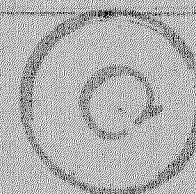


Educational (1899) Department.

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G.O., No. 61

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[Despatch Abstract.]

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 1897-98

18/2/99

<i>Recd.</i>	} 1899.	<i>Enclosures</i>
<i>Regd.</i>		<i>Spare copies</i>

G.O., No. 61, 8th February 1899.

FEBRUARY.

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 1897-98.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to Government, Educational Department, dated Fort St. George, 12th January 1899, No. 96.

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, including the endowment accounts for the year ended the 31st March 1898, 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 2,03,786-14-7 against Rs. 1,81,170-13-7 for 1896-97.

4. A statement (marked B) showing the number of candidates who appeared for the different examinations held in 1897-98 as well as the amount of fees realized and of remuneration paid to examiners is appended. The difference of Rs. 9,060 between the amount (Rs. 1,10,441) shown in that statement as "Remuneration paid to examiners" and the corresponding entry Rs. 1,19,501* according to the statement A is made up of the following items not included in the former:—

	RS.
(1) Salary of Examiners and Superintendents due for previous years but paid in 1897-98	408
(2) Stipends to Chairman of Examiners	1,155
(3) Remuneration to Superintendents	7,497
Total	9,060

5. Appended also is a statement (marked C) showing the number of books published by the University during 1897-98, the number sold, the number distributed gratis and the balance in stock on the 30th September 1898.

6. The net receipts from the sale of books during the year amounted to Rupees 10,984-3-7 against Rs. 1,010-15-8 during the previous year. The increase is largely due to receipts (amounting to Rs. 5,383-3-6) on account of text books for 1896-97 having been credited in the accounts for 1897-98—*vide* paragraph 6 of the last audit report.

7. *Disbursements*.—The expenditure during the year which aggregated Rupees 1,65,080-2-2 was less than that of 1896-97 by Rs. 6,788-1-10. The decrease is due mainly to the remuneration of certain Examiners due for the year not having been paid before the 31st March 1898.

8. The contingent expenditure incurred at Madras amounting during the year to Rs. 28,235-5-4 against Rs. 21,850-4-5 in 1896-97 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 1896-97:—

	1896-97.			1897-98.		
	RS.	A.	P.	RS.	A.	P.
1. Temporary establishment	823	6	2	825	0	0
2. Stationery	6,070	1	7	6,159	2	1
3. Printing	8,468	1	10	8,744	8	2
4. Books purchased	6	0	0	6	0	0
5. Travelling allowance of Examiners	3,721	0	0	3,283	2	6
6. Furniture	359	1	0	147	4	0
7. Advertising charges	126	12	0	146	11	6
8. Peons' livery	47	6	0	81	3	0
9. Binding	97	6	0	121	14	0
10. Incidental expenses in connection with examinations held at Madras	1,117	12	5	1,445	4	6
11. Fees for Examiners	..	..	..	3,335	0	0
12. Forms for certificates and diplomas	..	..	..	1,856	11	4
13. University Arms fee for Herald's College	..	..	..	1,266	3	4
14. Other petty charges	1,013	5	5	827	4	11
Total	21,850	4	5	28,235	5	4

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

10. Items 11 and 13 in the abstract of contingent expenditure given above may be noticed as extraordinary ones.

(Item 11)—*Fees to Examiners*.—Such payments are audited and paid directly by the Accountant-General. In the present instance bills were presented on account of the marginally-noted officers for the amounts shown against each, which make up the sum of Rs. 3,335 entered in the statement and the bills were returned for want of the orders of the Local Government sanctioning them under the Government of India letter, No. 1968, dated the

30th April 1897, and for want of the necessary certificate prescribed in article 91 (a) (2) of the Civil Service Regulations. But under the authority of the Syndicate the Registrar of the University paid the amounts in question out of the contingent money, payments from which are not pre-audited in detail by the Accountant-General. The action of the Syndicate who authorized these payments in the absence of the necessary sanction and the certificates demanded by the Accountant-General is open to serious objection.

(Item 13)—The sum of Rs. 1,266-3-4 representing fee paid to the Herald's College, London, and certain sundry charges incurred in connection with obtaining a coat-of-arms for the University of Madras should have been sanctioned by Government.

11. The bulk of the stationery required by the University is apparently obtained by purchase from private firms, occasional indents only being made on the Stationery

office for stationery on payment under Rule 5 of the Stationery rules. In the case of forms which are printed locally, the Superintendent of the Government Press checks the rates charged, but no such check is exercised on purchases of stationery. It seems to be desirable therefore that before orders are placed on the market for large quantities of stationery as in the case shown in the margin, the Registrar should first satisfy himself that the stores cannot be obtained more economically from the Stationery office.

	RS.	A.	P.
Bought on the 5th August 1897, from Shaikh Ahmad Shaikh Dawood, Bombay, 2500 reams french foolscap paper at Rupees 1-3-3 per ream	3,007	13	0
Freight insurance, &c	144	1	0
Total	3,151	14	0

12. *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.

13. 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 its accounts.

ENCLOSURE.

A.—Statement of receipts and expenditure for 1897-98.

	RS.	A.	P.	RS.	A.	P.
Balance on the 1st April 1897—						
In cash	15,135	4	10			
In Government securities	2,65,000	0	0			
Receipts—				2,80,135	4	10
(1) Fees from candidates	1,83,338	8	0			
(2) " for copies of documents	2	4	0			
(3) Sale proceeds of the University calendar	414	0	1			
(4) " " Matriculation Text Books	10,570	3	6			
(5) Convocation fees	50	0	0			
(6) Interest realized on Government securities	9,251	13	0			
(7) Advertisements by book-sellers	157	8	0			
(8) Miscellaneous	2	10	0			
				2,83,786	14	7
Expenditure—				4,83,922	3	5
(9) Pay of the Registrar and his establishment	12,891	6	2			
(10) Fees to Examiners and remuneration to Superintendents of examinations	1,16,166	2	0			
(11) Refund of fees to candidates	32	0	0			
(12) Postage and telegrams	808	9	0			
(13) Repairs to the Senate-house by Public Works Department	1,792	11	8			
(14) Municipal taxes	1,830	0	0			
(15) Remuneration to Editors of Text Books	750	0	0			
(16) Freight on consignments of stationery, &c., to out stations	7	2	8			
(17) Contingent charges incurred at Madras	28,235	5	4			
(18) " " in districts	2,316	13	4			
(19) Fee for the audit of the accounts for 1896-97	250	0	0			
				1,65,080	2	2
Balance on the 31st March 1898—						
In cash	53,842	1	3			
In Government securities	2,65,000	0	0			
				3,18,842	1	3

STATEMENT B.—(paragraph 4 of the report).

No.	Examinations.	Number of candidates	Fees receipts.	Remuneration to examiners.	Increase or decrease.
			RS.	RS.	RS.
1	Matriculation	5,587	67,044	31,552	+ 38,404
2	" exemption fees	1,456	2,912		
3	F. A.	1,899	45,576	23,005	+ 22,823
4	E. A. exemption fees	84	252		
5	B. A. English language division	994	11,928	26,298	+ 7,251
6	B. A. Second language division	658	3,948		
7	B. A. Science division	887	15,966	7,767	— 5,867
8	B. A. exemption fees	569	1,707		
9	M. A.	36	1,800	9,800	— 142
10	L. T.	67	1,710		
11	L. T. Theoretical	17	255	6,557	+ 10,345
12	L. T. Practical	42	630		
13	L. T. exemption fees	21	63	3,160	+ 3,983
14	First Examination in Law	561	16,830		
15	" " in exemption fees	24	72	748	— 148
16	B. L.	238	7,140		
17	B. L. exemption fee	1	3	7,120	— 3,024
18	M. L.	6	600		
19	First L. M. and S.	14	336	500	— 230
20	Second L. M. and S.	55	1,980		
21	Preliminary, Scientific examination	17	340	934	— 718
22	First M. B. and C. M.	40	1,060		
23	Second M. B. and C. M.	7	280		
24	M. D.	1	100		
25	First Examination in Engineering	11	220		
26	B. E.	7	210		
	B. E. exemption fees	2	6		
	Total		1,82,968	1,10,441	+ 72,627

STATEMENT C.—(paragraph 5 of the report).

	Matriculation Test Books.	Calendars.			Convocation address.
		Complete volumes of Parts I and II.	Part I only.	Part II only.	
Number of copies printed	10,000	200	275	275	200
Sold up to 31st March 1898	7,162	47	108	96	..
Issued gratis to Fellows of the University Examiners and the office	..	150	112	108	161
Total	7,162	197	220	204	161
Sold between 1st April and 30th September 1898	2,284	..	40	30	..
Issued gratis to office and Examiners	20	1	3	2	..
Total	9,466	198	263	236	161
Balance on the 30th September 1898	534	2	12	39	50

ORDER—No. 61, Educational, dated 8th February 1899.

The Accountant-General's report on the audit of the accounts of the University of Madras for the year 1897-98 will be communicated to the Syndicate of that University.

2. The attention of the Syndicate will be drawn to the irregularities brought to light in paragraph 10 and to the suggestion contained in paragraph 11 of the report.

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

4. In statement B accompanying the report, the remuneration to Examiners is shown as Rs. 5,867 in excess of the fee receipts in the case of the M.A. degree examination, but the correct figure appears to be Rs. 5,967—a mistake which affects the total of the last column of the statement.

(True Extract.)

H. TREMENEERE,
Secretary to Government.

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

Educational (1899) Department.

CURRENT No. 80

From

The Accountant General
Madras

Order No. 6188.2.99

No. 96

The Accountant General's report on the audit of the accounts of the University of Madras for the year 1897-98 will be communicated to the Syndicate of that University.

Dated 12th Jan. 1899.

2. The attention of the Syndicate will be drawn to the irregularities brought to light in para 10 and to the suggestion contained in para 11 of the report.

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

SUBJECT

Submitting the report on the audit of the accounts of the Madras University for the year ended the 31st March 1898.

In Statist B accompanying the report, the remuneration to Examiners is shown as Rs. 5,867 in excess of the fee receipts in the case of the M.A. degree examination but the correct figure appears to be Rs. 5,967—a mistake which affects also the total of the last column of the Statist.

First day, and 15-16th

G.O.	No.	Department.	Date.

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1. The first part of the paper is devoted to the study of the properties of the function $f(x)$ defined by the equation

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