

16/2
Educational (1897) Department.

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[Despatch Abstract.]

University of Madras.
Comm^d to the Syndicate of the —, with the remarks,
the A G's report on the audit of the ac-
counts of the University for the year 1896.
1896.

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Government (1897) of Madras. EDUCATIONAL.

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1897.

Enclosures

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G.O., No. 160, 16th March 1897.

MARCH.

University of Madras.

Communicating to the Syndicate of the —, with remarks, the Accountant-General's report on the audit of the accounts of the University for the year 1895-96.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Educational Department, dated Fort St. George, 2nd February 1897, No. 356.

I have the honour to report that, in accordance with G.O., No. 355, Educational, dated the 17th May 1890, the accounts of the University of Madras for the year ended the 31st March 1896 have been audited.

2. The receipts and expenditure of the University for the year were as follows :—

	RS.	A.	P.	RS.	A.	P.
Balance on the 1st April 1895—						
In cash	27,200	9	6			
In Government securities	2,45,000	0	0			
				2,72,200	9	6
Receipts—						
1. Fees from candidates	1,65,640	0	0			
2. Sale-proceeds of the University Calendars..	342	0	10			
3. Do. of the Matriculation Text-books for 1896	5,185	11	0			
4. Recoveries on account of books sold in previous year	* 826	1	1			
5. Fees for certificates, &c.	372	8	0			
6. Interest realized on Government securities..	8,553	9	0			
7. Miscellaneous	2	0	6			
				+ 1,80,921	14	5
				4,53,122	7	11
Expenditure—						
8. Pay of the Registrar and his establishment.	14,127	0	0			
9. Fees to Examiners and remuneration to Superintendents of examinations ..	1,33,462	9	2			
10. Refund of fees to candidates	72	0	0			
11. Postage and telegrams	711	14	0			
12. Repairs and improvements to the Senate House by the Public Works Department.	3,051	3	0			
13. Municipal taxes	1,830	0	0			
14. Remuneration to Editors of Text-books ..	750	0	0			
15. Freight on consignments of stationery, &c., to out-stations	6	4	1			
16. Contingent charges incurred at Madras	24,295	14	7			
17. Contingent charges incurred in districts	2,173	10	8			
				26,469	9	3
18. Fee for the audit of the accounts for 1893-94 and 1894-95	500	0	0			
19. Charges incidental towards the purchase of Government promissory notes of the nominal value of Rs. 20,000	1,289	5	2			
				1,82,269	12	8
Balance on the 31st March 1896—						
In cash	+ 5,852	11	3			
In Government securities	2,65,000	0	0			
				2,70,852	11	3

* Includes calendars Rs. 276-2-1.

† Reduced by Rs. 12 from the figures given in the annual report of the Syndicate owing to a double entry on the same account.

3. *Receipts.*—It will be seen that the receipts for the year amounted to Rupees 1,80,921-14-5, against Rs. 1,78,414-3-11 for 1894-95. The increase of Rupees 2,507-10-6 is mostly due to increase under "Fees from candidates" counterbalanced by decrease under "Interest on Government securities."

4. A statement (marked A) showing the number of candidates who appeared for the different examinations held in 1895-96, as well as the amount of fees realized and of remuneration paid to Examiners, is appended. The difference of Rs. 10,346-9-2 between the amount (Rs. 1,23,116) shown in that statement as "Remuneration paid to Examiners" and the corresponding entry (Rs. 1,33,462-9-2) according to the statement given in paragraph 2 above is made up of the following items not included in the former :—

	RS.	A.	P.
1. Salary of Examiners and Superintendents due for 1894-95 but paid in 1895-96	876	9	2
2. Government Scholarship Examiners	1,052	0	0
3. Stipends to Chairman of Examiners	1,430	0	0
4. Remuneration to Superintendents	6,988	0	0
Total	10,346	9	2

5. Appended also is a statement (marked B) showing the number of books published by the University during 1895-96, the number sold, the number distributed gratuitously, and the balance in stock on the 31st of December 1896.

6. The net receipts from the sale of books during the year amounted to Rupees 6,353-12-11, against Rs. 5,581 during the previous year.

7. *Disbursements.*—The expenditure during the year, which aggregated Rupees 1,82,269-12-8, was more than that of 1894-95 by Rs. 23,333-14-0. This excess is accounted for by a large increase under (1) Fees to Examiners and Remuneration to Superintendents, and (2) Contingent charges, and also by charges incidental towards the purchase of Government securities of the nominal value of Rs. 20,000.

8. The contingent expenditure incurred at Madras, amounting during the year to Rs. 24,295-14-7, against Rs. 14,739-13-11 in 1894-95, was drawn from my office on contingent abstracts without detailed audit, which has now been applied in the University office by my outside audit branch. The following are the items compared with the corresponding items for 1894-95 :—

Items.	1894-95.	1895-96.
	RS. A. P.	RS. A. P.
1. Pay of temporary establishments	591 10 8	650 0 0
2. Cost of stationery	5,525 10 1	4,876 15 1
3. Cost of printing	3,269 11 3	12,860 8 2
4. Cost of books purchased	6 0 0	20 8 0
5. Travelling expenses of Examiners	1,170 14 0	2,626 2 0
6. Furniture	106 7 5	261 6 0
7. Advertising charges	139 4 0	274 1 0
8. Peons' livery	34 0 0	93 1 0
9. Cost of binding books	76 4 0	73 2 0
10. Incidental expenses in connection with examinations held at Madras	1,610 1 6	1,416 14 8
11. Diplomas (blank forms on parchment)..	1,482 2 3	
12. Other petty charges	727 12 9	1,152 9 8
Total	14,739 13 11	24,295 14 7

9. A monthly statement of these charges, duly vouched, has been passed by the Syndicate of the University at its monthly meetings.

10. *Closing Balance.*—The balance in Government securities at the end of the year was Rs. 20,000 more than at the beginning of the year, viz., Rs. 2,65,000.

11. Besides the foregoing securities, the University holds other Government securities to the nominal value of Rs. 73,100 in connection with private endowments. The account of these has not come under audit, but arrangements have now been

made for this being done in future. Meanwhile, it seems to me that if the Syndicate has no objection, the securities might advantageously be transferred to the custody of this office instead of being lodged in the Bank of Madras as at present.

12. I request that the Syndicate of the University may be asked to pay into the Bank of Madras to the credit of Government the fee of Rs. 250 for the audit of the accounts fixed by the Government of India in their letter, No. 455, Educational, dated the 8th October 1889, embodied in Madras G.O., Nos. 730 and 731, dated the 20th November 1889.

ENCLOSURES.

STATEMENT A (paragraph 4 of the report).

Examinations.	Number of candidates.	Fee receipts.	Remuneration paid to Examiners.	Increase or Decrease.
		RS.	RS.	RS.
1. Matriculation	4,675	56,088	28,677	+ 27,411
2. F. A.	1,927	46,248	25,802	+ 20,446
3. B.A., English Language Division	972	11,664	35,576	+ 850
4. B.A., Second	764	4,584		
5. B.A., Science Division	1,121	20,178	11,779	- 10,229
6. M.A.	31	1,550		
7. L.T.	56	1,680	2,685	- 360
8. L.T. (Theoretical)	11	165		
9. L.T. (Practical)	32	480	5,668	+ 10,052
10. First Examination in Law	524	15,720		
11. B.L.	134	4,025	2,550	+ 1,475
12. M.L.	8	800	1,265	- 465
13. First L.M. & S.	32	768	1,690	- 922
14. Second L.M. & S.	25	900	2,561	- 1,661
15. Preliminary Science Examination	10	200	838	- 638
16. First M.B. and C.M.	7	210	1,224	- 1,014
17. Second M.B. and C.M.	1	40	1,001	- 961
18. First Examination in Engineering	8	160	720	- 560
19. B.C.E.	6	180	1,080	- 900
Total	..	1,65,640	1,23,116	+ 42,524

* Includes excess payment of Rs. 5 by one candidate.

STATEMENT B (paragraph 5 of the report).

	Matriculation Text-books.	Calendar.			Convocation address.
		Complete volumes of Parts I and II.	Part I only.	Part II only.	
Number of copies printed	9,550	200	200	200	175
Sold up to the 31st March 1896	7,902	77	75	67	..
Issued gratis to Fellows of the University, Examiners and the office	..	123	88	88	124
Sold between the 1st April and the 31st December 1896	7,902	200	163	155	124
Issued gratis to Examiners	919	..	30	30	..
	16	..	7	2	..
	8,837	200	200	187	124
Balance in hand on the 31st December 1896	713	..	..	13	51

ORDER—No. 160, Educational, dated 16th March 1897.

The Accountant-General's report on the audit of the accounts of the University of Madras for the year 1895-96 will be communicated to the Syndicate of that University.

2. The Government approves of the suggestion in paragraph 11 of the report that the securities held by the University should be placed in the custody of the Accountant-General.

3. The Syndicate will be requested to arrange for the payment of the audit fee of Rs. 250 to the credit of Government.

(True Extract.)

Secretary to Government.

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

Exd. A. Raitt.

Educational (1897) Department.

CURRENT No. 130

From

The Assistant General
to the Govt of Madras
3 FEB-1897
No. 355

No. 465 of 16-3-97

Order
P.S.

The A.G.'s report on the

audit of the accounts of the University
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credit of Govt.

Dated 2nd February 97

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SUBJECT.

Reporting that the accounts of the University
of Madras for the year ended 31st
march 96 has been audited

To The Secy of the M.U.
- S.D.O.
- A.G.

10/3/97

10/3/97

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