

[E.H.]
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Educational (1898) Department

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G.O., No. 215

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DATED 30-3-88

INDEXED.

[Despatch Abstract.]

University of Madras.

Coming to the syndicate of the
with remarks, the A. G.'s report on the
audit of the accounts of the
University for the year 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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Government {1898} of Madras. EDUCATIONAL.

Recd.

Regd.

} 1898.

Enclosures

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G.O., No. 215, 30th March 1898.

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 1896-97.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Accountant-General, to the Secretary to Government, Educational Department, dated Fort St. George, 14th March 1898, No. 1001.

I have the honour to report that, in accordance with G.O., No. 355, Educational, dated 17th May 1890, the accounts of the University of Madras for the year ended the 31st March 1897 have been audited.

2. A statement of receipts and expenditure of the University for the year is appended, marked A.

3. *Receipts*.—It will be seen that the receipts for the year amounted to Rupees 1,81,170-13-7, against Rs. 1,80,921-14-5 for 1895-96.

4. A statement (marked B) showing the number of candidates who appeared for the different examinations held in 1896-97, as well as the amount of fees realized and of remuneration paid to examiners, is appended. The difference of Rs. 9,359-8-0 between the amount (Rs. 1,19,039) shown in that statement as "Remuneration paid to examiners," and the corresponding entry (Rs. 1,28,398-8-0) according to the Statement A is made up of the following items not included in the former:—

	RS.	A.	P.
(1) Salary of examiners and superintendents due for previous years but paid in 1896-97	582	0	0
(2) Stipends to chairmen of examiners	1,480	0	0
(3) Remuneration to superintendents	7,297	8	0
Total	9,359	8	0

5. Appended also is a statement (marked C) showing the number of books published by the University during 1896-97, the number sold, the number distributed gratis, and the balance in stock on the 31st December 1897.

6. The net receipts from the sale of books during the year amounted to Rupees 1,010-15-8, against Rs. 6,353-12-11 during the previous year. The decrease is due to the receipts (amounting to Rs. 5,383-3-6) on account of text books for 1896-97 having been actually credited in the accounts for 1897-98.

7. *Disbursements*.—The expenditure during the year, which aggregated Rupees 1,71,868-4-0, was less than that of 1895-96 by Rs. 10,401-8-8. The decrease is due mainly to the decrease under items numbered 9 and 10 (*vide* Statement A), "Pay of the Registrar and his establishment" and "Fees to examiners and remuneration to superintendents of examinations". There was also no charge incurred in 1896-97 on account of purchase of Government securities as in 1895-96.

8. The contingent expenditure incurred at Madras, amounting during the year to Rs. 21,850-4-5 against Rs. 24,295-14-7, was drawn from my office on contingent abstracts, the detailed audit now taking place in the office of the University by my outside audit branch. The following are the items compared with the corresponding ones for 1895-96:—

	1895-96.			1896-97.		
	RS.	A.	P.	RS.	A.	P.
(1) Temporary establishment	650	0	0	823	6	2
(2) Stationery	4,876	15	1	6,070	1	7
(3) Printing	12,860	8	2	8,468	1	10
(4) Books purchased	20	8	0	6	0	0
(5) Travelling allowance of examiners	2,626	2	0	3,721	0	0
(6) Furniture	261	6	0	359	1	0
(7) Advertising charges	274	1	0	126	12	0
(8) Peons' livery	93	12	0	47	6	0
(9) Binding	73	2	0	97	6	0
(10) Incidental expenses in connection with examinations held at Madras	1,403	14	8	1,117	12	5
(1) Other petty charges	1,152	9	8	1,013	5	5
Total	24,295	14	7	21,850	4	5

9. A monthly statement of these charges, duly vouched, has been passed by the Syndicate of the University at its monthly meetings. By a resolution of the Syndicate, dated the 7th September 1897, a committee consisting of two of the syndics*, to be appointed every year, will in future examine and pass the charges of the University before they are submitted for the approval of the Syndicate at its monthly meetings.

10. *Closing Balance*.—The balance in Government securities at the close of the year stood at the same figure as at the beginning of the year, viz., Rs. 2,65,000.

11. *Endowment Accounts*.—In accordance with paragraph 11 of the last report, embodied in G.O., No. 160, Educational, dated the 16th March 1897, the endowment accounts of the University have now been examined and found to be correctly maintained. I would suggest, however, (1) that the counterfoils of cheques issued should, in future, bear the initials of the Registrar; (2) that the vouchers should be numbered consecutively and preserved in a book file, and the voucher numbers quoted in a separate column opened for the purpose in the cash book; (3) that the months for which payments are made should be entered both in the cash book and the ledger; (4) that a column for Government securities should be opened on both sides of the cash book and the ledger, so that the purchases from time to time or sales if any and balance of Government securities might find place in each account.

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.

A.—Statement of receipts and expenditure for 1896-97 (paragraph 2 of the report).

	RS. A. P.	RS. A. P.
Balance on the 1st April 1896—		
In cash	5,852 11 3	
In Government securities	2,65,000 0 0	
Receipts—		
(1) Fees from candidates	1,70,152 0 0	2,70,852 11 3
(2) " for certificates	482 8 0	
(3) Sale-proceeds of the University Calendar	347 13 8	
(4) " of the Matriculation text-books	663 2 0	
(5) Recoveries on account of books sold in previous year	9,242 11 2	
(6) Interest realized on Government securities	277 8 9	
(7) Advertisements by booksellers	5 2 0	
(8) Miscellaneous		
		1,81,170 13 7
Expenditure—		
(9) Pay of the Registrar and his establishment	12,434 8 0	4,52,023 8 10
(10) Fees to Examiners and remuneration to Superintendents of examinations		
(11) Refund of fees to candidates	1,28,398 8 0	
(12) Postage and telegrams	63 0 0	
(13) Repairs to the Senate House by Public Works Department	1,004 2 0	
(14) Municipal taxes	3,041 13 1	
(15) Remuneration to editors of text-books	1,830 0 0	
(16) Freight on consignments of stationery, &c., to out-stations	750 0 0	
(17) Contingent charges incurred at Madras	7 9 6	
(18) " " in districts	21,850 4 5	
(19) Fee for the audit of accounts for 1895-96	2,238 7 0	
	250 0 0	
		1,71,868 4 0
Balance on the 31st March 1897—		
In cash	15,135 4 10	
In Government securities	2,65,000 0 0	

Note.—The difference of Rs. 20 under receipts and of Rs. 50 under expenditure between the accounts of this office and those of the Madras University have been adjusted in 1897-98.

STATEMENT B (paragraph 4 of the report).

Examinations.	Number of candidates.	Fee receipts.	Remuneration paid to Examiners.	Increase or decrease.
		RS.	RS.	RS.
1. Matriculation	5,401	64,812		
2. Do. Exemption *	1,204	2,408	31,832	+ 35,388
3. F.A.	1,665	39,960		
4. F.A. Exemption *	110	330	22,092	+ 18,198
5. B.A. English Language division	917	11,004		
6. B.A. Second Language division	740	4,440		
7. B.A. Science division	926	16,668	31,779	+ 1,623
8. B.A. Exemption *	430	1,290		
9. M.A.	31	1,550		
10. L.T.	61	1,830	10,043	- 8,493
11. L.T. Theoretical	21	315		
12. L.T. Practical	28	420	2,915	- 350
13. First Examination in Law	531	15,930		
14. Do. do. Exemption	15	45	6,396	+ 9,579
15. B.L.	209	6,270	3,438	+ 2,832
16. M.L.	3	300	1,160	- 860
17. First L.M. & S.	12	288		
18. Second L.M. & S.	32	1,152		
19. Preliminary Scientific examination	17	340	7,427	- 5,247
20. First M.B. and C.M.	6	180		
21. Second M.B. and C.M.	3	120		
22. M.D.	1	100		
23. First Examination in Engineering	8	160	600	- 440
24. B.E.	8	240	1,357	- 1,117
Total		1,70,152	1,19,039	+ 51,113

* Fees levied for exemption from the production of attendance certificates—Resolution of the Syndicate, dated 1st October 1895.

STATEMENT C (paragraph 5 of the report).

	Matriculation Text-books.	Complete Volume of Parts I and II.	Part I only.	Part II only.	Convocation address.
Number of copies printed	9,650	200	250	250	200
Sold up to 31st March 1897	8,203	50	103	107	..
Issued gratis to Fellows of the University, Examiners and the office	..	150	97	95	133
Sold between 1st April and 31st December 1897	8,203	200	200	202	133
Issued gratis to office and examiners	632 20	..	34 13	29 10	..
	8,855	200	247	241	133
Balance in hand on the 31st December 1897	795	..	3	9	67

ORDER—No. 215, Educational, dated 30th March 1898.

The Accountant-General's report on the audit of the accounts of the University of Madras for the year 1896-97 will be communicated to the Syndicate of that University.

2. The suggestion in paragraph 11 of the report will be commended to the Syndicate for consideration.

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.)

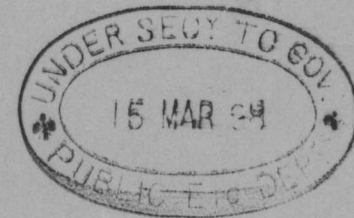
H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. A. Raitt.

Educational (1898) Department.

CURRENT No. 356



160/97
275/97

From the accountant General
Madras.

No. 1001

Dated 14th March 1898.

Received 15 }
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Accounts of the Madras Univer
sity for the year ended 31.3.97.

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21/3/98

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of the accounts of the University of Madras
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of Govt.

7/14
18/3/97

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356 with all the statements — A.

A.