

Law (Education) (192⁶) Department.

Mis. SERIES.

G.O. No. 1083

DATED 10-6-1926.

[Despatch Abstract.]

BACK PAPERS.

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

FURTHER PAPERS.

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

Handwritten notes in Tamil script, likely a translation or commentary on the official document.

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 July 192 5

No.

From

J. M. HOOPER Esquire,

EXAMINER OF LOCAL FUND ACCOUNTS, MADRAS.



To

The Vice Chancellor,

University of Madras.

SIR,

Enclosures:

Reference:—

I have the honour to forward herewith the annual Audit Report on the accounts of the Madras University Library for the year 1924-25 together with the statements usually appended to the report.

Law (S. 2)

No action is now called for. We may await the Senate's Resolution on the report.

Report of Sec. 21 (2) of the Madras University Act, 1923.

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

J. M. Hooper

Examiner of Local Fund Accounts.

P.T.O.

L7 no 3933 d 3-8-25 ✓

Copy forwarded to the Secretary to Government, Law (Education)
Department, Fort St. George, Madras.

[Signature]
Examiner of Local Fund Accounts.

[Signature]
24-7-25

3 (3) *Printed on pages 249-251 of the annual report*
Audit Report on the accounts of the Madras University Library
for the year 1924-25 by the Examiner of Local Fund Accounts,
Madras.

1. The accounts of the Madras University Library for 1924-25
were audited and found to be correct.

2. The Library account - Statement A. This account opened
on the 1st April 1924 with a balance of Rs.3,13,600 in Government
Securities, Rs.30,000 in fixed deposits with the Imperial Bank of
India, Madras, Rs.16,427-0-9 in cash with the Bank and Rs.100/-
(Permanent advance) in cash with the Librarian.

3. During the year under report, Government sanctioned a
recurring grant of Rs.10,000/- and a non-recurring grant of
Rs.10,000/- for the purchase of books and periodicals for the
University Library. These amounts were credited to the Library
account and fully expended for the purpose within the year. Out
of the Recurring grant of Rs.65,000/- for the year 1924-25, a sum
of Rs.10,500 was, as usual, transferred to this account. Interest
realised on Government Securities and fixed deposits amounted to
Rs.21,413-15-5. Receipts on account of sale of Library catalogues
and fines collected from readers amounted to Rs.321-8-0. A sum
of Rs.95,000/- was placed in fixed deposits with the Bank and a sum
of Rs.80,000/- was withdrawn from the Bank. A sum of Rs.181-7-3
being the pensionary contribution paid to Government on behalf of
the Librarian was refunded, as his service was permanently trans-
ferred to the University. A charge of Rs.13,193-14-3 was incurred
on account of the pay of the Librarian and the establishment,
including the cost of training the Librarian in England. During
the year books and periodicals were purchased for Rs.27,848-14-6
including freight charges. The printing, binding and stationery
charges amounted to Rs.1,874-15-8 and the other miscellaneous
charges amounted to Rs.984-7-9. The closing balance of the
account on 31st March 1925 consisted of Rs.41,400 in 3½ per cent
securities of 1854-55, Rs.22,800/- in 3½ per cent of 1865,
Rs.10,000/- in 6 per cent bonds of 1927, Rs.70,700 in 5½ per cent

per cent war bonds of 1928, Rs.1,66,000 in 6 per cent bonds of 1930, Rs.1,200/- in 6 per cent war bonds of 1926, Rs.1,500/- in 6 per cent bonds of 1931, Rs.45,000/- in fixed deposits with the Bank and Rs.9,941-11-3 in cash. These balance were acknowledged by the Bank and the permanent advance of Rs.100/- with the Chairman was duly acknowledged by him.

4. Deposit Account B. This account opened on 1st April 1924 with the following balances:-

Rs.2,000/-7-11 in the Post Office Savings Bank Account, -
Rs.2,325 in Post Office cash certificates and a deficit of Rs.60/- under cash, which was made good by temporary appropriation from the permanent advance held by the Librarian. A sum of Rs.2,260 was received as deposit from 113 readers and a sum of Rs.56-11-4 was realised as interest on deposits in the Savings Bank Account. A sum of Rs.242-3-0 being the interest which accrued on deposits in previous years and credited to the deposit account was transferred to the Library account as suggested in the last audit report. A sum of Rs.1,420/- was refunded to 71 readers who discontinued their membership during the year.

The number of depositors on the roll on 31st March 1925 was 246. The account closed with a balance of Rs.2,535-0-3 in the Post Office Savings Bank Account, Rs.2,325/- in Post Office cash certificate and Rs.60/- in cash with the Chairman.

5. All the books and periodicals purchased during the year were traced into the registers of books and periodicals respectively.

6. In the non-recurring Government grant account, there was a balance of Rs.15,000/- in Securities and Rs.1,795-8-0 in cash under sub-account II - Books and Manuscripts (for the University Library) which was not transferred to the Library account. It is not known why the amount has not been transferred to the Library account, and whether the existence of that balance was reported to Government when they sanctioned a recurring grant of Rs.10,000 and a non-recurring grant of Rs.10,000/- for 1924-25 for the purchase of books and periodicals for the University Library in

in Government Order No.1939 Law (Education), dated 12th December 1924

J. M. Hooper
Examiner of Local Fund Accounts.

(True Copy)

V.N.K.

L. Anantha Rao
Superintendent.

W
24.7.25

A

A. Statement showing the transactions of the University Library Account
for the year ending 31st March 1925.

Particulars.	By Govern- ment Securities	By fixed deposits.	By Cash.		
	Rs.	Rs.	Rs.	A.	P.
Opening balance on 1st April 1924	3,13,600	30,000	16,427	-	9
Receipts for the year.					
Interest on Government Securities, deposits etc.			21,413	15	5
Fines and sale proceeds of Catalogues etc.			321	8	-
Pensionary Contributions refunded by Government.			181	7	3
Amount transferred from Government			10,500	-	-
Recurring grant from Government for the purchase of books for 1924-25.			10,000	-	-
Non-Recurring grant - do - do for 1924-25.			10,000	-	-
Investment in fixed deposits with the Imperial Bank of India, Madras.		15,000	15,000	-	-
Total Receipts.	3,13,600	45,000	53,843	15	5
Charges during the year.					
Establishment including the cost of training of the Librarian in England.			13,193	14	3
Gratuity payments.			90	-	-
Honorarium paid to Mr. K. L. Narayan for verification of stock of books and periodicals in the Library.			150	-	-
Purchase of books and periodicals including freight charges.			27,848	14	6
Printing, binding and stationery charges.			1,874	15	8
Petty repairs.			192	5	-
Miscellaneous charges.			552	2	9
Total Charges.	-	-	43,902	4	2
Closing balance on 31st March 1925	3,13,600	45,000	9,941	11	3

(True Copy)

L. Shankar
Superintendent.
24.7.25

22/2

B. Statement showing the transactions of the Deposit Account opened out of deposits paid by the Readers of the University Library for the year ending 31st March 1925.

Particulars.	In Savings Bank with Post office Egmores.	In Post office 5 years Bank Securities.	In Cash with the Chairman, Library Committee.		
	Rs. A. P.	Rs. A. P.	Rs.	A.	P.
Opening balance on 1st April 1924	2,000-7-11	2,325-0-0	-60	-	-
Receipts during the year					
Deposits at Rs. 20/- paid by 113 Readers.			2,260	-	-
Interest accrued on deposits	56-11-4	-	-	-	-
Amount transferred from Cash to Post office Savings Bank Account.	1,240-0-0	-	-1,240	-	-
Total Receipts	3,297-3-3	2,325-0-0	960	-	-
Charges during the year.					
Repayment of deposits to 71 Readers who have dis-continued membership.	580-0-0	-	840	-	-
Interest transferred to Library Account.	182-3-0	-	60	-	-
Total Charges.	762-3-0	-	900	-	-
Closing balance on 31st March 1925.	2,535-0-3	2,325-0-0	60	-	-
Number of Readers on the roll on 31.3.1925:		246.			

(True Copy)

K. Anantha Rao
Superintendent.

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24.7.25

Law Edu. Dept.

Mem. No. 2289C/25-1 D 17.11.25,
University, Madras — Library
accounts — Audit report 1924-25.

The Government have received
a copy of the report of the Examiner
of Local Fund Accounts on the audit
of the accounts of the University
Library for the year 1924-25.
With reference to Section 21(2)
of the Madras University Act, 1923,
the Registrar, University of Madras,
is requested to state when
copies of the accounts and the
audit report due from the
University may be expected.

	Initials.	Date.
Received in Fair copying Section.		
Copied ..	ars	18/11
Examined ..		
Signed ..	28	9/1
Despatched ..		

(No. 2289C)

To
The Registrar, University of Madras.
R. 3 weeks after USSM.

DESPATCHED
18 NOV 1925
17

P.V.K.
16.11.25
17/11
17.11.25

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. 12496

SENATE HOUSE,

21 NOV. 1925

Enclosures.

FROM

THE REGISTRAR,

University of Madras.

To

The Secretary to Government,

Law (Education) Department.

Sir,

With reference to Government Memorandum No. 2289 C.25-1 dated 17th November 1925, I have the honour to inform you that only the audit report on the Library account has been received and that the reports on the Fee Fund and other accounts of the University have not yet been received from the Examiner, Local Fund Accounts. On receipt of the same, all audit reports for the entire accounts of the University will be placed before the Senate for its consideration at the March Meeting together with the annual administration report of the University for the Calendar year 1925 and thereafter the copies of the same will be submitted to the Government. This procedure was adopted last year also. — Vide G.O. 968 L.S. 5 8.6.1925

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

W. L. G.
REGISTRAR.

Law (Edu) Dept.

This may lie over till 1-4-1926.

P.V.R.

24.11.25

25.11.25

Vide K. R. Chari

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1735c
L. En 1362
4/6/26.
Copy of letter No.4235 dated 23rd April 1926 from
the Registrar, University of Madras, to the Secretary to the Govt.
Law (Edn) Dept.

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 69th Annual Report of the University of Madras, con-
taining the annual report of the working of the University during
the Calendar year 1925, and the Annual Accounts of the University,
including the accounts of the University Library, for the official
year 1924-25, together with the Audit Report of the Examiner of
Local Fund Accounts, which were presented to the Senate at its
annual meeting held on the 18th March 1926.

The Senate adopted the Annual Report.

In regard to the Annual Accounts, the Senate resolved
that the annual accounts of the University including the accounts
of the University Library for the official year 1924-25 as audited
by the Examiner of Local Fund Accounts (Vide Appendices II and
III A to the annual Report) be approved. I am to add that the
annual accounts as audited were published in the Fort St. George
Gazette of 16th February 1926 as required by section 21 (2) of the
Act.

C. No. 2289 C - From the Examiner of Local Fund
Accounts, L.F. No. 3933 dated 3-8-1925.

C. No. 3807 C - From the Registrar, University of
Madras, No. 12496 dated 21-11-1925.

C. 1735C From the Registrar, University of
Madras, No. 4235 dated 23-4-1926.

Subject: Audit report on the accounts of the Madras
University Library for the year 1924-25.

The report of the Examiner on the audit of
the accounts of the Madras University Library is
printed on pages 248 - 251 of the Sixty-Ninth annual
report of the University. It is submitted for the
information of the Government.

2. In paragraph 6 of the report the Examiner
refers to the balance of Rs. 15,000 in securities
and Rs. 1,795-8-0 ^{in cash} under Sub-Account II - Books and
Manuscripts for the University Library, and states that

- (i) ~~it is not known~~ why it has not been ~~transferred~~ ^{it is not known} transferred to the library account; and
- (ii) whether the existence of the balance was reported to the Government when application was made for the recurring grant of Rs. 10,000 and the non-recurring grant of Rs. 10,000 sanctioned in G.O. No. 1929 Law (Education), 12-12-1924.

As regards the 1st point, it may be observed that the University, acting on the Examiner's suggestion, has since transferred the balance ^{to} the library account - please see paragraph 8 of the Examiner's report on the accounts of the University, on page 206 of the annual report.

With reference to the second point, it is submitted that the University did not bring to the notice of the Government the existence of the balance referred to, nor was the University bound to do so, as the balance occurred under a grant sanctioned in 1913 by the Government of India, which the University was at liberty to utilize as it thought best. The Government were, however, furnished with details of the estimated charges on the purchase of books and the amount which the University was able to provide from

Sec. 21(2) of the
Madras Budget,
1923.

p. 251 of
the book

(T)

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page 207 of the ^{annual} ~~annual~~ report

x statement H on
pages 224-25 of
the report.

3 The report may be recorded. A draft order is submitted.

~~Ca~~
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V-TK

7.6

with copy of syndicate
annual report for
1921
1921

A circular library stamp from the University of Toronto Libraries. The text "UNIVERSITY OF TORONTO LIBRARIES" is curved along the top inner edge, and "DONOR LAW DEPT. OF LIBR." is curved along the bottom inner edge. In the center, the date "10 JUN 1960" is stamped.

SECRETARY OF GOVERNMENT
8 JUN 1948
NEW YORK

Date _____

Initials.

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When signed

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DEPARTMENT.

Accounts - 1924-25 - Audit report -
Recorded.

” ” ” ” ” ” 192

C. No. 289 C From the Exr. of I. E. Accts., No. 3933, dated 3 - 8 - 1925.

” ” ” ” Registrar, University of Madras. ” 4235 ” 23-4-1926.

" " " "" " ".....

192

No. 1083, dated 10. 6. 1926.

Recorded.

DESPATCHED

11 JUN 1926

To
The Registrar, University of
~~Madras~~ Madras.

" Exr. of L.F. Accts.

A. G.

" D. P. I.

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4.6.26

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READ AGAIN G.O. No. _____ DATED _____
192

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT ... A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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