15 4
Grand Total	2,82,620 8 6 ✓

Govt. Securities	Cash
4,75,400 - -	1,03,495 8 10
- - -	36,901 15 4
Total 4,75,400 - -	1,40,397 8 2
+44,600 - -	44,788 5 1
March 1906 5,20,000 ✓ - -	9,5609 3 1

Kanjanachari

Chief Superintendent

Rev

A.

Abstract of Receipts and charges of the University Fee Fund of Madras for the year

Receipts	Amount
Fees from Candidates	241927 - -
" for Copies of documents	195 8 -
Other fees	4013 - -
Sale proceeds of University publications Calendars, Matriculation text-books, and Removation addresses.	19096 10 9
Fees for changing names	10 - -
Interest realized on Govt. Securities	17375 15 3
Miscellaneous	2 6 6
Total	282620 8 6

Statement of balance

Opening balance on the 1st April 1905
Add surplus of the year

Add and deduct - nominal value and cost of securities purchased in the year

Balance on the 31st

* of this Rs 6024-6-7 is held by P.W.D.

Read

B

6

4 B

Statement showing the number of Candidates for the different examinations held in 1905-06, the amount of fees received and the remuneration paid to examiners.

Examinations	No. of Candi- dates	Fees re- ceived	Remuneration to Examiners			Excess or deficiency of Fees.	
			Paid within the year.	Not paid within the year.	Total		
Matriculation	9090	109080	38056 10 8	14098 12 4	52155 7	+ 56924 9	
First Examination in Arts	2279	54696	17389 - 8	7999 13 4	25388 14	+ 29307 2	
B. A. (English Language Division)	1111	13332	21930 4 8	11166 6 4	33096 11	+ 7529 5	
do (2 ^d do do)	967	5802					
do (Science do)	1194	21492					
M. A. Degree Examination	30	1500	5608 -	3966 -	9574 -	- 8074 -	
L. T. do do	92	2760	2560 -	1456 -	4016 -	- 251 -	
do (Theoretical)	20	300					
do (Practical)	47	705					
First Examination in Law	422	12660	2672 -	1782 -	4454 -	+ 8206 -	
B. L. Degree Examination	388	11640	3030 -	1664 -	4694 -	+ 6946 -	
M. L. do do	11	1100	1492 -	1062 -	2554 -	- 1454 -	
First L. M. H. Examination	35	840	12380 -	-	12380 -	- 6550 -	
Second do do	20	720					
Final do do	20	720					
First M. B. & C. M. Examination	26	720					
Second do do	29	870	-	-	-	-	
Third do do	14	560					
Final do do	28	1400	-	-	-	-	
First Examination in Engineering	32	640					
B. L. Degree Examination	13	890	720 -	1692 -	2422 -	- 2032 -	
			241927	106472	45355	151827	+ 90100

Respectfully
Chief Superintendent
[Signature]

Read

C

7

5 Br

Statement showing the No. of books published by the University of Madras during 1905-06, the No. sold, the No. distributed gratis and the balance in stock on the 1st September.

	Matriculat Text. books of 1905	Calendars (1905-06)					Convocation address of 1905.
		Full	Vol I & II	Vol I	Vol II	Vol III	
Number printed	14600	250	75	250	250	325	150
Sold up to 31 st March 1906	12990	136	14	13	10	20	7
Sold since 1 st April 1906							
Issued gratis up to 31 st March 1906	5	45	59	172	169	230	112
Issued since 1 st April 1906							
Total issued	12995	181	73	185	179	250	119
Balance	1605	69	2	65	71	75	31

Kerfawath

Chief Superintendent - O. & D.

[Signature]

D 8

Abstract of the University Endowment account for the year ending
the 31st March 1906

	Govt. Securities	Cash	Total			
Balance on the 1 st April 1905	212,300	5,099 2	217,399	2	-	-
<u>Receipts:-</u>						
Interest realized on Govt. Securities		7,394 7 2				
Cash received		1,635 -				
Govt. Securities received and purchased (Nominal Value)	4,900					
Sale proceeds of Govt. Securities		297 9 3				
	4,900	9,327 - 5	14,227	-	5	-
Total	217,200	14,426 2 5	231,626	2	5	-
<u>Charges</u>						
Scholarships &c paid		4,100 4 -				
Cost of Govt. Securities purchased		3,889 15 5				
Govt. Securities sold	300					
Miscellaneous		17 8 9				
Total	300	8,007 12 2	8,307	12	2	-
Balance on 31 st March 1906	216,900	6,418 6 3	223,318	6	3	-

Henry G. Wells
Chief Superintendent O.A.D.
H.G.W.

NOTES.

Wote 57-Edl

4-2-07

[2.]

1,000-10-11-06

C. No. 2121

From the Accountant-General

No. CA. 148

, dated 22-12-1906.

SUBJECT.

Audit Report of the Madras University Accounts.

The Accountant-General submits his report on the audit of the Fee Fund and Endowment accounts of the University of Madras for the year ended the 31st March 1906. He states that the accounts are found ^{to be} correct, but notices a few points which are given in detail in paragraph 3 of his report. The points requiring consideration are dealt with below.

2. Para. 3 (i) of the Accountant-General's letter - The Accountant-General reports that a sum of Rs 97-4-0 was claimed by the Registrar as travelling allowance for his journeys to and from Mysore for giving evidence before the Sessions Court, Mysore, that of this, only Rs 48-10-0 has been remitted by the Court by means of a money order and that the balance of Rs 48-10-0 was paid from the University Fee Fund. The Accountant-General observes that the bill has not been supported by the Court's Certificate showing the dates on which the Registrar attended the Court and the amount paid to him, but only by the money order coupon, nor does it furnish details as to the dates on which he performed the journeys. The Accountant-General, Mr. Dobbie, further states that whilst the travelling allowances of examiners & others are regulated by the rules framed by the Syndicate, those of the Registrar & his establishment are governed by the C. S. R. and ^{suggests that} as the salary bills of the Registrar and his establishment are preaudited in his office, their

travelling allowance bills also may be subject to that audit before
payment to prevent erroneous procedure and possible excess
payments.
3. It is for Consideration whether the Accountant-
General's suggestion may be accepted.
4. Paragraph 3 (1) of the letter - Under Rule 5 and
Appendix C, of the Madras Stationery Manual, the University
is entitled to obtain on payment articles of stationery from
the Stationery office. The total amount expended on account
of purchase of stationery articles during the year ending
31st March 1906 was Rs 9004-6-1, of which the Stationery office
could supply only Rs 248.12-5 worth of articles.
The rest Rs 8755-9-8 worth of stationery was purchased
in the local market. The Registrar says that the Stationery
office could not generally supply the articles required and
agrees that it will be well to omit the provision from the
Stationery Manual and thus prevent audit objection.
5. It is for Consideration whether this suggestion of
the Accountant-General also may be accepted.

may be accepted.
9/1/07

see pages 1 & 2 of the
book perhaps

It is very vague
Hon

travelling allowance bills also may be subject to that audit before
payment to prevent erroneous procedure and possible excess
payments.

3. It is for Consideration whether the Accountant-
General's suggestion may be accepted.

4. Paragraph 3 (1) of the letter - Under Rule 5 and
Appendix C, of the Madras Stationery Manual, the University
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could supply only Rs 248.12-5 worth of articles.
The rest Rs 8755-9-8 worth of stationery was purchased
in the local market. The Registrar says that the Stationery
office could not generally supply the articles required and
agrees that it will be well to omit the provision from the
Stationery Manual and thus prevent audit objection.

5. It is for Consideration whether this suggestion of
the Accountant-General also may be accepted.

Submitted that the remarks of the
Financial Department may first be
obtained up on the suggestions of the
Accountant General mentioned in para-
graphs 2 and 4 supra.

Secy. Ind. may be
invited to give their opinion

9/1/07

[Faint, mostly illegible handwritten notes in the top left section of the page.]

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[Handwritten notes and signatures in the middle left section, including "10/1/07".]

[Faint handwritten notes in the middle right section.]

[Faint handwritten notes at the bottom right of the left page.]

[Handwritten word "Recd" in the top left of the right page.]

11 3 17 38

Unless details of the articles are known I doubt if
financial note be able to ~~express any~~ opinion.
But of the Stationary Office is resorted to
to send a limited extent the University
might be left to obtain its supplies entirely
in the open market

[Handwritten notes and signatures in the middle of the right page, including "Edl. 210 TR 17-1-07".]



[Handwritten signature "J. S. S. S." in the middle right section.]

Stamp: CURRENT NO. 0181 FINANCIAL
Reg. 11-1-07

FINANCIAL DEPARTMENT

C.S.

[Page 1 of these notes]
Para. 83 of the Manual of
Rule and Procedure of the
Outside Audit Branch (Page 31)

Para. 2 of Educational note dated 7-1-07.

In auditing the accounts of the University Fee fund
it is ruled that the auditor should see that
charges for establishment and remuneration to
Examiners are passed according to the scale sanc-
tioned by the Syndicate and that the payments for
travelling allowances are not more than what would
be admissible were the charges Imperial. It is
also laid down that leave allowances and acting
allowances [of the clerks of the University holding
substantive appointments] should be regulated
according to the rules in the C.S.R. applicable to
uncovenanted Govt. servants. The suggestion of
the Acctt. Genl. to preaudit the travelling
allowance bills also of the Registrar and his esta-
blishment may be accepted.

Note rules printed on page
2 of Ex. 268 Edl. 8/4-5-01.

Rev

[Page 2 of these notes]

XXI
XXV
XXVI
XXVII

Vide reports in
G. 509, Finl, 10-8-03
,, 510-2, ,, 8-8-04
,, 593-5 A, 10-9-05
,, 530-2 A, 24-8-06

*
Rule 5 (page 1)
of Stationery Manual
Appendix C (p.82)
ibid.

[Page 82 of Stationery Manual]

12 12 48 4

2. Para 4 of Educl. note dated 7-1-07 re : the supply of stationery to the University by the Stationery Office.

The cost of stationery supplied to the University is not given in the Stationery reports received annually from the Stationery Office.

XXXXXXXXXX The supply from the Stationery Office being made on ~~the~~ payment it is subject to the claims of officers who obtain free supplies (Rule 6 of the Stationery Manual). So far as this dept. is concerned there can be no objection to the University being taken out of Appendix C of the Stationery Manual. As a matter of economy in administration the University might however be advised if Educational see no objection, to obtain these supplies, whether procured locally or otherwise, on some system of contract if this is not done at present.

C. M. S.
22-1-07.

~~Approved, but~~
I cannot see why the University need be taken out of Appendix C. It might want something which it can only get from the Stationery Office.

1-63
24 107



Finl no. 181-1
24-1-07
add no 72-1-1
24-1-07
To the Col. Dept

[The note is] [Page 1 of 1]
Form 83 of the Stationery Manual
Rule 5 (page 1)
(18-1-07) [Signature]

[The note is] [Page 1 of 1]
Form 83 of the Stationery Manual
Rule 5 (page 1)
(18-1-07) [Signature]

Text on left page, possibly a header or reference.

New

13 Earl Dept 5

Please draft for approval.

In view of the remark in P.D. it seems unnecessary to accept the suggestion of the Ad. to remove the University from Appendix C. I do not see how an audit objection can arise if the University is merely 'entitled' but not bound to obtain its supplies from the Dep. of Stationery.

1402 25.1.07

The draft placed below is submitted for approval

H. 28/1/07

1402 28.1.07

Sec.

There seems no need to call attention to the cheapness of contracts. The Syndicate knows its own business best.

Cad 29.1.07

1414

In approval

1402 2.07

Signature

For use 4.2.07

(Signed by Ed Dept 4-2-07)

C.No.2121 From the Accountant-General, No.O.A.148/117, dated 22-12-1906

O R D E R :- No. 57 of 4-2-7
P. S.

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. The Government approve the Accountant General's proposal in paragraph 3 (i) of his ^{report} ~~letter~~ that the travelling allowance bills of the Registrar and his establishment should be subjected to preaudit in the same manner as their salary bills; and direct that this rule be strictly followed in future.

3. The Accountant-General's suggestion ^{in paragraph 3(ii)} that the provision in the Stationery Manual authorising the University to obtain articles of stationery from the Stationery office should be omitted, does not commend itself to Government. ~~The supply to the University being made on payment, it is subject to the claims of officers who obtain free supplies and as such the University might require something certain which it can get only from the Stationery~~ ^{although it is not obligation on the University to obtain all its stationery from the Stationery office, as the University might require something certain which it can get only from the}

vide Rules and Appendix C.

It is possible that the

urgently

Could not procure elsewhere.

C. No. _____, From the _____

No. _____, Dated _____

1906

DEPARTMENT

2000-21-1-20

[3]

15
2.

15 therefore
~~Stationery Office.~~ It does not appear
to be desirable to omit the existing
rules. The attention of the Syndicate
will, however, be drawn to the desire
ability of obtaining its supplies of
stationery, whether procured locally
or otherwise, on some system of con-
tract, if it is not already done so.

1.2.07
28.1.07

Cus
29.1.07

To
The Registrar, Madras University.
,, Accountant-General.
,, Director of Public Instruction.
,, Financial Department.

14.2.07

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Returned for signature.

Despatched in print.

NUMBER OF COPIES
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Order complete. 60 Copies
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Order complete with Letter.

READ AGAIN G.O., No.
190

DATE

CURRENT No. 2121

A

98
not 1-5P

Press Please Show
proof very large
up to 7

ENCLOSURES TO C. No.

A

ORDER OF GOVERNMENT

A

LETTER TO GOVERNMENT

STATEMENT WITH DITO.

PAYERS NOT FILED OF, BEING MEANT FOR DISPATCH
IN ORIGINAL.

H.B.

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