

Law (1921) Department.
(Education)

Ordinary SERIES.

G.O. No. 1582

DATED 7-11-1921

INDEXED

[Despatch Abstract.]

University of Madras.

Audit of the accounts for the year 1924-25—communicated
to the Syndicate.

BACK PAPERS.

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

FURTHER PAPERS.

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

1,000-28-8-18.

Law (Education)

DEPARTMENT.

CURRENT No.

Received



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191

17x-4

Subject.

ENCLOSURES.

No.

1364

No. O.A.9--

1314

FORT ST. GEORGE,

Dated the 18th October

1921

From

W.D. WOOLLAM, Esq.,

ACCOUNTANT-GENERAL, MADRAS,

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS.

Law (Education) Department.

SIR,

I have the honour to submit the report on the audit of the accounts of the University of Madras for the year ending the 31st March 1921. The usual statements (A to M) are attached, of which statement M relates to the Economics account, newly opened from the 1st April 1920.

2. FEE FUND ACCOUNT. Statement A.

(1) Out of Rs 1,40,000/- held in fixed deposit with the Bank at the beginning of the year, a sum of Rs 55,000/- was withdrawn and transferred to the current account to meet the expenditure of the year. The investment of Rs 1,22,250/- in Treasury Bills during the year 1919-20 having matured during the year under report, the proceeds were transferred to the current account to meet the payment of remuneration to examiners. Out of the collection of fees realised during the year, a sum of Rs 50,000/- was placed in fixed deposit with the bank, Rs 73,031-4-0

invested in treasury bills and Rs 50,000/- in 6% bonds, 1930. The total invested balances at the end of the year consisted of Rs 5,00,000/- in 3½% Government Securities of 1865, Rs 2,56,800/- in 5% War Loan of 1929-47, Rs 40,000/- in 5½% War Bonds 1928, Rs 50,000/- in 6% Bonds, 1930, Rs 1,35,000/- in fixed deposit with the Imperial Bank of India, Madras, and Rs 73,031-4-0 in Treasury Bills. The receipts of the Fund during the year amounted to Rs 4,53,041-8-10 which includes a sum of Rs 72/- erroneously credited to this account instead of to the University Publication Account; and the charges amounted to Rs 4,35,602-9-11, leaving a net surplus of Rs 17,438-14-11 for the year. The total receipts on account of fees alone collected from candidates for the several University Examinations came to Rs 4,03,948/- and the Examination charges which include the cost of remuneration to examiners and question paper setters, the cost of the salary of the Registrar and his establishment, travelling allowance to examiners, cost of stationery, printing and binding charges, remuneration to Super-intendents of examinations etc., amounted to Rs 4,14,855-12-3; while the other receipts and charges of the fund were Rs 49,093-8-10 and Rs 20,746-13-8 respectively. The charges amounting to Rs 11,834-6-5 on account of the supply of stationery to the University for the April 1920 Examinations were paid only in the current year 1921-22. All the invested temporary deposits were withdrawn in the current year and a loan of Rs 20,000/- was also taken in September 1921 in favour of the Fee fund from the building and equipment fund account so as to leave an adequate balance with the Accountant-General. The taking of the loan from the Building and Equipment Fund account is opposed to the spirit of the G.O.No.1048 Home (Education) dated the 13th September 1920. The year closed with a cash balance of Rs 68,038-14-3, while the balance acknowledged by the Accountant-General was Rs 62,519-5-5. The difference of Rs 5,519-9-4

is

is explained below:--

	Rs.	As.	Ps.
1. Amount of unspent balance on the 31st March 1921 which remained with the Public Works Department out of the sums placed at its disposal by the Accountant-General for repairs etc., to the Senate House.	488	9	4
2. Permanent advance with the Registrar.	5,000	0	0
3. Amount less credited in Accountant-General's books Rs 25/-, fees credited for M.A. Degree at Convocation, Rs 3/- certificate fees, Rs 2/- fees for furnishing marks to candidates and Re 1/- fee for registration of Graduates.	31	0	0
	Rs	5,519	9 4

(ii) The permanent advance of Rs 5,000/- was acknowledged by the Registrar as due from him on the 31st March 1921. This advance is, as usual deposited in the Imperial Bank of India, Madras, in the name of the Registrar in a separate account. The reconciliation between the Bank balance and the Permanent Advance account balance is as shown below:

Balance as per Bank Pass Book on 31-3-1921	Rs 8,231- 0-2
Deduct uncashed cheques ..	Rs 8,143- 0-9
Net balance.	Rs 87-15-5
Add paid bills unrecouped and cash on hand	Rs 4,912- 0-7
Total	Rs 5,000- 0-0

(iii) The total receipts of the Fee Fund Account are in excess of those of the previous year by Rs 1,09,766-15-10. This excess is accounted by increases and decreases under some of the heads of receipts as indicated below:--

<u>INCREASES.-</u>	Rs.	A.	P.
Examination Fees from Candidates	1,03,031	0	0
Certificate Fees	76	0	0
Fees for Degrees in Absentia	1,740	0	0
Fees for recognition of change of names	80	0	0
Fees for furnishing marks to Candidates	694	0	0
Fees for Economics tuition	425	0	0
Other fees	22	8	0
Rent on University Furniture lent	276	0	0
Sale proceeds of lists of registered graduates	50	0	0
Interest realised on (i) fixed deposits	4,365	11	0
(ii) Treasury Bills	31	4	0
S.S.L.C Compensation ..	629	3	10
Total increases. ..	1,11,420	10	10

DECREASES

Fees for admission to the M.A. Degree at Convocation.	300	0	0
Fees for registration of Graduates.	427	0	0
Sale Proceeds of University Calendars and question paper volumes	582	13	6
Erroneous credit ..	343	13	6
Total decreases	Rs 1,653	11	0
Net increase	Rs 1,09,766	15	10

There was also an increase of in expenditure of Rs 96,540-4-0, due to increases and decreases under the several items of charges as explained below:--

P.T.O.

INCREASES.

	Rs.	As.	Ps.
Salary of the Registrar and his establishment including Library establishment.	17,143	14	3
Fees to Examiners and question paper setters.	56,560	5	5
Remuneration to Superintendents and stipends to Chairmen of Examination Boards.	3,063	8	0
Postage and telegram charges	359	4	0
Repairs to the Senate House ..	128	11	11
Contingent charges in Madras	32,301	3	4
In Districts	2,494	14	10
Cost of University studentships	6,471	15	4
Amount subsidised to the Endowment account	215	9	5
Economics account adjustment	135	0	0
Erroneous credit ..	415	13	6
Refund of fees ..	170	0	0
Total increases	Rs 1,19,460	4	0

DECREASES.

Cost of University lectures delivered.	Rs 1,700	0	0
Transfer to the University Publication Account.	Rs 21,220	0	0
Total Decreases	Rs 22,920	0	0
Net increase	Rs 96,540	4	0

The increases in the receipts and charges were mainly due to the holding in October 1920 of a second examination in the Intermediate, B.A.(Pass) and B.A., (Hons) Preliminary examinations.

(iv) S.S.L.C. Compensation. The amount of compensation realised during the year from the several Government for the loss of income to the University on account of the introduction of the

S.S.L.C

S.S.L.C Examination was Rs 27,539-5-1 as against Rs 26,910-1-3 in the previous year. The difference of Rs 629-³~~14~~-10 is due to the increase in the amount of fees paid by the Travancore Government and the Residency of Bangalore and to the recovery of Rs 282/- from the latter as compensation for the years 1911 and 1912. The amounts of compensation due from the Mysore Government for the years ~~xxx~~ 1919 and 1920 were realized from that Government and credited to the Fee Fund in the current year 1921-22. This year also no compensation was recovered from the Hyderabad State, as the S. S.L.C. Examination is said to have worked at a loss to the state. No compensation was recovered during the year in respect of the S.S.L.C. Examinations held in the Pudukottah State and in Coorg.

(v) The tuition Fees collected during the year from the candidates undergoing University Courses of study in Economics amounted to Rs 2,200/- as against Rs 1,775/- in the last year. This sum together with other sums collected in previous years on account of tuition fees and credited to the Fee Fund was transferred during the year to the credit of the Economics Account, which was newly opened from the 1st April 1920, and to which the salaries of the Professor and his Assistants are being debited. The receipts on account of Fees recovered for the Examinations for Diploma in Economics and the charges connected with these examinations from the year 1918-19 to 1920-21 were transferred to the Economics Account from the Fee Fund. This transfer of credits and debits from the Fee Fund not being permissible under section 15 of the University Act of Incorporation of 1857, the necessary readjustment to the Fee Fund was carried out in the year 1921-22.

3. STATEMENT B.

In this statement is shown the total amount of fees collected from Candidates appearing for the several University Examinations held during the academic year 1920-21 and the amount of remuneration due to Examiners and question-paper setters for the different University Examinations. The second Examination in Arts held in October 1920 was responsible for a decrease in the number of candidates for the April 1921 Examinations in Arts. As in previous years the following examinations were not self-supporting:--

1. Matriculation
2. Medical
3. Engineering
4. Oriental titles.
5. Examination for Diploma in Economics and
6. B.A.(Hons) and M.A. Degree Examinations.

4. STATEMENT C.

The transactions relating to the stock of all the University Publications are exhibited in this statement. The account for the sale of Publication of the copies of "The Sources of Vijayanagar History" and "Dravidic Studies" Volumes I to III up to the end of 31st March 1921 was rendered by the Superintendent, Government Press, Madras. The University Calendars Volumes I and II for the year 1921 and the question-paper volume for the year 1920 were not published during the year under report.

5. Endowment Account. STATEMENT D.

During the year two endowments amounting to Rs 11,500/- in Government Securities were received, one for founding a scholarship and the other, a medal. The contribution of Rs 480/- due from ~~the~~ Government for the year 1920 as rent on Tumkur property was received and credited to this account. A total sum of Rs 10,955-3-4 was realised as interest on Government Securities. A cash subscription of Rs 485/- to meet the cost of certain medals was also received and credited to the account. A subsidy of Rs 215-9-5 was made to this account from the Fee Fund to meet the extra cost incurred in the award of the Caithness Prizes of 1919 and 1920. Out of the available cash surplus, 3½% Government Securities of 1865 of the face value of Rs 7,600 were purchased during the year. The charges of the account amounted to Rs 7,743-12-2, and the account closed on 31st March 1921 with a balance of Rs 3,16,250 in Government and other securities and Rs 10,179-11-1 in cash. These balances agreed with those acknowledged by the Bank after allowing for a difference of Rs 157/- due to uncashed cheques.

6. Government Contribution Account: STATEMENT E.

In this statement are described in brief the transactions relating to the grants paid by the Madras Government to enable the University to meet the cost of Travelling Allowance to Fellows, Members of the Syndicate and Board of Studies, and the cost of Inspection of Colleges. The account opened with a balance of Rs 9,431-4-11, to which was added a sum of Rs 20,000, being the Government grant for the year 1920-21. A total sum of Rs 19,000 was placed in 4½% deposits, of which Rs 8,000/- was subsequently withdrawn during the year to meet the current expenditure. A sum of Rs 328-5-1 was realised as interest on deposits and credited to the account. The charges of the year aggregated Rs 17,445-4-0, of which Rs 14,492-9-0 represents the cost of Travelling Allowance to Fellows and Members of the Board of Studies for the journeys undertaken to attend their respective meetings, and Rs 2,952-11-0, the cost of inspection of colleges. The account closed with a balance of Rs 1,100/- in 4½% deposits with the Bank and Rs 1314-6-0 in cash. These balances agreed with those acknowledged by the Bank after allowing for a difference of Rs 773-1-6, due to uncashed cheques.

7. Government Grant for Vacation Lectures. STATEMENT F.

This year also no expenditure was incurred from this account on account of Vacation Lectures. A sum of Rs 854-15-0 was realised as interest on Government securities and credited to the account. A charge of Rs 521-0-2 being the amount of scholarship paid to the late Mr. Ramanujam F.R.S., for the period from 1st March 1920 to 26th April 1920 was debited to this account. The account closed on the 31st March 1921 with a balance of Rs 24,500 in Government Securities and Rs 748-7-9 in cash, which was acknowledged by the Bank.

8. Government Grants for Tamil Lexicon.

The transactions relating to the grants paid by Government for the preparation and publication of a standard Tamil Lexicon are described in Statement G. The balance of Rs 12,000/- out of

Rs 1,00,000/-

Rs 1,00,000/- promised by Government from the general revenues in their order No. 991 Educational dated the 11th November 1912 was received and credited to the account during the year. This sum together with the opening balance of Rs 1,574-4-4 having been exhausted in October 1920, a sum of Rs 10,000/- was transferred to this account from the unspent balances of the Imperial Recurring Grant Account under the head "Development of South Indian Languages on a Modern Basis", with the sanction of the Government of India. One of the Joint Editors Mr. D.V. Kameswara Ayyar resigned his appointment with effect from 6th September 1920 on account of ill-health. The services of the Assistant Editors, Messrs. N. Srinivasa-chari and T. Kamakasundaram Pillai terminated on 30th April 1920. The charges of the year amounted to Rs 20,283-12-11 and the account closed with a balance of Rs 3,270-7-5 (exclusive of the permanent advance of Rs 20/- with the Correspondent), and this balance was acknowledged by the Bank.

9. Imperial Grants-Non-Recurring.

The transactions connected with the Imperial Non-recurring Grants are shown in statement H. A sum of Rs 8,983-6-2, being the opening balance under the heads "Professorship in Indian Economics", was transferred to the Economics Account, the particulars of which were described in paragraph 9(1) of the last Audit Report. Out of Rs 4,00,000/- in 5½% Bonds of 1920, Rs 3,00,000 were invested in 6% Bonds 1930 by conversion and the balance of Rs 1,00,000, realised and credited to the current account. A sum of Rs 79,850/- was transferred from cash to Fixed deposits and Rs 3,15,575 were withdrawn from deposits for investments in treasury bills and for meeting current expenditure. A total sum of Rs 50,465-1-4 was realised as interest on Government Securities and Fixed Deposits, and credited to the account. Rs 415-13-6 which was erroneously credited to the fee fund in the year 1919-20 was restored to the credit of this account during the year. A sum of Rs 12,000/- was paid by the Madras Government to the University towards meeting the centage charges in connection with the construction of a bungalow for the Government House Surgeon undertaken by the University in view of the transfer of the Marine

Villa site to the University. The charges of the year aggregated Rs 63,983-6-6, of which Rs 62,000/- representing the estimated cost of the bungalow for the Government House Surgeon were placed at the disposal of the Public Works Department. The account closed with a balance of Rs 5,50,000 in Government Securities, Rs 96,250 in fixed deposits, Rs 3,30,687-8-0 in treasury bills and Rs 9,136-2-5 in cash. All these balances except the treasury bills were acknowledged by the Bank and the Treasury bills were in the safe custody of the Registrar. A full description of all the immovable properties belonging to the University was promised to be incorporated in a suitable place of the University Calendar.

10. Imperial Grants--Recurring. Statement I shows the transactions relating to Imperial Grants--Recurring. The grant of Rs 65,000 due for the year 1920-1921 was received from Government and credited to the account. A sum of Rs 25,100 was transferred from Cash to deposits, Rs 32,000 (Rs 3,500 from deposits plus Rs 28,500 from cash) was transferred to the Economics account. The approval of the Government of India to this diversion does not appear to have been yet obtained. Vide in this connection paragraph 9(1) of the last Audit Report. Rs 1,33,650 was withdrawn from fixed deposits for investments in 6 per cent bonds, 1930, (Rs 75,000), and treasury bills (58,350), and for current expenditure. A sum of Rs 24,175-7-9 was realised as interest on Government Securities and Fixed Deposits. Rs 10,000 was transferred to the Tamil Lexicon Account as already stated in paragraph 8 above. The total charges of the year amounted to Rs 11,469-7-10 and the account closed on the 31st March 1921 ~~with~~ with a balance of Rs 3,47,500 in Government Securities, Rs 34,300 in Fixed Deposits with the Bank, Rs 58,350 in treasury bills and Rs 17,933-3-3 in cash. The treasury bills were in the safe custody of the Registrar and the other closing balances agreed with those acknowledged by the Bank.

11. University Expansion Fund. STATEMENT J.

A sum of Rs 377 was, as usual, realized as interest on Government securities and credited to this account. Rs 700/- was placed in 5% deposit with the Bank. The Ramarayaningar Prize of 1920 was awarded during the year and the approved thesis has been

published by the winner of the prize. The charges of the year comprised of Rs 500/- being the value of the prize, Rs 150/-, remuneration to members appointed to value the theses, and Re 0-4-0 fees for renewal of notes. The account closed with a balance of Rs 10,800 in Government Securities, Rs 700/- in fixed deposits and Rs 183-4-0 in cash, which was acknowledged by the Bank.

12. University Publication Account.

The receipts and charges of the Publication account are shewn in statement K. The account opened on the 1st April 1920 with a balance of Rs 23,808-3-6 in cash: Rs 14,963-5-7 being the sale proceeds of the University academic publications, was credited to this account. A sum of Rs 678-2-0 being the sale proceeds of University Calendars and question paper volumes was erroneously credited to this account instead of to the Fee Fund Account. Necessary adjustment was made in the current year 1921-22. Out of the cash surplus, a sum of Rs 18,600 was made available for investment in 6% bonds 1930, (Rs 10,000) and in 4% deposits with the Bank (Rs 8,600). A sum of Rs 725-4-1 was realized as interest on Government Bonds and fixed deposits. The charges of the year amounted to Rs 14,370-7-8, leaving a net profit of Rs 592-13-11 for the year. The considerable fall in the profits as compared with previous years was due to the following causes:-

1. Heavy printing and stationery charges
2. Second payments of remuneration to Editors of Text-books in several cases owing to press difficulties, which caused a second setting of matter and also a second reading of proofs.
3. Reduction of the price of S.S.L.C English Text Books from Re 0-12-0 to Re 0-8-0 per copy and
4. Sale of copies as a whole on a comparatively smaller scale than anticipated.

(11) Rs 3,809-11-0, being the amount expended from this account on the printing and publication of manuscripts prepared by University Professors, Readers, and Research students was recouped in the current year 1921-22 from the Imperial Recurring grant account with reference to G.O.No.565 Mdl dated 14-5-1913.

With a view to gauge the operations of these publications, the transactions are being kept separate from those of text-book publications. The sale proceeds of copies of "The sources of the Vizianagar History" and "Dravidic studies" Volumes I to III up to the end of 31st March 1921 were realized and credited to the account only in the current year, 1921-22.

(iii) The account closed with a balance of Rs 10,000/- in 6% Bonds 1920, Rs 8,600/- in fixed deposits with the Bank and Rs 7,204-7-6 in cash. These balances agreed with those acknowledged by the Bank, after allowing for a difference of Rs 150/- due to an uncashed cheque.

13. University Building and Equipment Fund Account. Statement I.

The account opened with a balance of Rs 32,400 in 5 per cent Fixed Deposits and Rs 57-1-4 in cash. Rs 32,459-5-5, being the interest realized on Government Securities under the Fee Fund, was credited to this account by an arrangement of the University which was, with certain reservations, approved by Government in their order No. 1048 Home (Education) dated the 13th September 1920. A net sum of Rs 12,860 was transferred from cash to deposits. The deposit balance of Rs 32,400/- at the beginning of the year was withdrawn during the year and added to the cash balance. Out of this cash balance, a sum of Rs 40,000/- was invested in 6% Bonds, 1930, and Rs 14,606-4-0 in six months' Treasury bills. Rs 2,559-2-3, being the interest realized on 6 per cent bonds 1930 (Rs 40,000/-) and on fixed deposits, was credited to the account. No expenditure was incurred from this account during the year, and the account closed with a balance of Rs 40,000/- in 6 per cent bonds, 1930, Rs 12,860/- in fixed deposits with the Bank, Rs 14,606-4-0 in Treasury bills and Rs 9-5-0 in cash. The Treasury bills were in the safe custody of the Registrar of the University, while the other closing balances agreed with those acknowledged by the bank.

14. Economics Account. Statement M.

This account was newly started by the Syndicate from the 1st April 1920 with the approval of the Senate. All the financial transactions connected with the University Economics

Course

Sports are recorded in this account. A sum of Rs 40,983-6-2 was transferred to the credit of this account, Rs 32,000/- from the Imperial Recurring grant account, and Rs 8,983-6-2 from the Imperial Non Recurring grant account, being the unspent balance under the head "Professorship in Indian Economics" at the close of the year 1920-21. A total sum of Rs 38,000/- was placed in short term deposits with the Bank, of which Rs 31,300/- was withdrawn during the year for meeting current expenditure. A sum of Rs 638-11-1 was realized as interest on deposits and credited to the account. One Assistant Professor on Rs 750/- per mensem and two readers in Economics on Rs 100--20--200 each were appointed during the year. The Assistant Professor joined the duty on the 12th July 1920 and the two readers, on the 1st July 1920. The total charges of the account amounted to Rs 27,619-9-6. The account closed with a balance of Rs 6,700/- in fixed deposits with the Bank and Rs 7,437-7-9 in cash. These balances were acknowledged by the Bank, after allowing for a difference of Rs 43/- due to uncashed cheques.

15. The defects noticed in the course of the audit of the University Accounts for the year under report were pointed out to the Registrar for rectification through audit notes and special letters.

I have the honour to be,

Sir,

Your most obedient servant,

Offg. Accountant-General.

Handwritten signature
18.10.21

Net paid in 1920-21	Total	Excess or deficiency fees.
R	R	R
2893	2893	
375	375	
3268	3268	-1253
832	832	
25	25	
857	857	-257
1,68,704	2,36,419	+1,64,464

Statement of the Transactions of the

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Statement showing the number of books published by the University of Madras, the number sold, the number distributed gratis and the balance.

Particulars	Matriculation Syllabus	Ancient Indian History & Polity	Interim Exams	B.A. Degree Exams	S.S.C. Exams	S.S.C. Text books	Question Papers University	Calendar 1920	Question Papers Vol II	Some South Indian History	Some Vicarages	Dravidian Studies	Registrar's Office
Opening balance with the S.P.C.K. Press, Madras	2828	5	3677	2432	1038	--	251	443	277	33	653	440 ³	780 --
Number printed during the year	--	--	--	500	--	38072	--	--	--	--	--	--	50
Total	2828	5	3677	2932	1038	38072	251	443	277	33	653	440 ³	780 50
Sold up to 31 st March 1921	8	--	41	19	171	28060	155	328	177	6	250	96	88 25
Returned to the Registrar's Office being not salable	--	--	--	--	867	9906	6	8	2	27	--	74	--
Issued gratis	--	--	--	5	--	98	90	107	98	--	--	3	5 --
Total	8	--	41	24	1038	38064	251	443	277	33	250	99	93 25
Balance	2820	(A) 5	3636	2908	--	8	--	--	--	--	(B) 403	(C) 342	(D) 687 25

(A) These five copies were in the Registrar's office, Senate House, Madras.

(B) These 403 copies were with the Oxford University Press, Bombay.

(C & D) These copies were with the Saperin Lindest, Fort Press, Madras.

(E) These 25 copies were in the Registrar's office, Senate House, Madras.

(F) These other publications have now been entrusted to Messrs. Higginbotham & Co., Madras, to render monthly sale accounts.

Statement shewing the transactions of the
University Endowment Account for the year
ending the 31st March 1921.

Particulars	In Govt Securities	In Cash
Balance on the 1 st April 1920	Rs 2,97,150	Rs 2 11 11
<u>Receipts during the year</u>		
Interest realized on Govt and other securities		10,955 3 4
Amount subsidized from the De Fund account to meet the extra cost in the award of Leithness Prizes		215 9 5
Contribution from Government on account of rent on Tankam property in Madras, for the year 1920		480 - -
Government securities purchased during the year from the Cash balance of the account	7,600 -	4590 13 5
Government securities received during the year for founding a scholarship and a medal	11,500	- - -
Amount received in Cash for medals		485 - -
<u>Total Rs</u>	3,16,250	17,923 7 3
<u>Expenditure</u>		
Cost of scholarships, medals, prizes etc		7,740 4 0
Refund of unspent balance after making charges for a duplicate medal		3 8 2
<u>Total Rs</u>		7,743 12 2
Balance on 31 st March 1921	3,16,250	10,179 11 1

[Signature]

Statement shewing the transactions of the Government Contribution account specified for meeting the cost of Travelling allowance to Fellows and Members of the Boards of Studies and the cost of inspection of colleges.

Particulars	Deposits with the Bank	Cash
Balance on the 1 st April 1920		Rs 94 31 4 11
Receipts during the year 1920-21		
Amount sanctioned by Govt in their order No. 1059 Home (200) dated the 14 th September 1920		20,000 - -
Amount transferred from Cash to 4 1/2% deposits	19,000	- 19,000 - -
Do - transferred from deposits to Cash to meet current expenses - ditto	- 8,000	8,000 - -
Interest realised on deposits		328 5 1
Total Rs	11,000	18,759 10 -
Charges		
(1) Amount paid on account of Travelling allowance to Fellows and Members of the Boards of Studies for journeys undertaken to attend meetings of the Senate, Syndicate and the Board of Studies		143 49 2 9 -
(2) Amount paid on account of Remuneration to members for inspection of colleges -		1350 - -
(3) Do - on account of Travelling allowance - do -		6602 11 -
		17445 4 -
Balance on 31 st March 1921	11,000	1314 6 -

10.11

Statement showing the transactions of
Vacation Lectures Account for the year
ending the 31st March 1921.

Particulars	In Port Securities		In Cash	
	Rs	P	as	ks
Balance on the 1 st April 1920	24,500	414	8	11
<u>Receipts during the year</u>				
Interest realized on Govern- ment securities		854	15	-
Total Rs	24,500	1269	7	11
<u>Charges</u>				
Scholarship paid to late Mr S. Ramanujam F.R.S. for the period from 1 st March 1920 to 26 th April 1920		521	-	2
Total Rs		521	-	2
Balance on the 31 st March 1921	24,500	748	7	9

18.10.24

Statement showing the transactions of the Tamil
the year ending the 31st March 1921.

Particulars

Balance on 1st April 1920 —
Permanent advance with the Correspondent —
In cash with the Bank — 1552

Receipts during the year 1920-21

Amount sanctioned by Government in their order
Home (Education) dated the 30th March 1920 being the
of Rs 1,00,000 originally promised by Government
Amount transferred to this account from the
balances under the head 'Development of South
Languages' from the Imperial Recurring grant
with the sanction of the Government of India

Charges

Salaries and allowances of office establishment
Salaries and house-rent allowances paid to
Correspondent Rev. J.S. Chander
Salaries of the two joint Editors appointed to the
Lexicon Work already completed
Vacation allowances for one month of the office establishment
Vacation allowances for two months paid to Rev. J. S. Chander
Do — for two months paid to the two joint Edi
Purchase of books
Stationery, Printing and Binding charges
Electric current charges
Cost of liveries supplied to persons
Other contingencies

Balance on the 31st March 1921

(A) Permanent advance with the Correspondent — Rs 20-
In cash with the Bank Rs 3270-
Total Rs 3290-

Account for

Amount

Rs	a	p
1574	4	4
12,000	-	-
10,000	-	-
23,574	4	4
6232	13	5
7400	-	-
2750	-	-
426	-	-
1480	-	-
900	-	-
17	5	-
563	11	6
138	13	-
120	-	-
237	2	-
20,283	12	11
(A) 3290	7	5

Statement showing the transactions of the Imperial Non-recurring grant account for the year ending the 31st March 1921

Particulars	In Government Grant Rs	In fixed deposits Rs	In Treasury bills Rs	In Cash		
				Rs	a	p
Balance on 1 st April 1920	6,50,000	3,37,975	- -	8184	7	3
Receipts during the year 1920-21						
Grant paid by the Madras Government - vide Govt No 318				12,000	-	-
Home (Education) dated 8 th March 1921						
Interest realized on fixed deposits				16,982	1	-
Amount transferred to cash after conversion of 5½% bonds of 1920 into 6% bonds of 1930	- 1,00,000			1,00,000	-	-
Interest realized on Government securities				33,483	1	4
Amount transferred from cash to fixed deposits (net)		79,850		- 79,850	-	-
Amount withdrawn from deposits and cash and transferred to Economics account		- 6000		- 2,983	6	2
Amount transferred from deposits to cash		- 3,5575		3,5575	-	-
Amount adjusted from Madras (vide statement A attached to the last audit report)				415	13	6
Amount invested in Treasury bills			3,30,687-8	- 3,30,687	8	-
Total	5,50,000	96,250	3,30,687-8	73119	8	11
<u>Charges</u>						
Rent of Morris Gardens Bungalow occupied by the Tamil Lexicon Committee and by the Professor of Indian History and Archaeology				1800	-	-
Purchase of books and periodicals for the University Library				38	4	6
Nominal cost of the Marine Villa site paid to Government				62,000	-	-
Other Contingencies				145	-	-
Total				63,983	6	6
Balance on the 31 st March 1921	5,50,000	96,250	3,30,687-8	9136	2	5
(a) In 5½% bonds of 1923	2,50,000					
In 6% bonds of 1930	3,00,000					
Total Rs 5,50,000						
(b) In 4½% deposits				58200		
In 5% fixed deposits				58200		
Total Rs 96,250						

12/10/24

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Statement showing the transactions of the Imperial Revenue grant account for the year ending the 31st March 1921

Particulars	In Government securities	In fixed deposits	In Treasury bills	In cash		
	Rs	Rs	Rs	Rs	a	p
Balance on the 1 st April 1920	Rs 2,72,800	14,635	-	3527	3	9
Receipts during the year 1920-21	2,72,800	-	-	-	-	-
Annual grant received from Government	-	-	-	65,000	-	-
Amount withdrawn and transferred from deposits to cash	-	-133,650	-	133,650	-	-
Amount transferred to deposits from cash	-	25,100	-	-25,100	-	-
Amount invested in 6% bonds 1930	75,000	-	-	-75,000	-	-
Amount invested in Treasury bills	-	-	58,350	-58,350	-	-
Amount Interest realized on fixed deposits	-	-	-	6667	14	7
Interest realized on Government securities	-	-	-	17,507	9	2
Amount transferred to the Economics account	-	-3,500	-	-28,500	-	-
Amount transferred to the Tamil Section account	-	-	-	-10,000	-	-
Total Rs	3,47,500	34,300	58,350	29402	11	6
<u>Charges</u>						
Salary of the Professor of Indian History and Archaeology	-	-	-	9200	-	-
Pensionary contribution paid to the Mysore Government on behalf of the Professor	-	-	-	920	-	-
Salaries and allowances of the person attached to the Professorship	-	-	-	294	8	-
Purchase of books and periodicals	-	-	-	81	9	-
Cost of special lectures delivered	-	-	-	750	-	-
Other contingencies	-	-	-	223	6	10
Total				11469	7	10
(6) 5 1/2% loan 1920 - Rs 2,72,500	3,47,500 (a)	34,300 (b)	58,350	17933	3	8
6% bonds 1930 75,000	(c) In 4 1/2% deposits Rs 15,600					
Total Rs 3,47,500	In 5 1/2% deposits 18,700	Total Rs 34,300	(d) 12/10/21			

Statement showing the transactions of the
University Expansion Fund Account for the
year ending the 31st March 1921

Particulars	In Specie received to account	In Specie paid to deposit	In cash
Balance on the 1 st April 1920	Rs. 10,800	Rs. -	Rs. 1156 8 -
<u>Receipts during the year 1920-21</u>			
Interest realised on Government Securities			377 - -
Amount transferred from Cash to 5% fixed deposits (6 months)		700	- 700 - -
Total	10,800	700	833 8 -
<u>Expenditure</u>			
Cost of award of Ramo-rajawingar Prize of 1920			500 - -
Remuneration paid to members appointed to value the theses			150 - -
Fee paid to the Public Debt office for renewal of notes			- 4 -
Total			650 4 -
Balance on the 31 st March 1921	10,800	700	183 4 -

13/10/21

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Statement showing the transactions of the University Publication Account for the year ending the 31st March 1921

Particulars	In 6% bonds 1930	In fixed deposits	In cash
Opening balance on the 1 st April 1920	Rs.	Rs.	23,808 3 6
Receipts during the year 1920-21			
<u>Sale-proceeds of University Publications</u>			
(1) Secondary School Leaving Certificate and Matriculation Examination Text-books 13918-7-8			
(2) Intermediate Examination Text-books 241-8-0			
(3) B.A. Degree Examination Text-books 110-4-0			
(4) Copies of 'Some South Indian Villages' 670-15-0			
(5) Matriculation Syllabus and			
Sale-proceeds of old books by auction } 22-2-11			
Total Rs 14,963-5-7			14963 5 7
Sale-proceeds of University calendars and question-paper volumes erroneously credited to this account instead of to the Fee Fund			
Amount but since adjusted in the year 1921-22			678 2 -
Amount transferred from Cash to fixed deposits		8600	- 8600 - -
Amount invested in 6% bonds, 1930 (net)	10,000		- 10000 - -
Interest realized on Government Securities			307 9 4
Interest realized on fixed deposits			417 10 2
Total Rs	10,000	8600	21514 15 2
<u>Charges</u>			
Remuneration paid to members appointed for editing S.S. L.C. Matriculation and B.A. Degree Examination Text-books			3091 - -
Charges on account of purchase of Copyrights			168 8 10
Printing, stationery and binding charges			110 33 6 10
Advertisement Charges			74 6 -
Cost of a cheque-book			3 2 -
Total Rs			14,370 7 8
Balance on the 31 st March 1921	10,000	8600	7204 7 6

13/10/21

Statement showing the transaction of the University
Building and Equipment Fund for the year ending
the 31st March 1921

Particulars	In 6% bonds 1930	In fixed deposits with the Bank	In Treas- ury bills	In Cash
	Rs	Rs	Rs	Rs & p
Opening balance on the 1 st April 1920	-	32,400	-	5714
Receipts during the year 1920-21				
Interest realized on Govern- ment Securities under the Sec Fund and Credited to this account				324955
Amount transferred from fixed deposits to Cash		-32,400		32400-
Amount transferred from Cash to fixed deposits (net)		12,860		-12860-
Amount invested in 6% bonds 1930	40,000			
Amount invested in Six months Treasury bills			14,606-4-0	14606-4-0
Interest realized on Govern- ment Securities				123054
Interest realized on fixed deposits				13281211
Total Rs	40,000	12,860	14,606-4-0	95-
Excess		Nil		
Closing balance on the 31 st March 1921	40,000	12,860	14606-4-0	95-

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13/10/21

Statement showing the transactions of the Economics
Account for the year ending the 31st March 1921

Particulars	In fixed deposits during the year Rs	In cash		
		Rs	a	p
Receipts during the year 1920-21				
Amount transferred from the Imperial Non- -recurring grant account being the unexpended balance under the Professorship in Indian Economics	6000	2983	6	2
Amount transferred from the Imperial Recurring grant account	32,000	-	-	-
Amount transferred from fixed deposits to Cash to meet current expenditure	31,300	31,300	-	-
Interest realized on fixed deposits		638	11	1
Adjustment from the Ice Fund (net)		135	-	-
		6,700	35,957	1 3
<u>Charges</u>				
Salaries of the Professor and Assistant Professor of Indian Economics		20,733	13	11
Salaries of the two readers in Economics		2,500	-	-
Scholarships and allowances of the office Establi- ment		268	8	
Passage money and Travelling allow- paid to the Assistant Professor Dr S. A. Khan to enable him to join his first appointment		802	4	6
Advertisement charges		457	7	6
Purchase of books and periodicals		713	7	6
Purchase and repair of furniture		497	-	-
Stationery, printing and binding charges		277	6	10
Travelling allowance to the Professor Dr G. B. S. and reader Mr. S. Vaidya		726	13	6
He journeys undertaken to attend the India Economics Conference at Allahabad		167	1	-
Other contingencies		64	-	-
Cost of cheque - books		27619	9	6
Total Rs		6,700	7437	7 9

Balance on the 31st March 1921

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Audit of the
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1920-21 — Communicated
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cated to the Syndicate of
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whose attention is invited
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para 2 thereof. S. J. 11

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