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Scott. II-27-20,004-24-10-44.

Edu & P. H (1945) Department.

MS SERIES.

G.O. No.	⁷²⁵ 735 E 72
Dated	8. 5. 45.

(9)

[Despatch Abstract.]

University - Madras - Audit Report

for 1943-1944 - Recorded

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Back Papers.

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

Further Papers.

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

All communications should be addressed to the Registrar, University of Madras, Triplicane P.O., Madras, and not to any person by name.

From

THE REGISTRAR,
UNIVERSITY OF MADRAS.

To The Secretary to Govt.,
Education & Public
Health Dept.,

No. 7. 2717.

Enclosures 14813

UNIVERSITY BUILDINGS,
CHEPAUK, MADRAS,

Dated, 12 APR 1945

Sir,

I have the honour to forward herewith Six copies of the Annual Accounts of the University for 1943-44 as audited by the Examiner, Local Fund Accounts, Madras and six copies of the audit Report for 1943-44 together with the replies of the Syndicate thereto, in accordance with Section 21(2) of the Madras University Act, 1923, as amended in 1929.

The Audit Report together with the replies of the Syndicate and the Annual Accounts for 1943-44 were approved by the Senate in its meeting held on 23rd March, 1945.

REGISTRAR.

Copy to the Examiner, Local Fund Accounts for information with a copy of the audit Report for 1943-44 with the replies of the Syndicate and a copy of the Annual Accounts for 1943-44.

UNIVERSITY OF MADRAS

REPORT ON THE AUDIT OF THE ACCOUNTS OF THE UNIVERSITY OF MADRAS FOR THE YEAR 1943-44.

During the period under audit, the office of the Registrar was held by William McLean, Esq., from the 1st April 1943 to the 7th November 1943 and from the 8th January 1944 to the 31st March 1944 and by Sri C. R. Ganapati from the 8th November 1943 to the 7th January 1944.

2. Statements showing the transactions of the several accounts prepared by the Syndicate under section 21 of the Madras University Act, have been checked and they are appended to the report.

3. The opening balances of the various accounts agree with the closing balances of the previous year and the closing balances on the 31st March 1944 are in agreement with those acknowledged by the Accountant-General, Madras, in respect of the Fee Fund Account and the Imperial Bank of India in respect of the accounts other than the Fee Fund Account, after allowing for uncashed cheques, unremitted revenues and credits not given by the Treasury and excess credits in the Treasury.

4. The block grant of Rs. 3,15,000/- due for the year was received and credited to the several accounts as shown in the statement of Statutory Grant.

5. The defects noticed during the monthly audits and the annual audit have been communicated to the Registrar in objection statements which should be treated as forming part of this report. Important defects are noted below.

6. **Double Payment.**—One Epidiascope bulb costing Rs. 50-8-0 was supplied by Messrs. Adair and Dutt & Company Ltd., Madras to the Geography Department. The cost of the same was paid twice, once on voucher No. 187 dated 19th Nov. 1943 and again on voucher No. 212 dated 10th December 1943 from the Research and Development Account. The first payment was made on receipt of a delivery note, and the second payment was made on receipt of usual bill from the company. The second payment was, however, refunded by the Company on 6th June 1944.

7. **Endowment—Deficit Balances.**—The accounts of the following three endowments administered by the University closed with deficit balances at the end of the year as detailed below :—

Account No.	Name of Endowment.	Amount of deficit.
		Rs. A. P.
18	Northwick Prize	...
49	Sir Gabriel Stokes Prize	...
71	The Mir Ansaruddin Gold Medal	...
	Total	80 7 1

The orders of the Syndicate as to the means to be adopted for wiping off the deficit were not obtained.

8. **Stock Book—Not Maintained.**—A stock account of the books for issue of certificates, marks, etc., was not maintained with a view to see if all the books printed and issued were correctly accounted for.

9. **Library Books and Periodicals.**—The Books and Periodicals bought during the year have been traced into the accession cards of books and periodicals.

10. **Result of Audit.**—The general result of audit may be considered satisfactory.

11. **Receipts and Charges.**—The total receipts and charges of all the accounts for the year were as follows :—

	Receipts.	Charges.
	Rs. A. P.	Rs. A. P.
Securities and deposits	13,87,600-0-0	7,61,000-0-0
Cash	23,37,695-8-7	20,83,764-6-8

12. **Outstanding Objections.**—Eighty-one items of objections involving a sum of Rs. 6,083-15-0 were pending settlement at the close of audit.

Year.	No. of items pending.	Amount.
		Rs. A. P.
1942-43	5	93 3 0
1943-44	76	5,990 12 0
	81	6,083 15 0

B. B. SHANKER RAO,
Deputy Examiner of Local Fund Accounts.

Note by the Syndicate on the Audit Report for 1943-44.

Item No. 6: The double payment is regretted.

7: The debit balances of accounts Nos. 18 and 49 will be wiped out by sale of sufficient securities in the two accounts. The debit balance in the account No. 71 will be adjusted during this year, as medals are not now ordered.

8: The stock book will be opened from this year (1945) onwards.

UNIVERSITY OF MADRAS.
Accounts for the year 1943-44.

Statement showing the Receipts and Charges of the Madras University Fee Fund Account for the year 1943-44.

Receipts.	In Government securities.	Details.	Total.
Rs.	Rs.	A. P.	Rs. A. P.
Opening balance on 1st April 1943—			
In Government securities	21,50,000		
" Cash			4,20,426 9 2
A. General—			
1. Compensation for the acceptance of the S.S.L.C. Scheme from Government of Madras		29,840 0 0	
Do. do. Coorg		160 0 0	
Do. do. Cochin		1,122 6 10	
Do. do. Hyderabad		600 0 0	
			31,722 6 10
2. Interest on deposits			
3. Grant from Government to meet charges for printing notifications in the Gazette			3,000 0 0
4. Other fees—			
(i) For certificates		7,824 0 0	
(ii) " copies of application forms, etc.		428 0 0	
(iii) " registration as graduates		230 0 0	
(iv) " change of name		330 0 0	
(v) Degrees in absentia		13,610 0 0	
(vi) " furnishing marks to candidates		9,346 4 0	
(vii) " admission to M.A. Degree		5,225 0 0	
(viii) " exemption from production of attendance certificates		10,705 0 0	
(ix) " recognition of examinations of other Universities		5,495 0 0	
(x) " scrutiny of Secondary School-Leaving Certificates.		178 0 0	
(xi) " registration as Matriculates		16,760 0 0	
(xii) " Diploma at convocation		8,373 0 0	
(xiii) " Change of date of birth		90 0 0	
			78,594 4 0
5. Sale of calendars, list of registered graduates, Q. Ps. & etc.			513 13 6
6. Miscellaneous—			
(a) Recoveries of previous year		793 0 8	
(b) Sale of unserviceable articles		84 4 0	
(c) Employment Bureau		4 0 0	
(d) Other receipts		2,627 13 6	
(e) Registration for Research Degrees		2,000 0 0	
(f) Rent for Examination hall and garages		12,684 5 8	
			18,193 7 10
			1,32,024 0 2
Deduct—Refund of fees credited in previous years.			330 15 0
Gl. Administration Receipts Total			1,31,693 1 2
B. Examination Fees—			
Number of candidates.			
Main Examination—			
655 Matriculation		9,825 0 0	
4,503 Intermediate—Whole		1,41,987 0 0	
1,614 Do. Parts			
1,708 B.A.—Whole		98,280 0 0	
685 B.A.—Parts			
61 B. Com.		1,220 0 0	
341 B.A. (Hons.) Preliminary		5,115 0 0	
398 B.A. (Hons.) Final and M.A.		23,880 0 0	
789 B.Sc.—Part I		38,907 0 0	
752 B.Sc.—Part II			
53 B.Sc. (Hons.)—Part I		5,460 0 0	
135 B.Sc. (Hons.)—Part II			
5 D.Sc.		1,000 0 0	
16 M.Sc.		1,600 0 0	
3 D.Litt.		600 0 0	
7 M.Litt.		700 0 0	
3 Diploma in Economics		90 0 0	
18 Do. German		216 0 0	
3 Do. Librarianship		60 0 0	
5 Do. Geography		150 0 0	
11 Do. Indian Music		240 0 0	
6 Do. Politics		180 0 0	
7 Do. Statistics		210 0 0	
Second Examination.			
673 Intermediate—Whole		56,323 0 0	
2,256 Do. Parts			
114 B.A. Whole		37,742 0 0	
1,285 Do. Parts			
40 B.A. (Hons.) Preliminary		600 0 0	
2 B.Sc. (Hons.) Part I			
1 Do. Parts II		60 0 0	
284 B.Sc. Part I			
262 Do. Part II		13,692 0 0	
Professional.			
331 Teaching—Main		6,620 0 0	
69 Do. Second		1,380 0 0	
315 Law—F.L. Main		12,600 0 0	
171 Do. B.L.		8,550 0 0	
19 Do. M.L.		1,900 0 0	
80 Do. F.L. Second		3,200 0 0	
75 Do. B.L.		3,750 0 0	
413 Engineering—F.E. September and May 1944		11,700 0 0	
312 Do. B.E.		13,060 0 0	
Carried over		5,00,897 0 0	

Receipts—(contd.)	In Government securities.	Details.	Total.
Rs.	Rs.	A. P.	Rs. A. P.
Professional.			
21 B. V. Sc.—Prely.			
32 Do. Inter.			
4 Do. Final			
9 Do. —Prely.			
13 Do. Inter.			
122 B. Sc. Agriculture			
Medical—April.			
59 Pre-Registration			1,590 0 0
240 1st M. B. B. S.			6,385 0 0
241 2nd M. B. B. S.			7,740 0 0
164 Final M.B. B.S.			5,595 0 0
5 B.S.Sc. Parts I and II			250 0 0
19 M.D. and M. S.			2,850 0 0
9 D. G. O.			450 0 0
9 B. Sc. (Pharmacy) Prely.			250 0 0
11 Do. Final			465 0 0
2 Diploma in Ophthalmology			200 0 0
Medical—December.			
227 Pre-Registration			6,810 0 0
395 1st M.B. B.S.			10,000 0 0
236 2nd M.B. B.S.			7,650 0 0
155 Final M.B. and B.S.			5,690 0 0
3 B. S. Sc. Parts I and II			150 0 0
8 D. G. O.			400 0 0
16 B. Sc. (Pharmacy) Prely.			450 0 0
9 Do. Final			270 0 0
2 Diploma in Ophthalmology			200 0 0
Oriental Titles.			
1,198 O. T. (Prely. and Final)			15,480 0 0
370 Entrance Test			1,110 0 0
44 Proficiency Test			440 0 0
112, B. O. L.			2,370 0 0
1 M. O. L.			50 0 0
Penalty and Excess Fees			1,994 0 0
Miscellaneous—Clarke's Tables, Deal Wood Cases etc.			28 9 0
Deduct: Refund of fees credited in previous years			1,117 0 0
B. Examination Fees Total			5,84,574 9 0
Adjusting Heads			
(a) Recovery of Stationery advance of previous year			10,795 1 11
(b) Recovery of Examination advances of previous year			6,246 0 0
(c) Recoveries of other advances of previous year			8,093 13 0
			25,134 14 11
Investments realised			
" made			
Premium on Securities purchased	1,00,000		608 13 8
Total Receipts			7,40,894 6 9
Grand Total	22,50,000		11,61,320 15 11
Charges.	In Government Securities.	Details.	Total.
	Rs.	Rs. A. P.	Rs. A. P.
A. General Administration Charges.			
(1) Pay of Officer			19,195 8 0
(2) Pay of Establishment—Permanent and Temporary			90,128 4 0
(3) T. A. to delegates to attend Conferences			3,345 14 9
(4) Contribution to Pension Fund Account			23,344 0 0
(5) Contribution to Provident Fund Account			2,162 11 0
(6) Contingencies.			
(a) Printing and Binding Charges.			
(i) Calendars		21 6 6	
(ii) Minutes, agenda etc.		1,555 12 1	
(iii) Miscellaneous (forms etc.)		3,549 9 9	
(iv) Gazette notifications		2,510 5 0	7,637 1 4
Stationery.			
(i) Calendars		8 2 3	
(ii) Minutes, agenda etc.		238 5 8	
(iii) Miscellaneous (forms &c.) including Stationery for Office use		3,284 6 5	
(iv) Gazette notifications		154 2 0	3,685 0 4
(b) Service Postage and Telegram charges			10,052 2 6
(c) Purchase of furniture etc.			1,133 0 3
(d) Municipal Taxes			9,182 9 0
(e) Electric Current			552 8 6
(f) Telephone Charges			1,926 8 11
(g) Books and Periodicals			325 12 0
(h) Repairs to Senate House etc.			869 2 4
(i) Wages of Menials			626 0 0
(j) Cost of liveries supplied to Peons			1,319 3 7
(k) Cost of arrangement for Convocation			311 2 0
(l) Cost of maintaining garden			103 11 0
(m) Advertisement Charges			1,035 0 9
(n) Miscellaneous			6,546 13 1
(7) (1) Grants and Contributions (including amount paid to University Union)			25,456 15 0
Carried over			2,08,939 0 4

Charges—(contd.)

	In Government securities.	Rs.	A. P.	Total
(2) Grants to Tournaments ...				2,08,939 0 4
(8) Construction of Examination Hall ...				7,324 1 0
(9) Departmental Library—Staff ...				1,256 12 0
(10) T. A. to Registrar and Staff and Coimbatore Office Expenses...				9,403 4 6
Administration charges Total				2,26,923 1 10
B. Examination charges.				
(i) Remuneration to Examiners and Question Paper-Setters.				
Main Examinations.				
Matriculation ...				2,980 0 0
Intermediate ...				40,448 0 0
B. A., B.Sc., B.A. (Hons.) Prelim. and B.Sc. (Hons.) Part I.				47,786 0 0
B.A. (Hons.) B.Sc. (Hons.) and M.A.				23,165 0 0
D. Sc. M. Sc., D. Litt. and M. Litt. Degrees				4,200 0 0
Diploma in Economics				386 0 0
" Statistics				621 0 0
" German				92 0 0
" Librarianship				366 0 0
" Indian Music				160 0 0
" Geography				530 0 0
" Politics				596 0 0
Second Examination.				
Intermediate ...				14,689 0 0
B.A., B.Sc., B.A. (Hons.) Prelim. and B.Sc. (Hons.) Part I				19,496 0 0
Professional.				
(1) Teaching—L.T. Main ...				2,133 0 0
" Second ...				924 0 0
(2) Law— F.L. Main ...				1,475 0 0
" B.L.— " ...				1,611 0 0
" M.L.— " ...				2,250 0 0
" F.L.—Second ...				743 0 0
" B.L.— " ...				725 0 0
(3) Medical—Main ...				19,139 0 0
" Second ...				24,275 0 0
(4) Engineering—F.E. ...				3,230 0 0
" B.E. ...				6,454 0 0
(5) Agriculture—B.Sc. ...				4,964 0 0
(6) B.V.Sc. 1st Examination ...				2,048 0 0
" 2nd " ...				890 0 0
(7) B.Sc. Phar.—1st Examination ...				1,015 0 0
" 2nd " ...				1,044 0 0
(8) Oriental Title Examination ...				11,549 0 0
(9) B.O.L.—1st Examination } Vide O. T.				
" 2nd " ...				
(10) B.Com.—1st Examination ...				40 0 0
" 2nd " ...				40 0 0
(ii) Allowance to Chairmen and Chief Examiners ...				2,40,064 0 0
(iii) Travelling Allowance to Examiners and Question Paper Setters ...				8,780 0 0
(iv) Remuneration to Superintendents of Examinations ...				42,504 14 3
(v) Remuneration for skilled assistance ...				15,038 0 0
(vi) Purchase of Chemicals ...				5,997 6 6
(vii) Printing and Binding Charges:				5,662 8 0
(a) Answer Books ...				
(b) Question Papers ...				92 6 0
(c) Application forms ...				17,661 9 0
(d) Printed instructions to Examiners				3,689 6 6
Stationery.				494 14 8
(a) Answer Books ...				
(b) Application forms Hall Tickets etc.				43 7 0
(c) Printed instructions to Examiners				242 7 2
(viii) Miscellaneous ...				79 1 8
Total Examination Charges ...				22,303 4 0
Administration charges Total				16,648 0 3
Adjusting Heads—				
(a) Stationery advance ...				
(b) Examination advance ...				26,100 12 3
(c) Other advances ...				8,828 2 0
Investments realised ...				723 12 9
Investments made ...				35,652 11 0
Total charges				1,00,000 0 0
Closing Balance on 31-3-1944				7,19,573 13 10
Grand Total				4,41,747 2 1
In 3½ per cent G. S. of 1865				
Do. 1900-01 ...				5,00,000
4 Do. 1960-70 ...				1,00,000
4½ Do. 1955-60 ...				5,46,800
5 Do. 1945-55 ...				2,94,000
3 Do. 1963-65 ...				1,40,000
				6,69,200
Total				22,50,000

Statement showing the Receipts and Charges of the Account for Travelling Allowance of University Authorities and Inspection of Colleges for 1943-1944.

	Amount in Government Securities etc.	Rs.	A. P.
Amount transferred from Statutory			
Grant account ...			40,000 0 0
Interest on securities and deposits ...			857 14 0
Affiliation fee received from colleges ...			4,411 8 0
Investments made ...	10,000		
Premium on Securities purchased ...		213 9 8	
Total Receipts ...	10,000	45,482 15 8	
Add Opening Balance on 1-4-43 ...	20,000	14,311 14 1	
Grand Total ...	30,000	59,794 13 9	
Charges.			
Travelling allowance to			
Members of the Senate ...			8,085 11 0
" Syndicate ...			3,477 2 0
" Academic Council ...			10,384 12 0
" Boards of Studies ...			5,899 8 0
" appointed for inspection of colleges ...			2,198 2 0
Remuneration to Members for inspection of Colleges ...			2,800 0 0
Investments made ...			10,000 0 0
Total charges ...		42,845 3 0	
Closing Balance ...	30,000	16,949 10 9	
Grand Total ...	30,000	59,794 13 9	
In 3% Govt. Securities of 1963-65 ...	10,000		
In Fixed Deposits ...	20,000		
	30,000		

Statement showing the Receipts and Charges of the Statutory Grant Account for 1943-1944.

	Amount in Government Securities etc.	Rs.	A. P.
Grant from Government ...			3,15,000 0 0
Rent from Tumkur property ...			500 0 0
Interest on Government Securities ...			10,182 15 9
Government Securities Purchased ...	11,500		
Discount on Government Securities Purchased ...			191 0 2
Total Receipts ...	11,500	3,25,673 15 11	
Add Opening Balance on 1-4-1943 ...	4,26,200	3,225 15 0	
Grand Total ...	4,37,700	3,29,099 14 11	
Charges.			
Amount transferred to			
Fee Fund Account ...			3,000 0 0
Travelling Allowance Account ...			40,000 0 0
Library Account ...			43,500 0 0
Economics Department Account ...			30,000 0 0
Indian History Account ...			30,000 0 0
Research and Development Account ...			3,000 0 0
Vice-Chancellor's Salary Account ...			26,000 0 0
University Students' Information Bureau Account ...			3,000 0 0
Zoology Department Account ...			30,000 0 0
Bio-Chemistry Department Account ...			28,000 0 0
Mathematics Department Account ...			11,000 0 0
Indian Philosophy Department Account ...			12,000 0 0
Oriental Research Institute Account ...			55,500 0 0
Transfer to Endowment Account—Rent			500 0 0
To Government Securities Purchased ...			11,500 0 0
To Government Securities Transferred to the Pension Fund Account ...	2,00,000		
Total Charges ...	2,00,000	3,27,000 0 0	
Closing Balance ...	2,37,700	2,099 14 11	
Grand Total ...	4,37,700	3,29,099 14 11	
In 5 % Govt. Securities of			
4½% 1945-55 ...	79,800		
4½% 1955-60 ...	48,400		
4% 1960-70 ...	84,200		
4% 1854-55 ...	6,200		
3½% 1963-65 ...	19,100		
	2,37,700		

Statement showing the Receipts and Charges of the Economics Department Account for 1943-44.

	Amount in Government Securities etc.	Rs.	A. P.
Amount transferred from the Statutory			
Grant Account ...			30,000 0 0
Tuition Fees: Diploma Classes ...			375 0 0
" Research Students ...			180 0 0
Interest on Securities and Deposits ...			3,611 3 3
Investments made ...	14,000		
Premium on Securities purchased ...		110 7 2	
Total Receipts ...	14,000	34,276 10 5	
Add Opening Balance on 1-4-1943 ...	1,05,200	6,457 10 5	
Grand Total ...	1,19,200	40,734 4 10	

		Charges.			
Pay of:					
Professor	...	...	...	1,666	11 0
Reader	...	...	...	2,680	0 0
Lecturer (including part-time Lecturers)	...	...	...	5,271	13 0
Pay of Establishment	...	...	...	3,127	13 0
Leave allowance to establishment	...	...	...	233	11 0
Contribution to Provident Fund	...	...	...	619	5 0
Studentships and Fellowships	...	...	...	2,279	0 0
Purchase of books	...	...	...	870	0 0
Stationery, Printing and Binding	...	...	...	44	13 4
Electric Current	...	...	...	62	11 0
Contingencies	...	...	...	282	6 5
Municipal-Tax	...	...	...	1,052	0 0
Allowances—Travelling allowance to Selection Committee Members	...	...	...	89	12 0
Investments made	...	...	...	14,000	0 0
Total Charges		...	...	32,279	15 9
Closing Balance		...	1,19,200	8,454	5 1
Grand Total		...	1,19,200	40,734	4 10

	Rs.
5 % Govt. Securities of	
1945-55 ...	14,000
1960-70 ...	14,000
1865 ...	5,000
1963-65 ...	66,200
In Fixed Deposit ...	20,000
	1,19,200

Statement showing the Receipts and Charges of the Indian History Department Account for 1943-44.

	Amount in Government Securities etc.	Rs.	A. P.
Transfer from Statutory Grant Account.			30,000 0 0
Interest on Securities and Deposits ...			1,359 2 6
Fees—Research Students ...			210 0 0
Miscellaneous ...			
Total Receipts ...			31,569 2 6
Add Opening balance on 1-4-1943 ...			5,983 13 1
Grand Total ...			37,552 15 7
Charges.			
Pay of:			
Professor ...			12,000 0 0
Reader ...			7,200 0 0
Lecturer ...			4,480 0 0
Establishment ...			1,537 13 0
Leave Allowance ...			71 9 0
Contribution to Provident Fund Account			1,532 13 0
Studentships and Fellowships ...			3,046 7 0
Books ...			276 0 0
Stationery, Printing and Binding ...			65 7 2
Electric Current ...			60 3 0
Contingencies ...			356 4 10
Municipal Taxes ...			963 0 0
Closing Balance ...	33,600	31,589 9 0	
Grand Total ...	33,600	5,963 6 7	

	Rs.
In 4½% Govt. Securities of	
1955-60 ...	13,500
1960-70 ...	13,000
1963-65 ...	7,100
	33,600

Statement showing the Receipts and Charges of the
Research and Development Account for the year 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Amount transferred from Statutory Grant Account ...	3,000	0	0
Interest on Government Securities of Fee Fund Account ...	79,977	4	0
Interest on Government Securities and Deposits ...	17,667	3	11
Tuition Fees:			
European Language Classes ...	765	0	0
Geography Diploma Classes ...	575	0	0
Indian Music Diploma Classes ...	900	0	0
Statistics Diploma Classes ...	862	8	0
Politics and Public Administration ...	562	8	0
Research Fees ...	600	0	0
Miscellaneous ...	60	0	0
Investments made ...	20,000		
Premium on Securities Purchased ...	256	6	0
	20,000	1,05,225	13 11
Add Opening Balance on 1-4-1943 ...	8,20,100	35,300	1 5
Grand Total ...	8,40,100	1,40,525	15 4

Charges.

Research Studentships and Fellowships	17,770	11	0
Diploma Classes in German ...	1,296	12	0
Do. Geography ...	8,170	13	1
Do. Indian Music ...	8,565	12	9
Lecturership in Statistics	3,813	12	0
Diploma Course in Politics and Public Administration ...	9,588	6	6
Departmental Library—Contingencies ...	84	8	0
Extension Boards ...	194	7	6
Miscellaneous ...	771	8	0
Equipment for Experimental Psychology.	25,000	0	0
Transfer to Botany Department Account.			
Do. Oriental Research Institute	10,000	0	0
Do. Account ...			
Do. Mathematics Department	1,000	0	0
Do. Account ...			
Do. College of Technology	4,00,000		
Do. Account ...	20,000	0	0
To Investments made ...	4,00,000	1,06,256	10 10
	4,40,100	34,269	4 6
Closing Balance ...	4,40,100		
Grand Total ...	8,40,100	1,40,525	15 4

In 3 1/2 % Govt. Securities of	87,000
4 1/2 % " 1865-60...	50,800
5 % " 1944-55...	60,000
4 % " 1960-70...	1,97,000
3 % " 1963-65...	40,000
3 1/2 % " 1900-01...	5,300
	4,40,100

Statement showing the Receipts and Charges of the
Vice Chancellor's Salary Account for the year 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Amount transferred from Statutory Grant Account ...	26,000	0	0
Interest on Securities ...	5,000		
Investments made ...	8	14	10
Premium on Securities Purchased ...	5,000	26,250	9 7
	10,000	5,427	15 10
Add Opening Balance on 1-4-1943 ...			
Grand Total ...	15,000	31,678	9 5

Charges.

Salary of the Vice-Chancellor	24,000	0	0
Investments made ...	5,000	0	0
	29,000	0	0
Closing Balance ...	15,000	2,678	9 5
Grand Total ...	15,000	31,678	9 5

In 3 1/2 % G. S. of 1963-65 ...	10,000
In Fixed Deposit ...	5,000
	15,000

Statement showing the Receipts and Charges of the University
Students' Information Bureau Account for the year 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Amount transferred from Statutory Grant Account ...	3,000	0	0
Interest on Government Securities and Deposits ...	824	14	9
Investments made ...	1,000		
Premium on Securities purchased ...	2	9	10
	1,000	3,827	8 7
Add Opening Balance on 1-4-1943 ...	23,000	842	0 0
Grand Total ...	24,000	4,669	8 7

Charges.

Allowances to the Secretary	1,314	9	0
Pay of the Establishment ...	1,157	4	0
Provident Fund Contribution	41	10	0
Contingencies ...	142	13	11
Municipal Taxes ...	88	0	0
Investments made...	1,000	0	0
	3,744	4	11
Closing Balance ...	925	3	8
Grand Total ...	24,000	4,669	8 7

In 4 1/2 % G. S. of 1955-60 ...	2,300
4 % " 1960-70 ...	6,500
3 1/2 % " 1865 ...	5,700
3 1/2 % " 1900-01 ...	1,000
3 % " 1963-65 ...	8,500
	24,000

Statement showing the Receipts and Charges of the Zoology
Department Account for 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Amount transferred from Statutory Grant Account ...	30,000	0	0
Interest on Government Securities etc. ...	5,237	2	0
Fees from Research Students	195	0	0
Miscellaneous ...	13	3	0
Investments made ...	20,000		
Premium on securities purchased ...	297	14	10
	20,000	35,743	3 10
Add Opening balance on 1-4-43 ...	1,45,200	14,287	4 10
Grand Total ...	1,65,200	50,030	8 8

Charges.

Pay of Professor ...	6,000	0	0
" Establishment ...	3,988	14	0
Contribution to Provident Fund	22	4	0
Research Studentships	2,060	2	0
Municipal Taxes ...	2,413	10	10
Electric Current charges	425	2	0
Stores and Instruments	2,498	13	9
Contingencies ...	2,459	9	10
Books ...	55	0	0
Excursion ...	250	0	0
Investments made ...	20,000	0	0
	40,173	8	5
Closing Balance ...	1,65,200	9,857	0 8
Grand Total ...	1,65,200	50,030	8 8

In 4 1/2 % Govt. Securities of	
3 1/2 % " 1955-60...	63,300
3 1/2 % " 1865 ...	26,700
3 % " 1963-65...	40,200
" Fixed Deposits ...	35,000
	1,65,200

Statement showing the Receipts and Charges of the
Bio-Chemistry Department Account for the year 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Amount transferred from Statutory Grant Account ...	28,000	0	0
Interest on securities ...	2,561	1	9
Fees from Research Students	490	0	0
Miscellaneous ...	467	5	0
	31,518	6	9
Add Opening Balance on 1-4-1943 ...	60,600	5,794	11 9
Grand Total ...	60,600	37,313	2 6

Charges.

Pay of Professor ...	12,000	0	0
" Establishment ...	4,542	10	0
Leave allowance ...	3	14	0
Provident Fund contribution	809	12	0
Studentships ...	3,918	4	0
Municipal Taxes ...	548	4	0
Apparatus and Chemicals ...	4,727	10	6
Contingencies ...	3,088	1	8
Electric current charges ...	839	10	6
Books ...	91	0	0
Evacuation advance—Refund of recovery of ...	50	0	0
	30,619	2	8
Closing Balance ...	60,600	6,693	15 10
Grand Total ...	60,600	37,313	2 6

In 4 1/2 % Govt. Securities of	
1955-60 ...	44,800
1865 ...	10,200
1963-65 ...	5,600
	60,600

Statement showing the Receipts and Charges of the
Botany Department Account for the year 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Contribution from Research and Development A/c. ...	25,000	0	0
Interest on Government Securities and Deposits ...	7,345	15	6
Fees from Research Students	265	0	0
Miscellaneous ...	0	7	0
Investments made...	20,000		
Premium on Securities purchased ...	232	7	4
	20,000	32,843	13 10
Add Opening Balance on 1-4-1943 ...	1,65,400	11,096	14 2
Grand Total ...	1,85,400	43,940	12 0

Charges.

Pay of Professor ...	6,000	0	0
" Establishment ...	3,895	4	0
Leave Allowance ...	194	7	0
Contribution to Provident Fund	35	9	0
Travelling Allowance ...	532	14	0
Studentships ...	1,074	0	0
Municipal Taxes ...	452	5	2
Electric Current Charges	229	6	9
Apparatus and Equipment ...	898	14	0
Contingencies ...	1,891	10	11
Books ...	14	0	0
Investment made ...	20,000	0	0
Flood Relief Advance ...	15	0	0
	35,233	6	10
Closing Balance ...	1,85,400	8,707	5 2
Grand Total ...	1,85,400	43,940	12 0

In 5 % Govt. Securities of	
1945-55...	1,00,000
1865 ...	28,000
1963-65...	42,400
" Fixed Deposit ...	15,000
	1,85,400

Statement showing the Receipts and Charges of the
Mathematics Department Account for the year 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Transfer from Statutory Grant Account...	11,000	0	0
Interest on Securities and Deposits ...	443	12	3
Fees from Research Students	210	0	0
Contribution from the R. and D. Account	1,000	0	0
	12,653	12	3
Add Opening Balance on 1-4-1943 ...	13,000	1,477	14 7
Grand Total ...	13,000	14,131	10 10

Charges.

Salary of Reader ...	8,080	0	0
" Establishment ...	389	10	0
Contribution to Provident Fund Account.	505	0	0
Studentships ...	3,513	0	0
Books ...	20	0	0
Contingencies ...	156	5	6
Municipal Taxes ...	394	0	0
	13,057	15	6
Closing Balance ...	13,000	1,073	11 4
Grand Total ...	13,000	14,131	10 10

In 4 1/2 % Govt. Securities of	
1955-60...	2,200
1960-70...	1,000
1865 ...	1,300
1963-65...	8,500
	13,000

Statement showing the Receipts and Charges of the Indian
Philosophy Department Account for 1943-44.

Receipts.		Amount.	
	Rs.	A.	P.
Amount transferred from Statutory Grant Account ...	12,000	0	0
Interest on Securities and Deposits ...	1,674	10	9
Fees from Research Students	10	0	0
Miscellaneous ...	5	0	0
Investments made ...	8,000		
Premium on Securities purchased ...	134	10	2
	8,000	13,824	4 11
Add Opening Balance on 1-4-43 ...	48,000	2,802	11 8
Grand Total ...	56,000	16,627	0 7

Charges.

Salary of Senior Lecturer in Philosophy.	1,494	0	0
" " Experimental Psychology ...	1,309	0	0
" Establishment ...	383	8	0
Contribution to Provident Fund	173	1	0
Studentships ...	646	7	0
Books ...	28	0	0
Contingencies ...	591	4	5
Municipal Taxes ...	223	0	0
Investments made ...	8,000	0	0
	12,848	4	5
Closing Balance ...	56,000	3,778	12 2
Grand Total ...	56,000	16,627	0 7

In 4 1/2 % Govt. Securities of	
1955-60 ...	2,500
1960-70 ...	2,000
1865 ...	14,500
1854-55 ...	1,000
1842-43 ...	1,000
1900-01 ...	2,000
1963-65 ...	33,000
	56,000

Statement showing the Receipts and Charges of the Oriental Research Institute Account for the year 1943-44.

Receipts.

	Amount in Government Securities etc.	Amount.
	Rs.	Rs. A. P.
Amount transferred from the Statutory Grant Account	...	55,500 0 0
Interest on Securities	...	1,392 14 9
Contribution from Publication Account...	...	5,000 0 0
Research and Development Account	...	10,000 0 0
Miscellaneous	...	20 0 0
	...	71,912 14 9
Add Opening Balance on 1-4-43	42,100	4,721 8 1
Grand Total	42,100	76,634 6 10

Charges.

	Amount.
	Rs. A. P.
Dravidian Section	39,644 15 0
Sanskrit	17,068 8 8
Islamic	13,621 0 8
	70,334 8 4
Closing Balance	42,100
Grand Total	76,634 6 10

Rs.
In 4 1/2% Govt. Securities of
1955-60 ... 4,400
" 4% " 1960-70 ... 2,000
" 3 1/2% " 1865 ... 5,000
" 3% " 1963-65 ... 30,700
42,100

Statement showing details of charges relating to the Oriental Research Institute Account for 1943-44.

Particulars.	Dravidian Section	Sanskrit Section.	Islamic Section.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Salaries:			
Readers	6,775 0 0	8,080 0 0	...
Senior Lecturers	15,524 8 0	4,480 0 0	5,680 0 0
Junior Lecturers	9,320 0 0	2,400 0 0	5,680 0 0
Establishment	3,165 13 0	390 0 0	321 2 0
Leave Allowance	136 0 0	...	42 9 0
Contribution to Provident Fund	2,045 2 0	935 0 0	710 0 0
Books	245 0 0	65 0 0	625 0 0
Other Contingencies	1,219 11 4	201 8 8	165 5 8
Municipal Taxes	1,213 12 8	517 0 0	397 0 0
Total	39,644 15 0	17,068 8 8	13,621 0 8

Statement showing the Receipts and Charges of the Publication Account for the year 1943-44.

Receipts.

	Amount in Government Securities, etc.	Amount.
	Rs.	Rs. A. P.
Sale of Text-Books	...	13,379 12 3
Other Publications	...	7,086 11 6
" Tamil Lexicon	...	474 9 0
Interest on Government Securities	...	23,834 3 5
	...	44,775 4 3
Add Opening Balance on 1-4-1943	7,20,000	25,478 4 2
Grand Total	7,20,000	70,253 8 4

Statement Showing the Receipts and Charges of the Publication Account for the year 1943-44.

Charges.

	Amount in Government Securities etc.	Amount.
	Rs.	Rs. A. P.
Text Books—		
Printing and Binding	...	7,636 8 0
Stationery	...	8,472 12 7
Editors' Fee	...	800 0 0
Miscellaneous	...	787 12 3
Other Publications—		
University Magazine	...	789 3 9
Publication of Researches	...	6,499 3 7
Catalogus Catalogorum	...	...
Miscellaneous	...	196 1 0
Prizes for modern works in Dravidian Languages	...	2,104 11 0
Contribution to Oriental Research Institute account	...	5,000 0 0
Transfer to College of Technology account	...	50,000
	50,000	32,286 4 2
Closing Balance	6,70,000	37,967 4 2
Grand Total	7,20,000	70,253 8 4

Rs.
In 3% Govt. Securities of
1963-65, 2,92,700
" 3 1/2% " 1900-01, 5,000
" 1842-43, 26,600
" 1865, 2,19,400
" 1854-55, 15,000
" 1960-70, 21,500
" 1955-60, 88,800
" 1945-55, 1,000
6,70,000

Statement showing the Receipts and Charges of the Library Building Account for the year 1943-44.

Receipts.

		Amount in Government Securities, etc.	Amount.
		Rs.	Rs. A. P.
Interest on Government Securities	...	...	9,134 10 3
Miscellaneous	...	...	843 9 10
Investments made	...	7,500	...
Premium on Securities purchased	...	...	114 2 8
		7,500	10,092 6 9
Add Opening Balance on 1-4-1943	...	2,75,000	8,785 14 11
Grand Total	...	2,82,500	18,878 5 8
Charges.			
Library Building	...	...	935 10 9
Departmental Building	...	...	527 0 3
Investments made	...	...	7,500 0 0
		...	8,962 11 0
Closing Balance	...	2,82,500	9,915 10 8
Grand Total	...	2,82,500	18,878 5 8

Statement showing the Receipts and Charges of the Vacation Lectures Account for the year 1943-44

Receipts.

	Amount in Government Securities, etc.	Amount.
	Rs.	Rs. A. P.
Interest on Government Securities	...	1,128 8 6
	...	574 14 11
Add Opening Balance on 1-4-1943	31,500	...
Grand Total	31,500	1,703 7 5

Statement Showing the Receipts and Charges of the Vacation Lectures Account for the year 1943-44.

Charges.

	Amount in Government Securities, etc.	Amount.
	Rs.	Rs. A. P.
Annuity to Mrs. S. Ramanniam	...	240 0 0
Closing Balance	31,500	1,463 7 5
Grand Total	31,500	1,703 7 5

Rs.
In 5% Govt. Securities of
1945-55 ... 1,500
" 4 1/2% " 1955-60 ... 2,000
" 4% " 1960-70 ... 500
" 3 1/2% " 1865 ... 23,800
" 3% " 1963-65 ... 3,700
31,500

Statement showing the Receipts and Charges of the Endowment Account for the year 1943-44.

Receipts.

	Amount in Government Securities etc.	Amount.
	Rs.	Rs. A. P.
Interest on Government Securities and Deposits	...	30,493 8 8
Amount received for Medals, Prizes etc.	11,000	46,039 1 0
Miscellaneous	...	383 3 0
Investments made...	54,600	...
Premium on Securities purchased	...	1,635 2 2
	65,000	78,550 14 10
	7,91,700	44,759 9 0
Add Opening Balance on 1-4-1943	...	...
Grand Total	8,57,300	1,23,310 7 10

Charges.	
Scholarship	9,141 1 0
Prizes	3,561 3 7
Medals	...
Lectures	3,700 0 0
Miscellaneous	10 10 0
Investments made...	54,600 0 0
Withdrawal of Fixed Deposit	10,000
	71,012 14 7
Closing Balance	8,47,300
Grand Total	8,57,300

Rs.	
In 3 1/2% Govt. Securities of	
1842-43...	97,300
" 1854-55...	2,59,500
" 1879 ...	4,600
" 1900-01...	24,700
" 1865 ...	2,97,400
" 1896-97...	6,400
" 1963-65...	49,100
" 1960-70...	59,800
" 1945-55...	36,900
" 4% Mysore Govt. Loan 1953-63	
" 3 1/2% Madras Co-operative Land Mortgage Bank Debentures	
" 3% " 3,200	
" Fixed Deposit	
" 1,700	
" 1,000	
8,47,300	

Statement showing the Receipts and Charges of the Security Deposit Account for the year 1943-44.

Receipts.

	Amount in Government Securities etc.	Amount.
	Rs.	Rs. A.
Interest on Deposits	...	185 1
Amount received from Tenderers	...	1,595 0
	...	1,780 1
Add Opening Balance on 1-4-1943	3,000	5,927 0
Grand Total	3,000	7,707 1

Charges.	
Refund of Deposit	2,495 0
	2,495 0
Closing Balance	3,000
Grand Total	3,000

In Fixed Deposit	Rs. 3,000
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Statement showing the Receipts and Charges of the Pension Fund Account for the year 1943-44.

Receipts.

	Amount in Government Securities etc.	Amount.
	Rs.	Rs. A. P.
Interest on Securities	...	20,015 2 9
Transfer from Fee Fund Account towards commutation of Pensions	...	23,344 0 0
Transfer from Statutory Grant Account	2,00,000	...
Transfer from Library Account	1,00,000	...
Investments made	3,000	...
Premium on Securities purchased	...	8 2 8
	3,03,000	43,367 5 5
Add Opening Balance on 1-4-1943	3,06,700	3,287 10 8
Grand Total	6,09,700	46,655 0 1

Charges.

	Amount.
	Rs. A. P.
Pensions	13,927 6 0
Commutation of Pensions	23,344 1 0
Investments made	3,000 0 0
Miscellaneous	375 0 0
	40,646 7 0
Closing Balance	6,09,700
Grand Total	6,09,700

Rs.
In 3% Govt. Securities of
1963-65... 3,58,900
" 3 1/2% " 1900-01... 7,000
" 4% " 1960-70... 2,900
" 3 1/2% " 1865 ... 1,84,300
" 4 1/2% " 1955-60... 56,600
6,09,700

Statement showing the Receipts and Charges of the Provident Fund Account for the year 1943-44.

Receipts.

	Amount in Government Securities, etc.	Amount.
	Rs.	Rs. A. P.
Subscriptions	...	12,730 0 0
Recoveries of advances	...	4,925 3 0
Contributions	...	12,730 0 0
Interest on Securities and Deposits	...	10,337 4 3
Miscellaneous	...	464 8 0
Investments made	5,000	...
Premium on Securities purchased	...	106 4 10
	5,000	41,293 4 1
Add Opening Balance on 1-4-1943	3,09,500	1,888 14 4
Grand Total	3,14,500	43,182 2 5

Charges.

	Amount.
	Rs. A. P.
Advances	4,161 14 0
Withdrawals	3,334 3 0
Investments made	5,000 0 0
Repayment of Loan to Fee Fund Account	8,000 0 0
	20,496 1 0
Closing Balance	3,14,500
Grand Total	3,14,500

In 3 1/2% Govt. Securities of

Rs.
1842-43 ... 2,000
" 4% " 1960-70 ... 4,600
" 3 1/2% " 1865 ... 1,10,800
" " 1854-55 ... 9,500
" " 1900-01 ... 9,000
" 4 1/2% " 1955-60 ... 17,700
" 3% " 1963-65 ... 1,60,900
3,14,500

Statement showing the Receipts and Charges of the
College and Institute of Technology Account.

Receipts.

	Amount in Government Securities, etc.	Amount.	
	Rs.	Rs. A. P.	
Transfer from Fee Fund Account being Contribution by the Mill Owner's Association ...	...	1,85,000 0 0	
Transfer from Research and Develop- ment Account ...	4,00,000	12,083 8 0	
" Publication Account ...	50,000	...	
Interest on Securities and Deposits ...	...	748 2 0	
Contribution from Dr. Alagappa Chettiar ...	...	3,00,097 14 0	
Investments made ...	3,00,000	...	
Premium on Securities purchased ...	...	1,557 14 2	
Grand Total ...	7,50,000	4,99,487 6 2	
Charges.			
Contingencies ...	...	2,199 14 0	
Investments made ...	...	3,00,000 0 0	
...	...	3,02,199 14 0	
Closing Balance ...	7,50,000	1,97,287 8 2	
Grand Total ...	7,50,000	4,99,487 6 2	

In 3% Govt. Securities of	Rs.
1963-65 ...	6,83,300
1951-54 ...	50,000
1854-55 ...	10,000
" 3 1/2% " 1900-01 ...	6,700
" 8 1/2% " ...	7,50,000

Statement showing the Receipts and Charges of the
Library Account for the year 1943-44.

Receipts.

	Amount in Government Securities, etc.	Amount.
	Rs.	Rs. A. P.
Transfer from Statutory Grant Account. from other Departments for purchase of books ...	...	43,500 0 0
Interest on Securities and Deposits ...	...	2,858 0 0
Tuition Fees ...	...	16,041 9 3
Miscellaneous ...	...	180 0 0
Bilderbeck bequest ...	...	584 5 0
Repayment of Loan from Readers' Deposit Account ...	...	29,529 6 8
Investments made ...	41,000	1,000 0 0
Premium on Securities purchased ...	...	1,732 10 11
...	41,000	95,425 15 10
Add Opening Balance on 1-4-1943 ...	4,37,300	23,240 3 1
Grand Total ...	4,78,300	1,23,666 2 11

Charges.

Pay of the Librarian ...	...	8,747 9 0
do. Establishment ...	...	28,380 3 0
Leave allowance ...	...	...
Contribution to Provident Fund ...	...	1,314 0 0
Books and Periodicals ...	...	13,517 11 1
Stationery, Printing and Binding ...	...	1,127 0 2
Service Postage ...	...	234 0 3
Cost of Libraries ...	...	238 11 7
Electric Current ...	...	546 13 6
Other Contingencies ...	...	738 12 4
Municipal Taxes ...	...	3,401 13 6
Insurance ...	...	914 1 0
Rent ...	...	450 0 0
Investments made ...	...	41,000 0 0
Transfer to Pension Fund Account ...	1,00,000	...
...	1,00,000	1,00,610 11 5
Closing Balance ...	3,78,300	23,055 7 6
Grand Total ...	4,78,300	1,23,666 2 11

In 3 1/2% Govt. Securities of	Rs.
1854-55 ...	41,400
" 4 1/2% " 1865 ...	25,900
" 5% " 1955-60 ...	63,000
" 5% " 1945-55 ...	96,900
" 3 1/2% " 1963-65 ...	90,100
" 3 1/2% " 1842-43 ...	25,000
" 3 1/2% " 1879 ...	6,000
" Fixed Deposits ...	30,000
...	3,78,300
Library Readers' Deposit (In Fixed Deposit) ...	25,000

Statement showing the Transactions of the Library Readers' Deposit Account for the year ending 31-3-1944.

	Government Securities.	In Fixed Deposits.	In Cash.
	Rs.	Rs.	Rs. A. P.
Opening balance ...	3,100	20,000	4,714 9 4
Receipts during the year—			
Deposits from 489 members ...	...	...	9,780 0 0
Interest—S.B. ...	...	...	51 10 2
From Miscellaneous Account (Special deposit) ...	...	...	65 0 0
Amount invested in fixed deposit ...	...	6,000	...
Total ...	3,100	26,000	14,611 3 6
Charges during the year—			
Refund to 210 members ...	...	...	4,200 0 0
Interest sent to Registrar ...	...	...	52 0 0
Remitted to Registrar for investment ...	...	...	6,030 0 0
Refund from Miscellaneous Account (Special deposit) ...	...	...	6 0 0
Withdrawal of Fixed Deposit (Credited to Library Account in repayment of Loan) ...	...	1,000	...
Closing Balance ...	3,100	25,000	4,353 3 6
Grand Total ...	3,100	26,000	14,611 3 6



University - Madras - Audit report
for 1943-44 - Recorded

C 16813 from the Regr, Univ. of Madras,
No. F. 2717 d 12.4.45
Order (Sd/-) 725 Edu. d. 8.5.45

Recorded.

10604 up A
to the Regr, Univ. of Madras
- Exr. of L.D. Accts.
A. G. (write encl)
D. P. D. (with encl)
No. 14813 C7
26.4.45

Noti. Finance may see before
wa 26.4.45
26.4.45

2.

Finance (Exp A)

The audit report on pages 3-12 C.F. may be perused and the case returned to S.P.A.

S.P.A. → G.A.
30.4.45 1.5.45

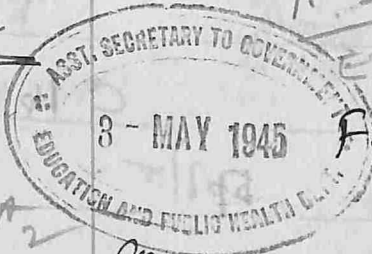
1.5.45 E & P.H.

(presented at - T)

EX P.H.

AS II

Now from



Fin no. 2064/Exp
1.5.45

20183

3.5.45



A2 Jkt/5/45