

Law (1925) Department.
Education

Order SERIES.

G.O. No.

968

DATED

8/6/25

[Despatch Abstract.]

University of Madras

Report on the audit of accounts for 1923-24 - Recorded.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	443 24-3-24						

In reply, please quote number, date and short title.

Telegraphic address :—
"LOCAL FUNDS."

1,000-24-12-24.

OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS

Fort St. George, Madras,

Dated the 7th February 1925

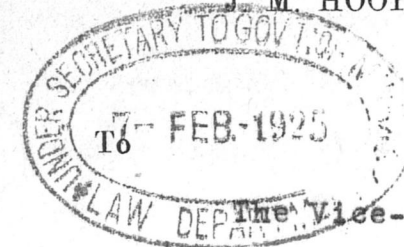
L.F. No. 7307.

H. En 436C
7/2/25

From

J. M. HOOPER Esquire,

Examiner of Local Fund Accounts, Madras.



The Vice-Chancellor,

University of Madras, Madras.

SIR,

Reference:—

Enclosures.

I have the honour to forward herewith the annual Audit Report on the accounts of the University of Madras for the year 1923-24, together with the statements usually appended to the report - vide Section 21 of the University Act of 1923.

I have the honour to be,
Sir,
Your most obedient servant,

(Sd) J.M. Hooper,

Examiner of Local Fund Accts.

Copy forwarded to the Secretary to the Government of Madras, Law (Education) Department.

[Signature]
Examiner of Local Fund Accts.

P.M.B.

Law (Edu) Dept.

A.S.

The report prescribed in sec. 21(2) of the University Act, may be awaited from Syndicate.

12.2.25
13.2.25

[Signature]
13/2/25

V (3)

Annual Audit Report on the accounts of the Madras University for the year 1923-24.

(Not put up)

The audit of the University accounts including those of the Library was transferred from the Accountant-General, Madras, to this department with effect from 1st April 1924 according to Government Order No.114, Finance, dated the 6th February 1924, and the accounts of the year under report were therefore audited partly by the Accountant-General and partly by this department.

2. Fee Fund Account - Statement A.

(i) Treasury bills of the face value of Rs.1,20,000 due in August 1923 were realised and the amount was transferred to the Current Account to meet expenditure in connection with the payment of remuneration to examiners. A sum of Rs.2,00,000 out of the collections realised in the year, was invested for six months in fixed deposits at 4 per cent with the Imperial Bank of India, Madras.

The total invested balances at the end of the year including the investment mentioned above consisted of Rs.5,00,000 in 3½ per cent Government Securities of 1865, Rs.2,56,800 in the 5 per cent War Loan of 1929-47, Rs.40,000 in 5½ per cent War Bonds 1928 and Rs.50,000 in 6 per cent war bonds, 1930.

(ii) The receipts and charges of the Fund during the year amounted to Rs.4,65,524-9-6 and Rs.3,61,896-7-0 respectively, thus leaving a net surplus of Rs.1,03,628-2-6 as against the net surplus of Rs.20,270-3-0 in the previous year. The large increase in the net surplus of the year under report over that of the previous year, viz. Rs.80,357-15-6 is mainly due to the following causes:--

- (1) Increase of receipts under examination fees and fees for registration of graduates;
 - (2) Cancellation of the Law (F.L. and B.L) Examinations of April 1923 for which full fees had been collected;
 - (3) Discontinuance of the annual contribution from Fee Fund to the Library account from 1-4-19 according to Government Order No.203, Law (Education), dated 6th February 1923; and
- (Not put up)

- (4) Transfer of the cost of studentships to the Research and Development Fund from 1st April 1923 according to Government Order No.203, Law (Education), dated 6th February 1923.

The net increase under receipts and the net decrease under charges as compared with the transactions of the previous year i.e., 1922-23 are mainly due to the variations noted below:-

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
<u>Receipts.</u>						
1. Examination fees collected from candidates.	43883	0	0			
2. Fees for admission of the M.A. Degree at Convocation.	275	0	0	120	0	0
3. Certificate fees.				480	0	0
4. Compensation to the University for the loss of income on account of the introduction of the S.S.L.C.Examination for 1923.						
5. Sale of Calendars &c.	115	0	0			
6. Sale of lists of registered graduates.	270	0	0			
7. Fees for registration of graduates.	8009	0	0			
8. Fees for Degree in absentia.	1610	0	0			
9. Fees for furnishing marks to candidates.	485	0	0			
10. Interest realised on treasury bills and deposits.	1619	0	0			
11. Rent on University furniture.				128	0	0
Total ...	56206	0	0	728	0	0
Net ...	Rs.55,478.					

<u>Charges.</u>						
1. Salary of the Registrar and his establishment excluding Library establishment.				2415	0	0
2. Remuneration to Examiners.	8363	0	0	5310	0	0
3. Remuneration to Superintendents.				1994	0	0
4. Printing, stationery and binding.				1900	0	0
5. Cost of University lectures.				1000	0	0
6. Special grant to University Training Corps.				5143	0	0
7. Travelling charges of the Examiners.						
8. Examination contingent charges incurred in Madras.	1593	0	0			
9. Examination charges in moffusil.	224	0	0			
10. Service postage and telegrams.	1139	0	0			
11. Municipal taxes.	228	0	0			
12. Cost of University studentships.				17780	0	0
13. Annual contribution to Library Revenue account for purchase of books &c.				5750	0	0
14. Other miscellaneous charges.	3980	0	0	2140	0	0
15. Repairs to the Senate House.						
16. Refunds.	302	0	0			
Total ...	15829	0	0	43432	0	0
Net ...	Rs.27,603					

(iii) The year closed with a cash balance of Rs.125,469-9-1 while the balance acknowledged by the Accountant-General was Rs.1,18,991-14-5. The difference of Rs.6477-10-8 is explained below:-

	Rs.	A.	P.
Permanent advance with the Registrar.	5000	0	0
Amount of unspent balance with the Public Works Department.	1455	10	8
Amount less credited in the Accountant-General's books.	22	0	0
Total ...	6477	10	8

(iv) The permanent advance of Rs.5,000 was acknowledged by the Registrar as due from him on the 31st March 1924. The reconciliation between the Bank balance and the permanent advance of the Registrar is as shown below:-

Bank balance ...	4984	6	7
Deduct amount not drawn by parties.	45	6	0
Add cash in hand ...	4939	0	7
Total ...	5000	0	0

3. Statement B. From this statement it will be seen that, as in previous years, the following examinations were not self-supporting even without taking into account the expenditure under printing and stationery, remuneration to Superintendents and other administration charges:-

1. Matriculation Examination.
2. Medical.
3. Engineering.
4. B.Sc.Degree Examination in Agriculture.
5. Examination for diploma in Economics.
6. D.Sc.Degree and P.H.D.Degree Examination.

4. Statement C. This statement shows the transactions relating to the stock of University publications. There was no new academic publication during the year under report.

5. Statement D - Endowment Account. Additional endowments to the value of Rs.13,200 in Government Securities and Rupees 60,038-8-0 in cash were received during the year for the award of scholarships &c. These amounts were credited to this account. A sum of Rs.63,682-13-9 was invested in Government Securities of the

4. of the year
face value of Rs.77,300. The charges on account of scholarships, medals, prizes &c. amounted to Rs.10,451-11-8. The account closed with a balance of Rs.4,47,050 in Government and other Securities and Rs.10,292-8-0 in cash which agreed with the Bank balances, after allowing for a difference of Rs.24-13-0 due to uncashed cheques at the end of the year.

6. Government Contribution Account - Statement E. A sum of Rs.23,387-0-0 was contributed by Government towards the salary of the Vice-Chancellor who took charge on 21st May 1923. The annual grant of Rs.20,000 to meet the cost of the travelling allowances of Fellows and Members of Boards of Studies and inspection of colleges was also received and credited to the account. The charges of the year amounted to Rs.41,447-5-7 of which Rs.23,387-1-7 represents the salary of the Vice-Chancellor, Rs.12,998-3-7 the cost of travelling allowance to Fellows, Members of Boards of Studies in connection with the journeys to attend their respective meetings and Rs.5,055-13-0 the cost of inspections of colleges including travelling allowance. The year closed with a cash balance of Rs.12,092-3-7 which agreed with the Bank balance after allowing for a difference of Rs.576-7-0 due to uncashed cheques.

7. Government grants for vacation lectures - Statement F.
Government securities of the face value of Rs.1500 were sold for Rs.967-8-0 during the year to meet the expenditure on account of travelling allowance and remuneration for vacation lectures. The charges of the year amounted to Rs.2106-1-10 which amount includes the annuity of Rs.240 to the widow of the late Mr. Ramanujam, F.R.S. The account closed with a balance of Rs.24,500 in Government Securities and Rs.248-14-10 in cash. These balances agreed with the Bank balances after allowing for a difference of Rs.250 due to uncashed cheques at the end of the year.

8. Government Grant for Tamil Lexicon - Statement G.

(1) The account opened with a balance of Rs.18,264-2-8 in cash with the Bank and of Rs.20 permanent advance with the correspondent. A sum of Rs.25,000 was, as usual transferred to this account from the Government recurring grant account. A net sum of Rs.20,000 was placed in deposit with the Bank. A sum of Rs.475 (Rs.400 on account of interest on deposits plus Rs.75 sale proceeds

proceeds of a type-writer) was realised and credited to this account. The charges of the year amounted to Rs.13,668-2-11 as against Rupees 13,456-10-11 in the previous year. The account closed with a balance of Rs.20,000 in fixed deposits, Rs.10,070-15-9 in cash with the Bank and Rs.20 permanent advance with the correspondent. These balances (except the permanent advance acknowledged by the correspondent) agreed with those acknowledged by the Bank.

(ii) The total expenditure of the Lexicon from Government grants provided for the purpose from 1st January 1923 to 31st March 1924 was Rs.1,55,384-0-3.

Out of the advance of Rs.5,000 made to the Diocesan Press in December 1921 for the purchase of paper, a sum of Rs.480 only was adjusted during the year under report on account of paper used in printing. It was suggested in audit that, after the consumption of the present stock of paper with the press, paper required for further printing might be obtained from the Superintendent of Stationery or by inviting tenders.

9. Government Grants - Non-recurring. Statement H. Out of the non-recurring grant of Rs.4,00,000 a sum of Rs.1,50,000 was allocated for the purchase of books &c. for the University Library vide Government Order No.565, Educational, dated 14th June 1923, out of the accumulation of this reserve amount a sum of Rs.50,000 was transferred to Library buildings in December 1922 and Rs.1,60,000 in Government Securities and Treasury Bills and Rs.4,333-11-3 in cash were transferred to the Library account on 1st April 1923. There was a net investment of Rs.2,50,000 in fixed deposits with the Bank. The 5½ per cent bonds for Rs.2,50,000 having matured during the year the amount was realised and credited to the account. A sum of Rs.46,700-10-2 on account of interest on securities, deposits &c. was received and credited to the account.

The charges of the year amounted to Rs.4,335-0-0 and the account closed with a balance of Rs.8,97,000 in Government securities Rs.2,50,000 in Fixed Deposits and Rs.73,217-7-6 in cash with the Bank of which a sum of Rs.72,319-11-6 represents the accumulated balance ^{in cash} for the construction of the University Library buildings, and Rs.897-12-0 the balance for the purchase of books and manuscript.

10. Government Grants - Recurring. Statement I. The annual grant of Rs.65,000 was received from Government and credited to the account. Out of this amount, Rs.25,000 and Rs.6,000 were transferred to the Tamil Lexicon account and Economics account respectively. Government Securities of the face value of Rs.96,700, Rs.750 in fixed deposits and Rs.20,393-1-5 ⁱⁿ cash were transferred to the Library account on 1st April 1923. A sum of Rs.22,226-12-11 was realised as interest on fixed deposits and Government securities and credited to the account and an investment of Rs.43,000 in Government Securities was made during the year. The charges met from this account on account of the professorship of Indian History &c. amounted to Rs.14,427-11-6 and the account closed with a balance of Rupees 1,01,800 in Government Securities, Rs.15,000 in fixed deposits and Rs.22,305-10-11 in cash which agreed with the Bank balance after allowing for a difference of Rs.51-7-0 due to uncashed cheques.

11. University Expansion Fund - Statement J. A sum of Rs.500 was received as a donation from Dr.S.Swaminathan and credited to this account. The only charge met from this account during the year is the cost of printing a History of Srivaishnavas. The account closed with a balance of Rs.12,000 in Government Securities and Rs.902-14-10 in cash which agreed with the Bank balance. It may be mentioned that the realisations on account of the sale of copies of the History of Srivaishnavas are being credited to the Publication account while the cost of printing the same was debited to the University Expansion Fund.

12. University Publication Account - Statement K. Rs.8,250 being the grant sanctioned by Government in Government Order No.1757, Law (Education), dated 17th December 1923, towards the publication of the History of South India by Mr.Robert Sewell, was credited to the account during the year under report. A sum of Rs.20,352-8-4 was invested in Government Securities of the face value of Rs.19,500. The sale proceeds of text books and other publications amounted to Rs.29,331-2-11. The charges of the year on account of printing text books and remuneration to editors of text books &c. amounted to Rs.9,697-9-6. The account closed with a balance of Rs.79,500 in Government Securities, Rs.18,250 in fixed deposits, and Rs.4807-4-3 in cash which agreed with the Bank balances.

13. Research and Development Fund Account - Statement L. ⁽⁶⁾

From 1st April 1923 the old Building and Equipment Fund account was styled 'The Research and Development Fund'. The charges on account of stipends &c. to research students of the University which were in previous years met from the Fee Fund account are being debited to this account from 1st April 1923. A sum of Rupees 35,451-2-4 being the interest realised on Government Securities under the Fee Fund was, as usual, credited to this account. A sum of Rs.20,937-3-5 was invested in Government Securities of the face value of Rs.20,000. The charges of the year amounted to Rupees 23,411-12-10 of which Rs.19,471-11-10 represent studentships paid to Research Students and Rs.2,100 the remuneration for ordinary University lectures. The account closed with a balance of Rupees 126,500 in Government Securities, Rs.15,000 in fixed deposits with the Bank and Rs.11,934-6-2 in cash. All these balances were acknowledged by the Bank.

14. University Economics Account - Statement M. A sum of Rs.6,000 was transferred to this account from the Recurring Grant account and a sum of Rs.26,786-2-4 was invested in Government securities of the face value of Rs.25,000 during the year under report. The charges of the year on account of the professorship, Assistant professorship and the Readerships and contingencies amounted to Rs.22,563-9-0. The account closed with a balance of Rs.25,000 in Government Securities, Rs.5,000 in fixed deposits with the Bank, and Rs.10,682-4-9 in cash which agreed with the Bank balances after allowing for a difference of Rs.75-3-0 due to uncashed cheque.

15. The final orders of Government on the last audit report and replies thereto have not yet been received. Suggestions have been made in audit regarding the purchase of paper &c. from the Superintendent of Stationery or by tender and the maintenance of office copies of press orders. The Syndicate has also been requested to consider the advisability of maintaining stock books of stationery and printed forms &c. and its decision is awaited. The monthly accounts are not closed under the initials of a responsible officer of the University, viz. the Registrar. It is desirable that that officer as the disbursing officer of the University

responsible for the proper maintenance of the accounts should be required to attest the correctness of the monthly accounts in future.

P.M.B.

(True copy)

(Sa) J.M. Hooper,

Examiner of Local Fund Accounts.

J. M. Hooper

Superintendent.

6.2.25

Abstract of receipts and expenditure of the University
Free Fund account for the year ending 31st March 1924.

Particulars	amount.		
	Rs	as	ps
<u>Receipts</u>			
Fees from candidates for examinations including diploma for economics	4,01,283	-	-
Fees for admission to the M.A. degree at Convocation	2,075	-	-
..... Certificates	1,250	-	-
..... Documents	83	-	-
..... Change of name	200	-	-
Furnishing marks to candidates	1,780	15	-
Degree in absentia and Convocation fines	9,340	-	-
Registration of graduates	8,244	-	-
Rent of furniture lent	48	-	-
* Interest on deposits and treasury bills	4,706	3	8
Compensation from the Government of Madras and Indian states for the loss of income to the University on account of the introduction of the S.S.E.C. Examinations.	35,516	13	4 ^(a)
Sale proceeds of the list of graduates	216	-	-
Sale proceeds of Calenders and question paper volumes	781	9	6
Total	4,65,524	9	6

(a) Secondary School leaving Certificate Compensation:-

	Rs.	as.	ps.
Director of Public Instruction, Cochin,	1122	-	10
Travancore	2,554	-	12-2
Inspector-General of Education, Mysore	1,839	-	10-4
Headmaster Central School, Maracora	160	-	0-0
Secretary to Commissioner for Government examinations, Madras	29,840	-	0-0
Total	35,516	-	13-4

Abstract of report of the University of Madras for the year ending 31st March 1924

Particulars	Amount
Salary of Registrar and establishment excluding library establishment	61,725 13 6
Pensionary charges on account of pension of Mr. V. M. Gopalachari	1,358 15 -
Remuneration to Examiners and question paper setters	192,324 10 9
Remuneration to Superintendents of Examination	13,212 2 8
Printing, binding and stationery charges	32,771 - -
Furniture	215 10 6
Travelling charges of Examiners	24,646 15 10
Examination charges in Madras	10,022 2 11
Service Postage and telegrams	4,351 15 -
Municipal taxes	3,067 12 2
Student-ships	303 15 3
Telephone charges	540 11 -
Miscellaneous charges	7,575 10 7 (b)
Examination charges in districts	6,613 0 9
Repairs to Senate house	2,761 15 1
Refunds	404 - -
Total	3,61,896 7 -

Total Rs 3,61,896 7

(b) Advertisement charges for Registrar's applications = 1,634-6-7

Purchase of books 142-12-6

Rent's living 785-14-0

Electric current charges 434-15-7

Repairs to cycles 98-1-6

Office expenses 288-2-6

Other miscellaneous charges 4,191-5-11

7575-10-7

Free Fund charges.

(8)

Particulars	Amount
Salary of Registrar and establishment excluding library establishment	61,725 13 6
Pensionary charges on account of pension of Mr. V. M. Gopalachari	1,358 15 -
Remuneration to Examiners and question paper setters	192,324 10 9
Remuneration to Superintendents of Examination	13,212 2 8
Printing, binding and stationery charges	32,771 - -
Furniture	215 10 6
Travelling charges of Examiners	24,646 15 10
Examination charges in Madras	10,022 2 11
Service Postage and telegrams	4,351 15 -
Municipal taxes	3,067 12 2
Student-ships	303 15 3
Telephone charges	540 11 -
Miscellaneous charges	7,575 10 7 (b)
Examination charges in districts	6,613 0 9
Repairs to Senate house	2,761 15 1
Refunds	404 - -
Total	3,61,896 7 -

(b) Advertisement charges for Registrar's applications = 1,634-6-7

Purchase of books 142-12-6

Rent's living 785-14-0

Electric current charges 434-15-7

Repairs to cycles 98-1-6

Office expenses 288-2-6

Other miscellaneous charges 4,191-5-11

7575-10-7

Statement of balances of the University Funds on 31st March 1924

Particulars	By drawing bills	By 5 p.c. war bonds of 1929-47	By 6 p.c. war bonds of 1930	By 5 1/2 p.c. war bonds of 1928	By 8 1/2 p.c. Government Securities	By deposit	By cash	Remarks
Balance on 1 st April 1923	Rs 1,17,225	Rs 2,56,800	Rs 50,000	Rs 40,000	Rs 5,00,000		1,04,616 67	
Amount withdrawn from drawing bills and transferred to cash	(1,20,000)							
Amount transferred to deposits					2,00,000	2,00,000		
Net Surplus in the year							1,03,628 2 6	
Opening balance on the 31 st March 1924		2,56,800	50,000	40,000	5,00,000	2,00,000	1,25,469 9 1	

Salary of Registrar and Librarian
Particulars
Pensionary charges on account of Registrar and Librarian
Relief of Registrar and Librarian
Printing and Stationery charges
Furniture
A. Travelling charges of Registrar and Librarian
B. House rent
C. House fuel
D. House repairs
E. House electricity
F. House water
G. House telephone
H. House post and telegraph
I. House laundry
J. House cleaning
K. House garden
L. House other charges
Total

Statement of balances of the University Funds on 31st March 1924

Balance on 1 st April 1923	Rs 1,17,225	Rs 2,56,800	Rs 50,000	Rs 40,000	Rs 5,00,000		1,04,616 67	
Amount withdrawn from drawing bills and transferred to cash	(1,20,000)							
Amount transferred to deposits					2,00,000	2,00,000		
Net Surplus in the year							1,03,628 2 6	
Opening balance on the 31 st March 1924		2,56,800	50,000	40,000	5,00,000	2,00,000	1,25,469 9 1	

Salary of Registrar and Librarian
Particulars
Pensionary charges on account of Registrar and Librarian
Relief of Registrar and Librarian
Printing and Stationery charges
Furniture
A. Travelling charges of Registrar and Librarian
B. House rent
C. House fuel
D. House repairs
E. House electricity
F. House water
G. House telephone
H. House post and telegraph
I. House laundry
J. House cleaning
K. House garden
L. House other charges
Total

B. Statement showing the number of candidates for the different examinations from whom fees were collected in the year 1923-24 and the remuneration due to examiners and question paper setters.

(10)

Particulars	Number of candidates	Fees received	Total	Remuneration paid to examiners and question paper setters			Excess or deficiency of fees
				Paid in 1923-24	Not paid in 1923-24	Total	
Matriculation Examination at Rs 12 per candidate	27	324	324	245	214	459	-135
Intermediate Examination							
Whole at Rs 24 per candidate							
September 1923	1460	35040					
March 1924	4134	99216					
Part I & II separately at Rs 16 per candidate							
September 1923 Examination	1756	28096	1,82,784	21,861	39,247	61,108	1,21,676
March 1924 Examination	1277	20,432					
B.A. Degree Examination							
Whole at Rs 36 per candidate							
September 1923 Examination	245	8820					
April 1924 Examination	1506	54216					
Part ---							
September 1923 Examination	1061		1,02,984	18,352	25,617	43,969	
April 1924 Examination at Rs 24 per candidate	755	39,948					
B.A. Hons Preliminary Examination at Rs 10 per candidate							
September 1923 Examination	16	160	1850				
March 1924 - do	169	1690		5251	8195	13,446	60,655
B.Sc Degree Examination							
Part I at Rs 10 per candidate							
September 1923 Examination	2	20					
March 1924 Examination	10	100	336				
Part II at Rs 36 per candidate							
March 1924 Examination	6	216					
B.A Hons Final and M.A Degree Examination at Rs 50 per candidate	258	12,900	12900				
B.Sc Degree Examination 1924	3	300	400	898		898	-498
Ph.D Degree Examination 1924	1	100					
Tabulation charges				1635	3625	5260	-5260
Total - Arts	12,659	3,01,254	3,01,254	47,997	76,684	1,24,681	1,76,573
Teaching							
L.T. Degree Examination at Rs 15 per candidate							
October 1923 and April 1924 at Rs 20 per candidate	49	735	5730	1959	1816	3775	1955
Tabulation charges				50	50	100	-100
Total - Teaching	382	5730	5730	2009	1866	3875	1855
C.O.	13,068	3,07,308	3,07,308	50,251	78,764	1,29,015	1,78,293

Particulars	Number of candidates	Fees received	Total	Remuneration paid to examiners and question paper setters			Excess or deficiency of fees
				Paid in 1923-24	Not paid in 1923-24	Total	
Law							
First Examination in Law	13,068	3,07,308	3,07,308	50,251	78,764	1,29,015	1,78,293
October 1923 and April 1924 Examination at Rs 30 per candidate	659+743	16,770+23,290					
B.L. Degree Examination - do	364+492	10,920+14,760	67,440	10,090	8758	18,848	48,592
M.L. Degree Examination at Rs 100 per candidate	27	2700					
Tabulation charges				100	150	250	-250
Total - Law	2185	67,440	67,440	10,190	8908	19,098	48,342
Medical							
First L.M.S. Examination - October 1923 and April 1924	1+0	10					
Second L.M.S. - do - do	16+22	755					
Third L.M.S. - do - do	16+28	1760					
Final L.M.S. - do - do	11+66	2065					
First M.B.B.S. - do - do	32+134	3920					
Second M.B.B.S. - do - do	35+75	2495	19,710	8,583	15,875	24,458	-4748
Third do - do - do	24+58	3280					
Final do - do - do	37+102	3625					
B.S.S. Part I or II at Rs 50 per candidate	4+6	1600					
Part I + II at Rs 100 - do							
M.D. Degree Examination 1924	2	200		125	125	250	-250
Tabulation charges							
Total - Medical	669	19,710	19,710	8,708	16,000	24,708	-4998
Engineering							
First Examination in Engineering at Rs 20 per candidate 1924	94	1880	3,110	2100	3497	5597	-2487
B.E. Degree Examination at Rs 30 per candidate	41	1230			50	50	-50
Tabulation charges							
Total - Engineering	135	3110	3110	2100	3547	5647	-2537
Oriental Title Examination							
Oriental Title Examination 1924	276	2685	2685	1360	839	2199	486
Tabulation charges					375	375	-375
Total - Oriental Title Examination	276	2685	2685	1360	1214	2574	111
Diploma in Economics							
Diploma in Economics Examination 1924 at Rs 25 per candidate	16	400	400	450	300	750	-350
Tabulation charges					25	25	-25
Total - Diploma in Economics	16	400	400	450	325	775	-375
B.Sc Degree Examination in Agriculture							
Part I at Rs 20 per candidate	19	380	630	975	2594	3569	-1939
Part II do	9	250			25	25	-25
Tabulation charges							
Total - Agriculture	28	630	630	975	2619	3594	-2964
Grand Total	16,377	4,01,283	4,01,283	74,034	1,11,377	1,85,411	2,15,872

12

[illegible]

F. 16

(12)

Statement showing the transactions of Government Contribution Account specified to meet the cost of travelling allowance to fellows and members of Boards of Studies and cost of travelling allowance and remuneration to members for inspection of Colleges and the cost of salary to the Vice-Chancellor for the year ending 31st March 1924.

<u>Particulars.</u>	<u>Deposit.</u>	<u>Cash.</u>
	Rs.	Rs.
Opening Balance on 1st April 1923.		9952-9-2
<u>Receipts during the year.</u>		
Amount sanctioned by Government in G.O.No.1069, Law (Education) dated 2-8-1923 towards travelling allowance of Fellows etc., and inspection of colleges.		20000-0-0
-Do- -Do- in G.O.No.816, Law (Education) dated 11-6-1923.		23387-0-0
Amount placed in deposit with the Imperial Bank of India, Madras, during the year.	20,000	-20000-0-0
Withdrawal of deposits during the year.	20,000	20000-0-0
Interest on deposits.		200-0-0
Total -- Receipts ...	...	53539-9-2
<u>Charges during the year.</u>		
		Rs.
Amount paid on account of travelling allowance to Fellows and Members of Boards of Studies for attending meetings of the Senate, Syndicate and Boards of Studies.		12998-3-0
--Do-- -Do- to members for inspection of colleges.		2155-13-0
Remuneration to members for inspection of colleges.		2900-0-0
Salary of the Vice-Chancellor.		23387-1-7
Miscellaneous.		6-4-0
Total -- Charges ...		41447-5-7
Balance on the 31st March 1924 ...		12092-3-7

17

19

Statement showing the transactions of the Vacation
Lectures account for the year ending
31st March 1924.

<u>Particulars.</u>	<u>In Government Securities.</u> Rs .	<u>In Cash.</u> Rs .
Opening Balance on 1st April 1923.	26,000	443-9-8
<u>Receipts during the year.</u>		
Sale of Government Securities.	-1,500	967-8-0
Interest on Securities.		943-15-0
Total - Receipts.	----- 24,500 -----	----- 2,355-0-8 -----
<u>Charges for the year.</u>		
Annuity to Janaki Ammal, Widow of Mr. Ramanujam, F.R.S.		240-0-0
Travelling Allowance in connection with Vacation Lectures.		597-8-10
Remuneration for Vacation Lectures.		1265-0-0
Miscellaneous.		3-9-0
Total - Charges.	----- ... -----	----- 2106-1-10 -----
Balance on the 31st March 1924.	24,500 -----	248-14-10 -----

*File
6.2.25*

18

(15)

Statement showing the transactions of the Tamil
Lexicon Account for the year ending 31st March 1924.

Particulars.	Deposits. Rs.	Cash. Amount. Rs.
Balance on 1st April 1923 -		20-0-0.
Permanent Advance with the correspondent, in cash } In Cash with the Bank. }		18,264-2-8
<u>Receipts during the year.</u>		
Amount transferred from Recurring Grant account.		25,000-0-0
Investment in deposits during the year. 40,000		-40,000-0-0
Withdrawal of deposits during the year. -20,000		20,000-0-0
Sale proceeds of Typewriter.		75-0-0
Interest on deposits.		400-0-0
Total - Receipts ...	20,000	23,739-2-8
<u>Charges during the year.</u>		
Pay of the correspondent.		5,213-6-4
Pay of the Establishment.		6,605-14-1
Pensionary Contribution to the Madras Christian College on behalf of M.R.Ry. Anavarathavi- nayakam Pillai Avl.		237-8-0
Purchase of books, binding etc.		44-5-0
Stationery.		80-15-0
Purchase of and repairs to Typewriter.		414-3-0
Printing Charges.		567-14-0
Cost of livery to peons.		111-0-0
Electric Current charges.		96-10-0
Other Contingencies (including advertisement charge of Rs. 145-8-0)		296--7-6
Total - Charges ...		13,668-2-11
Balance on 31st March 1924. 20,000		10,070-15-9
Permanent Advance.		20--0-0
		<u>10,090-15-9</u>

By
6.2.25

H. 19

(16)

Statement showing the transactions of the Government Non-recurring grant account for the year ending 31st March 1924.

Particulars.	In Govern- ment Securities. Rs.	In Fixed Deposits. Rs.	In Treasury Bills. Rs.	In Cash. Rs.
Opening Balance on 1st April 1923.	1281000	38050	10000	13785-2-1
<u>Receipts during the year.</u>				
Interest realised on Government Securities, Fixed Deposits etc.,				46700-10-2
Investment in Government Securities.	16000			-16666-14-1
Realisation of 5½% bonds of 1923.	-250000	250000		
Investment in Treasury bills.			35000	-34628-2-0
Realisation of Treasury bills.			-35000	34628-2-0
Investment in Fixed Deposits.		256000		-256000-0-0
Withdrawal of Fixed Deposits.		-294050		294050-0-0
Amount transferred to Library account.	-150000		-10000	-4333-11-3
Unspent balance out of Rs. 50,000/- given for the construction of His Excellency's Surgeon's quarters refunded.				17-5-5
Total - Receipts.	897000	250000	...	77552-7-6
<u>Charges during the year.</u>	Rs.	Rs.	Rs.	Rs.
Rent of Moore's Garden's Bungalow.				2400-0-0
Cost of boring operations in Marine Villa.				560-0-0
-Do- Testing soil paid to the Executive Engineer, South Presidency Division.				1100-0-0
Cost of staff for preparing plans for the new University Library Buildings.				275-0-0
Total - Charges.	...	...	...	4335-0-0
Balance on 31st March 1924.	897000	250000	...	73217-7-6

Le
6225

897
250
73
1220

L. 20

(17)

Statement showing the transactions of the Government
~~Non~~-Recurring Grant Account for the year
 ending 31st March 1924.

Particulars.	In Govern- ment Securities.	In Fixed Deposits. Rs.	In Treasury bills. Rs.	In Cash. Rs.
Opening Balance on 1st April 1923.	Rs. 155500	10,600	10,000	42,199-7-10
<u>Receipts during the year.</u>				
Annual grant sanctioned in G.O.No.1053, Law (Education) dated 31-7-23.				65000-0-0
Amount withdrawn from deposits.		-29,850		29850-0-0
--Do-- invested in deposits.		35,000		-35000-0-0
--Do-- invested in Treasury bills.			10,000	-9893-12-0
Realisation of Treasury bills.			-20,000	19662-8-0
Amount invested in Government Securities.	43000			-45918-8-11
Interest realised on Government Securities, deposits etc.				22226-12-11
Amount transferred to Library Account.	-96700	-750		-20393-1-5
--Do-- transferred to Tamil Lexicon Account.				-25000-0-0
--Do-- -do- to Economics Account.				-6000-0-0
Total - Receipts.	101800	15,000	...	36733-6-5
<u>Charges during the year.</u>				Rs. as per
Salary of the Professor of Indian History.				12000-0-0
Pensionary Contribution.				1200-0-0
Salary of peon.				294-0-0
Purchase of books.				606-9-0
Cost of special lectures.				30-0-0
Other contingencies.				297-2-6
Total - Charges.	...	...	...	14427-11-6
Balance on 31st March 1924.	101800	15,000	...	22305-10-11

102
15
22
1.39

6.2.25

21

(18)

Statement showing the transactions of the University
Expansion Fund Account for the
year ending 31st March 1924.

Particulars.	In Govern- ment Securities.	In Fixed Deposits. Rs.	In Cash. Rs. as ps.
Balance on 1st April 1923.	Rs. 10,800	500	522-12-0
<u>Receipts during the year.</u>			
Interest realised on Government Securities.			408-3-7
Realisation of Fixed Deposits.		-500	500-0-0
Investment in Govern- ment Securities.	1,200		-790-14-9
Amount received as donation from Dr. S. Swaminathan.			500-0-0
Total - Receipts.	12,000	...	1140-0-10
<u>Charges during the year.</u>			
Charges for printing history of Sri Vaishnavas.			237-2-0
Total - Charges.			237-2-0
Balance on 31st March 1924.	12,000	...	902-14-10

the
6.2.25

the
6.2.25

K. 22

(19)

Statement showing the transactions of the University Publication
Account for the year ending 31st March 1924.

Particulars.	In Government Securities. Rs.	In Fixed Deposits. Rs.	In Cash. Rs. a. p.
Balance on 1st April 1923.	60,000		11,481-5-4
<u>Receipts for the year.</u>			
Interest on Government Securities.			4,044-13-10
Sale proceeds of Text Books.			29,129--8--9
Sale proceeds of Univer- sity publications.			201-10--2
Investment in Government Securities.	19,500		-20,352--8--4
Investment in Fixed Deposits.		18,250	-18,250--0--0
Grant from Government (G.O.No.Mis.,1757, Law (Education) dated 17-12-23) towards the publication of the History of South India by Mr. Robert Sewell.			8,250--0--0
Total -- Receipts.	79,500	18,250	14,504-13-9
<u>Charges during the year.</u>			
Printing and Stationery Charges.			7,676--9--3
Checking fee for the Superin- tendent, Government Press.			74--0--3
Remuneration paid to members for editing S.S.L.C. etc., Text Books.			1,946--0--0
Miscellaneous.			1--0--0
Total - Charges.	...	...	9697--9--6
Balance on 31st March 1924.	79,500	18,250	4807--4--3

the
6.2.25.

X. 23

(20)

Statement showing the transactions of the Research and Development Fund Account for the year ending 31st March 1924.

Particulars.	In Govern- ment Securities. Rs.	In Treasury bills. Rs.	In Fixed Deposits. Rs.	In Cash. Rs.-a-p.
Balance on 1st April 1923.	106500	20,000		8273-1-1
<u>Receipts during the year.</u>				
Interest on Government Securities.				8009-3-0
-Do- on Government Securities of the Fee Fund Account and credited to this account.				35451-2-4
Realisation of Treasury bills.		-20,000		19550-0-0
Investment in Government Securities.	20000			-20937-3-5
Investment in Fixed Deposits.			30000	-30000-0-0
Withdrawal of deposits.			-15000	15000-0-0
Total - Receipts.	126500	...	15000	35346-3-0
<u>Charges during the year.</u>				
Amount paid on account of studentships.				19471-11-10
Travelling Allowance.				1534-6-0
Remuneration for ordinary University lectures.				2100-0-0
Miscellaneous.				305-11-0
Total - Charges.	...	...	...	23411-12-10
Balance on 31st March 1924.	126500	...	15000	11934-6-2

Lu
6225

Lu
2225

Lu
2225

M. 24
 Statement showing the transactions of the Economics account for the year ending 31st March 1924.

Particulars.	In Govern- ment Securities. Rs.	In Fixed Deposits. Rs.	In Treasury bills. Rs.	In Cash. Rs.
Opening Balance on 1st April 1923.		25000	10000	19808-4-1
<u>Receipts during the year.</u>				
Amount transferred from Recurring grant xx out of the annual grant.				6000-0-0
Tuition fees.				1865-0-0
Realisation of treasury bills.			-10000	9762-8-0
Investment in Fixed Deposits.		25000		-25000-0-0
Withdrawal of Deposits.		-45000		45000-0-0
Purchase of Government Securities.	25000			-26786-2-4
Interest on deposits etc.				2596-4-0
Total - Receipts.	25000	5000	...	33245-13-9
<u>Charges during the year.</u>				
Salary of the Professor, Assistant Professor, Readers & Establishment Charges.				14896-2-1
Pensionary contribution on behalf of M.R.Ry.T.K.Dorai- swami Ayyar Avl., Asst. Profr.				805-8-5
Travelling Allowance.				622-5-0
Cost of purchase of books and periodicals.				5484-12-11
Printing & Stationery Charges.				101--2--4
Cost of purchase and repairs to furniture.				483-0-0.
Other Contingencies.				150-10-3
Permanent Advance paid to the Professor.				20--0--0
Total - Charges.	...	...	...	22563-9-0
Balance on 31st March 1924.	25000	5000	...	10682-4-9
				10682-4-9

6.2.25

4/1/25
20/5

25

(22) Laws (Edn) Dept

Letter 436 C-1 of 8-5-25.
Rt. Hon.

To
The Vice-Chancellor,
University of
Madras

RECEIVED
9 MAY 1925

Sir,

The Government
have received a copy of
the report of the Examiner
of Local Fund Accounts
on the audit of the
University accounts for
the year 1923-24.
With reference to Section
21(2) of the Madras
University Act, 1923, I
am directed to enquire
when copies of the
accounts and ~~of~~ the
audit report ~~may~~ due
from the University may
be expected. ~~to reach~~
~~the Government.~~

7.5.25.
7.5.25.

7.5.25

I have

It is requested that all communications should be addressed to The Registrar, University of Madras, Senate House, Triplicane, P.O., Madras, and not to any person by name.



UNIVERSITY OF MADRAS.

No. 4489

SENATE HOUSE, 11 MAY 1925

Enclosures.

FROM

THE REGISTRAR,

University of Madras.

The Secretary to Government,

Law (Education) Department.

Sir,

With reference to your letter No.436 C-1, dated the 8th instant, to the Vice-Chancellor, I am directed to inform you that the revised 68th Annual Report of the University containing inter alia the accounts of the University for the year 1923-24 together with the Audit Report of the Examiner of Local Fund Accounts is still in the press, and copies thereof will be ready in two or three days. It is expected that they will be forwarded to the Government by the end of this week.

In the meantime, I herewith enclose 2 copies of the accounts of the University published in the Fort St. George Gazette of the 3rd March 1925 and also two copies of the Audit Report of the Examiner of Local Fund Accounts.

I have the honour to be,

Sir,

Your most obedient servant,

Lillian M. Lean
REGISTRAR.

Law (Edn) Dept

28R

The receipt of the annual report of the University may be awaited.

15-5-25

15-5-25

15/5

UNIVERSITY OF MADRAS.

Under Law (3) of Chapter XIV of the Laws of the University, the accounts of the University for 1923-24 as audited by the Examiner, Local Fund Accounts, Madras, are published below :—

A.—Statement of Receipts and Charges of the University Fee-Fund Account for the year ending 31st March 1924.

Receipts.		Amount.	
Particulars.		RS.	A. P.
Fees from candidates for examinations including Diploma for Economics	4,01,283	0	0
Fees for admission to the M.A. Degree at Convocation	2,075	0	0
Fees for certificates	1,250	0	0
„ documents	83	0	0
„ change of name	200	0	0
„ furnishing marks to candidates	1,780	15	0
„ Degrees in absentia and Convocation fines	9,340	0	0
„ Registration of graduates	8,244	0	0
Rent on Furniture lent	48	0	0
Interest on deposits and Treasury Bills	4,706	3	8
Compensation from the Government of Madras and Indian States for the loss of income to the University on account of the introduction of the Secondary School-Leaving Certificate Examination	(a) 35,516	13	
Sale-proceeds of the List of Registered Graduates	216	0	0
Sale-proceeds of Calendars and question paper volumes	781	9	6
Total	4,65,524	9	6

(a) Secondary School-Leaving Certificate Compensation :—

	RS.	A.	P.
Director of Public Instruction, Cochin	1,122	6	10
Do. Travancore	2,554	12	2
Inspector-General of Education, Mysore	1,839	10	4
Headmaster, Central High School, Mercara	180	0	0
Secretary to Commissioner for Government Examinations, Madras	29,840	0	0
Total	35,516	13	4

Charges.

Particulars.	Amount.	
	RS.	A. P.
Salary of the Registrar, and establishment excluding University Library Establishment	61,725	13 6
Pensionary charges on account of pension of Mr. V. M. Gopalachariar	1,358	15 0
Remuneration to Examiners and Question Paper Setters	1,92,324	10 9
Remuneration to Superintendents of Examinations	13,212	2 8
Printing, stationery and binding charges	32,771	0 0
Purchase and repair of furniture	215	10 6
Travelling allowance to Examiners	24,646	15 10
Examination charges in Madras	10,022	2 11
Service Postage and Telegrams	4,351	15 0
Municipal taxes	3,067	12 2
Studentships	303	15 3
Telephone charges	540	11 0
Miscellaneous charges	(b) 7,575	10 7
Examination charges in districts	6,613	0 9
Repairs to the Senate House	2,761	15 1
Refunds	404	0 0
Total	3,61,896	7 0

(b) Advertisement charges for Registrar's application, etc.

	RS.	A.	P.
Purchase of books and periodicals	1,634	6 7	
Peons' livery	142	12 6	
Electric current and lighting charges	785	14 0	
Repairs to cycles	434	15 7	
Office expenses	98	1 6	
Other miscellaneous charges	288	2 6	
Total	4,191	5 11	

Total .. 7,575 10 7

Statement of balances of the University Fee Fund on 31st March 1924.

Particulars.	In Treasury Bills.	In 6 per cent War Bonds of 1924-47.	In 6 per cent War Bonds of 1930.	In 5½ per cent War Bonds of 1928.	In 5½ Government Securities.	In Deposits.	In cash.
Balance on 1st April 1923	Rs. 1,17,225 0 0	A. P. 2,58,800	Rs. 50,000	Rs. 40,000	Rs. 5,00,000	Rs. A. P.	Rs. 1,04,515 6 7
Amount withdrawn from Treasury bills and transferred to cash	-1,17,225 0 0						1,17,225 0 0
Amount transferred to deposits					2,00,000 0 0		-2,00,000 0 0
Net surplus in the year							1,03,628 2 6
Closing balance on the 31st March 1924		2,58,800	50,000	40,000	5,00,000	2,00,000 0 0	1,25,459 9 1

B.—Statement showing the number of candidates for the different examinations, from whom fees were collected in the year 1923-24, and the remuneration due to Examiners and Question Paper Setters.

Particulars.	Number of candidates.	Fees received.	Total.	Remuneration paid to Examiners and Question Paper Setters.			Excess or deficiency of fees.
				Paid in 1923-24.	Not paid in 1923-24.	Total.	
Arts.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Matriculation Examination at Rs. 12 per candidate	27	324	324	245	214	459	-135
Intermediate Examination—							
Whole at Rs. 24 per candidate—							
September 1923 Examination	1,460	35,040	1,82,784	21,861	39,247	61,108	1,21,676
March 1924	4,134	99,216					
Parts I & II separately at Rs. 16 per candidate—							
September 1923 Examination	1,756	28,096	1,02,984	18,352	25,617	43,969	
March 1924	1,277	20,432					
B.A. Degree Examination—							
Whole at Rs. 36 per candidate—							
September 1923 Examination	245	8,820	39,948				
April 1924	1,506	54,216					
Parts—September 1923 Examination	1,061		1,02,984	18,352	25,617	43,969	
1,060 at Rs. 22 and 1 at Rs. 18	755						
April 1924							
B.A. (Honours) Preliminary Examination at Rs. 10 per candidate—							
September 1923 Examination	16	160	1,850				
March 1924	169	1,690					
B.Sc. Degree Examination—							
Part I at Rs. 10 per candidate—							
September 1923 Examination	2	20	5,251	8,195	13,446	60,655	
March 1924	10	100					
Part II at Rs. 36 per candidate—							
March 1924 Examination	6	216	336				
B.A. (Honours) Final and M.A. Degree Examinations at Rs. 50 per candidate	258	12,900	12,900				
D.Sc. Degree Examination	3	300	300				
Ph. D. Degree	1	100	100				
Tabulation charges				898		898	-498
Total, Arts	12,659	3,01,254	3,01,254	47,997	76,684	1,24,681	1,76,573
Teaching.							
L.T. Degree Examination at Rs. 15 per candidate—							
October 1923 Examination	49	735	5,730	1,959	1,816	3,775	1,955
April 1924	333	4,995					
Tabulation charges				50	50	100	-1 00
Total, Teaching	382	5,730	5,730	2,009	1,866	3,875	1,855
Law.							
First Examination in Law—							
October 1923 and April 1924 at Rs. 30 per candidate	559+743	10,770+22,290	67,440	10,090	8,758	18,848	48,592
B.L. Degree Examination	364+492	10,920+14,760					
M.L. Degree Examination at Rs. 100 per candidate	27	2,700					
Tabulation charges				100	150	250	-250
Total, Law	2,185	67,440	67,440	10,190	8,908	19,098	48,342

Particulars.	Number of candidates.	Fees received.	Total.	Remuneration paid to Examiners and Question Paper Setters.			Excess or deficiency of fees.
				Paid in 1923-24.	Not paid in 1923-24.	Total.	
Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First L.M. & S. Examination—October 1923 and April 1924	1+ 0	10	17,910	8,583	15,875	24,458	-4,748
Second do. do. do.	16+ 22	755					
Third do. do. do.	16+ 28	1,760					
Final do. do. do.	11+ 66	2,065					
First M.B. & B.S. do. do.	32+134	3,920					
Second do. do. do.	35+ 75	2,495	1,600	125	125	250	-250
Third do. do. do.	24+ 58	3,280					
Final do. do. do.	37+102	3,625					
B.S.Sc., Part I or II at Rs. 100 per candidate.	4+ 6	1,600	1,600				
Do. Parts I & II at Rs. 200 do.	2	200	200				
M.D. Degree Examination							
Tabulation charges				125	125	250	-250
Total, Medical	669	19,710	19,710	8,708	16,000	24,708	-4,998
Engineering.							
First Examination in Engineering at Rs. 20 per candidate	94	1,880	3,110	2,100	3,497	5,597	-2,487
B.E. Degree Examination at Rs. 30 per candidate	41	1,230					
Tabulation charges					50	50	-50
Total, Engineering	135	3,110	3,110	2,100	3,547	5,647	-2,537
Oriental Titles Examinations.							
Oriental Titles Examinations	276	2,685	2,685	1,360	839	2,199	486
Tabulation charges					375	375	-375
Total, Oriental Titles Examinations	276	2,685	2,685	1,360	1,214	2,574	111
Diploma in Economics.							
Diploma in Economics, Examination at Rs. 25 per candidate	16	400	400	450	300	750	-350
Tabulation charges					25	25	-25
Total, Diploma in Economics	16	400	400	450	325	775	-375
B.Sc. Degree in Agriculture.							
Part I	19	380	630	975	2,594	3,569	-2,939
Part II	9	250					
Tabulation charges					25	25	-25
Total, Agriculture	28	630	630	975	2,619	3,594	-2,964
Grand Total	16,377	4,01,283	4,01,283	74,034	1,11,377	1,85,411	2,15,872

C.—Statement showing the number of books published by the University of Madras during 1923-24, the number sold and the number issued gratis and the balance.

Particulars.	Balance on 1st April 1923.	Number printed.	Total.	Sold up to 31st March 1924.	Returned to the Registrar as unsaleable.	Issued gratis.	Total.	Balance on the 31st March 1924.
Matriculation syllabus	2,798		2,798	11			11	(b) 2,787
S.S.L.C. Texts for 1924		46,730	46,730	44,882		195	45,077	(b) 1,653
Intermediate Text-books	3,553		3,553	39		2	41	(b) 3,512
B.A. Text-books	2,869		2,869	8		2	10	(b) 2,859
Examination papers, 1920	182		182	4			4	(b) 178
Examination papers, 1921	38		38	9			9	(b) 29
Calendar Vol. I, 1922	47		47	40	7		47	
Calendar Vol. I, 1923	279		279	212		41	253	(b) 26
Calendar Vol. II, 1923		500	500	168		248	416	(b) 84
History of Sri Vaishnavas	992		992	33		261	294	(b) 698
Some South Indian Villages	342		342	16			16	(c) 326
Sources of Vizianagar History	314		314	24			26	(d) 288
Dravidic Studies, bound	100		100			1	1	(d) 99
Dravidic Studies, unbound	309		309	16		3	19	(d) 290
List of Registered Graduates	48	152	200	108		18	126	(a) 74
Examination papers, September 1923		145	145	6			6	(b) 139
Do. April 1924		150	150	115			115	(b) 35

(a) Copies with the Registrar. (c) Copies with the Oxford University Press.
 (b) Copies with Messrs. Higginbothams Limited. (d) Copies with the Superintendent, Government Press.
 *Out of 47 copies returned by the Press 40 sold in auction by Messrs. Oakes & Co., and 7 retained in office.

J.—Statement showing the transactions of the University Expansion Fund Account for the year ending 31st March 1924.

Particulars.	In Govern-ment securities.	In fixed deposits.	In cash.
Balance on the 1st April 1923 ..	RS. 10,800	RS. 500	RS. A. P. 522 12 0
<i>Receipts during the year.</i>			
Interest realized on Government Securities ..	..	..	408 3 7
Realization of fixed deposits ..	..	—500	500 0 0
Investment in Government Securities ..	1,200	..	—790 14 9
Amount received as donation from Dr. S. Swaminathan ..	..	..	500 0 0
Total, Receipts ..	12,000	..	1,140 0 10
<i>Charges during the year.</i>			
Charges for printing History of Sri Vaishnavas ..	..	..	237 2 0
Total, Charges ..	..	..	237 2 0
Balance on the 31st March 1924 ..	12,000	..	902 14 10

K.—Statement showing the transactions of the University Publications Account for the year ending 31st March 1924.

Particulars.	In Govern-ment securities.	In fixed deposits.	In cash.
Balance on the 1st April 1923 ..	RS. 60,000	RS. ..	RS. A. P. 11,481 5 4
<i>Receipts for the year.</i>			
Interest on Government Securities, etc. ..	..	..	4,044 13 10
Sale-proceeds of Text-books ..	..	..	29,129 8 9
Sale-proceeds of University publications ..	..	..	201 10 2
Investment in Government Securities ..	19,500	..	—20,352 8 4
Investment in Fixed deposits ..	..	18,250	—18,250 0 0
Grant from Government (G.O. Mis. No. 1757, Law (Education), dated 17th December 1923) towards the publication of the History of South India by Mr. Robert Sewell ..	..	..	8,250 0 0
Total, Receipts ..	79,500	18,250	14,504 13 9
<i>Charges during the year.</i>			
Printing and stationery charges ..	..	..	7,676 9
Checking fee for the Superintendent, Government Press ..	..	..	74 0 3
Remuneration paid to members appointed for editing S.S.L.C., etc., Text-books ..	..	..	1,946 0 0
Miscellaneous ..	..	..	1 0 0
Total, Charges ..	..	..	9,697 9 6
Balance on the 31st March 1924 ..	79,500	18,250	4,807 4 3

L.—Statement showing the transactions of the Research and Development Fund Account for the year ending 31st March 1924.

Particulars.	In Government securities.	In Treasury bills.	In fixed deposits.	In cash.
Balance on the 1st April 1923 ..	RS. 1,06,500	RS. 20,000	RS.	RS. A. P. 8,273 1 1
<i>Receipts during the year.</i>				
Interest on Government Securities ..	..	..	..	8,009 3 0
Interest realized on Government Securities of the Fee-Fund Account and credited to this account ..	..	..	..	35,451 2 4
Realization of Treasury bills ..	..	—20,000	..	19,550 0 0
Investment in Government Securities ..	20,000	..	..	—20,937 3 5
Investment in Fixed deposits ..	..	..	30,000	—30,000 0 0
Withdrawal of deposits ..	..	..	—15,000	15,000 0 0
Total, Receipts ..	1,26,500	..	15,000	35,346 3 0
<i>Charges during the year.</i>				
Amount paid on account of Studentships ..	..	..	..	19,471 11 10
Travelling allowance ..	..	..	..	1,534 6 0
Remuneration for Ordinary University Lectures ..	..	..	..	2,100 0 0
Miscellaneous ..	..	..	..	305 11 0
Total, Charges ..	..	..	..	23,411 12 10
Balance on the 31st March 1924 ..	1,26,500	..	15,000	11,934 6 2

K.—Statement showing the transactions of the University Publications Account for the year ending 31st March 1924—cont.

Particulars.	In Govern-ment securities.	In fixed deposits.	In cash.
Balance on the 1st April 1923 ..	RS. 60,000	RS. ..	RS. A. P. 11,481 5 4
<i>Receipts for the year.</i>			
Interest on Government Securities, etc. ..	..	..	4,044 13 10
Sale-proceeds of Text-books ..	..	..	29,129 8 9
Sale-proceeds of University publications ..	..	..	201 10 2
Investment in Government Securities ..	19,500	..	—20,352 8 4
Investment in Fixed deposits ..	..	18,250	—18,250 0 0
Grant from Government (G.O. Mis. No. 1757, Law (Education), dated 17th December 1923) towards the publication of the History of South India by Mr. Robert Sewell ..	..	..	8,250 0 0
Total, Receipts ..	79,500	18,250	14,504 13 9
<i>Charges during the year.</i>			
Printing and stationery charges ..	..	..	7,676 9
Checking fee for the Superintendent, Government Press ..	..	..	74 0 3
Remuneration paid to members appointed for editing S.S.L.C., etc., Text-books ..	..	..	1,946 0 0
Miscellaneous ..	..	..	1 0 0
Total, Charges ..	..	..	9,697 9 6
Balance on the 31st March 1924 ..	79,500	18,250	4,807 4 3

M.—Statement showing the transactions of the Economics Account for the year ending 31st March 1924.

Particulars.	In Government securities.	In fixed deposits.	In Treasury bills.	In cash.
Opening balance on 1st April 1923 ..	RS.	RS. 25,000	RS. 10,000	RS. A. P. 19,808 4 1
<i>Receipts during the year.</i>				
Amount transferred from recurring grant out of the annual grant ..	..	..	..	6,000 0 0
Tuition fees ..	..	..	..	1,865 0 0
Realization of Treasury bills ..	..	..	—10,000	9,762 8 0
Investment in Fixed deposits ..	..	25,000	..	—25,000 0 0
Withdrawal of deposits ..	..	—45,000	..	45,000 0 0
Purchase of Government Securities ..	25,000	..	..	26,786 2 4
Interest on deposits, etc. ..	..	..	..	2,596 4 0
Total, Receipts ..	25,000	5,000	..	33,245 13 9
<i>Charges during the year.</i>				
Salary of the Professor, Assistant Professor, Readers and Establishment charges ..	..	..	..	14,896 2 1
Pensionary contribution on behalf of M.R.Ry. T. K. Duraiswami Ayyar Avargal, Assistant Professor ..	..	..	..	805 8 5
Travelling allowance ..	..	..	..	622 5 0
Cost of purchase of books and periodicals ..	..	..	..	5,484 12 11
Printing and Stationery charges ..	..	..	..	101 2 4
Cost of purchase, and repairs to furniture ..	..	..	..	483 0 0
Other contingencies ..	..	..	..	150 10 3
Permanent advance paid to the Professor ..	..	..	..	20 0 0
Total, Charges ..	..	..	..	22,563 9 0
Balance on the 31st March 1924 ..	25,000	5,000	..	10,682 4 1

N.—Statement showing the transactions of the University Library Account for the year ending 31st March 1924.

Particulars.	In Government securities.	In Treasury bills.	In fixed deposits.	In cash.
Opening balance on 1st April 1923 ..	RS. 3,12,400	RS. 20,000	RS. 1,250	RS. A. P. 20,305 7 0
<i>Receipts for the year.</i>				
Interest on Government Securities, Deposits, etc. ..	..	..	..	20,293 14 6
Fines, and sale-proceeds of catalogues, etc. ..	..	..	..	294 5 0
Amount transferred from Government Recurring Grant ..	..	..	..	10,500 0 0
Realization of Treasury bills ..	..	—30,000	..	* 30,000 0 0
Investment in Treasury bills ..	..	10,000	..	—9,887 8 0
Realization of fixed deposits ..	..	..	—46,250	46,250 0 0
Investment in fixed deposits ..	..	..	75,000	—75,000 0 0
Investment in 6% War Bonds, 1923 ..	1,200	..	..	—1,239 9 0
Total, Receipts ..	3,13,600	..	30,000	41,516 9 6
<i>Charges during the year.</i>				
Establishment ..	..	..	..	6,222 9 0
Purchase of books and periodicals ..	..	..	..	17,027 9 8
Printing, binding and stationery charges ..	..	..	..	1,282 6 7
Purchase and repairs to furniture ..	..	..	..	127 0 0
Miscellaneous charges ..	..	..	..	429 15 6
Total, Charges ..	..	..	..	25,089 8 9
Closing balance on 31st March 1924 ..	3,13,600	..	30,000	16,427 0 9

* Includes the interest amount of Rs. 556-4-0 in the realization of treasury bills.
The difference of Re. 1-5-6 under total charges between the figure in the Library Account of the University Office and the contingent register of the Library Office represents charges incurred by the Chairman of the Library Committee towards the end of March 1923 out of his permanent advance and which has not been recouped in the year 1922-23. This amount was brought to the Library Account of the University Office in the year 1923-24, though incurred in 1922-23 and shown in the contingent register of the Library Office in 1922-23.

37

(26)

University of Madras.

Note.—The Audit Report was received on the 6th instant. It is under the consideration of the Syndicate but meantime is issued as an Appendix to the Annual Report.

SENATE HOUSE,
16th February 1925.

WILLIAM McLEAN,
Registrar.

APPENDIX IV. AUDIT REPORT.

Letter L.F. No. 7255, dated the 6th February 1925, from the Examiner of Local Fund Accounts, Madras, to the Vice-Chancellor, University of Madras, Madras.

I have the honour to forward herewith the annual Audit Report on the accounts of the University of Madras for the year 1923-24, together with the statements usually appended to the report—*Vide* Section 21 of the University Act of 1923.

J. M. HOOPER,
Examiner of Local Fund Accounts.

ENCLOSURE.

Annual Audit Report on the accounts of the Madras University for the year 1923-24.

The audit of the University accounts including those of the Library was transferred from the Accountant-General, Madras, to this department with effect from 1st April 1924 according to Government Order No. 114, Finance, dated the 6th February 1924, and the accounts of the year under report were therefore audited partly by the Accountant-General and partly by this department.

2. Fee-Fund Account—Statement A.

(i) Treasury bills of the face value of Rs. 1,20,000 due in August 1923 were realised and the amount was transferred to the Current Account to meet expenditure in connection with the payment of remuneration to examiners. A sum of Rs. 2,00,000 out of the collections realised in the year, was invested for six months in fixed deposits at 4 per cent with the Imperial Bank of India, Madras.

The total invested balances at the end of the year including the investment mentioned above consisted of Rs. 5,00,000 in 3½ per cent. Government Securities of 1865, Rs. 2,56,800 in the 5 per cent War Loan of 1929-47, Rs. 40,000 in 5½ per cent War Bonds, 1928 and Rs. 50,000 in 6 per cent War Bonds, 1930.

(ii) The receipts and charges of the Fund during the year amounted to Rs. 4,65,524-9-6 and Rs. 3,61,896-7-0 respectively; thus leaving a net surplus of Rs. 1,03,628-2-6 as against the net surplus of Rs. 20,270-3-0 in the previous year. The large increase in the net surplus of the year under report over that of the previous year, viz., Rs. 80,357-15-6, is mainly due to the following causes:—

- (1) Increase of receipts under examination fees and fees for registration of graduates;
- (2) Cancellation of the Law (F. L. and B. L.) Examinations of April 1923 for which full fees had been collected;

(3) Discontinuance of the annual contribution from the Fee Fund to the Library account from 1st April 1923, according to Government Order No. 203, Law (Education), dated 6th February 1923; and

(4) Transfer of the cost of studentships to the Research and Development Fund from 1st April 1923 according to Government Order No. 203, Law (Education), dated 6th February 1923.

The net increase under receipts and the net decrease under charges as compared with the transactions of the previous year i.e., 1922-23 are mainly due to the variations noted below:—

Receipts.	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
1. Examination fees collected from candidates	43,883	0	0			
2. Fees for admission to the M.A., Degree at Convocation	275	0	0			
3. Certificate fees				120	0	0
4. Compensation to the University for the loss of income on account of the introduction of the S.S.L.C. Examination for 1923.				480	0	0
5. Sale of Calendars, etc.	115	0	0			
6. Sale of lists of registered graduates	210	0	0			
7. Fees for registration of graduates	8,009	0	0			
8. Fees for Degrees in absentia	1,610	0	0			
9. Fees for furnishing marks to candidates	485	0	0			
10. Interest realised on treasury bills and deposits	1,619	0	0			
11. Rent on University furniture.				128	0	0
Total ..	56,206	0	0	728	0	0
Net ..	Rs. 55,478.					

38

4

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
<i>Charges.</i>						
1. Salary of the Registrar and his establishment excluding Library establishment ..				2,415	0	0
2. Remuneration to Examiners ..	8,363	0	0			
3. Remuneration to Superintendents ..				5,310	0	0
4. Printing, stationery and binding ..				1,994	0	0
5. Cost of University lectures ..				1,900	0	0
6. Special grant to University Training Corps ..				1,000	0	0
7. Travelling charges of the Examiners ..				5,143	0	0
8. Examination contingent charges incurred in Madras ..	1,593	0	0			
9. Examination charges in moffussil ..	224	0	0			
10. Service postage and telegrams ..	1,139	0	0			
11. Municipal taxes ..	228	0	0			
12. Cost of University studentships ..				17,780	0	0
13. Annual contribution to Library Revenue account for purchase of books, etc. ..				5,750	0	0
14. Other miscellaneous charges ..	3,980	0	0			
15. Repairs to the Senate House ..				2,140	0	0
16. Refunds ..	302	0	0			
Total ..	15,829	0	0	43,432	0	0
Net ..				Rs. 27,603.		

39

28

(iii) The year closed with a cash balance of Rs. 1,25,469-9-1, while the balance acknowledged by the Accountant-General was Rs. 1,18,991-14-5. The difference of Rs. 6,477-10-8, is explained below :—

	Rs.	A.	P.
Permanent advance with the Registrar ..	5,000	0	0
Amount of unspent balance with the Public Works Department ..	1,455	10	8
Amount less credited in the Accountant-General's books ..	22	0	0
Total ..	6,477	10	8

(iv) The permanent advance of Rs. 5,000 was acknowledged by the Registrar as due from him on the 31st March 1924. The reconciliation between the Bank balance and the permanent advance of the Registrar is as shown below :—

	Rs.	A.	P.
Bank balance ..	4,984	6	7
Deduct amount not drawn by parties ..	45	6	0
	4,939	0	7
Add cash in hand ..	60	15	5
Total ..	5,000	0	0

3. *Statement B.*—From this statement, it will be seen that, as in previous years, the following examinations were not self-supporting even without taking into account the expenditure under printing and stationery, remuneration to Superintendents and other administration charges :—

1. Matriculation Examination.
2. Medical.
3. Engineering.
4. B.Sc. Degree Examination in Agriculture.
5. Examination for Diploma in Economics.
6. D.Sc. Degree and Ph.D. Degree Examinations.

4. *Statement C.*—This statement shows the transactions relating to the stock of University publications. There was no new academic publication during the year under report.

5. *Statement D—Endowment Account.*—Additional endowments to the value of Rs. 13,200 in Government Securities and Rs. 60,038-8-0, in cash were received during the year for the award of scholarships, etc. These amounts were credited to this account. A sum of Rs. 63,682-13-9 was invested in Government Securities of the face value of Rs. 77,300. The charges of the year on account of scholarships, medals, prizes, etc. amounted to Rs. 10,451-11-8. The account closed with a balance of Rs. 4,47,050 in Government and other Securities and Rs. 10,292-8-0 in cash which agreed with the Bank balances, after allowing for a difference of Rs. 24-13-0 due to uncashed cheques at the end of the year.

6. *Government Contribution Account—Statement E.*—A sum of Rs. 23,387-0-0 was contributed by Government towards the salary of the Vice-Chancellor who took charge on 21st May 1923. The annual grant of Rs. 20,000 to meet the cost of the travelling allowances of Fellows and Members of Boards of Studies and inspection of colleges was also received and credited to the account. The charges of the year amounted to Rs. 41,447-5-7, of which Rs. 23,387-1-7 represents the salary of the Vice-Chancellor, Rs. 12,998-3-7, the cost of travelling allowance to Fellows, Members of Boards of Studies in connection with the journeys to attend their respective meetings and Rs. 5,055-13-0 the cost of inspections of colleges including travelling allowance. The year closed with a cash balance of Rs. 12,092-3-7, which agreed with the Bank balance after allowing for a difference of Rs. 576-7-0 due to uncashed cheques.

7. *Government grants for vacation lectures—Statement F.*—Government Securities of the face value of Rs. 1,500 were sold for Rs. 967-8-0 during the year to meet the expenditure on account of travelling allowance and remuneration for vacation lectures. The charges of the year amounted to Rs. 2,106-1-10,

which amount includes the annuity of Rs. 240 to the widow of the late Mr. S. Ramanujam, F.R.S. The account closed with a balance of Rs. 24,500 in Government Securities and Rs. 248-14-10 in cash. These balances agreed with the Bank balances after allowing for a difference of Rs. 250 due to uncashed cheques at the end of the year.

8. *Government Grant for Tamil Lexicon—Statement G.*—

(i) The account opened with a balance of Rs. 18,264-2-8 in cash with the Bank and of Rs. 20 permanent advance with the Correspondent. A sum of Rs. 25,000 was, as usual, transferred to this account from the Government recurring grant account. A net sum of Rs. 20,000 was placed in deposit with the Bank. A sum of Rs. 475 (Rs. 400 on account of interest on deposits plus Rs. 75 sale proceeds of a type-writer) was realised and credited to this account. The charges of the year amounted to Rs. 13,668-2-11 as against Rs. 13,456-10-11 in the previous year. The account closed with a balance of Rs. 20,000 in fixed deposits, Rs. 10,070-15-9 in cash with the Bank and Rs. 20 permanent advance with the Correspondent. These balances (except the permanent advance acknowledged by the correspondent) agreed with those acknowledged by the Bank.

(ii) The total expenditure of the Lexicon from Government grants provided for the purpose from 1st January 1913 to 31st March 1924 was Rs. 1,55,384-0-3.

Out of the advance of Rs. 5,000 made to the Diocesan Press in December 1921 for the purchase of paper, a sum of Rs. 480 only was adjusted during the year under report on account of paper used in printing. It was suggested in audit that, after the consumption of the present stock of paper with the press, paper required for further printing might be obtained from the Superintendent of Stationery or by inviting tenders.

9. *Government Grants—Non-recurring—Statement H.*—Out of the non-recurring grant of Rs. 4,00,000, a sum of Rs. 1,50,000 was allocated for the purchase of books, etc., for the University

42
8
Library, *vide* Government Order No. 565, Educational, dated 14th June 1913; out of the accumulation of this reserve amount, a sum of Rs. 50,000 was transferred to Library buildings in December 1922 and Rs. 1,60,000 in Government Securities and Treasury Bills and Rs. 4,333-11-3 in cash were transferred to the Library account on 1st April 1923. There was a net investment of Rs. 2,50,000 in fixed deposits with the Bank. The 5½ per cent. bonds for Rs. 2,50,000 having matured during the year, the amount was realised and credited to the account. A sum of Rs. 46,700-10-2 on account of interest on securities, deposits, etc., was received and credited to the account.

The charges of the year amounted to Rs. 4,335-0-0 and the account closed with a balance of Rs. 8,97,000 in Government Securities, Rs. 2,50,000 in Fixed Deposits and Rs. 73,217-7-6 in cash with the Bank of which a sum of Rs. 72,319-11-6 represents the accumulated balance in cash for the construction of the University Library buildings, and Rs. 897-12-0 the balance for the purchase of books and manuscripts.

10. *Government Grants—Recurring—Statement I.*—The annual grant of Rs. 65,000 was received from Government and credited to the account. Out of this amount, Rs. 25,000 and Rs. 6,000 were transferred to the Tamil Lexicon account and Economics account respectively. Government Securities of the face value of Rs. 96,700, Rs. 750 in fixed deposits and Rs. 20,393-1-5 in cash were transferred to the Library account on 1st April 1923. A sum of Rs. 22,226-12-11 was realised as interest on fixed deposits and Government securities and credited to the account and an investment of Rs. 43,000 in Government Securities was made during the year. The charges met from this account on account of the professorship of Indian History etc., amounted to Rs. 14,427-11-6 and the account closed with a balance of Rs. 1,01,800 in Government Securities, Rs. 15,000 in fixed deposits and Rs. 22,305-10-11 in cash which agreed with the Bank balance after allowing for a difference of Rs. 51-7-0 due to uncashed cheque.

43
9
11. *University Expansion Fund—Statement J.*—A sum of Rs. 500 was received as a donation from Dr. S. Swaminathan and credited to this account. The only charge met from this account during the year is the cost of printing a History of Srivaishnavas. The account closed with a balance of Rs. 12,000 in Government Securities and Rs. 902-14-10 in cash which agreed with the Bank balance. It may be mentioned that the realisations on account of the sale of copies of the History of Srivaishnavas are being credited to the Publication account while the cost of printing the same was debited to the University Expansion Fund.

12. *University Publication Account—Statement K.*—Rs. 8,250 being the grant sanctioned by Government in G.O. No. 1757, Law (Education), dated 17th December 1923, towards the publication of the History of South India by Mr. Robert Sewell, was credited to the account during the year under report. A sum of Rs. 20,352-8-4 was invested in Government Securities of the face value of Rs. 19,500. The sale proceeds of text-books and other publications amounted to Rs. 29,331-2-11. The charges of the year on account of printing text-books and remuneration to editors of text-books, etc., amounted to Rs. 9,697-9-6. The account closed with a balance of Rs. 79,500 in Government Securities, Rs. 18,250 in fixed deposits, and Rs. 4,807-4-3 in cash which agreed with the Bank balances.

13. *Research and Development Fund Account—Statement L.*—From 1st April 1923, the old Building and Equipment Fund account was styled 'The Research and Development Fund'. The charges on account of stipends, etc. to research students of the University which were in previous years met from the Fee-Fund account are being debited to this account from 1st April 1923. A sum of Rs. 35,451-2-4 being the interest realised on Government Securities under the Fee-Fund was, as usual, credited to this account. A sum of Rs. 20,937-3-5 was invested in Government Securities of the face value

of Rs. 20,000. The charges of the year amounted to Rs. 23,411-12-10 of which Rs. 19,471-11-10 represent studentships paid to research students and Rs. 2,100 the remuneration for ordinary University lectures. The account closed with a balance of Rs. 1,26,500 in Government Securities, Rs. 15,000 in fixed deposits with the Bank and Rs. 11,934-6-2 in cash. All these balances were acknowledged by the Bank.

14. *University Economics Account—Statement M.*—A sum of Rs. 6,000 was transferred to this account from the Recurring Grant account and a sum of Rs. 26,786-2-4 was invested in Government securities of the face value of Rs. 25,000 during the year under report. The charges of the year on account of the Professorship, Assistant Professorship and the Readerships and contingencies amounted to Rs. 22,563-9-0. The account closed with a balance of Rs. 25,000 in Government Securities, Rs. 5,000 in fixed deposits with the Bank, and Rs. 10,682-4-9 in cash which agreed with the Bank balances after allowing for a difference of Rs. 75-3-0 due to uncashed cheque.

15. The final orders of Government on the last audit report and replies thereto have not yet been received. Suggestions have been made in audit regarding the purchase of paper, etc., from the Superintendent of Stationery or by tender and the maintenance of office copies of press orders. The Syndicate has also been requested to consider the advisability of maintaining stock books of stationery and printed forms, etc., and its decision is awaited. The monthly accounts are not closed under the initials of a responsible officer of the University, viz., the Registrar. It is desirable that that officer as the disbursing officer of the University responsible for the proper maintenance of the accounts should be required to attest the correctness of the monthly accounts in future.

J. M. HOOPER,
Examiner of Local Fund Accounts.

(31)

A

*Abstract of Receipts and Charges of the University Fee-Fund
Account for the year ending 31st March 1924.*

Particulars.	Amount.		
Receipts.	RS.	A.	P.
Fees from candidates for examinations including			
Diploma for Economics	4,01,283	0	0
Fees for admission to the M. A. Degree at Con-			
vocation	2,075	0	0
„ certificates	1,250	0	0
„ documents	83	0	0
„ change of name	200	0	0
„ furnishing marks to candidates ..	1,780	15	0
„ Degrees in absentia and Convocation			
finances	9,340	0	0
„ Registration of graduates	8,244	0	0
Rent on Furniture lent	48	0	0
Interest on deposits and Treasury Bills ..	4,706	3	8
Compensation from the Government of Madras			
and Indian States for the loss of income to the			
University on account of the introduction of			
the Secondary-School-Leaving Certificate Exa-			
mination	(a) 35,516	13	4
Sale proceeds of the List of Registered Graduates.	216	0	0
Sale proceeds of Calendars and question paper			
volumes	781	9	6
Total ..	4,65,524	9	6

(a) Secondary School-Leaving Certificate Compensation—

	RS.	A.	P.
Director of Public Instruction, Cochin ..	1,122	6	10
Do. do. Travancore ..	2,554	12	2
Inspector-General of Education, Mysore ..	1,839	10	4
Head-Master, Central High School, Mercara ..	160	0	0
Secretary to Commissioner for Government			
Examinations, Madras	29,840	0	0
Total ..	35,516	13	4

46

47

32

Particulars.	Amount.		
Charges.	RS.	A.	P.
Salary of the Registrar, and establishment excluding University Library Establishment ..	61,725	13	6
Pensionary charges on account of pension of Mr. V. M. Gopalachariar	1,358	15	0
Remuneration to Examiners and Question Paper Setters	1,92,324	10	9
Remuneration to Superintendents of Examinations	13,212	2	8
Printing, stationery and binding charges ..	32,771	0	0
Purchase and repair of furniture	215	10	6
Travelling allowance to Examiners	24,646	15	10
Examination charges in Madras	10,022	2	11
Service Postage and Telegrams	4,351	15	0
Municipal taxes	3,067	12	2
Studentships	303	15	3
Telephone charges	540	11	0
Miscellaneous charges	(b) 7,575	10	7
Examination charges in districts	6,613	0	9
Repairs to the Senate House	2,761	15	1
Refunds	404	0	0
Total ..	3,61,896	7	0

	RS.	A.	P.
(b) Advertisement charges for Registrar's application, etc.	1,634	6	7
Purchase of books and periodicals	142	12	6
Peons' livery	785	14	0
Electric current and lighting charges	434	15	7
Repairs to cycles	98	1	6
Office expenses	288	2	6
Other miscellaneous charges	4,191	5	11
Total ..	7,575	10	7

Statement of balances of the University Fee Fund on 31st March, 1924.

PARTICULARS	In Treasury Bills			In 5 per cent. War Bonds of 1929-47			In 6 per cent. War Bonds of 1930			In 5½ per cent. War Bonds of 1928			In 3½ Government Securities			In Deposits			In cash		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance on 1st April 1923	..	1,17,225	0 0	2,56,800			50,000			40,000			5,00,000			....			1,04,616	6	7
			(face value 1,20,000)																		
Amount withdrawn from Treasury bills and transferred to cash	..	—	1,17,225 0 0	..			..			..			..			....			1,17,225	0	0
Amount transferred to deposits	..			..			..			..			..			2,00,000			—	2,00,000	0 0
Net surplus in the year	..			..			..			..			..						1,03,628	2	6
Closing balance on the 31st March 1924	..			2,56,800			50,000			40,000			5,00,000			2,00,000			1,25,469	9	1

B—Statement showing the number of candidates for the different examinations, from whom fees were collected in the year 1923-24, and the remuneration due to Examiners and Question Paper Setters.

PARTICULARS	Number of candidates	Fees received	Total	Remuneration paid to Examiners and Question Paper Setters			Excess or deficiency of fees
				Paid in 1923-24	Not paid in 1923-24	Total	
<i>Arts</i>		RS.	RS.	RS.	RS.	RS.	RS.
Matriculation Examination at Rs. 12 per candidate	27	324	324	245	214	459	—135
Intermediate Examination— Whole at Rs. 24 per candidate— September 1923 Examination	1,460	35,040	1,82,784	21,861	39,247	61,108	1,21,676
March 1924	4,134	99,216					
Parts I & II separately at Rs. 16 per candidate— date— September 1923 Examination	1,756	28,096	1,02,984	18,352	25,617	43,969	..
March 1924	1,277	20,432					
B.A. Degree Examination— (Whole, at Rs. 36 per candidate— September 1923 Examination	245	8,820	30,948	1,061	755	..	..
April 1924	1,506	54,216					
<i>Parts</i> —September 1923 Examination	1,061	38,948	..	..	..	..	..
1,060 at Rs. 22 and 1 at Rs. 18	755	..					
April 1924	..	..	..	..	..	..	..

<i>B.A. Honours</i> Preliminary Examination at Rs. 10 per candidate— September 1923 Examination	16	160	1,850	5,251	8,195	13,446	60,655
March 1924	169	1,690					
B.Sc. Degree Examination. Part I at Rs. 10 per candidate— September 1923 Examination	2	20	336	..	..	..	..
March 1924	10	100					
Part II at Rs. 36 per candidate. March 1924 Examination	6	216	12,900	898	..	898	—498
B.A. (Honours) Final and M.A. Degree Examinations at Rs. 50 per candidate	258	12,900					
D.Sc. Degree Examination	3	300	..	1,635	3,625	5,260	—5,260
Ph.D. Degree Examination	1	100					
Tabulation charges	..	..	..	..	..	..	..
Total—Arts	12,659	3,01,254	3,01,254	47,997	76,684	1,24,681	1,76,573

<i>Teaching.</i> L.T. Degree Examination at Rs. 15 per candidate— October 1923 Examination	49	735	5,730	1,959	1,816	3,775	1,955
April 1924	333	4,995					
Tabulation charges	..	..	..	50	50	100	—100
Total—Teaching	382	5,730	5,730	2,009	1,866	3,875	1,855

<i>Law.</i> First Examination in Law— October 1923 and April 1924 at Rs. 30 per candidate	559+743	16,770+22,200	67,440	10,090	8,758	18,848	48,592
B.L. Degree Examination	304+492	10,920+14,760					
M.L. Degree Examination at Rs. 100 per candidate	27	2,700	..	100	150	250	—250
Tabulation charges	..	..	..	..	..	..	..
Total—Law	2,185	67,440	67,440	10,190	8,908	19,098	48,342

B.—Statement showing the number for the different examinations, from whom fees were collected in the year 1923-24, and the remuneration due to Examiner—contd.

PARTICULARS	Number of candidates	Fees received	Total	Remuneration paid to Examiners and Question Paper Setters			Excess or deficiency of fees
				Paid in 1923-24	Not paid in 1923-24	Total	
<i>Medical</i>							
First L. M. & S. Examination—October 1923 and April 1924	1 + 0	RS. 10	RS.	RS.	RS.	RS.	RS.
Second do. do.	16 + 22	755	17,910	8,583	15,875	24,458	—4,748
Third do. do.	16 + 28	1,760					
Final do. do.	11 + 66	2,065					
First M.B. & B.S. do. do.	32 + 134	3,920					
Second do. do.	35 + 75	2,495					
Third do. do.	24 + 58	3,280	1,600	125	250	—250	
Final do. do.	37 + 102	3,625					
B.S.Sc., Part I or II at Rs. 100 per candidate, Do. Parts I & II at Rs. 200	4 + 6	1,600					
M.D. Degree Examination	2	200	..	..	..	..	..
Tabulation charges	..	..	..	..	..	..	..
Total—Medical	669	19,710	19,710	8,708	16,000	24,708	—4,998
<i>Engineering.</i>							
First Examination in Engineering at Rs. 20 per candidate	94	1,880	3,110	2,100	3,497	5,597	—2,487
B.E. Degree Examination at Rs. 30 per candidate	41	1,230					
Tabulation charges	..	..					
Total—Engineering	135	3,110	3,110	2,100	3,547	5,647	—2,537

<i>Oriental Titles Examinations</i>							
Oriental Titles Examinations	276	2,685	2,685	1,360	839	2,199	486
Tabulation charges	..	..	..	..	375	375	-375
Total—O. T. Examinations	276	2,685	2,685	1,360	1,214	2,574	111
<i>Diploma in Economics</i>							
Diploma in Economics, Examination at Rs. 25 per candidate	16	400	400	450	300	750	-350
Tabulation charges	..	..	..	..	25	25	-25
Total—Diploma in Economics	16	400	400	450	325	775	-375
<i>B.Sc. Degree in Agriculture</i>							
Part I ..	19	380	630	975	2,594	3,569	-2,939
Part II ..	9	250					
Tabulation charges	..	..	..	..	25	25	-25
Total—Agriculture	28	630	630	975	2,619	3,594	-2,964
Grand Total ..	16,377	4,01,283	4,01,283	74,034	1,11,377	1,85,411	2,15,872

STATEMENT C.

Statement showing the number of books published by the University of Madras during 1923-24, the number sold and the number issued gratis and the balance.

PARTICULARS	Balance on 1st April 1923.	Number printed	Total	Sold up to 31st March 1924.	Returned to the Registrar as unsalable.	Issued gratis.	Total.	Balance on the 31st March 1924.
Matriculation syllabus	2,798	46,730	2,798	11	..	195	11	(b) 2,787
S.S.L.C. Texts for 1924 ..	3,553	..	46,730	44,882	..	..	45,077	(b) 1,653
Intermediate Text-books ..	3,553	..	3,553	39	..	2	41	(b) 3,512
B.A. Text-books ..	2,869	..	2,869	8	..	..	10	(b) 2,889
Examination papers, 1920 ..	182	..	182	4	..	..	4	(b) 178
Examination papers, 1921 ..	38	..	38	9	..	..	9	(b) 29
Calendar Vol. I, 1922 ..	47	..	47	40	7	..	47	..
Calendar Vol. I, 1923 ..	279	..	279	212	..	41	253	(b) 26
Calendar Vol. II, 1923 ..	992	500	500	168	..	248	416	(b) 84
History of Sri Vaishnavas ..	342	..	992	33	..	261	294	(d) 698
Some South Indian Villages ..	314	..	342	16	..	..	16	(c) 326
Sources of Vizianagar History ..	100	..	314	24	..	2	26	(d) 288
Dravidic Studies, bound ..	309	..	100	..	..	1	1	(d) 99
Dravidic Studies, unbound ..	48	..	309	16	..	3	19	(d) 290
List of Registered Graduates ..	..	152	200	108	..	18	126	(a) 74
Examination papers, September 1923 ..	..	145	145	6	..	..	6	(b) 139
Do. April 1924 ..	..	150	150	115	..	..	115	(b) 35

(a) Copies with the Registrar

(b) Copies with Messrs. Higginbothams Limited.

(c) Copies with the Oxford University Press.

(d) Copies with the Superintendent, Government Press.

* Out of 47 copies returned by the Press 40 sold in auction by Messrs. Oakes & Co., and 7 retained in Office.

19

D.—Statement showing the transactions of the University Endowment Account for the year ending the 31st March 1924.

Particulars.	In Government securities.	In cash.
Opening balance on the 1st April 1923	RS. 3,56,550	RS. 10,310 A. 1 P. 4
<i>Receipts during the year.</i>		
Annual contribution from Government on account of Tumkur property .. ..	.. ..	480 0 0
Interest realised on Government Securities and Municipal debentures .. ..	.. ..	13,598 8 1
Endowments received during the year for founding scholarships, etc.	13,200	60,038 8 0
Amounts invested in Government Securities	77,300	63,682 13 9
Total	4,47,050	20,744 3 8
<i>Charges during the year.</i>		
Cost of scholarships, medals, prizes, etc. .. ..	.. ..	10,435 7 8
Miscellaneous .. ..	.. ..	16 4 0
Total .. ..	.. ..	10,451 11 8
Closing Balance on the 31st March 1924	4,47,050	10,292 8 0

E.—Statement showing the transactions of the Government Contribution Account specified to meet the cost of travelling allowances to Fellows and Members of Boards of Studies and cost of travelling allowance and remuneration to members for Inspection of Colleges and the cost of Salary to the Vice-Chancellor for the year ending 31st March 1924.

Particulars.	Deposit.		Cash.	
	RS.	RS.	A.	P.
Opening balance on the 1st April 1923	..	..	9,952	9 2
<i>Receipts during the year.</i>				
Amount sanctioned by Government in G. O. No. 1069, Law (Education), Department, dated 2nd August 1923 towards travelling allowance of Fellows, etc.	..	20,000	0	0
Do. in G.O. No. 816, Law, (Education), dated 11th June 1923, towards the salary of Vice-Chancellor	..	23,387	0	0
Amount placed in deposit..	..	20,000	20,000	0 0
Withdrawal of deposits during the year	..	20,000	20,000	0 0
Interest on deposits	..	200	0	0
Total Receipts	..	53,539	9	2
<i>Charges during the year.</i>				
Amount paid on account of travelling allowance to Fellows and Members of Boards of Studies for attending meetings of the Senate. Syndicate and Boards of Studies	..	12,998	3	0
Amount paid on account of Travelling allowance to members for Inspection of Colleges	..	2,155	13	0
Amount paid on account of remuneration to Members for inspection of Colleges	..	2,900	0	0
Salary of the Vice-Chancellor	..	23,387	1	7
Miscellaneous	..	6	4	0
Total charges	..	41,447	5	7
Balance on the 31st March 1924	..	12,092	3	7

F.—Statement showing the transactions of the Vacation Lectures Account for the year ending the 31st March 1924.

Particulars.	In Government securities.		In cash.	
	RS.	RS.	A.	P.
Opening Balance on the 1st April 1923	..	26,000	443	9 8
<i>Receipts during the year.</i>				
Sale of Government Securities	..	1,500	967	8 0
Interest on Securities	..	..	943	15 0
Total Receipts	..	24,500	2,355	0 8
<i>Charges for the year.</i>				
Annuity to Janaki Ammal, widow of Mr. Ramannujam, F.R.S.	..	..	240	0 0
Travelling allowance in connection with Vacation Lectures	..	..	597	8 10
Remuneration etc., for Vacation Lectures	..	..	1,265	0 0
Miscellaneous	..	..	3	9 0
Total charges	..	..	2,106	1 10
Balance on the 31st March 1924	..	24,500	248	14 10

56
22
G.—Statement showing the transactions of the Tamil Lexicon Account for the year ending the 31st March 1924.

Particulars.	Deposits		Cash.	
	RS.	RS.	A.	P.
<i>Balance on 1st April 1923.</i>				
(a) Permanent advance with the Correspondent..	..	..	20	0 0
(b) In cash with the Bank	..	18,264	2	8
<i>Receipts during the year.</i>				
Amount transferred from the Recurring grant account	..	25,000	0	0
Investments in deposits during the year ..	40,000	40,000	0	0
Withdrawal of deposits during the year ..	—20,000	20,000	0	0
Sale proceeds of type-writer	..	75	0	0
Interest on deposits	..	400	0	0
Total Receipts ..	20,000	23,739	2	8

Charges during the year.

Pay of the Correspondent	5,213	6	4
Pay of the Establishment	6,605	14	1
Pensionary contribution to the Madras Christian College on behalf of M.R.Ry. Anavaratha Vinayakam Pillai Avl.	237	8	0
Purchase of books and binding charges	44	5	0
Stationery	80	15	0
Purchase of and repairs to Type writer	414	3	0
Cost of Livery to peons	111	0	0
Printing charges	567	14	0
Electric current charges	96	10	0
Other contingencies including advertisement charges of Rs. 145-8-0	296	7	6
Total charges	13,668	2	11

Balance on the 31st March 1924—

In cash with the Bank	10,070	15	9
Permanent Advance	20	0	0
	20,000	10,090	15 9

57
23
37
H.—Statement showing the transactions of the Government Non-Recurring Grant Account for the year ending 31st March 1924

PARTICULARS	In Government securities	In fixed deposits	In Treasury bills	In cash
Opening balance on 1st April 1923 ..	RS. 12,81,000	RS. 38,050	RS. 10,000	RS. A. P. 13,785 2 1
<i>Receipts during the year</i>				
Interest realised on Government Securities, Fixed deposits, etc., net	..	..	..	46,700 10 2
Investment in Government Securities	16,000	..	..	—16,666 14 11
Realisation of 5½ per cent. Bonds, 1923	—2,50,000	2,50,000	..	..
Investment in Treasury bills	..	..	35,000	—34,628 2 0
Realisation of Treasury bills	..	..	—35,000	34,628 2 0
Investment in Fixed deposits	..	2,56,000	..	—2,56,000 0 0
Withdrawal of fixed deposits	..	—2,94,050	..	2,94,050 0 0
Amount transferred to Library account	—1,50,000	..	—10,000	—4,333 11 3
Unspent balance out of Rs. 50,000 given for the construction of H.E's. Surgeon's quarters refunded ..	..	..	..	17 5 5
Total Receipts ..	8,97,000	2,50,000	..	77,552 7 6

H.—Statement showing the transactions of the Government Non-Recurring Grant Account for the year ending the 31st March 1924—contd.

PARTICULARS	In Government securities	In fixed deposits	In Treasury bills	In cash
<i>Charges during the year</i>	RS.	RS.	RS.	RS. A. P.
Rent of Moore's Garden's Bungalow ..	....	....	....	2,400 0 0
Cost of boring operations in Marine Villa ..	....	....	....	560 0 0
" Testing soil ..	....	....	....	1,100 0 0
Cost of Establishment employed on the preparation of plans and estimates for the new University Library buildings ..	....	....	....	275 0 0
Total Charges ..	....	....	....	4,335 0 0
Balance on the 31st March 1924 ..	8,97,000	2,50,000	....	73,217 7 6

I.—Statement showing the transactions of the Government Recurring Grant Account for the year ending 31st March 1924

PARTICULARS	In Government securities	In fixed deposits	In Treasury bills	In cash
	RS.	RS.	RS.	RS. A. P.
Opening balance on 1st April 1923 ..	1,55,500	10,600	10,000	42,199 7 10
<i>Receipts during the year</i>				
Annual grant sanctioned in G.O. No. 1053, Law (Education) dated 31st July 1923 ..	....	....	..	65,000 0 0
Amount withdrawn from deposits ..	....	—29,850	....	29,850 0 0
Amount invested in deposits ..	....	35,000	....	—35,000 0 0
Amount invested in Treasury bills ..	....	....	10,000	—9,893 12 0
Realisation of Treasury bills ..	....	....	—20,000	19,662 8 0
Amount invested in Government Securities ..	43,000	....	....	—45,918 8 11
Interest realised on Government Securities, Fixed deposits, etc., net ..	....	....	....	22,226 12 11
Amount transferred to Tamil Lexicon Account ..	....	....	....	—25,000 0 0
Amount transferred to Economics Account ..	....	....	....	—6,000 0 0
Do. Library Account ..	—96,700	—750	....	—20,393 1 5
Total Receipts ..	1,01,800	15,000	....	36,733 6 5

I.—Statement showing the transactions of the Government Recurring Grant Account for the year ending 31st March 1924—contd.

PARTICULARS	In Government securities	In fixed deposits	In Treasury bills	In cash
	RS.	RS.	RS.	RS. A. P.
<i>Charges during the year</i>				
Salary of the Professor of Indian History and Archaeology.	....	....	....	12,000 0 0
Pensionary Contribution ..	....	....	....	1,200 0 0
Salary of peon ..	....	....	....	294 0 0
Purchase of books ..	....	....	....	606 9 0
Cost of special lectures delivered including incidental expenses ..	....	....	....	30 0 0
Other contingencies ..	....	....	....	297 2 6
Total Charges ..	....	....	....	14,427 11 6
Balance on 31st March 1924	1,01,800	15,000	....	22,305 10 11

J.—Statement showing the transactions of the University Expansion Fund Account for the year ending 31st March 1924

PARTICULARS	In Government securities	In fixed deposits	In cash
	RS.	RS.	RS. A. P.
Balance on the 1st April 1923 ..	10,800	500	522 12 0
<i>Receipts during the year</i>			
Interest realised on Government Securities	..	..	408 3 7
Realisation of fixed deposits	..	—500	500 0 0
Investment in Government Securities ..	1,200	..	—790 14 9
Amount received as donation from Dr. S. Swaminathan	..	..	500 0 0
Total Receipts ..	12,000	..	1,140 0 10
<i>Charges during the year</i>			
Charges for printing History of Sri Vaishnavas	..	..	237 2 0
Total Charges ..	..	..	237 2 0
Balance on the 31st March 1924 ..	12,000	..	902 14 10

K.—Statement showing the transactions of the University Publications Account for the year ending 31st March 1924.

PARTICULARS	In Government securities	In fixed deposits	In cash
	RS.	RS.	RS. A. P.
Balance on the 1st April 1923 ..	60,000	..	11,481 5 4
<i>Receipts for the year</i>			
Interest on Government Securities, etc.	..	..	4,044 13 10
Sale proceeds of Text-books	..	..	29,129 8 9
Sale proceeds of University publications	..	..	201 10 2
Investment in Government Securities	19,500	..	—20,352 8 4
Investment in Fixed deposits	..	18,250	—18,250 0 0
Grant from Government (G. O. No. Mis. 1757, Law (Education), dated 17-12-'23) towards the publication of the History of South India by Mr. Robert Sewell	..	..	8,250 0 0
Total Receipts ..	79,500	18,250	14,504 13 9
<i>Charges during the year.</i>			
Printing and stationery charges	..	..	7,676 9 3
Checking fee for the Superintendent, Government Press	..	..	74 0 3
Remuneration paid to members appointed for editing S.S.L.C., etc., Text-books	..	..	1,946 0 0
Miscellaneous	..	..	1 0 0
Total Charges ..	..	..	9,697 9 6
Balance on the 31st March 1924 ..	79,500	18,250	4,807 4 3

STATEMENT L.
Statement showing the transactions of the Research and Development Fund account for the year ending 31st March 1924

PARTICULARS	In Government Securities	In Treasury Bills	In Fixed deposits	In cash
	RS.	RS.	RS.	RS. A. P.
Balance on the 1st April 1923 ..	1,06,500	20,000	...	8,273 1 1
<i>Receipts during the year</i>				
Interest on Government Securities	...	...	...	8,009 3 0
Interest realised on Government Securities of the Fee Fund Account and credited to this account	...	...	...	35,451 2 4
Realisation of Treasury bills	...	—20,000	...	19,550 0 0
Investment in Government Securities	20,000	...	...	—20,937 3 5
Investment in Fixed Deposits	...	...	30,000	—30,000 0 0
Withdrawal of deposits	...	...	—15,000	15,000 0 0
Total Receipts	1,26,500	...	15,000	35,346 3 0
<i>Charges during the year</i>				
Amount paid on account of Studentships	...	...	...	19,471 11 10
Travelling allowance	...	...	...	1,534 6 0
Remuneration for Ordinary University Lectures	...	...	...	2,100 0 0
Miscellaneous	...	...	...	305 11 0
Total Charges	...	...	...	23,411 12 10
Balance on the 31st March 1924 ..	1,26,500	...	15,000	11,934 6 2



UNIVERSITY OF MADRAS.

No. 463

SENATE HOUSE,

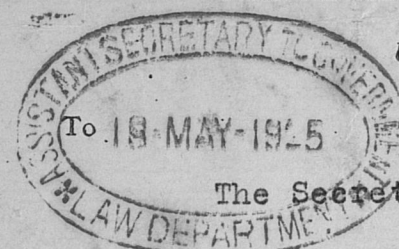
18 MAY 1925

Enclosures.

FROM

THE REGISTRAR,

University of Madras.



The Secretary to Government,

Law (Education) Department.

Sir,

In continuation of my letter No.4489, dated the 11th May 1925, I have the honour, by direction of the Syndicate, to forward herewith, for the information of the Government, under Sections 20 and 21 of the Madras University Act of 1923, six copies of the 68th Annual Report of the University of Madras, containing the annual report of the working of the University during the calendar year 1924 and the annual accounts of the University including the accounts of the University Library for the official year 1923-24 together with the audit report of the Examiner of Local Fund Accounts, which were presented to the Senate at its meeting held on 16th March 1925.

The Senate adopted the report, and in connection therewith passed the following resolutions:-

- (1) That all articles of stationery including paper for printing purposes be purchased from the Superintendent of Stationery, Madras, or by regular tenders and that printing and binding be done on invitation by regular tenders; invitations for tenders being in all cases notified in the Fort St. George Gazette.
- (2) That the following resolution be remitted to the Syndicate:-
 - (a) That the Senate is of opinion that it will be beneficial to the University to own a printing press.
 - (b) That the Syndicate be asked to take the necessary steps.

These resolutions are now under the consideration of the Syndicate.

In regard to the Annual Accounts, the Senate resolved

30

STATEMENT M.

Statement showing the transactions of the Economics account for the year ending 31st March 1924.

Particulars.	In Government Securities.	In fixed deposits	In Treasury bills.	In cash.
	Rs.	Rs.	Rs.	Rs. A. P.
Opening balance on 1st April 1923..	..	25,000	10,000	19,808 4 1
<i>Receipts during the year.</i>				
Amount transferred from recurring grant out of the annual grant ..	..	..	..	6,000 0 0
Tuition fees ..	..	..	..	1,865 0 0
Realisation of Treasury bills ..	..	..	10,000	9,762 8 0
Investment in Fixed deposit ..	..	25,000	..	25,000 0 0
Withdrawal of deposits ..	..	45,000	..	45,000 0 0
Purchase of Government Securities ..	25,000	..	..	26,786 2 4
Interest on deposits, etc. ..	..	..	..	2,596 4 0
Total Receipts ..	25,000	5,000	..	33,245 13 9
<i>Charges during the year.</i>				
Salary of the Professor, Assistant Professor, Readers and Establishment charges ..	..	..	..	14,896 2 1
Pensionary contribution on behalf of M.R.Ry. T. K. Duraiswamy Iyer, Avl., Assistant Professor ..	..	..	..	805 8 5
Travelling allowance ..	..	..	..	622 5 0
Cost of purchase of books and periodicals ..	..	..	..	5,484 12 11
Printing and Stationery charges ..	..	..	..	101 2 4
Cost of purchase, and repairs to furniture ..	..	..	..	483 0 0
Other contingencies ..	..	..	..	150 10 3
Permanent advance paid to the Professor ..	..	..	..	20 0 0
Total Charges ..	..	..	..	22,563 9 0
Balance on the 31st March 1924	25,000	5,000	..	10,682 4 1

I am to add, for the information of the Government, that the annual accounts and the audit report were published in the Port St. George Gazette of the 3rd March 1925.

Sir,

Lillian McLean
REGISTRAR.

Law (Ed.) Sept

The papers may be recrossed.
a draft now is submitted below for approval.

$$\frac{km}{25.5.28}$$

(43) Law (Education) Department.

N.No.1461 C., From the Registrar, University of
Madras, 4489, dated 11-5-1925.

C.No.1517 C. From the Registrar, University of Madras, 4638, dated 18-5-1925.

Subject: Report on the audit of the accounts of
University of Madras for 1923-24.

Under the Act the Government have not to pass any orders on the audit report. It is the Senate that has to be ultimately looked up to ^{to} see that the auditor's suggestions receive adequate attention--section 81 of the Act.

2. The audit report may be recorded. There is no harm if in communicating a copy of the Registrar's letter ^(a) b b b s - b b, c. f) to the Examiner of Local Fund Accounts

With reference to paragraph 15 of the audit report, the Examiner may bring out outstanding defects in the next report. ~~A draft order is submitted.~~ It will be for the servants to take action. A draft order

✓5 Dried:

2.6: 25

Ca
4.6-28

VTK
5.6

 m_2

87
6/6.25

Mr. E.A.V.
 I have returned from
 my wife's hospital
 and
to
no longer

A circular ink stamp from the U.S. Treasury Department. The outer ring contains the text "U.S. TREASURY DEPARTMENT" at the top and "WASHINGTON, D.C." at the bottom. The center of the stamp features the date "6 JUN 1945".

University of Madras -

Report on the audit of accounts
for 1923-24 - Recorded.

	Date.	Initials
When received for Fair-copying.	11/1/16	
When copied	..	
When examined	11/1/16	
When signed	..	
When despatched	..	

READ AGAIN G.O. No., dated 192

" " " " " 192

READ ALSO :—

C. No. 436 C From the _____, No. _____, dated _____ 192

1461)e
" (517)e " " 192

192

ORDER.

Misc.

~~A~~ b5 & b6, c-7

p-8, e-f.

DESTROYED

To The Exr. of L. F. Accts.
(with copy of Reev's letter)
Copy to the A. G. with 176 68-66
copy of audit report

No. 968 dated 8-6- 1925

Recorded.

2. A copy of the Registrar's letter, No. 4638, dated 18th May 1925, is forwarded to the Examiner of Local Fund Accounts. With reference to the remarks in paragraph 15 of the audit report, the Examiner may bring ~~it in~~ *it in to note* in the next report all cases of outstanding defects.

$$\frac{a}{4.6x}$$

V.TK
5.6

When given for copying _____
When copied _____
When examined _____
When signed _____

192

READ AGAIN G.O. No. _____
192

DATED

CURRENT No. _____

ENCLOSURES TO G. No. _____

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DETTO.

PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.