

Education and P.H. (1946.) Department.

Ms. SERIES.

G.O. No. Ms. 1705 Education.

1705

4-9-46

Dated 4th September, 1946.

[Despatch Abstract.]

University - Annamalai - Accounts -
Concurrent audit system - Sanctioned.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	
90.	632	Fin. & A. 1/8/46.					
	1230	Edn. & H.					
	41	- 7/6/43					
	166	Fin. & A.					
		2/4/44					

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
2074	Edn.						
	29/9/47.						



ANNAMALAI UNIVERSITY

No. 202...

Form

THE REGISTRAR

ANNAMALAI UNIVERSITY

ANNAMALAINAGAR

To

24382

The Secretary to Government,
Education & Public Health Department,
Fort St. George, Madras.

Sir,

I have the honour to address Government on the question of audit of University Accounts prescribed under Section 26(1) of the Annamalai University Act, with a view to arrangements being made for a concurrent audit here as at the Madras University.

With the expansion of the University the financial transactions have increased warranting a change in the present system of audit at the end of each year done by three or four persons in two months during the summer vacation. The recent grants by Government for new schemes and the increase in the work of financial administration of the University will amply justify the special arrangement now requested and give enough work for a full time clerk of the Audit Department to do this concurrent audit work at the University Office throughout the year. The University therefore requests the Government to sanction concurrent audit at the University as adopted at present at the Madras University.

The favour of early orders of Government sanctioning this proposal is requested.

W. S. Swaminathan

Registrar.

P.T.

Endorsement No. 24382 - B/46-12/9-5-46

Referred to the Examiner of
Local Fund Accounts for remarks



(Pegues)

J. B. M. E. S.
District Secretary
2/5/46

To
The Examiner of Local Fund Accounts, Madras

L.F. No. 2977
19-7-46

EXAMINER'S OFFICE.

I enclose the statement prepared by my District Inspector which it is hoped, ~~the~~ will convey the idea of the vastness of the field which an auditor has to cover in the course of his work. At present, an auditor is given a period of 2 months to complete his audit. But considering the volume of the transactions involved and the shortness of the period allowed for audit, it is doubtful whether the auditor is in a position to do full justice to his work and whether the audit applied by him can be considered satisfactory.

In view of the extension of the activities of the University in all directions and the consequent increase in the volume of transactions, the suggestion of the University authorities that arrangements may be made for the concurrent audit of the accounts by posting a full-time audit staff for the purpose may be

be accepted. It has been calculated that a full and concurrent audit will take up 27 working days of an audit clerk. It is therefore requested that the post of a clerk may be sanctioned for the purpose; the clerk's work will be subject to a periodical review by the District Inspector of Local Fund Accounts, South Arcot.

At present, an audit fee of Rs. 300/- is recovered from the University with reference to G.O. No. Ms. 166 Finance dated 30th April 1938. The recovery is based on the assumption that a clerk will be engaged on the work for about three months and also provides for a minimum of supervision by the District Inspector and the Assistant Examiner. Under the proposed system of audit the recovery will have to be increased to about Rs. 2,000/- - vide statement attached. The cost worked out does not take into account the dearness allowance and war allowance sanctioned for the officers and the staff. If, however, these items are to be allowed for the cost - and simultaneously the recovery - will be increased to about Rs. 2,500/-.

The reference received with the Government endorsement is returned herewith.

Examiner of Local Fund Accounts.

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.

Enc. 2.

Sub: A U D I T - Annamalai University - Concurrent
audit - Introduction of.

Ref: Government Endorsement. Education and Public
Health No. 24382-B-1/46, dated 9-5-1946 -
Letter from the Registrar, Annamalai University
referred for remarks.

...

The total receipts and charges for the year 1945-46 were
Rs. 22,56,900/12/3 and Rs. 22,58,370/3/8 respectively and the
transactions are expected to increase still further in
1946-47 owing to the opening of the 2nd year classes in
Engineering and Technology and due to the construction of
new buildings such as Engineering College, additional
hostel buildings and other residential quarters.

2. ~~This department xxxxxxxx the xxxxxxxx~~
~~xxxxxx xxxxxxxx xxxxxxxx xxxxxxxx xxxxxxxx~~
~~xxxxxx xxxxxxxx xxxxxxxx xxxxxxxx xxxxxxxx~~
~~xxxxxx xxxxxxxx xxxxxxxx xxxxxxxx xxxxxxxx~~
The are
at present 2,000 students studying in the University and
with the opening of the 3rd and the 4th year courses in
Engineering the number will increase still more. The finan-
cial transactions of this university comprise of the following:

3. RECEIPTS: The main receipts of the University are
tution fees, government recurring grants, income from lands,
endowments etc. The University has banking account in all
the treasuries in the province and the Madras ~~Cooperative~~
Provincial Cooperative Bank. Payments of college fees are
received in the University office - cash branch. In 1945-46
about 5,000 cash receipts were issued for the amounts received
in the University office towards tuition fees besides the
direct remittances in treasuries by students which are taken
credit in the cash book on receipt of chalans.

4. MISCELLANEOUS RECEIPTS: Collection of miscellaneous
revenue such as sale proceeds, examination fees, migration
fees, fees for marks etc., are made by issue of miscellaneous
receipts. About 6,800 miscellaneous receipts were issued in
1945-46.

5. DEPOSITS: The deposits are classified into Miscellane
caution and Hostel. There were 300, 800, 1200 items of new
cases in 1945-46.

6. LANDS: 180 acres of land are leased out. 30 acres of
land are managed departmentally under Pannai system. There
is also a model farm attached to it.

7. ELECTRICITY: The University receives bulk supply of
current from the South Arcot Electric Distribution Company
and utilises the same for street lighting, university
purposes and for distribution to the members of the staff.
The cost of energy supplied to the staff is being recovered
from their monthly pay bills with reference to the several
entries in the meter cards, ledger etc. There are 167
house connections in the University area.

8. HOUSE RENTS for quarters occupied by the staff are
being recovered by monthly deductions from pay bills.
Separate ledgers showing the occupants is being maintained.
The D.C.B. statement is also worked out.

9. PROVIDENT FUND: There are about 170 subscribers at
present. The registers prescribed are maintained as in the
municipalities.

Expt (B.1)

4
G.O. No. 166 F. in dt- 30/4/48 referred to on P. 3 ante
has been called for from R.E.H.R.O, Chittoor,
This & its receipt may be awaited for 27/7/46

100
22/7/46
100
22/7/46

AM
22/7/46

2.
10. INVESTMENTS: The university has invested Rs. 86,28,000 in non-terminable Government securities. The interest on these investments are adjusted half yearly.

11. CHARGES: The charges of the University are grouped under the following heads.

- (a) Salaries and allowances.
- (b) contingencies.
- (c) works.
- (d) Departmental charges.

An Establishment Audit Register is maintained with separate pages being allotted to different sections of the staff. Travelling allowance to staff and members of the senate and Syndicate, remuneration to examiners come under allowances.

12. WORKS: All the works without any exception are being executed departmentally. Payments are mostly made directly by the University office for the purchase of cement, coal, bricks, brick jelly, asbestos, metal etc: the Engineer makes payment for labour out of the Imprest of Rs.1,000 which is ~~recomped~~ about ten times monthly. Government have sanctioned ten lakhs of ruppes for the construction of the building for the Engineering and Technology.

Apart from the expenditure from the building fund, the annual repairs to the extent of Rs.30,000 are being executed departmentally.

13. DEPARTMENTAL CHARGES: The main departments being (1) Library (2) Chemistry (3) Physics (4) Zoology (5) Botany (6) Engineering and Technology (7) Office (8) Garden and (9) Hospital. The heads of departments are allowed to have permanent advance varying from Rs.10 to Rs.1,000/-. There are frequent recomps all round throughout the year.

(ii) Heavy expenditure is incurred both under capital and ordinary towards the purchase of chemicals, apparatus and other laboratory equipments.

(iii) Recurring expenditure of Rs.18,000/- per year is incurred on the purchase of books.

14. BUS AND LORRY: The University purchased a bus and a lorry for the use of students and Engineering Department, respectively. The lorry is used for the conveyance of building materials for the departmental works. The bus plies between town and University and the fare from students being collected by sale of tickets for which a separate account is maintained: besides the log book, daily trip sheet are maintained ~~for~~ both for lorry and bus. A profit and loss account is prepared monthly.

15. There are several endowments for specific purposes - the major of them being Triupanandal Mutt Endowment. Stipends prizes and scholarships are awarded to the students every year.

16. All the transactions pass through a cash book maintained in the office to ledger with the following heads:

- 1. General fund 2. Building fund 3. prizes Endowment 4. Deposits.
- 5. provident fund 6. Gratuity 7. Men's students' Hostel
- 8. Women students' hostel 9. Engineering and Technology.

All the cash receipts are remitted daily into the sub-treasury at Chidambaram. Cheques are issued to the sub Treasury office Chidambaram and to the Madras Provincial Co-operative Bank. The Bank account is reconciled every month while treasury account is settled at the end of the year on receipt of reconciliation memo from the Accountant-General. On average about 200 cheques are being issued both to the Treasury and Bank monthly.

3.7 (41)
17. HOSTEL: Separate hostels are run for men and women with nine sections for men and one for women. Each section is an unit with a separate establishment. The hostels are run on the dividend system. This being a residential university about 90% of students reside in hostel. The hostel runs for nine months in the year and during vacation a special section also is run for special purposes, such as Cadets' Training, Chitrai school. Payments on account of Hostel dues room rent, electric charges etc., are paid by the boarders at the University office. The total number of receipts issued per year aggregate to 12,000 to 13,000 per year.

The Annamalai University Students' Co-operative Society supplies all the groceries direct to the sections on the indents placed in the society daily. The cost of groceries supplied amount to about Rs.12,000 a month. The other provisions (viz) milk, coffee powder, ghee, oil, vegetables, mutton, fish fuel etc. are purchased daily or at frequent intervals on the monthly tender basis. The total expenditure on these will amount to Rs. 10,500/- p-er mensem. All told the expenditure for month on the hostel would amount to Rs.25,000/- approximately.

4.
About 20 registers, including one cash book and ledger are maintained in the University Hostel Office for the above purpose. The Hostel also caters for important functions (eg) Convocation Day, Founder's Day and All India Conferences etc.

18. There is a Music College attached to the University with a four years' course on different branches of Carnatic Music (viz) Veena, Violin, Mridangam and vocal. The main items of expenditure on account of this college are salary to lecturers and Pandits, cost of equipment and contingencies.

/True copy/

A. Balasubramanian
Superintendent.

1917

Examiner's office, Madras.

Office of the Examiner of Local Fund
Accounts: Kilpauk, Madras - 1.
@@@@@

C O S T.

ONE CLERK FOR TWELVE MONTHS:

Pay at Rs. 75 5/12 per mensem.

Rs.	a.	p.
905	0	0

Contribution for pension at 9% per cent of Rs. 1,500/-.

142	8	0
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Contribution for leave salary at 12 1/2 per cent of Rs. 905/-

113	2	0
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ONE DISTRICT INSPECTOR FOR FORTY-FIVE DAYS AT 3 DAYS FOR EACH MONTHLY AUDIT AND NINE DAYS FOR THE ANNUAL AUDIT:

Pay at Rs. 215 5/12 per mensem.

323	2	0
-----	---	---

contribution for pension at 9 1/2 per cent of Rs. 450/-.

42	12	0
----	----	---

Contribution for leave salary at 12 1/2 per cent of Rs. 323 1/2/-.

40	6	0
----	---	---

ONE PEON FOR FORTY-FIVE DAYS:

pay at Rs. 14. 7 per mensem.

22	1	0
----	---	---

contribution for leave salary and pension at 12 1/2 per cent.

2	12	0
---	----	---

ASSISTANT EXAMINER FOR THREE DAYS:

pay at Rs. 448 1/3 per mensem.

45	0	0
----	---	---

contribution for pension at 11 2/15 per cent of Rs. 50.

5	9	0
---	---	---

contribution for leave salary at 12 1/2 per cent of Rs. 45/-.

5	10	0
---	----	---

EXAMINER FOR ONE DAY:

pay at Rs. 933 1/3 per mensem.

31	12	0
----	----	---

contribution for pension at 11 2/15 per cent of Rs. 33 1/3.

3	11	0
---	----	---

contribution for leave salary at 12 1/2 per cent of Rs. 31 1/2/-.

3	14	0
---	----	---

TRAVELLING ALLOWANCE:

District Inspector for 45 days at Rs. 4/- per day.

180	0	0
-----	---	---

peon for 45 days.

12	0	0
----	---	---

Assistant Examiner and Examiner.

50	0	0
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Contingencies and other charges.

71	7	0
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Total

Rs.

2,000	0	0
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(True copy)

Examiner's office, Madras.

A. Balasubramanian
Superintendent.

1917

9122

20/6, 201

the fee to be recovered from the
of the above mentioned
the above mentioned
and your proposal is not
I am directed to state that
your letter No. 801 of 12.12.12
Ref - Correspondence relating with

1011

14

1151

~~14~~ 10/8

Letter, Reg No. 24382-B/46 - 4 Letter - 9/8/46

To
 The Registrar, Annamalai University,
 Annamalainagar.
 Sir,

$\frac{7}{918746}$

Pig

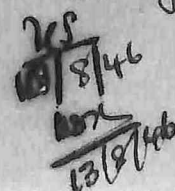
Sub: - University - Annamalai
Accounts - concurrent audit
System.

Ref:- Correspondence resting with
your letter No. 802 dt- 3-5-46

I am directed to state that consequent on your proposal to introduce the concurrent system of audit of the accounts of the Annamalai University, the fee to be recovered from the University

The fee to be recovered from the
 accounts of the University
 the concurrent system of the
 contingent on your proposal to introduce
 I am directed to state that
 your letter No 202 of 2-2-46
 Reg: - Correspondence relating to the
 system.

2/9/46
 2/9/46
 2/9/46
 2/9/46


$$\frac{154}{131844}$$



ANNAMALAI UNIVERSITY

No. 381.

Form

20th. August, 1946.

THE REGISTRAR

ANNAMALAI UNIVERSITY

ANNAMALAINAGAR



Sir,

Sub:University-Annamalai - Accounts - Concur-
rent Audit system.

PP 11-12 ante Ref: Letter No. 24382-B1446-4 Edn. d. 9-8-16.

I am to inform you that the Syndicate at its meeting held on 17-8-1946 have resolved to agree to the payment of the enhanced fee of Rs.2,500/- towards the concurrent system of audit of the accounts of the University.

Rockaford
Registrar.

118E

pd 4/9

For precedent
pl Sept 13-14 of
of (S)

P3 of

20/4/9

2/9/46

P1 of

PP 2-3 of

P14 of

E.& P.H.(B.1)

15

University - Annamalai - Accounts - Concurrent audit system - sanctioned.

From the Registrar, Annamalai University, No. 802 dated 3-5-1946.

" " Examiner of Local Fund Accounts, Endt. No. L.F. 2977 dated 19-7-46.

" " Registrar, Annamalai University, No. 3811 dated 20-8-46.

Order / Ms. No. 1705 Edw dated 4-9-46

The Govt. sanction the introduction of the system of concurrent audit of the accounts of the Annamalai University, with effect from 1-10-1946, subject to the condition that the audit fee payable by the University to Govt. will be raised from Rs. 900/- to Rs. 2500/- per annum.

2. Orders will issue separately in Finance Department in regard to the employment of an additional clerk

16
clerk asked for by the Exr. of L.F. Accounts for the purpose.

RS
26/8/46.
26/8/46

oim
26/8/46

To
✓ The Registrar,
✓ Annamalai University.
✓ The Exr. of L.F. Accts.
✓ Copy to Fin. Deptt.
2 spare copies.

GOVERNMENT OF MADRAS.
Abstract.

(18274-3) 17
Local Fund Audit Department - Audit of the Accounts of the Annamalai University - Concurrent Audit system introduced - Additional Staff sanctioned.

526817
Finance Department.
G.O. Ms. 702 dated 13th September 1946.

Read the following:-

G.O. No. 1705 Education dated 4th September 1946.

ORDER:

His Excellency the Governor of Madras sanctions the employment of an additional clerk on Rs. 40-125 temporarily for a period of one year in the first instance for doing concurrent audit of accounts in the Annamalai University. The clerk will be eligible for the appropriate allowances admissible to him under the rules.

2. The expenditure is debitable to "25. General Administration - Secretariat and Headquarters Establishments - Local Fund Audit Establishments - B. District Staff - 2. Pay of Establishments - Voted."

3. An audit fee of Rs. 2,500 per annum will be recovered from the Annamalai University on this account.

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

C.O. Coorey,
Deputy Secretary to Government.

To the Examiner of Local Fund Accounts.
To the Accountant General, Madras.
Copy to the Education & Public Health Department.

True Copy
Forwarded / By Order.

P. Isaac Nambalal
Superintendent.

TY/14-9/

RS
14/9

B. P. N.

P.T.O

2
A draft letter to the Registrar, Annamalai University, is submitted for approval.

ES
5/8/46.
USK
5/8/46

BM
8/8/46 & B. 9.8.46

E. P. H. (B1)

[Letter/Ref No. 24382-B1/46-4 Pm 4-9-8-46
to the Registrar, Annamalai University]

PP 11-12 of

[From the Registrar, Annamalai University, No. 3811 of 20-8-46]

P14 of

The Annamalai University agrees to the payment of enhanced ^{and} fees. A draft order is submitted for approval. Fin may see before

P14 of

issue
ES
26/8/46.
USK
26/8/46

BM
26/8/46 Finance

8/8/46

Fin (Expt)

(Finance last saw on p1 above)

The Draft order below may be accepted.

2 on receipt of a copy of the order together with an extract of the relevant notes of this file, action will be taken in this Dept to accord sanction for the employment of an additional clerk in the L.F. A. Dept.

ES
28.8.46
USK
28.8.46

Csk
28.8.46

UPA
B1

May issue

BM
21/9/46 & B. 3.9.46

E. P. H. (B1)
No. No. 24382-B1/46-5 Eln
27-8-46.



Fin No 46513, Expt
28.8.46

of para 2 of the
draft below



50511