Scott. II-27—37,004—18-11-45.

E.D. 14 (1946) Department.

MS SERIES.

Letter ~~G.O.~~ No. 414 Edn

Dated 27-2-46

(101)

[Despatch Abstract.]

University of Madras - Grants - increase.

Back Papers.

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

Further Papers.

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

UNIVERSITY OF MADRAS.

SIR A. L. MUDALIAR,
M.D., LL.D., D.Sc., F.R.C.O.G., F.A.C.S.,
VICE-CHANCELLOR.

UNIVERSITY BUILDINGS
TRIPLICANE
MADRAS

11 SEP 1945

8th September 1945.

PUBLIC (EDN. AND P.H.) DEPT.
11 SEP 1945
GOVERNMENT OF MADRAS

Dear Sir Thomas Austin,

In continuation of my previous D.O., I am enclosing a copy of the letter that I have addressed to the Department. I have spoken to Sir Norman Strathie and also requested him to deal with this matter sympathetically. I have also had an opportunity of placing my request before His Excellency at a recent interview. May I request you to kindly commend this request and expedite its transmission to the appropriate authorities as soon as possible.

4270

Yours sincerely,

Sir Thomas Austin, KCIE., ICS.,
Adviser to H.E. the Governor, Fort St.George.

UNIVERSITY OF MADRAS.

University Buildings,
Chepauk,

No. A-3497

1 SEP 1945

Madras, 8-SEP 1945

From

Sir A. Lakshmanaswami Mudaliar, MD., LL.D., D.Sc.,F.R.C.O.G., F.A.C.S.
Vice-Chancellor, University of Madras.

40100

To

The Secretary to the Government of Madras,
Education and Public Health Department, Fort St.George.

S i r,

I have the honour to request the favourable consideration of the Government to the following proposals for an increase of grant to this University necessitated under the circumstances stated herein.

The income of the University is mainly derived from the following sources:-

(a) Fee Fund. This is mainly derived from examination fees and certain other fees collected from students.

(b) Interest on Endowments. These endowments are in the shape of trusts and the income derived thereform could only be used for the particular purpose indicated in the endowment. These are largely for prizes and medals.

(c) Interest on reserved investments. These represent the savings effected from time to time under each of the main heads which savings were due to the system of block grants under which the different departments are working and lastly (d) Government grants.

So far as the fee fund is concerned, the fees charged represent practically the maximum rates that could be levied and while it has been possible in the past to resist any attempt at lowering these fees through resolutions given notice of in the Senate, it does not seem to me to be possible to enhance these rates, which are in many cases as high as or higher than those levied in other Indian Universities.

As regards Endowments, it has already been stated that these being ear-marked under the terms of the trust for particular purposes, the University has no right to divert them for any other purpose.

Interests on reserved investments represent the savings effected under the different accounts by wise economy practised over several years, and it is from such savings that it was possible in past

to meet the deficits under various Departmental accounts and to start additional departments of study without approaching the Government for special grants. The position will be explained later in greater detail.

The last item is Government Grants. The University is beholden to the Government for the grants given in the past, and I hope and trust the Government will appreciate the fact that this University has not approached the Government in the past for grants from time to time. This was due to the anxiety on the part of the University to utilise to the full its own resources before approaching the Government for additional grants. The University feels compelled however, for reasons stated, ~~that it has now~~ to seek the help of the Government and feels sure that the Government would appreciate the attitude adopted by the University in the past and its present plea for increased grants for the future.

So far as recurring grants are concerned the Government gave a grant of Rs.85,000 under the Curzon Act of 1904 which grant was continued subsequent to the remodelling of the University in 1925 as a teaching University with considerably enlarged duties and responsibilities. In view of the enlarged functions and for the starting of several departments of study and research, the Government were pleased to sanction an annual block grant of Rs.2,30,000 in 1930. This grant seems to have been based on the average expenditure that was likely to be incurred and did not take into consideration, the maximum expenditure which would be incurred or the possible expansion that would be necessitated to make the work of the departments both efficient and sufficient.

The only other grant that the University gets from the Government is for the College of Technology that was inaugurated last year by His Excellency for which the University is deeply indebted. It may interest the Government to know that besides Chemical Engineering, two other branches of study, Textile Technology and Leather Technology have been opened this year with kind cooperation of the Department of Industries.

It had been stated that besides the Departments for which block grants were received from the Government, additional departments

of study were opened by the University. These are the Departments of (1) Botany (2) Geography (3) Statistics (4) Politics and Public Administration (5) Anthropology (6) Indian Music and the expenditure on these departments has so far been met by the University from its own funds.

The amount of Government Grant as allocated to the several heads and the normal expenditure is as follows:-

	Government Grant. Rs.	Expenditure (45-46) About Rs.
Indian Economics	30,000	34,800
Indian History	30,000	36,650
Mathematics	11,000	13,250
Indian Philosophy	12,000	16,900
Biochemistry	28,000	37,050
Zoology	30,000	26,300
Oriental Research Institute	55,500	83,350
Vice-Chancellor's salary	26,000	26,000
University Library	43,500	1,15,000 (includes Rs.15,000 as Bilderbeck grant)
T.A. to University Authorities	40,000	44,000
University Lectures	3,000	3,000
Gazette Notifications, etc.	3,000	3,000
University Students' Information Bureau	3,000	3,750
	5,15,000	4,43,250

Besides these departments the following departments have been financed by the University from such savings as were effected from time to time.

Politics and Public Administration	Rs.10,500
Geography	Rs. 9850
Statistics	Rs. 4,350
Anthropology	Rs.15,000
Botany	Rs.24,700
Indian Music	Rs. 9,400
	Rs.73,800

Thus it will be seen that while the Government grant is Rs.3,15,000 exclusive of the grant for the College of Technology, the expenditure incurred is Rs.5,17,050 leaving a net deficit of Rs.2,02,050 and if the grant for the College of Technology is included the recurring block grant is Rs.4,00,000, the expenditure will be Rs.6,29,050 leaving a deficit of Rs.2,29,050.

The University has been able in the past to meet this large sum from the surplus balances that were available in the various funds and from the interest that accrued from various deposits which yielded

h rate of interest, and by wise husbandry of its resources. This is not possible in the future as accumulated balances under the different accounts have been spent and the University is faced with a serious diminution in the interest earned. Thus many of the securities fetched in the past interests ranging from 4½ per cent to 7 per cent and all these amounts have to be and are rapidly being invested in securities yielding only 3 per cent.

The expenditure under various other items has increased considerably in the past few years. To take a few of them into consideration:-

(1) During April 1942, it was ordered that the University Office along with other offices should shift outside Madras. These Evacuation charges amounted to Rs.41,200.

(2) The University has incurred charges for A.R.P. arrangement and removal of glass pane amounting to those on Rs.9,000 and with the work of removing baffle walls and reinserting glass panes etc., it is expected that this figure will ultimately be between Rs.11,000 and Rs.12,000.

(3) The University has had to follow the Government and pay Dearness and War Allowances to its employees on similar lines. This figure works out to about Rs.80,000 a year.

(4) In the past the answer paper packets from the examination centres were sent by the Chief Superintendents to the different examiners by rail. The charges incurred amounted to Rs.20,000, but the railway authorities have now contended that the answer papers come within the scope of the expression 'excepted parcels - writings' and that the packets should therefore be insured and special fee paid. This decision has meant an increase in the charges from about Rs.20,000 to about Rs.60,000 per annum, a very heavy increase taking into consideration the fact that the fee income cannot be increased for reasons stated already.

(5) I may refer to the fact that the Examination Hall and Senate House and the compounds of these buildings and of the University Buildings and the playgrounds were lent to the Defence Department. For a portion of this, rent is received, but it is expected that the University will have to incur additional expenditure considerably in excess of this to repair these buildings and to make them fit for rehabilitation.

(6) The University has also to send out a General Inspection Commission this year, the expenditure for which is estimated at not less than Rs.30,000. The last Inspection Commission was in 1928-29 and although a Quinquennial report based on such an inspection is due to the Government, for various reasons and largely because of the incidence of War it had to be postponed since 1939.

(7) I may also state that the Senate has been pressing for the creation of the following new departments of study:-

Applied Physics
Applied Statistics
Experimental Psychology
Sociology and
Widening of the Geography Department.

(8) The Government may be aware that the Government of India contemplate setting up nine national laboratories and probably most of these will be located in Upper India. The national chemical, physical, metallurgical and other laboratories and research institutes are planned to be located in Bombay, Bengal, United Provinces etc.

One of the research institutes proposed under this scheme is the Leather research Institute and in view of the fact that this presidency is vitally interested in Leather manufacture and is at present the largest exporting centre for leather, a claim has been put forward to the Governing Body on behalf of the University for the location of at least this one institute in Madras and for substantial grants from Government of India for this purpose. This will involve additional expenditure of Rs.25,000 to Rs.30,000 for the University besides some nonrecurring expenditure while the Government of India may pay about Rs.60,000 as recurring and Rs.5 lakhs as nonrecurring. It would be unfortunate if this scheme is not pursued for want of funds.

(9) In view of modern trends in teaching, it will be necessary for the University to keep pace and make provision for the dissemination of knowledge by Radio and Cinema films besides taking active part in the promotion of Adult Education. It has been suggested by the Post-War Reconstruction Committee appointed by the University that there should be a Library of films of educational value which may be lent out to schools, colleges This is one of the directions in which the University may ultimately be expected to incur expenditure in the interest of education in general.

Due to the limited financial resources of the University the Syndicate

8

has been unable to open any of these departments and the Syndicate is anxious that the resources of existing departments should be increased and stabilised before launching on fresh developments.

Having explained the position frankly, I feel that it will be realised that this University deserves sympathetic consideration at the hands of the Government. This University is not only the oldest but it is the largest University in this province with over 55 colleges and 26 Oriental Institutions and with a student population of over 30,000. Its research departments have been freely utilised not only by the alumni of this University, but also by the alumni of the Andhra and Annamalai Universities and the University, I am glad to say, has taken the broad view that students of this province from whatever University they may hail should be encouraged in study and research in this University.

The post-war problems connected with educational development are bound to throw additional burden on this University and if it is to maintain the reputation that it has gained not only in India but abroad - a reputation for sound scholarship and learning - reference to which was made at the recent Convocation address, I venture to state that it can only do so if sufficient financial support is vouchsafed by Government. I may state that the very fact that the University did not approach the Government since 1930 for any revision of the grants and that it has always tried to meet the heavy expenditure by wise economy as far as feasible, should convince the Government that this appeal is made after very careful consideration. It need hardly be pointed that for the largest University in the presidency with so many commitments a sum of four lakhs now given is by no means sufficient.

After a careful consideration of all aspects of the question, I have the honour to request that the Government may be pleased to increase the annual grant by Rs.2.50 lakhs and thus enable the University to fulfill its obligations. I shall be grateful if this request is favourably considered by the Government at an early date.

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

A. L. Mudaliar
VICE-CHANCELLOR.
8/9.

F 6698

24 SEP 1945

UNIVERSITY OF MADRAS

Post copy of the Telephone message sent to the Superintendent, C. Section, Education and Public Health Department.

Ref: Your telephone message of date (22-9-45)

REPLY

The amount of recurring ~~amount~~ grant paid to the University of Madras is Rs.4,00,500/- vide G.O.No.M.S.722 Edn. dated 7th May 1945 - The details of grant are as follows:-

Statutory Grant	Rs. 85,000/-
Block Grant	Rs. 2,30,000/-
Rent of Tumkum Property	Rs. 500/-
For the College of Technology	85,000/-
	Rs.4,00,500/-

REGISTRAR.

10

5/8/45

11

Ex P.H. Dr/No 1

Letter/Ref. No. 40106/45. 4 & 5 dt 7.11.45

To

The Vice-Chancellor,
Univy of Madras.

Sir,

Univy of Madras - Block grant, Increase - Your letter No. A.3497 d 8.9.45.

With reference to your letter cited above, I am directed to request you to furnish a statement showing the income of the Univy from sources

12

other than Govt grants for the last three years and the expenditure incurred out of it.

Y.O.S.
7/11/45

Y
7/11/45

F.8601

UNIVERSITY OF MADRAS Chepauk, Madras. 13

From THE REGISTRAR, University of Madras.

To The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, Madras.

17 NOV 1945

8

pp 11-12 anlt

Read 19/11/45

52419

Sir,

Re:- University of Madras - Application for increase of Block Grant.
Your letter No.40106-C/45-4 dated 7th November 1945, addressed to the Vice-Chancellor.

With reference to the information called for by you in the above reference, I have the honour, by direction, to forward herewith a copy each of the approved Budget Estimates for the last three years, which will give under appropriate heads the sources of income for the University and the expenditure. But I may supplement this with the following explanation.

2. The Fee Fund is the main source of income for the University apart from the Government grants. The interest on the funded capital under this account, created out of small accumulations for decades, and the recurring income from examination fees, etc., are utilised not only for meeting the legitimate charges for the conduct of the examinations and for the establishment, but also for funding other accounts and financing Departments which are not supported by Government Grants, or where Government grants together with the small interest on capital investment under the account concerned are not sufficient to meet the recurring charges. This year, contributions to the extent of Rs.50,000/- are made from the Fee Fund to the College of Technology Account, Rs.25,000/- to the Oriental Research Institute Account, Rs.30,000/- towards travelling allowance account, Rs.30,000/- towards buildings account, and Rs.5,000/- to the Philosophy Department Account, apart from a sum of Rs.30,000/- proposed for transfer to the Pension Fund Account. But for such large transfers the above accounts could not have been self-supporting, nor would it have been possible to run certain of the Research Departments

3. The Research and Development Account, (built up largely from interest on Fee Fund investments) and which is the only other account for financing all schemes of development and research in this University is already financing the Departments of Botany, Geography, Indian Music, Statistics, Politics and Public Administration, Anthropology, Mackenzie Manuscripts, Catalogus Catalogorum etc, and the deficit in the Oriental Institute Account, usually amounting to Rs.10,000/- per annum. With the growth of these Departments and the large demands for expansion in various directions in future, this account would not be able to continue to finance these various Departments.

4. As regards the Library account, it may be pointed out that this account is now working under a deficit, in spite of the fact that owing to the various restrictions consequent on the War in the importation of books and periodicals from abroad, the normal purchases of the Library had to be curtailed to a very considerable extent for the past five years. Owing to this enforced restriction, during the past few years, it is anticipated that considerable sums will have to be spent on the Library for bringing the Library up-to-date in the matter of new books and particularly scientific books and periodicals, the back numbers of which will have to be acquired. This account must therefore continue to show increasing deficits for which funds will have to be found, if the funded capital under this account is not to be depleted.

5. Similarly in the matter of Research Laboratories, it may be mentioned that the work of the Laboratories had to be considerably curtailed. The laboratories had not only to cut short their indents as foreign materials were not available, but also to curtail their normal research activities consequent on the difficulties of getting essential laboratory appliances and chemicals. These accounts must also show a progressive increase in expenditure in future. Also in the case of some Departments, consequent on the retirement of senior members, new incumbents have been appointed on lower scales of salary, and in the fullness of time these members should reach their maximum salary which would entail, of course, larger expenditure.

P.T.O.

6. The research publications of various departments were not issued also during this period on account of shortage of paper. The publication account is therefore sure to show a heavy increase in the future, as soon as the paper shortage is relieved and the controls lifted.

Under these circumstances, I feel that I should point out that some of the accounts at any rate do not divulge a correct implication of the commitments under each of them, and any conclusions drawn from the figures of expenditure and income during the last few years are likely to be off the mark, as compared with the probable expenditure under those accounts in the coming years.

I trust that the Estimates sent herewith and the explanation I have ventured to offer above will meet your point.

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

REGISTRAR.

16

17 e

Education and P.H. (A) Dept. 19

62/16. 16/1

pp.3-8 C.F.

D.O.No. 40106 e/45-5 Edn., dated 16.1.46.

Dear Sir Lakshmanaswami Mudaliar,

Increase of block grant to the University - Reference your letter No.A.3497, dated 8-9-45.

I am to request you to say when the further Memorandum on the subject cited above which you promised to send, at the interview you had with H.E., may be expected.

Yours sincerely,

Dy Pol (Edn) 16-1-46.

15/1/46

Sri A. Lakshmanaswami Mudaliar,
M.D., LL.D., D.Sc., F.R.C.O.G.,
F.A.C.S.,
Vice-Chancellor, University
of Madras. University Bldgs.,
Chepauk, Madras.

SIR A. L. MUDALIAR,
M.D., LL.D., D.SC., F.R.C.O.G., F.A.C.S.
VICE-CHANCELLOR.

UNIVERSITY OF MADRAS.

UNIVERSITY BUILDINGS
TRIPLICANE
MADRAS

SECRETARY, EDN. AND P. H. DEPT.
18 JAN 1946
GOVERNMENT OF MADRAS

D.O.V.44.

17th January 1946.

2939

Dear Mr.Subramaniam,

I am in receipt of your D.O.No.40106-C/45-5 Edn. dated the 16th January 1946.

At the first interview I had with His Excellency in September, I stated that I was sending a Memorandum on the subject, and that with His Excellency's permission I would send him a copy of that. This is the letter No.A.3497 dated the 8th September 1945, a copy of which was sent to the Private Secretary to His Excellency with the request that he may be pleased to place it before His Excellency.

At a further interview, His Excellency kindly referred to this subject and I stated that the letter had already been sent, as also a further reply to a query received from your Office. I had no idea of sending any other memorandum, as my letter of the 8th September covers all the points that I had to place before the Government. Perhaps I did not make this position quite clear at the interview I had with His Excellency.

Yours sincerely,

A. L. Mudaliar

M.V.Subramaniam, Esq., I.C.S.,
Secretary to Government,
Education & Public Health Department,
Fort St.George.

Education & P.H.(C)Dept.

Letter/Ms.No. 414 Edn. dated 27-2-46

To

The Vice-Chancellor,
University of Madras,
Madras.

Sir,

University of Madras - Grants - Increase
Ref: Your letter No.A.3497 dated 8-9-45.

...

I am directed to state that the Govt. regret that they are unable to sanction a general increase in the block grant payable to the University. They will, however, be prepared to consider applications for specific grants for expansion of the University's activities as and when new branches of study are opened.

Y.O.S.

Education & P.H.(C) Dept. 13

C.No.40270.C. From the Vice-Chancellor, University of Madras No.Nil. dated 8-9-1945 and No.A.3497 dated 8th September 1945.

...

University of Madras - Block grant - Increase.

...

The University of Madras is now in receipt of the following recurring grants each year:-

	Lakhs. Rs.
(i) Consolidated grants sanctioned in 1929-30 and continued in subsequent years.	3.15
(ii) Grant sanctioned for the new college of Technology in 1944	.85
	4.00

Both these grants are treated as 'block grants' and as such are not liable to adjustment with reference to actual expenditure on the objects for which they are sanctioned. The total amount for each year is disbursed in monthly instalments.

2. In the letter in the current file the Vice-Chancellor, University of Madras, requests that the total grant now given may be increased by Rs.2.50 lakhs a year. He has pointed out that since the block grant of Rs.3.15 lakhs was sanctioned in 1930, many new departments of study have been opened by the University from the savings from the fee fund, etc. Even as regards the objects which were taken into account for the purpose of sanctioning the block grant, the amount now spent is reported to be much in excess of what was provided for originally. It is pointed out that as against the Government grant of Rs.3.15 lakhs, the amount spent by the University under the two heads mentioned above (Departments originally in existence and those newly started, except the college of Technology) is Rs.5,17,050 The addl. grant of Rs.2.50 lakhs newly asked for is to cover this deficit (Rs.5.17 - 3.15 or 2.02 lakhs) as well as the deficit anticipated in the newly opened college of Technology and also to enable the University to undertake expenditure on certain new schemes.

3. On page 5 c.f. ~~of his letter~~ the Vice-Chancellor has shown how the Rs.3.15 lakhs given by Government is distributed among the various objects for which it was intended. With regard to this it has to be pointed out that while sanctioning

the block grant for the first time the Government did not make any such distribution as among the different objects. The sum of Rs.3.15 lakhs was made up of an old grant of Rs.85,000 and a grant of Rs.2.30 lakhs fixed in 1929-30. For the purpose of arriving at the figure of Rs.2.30, an estimate of the amount needed for each of the objects covered by the grants had been prepared. This will be found on page 81 of G.O.No.1449 Edn., dated 11-7-1929. The distribution there made does not also agree with that given in the Vice-Chancellor's letter. So far as the Government are concerned, therefore, the grant was intended towards expenditure on all the objects mentioned and not so much on each item.

4. Originally, the Andhra and the Annamalai Universities were also being given each a block grant of Rs.1.50 lakhs. Subsequently, both these Universities were given additional recurring grants for specific purposes, as shown below:-

Andhra University.		Annamalai University.	
Natural Science College (1940)	Rs.0.396 lakhs.	V.C.'s pay	Rs.0.12 lakhs
Revision of pay of teachers (56) - (1945)	1.0 "	Addl.block-grant to meet general expenses New Engg.College(1945)	0.40 " 1.33 " rising to 2.0 lakhs.

5. The Government's policy in regards to Universities has undergone modifications from time to time. The matter was last considered in a comprehensive manner at a meeting of the Advisers on the 12th November 1941, and the general principle embodied in the following extract of the D.P.I's note was accepted:-

"*** It will be seen ** that I am suggesting, that, for general purposes unconnected with particular courses of study, all three Universities should be treated alike in regard to building grants but that, when it comes to a question of aiding various courses of study, aid to the Andhra University should be confined to technology and its allied subjects, aid to the Madras University should be confined to certain definite departments of study and that aid to the Annamalai University should mainly be confined to its two special features of Tamil and Music and to building grants for ordinary courses of study, since it has no constituent or affiliated colleges to share in the cost of this provision."

This policy has not, however, of late been followed very strictly in that a grant was paid to the Madras University for a college of Technology, to the Annamalai University for an Engineering College and to the Andhra University for revision of pay of its staff.

6. The question of the procedure to be followed in disbursing the grants for specific objects was first raised in connection with the grant to the Annamalai University and it was decided that the grant should be made with reference to the actual expenditure and that advances made towards the grant should be subject to adjustment at the end of the year with reference to the ascertained actual expenditure. The grant to the Annamalai University for the College of Engineering was made subject to this condition. Subsequently the question whether a similar condition should be imposed in the case of all grants to Universities for specific objects in future was discussed in the notes with G.O.No.26 Edn., dated 4-1-1945. It has been held that the condition referred to above should be imposed in all such cases in future. With reference to this decision this condition has been imposed in the case of the grant recently sanctioned to the Andhra University for the revision of the pay of the staff. Thus the system of giving 'block grants' is not followed in sanctioning fresh grants to Universities.

7. In the present case, however, what the Vice-Chancellor asks for seems to be an additional 'block grant' of Rs.2.50 lakhs. The first question for consideration is whether a departure will be made from the policy recently settled for application to all future grants generally. From the Vice-Chancellor's letter it appears that if the additional grant asked for is sanctioned the University will be opening new courses of study and expanding its activities, the amounts required for these objects being found from savings in the expenditure incurred from its own funds on objects for which additional grants are applied for. If the Government consider that the policy settled in G.O.No.26 Edn., dated 4-1-45, should be strictly adhered to, the proper course would seem to be to sanction a grant for the new objects of expansion instead of relieving the University of expenditure which it is already incurring from its own funds. It is, however, doubtful if the Vice-Chancellor will be satisfied with this alternative.

8. In the course of his letter, the Vice-Chancellor points out that the interest on Government securities, etc., which the University now holds is expected to be much less than what it is or has been till now. He has not, however, given definite figures of the reduction in income anticipated. It is for consideration whether any further particulars should be called for on this point or whether an addition may be made to the 'block grant' as a special case, or whether grants may be sanctioned for new schemes of expansion alone, an estimate of the expenditure on these items being obtained from the Vice-Chancellor.

9. The file may be sent to Finance for remarks.

17/10/45.

Fin(Exp.B).

E to P.H. 40 dt 26/10/45. Fin Endn 1870 dt 5

LOCAL SECRETARY TO GOVERNMENT 19 OCT 1945 FINANCE DEPARTMENT

The case relates to the request of the Madras Univ. for the sanction of a block grant (recurring) of Rs. 2·50 lakhs per annum, as it has not sufficient surpluses at present to enable it to meet the expenditure in running the various depts. With the help of this addl. grant, it also intends to start addl. depts. of study & other new schemes – cf. clauses (7)–(9) on p. 7 c/f.

2. The request has been examined in the notes of E. P. H. on pp. 1–4 above. Having regard to the policy hitherto followed in the matter of sanctioning addl. grants to Universities as indicated in paras. 5 & 6 on pp. 2–3 above, this dept. may agree with E·P.H. Secy. that the request for an increase in the block grant now allowed to the Univ. may be negatived. If at all any grant should be given, it should be only for any new scheme, which may be taken up in future.

3. As regards the question of giving grants for specific new schemes of expansion

raised

'A' on p. 5 c/f.

'B' on pp. 3-4 c/f & 'C' on p. 1 above

WS Secy

Cf. Para 2

raised in E·P.H. note at 'B' on p. 4 above, perusal is requested of the Secretary's note on pp. 72–73 of F. O. 666 Edn. dt 29-6-44 (U). If & when any new schemes are proposed to be undertaken by the Univ., the question of giving grants to cover a portion of the expenditure of such schemes may be decided on merits. For the present, this dept. may suggest that no promise of grant for any such new scheme should be held out to the Univ. It seems that even the issue of a reference to the Univ. asking for particulars of new schemes of expansion as suggested at 'B' on p. 4 above may give rise to hopes that the Govt. will give grants for them. In order to avoid that impression, it seems sufficient to inform the University that the Govt. are unable to increase the block grant now given in order to augment its general resources & that, if & when any new schemes of expansion are proposed to be undertaken, the question of sanctioning grants for any such schemes will be considered by Govt. on their merits.

4. After orders are passed, the case may be returned to E·P.H.

WS Secy

A 26/10/45. The V.C. has furnished figures showing the Govt. grants & the total expenditure incurred by the University on the maintenance of the several depts. The expenditure over & above the Govt. grants is met from the fee income & interest on reserved investments. He has not furnished any figures to show what the income from these sources is & how these sources are [illegible] to meet the increased

28.10.45

The V.C's letter makes no attempt to show how the Univ's total income compares with present total expr:. It certainly does not make out any case for an increase in the block grant. Of course a University can spend any amount it can lay hands on. The other two Universities, however, consider that the Madras University is comparatively well-off. I believe they were paying dearness allowance at rates higher than the Govt rates at one time. (This was probably before the latest increase in the Govt. rates.) I submit that there is no case for increasing the block grant to Madras Univ. & that it will be sufficient to consider making grants towards specific new schemes if & when any request is received for aid for such schemes. A/I may see. Draft

E.P.H. 29.x.45

Education & Public Health Dept.

The Vice-Chancellor, University of Madras, has requested that the recurring block grant of Rs.4 lakhs now paid to the University should be increased by Rs.2.50 lakhs a year. This Department have suggested that no addition to the block grant need be made but that the question of fixing grants for new schemes of expansion alone may be considered, an estimate of the expenditure on these items being obtained from the Vice-Chancellor. The Finance Dept. consider that there is no case for increasing the block grant to the University and that it will be sufficient to consider making grants towards specific new schemes if and when any request is received for aid for such schemes. The case may be circulated for orders.

1/11/45

1/11/45

A2, A1. HE.

The sanctioned block grant has not been

L49331

Fin. No. 4742 CB-1

29.10.45

O2/11

pp 3 & 4 ault

increased since 1930, except for the special grant for the College of Technology. Expansion is inevitable in the future and the V.C has, I think, made out a case for an increase in the block grant. He correctly also states that a block grant is not likely to be interfered with by a Ministry! The request of the V.C. may be granted from, say, 1-1-46.

1/11/45

A1 1. We are giving MOL University a block grant up to 4 lakhs. under a University - if the proposal in LFII is approved - will get to 2·896 lakhs & annual - if LFT is approved - will get to 3·66 lakhs. We cannot increase the MDS grant without facing demands from the other 2.

HE

sanctioned since approved + not received

4·02

2. The only definite reason for increasing the MDS block grant is that it has not been raised except for the Technological College since 1930. M was the only University then. Since then the other 2 must have taken over some of its work.

3. The letter is of a kind very convincing in parts, carefully omits any statement

8

A/ If the Min. income. I think we must ask for such a statement. (There is no Syndicate Member on the governing Body). The letter practically asks us to meet all the expenditure. We can't possibly agree to that. The Fee Fund may be capable of increase. That would help to stop unsuitable students continuing.

NH
6/11/43.

A2. Ask for pp. A above

MG/6/11-

SECTARY, EDN. AND P. H. DEPT.
6 - NOV 1945
GOVERNMENT OF MADRAS

S

A draft letter is sent d
pp 7/11/45 S W 7/11/45.

[Letter No. 40106 C/45-4 d. 7-11-45] M. 11-12 c.f.

VC. urges that in spite of institution of 2 New Universities, work has increased in No. of colleges, students & def[n]s. The Univ. makes no distinction in admission of students from all over the Presidency - they have become leaders for many higher studies.

MG/11/41-

SECTARY, EDN. AND P. H. DEPT.
10 NOV 1945
GOVERNMENT OF MADRAS

P.T.O.

9 17

pp 13-15 c/f

C.No.32419.C. From the Registrar, Madras University, No. F8601 dated 17-11-1945.

[Notes & minutes from p.6 ante may be read]

...

Please see the letter to the Registrar, Madras University, and his reply on pages 11-15 c.f.

A statement showing the income and expenditure of the University of Madras from 1943-44 to 1945-46 as shown in the R.Es. for these years is at (y). It will be observed

(1) that the income under the University Fee Fund has increased from nearly Rs.6 lakhs to Rs.8 lakhs during the period;

(2) that the University's income from investments has increased by about Rs.8,000 on the whole in spite of the reduction in the rate of interest realised on some of the securities; and this is due to larger amounts invested in securities;

(3) that the receipts from the sale of publications has increased by about Rs.20,000; and

(4) that the expenditure has increased from Rs.10.68 lakhs to Rs.12.55 lakhs, but much of the increase in expdre. is due to abnormal features, like payment of dearness allowance, expenditure on A.R.P. arrangements, etc.

Another statement showing the amount in cash deposits and securities under the several accounts as on 31-3-43, 31-3-44, 31-3-45 and 31-3-46 is also submitted. It will be observed that the University, far from encroaching on its capital, has been adding to its assets and the market value of the assets which stood at Rs.75 lakhs on 31-3-43 is expected to rise to Rs.81 lakhs by 31-3-46.

(The figures do not include the funds relating to the College of Technology).

Finance may see before circulation.

pp 6-7 c/f

1 2 4 (y)

54168/43

Ethirajulu
40106 C/45-5 Edn
22-11-45

SECRETARIAT GOVERNMENT
23 NOV 1945
FINANCE DEPARTMENT

pp 22/11/45 S W 22/11/45

(Previous Finance note on pp. 4-6 above) M. (Exp. B)

The minutes on pp. 6-8 above, the reply of the Madras University on pp. 13-15 c.f.

and

and the E.P.H. dept.'s note on p. 9 above may be perused and the case returned to E.P.H.

24.11.45. 24.11.45. 26.11.45

I am afraid it is not correct to describe item III at § X on p.1 of (Y) as the "closing balance". It is the excess of total receipts over total expte for each year, i.e. the excess of the closing balance over the opening balance for the year or, in other words, the amount by which the general cash balance has increased in each year. The University's total balances (cash & investments) at the end of each year are those shown on p. 2 of (Y), and they show an appreciable increase in recent years even if no account is taken of the amounts held in respect of the new Institute of Technology, which will presumably be spent when it is possible to put up a new building for the Institute.

2./ I do not think there can be any doubt that the Madras University is much more prosperous than the other two Universities in the Province. It is true, of course, that no large expansion of its activities would be possible except with the help of addl. Govt. grants or of large donations from private donors, but this applies also to the other two Universities & with much greater force. It has been the accepted policy of the Govt. for many years past not to consider giving addl. grants to the Universities otherwise than with refce to specific new schemes or needs. Addl. grants have been sanctd recently for all 3 universities on that basis. If this policy is to continue, I submit that the Madras Univ. may be told that the Govt. are not prepared to give an addl. block grant towards its general activities but that applications for aid towards specific new schemes will be considered on their merits as & when received. If, however, the Govt. now decide on a change in policy & are prepared to consider giving an increased block grant to a University for general expansion of its activities, I submit that it would be only fair & proper to inform the other two Universities also of this change & allow them also to apply for increased block grants on the same basis, so that all three applications from the three Universities might be examd & considered together & the same criteria applied to all of them in coming to a decision. 10.. Andhra & the Annamalai Universities have been

applying for addl. Govt grants only for specific new schemes or needs, because they understood that only such applications were considered. There is no doubt that, if they had any reason to suppose that the Govt would consider giving an addl block grant towards general expansion of activities, they would at once apply for such grants, & they would almost certainly make out at least as good a case as the Madras University.

3./ If any addl grant is to be given to the Madras University, the expte will be large & will ∴ be on a "new service". The "new service" procedure may ∴ be followed. Any addl grant exceeding Rs. 25,000 p.a. will also require the prior sanction of the Govr Genl under the § 93 situation.

4./ I would suggest incidentally that E.P.H. consider whether all the addl grants sanctd recently or to be sanctd to Universities, eg. the grant of Rs. 1 lakh p.a. recurring to Andhra Univ. for improvement of salary scales, cannot be treated as special priority post-war development schemes, so that the expte may count towards the regular development grants of the G.of I. from 1.4.1947 & also for the 25% advance grants towards expte before that date.

5./ If the Govt propose to change their policy & are prepared to consider giving increased block grants to the Universities in future for general expansion of activities, it seems desirable to arrange that, ~~advice shall be available~~ when applications for addl grants are considered by the Govt, advice shall be available from some impartial authority will

first-hand knowledge of the finances & general working of the three Universities. I believe the D.P.I. is ex-officio a member of the Syndicate of each of the 3 Universities (though not of the Finance Committees of the Andhra & the Annamalai Universities). It may be considered whether it would be desirable to obtain his views on all applications for grants received from Universities in future. This would, of course, be liable to cause appreciable delay as it would involve making a reference outside the Secrett. on each occasion. An alternative possibility is that if the Finance Secy, who is already a member of the Finance Committee & the Syndicate of the Andhra University & of the Finance Committee of the Annamalai University, could be associated also with the work of the Madras University, he would be able to submit advice based on a first-hand knowledge of the finances & working of all 3 Universities. I am not sure whether H.E. nominates some members of the Syndicate of the Madras University; if so, perhaps the possibility of nominating the Finance Secy (ex-officio) as a member might be considered. E.P.H. may like to examine the points raised in this para. & obtain orders separately.

DWD
27.11.'45

E.P.H.
C.

54332

[Notes and minutes from page 6 ante]

The points raised in paras 4 & 5 of the Finance Secy's note may be considered separately.

The file may be circulated

Secrett. to Govt. w.r.t. para. 4 on p. 11 above.
A
27/11/45.

27/11/45

Memo. 54168 EPH-1

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
28 NOV 1945

(X) I think the Madras University does not have a separate Finance Committee. DWD

for orders on the request of the Madras University for an addl. grant.

By the Minister (vide G.O. 28/11/45 S) & A1. Further Circulation, to H.E., or to H.E. through the Hon. Ministers (in 'New Service' procedure), with the views, as the case may be, with reference to the views taken by them.

28/11/45

A2. A1.

May we discuss?

Mg. 11.45

A1

Yes NM 1/12

(I think Fin. Secy is right)

The file may be re-circulated to A2

PSM
3/12/45 S

W
3.12.45.
A2.

The request may be turned down — policy: let me see draft.

PSM 4/12/45

A draft letter is subd.

PSM
4/12/45 S / W
5.12.45.

May issue

A2. H.E. A1. A2

PSM 6/12/45 WM

6/12
W.

A.P.S.G. H.E. discussed this case with Sir A.L. Mudaliar yesterday. The I.G. is sending in a further memorandum which H.E. would like circulated before he passes final orders.

18.12.45.

SECRETARY, EDN. AND P.H. DEPT.
3 - DEC 1945
GOVERNMENT OF MADRAS

3/12

SECRETARY, EDN. AND P.H. DEPT.
4 - DEC 1945
GOVERNMENT OF MADRAS

6/12

H.E. has seen the Board's letter of 27/11 in part [illegible]

MADRAS GOVERNOR'S SECRETT.
8 DEC 1945
4859

SECRETARY, EDN. AND P.H. DEPT.
20 DEC 1945
GOVERNMENT OF MADRAS

Please see the Asst. S.S.G's note on the previous page. The further memorandum promised by the V.C. has not yet been received. For orders whether he should be reminded.

Wait till 10-1-46

23/12/45 — 31/12/45

Submitted

11/1/46 — Submitted to Secy with reference to 'A' above

12/1/46 S — Draft Reminder - D.O.

15/1/46 S — draft D.O. for approval.

16/1/46

[Issued as D.O. No. 40106 C/45-1 dated 16.1.46]

C 2939 From the V.C, Madras University, Dr, V. 44

dated 17.1.46

The Vice-Chancellor says that he had no idea of sending any further memorandum on the subject. The file may be sent to the Govt Secretariat - vide A.P.S's note on p 13 ante.

18.1.46 — 18/1/46 S — 18/1/46

Govt. Secretariat

L.O. for discussion with

Pr. file

Perhaps Mr. S.B. Brown will like to see this file before the discussion with him.

The file may be circulated

18/1/46 to A4. — 18/2/46 S — 19/1/46 A4.

I have studied the file: the financial position as disclosed by the Statement at P. 1 of (7) is satisfactory

20

There is a considerable surplus of income over expenditure and the investments are increasing substantially each year. I do not think that a case has been made out for a general increase in the block grant.

Specific grants for expansion of activities may be applied for as & when new branches of study are opened

21.2.46

HE Jayce.

AH. 23/2/46

40 27° 2

21/2

1188/23

SECRETARY, LEGISLATIVE AND P.E. DEPT. 25 FEB 1946 GOVERNMENT OF MADRAS

A draft letter to the Vice-Chancellor is submitted

25/2/46. — 25/2/46 S — 26/2/46.

MADRAS GOVERNOR'S SECRETARIAT 19 JAN 1946 336

SECRETARY, LEGISLATIVE AND P.E. DEPT. 18 FEB 1946 GOVERNMENT OF MADRAS

Statement of Income and Expenditure of the Madras University from 1943-4 to 1945-6.

	1943-4. Rs	1944-5. Rs	1945-6 Rs
I. Income.			
A. Fee Fund	5,98,700 — 3,000 (a)	6,71,200 — 3,000 (a)	8,11,200 — 3,000
B. Govt. Grants (excluding Institute of Technology)	3,12,000 + 3,000 (a)	3,12,000 + 3,000 (a)	3,12,000 + 3,000
C. Fees for affiliation of Colleges	2,000	2,000	2,000
D. Tuition fees	7,480	6,215	12,940
E. Interest on Investments (excluding interest reserved for Institute of Technology and including that for Library buildings)	2,01,159	2,09,677	2,09,260
F. Sale of Publications	62,900	25,500	83,200
G. Miscellaneous Receipts (Library Account)	600	320	400
Total Income (excluding Institute of Technology)	11,84,839	12,26,912*	14,31,000
Interest on investments reserved for Institute of Technology	12,000	19,000	25,000
Govt. grant for Institute of Technology	--	90,000	7,35,000
Tuition fees	--	--	5,000
~~Total - Institute of Technology~~	~~12,000~~	~~109,000~~	~~7,65,000~~
Grand Total Receipts.	~~12,000~~ 11,96,839	~~1,09,000~~ 12,35,912	~~7,65,000~~ 21,96,000
II. Total Expre. (excluding Institute of Technology)	10,68,311	10,91,548	12,55,790
Institute of Technology	--	2,41,160	5,72,000
Grand Total Expenditure	10,68,311	13,32,708	18,27,790
III. Closing Balance	1,28,528	3,204	3,68,210

* Includes Rs 1,85,000 refunded to the mill-owners in 1944-5 on account of the contribution for the Institute of Technology.

(a) Amount transferred from the Govt. Grant A/c to the Fee Fund account.

25. S.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—GENERAL ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1945-6. (2)	Strength. 1946-7. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1944-5. (5)	Budget Estimate, 1945-6. (6)	Revised Estimate, 1945-6. (7)	Budget Estimate, 1946-7. (8)
				RS.	RS.	RS.	RS.
			S. A. COLLECTORS AND MAGISTRATES.				
S. A. 1. PAY OF OFFICERS.	19		CHARGED .. .. .. *Collectors and Magistrates—I.C.S. Leave Allowances.*		*5,50,000*		
	6		AUTHORISED .. .. .. Collectors (P.C.S.). Leave Allowances.		1,00,000		
			TOTAL— *Charged* ..		*5,50,000*		
			S. A. 1. AUTHORISED ..		1,00,000		
S. A. 2. PAY OF ESTABLISHMENTS.	25		AUTHORISED .. Sarishtadars 11 (200—300), 14 (175—250).		7,64,000		
	619		Clerks 7 (150—200), 14 (125—175), 6 (120—165), 3 (90), 1 (85), 5 (80), 2 (65—85), 16 (75), 13 (60—80), 113 (55—70), 2 (40—65), 271 (35—60), 105 (30—55); Typists 42 (35—60), 18 (30—55), 1 (20—35); Special pay—Shorthand 9 (25), 4 (15); Typewriting 13 (10); Language pay 1 (10).				
	8		Mica Inspector 1 (80—100); Assistant Mica Inspectors 3 (30—55); Draughtsman 1 (35—60); Clerks 1 (55—70), 2 (35—60).				
	489		Attenders and Muchis 3 (20—25), 4 (12—18); Daffadars 4 (20—25), 15 (18—23), 5 (17—22); Peons 5 (15—20), 442 (12—18), 11 (12—17).				
			Leave Allowances.				
			Survey training of Revenue subordinates.				
			Temporary establishments.				
			TOTAL—S. A. 2.—AUTHORISED.		7,64,000		
S. A. 3. ALLOWANCES AND HONORARIA.			CHARGED— *TRAVELLING ALLOWANCES* ..		*60,000*		
			Cost of passages		*15,600*		
			AUTHORISED—				
			TRAVELLING ALLOWANCES ..		68,000		
			OTHER COMPENSATORY		8,000		
			Local Allowance 1 (22½), 1 (18), 6 (13½), 5 (9), 1 (2-11-0), 12 (1-13-0); Madras House Allowance 1 (13-2-0), 1 (23-1-0) 1 (18); Presidency Allowance 8 (6½), 4 (2½).				
			DEARNESS AND WAR ALLOWANCES.		2,14,000		
			REMUNERATION TO COPYISTS AND EXAMINERS		18,000		
			TOTAL— *Charged* ..		*75,000*		
			S. A. 3. AUTHORISED ..		3,08,000		
S. A. 4. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—S. A. 4.—AUTHORISED		14,600		

Madras University

Statement showing the amount in Cash, Deposits and Securities under the several accounts as on

	31-3-1943 Rs	31-3-1944 Rs	31-3-1945 Rs	31-3-1946 Rs (estimated)
Excluding Institute of Technology	75,08,649	75,61,727	79,63,486	80,09,273
Institute of Technology	--	6,47,000	11,13,974	14,07,974
Total	75,08,649	82,08,727	90,77,460	94,17,247

25.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1944-5.		Budget Estimate, 1945-6.		Revised Estimate, 1945-6.		Budget Estimate, 1946-7.	
	Charged.	Authorised.	Charged.	Authorised.	Charged.	Authorised.	Charged.	Authorised.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICT ADMINISTRATION—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. u. OTHER ESTABLISHMENTS—*cont.*								
Brought forward ..			..	77,90,100				
I. ORDINARY AREAS—								
u. B. RYOTWARI VILLAGE SERVICE—								
1. PAY OF ESTABLISHMENTS			..	99,88,600				
2. ALLOWANCES ..			..	30,000				
3. OTHER CHARGES ..			..	95,000				
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS			..	44,400				
2. ALLOWANCES ..			..	100				
3. OTHER CHARGES ..			..	1,300				
u. C. PROPRIETARY ESTATES VILLAGE SERVICE—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS			..	23,88,000				
2. OTHER CHARGES ..			..	11,900				
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS.			..	34,100				
2. OTHER CHARGES ..			..	400				
u. D. CATTLE POUNDS—								
I. ORDINARY AREAS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..			..	1,15,200				
2. CONTINGENCIES ..			..	1,22,200				
II. PARTIALLY EXCLUDED AREAS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..			..	2,300				
2. CONTINGENCIES ..			..	2,100				
u. E. CHARGES ON ACCOUNT OF REVENUE PROCESSES ..			..	1,84,000				
u. F. ESTABLISHMENT FOR STAMPING WEIGHTS AND MEASURES			..	37,900				
u. G. SPECIAL ESTABLISHMENTS—(SCHOOLS FOR TRAINING VILLAGE OFFICERS AND PRESIDENTS OF PANCHAYAT BOARDS).								
1. PAY OF ESTABLISHMENTS			..	91,600				
2. ALLOWANCES			..	2,45,300				
3. OTHER CHARGES ..			..	2,95,000				
TOTAL—25. u. ..			..	2,14,79,500				
TOTAL—DISTRICT ADMINISTRATION ..			12,78,900	2,61,79,900				

UNIVERSITY OF MADRAS.

Budget Estimate for 1945-46.

As adopted by the Meeting of the Senate held on 23rd March 1945.

Ananda Press, Madras.

24

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Statement of probable Income and Expenditure of the University during 1945—46.

I—General.

INCOME	Amount.	EXPENDITURE.	Amount.
	Rs.		Rs.
A. Fee Fund—		A. (1) Salaries of Registrar and Establishment (including Provident Fund, and leave allowance).	1,22,990
(*a*) Income from General sources (*a*) ...	1,67,500	(ii) Other administration charges (*b*)	95,860
(*b*) Examination fees	6,43,700	B. Examination charges	4,14,100
B. Government Grants—		C. Travelling Allowance to Members of University Authorities.	30,000
(*a*) Statutory Grant of Rs. 85,000 and Block Grant of Rs. 2,30,000 distributed as under:—		D. Inspection of Colleges (Remuneration and Travelling Allowance).	40,000
1. Travelling allowance to members of University Authorities and cost of Inspection.	40,000	E. Salary of Vice-Chancellor ...	24,000
2. Books and Periodicals for Library ...	43,500	F. University Students' Information Bureau ...	3,736
3. Indian Economics Department ...	30,000	**G. Library—**	
4. Indian History Department ...	30,000	(*a*) Establishment charges (including Provident Fund).	43,302
5. Lectures	3,000	(*b*) Purchase of Books, etc. (*c*)	56,639
6. Vice-Chancellor's Salary	26,000	H. (1) University Lectures	...
7. University Students' Information Bureau.	3,000	(2) Research Studentships, Fellowships and Grants-in-aid.	27,200
8. Zoology Department	30,000	(3) (i) Diploma class in French and German ...	2,700
9. Biochemistry Department	28,000	(ii) Geography	9,968
10. Department of Mathematics	11,000	(iii) Indian Music	9,503
11. Department of Indian Philosophy ...	12,000	(iv) Lectureship in Statistics	4,435
12. Oriental Institute for Advanced Studies and Research.	55,500	(v) Politics and Public Administration ...	10,850
(*b*) College of Technology:		(vi) Preparation of a Catalogus Catalogorum of Sanskrit Manuscripts.	250
Recurring	85,000	(vii) Mackenzie Manuscripts	...
Non-recurring	6,50,000	(viii) Extension Boards	250
C. Fees for affiliation of Colleges—		(ix) Miscellaneous	500
Credited to Travelling Allowance account...	2,000	(x) Departmental Library ...	200
D. Tuition fees—		(xi) Post-graduate Course in Medicine ...	6,000
(i) Economics class	300	(xii) Department of Anthropology ...	15,000
(ii) French and German classes	2,000	**I. Research and Development Departments—**	
(iii) Geography	700	Zoology Department	26,821
(iv) Indian Music	900	Biochemistry Department	37,298
(v) Research students	2,060	Botany Department	33,281
(vi) Politics and Public Administration ...	900	Oriental Institute for Advanced Studies and Research.	84,616
(vii) Library	180	Department of Mathematics	13,416
(viii) Statistics	900	Do. Indian Philosophy... ...	17,364
(ix) College of Technology	5,000	Do. Indian History	36,974
(x) Post-graduate Course in Medicine ...	5,000	Do. Indian Economics ...	35,797
E. Interest on Investments reserved for—		**J. Publications**	31,500
1. Travelling allowance to University Authorities.	1,100	**K.** Annuity to Mrs. S. Ramanujam	240
2. Miscellaneous purposes (under Statutory grant)	10,700	**L.** Cost of Vacation Lectures	1,000
3. Library	15,000	**M.** Pensions	15,000
4. Economics Department	4,500	**N. Buildings—**	
5. Indian History Department	1,375	Maintenance of University Buildings. (Departmental and Library)	5,000
6. Research and Development	1,01,470	**O.** College of Technology	
7. Students' Information Bureau ...	950	Buildings ...	3 22,000
8. Zoology Department	6,000	...	2,50,000
9. Biochemistry Department	2,560	Total ...	18,27,790
10. Botany Department	7,700	Closing balance ...	3,68,210*
11. Mathematics Department	440	Total ...	21,96,000
12. Philosophy Department	1,840		
13. Oriental Research Institute	1,400		
14. Publications	23,000		
15. Vacation Lectures	1,150		
16. Other Departments, etc.	475		
17. Pension Fund	20,400		
18. College of Technology	25,000		
F. Sale of Publications—			
(*a*) Text-books	80,000		
(*b*) Tamil Lexicon and other publications ...	3,200		
G. Miscellaneous Receipts (Library account)	400		
H. Library Buildings—			
(i) Interest on Securities and Deposits reserved for Library buildings.	9,300		
Total ...	21,96,000		

II—Trust Account.

Endowments—Interest on Capital amounts—		**Endowments—**	
For Lectureships, Scholarships, Prizes, Medals, etc.	32,000	Lectureships, Scholarships, Prizes, Medals, etc.	19,500
		Closing Balnnce ...	12,500
Total ...	32,000	Total ...	32,000

(*a*) Includes Rs. 3,000 being the amount allocated towards cost of notifications in the Gazette out of the grants from Government.

(*b*) Represents the cost of printing and stationery, annual repairs to buildings, Service postage, telephone, electric Current charges and grants and contributions.

(*c*) Excludes Rs. 15,200/- being the allotment for books for the Research Departments.

* *Note*:—The large surplus is due to the non-recurring grant expected from Government during the year 1945-46.

Statement showing the amount in Cash, Deposits and Securities under the several accounts as on 31st March 1945 and on 31st March 1946.

Number.	Name of Account.		Cash.	Fixed Deposits.	GOVERNMENT SECURITIES.								Grand Total.	Number.
					3 % Loan, 1896-97 1951-54 1963-65.	3½ % 1842-43 1854-55 1865 1879 1900-01.	3½% and 3½% Debentures.	4 % 1960-70.	4 % Mysore Govt. Loan.	4½ % Loan, 1955-60.	5 % 1945-55.	Total.		
1	Fee Fund account	... on 31—3—45	4,22,054	...	7,69,200	6,00,000		5,46,800		2,94,000	1,40,000	23,50,000	27,72,054	1
		... „ 31—3—46	3,79,704	...	8,19,200	6,00,000		5,46,800		2,94,000	1,40,000	24,00,000	27,79,704	
2	Travelling Allowance account	... „ 31—3—45	12,061	25,000	20,000	...		...		...	...	20,000	57,061	2
		... „ 31—3—46	10,161	25,000	25,000	...		...		...	...	25,000	60,161	
3	Statutory Grant account	... „ 31—3—45	2,311	...	28,600	7,000		84,200		48,400	79,800	2,48,000	2,50,311	3
		... „ 31—3—46	3,011	...	38,600	7,000		84,200		48,400	79,800	2,58,000	2,61,011	
4	University Library account	... „ 31—3—45	13,071	30,000	90,100	98,300		96,900		63,000	...	3,48,300	3,91,371	4
		... „ 31—3—46	2,210	20,000	90,100	98,300		96,900		63,000	...	3,48,300	3,70,510	
5	Economics Department account	... „ 31—3—45	7,699	20,000	87,000	5,000		14,000		...	14,000	1,20,000	1,47,699	5
		... „ 31—3—46	6,902	20,000	87,000	5,000		14,000		...	14,000	1,20,000	1,46,902	
6	Indian History Department account	... „ 31—3—45	3,807	...	7,100	...		13,000		13,500	...	33,600	37,407	6
		... „ 31—3—46	1,408	...	4,100	...		13,000		13,500	...	30,600	31,408	
7	Research and Development account	... „ 31—3—45	22,727	...	68,200	1,09,000		1,97,000		50,800	60,000	4,85,000	5,07,727	7
		... „ 31—3—46	25,241	...	68,200	1,09,000		1,97,000		50,800	60,000	4,85,000	5,10,241	
8	Vice-Chancellor's Salary account	... „ 31—3—45	5,203	5,000	10,000	...		...		...	...	10,000	20,203	8
		... „ 31—3—46	2,603	10,000	10,000	...		...		...	...	10,000	22,603	
9	University Students' Information Bureau account.	„ 31—3—45	363	...	9,500	6,700		6,500		2,300	...	25,000	25,363	9
		... „ 31—3—46	477	...	9,500	6,700		6,500		2,300	...	25,000	25,477	
10	Zoology Department account	... „ 31—3—45	11,826	35,000	55,200	26,700		...		63,300	...	1,45,200	1,92,026	10
		... „ 31—3—46	1,855	20,000	90,000	26,700		...		63,300	...	1,80,000	2,01,855	
11	Biochemistry Department account	... „ 31—3—45	3,471	...	5,600	10,200		...		44,800	...	60,600	64,071	11
		... „ 31—3—45	333	...	3,000	10,200		...		44,800	...	58,000	58,333	
12	Botany Department account	... „ 31—3—45	9,607	15,000	57,000	28,000		...		...	1,00,000	1,85,000	2,09,607	12
		... „ 31—3—46	4,776	5,000	72,000	28,000		...		...	1,00,000	2,00,000	2,09,776	
13	Mathematics Department account	... „ 31—3—45	1,995	...	8,500	1,300		1,000		2,200	...	13,000	14,995	13
		... „ 31—3—46	219	...	8,500	1,300		1,000		2,200	...	13,000	13,219	
14	Indian Philosophy Department account	... „ 31—3—45	7,495	...	33,000	18,500		2,000		2,500	...	56,000	63,495	14
		... „ 31—3—46	9,031	...	33,000	18,500		2,000		2,500	...	56,000	65,031	
15	Oriental Research Institute account	... „ 31—3—45	4,980	...	30,700	5,000		2,000		4,400	...	42,100	47,080	15
		... „ 31—3—46	2,264	...	30,700	5,000		2,000		4,400	...	42,100	44,364	

Statement showing the amount in Cash, Deposits and Securities under the several accounts as on 31st March 1945 and on 31st March 1946—(Contd.)

Number.	Name of Account.		Cash.	Fixed Deposits.	GOVERNMENT SECURITIES.								Grand Total.	Number.
					3% 1896-97 1951-54 1963-65.	3½% 1842-43 1854-55 1865 1879 1900-01.	3% and 3½% Debentures.	4% 1960-70.	4% Mysore Govt. Loan.	4½% Loan, 1955-60.	5% 1945-55.	Total.		
16	Publication account	... on 31—3—45	29,277	...	2,92,700	2,66,000		21,500		88,800	1,000	6,70,000	6,99,277	16
		,, 31—3—46	23,977	...	3,22 700	2,66,000		21,500		88,800	1 000	7,00,000	7,23,977	
17	University Buildings account	... ,, 31—3—45	11,743	...	2,32,000					53,000		2,85,000	2,96,743	17
		,, 31—3—46	11,643	30,000	2,37,000					53,000		2,90,000	3,01,643	
18	Vacation Lectures account	... ,, 31—3—45	1,764	...	4,200	23,800		500		2,000	1,500	32,000	33,764	18
		,, 31—3—46	674	...	5,200	23,800		500		2,000	1,500	33,000	33,674	
19	Endowment account	... ,, 31—3—45	38,748	...	60,500	7,07,200	4,900	59,800	5,700		36,900	8,75,000	9,13,748	19
		,, 31—3—46	36,248	...	60,500	7,22,200	4,900	59,800	5,700		36,900	8,90,000	9,26,248	
20	Security Deposit account	... ,, 31—3—45	4,262	3,000				...			...	...	7,262	20
		,, 31—3—46	3,337	3,000				...			...	..	6,337	
21	Provident Fund account	... ,, 31—3—45	4,532		1,91,400	1,31,300		4,600		17,700	...	3,45,000	3,49,532	21
		,, 31—3—46	4,740		2,31,400	1,31,300		4,600		17,700	...	3,85,000	3,89,740	
22	Pension Fund account	... ,, 31—3—45	4,404		3,69,700	1,90,500		2,900		56,600	...	6,19,700	6,24,104	22
		,, 31—3—46	4,504		4,05,000	1,90,500		2,900		56,600	...	6,55,000	6,59,504	
23	A.C. College of Technology account	... ,, 31—3—45	1,13,974		9,83,300	16,700		...	...	...	...	10,00,000	11,13,974	23
		,, 31—3—46	2,07,974		11,83,300	16,700		...	...	...	...	12,00,000	14,07,974	
	Total (Face value of Securities)	... ,, 31—3—45	7,37,374	1,33,000	34,12,900	22,51,200	4,900	10,52,700	5,700	8,07,300	4,33,200	79,67,900	88,38,274	
		,, 31—3—46	7,43,292	1,33,000	38,36,000	22,66,200	4,900	10,52,700	5,700	8,07,300	4,33,200	84,06,000	92,82,292	
	Total (Cash value of Securities as per Market rate as on 20th January 1945).	,, 31—3—45	7,37,374	1,33,000	33,78,771	22,51,200	4,900	11,89,551	5,700	9,36,468	4,46,196	82,07,086	90,77,460	
		,, 31—3—46	7,43,292	1,33,000	37,97,640	22,66,200	4,900	11,89,551	5,700	9,36,468	4,46,196	86,40,955	95,17,247	

1. Fee Fund Account.

Summary of Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
A. General—					
(i) S.S.L.C. Compensation ...	31,122	31,722	1,122	31,122	31,722
(ii) Interest on Deposits ...	...	...	...	...	...
(iii) Transfer from Statutory Grant Account.	3,000	3,000	1,500	3,000	3,000
(iv) Other fees ...	1,00,360	73,000	70,747	92,260	80,594
(v) Sale of Calendars ...	500	300	175	300	514
(vi) Miscellaneous ...	32,810	14,610	7,337	30,610	16,194
Total ...	1,67,792	1,22,632	80,881	1,57,292	1,32,024
(*Deduct*)—Refunds ...	292	132	119	292	331
Total ...	1,67,500	1,22,500	80,762	1,57,000	1,31,693
B. Examination Fees—					
I. Arts and Science ...	4,96,580	4,26,080	1,24,883	4,79,953	4,38,137
II Professional					
(i) Teaching ...	8,200	7,400	1,760	8,320	8,000
(ii) Law ...	30,800	26,450	7,670	31,170	30,000
(iii) Medicine ...	60,600	54,300	27,805	59,920	57,395
(iv) Engineering ...	14,360	9,500	1,440	14,360	24,760
(v) Agriculture ...	3,300	3,600	...	3,300	3,275
(vi) B. V. Science ...	2,400	2,210	2,415	2,415	1,535
(vii) B.Sc. Tech. ...	2,750	...	...	1,250	...
(vii) Oriental Titles ...	20,000	16,000	23	20,000	17,030
(ix) B.O.L. ...	2,910	2,400	500	2,910	2,420
III. Penalty for late payment of fees and excess fees.	2,000	1,000	943	2,000	1,994
IV. Miscellaneous ...	30	50	16	30	29
Total, Examination fees ...	6,43,930	5,48,990	1,67,455	6,25,628	5,84,575
(*Deduct*)—Refunds ...	230	290	126	228	1,117
Total ...	6,43,700	5,48,700	1,67,329	6,25,400	5,83,458
Total Receipts ...	8,11,200	6,71,200	2,48,091	7,82,400	7,15,151
Adjusting Heads ...	25,000	30,000	10,745	25,900	25,744
Opening Balance—					
In Securities ...	23,50,000	22,50,000		22,50,000	21,50,000
,, Deposits ...	...	...		...	...
,, Cash ...	4,22,054	4,02,200		4,41,747	4,20,426
Grand Total ...	36,08,254	33,53,400		35,00,047	33,11,321

DETAILS.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
A. General Administration Charges—					
(i) Pay of Officer—Registrar ...	19,200	18,000	11,540	23,740*	19,196
(ii) Pay of Establishment ...	1,01,390	98,670	48,424	98,800	90,128
(iii) Allowances ...	3,000	1,500	378	2,000	3,346
(iv) Commutation of Pensions &c.	...	...	...	...	23,344
(v) Contribution to Provident Fund Account.	2,400	2,400	1,158	2,350	2,163
(vi) Contingencies (*a*) ...	54,000	47,130	40,144	57,113	45,305
(vii) Grants and Contributions ...	31,500	32,000	10,929	32,200	32,781
(viii) Departmental Library ...	1,360	1,340	645	1,340	1,257
(ix) Transfer of office to Coimbatore and other expenses.	6,000	6,000	3,086	6,000	9,403
(x) Contribution to other accounts.	1,70,600	77,000	8,000	77,000	...
Total ...	3,89,450	2,84,040	1,24,304	3,00,543	2,26,923
B. Examination Charges—					
(i) Remuneration to examiners	2,74,300	2,55,500	1,45,577	2,63,950	2,40,064
(ii) Allowance to Chairmen and Chief Examiners.	10,000	10,000	4,370	10,000	8,780
(iii) Travelling allowance ...	45,000	45,000	23,736	45,000	42,505
(iv) Remuneration to Superintendents.	16,000	15,000	11,890	15,000	15,038
(v) Remuneration for skilled assistance.	6,000	5,000	4,083	6,000	5,997
(vi) Purchase of Chemicals ...	6,000	4,500	3,440	6,000	5,663
(vii) Stationery, Printing and Binding.	36,800	29,000	15,613	36,500	22,303
(viii) Miscellaneous ...	20,000	20,000	13,397	20,000	16,648
Total ...	4,14,100	3,84,000	2,22,106	4,02,450	3,56,998
Total Charges ...	8,03,550	6,68,040	3,46,410	7,02,993	5,83,921
Adjusting Heads ...	25,000	25,000	5,756	25,000	35,653
Closing Balance—					
In Securities ...	24,00,000	23,00,000		23,50,000	22,50,000
,, Deposits ...	...	...		...	...
,, Cash ...	3,79,704	3,60,360		4,22,054	4,41,747
Grand Total ...	36,08,254	33,53,400		35,00,047	33,11,321

REMARKS.		
Pay includes War and dearness allowance.		
* Includes officiating arrangements.		
	B.E. 1945-46	R.E. 1944-45
	Rs.	Rs.
(*a*) Petty Repairs.	1,500	1,500
Printing.	9,800	9,308
Stationery.	7,200	6,805
Postage.	12,000	12,000
Furniture.	2,000	2,000
Municipal taxes.	9,000	9,000
Electric Current.	1,000	1,000
Telephone.	2,000	2,000
Books.	200	200
Menials.	250	250
Convocation.	300	300
Liveries.	750	750
Miscellaneous†	8,000	12,000
	54,000	57,113
† *Vide* remarks in the Memorandum.		

1. Fee Fund Account—(*Contd.*)

Budget Estimate of Receipts for the year 1945–46.

DETAILS.	Budget Estimate for 1945–46.		Budget Estimate for 1944–45.		Actuals from April to September 1944.		Revised Estimate for 1944–45.		Estimated Deficit or Excess for 1944–45.	Actuals for 1943–44.		REMARKS.	
1. General—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
1. Compensation for the acceptance of Secondary School-leaving Certificate Scheme.		31,122		31,722		1,122		31,122			31,722	Madras Govt. ...	29,840
												Coorg ...	160
												Cochin ...	1,122
													31,122
2. (*a*) Interest on Deposits ...		...		...		...		...			...		
(*b*) Do. Government Securities (†) ...		...		...		...		...			...		
3. From Statutory Grant Account to meet charges of printing, notifications etc., in the *Fort St. George Gazette.*		3,000		3,000		1,500		3,000			3,000	†Credited to Research and Development Account.	
4. Other Fees—													
(i) For Certificates ...	10,000		6,000		4,357		8,000			7,824			
(ii) For Copies of application forms, etc. ...	800		300		230		500			428			
(iii) For Registration of Graduates ...	1,000		200		110		200			230			
(iv) For Change of Names ...	300		200		200		300			330			
(v) For Degrees *in absentia* ...	13,500		13,000		10,865		13,500			13,610			
(vi) For Furnishing Marks ...	12,500		8,500		10,193		16,500			9,346			
(vii) For Admission to M.A. Degree ...	5,000		4,000		3,125		5,000			5,225			
(viii) For Exemption from the production and combination of attendance Certificates.	20,000		10,000		9,780		12,000			10,705			
(ix) For Recognition of Examinations of other Universities, etc.	7,500		6,000		6,770		7,500			5,495			
(x) For Scrutiny of S.S.L. Certificates of candidates as to their eligibility for University Courses of Study.	60		200		12		60			178			
(xi) For Registration as Matriculates ...	17,500		15,000		15,972		17,000			16,760			
(xii) For Diploma at Convocation ...	10,000		8,000		7,503		9,500			8,373			
(xiii) For change of date of birth ...	200		100		130		200			90			
(xiv) For Registration for Research Degrees ...	2,000		1,500		1,500		2,000			2,000			
		1,00,360		73,000		70,747		92,260			80,594		
		500		300		175		300			514		
5. Sale of Calendars and List of Registered Graduates.													
6. Miscellaneous—													
(*a*) Recoveries ...	100		100		708		1,000			793			
(*b*) Sale of unserviceable articles, etc. ...	100		100		...		100			84			
(*c*) University Union (Subscription from Members etc.) ...	...		...		...		...			...			
(*d*) Employment Bureau ...	10		10		2		10			4			
(*e*) Other receipts * ...	2,000		2,000		347		2,000			2,628			
(*f*) Rent for Examination Hall, Senate House and etc. ...	30,600		12,400		6,280		27,500			12,685		* Includes sale proceeds of valued answer-books.	
		32,810		14,610		7,337		30,610			16,194		
Total ...		1,67,792		1,22,632		80,881		1,57,292			1,32,024		
(*Deduct*)—Refunds ...		292		132		119		292			331		
Grand Total ...		1,67,500		1,22,500		80,762		1,57,000			1,31,693		

	No. of Candidates.													
	Estimated, 1945-46.	Estimated, 1944-45.	Revised Estimate, 1944-45.	Actuals, 1943-44.										
B. Examination Fees—														
I. Arts and Science—														
Main Examinations—														
Matriculation ...	650	550	650	655	9,750		8,250				9,750		9,825	
Intermediate—Whole ...	6,000	4,800	5,800	4,503	1,75,000		1,45,000				1,70,000		1,41,987	
„ Parts ...	1,500	1,200	1,500	1,614										
B.A.—Whole ...	1,700	1,700	1,700	1,708	94,000		94,000				94,000		98,280	
„ Parts ...	500	500	500	685										
B. Com. Part I	60		60	61										
Part II		...			3,120		...				3,120		1,220	
Part III	60		60	...										
B.A.-(Honours) Preliminary.	350	360	350	341	5,250		5,400				5,250		5,115	
„ (Honours) Degree														
M.A. Degree	400	360	400	398	24,000		21,600				24,000		23,880	
B.Sc. Degree—Part I ...	1,000	750	800	789	45,600		34,650				39,000		38,907	
„ Part II ...	850	650	750	752										
B.Sc. (Hons.) Part I ...	60	50	60	53	5,700		5,730				5,700		5,460	
„ Part II ...	140	140	140	135										
D.Sc. Degree ...	4	4	4	5	800		800				800		1,000	
M.Sc. Degree ...	16	12	16	16	1,600		1,200		1,000		1,600		1,600	
D. Litt. ...	3	2	3	3	600		400		600		600		600	
M. Litt. ...	10	10	10	7	1,000		1,000		100		1,000		700	
LL.D. ...	1	...	1	...	200		...		200		200		...	
Diploma in Economics...	6	7	4	3	180		210				120		90	
„ French and German.	40	15	48	18	480		180				576		216	
„ Librarianship.	3	3	3	3	60		60				60		60	
Diploma in Geography.	7	6	7	5	210		180				210		150	
Diploma in Indian Music	15	15	20	11	360		360				444		240	
Diploma in Politics ...	18	12	5	6	340		360				150		180	
„ Statistics ...	14	16	13	7	420		480				390		210	
Second Examinations—														
Intermediate—Whole ...	750	650	745	673	75,000		55,000		70,115		70,115		56,323	
„ Parts ...	3,000	2,200	2,920	2,256										
B.A.—Whole ...	115	110	115	114	37,500		37,000		37,565		37,565		37,742	
„ Parts ...	1,300	1,200	1,306	1,285										
„ (Hons.) Preliminary.	60	40	58	40	900		600		855		855		600	
B.Sc. (Hons.) Part I ...	6	2	6	2	210		60		210		210		60	
„ Part II ...	1	1	1	1										
B Sc. Degree—Part I ...	300	280	325	284	13,500		13,560		14,018		14,018		13,692	
„ Part II ...	250	260	252	262										
B. Com —Part I	12				600		...		220		220		...	
Part II	12		11	...										
II. Professional—					4,96,580		4,26,080		1,24,883		4,79,953		4,38,137	
(i) *Teaching—*														
L.T. Degree (Main Examn.)	300	300	300	331	6,000		6,000				6,000		6,620	
L.T. Degree (Second Examn.)	80	70	85	69	1,600		1,400		1,760		1,760		1,380	
B.Ed. ...	15		14	...	600						560		...	
(ii) *Law—*														
Main Examinations-					8,200		7,400		1,760		8,320		8,000	
First Examination in Law.	300	200	300	315	12,000		8,000				12,000		12,600	
B.L. Degree ...	200	200	200	171	10,000		10,000				10,000		8,550	
M.L. Degree ...	15	15	15	19	1,500		1,500				1,500		1,900	
Second Examinations-														
First Examination in Law.	120	80	130	80	4,800		3,200		5,120		5,120		3,200	
B.L. Degree ...	50	75	54	75	2,500		3,750		2,550		2,550		3,750	
					30,800		26,450		7,670		31,170		30,000	

1. Fee Fund Account—(*Contd.*)

Budget Estimate of Receipts for the year 1945-46.

DETAILS.	No. of Candidates. Estimated, 1945-46.	Estimated, 1944-45.	Revised Estimate, 1944-45.	Actuals, 1943-44	Budget Estimate for 1945-46. Rs.	Rs.	Budget Estimate for 1944-45. Rs.	Rs.	Actuals from April to September 1944. Rs.	Rs	Revised Estimate for 1944-45. Rs.	Rs.	Estimated Deficit or Excess for 1944-45. Rs.	Actuals for 1943-44. Rs.	Rs.	REMARKS.
B. Examination fees— (*contd.*)																
II. Professional—(*contd.*)																
(iii) *Medicine—*																
Mar.-Apl. Examinations-																
Pre-Registration ...	60	60	60	59	1,600		1,700				1,600			1,590		
1st M.B. & B.S. ...	240	240	240	240	6,500		6,900				6,500			6,385		
2nd ,, ...	180	180	180	241	7,000		5,850				7,000			7,740		
Final ,, { Part I / Part II } ...	160	130	160	164	5,500		4,150				5,500			5,595		
B.S.Sc. Degree Parts I & II	5	1	5	5	250		50				250			250		
M.D. ,, ...	20	20	20	19	3,000		3,000		150		3,000			2,850		
M.S. ,, ...	30	5	10	11	1,500		350				500			650		
Post-graduate Diplomas in Medicine and Surgery ...	10	16	10	9	650		650				650			715		
B.Sc.(Pharmacy)Prely. Final	6	4	6	11												
Nov.-Dec. Examinations—																
Pre-Registration ...	230	230	228	227	7,000		7,000		2,115		6,795			6,810		
1st M.B. & B.S. ...	400	395	438	395	11,500		10,000		10,240		11,495			10,000		
2nd ,, ...	280	230	278	286	9,000		7,600		8,575		9,130			7,650		
Final M.B. & B.S. Part I / Part II ...	160	150	158	155	5,800		5,600		5,800		5,800			5,690		
B.S.Sc. Degree ...	3	3	1	3	150		150		75		75			150		
Post-graduate Diplomas in Medicine and Surgery.	8	10	11	10	400		600		850		850			600		
B.Sc.(Pharmacy)Prely. Final	16 / 12	16 / 7	16 / 12	16 / 9	750		700		...		775			720		
						60,600		54,300		27,805		59,920				
(iv) *Engineering—*																
First Examination in Engineering.	230	150	230	413	6,900		4,500		690		6,900			11,700	57,395	
B.E. Degree ...	185	100	185	312	7,460		5,000		750		7,460			13,060		
						14,360		9,500		1,440		14,360			24,760	
(v) *Agriculture—*																
B.Sc. Degree ...	120	120	120	122		3,300		3,600		...		3,300			3,275	
(vi) *B. V. Sc. Degree—*																
May Examination—																
Preliminary ...	20	24	21	21			480		420							
Intermediate ...	35	32	36	32	1,800		640		715		1,815			1,175		
Final ...	16	14	17	4			510		680							
Oct. Examination—																
Preliminary ...	10	9	9	9			180		165							
Intermediate ...	18	12	17	13	600		240		315		600					
* Final ...	4	4	4	...		2,400	160		120			2,415		360	1,535	
								2,210		2,415						

(vii) B.Sc. Degree (Tech.) Pt. I	25	...	25	...	1,250	2,750						1,250			...	
" II	20		...		1,500											
viii) *Oriental Titles Examinations*—																
Preliminary / Final / Proficiency Test	1,600	1,500	1,600	1,612		20,000		16,000		2[illegible]		20,000			17,030	
(ix) B. O. L. 1st Examn. ...	100	100	100	112	2,000		2,000		...		2,000		1,810			
B. O. L. 2nd Examn. ...	25	20	26	...	500		400		500		500		560			
Master of Oriental Learning ...	1	...	1	1	50						50		50			
B. O. L. Honours ...	6		6	...	360		...				360					
						2,910		2,400		500		2,910			2,420	
III. Penalty for late payment of Examination fees and Excess fees.						2,000		1,000		943		2,000			1,994	
IV. Miscellaneous—																
Receipts* ...						30		50		16		30			29	
Total Examination fees ...						6,43,930		5,48,990		1,67,455		6,25,528			5,84,575	
Deduct—Refunds ...						230		290		126		228			1,117	
Net—Examination fees ...						6,43,700		5,48,700		1,67,329		6,25,400			5,83,458	
All Receipts, Total ...						8,11,[illegible]00		6,71,200		2,48,091		7,82,400			7,15,151	
Adjusting Heads—																
Recoveries of advance made in previous years (*A*) ...						25,000		30,000		10,111		25,000			17,041	
By discount on Securities purchased ...						...		...		...		...			609	
Recoveries of other advances ...						...		...		645		900			8,094	
Opening Balance—																
In Securities ...						23,50,000		22,50,000				22,50,000			21,50,000	
" Deposits ...						...		...				...				
" Cash ...						4,22,054		4,02,200				4,41,747			4,20,426	
Grand Total ...						36,08,254		33,53,400				35,00,047			33,11,321	

* Represents the recovery for the cost of Clark's Mathematical Tables lost at the Examinations, sale proceeds of Dealwood cases sent to Chief Superintendents at Examination centres and recoveries of excess payments of Examination charges made in previous years.

(*A*) Advances for Stationery and Examination charges.

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1. Fee Fund Account—(*Contd.*)

Budget Estimate of Charges for the year 1945–46.

DETAILS.	Strength. 1945–46	Strength. 1944–45	Scale of Salary.	Budget Estimate for 1945-46. Details.	Budget Estimate for 1945-46. Allotment for sanction.	Budget Estimate for 1944–45. Details.	Budget Estimate for 1944–45. Allotment sanctioned.	Actuals from April to September 1944.		Revised Estimate for 1944–45.		Estimated Deficit or Excess for 1944–45.	Actuals for 1943–44.		REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A. General Administration Charges—															
(i) Pay of Officer—Registrar.	1	1	Rs. 600-50-800-900-100-1,000-50-1,500		19,200		18,000	9,000		18,800			18,000		Pay includes dearness and War allowance.
Offg. arrangements.								2,540	11,540	4,940			1,196		
											23,740			19,196	
(ii) Pay of Establishment—															
(*a*) Permanent—															
Manager ..	1	1	275-15-350-25-400	5,280		5,160									
Superintendents ...	4	4	150-10-250	12,276		11,933									
Clerks, Upper Division.	10	10	70-7½-145/7½-175	21,960		21,333									* Includes salary of temporary staff at Coimbatore, Coonoor and the permanent staff of the University Union.
Personal Clerk to the V.C.	1	1	100-5-150	1,620		1,550									
Clerks, Lower Division. (*a*)	27	27	40-3-70-4-90-5-125	29,728		28,032									
Sergeant ...	1	1	70-5-100			1,657									
Wireman ...	1	1	40-3-70												
			P.P. 5	3,048		1,156									
Gasman Mechanic ...	1	1	40-2½-60		1,01,390	827	98,670		48,424		98,800			90,128	(*a*) One clerk draws a Shorthand allowance of Rs. 15 per mensem.
Attenders ...	10	10	23, 23, 23-1-35 (P.A. 5) (2)	5,160		4,936									
Peons and watchmen.	22	22	24½ (1), 16-½-24 (21) (P.A. 1 (1)												
Head Gardener ...	1	1	16-1-24	13,818											
Sweeper ...	2	2	12-½-15 (2)			12,886									
Gardeners ...	10	10	Rs. 14												
Chokras ...	8	8	Rs. 8-½-12												
Leave allowance ...		...	...	5,500		5,300									
(*b*) Temporary —*															
Clerks & Peons, etc.			...	3,000		3,900									
(iii) Allowances—															
Travelling allowance† ...					3,000		1,500		378		2,000			3,346	† To University Delegates attending Conferences
(iv) Contribution to Pension Fund account ...				...											
For Pension ...				...	...		...								
Commutation of Pension.							...								
							...	...	...	...				23,344	
(iv) (*a*) Gratuities ...															
(v) Contribution to Provident Fund account.					2,400		2,400		1,153		2,350			2,163	

1. Fee Fund Account—(*Contd.*)

Budget Estimate of Charges for the year 1945-46—(Contd.)

DETAILS.	Budget Estimate for 1945-46.		Budget Estimate for 1944-45.		Actuals from April to September 1944.		Revised Estimate for 1944-45.		Estimated Deficit or Excess for 1944-45	Actuals for 1943-44		REMARKS.
	Details	Allotment for sanction	Details	Allotment sanctioned								
A. General Administration Charges—(*contd.*)												
(vi) Contingencies—												
(*a*) Printing and Binding—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calendars ...	3,000		...		3,008		3,008*			21		
Minutes, Agenda, Annual Report, etc. ...	2,000		3,000		238		1,500			1,556		
Miscellaneous (Forms, etc.) ...	2,000		2,000		1,487		2,000			3,550		*Represents cost of Calendar, Vol. I, Part II bill for which was received during the current year.
Gazette Notifications ...	2,800		2,800		1,234		2,800			2,510		
Stationery—												
Calendars ...	1,500		...		1,205		1,205			8		(*y*) *Vide* remarks in the Memorandum.
Minutes, Agenda, Report, etc. ...	500		800		37		- 400			238		
Miscellaneous including Stationery and forms for office use.	5,000		5,000		1,178		5,000			3,284		(*x*) *Vide* remarks in the Memorandum.
Gazette Notifications ...	200		200		103		200			154		
(*b*) Service postage and Telegram charges ...	12,000		10,000		7,846		12,000			10,052		
(*c*) Purchase and repair of furniture, type-writer and office cycles.	2,000		2,000		188		2,000			1,133		
(*d*) Municipal taxes ...	9,000		8,850		11,687		9,000			9,182		
(*e*) Electric current charges ...	1,000		1,000		964		1,000			553		
(*f*) Telephone charges ...	2,000		1,000		1,216		2,000			1,927		
(*g*) Books and Periodicals ...	200		200		123		200			326		
(*h*) Petty works of construction and repairs ...	1,500		1,000		...		1,500			869		
(*i*) Wages of menials ...	250		230		123		250			626		
(*j*) Cost of liveries supplied to Peons ...	750		750		179		750			1,319		
(*k*) Cost of arrangement for convocations ...	300		300		270		300†			311		
(*l*) Miscellaneous (*y*) ...	8,000		8,000		9,058		12,000			7,686		
		54,000		47,130		40,144		57,113			45,305	
(vii) Grants and contributions (*x*) ...		31,500		32,000		10,929		32,200			32,781	
(viii) Departmental library Staff ...		1,360		1,340		645		1,340			1,257	†Includes passage money to the Registrar.
(ix) Transfer of office to Coimbatore and other office expenses (*a*).		6,000		6,000		3,086		6,000			9,403	
(x) Contribution to other accounts* ...		1,70,600		77,000		8,000		77,000			...	
General Administration Charges—Total ...		3,89,450		2,84,040		1,24,304		3,00,543			2,26,923	
B. Examination Charges—												
(i) Remuneration to Examiners and Question Paper-Setters—												
ARTS AND SCIENCE—												
Main Examinations—												
Matriculation												
Intermediate ...	3,850		3,000		3,460		3,885			2,980		
B.A., B.Sc., and B.A. (Hons.) Preliminary and B.Sc. (Hons.)—Part I.	50,000		44,000		39,760		42,938			40,448		
B.A. (Honours) and B.Sc. (Hons.) Part II M.A. Degree ...	50,000		48,000		37,072		48,360			47,786		
D Sc., M.Sc., D. Litt., M. Litt. M.O.L. Degrees	27,000		24,000		16,475		26,972			28,165		
	10,000		13,000		5,325		10,000			4,200		

	Rs.
*College of Technology A/c.	50,000
Oriental Research Institute A/c.	25,000
Travelling allowance A/c.	30,000
University Buildings A/c.	30,600
Pension Fund account	30,000
Indian Philosophy A/c.	5,000
Rs.	1,70,600

	Rs.
(*a*) T. A. to Registrar and Staff...	2,000
Charges for Coimbatore office—including rent for buildings.	4,000
	6,000

1. Fee Fund Account—(*Contd.*)

Budget Estimate of Charges for the year 1945—46—(Contd.)

DETAILS.	Budget Estimate for 1945-46.		Budget Estimate for 1944-45.		Actuals from April to September 1944.		Revised Estimate for 1944-45.		Estimated Deficit or Excess for 1944-45	Actuals for 1943—44.		REMARKS.
	Details.	Allotment for sanction.	Details.	Allotment sanctioned								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
B. Examination Charges—(*contd.*)												
(i) Remuneration to Examiners and Question Paper-Setters—(*contd.*)												
ARTS AND SCIENCE—(*contd.*)												
B. Com. 1st	1,200		...				400			40		
B. Com. 2nd	800		...				400			40		
Main Examinations—(contd.)												
Diploma in Economics	400		400				375			386		
Diploma in French and German	160		100				165			92		
" Librarianship	360		360				366			366		
" Indian Music	160		160		30		160			160		
" Geography	400		400				392			530		
" Politics	450		480				455			596		
" Statistics	520		500				504			621		
Second Examination—												
Intermediate	17,000		15,000				16,990			14,689		
B.A., B.Sc. and B.A. (Honours) Preliminary & B.Sc. (Hons.) —Part I.	18,000		20,000				17,850			19,496		
PROFESSIONAL—												
(1) *Teaching—*												
L. T. Degree (Main Examination)	2,000		1,900		1,140		2,020			2,133		
L. T. Degree (Second Examination)	900		900		...		876			924		
B. Ed. Examination	500						300			...		
(2) LAW—												
Main Examination—												
F. L.	2,000		1,500		1,613		1,953			1,475		
B. L.	1,400		1,700		957		1,317			1,611		
M. L.	4,000		2,500		...		4,250			2,250		
Second Examinations—												
F. L.	1,000		800				970			743		
B. L.	700		900				660			725		
(3) MEDICAL—												
Main Examinations	20,000		19,000		20,300		20,700			19,139		
Second	24,000		23,000		...		24,080			24,275		
(4) ENGINEERING—												
F. E.	5,000		4,000		3,278		6,352			3,230		
B. E.	8,000		7,500		6,375		8,619			6,454		
(5) AGRICULTURE—												
B.Sc. Degree	4,500		4,500		3,756		4,660			4,964		
(6) B.V.Sc. Degree												
1st Examination	2,300		2,000		1,756		2,300			2,048		
2nd Examination	1,500		1,000		...		1,440			890		
(7) B.Sc. (Phar.)—												
1st Examination	1,000		1,000				985			1,015		
2nd Examination	1,200		900				1,200			1,044		
(8) B.Sc. Degree (Tech.)	2,000		...				...			...		
(9) Oriental Title Examinations	12,000		13,000		4,280		11,056			11,549		
		2,74,300		2,55,500		1,45,577		2,63,950			2,40,064	

(ii) Allowance to Chairmen and Chief Examiners ...		10,000		10,000		4,370		10,000			8,780	
(iii) Travelling Allowance to Examiners and Question Paper-Setters		45,000		45,000		23,736		45,000			42,505	
(iv) Remuneration to Superintendents of Examinations		16,000		15,000		11,890		15,000			15,038	
(v) Remuneration for skilled Assistance in Practical Examinations		6,000		5,000		4,083		6,000			5,997	
(vi) Purchase of Chemicals		6,000		4,500		3,440		6,000			5,663	
(vii) Printing and Binding Charges—												
(*a*) Answer books	1,500		1,000		...		1,000		92			
(*b*) Question papers	20,000		17,500		15,375		20,000		17,662			
(*c*) Application forms, Hall Tickets, Time-tables, etc. ...	2,000		2,000		174		2,000		3,689			
(*d*) Printed instructions to Examiners and Superintendents, List of Examiners, etc.	500		500		32		500		495			
Stationery—												
(*a*) Answer books	7,000		5,200		...		5,200		44			
(*b*) Question papers (*C*)	...		...		32		...		...			(*C*) The cost of stationery is included under 'printing question papers'.
(*c*) Application forms, Hall Tickets, etc.	300		300		...		300		242			
(*d*) Printed Instructions to Examiners, etc.	300		300		...		300		79			
(*e*) Cloth lined covers	5,000		2,000		...		7,000		...			
(*f*) Blotting paper, Ink, paper fastener, etc.	200		200		...		200					
		36,800		29,000		15,613		36,500			22,303	
(viii) Miscellaneous (D)		20,000		20,000		13,397		20,000			16,648	(*D*) Represents railway parcel charges for answer-books, postage charges, servants for preliminary arrangements and for conduct of examinations, cost of miscellaneous stationery, packing materials, etc., not supplied by the University office, remuneration to writers, etc., and refunds of fees credited in previous years.
Examination Charges—Total ...		4,14,100		3,84,000		2,22,106		4,02,450			3,56,998	
General Administration and Examination Charges—Total ...		8,03,550		6,68,040		3,46,410		7,02,993			5,83,921	
Adjusting Heads—												
Transfer to Technology account		...		...								
Advances recoverable (*a*)		25,000		25,000		3,681		25,000			34,929	(*a*) Advances for stationery and examination charges.
Premium and commission on Securities purchased ...		...		...		...		...			...	
Other Advances pending adjustment		...		...		2,075		...			724	
All Charges Total ...		8,28,550		6,93,040				7,27,993			6,19,574	
Closing Balance—												
In Securities		24,00,000		23,00,000				23,50,000			22,50,000	
„ Deposits		...		...				...			...	
„ Cash		3,79,704		3,60,360				4,22,054			4,41,747	
Grand Total ...		36,08,254		33,53,400				35,00,047			33,11,321	

1. Fee Fund Account—(*Contd.*)

Summary of Receipts and Charges.

DETAILS.	Budget Estimate for 1945-46.	Budget Estimate for 1944-45.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Income from General Sources	1,67,500	1,22,500	1,57,000	1,31,693	
Receipts from Examination fees	6,43,700	5,48,700	6,25,400	5,83,458	
Total Receipts ...	8,11,200	6,71,200	7,82,400	7,15,151	
General Administration Charges	3,89,450	2,84,040	3,00,543	2,26,923	
Examination Charges	4,14,100	3,84,000	4,02,450	3,56,998	
Total Charges ...	8,03,550	6,68,040	7,02,993	5,83,921	
*Balance ...	7,650	3,160	79,407	1,31,230	*Vide remarks in the Memorandum.

2. Account for Travelling Allowance of University Authorities and for Inspection of Colleges.

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 44.	Revised Estimate for 1944-45.	Actuals for 1943-44.	DETAILS.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 44.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
							Allotment for sanction.	Allotment sanctioned.				
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Amount transferred from Statutory Grant Account	40,000	40,000	20,000	40,000	40,000	**Travelling Allowance.**						
Interest on Government Securities and Deposits	1,100	825	249	1,100	858	To Members of Senate ...	9,000	9,000	4,875	9,000	8,086	
						,, Syndicate ...	5,000	5,000	1,859	4,000	3,477	
Affiliation fees from Colleges ...	2,000	2,000	100	13,000	4,412	,, Academic Council and its Committees ...	10,000	10,000	766	10,000	10,385	
						,, Boards of Studies ...	6,000	7,000	2,986	6,000	5,899	
Miscellaneous	...	...	12	12	...	,, appointed for inspection of Colleges ...	5,000	2,000	760	5,000	2,198	
Transfer from Fee fund account for General Inspection Commission. ...	30,000	...	...	...	...	Remuneration to Members appointed for inspection of Colleges ...	5,000	2,000	2,700	10,000	2,800	
						Miscellaneous	...	...	...	...	...	
Total Receipts ...	73,100	42,825	20,361	54,112	45,270	General Inspection Commission charges	30,000	...	...	...	...	
Discount on Securities purchased ...	...	...	...	...	213	Total Charges ...	70,000	35,000	13,946	44,000	32,845	
Opening Balance—						**Closing Balance—**						
In Securities ...	20,000	10,000	...	10,000	...	**In Securities** ...	25,000	10,000		20,000	10,000	
,, Deposits ...	25,000	20,000		20,000	20,000	**,, Deposits** ...	25,000	30,000		25,000	20,000	
,, Cash ...	12,061	14,111		16,949	14,311	**,, Cash** ...	10,161	11,936		12,061	16,949	
Total ...	1,30,161	86,936		1,01,061	79,794	Total ...	1,30,161	86,936		1,01,061	79,794	

3. Statutory Grant Account—Grants under Section 44—(2).

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Statutory Grant from Government ...	85,000	85,000	42,500	85,000	85,000
II Block Grant from Government ...	2,30,000	2,30,000	1,15,000	2,30,000	2,30,000
	3,15,000	3,15,000	1,57,500	3,15,000	3,15,000
*III. Grant for the A.C. College of Technology ...	7,35,000	90,000	90,000	90,000	...
IV. Interest on Securities and Deposits of the accumulated balances of the Statutory Grant from Government ...	10,700	10,500	5,192	10,500	10,183
Total ...	10,60,700	4,15,500	2,52,692	4,15,500	3,25,183
By discount on Securities purchased ...	...	...	12	12	191
Total ...	10,60,700	4,15,500	2,52,704	4,15,512	3,25,374
Opening Balance—					
In Securities ...	2,48,000	2,37,700	...	2,37,700	4,26,200
„ Deposits ...	...	...		...	...
„ Cash ...	2,311	2,207		2,099	3,225
Grand Total ...	13,11,011	6,55,407		6,55,311	7,54,799

DETAILS.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Allotment for sanction. Rs.	Allotment sanctioned. Rs.	Rs.	Rs.	Rs.
i. Transfer to Fee Fund towards cost of publication of notifications in the Gazette ...	3,000	3,000	1,500	3,000	3,000
Transfer to Travelling Allowance Account	40,000	40,000	20,000	40,000	40,000
Transfer to University Library Account ...	43,500	43,500	21,750	43,500	43,500
Transfer to Economics Department Account ...	30,000	30,000	15,000	30,000	30,000
Transfer to Indian History Department Account ...	30,000	30,000	15,000	30,000	30,000
Transfer to Research and Development Account for Lectures ...	3,000	3,000	1,500	3,000	3,000
Transfer to Vice-Chancellor's Salary Account ...	26,000	26,000	13,000	26,000	26,000
Do. University Students' Information Bureau ...	3,000	3,000	1,500	3,000	3,000
Do. Zoology Department Account ...	30,000	30,000	15,000	30,000	30,000
Do. Bio-Chemistry Department Account ...	28,000	28,000	14,000	28,000	28,000
Do. Mathematics Department Account.	11,000	11,000	5,500	11,000	11,000
Do. Indian Philosophy Department Account ...	12,000	12,000	6,000	12,000	12,000
Do. Oriental Research Institute Account ...	55,500	55,500	27,750	55,500	55,500
	3,15,000	3,15,000	1,57,500	3,15,000	3,15,000
ii. Transfer to A.C. College of Technology Account ...	7,35,000	90,000	90,000	90,000	...
Total ...	10,50,000	4,05,000	2,47,500	4,05,000	3,15,000
Transfer to Pension Fund Account ...	...				2,00,000
Premium and Commission on Securities purchased ...	...			...	...
Closing Balance—					
In Securities ...	2,58,000	2,48,000		2,48,000	2,37,700
„ Deposits ...	...	...		...	...
„ Cash ...	3,011	2,407		2,311	2,099
Grand Total ...	13,11,011	6,55,407		6,55,311	7,54,799

REMARKS.	Rs.
* Recurring ...	85,000
Non-recurring.	6,50,000
	7,35,000

4. University Library Account.

Budget Estimate of Receipts and Charges for the year 1945–46.

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DETAILS	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Transfer from :—					
(i) Statutory Grant Account ...	43,500	43,500	21,750	43,500	43,500
(ii) Other Departments (Provision made under "Books")	15,200	5,200	...	8,200	2,858
II. Interest on Government Securities and deposits.	15,000	18,000	7,905	15,000	16,042
III. Miscellaneous—					
(i) Fines, penalties, etc. ...					
(ii) Sale of Catalogues, etc. ...	400	400	317	400	584
(iii) Other Miscellaneous ...	...	...	...	*1,500	...
Bequest from J. B. Bilderbeck Esq. ...	...	...	...	...	29,529
IV. Tuition fees—					
Diploma Course ...	180	180	180	180	180
Total—Receipts ...	74,280	67,280	30,152	68,780	92,693
By discount on Securities purchased ...	...	...		...	1,733
Repayment of Loan from Reader's Deposit A/c.	...	...		...	1,000
Opening Balance—					
In Securities ...	3,48,300	3,48,300		3,48,300	4,07,300
„ Deposits ...	30,000	30,000		30,000	30,000
„ Cash ...	13,071	18,552		23,055	28,240
Total ...	4,65,651	4,64,132		4,70,135	5,60,966

DETAILS.	Strength. 1945-46.	Strength. 1944-45.	Scale of salary.	CHARGES. Estimate for 1945-46. Details.	Estimate for 1945-46. Allotment for sanction Rs.	Estimate for 1944-45. Details.	Estimate for 1944-45. Allotment sanctioned Rs.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
				Rs.		Rs.		Rs.	Rs.	Rs.	
(i) Pay of Librarian	1	1	250–25–750		9,900		9,000	4,500	9,580	8,748	Salary includes dearness and War allowance.
(ii) Pay of Establishment—											
(a) Permanent—											
Assistant Librarian ...	1	1	200–15–500	5,099		4,456					
Clerks (Upper Division) ...	2	2	70–7½–145–7½–175	4,291		3,999					
Do. (Lower Division) ...	1	1	50–4–90–5–125	1,680		1,632					
Do. (do.) ...	8	8	40–3–70–4–90–5–125	9,077		8,327					
Assistants	8	8	30–2–60	7,176		6,696					
Muchi	1	1	25–1–35	546	33,402	522	30,630	14,553	30,644	28,380	
Attender	1	1	16–½–24+Rs.4 Spl. pay	462		438					
Peons	7	7	22½ (2), 16–½–24 (5)	2,535		2,586					
Sweeper	2	2	12–½–15 (P. A. Re. 1 for 1)	592		534					
Leave allowance	...	...		1,944		1,440					
					43,302		39,630	19,053	40,224	37,128	
(iii) Contribution to Provident Fund Account. ...					1,425		1,376	651	1,376	1,314	
(iv) Contingencies—											
(a) Books and Periodicals ...				57,200		22,200		4,919	25,200	13,518	
(b) Purchase of Manuscripts ...				...		...		...	...	...	
(c) Stationery, Printing and Binding charges ...				5,500		5,500		635	4,500	1,127	
(d) Service Postage ...				600		600		104	600	234	*Bequest from an anonymous donor.
(e) Remuneration to Stock verifier ...				250		250		...	...	...	
(f) Pictures and equipment ...				...		...		...	...	...	
(g) Purchase and repair to furniture, etc. ...				...		...		...	...	...	
(h) Cost of liveries to peons ...				250		180		...	250	239	
(i) Electric current ...				900		900		37	900	547	
(j) Other contingencies ...				1,000		1,000		223	1,000	738	
(k) Municipal Tax ...				3,800		3,280		...	3,800	3,402	
					69,500		33,910		36,250	19,805	
(v) Miscellaneous : Insurance ...					914		914	...	914	914	
Rent ...					...		...	...	...	450	
Total Charges ...					1,15,141		75,830	25,622	78,764	59,611	
Transfer to Pension Fund Account ...					...					1,00,000	
Premium and Commission on Securities purchased. ...											
Closing Balance—											
In Securities					3,48,300		3,48,300		3,48,300	3,48,300	
„ Deposits					20,000		30,000		30,000	30,000	
„ Cash					2,210		10,002		13,071	23,055	
Total ...					4,65,651		4,64,132		4,70,135	5,60,966	

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5. Economics Department Account.

Budget Estimate of Receipts and Charges for the year 1945–46.

DETAILS	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
(i) Transfer from Statutory Grant account.	30,000	30,000	15,000	30,000	30,000
(ii) Tuition fees—					
(*a*) Diploma class ...	300	375	262	262	375
(*b*) Research Students ...	200	300	50	150	180
(iii) Interest on Securities and deposits...	4,500	3,950	2,116	4,350	3,611
(iv) Miscellaneous ...	...	...	...	...	...
Total Receipts ...	35,000	34,625	17,428	34,762	34,166
Discount on Securities purchased ...	...	...	29	29	111
Opening Balance—					
In Securities ...	1,20,000	1,00,000		99,200	85,200
„ Deposits ...	20,000	20,000		20,000	20,000
„ Cash ...	7,699	7,517		8,454	6,457
Total ...	1,82,699	1,62,142		1,62,445	1,45,934

DETAILS.	Strength 1945-46.	Strength 1944-45.	Scale of Salary.	CHARGES. Estimate for 1945-46. Details	Estimate for 1945-46. Allotment for sanction.	Estimate for 1944-45. Details	Estimate for 1944-45. Allotment sanctioned.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
(i) Pay of Professor ...	1	1	750–50–1,000	13,200		12,000		1,830	6,516	9,618	Salary includes dearness and War allowance.
Reader ...	1	1	400–25–600 + P.A.	7,390		8,160					
Lecturer* ...	1	1	210–15–300	3,647		3,435					
(ii) Pay of Establishment—											
Clerks ...	2	2	40-3-70-4-90-5-125	3,537		2,686		1,893	3,500	3,362	
Servants ...	2	2	(1) 16-½-24 (1) S-½-12			594					
Leave allowance ...	...	...	...	213		200					
					27,987		27,075	3,723	10,016	12,980	
(iii) Contribution to Provident Fund Account ...	...	...	...		1,535		1,610	162	485	619	
(iv) Allowances—Travelling allowance ...	...	...	...		3,600		3,600	768	1,380	2,279	
(v) Studentships ...	5	5	Rs. 60 (5)								
(vi) Contingencies											
(*a*) Purchase of books, etc.				1,000		1,000		...	1,000	870	
(*b*) Service Postage				25		25		...	25	...	
(*c*) Purchase and repair of furniture				...		...		...	...	...	
(*d*) Stationery, Printing and Binding				200		200		...	200	45	
(*e*) Electric current				100		100		...	100	63	
(*f*) Other contingencies				250		250		339	400	372	
(*g*) Municipal Taxes				1,100		1,000		...	1,100	1,052	
					2,675		2,575		2,825	2,402	
(vii) Miscellaneous					...		...	...	...	...	
Total ...					35,797		34,860	4,992	14,706	18,280	
Premium and Commission on Securities purchased ...							...	10	40	...	
Closing Balance—											
In Securities					1,20,000		1,00,000		1,20,000	99,200	
„ Deposits					20,000		20,000		20,000	20,000	
„ Cash					6,902		7,282		7,699	8,454	
Total ...					1,82,699		1,62,142		1,62,445	1,45,934	

6. Indian History Department Account.

Transfer from Statutory Grant Account.	30,000	30,000	15,000	30,000	30,000	(i) Pay of Professor	...	1	1	750—50—1,000	13,200		12,000		12,129	26,200	23,680	Salary includes dearness and War allowance.
Interest on Securities and Deposits.	1,375	1,375	668	1,375	1,359	Reader	...	1	1	400-25-600+P.A.	8,756		7,600					
Fees from Research Students.	200	200	80	200	210	Lecturer	...	1	1	250—10—300+P.A.	5,456		4,720					
Miscellaneous ...		...				(ii) Pay of Establishment—												
						Clerk	...	1	1	40-3-70-4-90-5—125	1,124		1,028		884	1,768	1,609	
						Peon	...	1	1	16—½-24-(1)	408		380					
						Chokra	...	1	1	8—½-12-(1)	228		212					
						Leave allowance	...				115		110					
												29,287		26,050	13,013	27,968	25,289	
						(iii) Contribution to Provident Fund Account.				...		1,617		1,576	786	1,576	1,533	
						(iv) Allowances—												
						Travelling allowance	...			...		...		...	...	...	...	
						(v) Studentships	...	5	5	60 (5)		3,600		3,600	1,200	2,017	3,047	
Total—Receipts ...	31,575	31,575	15,748	31,575	31,569	(vi) Contingencies—												
						(a) Purchase of Books*	...			...	350		350		...	350	276	
						(b) Numismatic collection, etc.				...	300		300		...	...	...	*Coins, Maps, Photos, &c.
						(c) Service Postage	...			...	70		70		20	70	...	
						(d) Purchase of furniture	...			...	150		150		149	150	...	
By discount on Securities purchased.	...	...	...	...	...	(e) Stationery, Printing and Binding.				...	200		200		...	200	66	
						(f) Electric Current	...			...	100		100		...	100	60	
						(g) Other Contingencies	...			...	300		300		9	300	356	
						(h) Municipal Taxes	...			...	1,000		926			1,000	963	
												2,470		2,396	178	2,170	1,721	
						Total	...					36,974		33,622	15,177	33,731	31,590	
Opening Balance—						Premium and Commission on Securities								...				
In Securities ...	33,600	33,600		33,600	33,600													
„ Deposits ...	...	...		...	...	**Closing Balance—**												
„ Cash ...	3,807	5,263		5,963	5,984	**In Securities**	...					30,600		33,600		33,600	33,600	
						„ Deposits	...					...		...		...	...	
						„ Cash	...					1,408		3,216		3,807	5,963	
Total ...	68,982	70,438		71,138	71,153	Total	...					68,982		70,438		71,138	71,153	

7. Research and Development Account.

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46	Estimate for 1944-45	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Government Securities of Fee Fund.	82,970	81,478	41,485	82,970	79,977
Interest on Securities and Deposits.	18,500	17,664	9,951	18,250	17,667
Transfer from Statutory Grant Account—Lectures.	3,000	3,000	1,500	3,000	3,000
Tuition fees—French Class...	2,000	750	2,070	2,070	765
,, German Class.					
,, Geography Class.	700	550	700	700	575
,, Indian Music Class.	900	900	1,115	1,115	900
,, Statistics	900	750	968	968	863
Teaching in Politics and Public Administration.	900	450	938	938	563
Fees from Research Students.	500	500	120	300	600
Miscellaneous ...	...	...	161	161	60
Grant from Imperial Council of Agricultural Research.	2,400	...	1,600	2,420	...
Grant from Board of Scientific and Industrial Research	..	...	..	3,000	...

DETAILS.	Strength 1945-46.	Strength 1944-45.	Scale of Salary.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
			Rs.	Allotment for sanction Rs.	Allotment sanctioned Rs.	Rs.	Rs.	Rs.	
University Lectures ...					...	...	...	...	Salary includes dearness and War allowance.
Research Studentships and Fellowships, etc.	34	34	125 (5) 60 (26) 40 (3)	27,200	27,200	9,606	18,600	17,771	
Grants-in-aid ...									
Diploma course in European languages :— French ...	1	1	150	1,350	1,350	131	1,031	...	
German ...	1	1	150	1,350	1,350	440	1,340	1,297	
Department of Geography—									
Lecturer ...	1	1	210-15-300+P.A.	5,049	4,350	2,128	4,644	3,969	
Assistant ...	1	1	150-10-200	2,585	2,230	1,090	2,382	2,110	
Peon including leave allowance.	1	1	16-½-24	450	390	117	322	333	
Equipment ...				500	500	169	500	462	
Books ...				150	150	...	150	88	
Contingencies* ...				550	550	6	550	591	*Includes Cost of regional Survey.
Contribution to Provident Fund ...				434	412	201	412	380	
Municipal Tax ...				250	218	...	250	238	
				9,968	8,800	3,711	9,210	8,171	
Department of Indian Music—									
Lecturer ...	1	1	210-15-300	3,960	3,600	1,800	3,840	3,516	
Vocal Assistant ...	1	1	60-5-100	1,380	1,177	600	1,275	1,126	
Veena Assistant ...	1	1	60-5-100	1,380	1,272	660	1,320	1,218	
Violin Assistant ...	1	1	60-5-100	1,380	1,272	660	1,320	1,218	
Peon ...	1	1	16-½-24	393	363	192	384	356	
Contingencies ...				200	200	15	200	449	
Municipal Tax ...				260	238	...	260	256	
Books ...				100	100	...	100	31	
Contribution to Provident Fund.				450	438	184	438	395	
				9,503	8,660	4,111	9,137	8,565	
Lectureship in Statistics— Lecturer.	1	1	210-15-300	3,960	3,000	363	1,375	3,476	

Post Graduate Course in Medicine.	5,000	...	...	3,500	...	Contribution to Provident Fund Account.				225	188	...	...	183	
						Books ...				150	150	...	150	140	
						Contingencies ...				100	100	4	100	16	
										4,435	3,438	357	1,625	3,814	
						Department of Politics and Public Administration :—									
Total Receipts ...	1,17,770	1,06,042	60,608	1,19,392	1,04,970	Reader ...	1	1	400-25-600	7,920	7,200	3,600	7,680	7,200	
						Honorarium for Lectures.									
						In Law ...				600	...	...	...	900	
						In Commerce ...				600	900	900	900	...	
By discount on Securities purchased.	...	...	39	39	256	Contribution to Provident Fund for the Reader.				450	450	225	450	450	
						Peon ...	1	1	16-½-24	396	366	177	396	327	
						Books ...				400	400	...	400	338	
						Contingenices ...				200	200	...	200	90	
						Municipal Tax ...				284	262	...	284	283	
										10,850	9,778	4,902	10,310	9,588	
						Mackenzie Manuscripts—									
						Assistants ...				...	...	...	...	...	
						Clerk ...				...	...	...	...	...	
						Contingencies (Gratuity) ...				...	...				
										...					
						Catalogus Catalogorum of Sanskrit Manuscripts :—									
						Junior Assistant ...				...	...	...	...		
						Travelling Allowance ...				...	...	...	...	...	
						Manuscripts and Catalogues Contingencies ...				250	250	...	250	...	
										250	250	...	250	...	
						Deptl. Library (Contingencies)				200	200	325	400	85	
						Extension Boards *				250	250	...	250	...	
						Miscellaneous (c) ...				500	500	495	500	194	
						Scientific Research Work ...				3,400	...	190	4,420	...	
						Equipment for Experimental Psychology ...				...	...	...	...	772	
						Post-Graduate Course in Medicine.				6,000	...	...	4,000	...	
						Department of Anthropology.				15,000	...	...	...	...	
						Total—Charges ...				90,256	61,776	24,278	61,073	50,257	
						Transfer to Botany Department				25,000	25,000	10,000	25,000	25,000	
						„ Oriental Research Institute Account				...	...	...	...	10,000	
						„ Mathematics Department Account				...	...	...	...	1,000	
Opening Balance—						Total ...				1,15,256	86,776		86,073	86,257	
In Securities ...	4,85,000	4,50,000		4,40,100	8,20,100										
„ Deposits ...	...	...		...	...	Premium and Commission on Securities purchased.				...	...	...	...	...	
„ Cash ...	22,727	18,388		34,269	35,300	Transfer to College of Technology Account.				...	...	...		4,00,000	
						Closing Balance :—									
						In Securities ...				4,85,000	4,65,000		4,85,000	4,40,100	
						„ Deposits ...				...	...		...	...	
Total ...	6,25,497	5,74,430		5,93,800	9,60,626	**„ Cash** ...				25,241	22,654		22,727	34,269	
						Total ...				6,25,497	5,74,430		5,93,800	9,60,626	

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Vide remarks in the Memorandum

(c) Includes advertisement charges, Electric consumption charges for Diploma classes in French and German and incidental charges in connection with Lectures etc.

8. Vice-Chancellor's Salary Account

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	DETAILS.	Strength. 1945-46.	Strength. 1944-45.	Scale of pay.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.					Allotment for sanction.	Allotment sanctioned.				
Transfer from Statutory Grant account.	26,000	26,000	13,000	26,000	26,000					Rs.	Rs.	Rs.	Rs.	Rs.	
Interest ...	400	525	150	525	242	I. Pay of officer— Vice-Chancellor ...	1	1	Rs. 2,000	24,000	24,000	12,000	24,000	24,000	
Total ...	26,400	26,525	13,150	26,525	26,242	II. Leave allowance ...				...	...	...	...	...	
By discount on Securities purchased	...	...	...	...	3	Total ...				24,000	24,000	12,000	24,000	24,000	
Opening Balance—						**Closing Balance—**									
In G. S. ...	10,000	10,000	...	10,000	5,000	**In G. S.** ...				10,000	10,000		10,000	10,000	
„ Deposit ...	5,000	5,000		5,000	5,000	**„ Deposit** ...				10,000	5,000		5,000	5,000	
„ Cash ...	5,203	2,653		2,678	5,428	**„ Cash** ...				2,603	5,178		5,203	2,678	
Total ...	46,603	44,178		44,203	41,678	Total ...				46,603	44,178		44,203	41,678	

9. University Students' Information Bureau Account.

Transfer from Statutory Grant account.	3,000	3,000	1,500	3,000	3,000	Allowance to the Secretary, University Students' Information Bureau.	1	1	Rs 150	1,800	1,800	900	1,800	1,314	
Interest on Securities and Deposits.	850	850	425	850	825	Clerk to the Secretary ...	1	1	Rs. 40-3-70-4-90-5-125	945	861	630	1,266	1,157	
Miscellaneous ...	...	...	...	...	...	Peon ...	1	1	Rs. 16-½-24	360	330				
Total ...	3,850	3,850	1,925	3,850	3,825	Leave allowance ...	...	...	...	83	75				
						Contribution to Provident Fund. ...	...	...	...	48	46	23	46	42	
						Contingencies ...	...	...	...	400	200	54	200	143	
						Municipal Tax ...	...	...	...	100	90	...	100	88	
By discount on Securities purchased.	...	...	...	...	2	Total ...				3,736	3,402	1,607	3,412	2,744	
						Premium and Commission on Securities.				...	...	...	...	...	
						Closing Balance—									
Opening Balance.—						**In Securities** ...				25,000	25,000		25,000	24,000	
In Securities ...	25,000	24,000		24,000	23,000	**„ Deposits** ...				...	...		...	...	
„ Deposits ...	...	...		...	...	**„ Cash** ...				477	379		363	925	
„ Cash ...	363	931		925	842										
Total ...	29,213	28,781		28,775	27,669	Total ...				29,213	28,781		28,775	27,669	

10. Zoology Department Account.

Transfer from Statutory Grant account.	30,000	30,000	15,000	30,000	30,000	1. Building ...	...	...	...	...	...	...	...	...	...	Salary includes dearness and War allowance.
									Rs.							
						2. (a) Salaries:—										
Interest...	6,000	6,000	3,338	6,000	5,237	(i) Reader	1	1	400—25—600	5,500	8,750	1,800	4,520	6,000		
Fees from Research Students...	150	350	260	150	195	(ii) Establishment:—										
Caution money from Research Students.	500	...	...	200	...	Research Assistant ...	1	1	100—10—150	1,550	1,392	2,288	4,606	3,989		
Miscellaneous...	...	...	...	...	13	Store-keeper-Clerk ...	1	1	40-3-70-4-90-5-125	672	942					
						Attender	1	1	23,23,23-1-35 P. A. Rs. 5	569	533					
						Peons	2	2	16-½-24	706	709					
						Watchman... ...	1	1	15	359	327					
						Sweeper	1	1	12-½-15	306	282					
						Chokra Temporary ...	1	1	10	246	222					
						(iii) Leave Allowance ...	...	..	...	160	158					
						3. Contribution to Provident Fund.	...	...	...	313	567	75	225	22		
						4. Studentships	7	7	Rs. 60 (7)	5,040	5,040	60	780	2,060		
						5. Other charges—										
						(i) Municipal Taxes ...				1,200	1,200	...	1,200	2,414		
						(ii) Electric Current Charges.				500	500	...	500	425		
						(iii) Stores and Instruments.				5,500*	3,500		3,500	2,499	* Includes provision for Special apparatus.	
						(iv) Furniture				300	300	..	300	...		
						(v) Contingencies (Local Stores, etc.)				3,000	3,000	446	3,000	2,459		
						(vi) Books				500	500	...	500	55		
						(vii) Excursion				400	250	...	250	250		
Total ...	36,650	36,350	18,598	36,350	35,445	Total ...				26,821	28,172	4,609	19,381	20,173		
Discount on Securities ...	...	...	...	...	298	Premium and Commission on Securities.				...	...		...	...		
Opening Balance						**Closing Balance—**										
In Securities ...	1,45,200	1,30,200		1,35,200	1,10,200	**In Securities ...**				1,80,000	1,40,200		1,45,200	1,35,200		
„ Deposits	35,000	35,000		30,000	35,000	**„ Deposits ... ...**				20,000	35,000		35,000	30,000		
„ Cash	11,826	8,182		9,857	14,287	**„ Cash ... ...**				1,855	6,360		11,826	9,857		
Total ...	2,28,676	2,09,732		2,11,407	1,95,230	Total ...				2,28,676	2,09,732		2,11,407	1,95,230		

11. Biochemistry Department Account.

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS					DETAILS.	Strength.		Scale of pay.	CHARGES					REMARKS.
	Estimate for 1943-44.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.		1945-46.	1944-45.		Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	
	Rs.	Rs	Rs.	Rs.	Rs.					Allotment for sanction. Rs.	Allotment sanctioned. Rs.	Rs.	Rs.	Rs.	Salary includes dearness and War allowance.
Transfer from Statutory Grant account.	28,000	28,000	14,000	28,000	28,000	1. Buildings ...	...	...	...						
						2. (*a*) Salaries :—			Rs.						
Interest ...	2,560	2,560	1,267	2,560	2,561	(i) Professor ...	1	1	750-50-1,000	13,200	12,000	6,000	13,200	12,000	
						(ii) Establishment—									
						Research Assistant...	1	1	100-10-150	1,800	1,512				
						Store-keeper Clerk...	1	1	40-3-70-4-90-5-125	1,355	1,247				
Fees from Research Students...	500	400	540	500	490	Attender ...	1	1	23,23-1-35	515	479	1,804	4,738	4,546	
						Peons ...	4	3	16-½-24	1,317	1,260				
						Watchman ...	1	1	15	351	327				
Caution money from Research Students.	500	...	...	500	...	Sweeper ...	1	1	12-½-15	304	274				
						(iii) Leave allowance ...	...	...	...	192	192				
										824	820	409	820	810	
Miscellaneous ...	...	...	3,235	235	467	3. Contribution to Provident Fund.	...	...	...	5,040	5,040	1,798	3,960	3,918	
						4. Studentships ...	7	7	Rs.60 (7)	1,150	1,130	...	1,150	548	
						5. Other charges—				...	...	...	...	...	
						(*a*) Municipal taxes ...				6,500	6,500	669	6,500	4,723	
						(*b*) Furniture ...									
						(*c*) Apparatus and Chemicals (including initial equipment).				3,500	2,500	1,990	2,500	3,088	†Cost of materials, printing, stationery, binding, Gas-making, etc.
						(*d*) Contingencies (Local Stores, etc.)†				1,000	1,000	422	1,000	840	
						(*e*) Electric current charges...				250	250	...	250	91	
						(*f*) Books ...									
Total ...	31,560	30,960	19,142	31,795	31,518	Total ...				37,298	34,531	13,092	34,118	30,569	
						Re-payment of Loan to Fee Fund account.					...	...	900		
						Evacuation advance ...				...	...		...	50	
Discount on Securities ...	...	...	...	...	...	Premium and Commission on Securities.				...	...	...	...	...	
Opening Balance—						**Closing Balance—**									
In Securities ...	60,600	60,600		60,600	60,600	**In Securities** ...				58,000	58,600		60,600	60,600	
„ Deposits ...	...	...		...	...	**„ Deposits** ...				...	...		...	...	
„ Cash ...	3,471	3,175		6,694	5,795	**„ Cash** ...				333	1,604		3,471	6,694	
Total ...	95,631	94,735		99,089	97,913	Total ...				95,631	94,735		99,089	97,913	

12. Botany Department Account.

Transfer from Research and Development Account.	25,000	25,000	10,000	25,000	25,000	1. Building								
Interest	7,700	7,250	3,617	7,600	7,346	2. Salaries— (i) Reader	1	1	Rs. 400–25–600	5,510	8,750	1,542	4,182	6,000	Salary includes dearness and War allowance.
Fees from Research Students ...	250	250	55	150	265	(ii) Establishment—									
						Research Assistant ...	1	1	100—10—150	1,395	1,587	2,277	4,735	4,090	
						Store-keeper Clerk	1	1	40–3–70–4–90–5–125	825 593	741				
						Mechanic Attender	1	1	23,23,23–1–35	677	497				
						Peons	2	2	16–½–24	339	617				
						Gardeners ...	1	...	15–1–20	292	300				
						Watchman ...	1	1	15	351	327				
						Sweeper	1	1	12–½–15	180	262				
						Leave allowance ...	...	...			180				
Caution money from Do. ...	500	...	300	300	...	(iii) Contribution to Provident Fund.				354	562	52	244	35	
Miscellaneous	...	...	56	56	...	3. Travelling Allowance ...				500	500	...	500	533	* Includes special provision of Rs. 5,000 for apparatus and Rs. 5,000 for improvements to Fern House.
						4. Studentships ...	7	7	Rs. 60 (7)	5,040	5,040	240	720	1,074	
						5. Other charges—									
						(a) Municipal taxes ...				1,025	1,025	...	1,025	452	(a) Includes Rs. 658/ towards T. A. to Selection Committee members.
						(b) Electric Current Charges				500	500	82	500	229	
						(c) Apparatus and Equipment				8,200*	3,200	1,095	3,200	899	
						(d) Contingencies (Local Stores, etc.) *				2,000	2,000	(a) 1,156	2,000	1,892	* Cost of materials, Printing, stationery, binding and other incidental charges.
						(e) Furniture				100	100	...	100	...	
						(f) Books				300	300	...	300	14	
						(g) Botanical Garden ...				5,100*	100	...	100	...	
Total ...	33,450	32,500	14,028	33,106	32,611	Total ...				33,281	26,588	6,444	17,606	15,218	
By Discount on Securities purchased.	...	...	...	...	232	Premium and Commission on Securities.				...	...	...	...	...	
						Evacuation Advance ...				...	...	...	...	15	
Opening Balance—						Closing Balance—									
In Securities ...	1,85,000	1,70,400		1,70,400	1,50,400	In Securities ...				2,00,000	1,75,000		1,85,000	1,70,400	
„ Deposits ...	15,000	15,000		15,000	15,000	„ Deposits				5,000	15,000		15,000	15,000	
„ Cash	9,607	4,747		8,707	11,097	„ Cash				4,776	6,059		9,607	8,707	
Total ...	2,43,057	2,22,647		2,27,213	2,09,340	Total ...				2,43,057	2,22,647		2,27,213	2,09,340	

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13. Mathematics Department Account.

Budget Estimate of Receipts and Charges for the year 1945—46.

DETAILS.	RECEIPTS. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	DETAILS.	Strength. 1945–46.	Strength. 1944–45.	Scale of pay.	CHARGES. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.					Allotment for sanction. Rs.	Allotment sanctioned. Rs.	Rs.	Rs.	Rs.	
Transfer from Statutory Grant Account.	11,000	11,000	5,500	11,000	11,000	(i) Salaries—			Rs.						
						Reader	1	1	400-25-600+P.A.	9,416	8,320	4,140	8,760	8,080	Salary includes dearness and War allowance.
						Peon	1	1	16-½-24	414	390	207	414	390	
						Leave allowance ...	...	...	...	41	39				
Interest	440	400	219	440	444	(ii) Contribution to Provident Fund.	...	...	...	535	520	259	520	505	
Fees from Research Students.	200	200	70	110	210	(iii) Studentships ...	3	5	60 (3)	2,160	3,600	1,364	2,085	3,513	
Miscellaneous	...	...	...	...	...	(iv) Books				250	250	...	250	20	
						(v) Contingencies †				200	200	9	200	156	
Total ...	11,640	11,600	5,789	11,550	11,654	(vi) Municipal Tax ...				400	356	...	400	394	
						Total ...				13,416	13,675	5,979	12,269	13,058	
Discount on Securities purchased.	...	...	...	...	...	Premium and Commission on Securities.				...	...	...	...	...	
Transfer from Fee Fund ...	...	2,000	2,000	2,000	1,000										
Opening Balance—						**Closing Balance—**									
In Securities ...	13,000	13,000		13,000	13,000	**In Securities** ...				13,000	13,000		13,000	13,000	
„ Deposits ...	...	...		...	...	**„ Deposits**				...	...		...	...	
„ Cash ...	1,995	804		1,074	1,478	**„ Cash**				219	729		1,995	1,074	
Total ...	26,635	27,404		27,624	27,132	Total ...				26,635	27,404		27,624	27,132	

14. Indian Philosophy Department Account.

Transfer from Statutory Grant Account.	12,000	12,000	6,000	12,000	12,000	(i) Salaries—			Rs.						† Printing, Stationery, Binding, Electric Current, and Telephone etc.
						Lecturers	2	2	210-15-300	7,502	6,505	3,150	6,813	2,803	
						Peon	1	1	16-½-24	414	390	206	454	384	
						Leave allowance ...	...	...	...	41	39				
Interest	1,840	1,890	912	1,840	1,675	(ii) Contribution to Provident Fund.	...	...	...	427	406	197	406	173	
Fees from Research Students ...	60	60	30	60	10	(iii) Studentships ...	4	3	60 (4)	2,880	1,440	...	1,114	646	Salary includes dearness and War allowance.
Miscellaneous	...	...	3	3	5	(iv) Books				500	500	...	500	28	
						(v) Contingencies †				500	500	11	500	591	
Total ...	13,900	13,950	6,945	13,903	13,690	(vi) Municipal Tax ...				400	377	...	400	223	
						(vii) Equipment for Experimental Psychology.				5,000	10,000	127	5,000	...	
Transfer from Fee Fund A/c. ...	5,000	10,000	...	5,000	...										
						Total ...				17,364	20,157	3,691	15,187	4,848	
Discount on Securities purchased.	...	...	...	...	134	Evacuation Advance ...				...	...	...	...		
						Premium and Commission on Securities.				...	...	...	...	...	
Opening Balance—															
In Securities ...	56,000	56,000		56,000	48,000	**Closing Balance—**									
„ Deposits ...	...	...		...	...	**In Securities** ...				56,000	56,000		56,000	56,000	
„ Cash ...	7,495	3,046		3,779	2,803	**„ Deposits**				...	...		...	...	
						„ Cash				9,031	6,839		7,495	3,779	
Total ...	82,395	82,996		78,682	64,627	Total ...				82,395	82,996		78,682	64,627	

15. Oriental Research Institute Account.

Transfer from Statutory Grant Account.	55,500	55,500	27,750	55,500	55,500	*A. Dravidian Section—*								
						(i) Salaries—								
						(a) *Department of Tamil—*			Rs.					
						Reader ...	1	1	400–25–600	7,920	7,075	3,475	7,435	6,775
						Lecturer (Senior) ...	1	1	210–15–300	3,960	3,600	1,800	3,780	3,600
						Lecturer (Junior) ...	1	1	150–10–200 +P.A.	3,388	2,960	1,470	3,110	28,40
						(b) *Department of Telugu—*								
						Lecturer (Senior) ...	1	1	210–15–300 +P.A.	5,456	4,720	2,340	4,980	4,480
						Lecturer (Junior) ...	1	1	150–10–200	2,068	1,800	281	1,271	800
						(c) *Department of Kannada—*								
						Lecturer (Senior) ...	1	1	210–15–300	3,658	3,145	1,530	3,312	2,964
						Lecturer (Junior) ...	1	1	150–10–200 +P.A.	3,388	2,960	1,470	3,120	2,840
						(d) *Department of Malayalam—*								
						Lecturer (Senior) ...	1	1	210–15–300 +P.A.	5,456	4,720	2,340	4,980	4,480
						Lecturer (Junior) ...	1	1	150–10–200 +P.A.	3,388	2,960	1,470	3,120	2,840
						Establishment—								
						Clerk ...	1	1	40–3–70–4–90 –5–125	1,410	1,302	1,839	3,842	3,302
						Attender ...	1	1	16–½–24 + Rs. 4	392	422			
						Peons ...	1	1	16–½–24	414	390			
						Boy Attenders ...	3	3	8–½–15	780	680			
						Sweepers (Temporary) ...	2	2	12	576	516			
						Leave allowance ...	...	...	...	278	258			
										42,532	37,508	18,015	38,950	34,921
Interest ...	1,400	1,420	685	1400	1393	(ii) Contribution to Provident Fund.				2,275	2,195	1,029	2,105	2,045
						(iii) Books and Periodicals ...	...	...	...	500	500	...	500	245
						(iv) Contingencies† ...	...	...	...	1,650	1,300	354	1,300	1,220
						(v) Municipal Tax ...	...	...	...	1,250	1,150	...	1,250	1,214
						Total ...	...	...	...	48,207	42,653	19,398	44,105	3,9645

Salary includes dearness and War allowance.

†Advertisement charges, printing stationery, binding, furniture, electric current, and telephone charges, wages of menials, office expenses and Rs. 300/- charges for copying manuscripts for the above four sections, and provision for furniture for the Telugu and Kannada Departments.

15. Oriental Research Institute Account—*(Contd.)*

Budget Estimate of Receipts and Charges for the year 1945-46—(Contd.)

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous ...	...	...	...	...	20
Transfer from Publication Account as contribution.		...	...	..	5,000
Transfer from Research and Development account as contribution.		...	...	...	10,000
Contribution from Fee Fund account.	25,000	15,000	6,000	20,000	...
Total ...	81,900	71,920	34,435	76,900	71,913
By discount on Securities purchased.	...	...	...	...	...
Opening Balance—					
In Securities ...	42,100	42,100		42,100	42,100
„ Deposits ...	...	...		...	...
„ Cash ...	4,980	5,393		6,300	4,721
Total ...	1,28,980	1,19,413		125,300	1,18,734

DETAILS.	Strength 1945-46.	Strength 1944-45.	Scale of pay.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
				Allotment for sanction.	Allotment sanctioned.				
B. Sanskrit Section—				Rs.	Rs.	Rs.	Rs.	Rs.	
(i) Salaries—			Rs						
Reader ...	1	1	400-25-600+P.A.	9,416	8,320	4,140	8,760	8,080	
Senior Lecturer ...	1	1	210-15-300+P.A.	5,456	4,720	,2340	4,980	44,80	
Junior Lecturer ...	1	1	150-10-200	3,113	2,400	1,366	2,867	2,400	
Peon ...	1	1	16-½-24	414	390	207	454	390	
Leave allowance ...	...	...	.....	40	39				
(ii) Contribution to Provident Fund.	...	...	.....	1,022	965	490	955	935	
(iii) Books ...	...	...	.....	250	250	43	250	65	
(iv) Other contingencies† ...	...	...	.....	450	450	...	450	201	† Includes copying charges of Rs. 250.
(v) Municipal Tax ...	...	...	.....	520	490	...	520	517	
Total ...	...	...	.....	20,681	18,024	8,586	19,246	17,068	
C. Islamic Section—									
(i) Salaries—									
Senior Lecturer ...	1	1	210-15-300 P.A.55-15-100	6,776	5,920	2,940	6,218	5,680	
Junior Lecturer ...	2	2	150-10-200	6,776	5,920	2,940	6,218	5,680	
Peon ...	1	1	16-½-24	324	364	150	340	364	
Leave allowance ...				32	24				
(ii) Contribution to Provident Fund.				770	740	368	740	710	
(iii) Books ...				500	500	...	803	625	
(iv) Other contingencies‡ ...				150	150	...	150	165	
(v) Municipal Tax				400	360	...	400	397	‡ Advertisement charges, printing, stationery, binding, furniture, electric current, telephone charges, and copying charges.
Total ...				15,728	13,978	6,398	14,869	13,621	
Grand Total ...				84,616	74,655	34,382	78,220	70,334	
Premium and Commission on Securities.				...	...	...	...	...	
Closing Balance—									
In Securities ...				42,100	42,100		42,100	42,100	
„ Deposits ...				...	...		...	...	
„ Cash ...				2,264	2,658		4,980	6,300	
Total ...				1,28,980	1,19,413		1,25,300	1,18,734	

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16. Publication Account.

Budget Estimate of Receipts and Charges for the year 1945—46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.
	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of Text-books ...	80,000	20,000	22,720	24,000	13,380
Sale of other Publications ...	3,000	5,000	2,506	3,500	7,087
Sale of Tamil Lexicon ...	200	500	...	200	474
Interest on Securities and deposits ...	23,000	24,500	11,469	23,000	23,834
Miscellaneous ...	...	...	10	10	...
Total—Receipts ..	1,06,200	50,000	36,705	50,710	44,775
By discount on Securities purchased.	...	...	...	...	
Opening Balance—					
In Securities ...	6,70,000	6,70,000	...	6,70,000	7,20,000
„ Deposits ...	...	...		...	...
„ Cash ...	29,277	38,280		37,967	25,478
Total ...	8,05,477	7,58,280		7,58,677	7,90,253

DETAILS.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimte for 1944-45.	Actuals for 1943-44.	REMARKS.
I. Text-books—	Rs.	Rs.	Rs.	Rs.	Rs.	
Printing and Binding ...	10,000	...	...	900	7,636	
Stationery ...	7,500	...	...	450	8,473	
Editors' fee ...	1,000	...	50	100	800	
Miscellaneous † ...	1,500	...	313	500	788	†Advertisement charges, and fees to Superintendent, Government Press, for checking printing bills, etc. and Copyright fee towards Selections for Text-books and incidental charges.
II. Other publications—						
University Magazine ...	3,000	3,000	...	1,500	789	
Grant-in-aid ...	...	...	750	750	...	
Publication of researches, etc.	5,000	10,000	1,086	3,200	6,499	
Catalogus Catalogorum ...	...	...	...	...	...	
Miscellaneous † ...	500	500	126	500	196	
III. Prizes to be awarded for approved publication of modern works in Dravidian Languages.	3,000	3,000	800	1,500	2,105	
For adaptations in Indian Languages and Printing. ...	...	5,000	...	...	...	
Total—Charges ...	31,500	21,500	3,125	9,400	27,286	
Transfer to O. R. I. Account ...		...	...		5,000	
Premium and Commission on securities purchased.	...	...	...	...		
Transfer to College of Technology Account.	50,000	50,000	50,000	50,000	50,000	
Closing Balance—						
In Securities ...	7,00,000	6,70,000		6,70,000	6,70,000	
„ Deposits ...	...	...		...	...	
„ Cash ...	23,977	16,780		29,277	37,967	
Total ...	8,05,477	7,58,280		7,58,677	7,90,253	

17. University Buildings Account.

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	DETAILS	CHARGES. Estimate for 1945-46.	Allotment for sanction.	Estimate for 1944-45.	Allotment sanctioned.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
						(i) Maintenance of Buildings—								
						I. *Library Building* ...	2,500		2,500		265	2,500	936	
Interest on Securities and Deposits ...	9,300	9,200	4,623	9,250	9,135									
						II. *Departmental Building* ...	2,500		2,500		195	2,500	527	
Miscellaneous ...	...	...	75	75	843			5,000		5,000				
Transfer from Fee Fund Account	30,600	...	...	...	...	(ii) Fixtures and Equipments ...		...	...	...	...	...	...	
						(iii) Miscellaneous (A. R. P. arrangements.) ...		...	...	...	...	...		
Total Receipts ...	39,900	9,200	4,698	9,325	9,978	(iv) War Risk Insurance ...		...	...	...	...	...	...	
By discount on Securities	...	...	3	3	114	Total Charges ...		5,000		5,000	460	5,000	1,463	
						Premium and Commission on Securities purchased. ...				...				
Opening Balance—						**Closing Balance—**								
In Securities ...	2,85,000	2,80,000		2,82,500	2,75,000	**In Securities** ...		2,90,000		2,80,000		2,85,000	2,82,500	
„ Deposits ...	...	...		...	...	**„ Deposits** ...		30,000		...		...	...	
Cash ...	11,743	11,320		9,915	8,786	**„ Cash** ...		11,643		15,520		11,743	9,915	
Total ...	3,36,643	3,00,520		3,01,743	2,93,878	Total ...		3,36,643		3,00,520		3,01,743	2,93,878	

18. Vacation Lectures Account.

Budget Estimate of Receipts and Charges for the year 1945–46.

DETAILS.	RECEIPTS. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	DETAILS.	CHARGES. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.		Allotment for sanction. Rs.	Allotment sanctioned. Rs.	Rs.	Rs.	Rs.	
Interest on Government Securities ...	1,150	1,140	570	1,140	1,128	Annuity to the Widow of Mr. S. Ramanujam.	240	240	120	240	240	
						Cost of Vacation Lectures ...	1,000	1,000	18	100	...	
Total Receipts ...	1,150	1,140	570	1,140	1,128	Miscellaneous ...	...	...	...	...	...	
By discount on Securities purchased.	...	...	1	1	...							
						Total Charges ...	1,240	1,240	138	340	240	
						Premium and Commission on Securities.		...				
Opening Balance—						**Closing Balance—**						
In Securities ...	32,000	32,000		31,500	31,500	**In Securities** ...	33,000	32,000		32,000	31,500	
„ Deposits ...	...	...		...	...	**„ Deposits** ...	...	...		...	...	
„ Cash ...	1,764	460		1,463	575	**„ Cash** ...	674	360		1,764	1,463	
Total ...	34,914	33,600		34,104	33,203	Total ...	34,914	33,600		34,104	33,203	

19. Endowment Account.

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	DETAILS.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.		Allotment for sanction. Rs.	Allotment sanctioned. Rs.	Rs.	Rs.	Rs.	
Interest on Government Securities (*a*).	32,000	30,200	17,121	31,550	30,494	Scholarships	9,500	9,000	3,615	9,000	9,141	(*a*) Includes Rs. 500 received from Government being rent on Tumkum property which is now managed by the Government.
Amount received for Medals, etc. ...	...	...	1,500	1,500	47,039	Prizes	5,000	5,000	2,175	5,000	3,561	
Miscellaneous	...	...	100	100	383	Medals	...	9,000	...	...	...	
						Lectures	5,000	5,000	650	5,000	3,700	No provision has been made for medals as it has been decided not to strike medals till after the War.
Total Receipts ...	32,000	30,200	18,721	33,150	77,916	Miscellaneous	...	...	...	...	11	
						Total ...	19,500	28,000	6,440	19,000	16,413	
By discount on Securities purchased.	...	...			1,635							
						Premium on Securities purchased ...	...	...	...	...	...	
Opening Balance—						**Closing Balance—**						
In Securities	8,75,000	8,51,700		8,46,300	7,91,700	**In Securities**	8,90,000	8,62,700		8,75,000	8,46,300	
„ Deposits	...	6,000		1,000	...	**„ Deposits** ...	...	...		...	1,000	
„ Cash	38,748	32,417		52,298	44,760	**„ Cash** ...	36,248	29,617		38,748	52,298	
Total ...	9,45,748	9,20,317		9,32,748	9,16,011	Total ...	9,45,748	9,20,317		9,32,748	9,16,011	

20. Security Deposit Account.

Budget Estimate of Receipts and Charges for the year 1945–46.

DETAILS.	RECEIPTS. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	DETAILS.	CHARGES. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.		Allotment for sanction. Rs.	Allotment sanctioned Rs.	Rs.	Rs.	Rs.	
Interest on Securities and Deposits ...	75	150	...	50	185	Refund of Deposit	2,000	2,000	...	2,000	2,495	
Amount received from Tenderers etc.	1,000	1,000	195	1,000	1,595	Payment of interest to the Contractor.	...	...	...	...	...	
						Miscellaneous	...	...	...	...	...	
Total ...	1,075	1,150	195	1,050	1,780	Total ...	2,000	2,000		2,000	2,495	
Opening Balance—						**Closing Balance—**						
In Securities	...	...		...	...	**In Securities**	...	...		...	...	
„ Deposits	3,000	3,000		3,000	3,000	**„ Deposits**	3,000	3,000		3,000	3,000	
„ Cash	4,262	5,592		5,212	5,927	**„ Cash**	3,337	4,742		4,262	5,212	
Total ...	8,337	9,742		9,262	10,707	Total ...	8,337	9,742		9,262	10,707	

21. Provident Fund Account.

Budget Estimate of Receipts and Charges for the year 1945-46.

DETAILS.	RECEIPTS. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	DETAILS.	CHARGES. Estimate for 1945-46.	Estimate for 1944-45.	Actuals from April to Sep. 1944.	Revised Estimate for 1944-45.	Actuals for 1943-44.	REMARKS.
							Allotment for sanction.	Allotment sanctioned				
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Subscriptions	18,104	15,263	6,518	14,114	12,730	Advances	5,000	8,000	1,260	5,000	4,162	
Contributions (*a*)	18,104	15,263	6,518	14,114	12,730	Withdrawals	6,000	2,000	25,621	25,621	3,334	(*a*) Fee Fund account ... 2,400
Interest on Securities, etc ...	11,000	10,750	5,338	10,700	10,337	Lapses and Forfeitures ...		...			...	Library ,, ... 1,425
Miscellaneous (*b*)	4,000	4,000	1,897	4,000	5,390	Miscellaneous		...			...	Economics ,, ... 1,535
Total ...	51,208	45,276	20,271	42,928	41,187	Total ...	11,000	10,000	26,881	30,621	7,496	Indian History ... 1,617
												Research & Development account-Statistics Politics, Music and Geography. 1,559
												University Students' Information Bureau Account. 48
												Zoology Dept. account ... 313
												Biochemistry ,, ... 824
												Botany Dept. ,, ... 354
												Mathematics ,, ... 535
												Indian Philosophy,, ... 427
												Oriental Institute ,, ... 4,067
												College of Technology ... 3,000
												18,104
Loan from Fee Fund A/c. ...		...				Repayment of Loan to Fee Fund A/c. ...		...			8,000	
By discount on Securities purchased ...		...	39	39	106	Premium and Commission on Securities ...		...				
Opening Balance—						**Closing Balance** ...						(*b*) Represents the recoveries made of the advances paid to Subscribers and lapses and forfeitures, if any.
In Securities ...	3,45,000	3,24,500		3,14,500	3,09,500	**In Securities** ...	3,85,000	3,55,000		3,45,000	3,14,500	
,, Deposits ...	...	...				**,, Deposits** ...		...			...	
,, Cash ...	4,532	1,067		22,686	1,889	**,, Cash** ...	4,740	5,843		4,532	22,686	
Total ...	4,00,740	3,70,843		3,80,153	3,52,682	Total ...	4,00,740	3,70,843		3,80,153	3,52,682	

22. Pension Fund Account.

Budget Estimate of Receipts and Charges for the year 1945–46.

DETAILS.	RECEIPTS. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to September 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	DETAILS.	CHARGES. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to September 1944.	Revised Estimate for 1944–45.	Actuals for 1943–44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.		Allotment for sanction. Rs.	Allotment sanctioned. Rs.	Rs.	Rs.	Rs.	
Transfer from Fee Fund account as contribution	30,000	...	...	...	23,344	Pensions ...	15,000	11,700	2,019	11,700	13,927	
Interest ...	20,400	20,000	10,037	20,100	20,015	Commutation of Pensions ...	...	...	...	...	23,344	
						Miscellaneous ...	...	...	...	...	375	
Total ...	50,400	20,000	10,037	20,100	43,359	Total ...	15,000	11,700	2,019	11,700	37,646	
Transfer from Statutory Grant Account ...		...			2,00,000	Premium and Commission on Securities purchased ...		...		7	...	
Do. Library Account ...		...			1,00,000							
Discount on Securities ...		...	2	2	8	**Closing Balance—**						
Opening Balance—												
In Securities ...	6,19,700	6,10,000		6,09,700	3,06,700	**In Securities** ...	6,55,000	6,20,000		6,19,700	6,09,700	
„ Deposits ...	...	...				**„ Deposits** ...	...	...		...	...	
„ Cash ...	4,404	5,713		6,009	3,288	**„ Cash** ...	4,504	4,013		4,404	6,009	
Total ...	6,74,504	6,35,713		6,35,811	6,53,355	Total ...	6,74,504	6,35,713		6,35,811	6,53,355	

23. Alagappa Chettiar College of Technology Account.

Budget Estimate of Receipts and Charges for the year 1945–46.

DETAILS.	RECEIPTS. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sep. 44.	Revised Estimate for 1944–45.	Actuals for 1943–44.	DETAILS.	CHARGES. Estimate for 1945–46.	Estimate for 1944–45.	Actuals from April to Sept. 44.	Revised Estimate for 1944–45.	Actuals for 1943–44.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.		Allotment for sanction. Rs.	Allotment sanctioned. Rs.	Rs.	Rs.	Rs.	
Transfer from Publication Account...	50,000	50,000	50,000	50,000	50,000	Buildings ...	2,50,000	...	...	...	...	Salary includes War and Dearness allowance.
Do. Research and Development Account ...	...	...	...	...	4,00,000	Teaching staff ...	50,000	27,630	2,245	14,500	...	
Do. Fee Fund Account ...	50,000	50,000	...	50,000	...	Clerical, menial and work staff ...	16,000	5,550	516	3,000	...	
Interest on Securities and Deposits...	25,000	19,000	11,413	23,000	12,832	Provident Fund Contribution ...	3,000	1,980	146	986	...	* Recurring ... 85,000
Contribution from Dr Alagappa Chettiar ...	...	...	...	2,00,000	3,00,098	Chemical and Technical Installations.	2,00,000	1,75,000	...	25,000	...	Non-Recurring. 6,50,000
Contribution by the Mill-Owners' Association ...	...	...	...	...	1,85,000	Apparatus and Chemicals ...	30,000	15,000	3,530	15,000	...	Rs. 7,35,000
Registration Fees ...	1,000		1,070	1,070	...	Contingencies ...	10,000	5,000	1,660	5,000	2,200	
Tuition Fees ...	4,000		3,775	3,775	...	Books and Periodicals ...	10,000	10,000	...	3,000	...	
Transfer from Statutory Grant Account*...	7,35,000	90,000	90,000	90,000	...	Electric current charges ...	3,000	1,000	57	1,000	...	
Deposit from Students ...	1,000		1,250	1,250	...	Total ...	5,72,000	2,41,160	8,154	67,486	2,200	
Total ...	8,66,000	2,09,000	1,57,508	4,19,095	9,47,930	Refund to Mill-owner's Association...			1,85,000	1,85,000		
Discount on Securities purchased ...			77	77	1,558	**Closing Balance—**						
Opening Balance ...	...	...				**In Securities** ...	12,00,000	6,05,000		10,00,000	7,50,000	
In Securities ...	10,00,000	6,40,000		7,50,000	...	**„ Deposits** ...	...	...		...	...	
„ Deposits ...	...	...		...	...	**„ Cash** ...	2,07,974	9,840		1,13,974	1,97,288	
„ Cash ...	1,13,974	7,000		1,97,288	...	Total ...	19,79,974	8,56,000		13,66,460	9,49,488	
Total ...	19,79,974	8,56,000		13,66,460	9,49,488							

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Statement showing the Re-appropriation of Budget allotment from one minor head to another in the same account for the year 1943–44.

Particulars.	Budget allotment sanctioned	Amount actually required.	Additional allotment required	Source of Re-appropriation. Detailed Head.	Amount available.	Amount of re-appropriation	Remarks.
		Sanctioned by the Syndicate on 19-2-1944.					
1. *Fee Fund Account* :—	Rs.	Rs.	Rs.		Rs.	Rs.	
A.—General Administration.							
(i) Pay of Officer—Officiating arrangements	...	1,200	1,200	Grants and Contributions ...	7,000	6,354	This is in consequence of the Registrar having been on leave for two months.
(ii) Pay of Establishment ...	85,380	89,900	4,520				The increase is due to additional dearness allowance sanctioned to Establishment.
(iv) Contribution to Pension Fund—Commutation	23,000	23,344	344				The small increase could not be anticipated.
(v) Contribution to Provident Fund ...	2,150	2,200	50				Vide remarks above under 'Pay of Establishment.'
(viii) Departmental Library Staff ...	1,040	1,280	240				
			6,354				
2. *Library Account* :—							
Pay of Establishment ...	27,967	28,130	163	Remuneration to Stock Verifier	250	163	The increase is due to additional dearness allowance sanctioned.
3. *Indian History Account* :—							
Pay of Officers and Establishment ...	25,210	25,315	105	Studentship ...	400	105	The increase is due to additional dearness allowance sanctioned.
4. *Research and Development Account* :—							
Department of Politics ...	9,725	9,752	27	Extension Boards ...	250	27	The increase is due to additional dearness allowance sanctioned.
5. *University Students' Information Bureau Account* :—							
Pay of Establishment ...	1,107	1,187	80	Secretary's Allowance ...	585	80	The increase is due to additional dearness allowance sanctioned.
6. *Indian Philosophy Department Account* :—							
Contingencies ...	200	900	700	Salary of Reader ...	2,025	700	The increase is due to travelling allowance paid to Members of the Selection Committee.
7. *Oriental Research Institute Account* :—							
B. Sanskrit Section—Salaries of Peon	383	419	36	A. Dravidian Section—Salaries	951	464	The increase is due to additional dearness allowance sanctioned.
C. Islamic Section—Books ...	500	928	428				The increase is due to the purchase of certain rare books, sanctioned specially by the Syndicate.
			464				

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Statement showing the re-appropriation from one minor head to another in the same account for the year 1943-44—(Contd.)

Particulars.	Budget allotment sanctioned	Amount actually required.	Additional allotment required.	Source of Re-appropriation. Detailed Head.	Amount available	Amount of re-appropriation.	Remarks.
	Sanctioned by the Syndicate on 20-10-1944.						
1. *Fee Fund Account* :—	Rs.	Rs.	Rs.		Rs.	Rs.	
A.—General Administration :							
(iv) Contribution to Pension Fund Account—							
Commutation of Pension ...	23,344	23,344	10	(viii) Department Library Staff ...	22	10	The provision was underestimated.
B.—Examination Charges :							
(iv) Remuneration to Superintendents ...	15,000	15,038	38	(vii) Printing, Building and Stationery ...	6,696	2,199	The increase is due to a larger number of candidates for the practical examinations.
(v) Remuneration to skilled assistants.	5,000	5,998	998				
(vi) Purchase of Chemicals ...	4,500	5,663	1,163				
			2,199				
2. *Travelling Allowance Account* :—							
To Members of Senate ...	8,000	8,086	86	Remuneration to Members appointed for inspection of Colleges ...	3,200	1,471	The slight increase could not be anticipated.
To Members of Academic Council and its Committees ...	9,000	10,385	1,385				The increase is due to an increase in Committee Meetings.
			1,471				
3. *Library Account* :—							
Pay of Establishment ...	28,130	28,381	251	(iv) Contingencies ...	7,805	251	The increase is due to an increase in the rates of dearness allowance.
4. *Zoology Department Account* :—							
Studentship ...	2,000	2,061	61	5 (iii) Stores and Investments	1,001	1,275	The slight increase could not be anticipated.
Municipal Taxes ...	1,200	2,414	1,214	(v) Contingencies ...	540		The increase is due to error in the allocation of the tax between the three Laboratories.
			1,275		1,541		
5. *Economics Department Account* :—							
Pay of Establishment ...	3,220	3,362	142	(vi) Contingencies ...	263	201	The increase is due to an increase in the rates of dearness allowance.
Studentship ...	2,220	2,279	59				The slight increase could not be anticipated.
			201				

6. *Oriental Research Institute Account* :—								
Dravidian Section :								
Establishment ...	3,160	3,302	142	Books. ...	255	241	The increase is due to an increase in the rates of dearness allowance.	
Contingencies ...	1,300	1,335	35				The slight increase could not be anticipated.	
Municipal Taxes ...	1,150	1,214	64				The increase is due to a higher rate of property tax levied this year (1943-44).	
			241					
Sanskrit Section :								
Municipal Taxes ...	490	517	27	Books ...	185	27	Do. do.	
Islamic Section :								
Municipal Taxes ...	360	397	37	Books ...	303	37	Do. do.	
7. *Botany Department Account* :—								
Establishment ...	4,052	4,090	38	Botanical Garden ...	100	71	The increase is due To an increase in the dearness allowance.	
Travelling allowance ...	500	533	33				The increase could not be anticipated.	
			71					
8. *Bio-chemistry Department Account* :—								
Contingencies ...	2,500	3,089	589	Apparatus and Chemicals ...	1,772	589	The increase is due to local purchases of Chemicals being classified under Contingencies.	
9. *Mathematics Department Account* :—								
Establishment Salary ...	383	390	7	Books ...	230	58	The slight increase could not be anticipated.	
Studentship ...	3,500	3,513	13				The increase is due to a higher rate of tax levied for 1943-44.	
Municipal Taxes ...	356	394	38					
			58					
10. *Endowment Account* :—								
Scholarship ...	9,000	9,142	142	Prizes ...	1,438	142	The increase could not be anticipated.	
11. *Research and Development Acoount* :—								
Indian Music Department ...	8,380	8,566	186	Miscellaneous ...	305	186	The increase is due to advertisement charges and T. A. To Selction Committee Members for the appointment of a Vocal Assistant for the Department.	