Asst
Mrs

Sectt. II-27—39,004—24-10-44.

E&PH (1946) Department.

MS. SERIES.

1

G.O. No. 725 Edn

Dated 4/4/1946.

47

[Despatch Abstract.]

Grant - Teaching - Aided Colleges - Preparation and submission of financial Statements - Revision of - Proposal - Approved.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	
11	1866	Edn.	12.12.44.				

Further Papers.

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

Specially

Education and Public Health Department.

(2)

Fort St. George,
10th April 1945.

Dear Khan Bahadur,

As arranged on the 'phone, I am sending you the enclosed printed report on the Madras Christian College. Will you be so good as to send a detailed note on portions marked at pages 4 and 52 and arrange also to send back the report with the note?

Yours sincerely,

(o/c.)

10.4.45

Khan Bahadur Moulavi Muhammad Sahib Bahadur, M.A., B.L.,
Deputy Director of Public Instruction.

RURAL WATER-SUPPLY—*cont.*
Grants to local bodies—Overdrawals and irregularities in utilization during 1934-35—Settlement of objections relating to Cuddapah District Board—Orders passed. February 9, No. 525 (Ms.).

Grant—Non-recurring—West Godavari District Board—Delay in disbursement—Condoned. February 10, No. 549 (Ms.).

Grant-in-aid to local bodies—Overdrawals and irregularities in utilization during 1935-36—Settlement of objections relating to North Tinnevelly District Board—Orders passed. March 31, No. 1286 (Ms.).

Kurnool District Board—Utilizing the services of Mr. Ramadoss Ayyar of the Examiner's office as water diviner—Proposal not accepted. March 10, No. 960 (Ms.).

Sinking of a well for Adi-Dravidas in Anamalai Panchayat (Coimbatore district) without calling for tenders—Irregularity condoned. March 30, No. 1262 (Ms.).

Sinking of a deep bore-well in Podili taluk, Nellore district—Sanctioned. January 10, No. 104 (Ms.).

Sinking of wells by the defunct Taluk Board, Gobichettipalaiyam—Expenditure—Ratified. January 6, No. 74 (Ms.).

D.O. Office of the Director of Public Instruction, Madras, Dated 16-4-1945.

My Dear Rao Sahib,

PUBLIC, SECRETARY TO GOVERNMENT
20 APR 1945
16400
MADRAS

With reference to your D.O. dated 10-4-45 regarding teaching [illegible] the Madras Christian College, for the [illegible]-44 I am enclosing a detailed statement showing the reductions made under each head of admissible items of expenditure, with the reasons for such reductions. It would be seen therefrom that the main reason for the large reduction is the restriction of the salaries of the members of the staff and establishment to Government scales of pay.

I may state in this connection that managements of all aided colleges have been made aware of the method of calculation of grant by this office - Vide the enclosed copy of the Director's circular proceedings C.No. 130-D/33 dated 24-3-1933. The printed report is also returned herewith.

Yours sincerely,

18.4.45

To

Sri Rao Sahib E.A. Venkateswara Iyer,
Assistant Secretary Education and
Public Health Department,
Fort St. George,
Madras.

B

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3/(A)

E & P H

10-4-45

(3)

Report

OF

The College Council for 1944

COLLEGE.—During the year 1944, there were no specially remarkable developments, but all the ordinary activities of the College, both academic and extra-academic, were well maintained.

The increase in the number of applications for admissions continued, twelve hundred applications being received for the Intermediate course, and over a thousand for the Degree courses. When admissions closed, at the end of June, there were over 960 students on the rolls. It is probable that the increased and still-increasing demand for higher education is in some measure due to the present inflationary conditions; it is probably also true, however, that even if economic conditions were normal more pupils would be attending high schools every year; and a large proportion of them will inevitably knock at the doors of Arts and Science colleges until arrangements are made to draw off into other avenues those for whom a different type of education would be more appropriate.

An examination of our class-lists shows that, at the beginning of the academic year, 340 out of the 960 students then on the rolls were Christians. This is the highest number and the highest percentage yet recorded, and it is to be expected that both the number and the percentage will steadily increase during the next few years as the growing Christian community produces more and more suitable candidates for university education. Another interesting feature of recent years has been the steady increase in the number of Honours students, so that they now make up almost a quarter of the total number. Honours classes are, of course, expensive to maintain, but they naturally attract the great majority of the ablest students, and it is good for the academic tone of the whole institution that they should bear a substantial proportion to the total strength. The College is now providing Honours courses in English, History, Economics, Philosophy, Mathematics, Physics, and Zoology, and, through them, we are

making a contribution to other colleges, and particularly to other Christian colleges, since a considerable number of the Honours students ultimately become College teachers.

Staff

In the report for the year 1943, it was regretfully recorded that Mr. A. M. Varki, Visiting Professor of English, had been obliged to discontinue his work in the College owing to a breakdown in health. It was then hoped that he might soon recover and be fit for active work, but his illness took a more serious turn a few months later, and he died in the General Hospital, Madras, in June 1944. Mr. Varki's illness and sudden death deprived the College of a distinguished and helpful visiting teacher who could ill be spared, and the loss to the Church in Travancore is incalculable. The vacancy in the English Department was filled by the appointment of Mr. Godwin Rose, a former student of the College who had passed the B.A. Honours Examination in the First Class, taking first rank in the University, and had thereafter served for a year as junior tutor. A vacancy in the Economics staff, caused by the departure of Mr. K. J. Mathew Tharakan to be head of the Department in the American College, Madura, was filled by the appointment of another former student, Mr. G. Jagathpathi, who had likewise been awarded a First Class, and the first rank in the University, in the B.A. Honours Examination. In the Physics Department, Mr. T. V. Venkatachari retired after about twenty years of service, and Mr. V. Narasimhan, a former student who had passed the B.Sc. Honours Examination in the First Class, was appointed lecturer.

At the end of the Summer vacation, two Associate Professors retired after a lifetime of service in the College—Mr. M. S. Sabhesan from the Botany Department and Mr. L. N. Subramanian from the Mathematics Department. The gap in the Mathematics staff was filled, though somewhat belatedly, by the return of Dr. Kibble from furlough in Britain, while Dr. K. R. Venkatasubban, formerly of the Annamalai University, was appointed lecturer in Botany and head of the Department. Mr. Bingle left for furlough in Britain in the month of April, after completing a period of nine years' continuous service. Temporary arrangements were made to cover the lecturing-work in History and the Rev. T. G. Platten was appointed Bursar in place of Mr. Bingle.

The two vacant Associate Professorships were filled by the

appointment of Mr. K. Narasimha Rao, who had served the College as lecturer in Mathematics for nearly twenty-five years, and Dr. P. S. Srinivasan who before coming to this College had served for some time as lecturer in Physics in Bishop Heber College.

Examinations

In the University Examinations of March 1944, the College candidates acquitted themselves well. This is particularly true of the Honours Examinations, in which they secured the first places in Physics and Economics, and the first four places in English, but the percentage of passes, and of distinctions, in other examinations was also very high. For the Intermediate examination, 133 candidates were sent up, of whom 87 passed, or 65.4 per cent. Thirty candidates passed in the First Class. For the B.A. Degree Examination, 55 candidates were sent up, in addition to those who were presented for only one or two parts, and 29 or 52.7 per cent passed completely. The percentages of passes in the various subjects were as follows :—English 62.3, Second Language 86.1, Mathematics 60.0, Physics 75.0, Economics 63.2 and Politics 100.0. Two candidates were awarded First Classes. For the B.Sc. Degree, 81 candidates were presented, and 72 were successful, 10 of them being placed in the First Class and 33 in the Second Class. The respective percentages are as follows :—Physics 86.9, Chemistry 82.6, Botany 89.5, Zoology 100.0. For the Final B.A. Honours Examination, 34 candidates were sent up, all of whom were successful, 8 of them securing First Classes and 14 securing Second Classes. Of the 2 candidates for the M.A. Degree in History, one secured a First Class and the other a Third. Of the 6 candidates for the B.Sc. Honours Examination in Physics, 4 secured First Classes and 2 Second Classes; of the 3 candidates for B.Sc. Honours Examination in Zoology, two secured Second Classes and one a Third.

Attendance

The average number on the rolls in the Third term of 1943–44 was 861, namely 158 in the Honours and Postgraduate classes and 703 in the other classes. In the First and Second terms of 1944-45, the average number was 963, namely 218 in the Honours and Postgraduate classes and 745 in the other classes. The average percentage of absentees was 3.1 in the Honours and Postgraduate classes and 5.2 in the other classes.

Finance

For the College the receipts in fees amounted to Rs. 1,37,967, from miscellaneous sources to Rs. 7,191, and from Government grant to Rs. 27,696. The total income was therefore Rs. 1,72,854. The expenditure for the year amounted to Rs. 2,34,998 to which must be added the net cost of the Library, Rs. 1,962, making a total expenditure of Rs. 2,36,960. The excess of expenditure over income thus amounted to Rs. 64,106. To meet this debit balance the Council transferred Rs. 51,736 from the Association and General Account (to which are credited the amounts received from the Societies and Churches which support the College), Rs. 1,920 from the General Expenses Fund and Rs. 10,450 from the Miller Bequest Fund Account.

For the School, the receipts in fees amounted to Rs. 49,730 ,in Government grants to Rs. 9,477 and from miscellaneous sources to Rs. 1,739. The total income was thus Rs. 60,946. The expenditure for the year amounted to Rs. 68,097. The excess of expenditure over income was thus Rs. 7,151. The debit balance was met by the transfer of Rs. 7,151 from the Association and General Account.

During the year the inflationary trend in the country has continued and the great rise in prices has involved considerable hardship for all people with fixed incomes, such as members of the College and School staffs. Further increases had to be made during the year in the mess fees charged to residents in the Halls, which now stand at twice the pre-war level in spite of considerable reductions in the quality and variety of the food supplied. There was not any increase in College fees, partly out of consideration for the poorer Christian students, partly because it is necessary to act in concert with other Colleges in this matter, and so far no general move for an increase seems to be taking place. It has, however, been decided to impose a small increase in 1945-46, and from the additional income thus received to make some increase and extension in the dearness allowance paid to members of the staff. This will nevertheless remain extremely inadequate to meet the present cost of living.

It does seem necessary to record our conviction that the sum received as Government grant is greatly below that which we have a right to expect. It is generally understood that the grant should equal half the "net cost of the institution to the management' (*i.e.* the excess of expenditure over income from fees etc), but

whereas this amounted in 1944 to Rs. 91,802, the Government grant received was only Rs. 27,696, and of this an amount of several thousand rupees was a direct reimbursement of fee concessions granted by Government Orders to dependents of members of the Forces. Such a measure of Government assistance to a College which provides a large number of Honours courses appears to be very inadequate.

Worship

Throughout the three terms the College met as usual for worship in the Anderson Hall every Sunday at 6-30 p.m., continuing to use the special Orders of Service which were drawn up some years ago by members of the staff, and which incorporate some of the forms of worship characteristic of the different Churches represented on the Governing Board. The service is conducted by various members of staff in turn, while one of the lessons is usually read by a student. The preacher is sometimes a visitor and sometimes one of the staff, several of whom take their regular turns. The Council would express its thanks to the following visiting preachers of 1944: Rev. H. H. Tsui (Church of Christ, China); Rev. W. D. Lash, Rev. D. Chellappa and Rev. David Paton (Anglican); Dr. D. F. Baxter and Dr. Forrester Paton (South India United Church); Rev. G. P. Gibbens and Rev. Paul Ramaseshan (Methodist Church); Right Rev. Bishop Mar John Timotheus (Mar Thoma Church); Rev. S. W. Savarimuthu and Rev. E. Wängsjó (Tamil Evangelical Lutheran Church.)

On the last Sunday of term before Christmas there was a special service with carols sung by the choir to the accompaniment of the Hammond organ. In addition to these there were services held during class-hours:—the Annual Commemoration Service on February 4th, at which the preacher was Mr. Bingle, and one in the second term, with a sermon by the Rev. David Paton. A celebration of the Lord's Supper for members of the South India United Church and of Churches in communion with it was held on the last Sunday of each term after the conclusion of College evening service. The services of the Anglican Church were conducted regularly in Bishop Heber Hall Chapel for Anglican students and residents of Tambaram. During the year Confirmation classes were held both for Anglican and S. I. U. C. students. In all the Halls there were in addition the customary acts of public worship every morning and evening. For the most

part these are primarily intended for the Christian students, but in each of the Halls, on the three days in the week on which Scripture occupies the first period, there is an act of worship intentionally adapted so that non-Christians as well as Christians can take part in it without a sense of unreality.

The Christian members of staff met once a term at least for family worship, for the discussion of the religious life of the College, and for a common meal; and on the Sunday before the new session opened they had a Quiet Day, conducted by the Rev. S. Samuel, who till recently was a member of staff himself. On July 30th there was another Quiet Day for staff and students, conducted by the Rev. W. D. Lash of the Poona Ashram, who had spent the previous three days getting to know students in their own Halls. To Messrs. Samuel and Lash, and also to the Principal of the Methodist Theological Seminary at Guindy, who gave the use of his Chapel and his beautiful grounds for the second Quiet Day, the Council would acknowledge its debt.

Religious instruction classes continued in accordance with the graded scheme which has been worked out over a period of many years, largely at the meetings, already mentioned, of Christian members of staff. These Scripture classes, or periods of religious instruction, are generally accepted by students and by their parents as an integral part of the life and work of the College; and no questions are raised when attendance is enforced as it is for all other classes.

It may be that these official programmes are less important after all than the manifold activities which are organised, to some extent by students themselves, through the Student Christian Movement. Study circles meet regularly and there are meetings of many kinds for discussion and worship. The annual Camp brings together for three full days many students from practically all colleges in Madras and Vellore, and the Christian College contingent is something like half of the total. Recent developments include a Prayer Conference, a Study Conference, and a Youth Organisation devoted to the study of social and political problems of the day, in which the S. C. M. co-operates with other students' associations. There is also a small Student Missionary Union for those who make the pledge: 'It is my purpose, if God wills, to dedicate myself to the service of Christ, in and through His Church.' In the short time for which it has been working this

union has already led several of our students to consider offering themselves for the Ministry.

When one compares what was done during the year, and the results that can be seen, with what might have been done, there is nothing to boast about. On the other hand, it is probably true that every student was made to realize, more or less clearly, that the College was founded, and from day to day was carried on in a certain manner, because to some people the supreme reality in life is God the Father of our Lord Jesus Christ; and from time to time he must have been confronted, more or less urgently, with the question of our Lord, 'Whom sayest thou that I am?' And if he was a Christian he found that he had to make up his mind for himself whether he meant to praise God, not only with his lips, but in his life.

Library

The use of the Library during the year has been satisfactory. The number of books borrowed has been on the average 241 per working day, while the average number of visitors admitted to the stack room was 110 per day. The indent for new books was to the value of nearly Rs. 3,500, and approximately half of the books included in this were actually received during 1944, indicating an improvement in the general situation over the previous year. The total number of books received during the year was 604, of which 245 were of the 1944 indent, 300 of the 1943 indent, and 24 of the 1942 indent, and 35 were gifts. A gift of 315 books by the Rev. Gordon Matthews, a former Professor of the College, will be included in the figure of books added during 1945. Our grateful thanks are due to all donors and especially to Mr. Matthews.

Social Service

The Rural Service League has had another successful and busy year. The four Rural Service Unions in the three Halls and in Meston Villa worked each with a membership of 75 to 100 members in the four villages allocated to each Union. Every one of the 16 villages was daily visited by a group of 5 or 6 students, who carried out medical, recreational, literary and civic work in the villages. Every day about 25 sick people were attended to in each village visited, youth league meetings held, night schools organised and rural needs attended to. Day school attendance was encouraged by distribution of books and slates to poor students in the rural schools. The League was helpful in the evacuation of three vil-

lages to new sites, in the proper distribution of grants and compensations and in all the problems of transition that inevitably arose. The Rural Centre continued its service. A vegetable garden was carefully laid out and planned and a heavy yield of all principal vegetables made available to the villagers and the College during the year. Also with the help of a grant of Rs. 100 by the Agriculture Department vegetable seeds were distributed to the villagers and a more balanced diet made possible. The hand-pounded rice section continued to supply one mess during the whole year providing employment to 8 villagers. The handmade paper industry supplied the requirements of the students for printing paper, envelopes, Hall invitation cards, as well as a large order for wrapping paper for one of the commercial firms in Pallavaram. The spinning school was expanded and a spinning club formed of 30 regular student spinners. With the help of the Collector's grant a new department was opened this year, the hand-loom weaving department with 6 looms. It is supplying some part of the local clothing requirements. In the centre about 50 villagers are given employment. During the Summer vacation a Summer School for Rural and Social workers was held at which 25 students, lecturers, villagers and school masters from all over South India were trained in the theory and practice of Rural work. The Study and Literature section has issued two pamphlets and runs study groups and weekly or fortnightly meetings in the unions for all members. And so the League has tried once more to relate directly and indirectly all knowledge gained in books and in the class-rooms with the social realities that exist all around us in Tambaram.

University Officers' Training Corps

Membership of the U.O.T.C. is of special value at this time in that it affords a sound preliminary training for those who aspire to commissions in the Navy, Army and Air Force. The College contingent, in addition to the general military training which it gives, trains selected cadets in military science for the War Certificate Examinations 'A' and 'B'. The results obtained by our Company in the War Certificate Examinations of 1944 were considered to be the best in the Battalion, and the Company had the honour of winning the shield awarded for the highest proficiency in these examinations.

The camps which were held during the year were well attended and provided useful training.

Athletics

It was another successful year for athletics. Except tennis all the usual games were played by a large number of students daily. It was not possible to run many courts for tennis on account of the high cost and the scarcity of balls. This was perhaps mainly responsible for the large numbers playing the other games. In the Inter-Collegiate competitions, the College continued to maintain its high level in all the games, and won the Inter-Collegiate Athletic Championship again, for the fifth year in succession.

The Madras Olympic Sports were held on the College grounds this year. Our students distinguished themselves and won the Championship. Two of our students were selected to represent Madras in the All-India Olympic Sports held at Patiala, and they won their respective items there. We were also largely responsible for winning the Inter-University Athletic Championship for the Madras University.

The Commemoration Day Sports were held on Friday 4th February, Sir Meverel Statham, C.I.E., Director of Public Instruction, presided and gave away the prizes. The sports were, as usual, of a high standard and many College and Inter-College records were broken.

The annual cricket match—the fifth of the series—between the Past and Present students of the College was played on the 15th January 1944. In addition to this match a match between the Old Boys of the College and those of the Presidency College was also played in which many distinguished Old Boys of both the Colleges took part. Justice N. Chandrasekhara Iyer of the Madras High Court captained the College team in the latter match. One or two football matches were also played between the Past and Present students of the College.

SCHOOL.—There were several changes in the school staff during the year. Mr. C. S. Arumainayagam, B.A., L.T., left the school in January 1944 to join the staff of the Cadet Training School. Mr. T. J. John, MA., L.T. resigned his appointment in March 1944 to take up private business, Mr. M. C. Watsa, B.A., L.T., left in June 1944 on being appointed as the Vice-Principal of Mahoob's College. Mr. R. P. Joseph, the senior Physical Instructor left in May to take up work as Security Officer in the National War Front. Vidwan Ananda Bhat, the Kannada Pandit and Mr. Ibrahim Khan, the Urdu Pandit left the school to take up war

appointments. In these vacancies Messrs. P. S. Ramaswamy, M.A., L.T., S. Bob Sundaram, B.A., L.T., C. Jacob, B.A. L.T., N. Parthasarathy, M.A., L.T., V. Vedamanickam, A. T. Daniel, V. Philip and Madhava Wariar were appointed.

Both in the school and in the hostel there were long waiting lists for admission. The number on the rolls in the school in December 1944 was 1,404.

The results in the S.S.L.C. Examination of March 1944 were good, about 80% being declared eligible for College admission.

Religious instruction was given in every class according to planned syllabuses. There was common worship each morning and the Orders of Worship specially prepared were found very useful.

The school distinguished itself in Inter-School Competitions by winning the City Championships in cricket, basketball, football, boxing and athletics. Boys of the school won first prizes in an Elocution competition at the War Service Exhibition, and in the Feature and Story Writing competitions of the All-India Radio.

The school continued to run two Scout Troops, one in the School and one in Chetput. The Scouting activities in Forms III and IV were continued in 1944 with good results. About 350 pupils were thus given scout training with the help of fifteen scout Masters.

Medical Inspection was carried ont systematically by the School Medical Officer.

Adequate playgrounds and a proper hostel building are the urgent needs of the school. It is gratifying that in spite of these handicaps the school is able to maintain a high standard of all-round efficiency which is commended by the Educational Officers who in the Inspection Report state that the school can be regarded as the best among the large schools in the city.

Conclusion

It was stated in the earlier part of this report that the demand for High School and College education was continually increasing and seemed likely to increase still further in the next few years. This will inevitably raise questions of policy for Christian bodies. Are they to expand and multiply their institutions in an attempt to keep pace with the growing demand, or should they content themselves in future with a qualitative rather than a quantitative preeminence? Such questions, which were raised and discussed and provisonally

answered fourteen years ago, are now being reopened, and it must be said that local opinion is almost invariably in favour of expansion and multiplication. The Council feels, however, that there is wisdom in the policy of restricting both the size and the number of Christian educational institutions, so as to secure a high proportion of Christian students, and a proper concentration of the available resources in men and money. So far as our own School and College are concerned, an effort is being made, despite rising costs, to resist the tendency towards ever-increasing numbers, and there can be little doubt that this policy will justify itself by its results. Results, of course, can hardly be measured, but the Council hopes and believes that the work of the School and College is still being used of God for the strengthening of the Church and the commendation of the Gospel.

(11)

BALANCE SHEET

MADRAS CHRISTIAN

(Incorporated under the Indian

Balance Sheet as at

FUNDS AND LIABILITIES	RS	A	P	RS	A	P
Tambaram Building Fund—						
General Fund—						
As per last Balance Sheet	20,97,030	12	6			
Add Transfer from :						
'The Gows' Account	210	1	0			
,, Income from investments	349	4	0			
	559	5	0			
				20,97,590	1	6
General Building Fund—						
As per last Balance Sheet.	5,12,568	15	11			
Add Transfer from Main Account ...	332	11	2			
				5,12,901	11	1
Miller Memorial Library Fund—						
As per last Balance Sheet.				27,598	0	8
Chapel Fund—						
As per last Balance Sheet.	650	0	0			
Add Donations received ...	10	0	0			
				660	0	0
Bishop Heber Hall Chapel Fund—						
As per last Balance Sheet.				24,241	0	9
Surplus on Rent Account—						
As per last Balance Sheet.				4,655	2	6
Interest realised on Deposit—						
As per last Balance Sheet.				114	12	0
Surplus on Electric Supply Account—						
As per last Balance Sheet				245	14	0
						26,68,006 10 6

Carried over ... 26,68,006 10 6

(12)

COLLEGE

Companies Act, 1882)

31st December 1944

PROPERTY AND ASSETS	RS	A	P	RS	A	P
Tambaram Building Fund Assets—						
Amount expended in connection with Building Scheme—						
As per last Balance Sheet.				26,56,970	14	8
The above represents Contractors' Bills allocated to—						
College Buildings ...	8,89,463	5	2			
Halls	9,20,677	8	11			
Quarters	2,72,026	6	9			
Water Drainage and Electric Services	1,14,574	9	8			
Hospital	16,058	9	11			
Bishop Heber Hall Chapel	24,241	0	9			
Preliminary Works awaiting adjustment	1,46,097	11	5			
Overhead Charges awaiting adjustment	2,73,831	10	1			
	26,56,970	14	8			
Investment :—						
3½% 1947-50 Government Promissory Notes of face value—Rs. 10,000-0-0 ...				10,000	0	0
(Market value is approximately Rs. 10,412-8-0)						
Cash with Imperial Bank of India ...				1,035	11	10
						26,68,006 10 6

Carried over ... 26,68,006 10 6

Balance Sheet as at

FUNDS AND LIABILITIES—(*contd.*)	RS	A	P	RS	A	P
Brought forward ...				26,68,006	10	6
Other Property Funds—						
General Fund—						
As per last Balance Sheet.				3,50,920	0	0
Invested Funds—						
Reserve Fund—						
As per last Balance Sheet.				6,07,300	0	0
Library Fund—						
As per last Balance Sheet.				16,900	0	0
Endowed Scholarships—						
As per last Balance Sheet ...				78,100	0	0
Endowed Studentships—						
As per last Balance Sheet ...				1,33,600	0	0
Endowed Prizes—	RS	A	P			
As per last Balance Sheet ...	34,600	0	0			
Add Annamalai Chettiar Prize Endowed during the year	1,000	0	0			
				35,600	0	0
General Expenses Endowment Fund—						
As per last Balance Sheet ...				55,000	0	0
Other Endowed Funds—						
As per last Balance Sheet ...				39,050	0	0
Unendowed Funds—						
As per last Balance Sheet ...	3,45,845	10	0			
Add Face value of Investments purchased during the year on behalf of—						
General Reserve Fund ...	RS 8,000	A 0	P 0			
Depreciation and maintenance.	10,000	0	0			
	18,000	0	0			
Add Interest received on Fixed Deposit with Chartered Bank of India, Australia, and China ...	62	7	0	18,062	7	0
				3,63,908	1	0
Miller Bequest Fund—						
As per last Balance Sheet ...				2,33,000	0	0
						15,62,458 1 0
Carried over ...						45,81,384 11 6

(13)

31st December 1944—(contd.)

PROPERTY AND ASSETS—(*contd.*)	RS	A	P	RS	A	P
Brought forward ...				26,68,006	10	6
Other Property Fund Assets—						
Properties held—						
College Properties occupied by School at cost ...	3,00,880	0	0			
Furniture, Books and Apparatus at Cost less Depreciation as per last Balance Sheet	50,000	0	0			
Deposits with Madras Electric Supply Corporation Ltd.	40	0	0			
				3,50,920	0	0
Invested Funds Assets—						
Government Pro-notes at par.	15,24,700	0	0			
Travancore State Loan at par	1,000	0	0			
Rangoon Port Trust Debentures at par	24,500	0	0			
Madras Municipal Debentures at par	8,000	0	0			
	15,58,200	0	0			
Fixed Deposits with Chartered Bank of India, Australia and China.	4,258	1	0			
				15,62,458	1	0
(The Market Value of investments amounting to Rs. 15,33,700 is approximately Rs. 16,19,427-10-0. Rangoon Port Trust Debentures not quoted.)						
Carried over ...						45,81,384 11 6

Balance Sheet as at

FUNDS AND LIABILITIES—(*contd.*)	RS	A	P	RS	A	P
Brought forward ...				45,81,384	11	6
Professors' Retiring Fund—						
Endowment Fund—						
As per last Balance Sheet...	1,77,500	0	0			
Alexander Miller Bequest Fund—						
As per last Balance Sheet ...	5,000	0	0			
Liabilities to Contributors—						
Contributions by Beneficiaries at their credit	78,198	14	0			
Contributions by College and Endowment Interest on behalf of Beneficiaries ...	78,198	14	0			
	1,56,397	12	0			
Reserve Fund—						
As per last Balance Sheet ...	23,000	0	0			
Surplus on Income Accounts—						
Special Fund	14,831	8	9			
College Contributions a/c ...	2,065	1	0			
Endowment Interest a/c ...	35,562	5	0			
Interest a/c	43,960	6	0			
	96,419	4	9			
Provision to cover Depreciation on Investments ...	34,331	8	0			
				4,92,648	8	9
Teachers' Retiring Fund—						
Corpus of the Fund—						
As per last Balance Sheet...	32,200	0	0			
Liabilities to Contributors—						
Contributions by Beneficiaries at their credit	1,35,349	3	0			
Contributions by College on behalf of Beneficiaries ...	1,35,349	3	0			
	2,70,698	6	0			
Surplus on Income Accounts—						
Bonus Fund Income a/c ...	34,951	10	3			
Interest a/c	1,732	13	6			
	36,684	7	9			
Withdrawn Contributors' Account	2,292	13	0			
Provision to cover Depreciation on Investments ...	51,200	12	10			
				3,93,076	7	7
Carried over ...				54,67,109	11	10

31st December 1944—(contd.)

PROPERTY AND ASSETS—(*contd.*)	RS	A	P	RS	A	P
Brought forward ...				45,81,384	11	10
Professors' Retiring Fund Assets—						
Endowment Investments—						
Government Pro-notes at par				1,77,500	0	0
Other Investments—						
Government Pro-notes at par	2,45,800	0	0			
Rangoon Municipal Debentures at par	500	0	0			
Rangoon Port Trust Debentures at par	12,000	0	0			
Madras Municipal Debentures at par	47,700	0	0			
				3,06,000	0	0
				4,83,500	0	0
(The Market Value of Investments amounting to Rs. 4,71,000 is approximately Rs. 4,91,267-0-0. Rangoon Port Trust and Rangoon Municipal Debentures not quoted.)						
Cash with Imperial Bank of India—						
On Current Account ...				9,148	8	9
				4,92,648	8	9
Teachers' Retiring Fund Assets—						
Corpus Investments—						
Government Pro-notes at par.	12,200	0	0			
Buckingham and Carnatic Co. Ltd., Ordinary and Preference shares at par ...	20,000	0	0			
				32,200	0	0
Other Investments—						
Government Pro-notes at par	3,40,000	0	0			
Rangoon Municipal Debentures at par...	2,000	0	0			
Rangoon Port Trust Debentures at par	2,000	0	0			
Madras Municipal Debentures at par	2,600	0	0			
				3,46,600	0	0
				3,78,800	0	0
(The Market Value of the Investments amounting to Rs. 3,74,800-0-0 is approximately Rs. 4,44,653-1-0. Rangoon Port Trust and Rangoon Municipal Debentures not quoted.)						
Loans and advances to staff.				2,393	0	0
Cash with Imperial Bank of India				11,883	7	7
				3,93,076	7	7
Carried over ...				54,67,109	11	10

Balance Sheet as at

FUNDS AND LIABILITIES—(*contd.*)

	RS	A	P	RS	A	P
Brought forward ...				54,67,109	11	10
Servants' Retiring Fund—						
Endowment Fund—						
As per last Balance Sheet ...				15,000	0	0
Liabilities to Contributors—						
Contributions by Beneficiaries at their credit ...	4,387	10	6			
Contributions by College on behalf of Beneficiaries ...	5,669	3	0			
				10,056	13	6
Withdrawn Contributors' Account				135	4	6
Surplus on—						
Endowment Income Account	3,759	0	8			
Interest Account ...	36	13	5			
	3,795	14	1			
Less Depreciation on Investments	53	3	11			
				3,742	10	2
						28,934 12 2
Other Funds and Liabilities—						
Estate Account—						
Income and Expenditure Account—						
As per last Balance Sheet...				8,965	0	8
Add Excess of Income over Expenditure for the year.				8,403	3	6
				17,368	4	2
Less Cost of Investments purchased during the year on behalf of General Reserve Fund				8,110	1	8
				9,258	2	6
Income Accounts of Invested Funds, other Funds, Hostels and Estate Accounts—						
Invested Funds—						
Balance at credit of—						
Endowed Scholarships ...	5,448	12	3			
Endowed Studentships ...	25,272	12	10			
Endowed Prizes	4,148	9	11			
Other Endowed Funds ...	3,886	12	8			
Unendowed Funds	2,145	10	6			
Reserve Fund	27,176	14	6			
Miller Bequest Fund ...	5,334	10	3			
				73,414	2	11
Carried over ...				82,672	5	5 54,96,044 8 0

31st December 1944—(contd.)

PROPERTY AND ASSETS—(*contd.*)

	RS	A	P	RS	A	P
Brought forward ...						54,67,109 11 10
Servants' Retiring Fund—						
Endowment Investments—						
Government Pro-notes at par	15,000	0	0			
Other Investments—						
Government Pro-notes at par	11,500	0	0			
				26,500	0	0
(The Market Value of Investments amounting to Rs. 26,500-0-0 is approximately Rs. 28,849-11-0.)						
Loans and Advances to members	446	0	0			
Cash with Imperial Bank of India	1,988	12	2			
				2,434	12	2
						28,934 12 2
Other Assets—						
Advance to School— As per last Balance Sheet.				5,237	15	3
Cash with Imperial Bank of India	1,58,174	3	6			
Cash on hand ...	130	10	0			
				1,58,304	13	6
						1,63,542 12 9
Carried over ...						56,59,587 4 9

Balance Sheet as at

FUNDS AND LIABILITIES—(*concld.*)

	RS	A	P	RS	A	P	RS	A	P
Brought forward ...				82,672	5	5	54,96,044	8	0
Other Funds—									
Balance at credit of—									
Macpherson Scholarship ...	2,790	0	8						
General Scholarships ...	8,179	9	3						
Union Society	465	5	6						
Fenn Memorial Fund ...	701	0	0						
				12,135	15	5			
Hostel Account—									
Balance at credit of—									
Consolidated Hostels Account				1,872	8	10			
Miscellaneous—									
On College Account—									
Transfer Fund ...	13,957	14	0						
Laboratory Deposits ...	4,505	0	0						
Suspense	25,077	4	0						
				43,540	2	0			
On Estate Account—									
Deposits held				300	0	0			
Estate Account—									
Balance at credit of—									
Wardens' Accounts ...	289	7	1						
Farm Account ...	463	15	9						
Depreciation and Maintenance	22,268	6	3						
				23,021	13	1			
							1,63,542	12	9
School Funds and Liabilities—									
Funds and Hostel Account—									
Balance at Credit of—									
Library Fund ...	695	3	11						
Class Library Fund ...	128	1	3						
Meston School Fund ...	4,131	9	11						
Hostel Account (Dr.) ...	1,198	12	8						
Medical Fees Account ...	566	6	9						
Magazine Account ...	421	7	6						
				4,744	0	8			
Advance from College—									
As per last Balance Sheet...				5,237	15	3			
Miscellaneous—									
Old Boys' Association Account	370	14	3						
Suspense Account ...	6,204	0	0						
Transfer Fund Account ...	1,345	0	0						
				7,919	14	3			
							17,901	14	2
Total ...							56,77,489	2	11

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31st December 1944—(concld.)

PROPERTY AND ASSETS—(*concld.*)

	RS	A	P	RS	A	P	RS	A	P
Brought forward ...							56,59,587	4	9
School Assets—									
Cash with Imperial Bank of India ...				10,750	15	1			
Amount due by College—									
As per last Balance Sheet	6,000	0	0						
Less Repaid by College during the year ...	6,000	0	0						
Income and Expenditure Account—									
As per last Balance Sheet.	3,816	15	7						
Less Repaid by College ...	3,816	15	7						
Add Excess of Expenditure over Income for the year for which provision has been made in the College Accounts	7,150	15	1						
				7,150	15	1			
							17,901	14	2
Total ...							56,77,489	2	11

College Income and Expenditure Accounts

College

EXPENDITURE

	RS	A	P	RS	A	P
To Salaries of Professors	59,613	10	0			
,, Salaries of Associate Professors, Lecturers, and Demonstrators	92,018	15	0			
,, Salaries of Clerks and Servants ...	19,927	11	0			
,, Contribution to Professors' Retiring Fund.	2,000	0	0			
,, Contribution to Teachers' Retiring Fund.	5,505	4	0			
,, Contribution to Servants' Retiring Fund.	645	13	0			
,, Passages	5,000	0	0			
,, Insurance on College Buildings ...	937	0	0			
,, Repairs	4,000	10	0			
,, Biology, Physics and Chemistry Laboratory expenses	2,301	0	10			
,, Science Apparatus	11,743	10	1			
,, Stationery and Printing	3,888	14	8			
,, Telephone Charges	1,277	0	0			
,, Refund of Fees	3,222	8	0			
,, Contingencies including Postages and Telegrams	1,077	7	0			
,, Auditors' Fees	990	13	0			
,, Miscellaneous	6,608	6	6			
,, Electric Current	1,500	0	0			
,, Chemicals	234	7	0			
,, Water and Sanitation	1,500	0	0			
,, Fees paid to Athletic Association ...	5,875	10	0			
,, Fees paid to Library Fund	2,937	13	0			
,, Fees paid to Magazine	1,469	0	0			
,, Prizes	422	6	9			
				2,34,697	15	10
,, Books and Magazines for Library ...	5,969	1	1			
,, Endowed Scholarships	1,873	0	0			
,, Endowed Studentships	1,920	0	0			
,, College Scholarships	2,359	0	0			
,, Macpherson Scholarship	426	0	0			
,, General Scholarships	1,385	0	0			
				13,932	1	1
Total ...				2,48,630	0	11

Estate

	RS	A	P
To Salaries of Estate Staff	5,805	8	0
,, Insurance	993	8	0
,, Miscellaneous	1,193	14	11
,, Water and Sanitation (Depreciation Rs. 5,000 charged)	953	7	11
,, Cycle Shed	182	8	0
,, Electricity (Depreciation Rs. 7,486 charged) ...	234	9	10
,, Legal charges	120	0	0
,, Grant to Corley High School	500	0	0
,, Advance for hand-pounded rice...	2,000	0	0
,, Balance—Excess of Income over Expenditure ...	8,403	3	6
Total ...	20,386	12	2

for the year ended 31st December 1944

Account

INCOME

	RS	A	P	RS	A	P
By Ordinary Fees	1,10,907	14	0			
,, Library, Athletics, Medical, Magazine and Science Fees	27,059	0	0			
,, Registration Fees	3,918	12	0			
,, Miscellaneous	2,549	5	6			
				1,44,434	15	6
,, Government Teaching Grant ...	26,508	0	0			
,, Government Equipment Grant ...	1,188	0	0			
				27,696	0	0
,, *Amounts recouped from Invested Funds and Other Funds—*						
Library Fund	5,969	1	1			
Endowed Scholarships	1,873	0	0			
Endowed Studentships	1,920	0	0			
Endowed Prizes	423	0	0			
General Expenses Endowment Fund ...	1,920	2	0			
College Scholarships	2,359	0	0			
Miller Bequest Fund	10,450	6	1			
Association General Account ...	49,773	8	3			
Macpherson Scholarship	426	0	0			
General Scholarships	1,385	0	0			
				76,499	1	5
Total ...				2,48,630	0	11

Account

	RS	A	P
By Halls General (Depreciation Rs. 6,000 charged) ...	9,411	12	11
,, House Rents (Depreciation Rs. 2,500 charged) ...	7,193	6	0
,, Medical	420	6	3
,, Interest from Securities	1,554	15	0
,, Refund of Advance on Hand-pounded Rice ...	1,745	0	0
,, Refund of Income-tax on Interest from Securities ...	31	4	0
,, Sale of wood	30	0	0
Total ...	20,386	12	2

College Income and Expenditure Accounts

Invested Funds, Other Funds

	RS	A	P	RS	A	P
To *Expenditure*—						
Invested Funds	986	4	0			
Other Funds	1,024	0	10			
Estate Accounts (including Cost of Investments purchased Rs. 10,137-8-10)	20,140	6	7			
				22,150	11	5
,, *Transfers to College Account*—						
Library Fund	5,969	1	1			
Endowed Scholarships	1,873	0	0			
Endowed Studentships	1,920	0	0			
Endowed Prizes	423	0	0			
General Expenses Endowment Fund.	1,920	2	0			
College Scholarships	2,359	0	0			
Miller Bequest Fund	7,599	6	1			
Association General Account ...	49,773	8	3			
Macpherson Scholarship ...	426	0	0			
General Scholarships	1,385	0	0			
Tambaram Building Fund ...	210	1	0			
				73,858	2	5
,, *Transfer to Suspense Account*—						
For School Deficit—Association General Account	7,150	15	1			
Amount remitted by Home Board Association General Account ...	665	8	2			
				7,816	7	3
,, *Balances carried forward*—						
Invested Funds	73,414	2	11			
Other Funds	12,135	15	5			
Hostels Accounts	1,872	8	10			
Estate Accounts	23,021	13	1			
				1,10,444	8	3
Tota ...				2,14,269	13	4

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for the year ended 31st December 1944

Hostels and Estate Accounts

	RS	A	P	RS	A	P
By *Balances brought forward*—						
Invested Funds ...	40,973	9	9			
Other Funds ...	10,272	3	5			
Hostels Accounts ...	1,872	8	10			
Estate Accounts ...	16,573	7	8			
				69,691	13	8
,, *Income*—						
Invested Funds ...	56,147	1	7			
Other Funds	61,632	1	1			
Estate Accounts ...	5,194	2	4			
				1,22,973	5	0
, *Transfer from Estate Account*—						
Depreciation charged, credited to Depreciation and Maintenance				21,604	10	8
otal ...				2,14,269	13	4

School Income and Expenditure Accounts

School

EXPENDITURE	RS	A	P	RS	A	P
To Salaries of Headmaster and Teachers ...	52,114	4	0			
,, Salaries of Clerks and Servants ...	4,479	4	0			
,, Contributions to Teachers' Retiring Fund.	2,375	9	0			
,, Contributions to Servants' Retiring Fund.	105	9	0			
,, Taxes	2,487	5	10			
,, Repairs	1,864	2	10			
,, Stationery and Printing	573	8	1			
,, Telephone Charges	256	5	0			
,, Refund of Fees	743	4	0			
,, Furniture	240	13	0			
,, Contingencies including Postages and Telegrams	205	0	0			
,, Auditors' Fee	300	0	0			
,, Miscellaneous	1,278	14	9			
,, Electric Current	141	8	6			
,, Manual Training	550	7	8			
,, Insurance	225	0	0			
,, Prizes	160	5	0			
				68,101	4	9
,, Fees paid to Athletic Association ...	1,905	0	0			
,, Fees paid to Library Fund	1,058	8	0			
,, Fees paid to Laboratory	729	0	0			
,, Fees paid to Class Library Fund ...	545	0	0			
,, Fees paid to Stationery	1,089	8	0			
,, Fees paid to Medical Attendance ..	1,090	8	0			
,, Fees paid to Magazine ...	548	8	0			
				6,966	0	0
,, Amount spent on Medical Inspection ...	1,077	3	6			
,, Books and Magazines for Library ...	1,769	10	3			
,, Books for Class Library	445	4	3			
,, Laboratory Expenses	749	13	7			
,, Magazine Expenses	623	9	0			
				4,665	8	7
Total ...				79,732	13	4

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for the year ended 31st December, 1944

Account

INCOME	RS	A	P	RS	A	P
By Ordinary Fees	49,136	13	0			
,, Library, Athletic, Medical, Stationery, Magazine and Science Fees	6,966	0	0			
,, Registration Fees	324	0	0			
,, Miscellaneous	2,033	6	3			
,, Government Grants	9,477	0	0			
				67,937	3	3
,, Amounts recouped from Funds and Hostel Accounts—						
Library Fund	1,769	10	3			
Class Library Fund	445	4	3			
Medical Fees	1,077	3	6			
Laboratory Account	729	0	0			
Magazine Account	623	9	0			
				4,644	11	0
,, Balance—Excess of Expenditure over Income for the year				7,150	15	1
Total ...				79,732	13	4

School Income and Expenditure Accounts

Funds and

EXPENDITURE			RS	A	P	RS	A	P
To **Balance brought forward—**								
Hostel Account	...	..	...			256	4	0
,, **Expenditure—**								
Meston Fund	...	...	827	2	0			
Hostel Account	...	...	14,785	14	5			
						15,613	0	5
,, **Transfers to School Account—**								
Library Fund	...	...	1,769	10	3			
Class Library Fund	...	...	445	4	3			
Laboratory Account	...	...	729	0	0			
Medical Fees Account	...	...	1,077	3	6			
Magazine Account	...	...	623	9	0			
						4,644	11	0
,, **Balances carried forward—**								
Library Fund	...	...	695	3	11			
Class Library Fund	...	...	128	1	3			
Meston Fund	...	...	4,131	9	11			
Medical Fees Account	...	...	566	6	9			
Magazine Account	...	...	421	7	6			
						5,942	13	4
			Total ...			26,456	12	9

Members of the College Council.

We have audited the Balance Sheet of the Madras Christian College, as year ended that date and have obtained all the information and explanations

In our opinion such Balance Sheet and Income and Expenditure exhibits a true and correct view of the state of the Funds of the College and as shewn by the books of the College. We are further of the opinion

MADRAS,
19th March, 1945.

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for the year ended 31st December 1944

Hostel Account

INCOME			RS	A	P	RS	A	P
By **Balances brought forward—**								
Library Fund	...	...	1,406	6	2			
Class Library Fund	...	...	28	5	6			
Meston Fund	...	...	2,813	0	11			
Medical Fees Account	...	...	553	2	3			
Magazine Account	...	...	443	0	6			
						5,243	15	4
,, **Income—**								
Library Fund	...	...	1,058	8	0			
Class Library Fund	...	...	545	0	0			
Meston Fund	...	...	2,145	11	0			
Hostel Account	...	...	13,843	5	9			
Laboratory Account	...	...	729	0	0			
Medical Fees Account	...	...	1,090	8	0			
Magazine Account	...	...	602	0	0			
						20,014	0	9
,, **Balance carried forward** :—								
Hostel Account	...	...				1,198	12	8
			Total ...			26,456	12	9

T. G. PLATTEN, *Bursar and Secretary.*

at 31st December 1944, and the Income and Expenditure Accounts for the we have required.

Accounts are drawn up in conformity with the Law, and the Balance Sheet according to the best of our information and the explanations given to us that books of account have been kept as required by Law.

FRASER & ROSS,
Chartered Accountants,
Registered Accountants,
Auditors.

Statement of Invested Capital as at 31st December 1944

I. Reserve Fund—				RS	A	P	RS	A P
Government Promissory Notes—								
3½% 1842-43	...	...	...	75,000	0	0		
3½% 1900-01	...	...	...	1,48,000	0	0		
4% 1960-70	...	...	...	2,79,000	0	0		
4½% 1955-60 (Fenn Hostel Trust Fund)	...	...	...	20,000	0	0		
3½% 1865	...	...	...	85,000	0	0		
3% 1963-65	...	...	...	300	0	0		
							6,07,300	0 0
II. Library Fund—								
Government Promissory Notes—								
3½% 1854-55 (Stock)	...	...	...	11,000	0	0		
4% 1960-70	...	...	...	4,900	0	0		
3½% 1879	...	...	...	1,000	0	0		
							16,900	0 0
III. Endowed Scholarships—								
Gunn Scholarship—								
Government Promissory Notes—								
				RS	A	P		
3½% 1865 ...			...	600	0	0		
3½% 1842-43			...	700	0	0		
3½% 1854-55 (Stock)			...	200	0	0		
3½% 1854-55			...	2,000	0	0		
4% 1960-70			...	9,200	0	0		
5% 1945-55			...	1,500	0	0		
							14,200	0 0
Indian Christian Scholarship—								
Government Promissory Notes—								
3½% 1842-43			...	700	0	0		
3½% 1865 ...			...	600	0	0		
3½% 1879 ...			...	1,000	0	0		
3½% 1854-55 (Stock)			...	5,600	0	0		
3½% 1854-55			...	3,000	0	0		
4% 1960-70			...	1,000	0	0		
5% 1945-55			...	1,000	0	0		
Rangoon Port Trust Debentures—								
4% 1906 ...			...	15,000	0	0		
							27,900	0 0
Jagannathan Scholarship—								
Government Promissory Notes—								
3½% 1865 ...			...	200	0	0		
3½% 1842-43			...	500	0	0		
4% 1960-70			...	500	0	0		
							1,200	0 0
John Anderson Scholarship—								
Government Promissory Notes—								
3½% 1842-43			...	200	0	0		
3½% 1854-55 (Stock)			...	4,500	0	0		
3½% 1854-55			...	1,000	0	0		
3½% 1865			...	600	0	0		
3½% 1900-01			...	4,000	0	0		
							10,300	0 0
Carried over ...							53,600	0 0 6,24,200 0 0

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				RS	A	P	RS	A P
Brought forward ...							53,600	0 0 6,24,200 0 0
III. Endowed Scholarships— (*contd.*)								
Mackintosh Scholarship—								
Government Promissory Notes—								
3½% 1842-43			...	700	0	0		
3½% 1854-55 (Stock)			...	6,200	0	0		
3½% 1854-55 ,,			...	3,500	0	0		
3½% 1865 ,,			...	2,800	0	0		
3½% 1900-01 ,,			...	7,000	0	0		
5% 1945-55 ,,			...	1,000	0	0		
							21,200	0 0
Margaret Gunn Scholarship—								
Government Promissory Notes—								
3½% 1854-55 (Stock)			...	2,000	0	0		
4% 1960-70 ,,			...	1,300	0	0		
							3,300	0 0
							78,100	0 0
IV. Endowed Studentships—								
Aberdeen Studentship—								
Government Promissory Notes—								
3½% 1854-55			...	3,500	0	0		
3½% 1854-55 (Stock)			...	8,000	0	0		
3½% 1865 ,,			...	1,200	0	0		
3½% 1900-01 ,,			...	8,000	0	0		
5% 1945-55 ,,			...	2,500	0	0		
							23,200	0 0
Buckie Studentship—								
Government Promissory Notes—								
3½% 1854-55			...	500	0	0		
3½% 1854-55 (Stock)			...	8,000	0	0		
3½% 1865			...	7,200	0	0		
3½% 1900-01			...	9,000	0	0		
5% 1945-55			...	2,500	0	0		
							27,200	0 0
Cambridge Studentship—								
Government Promissory Notes—								
3½% 1900-01			...	9,000	0	0		
5% 1945-55			...	1,000	0	0		
3½% 1842-43			...	10,000	0	0		
3½% 1854-55			...	1,000	0	0		
							21,000	0 0
Carried over ...							71,400	0 0 7,02,300 0 0

		RS	A	P	RS	A	P
Brought forward	...	12,850	0	0	8,35,900	0	0

V. Endowed Prizes—(*contd.*)

Kellett Prize—

Government Promissory Notes—		RS	A	P	RS	A	P
3½% 1842-43	...	500	0	0			
3½% 1854-55	...	800	0	0			
					1,300	0	0

Korah Eapen Prize—

Government Promissory Notes—							
3½% 1900-01	...	700	0	0			
3½% 1854-55	...	100	0	0			
					800	0	0

Dewan Bahadur Krishnan Nair Prize—

Government Promissory Notes—							
5% 1945-55	...	300	0	0			
3½% 1854-55	...	100	0	0			
					400	0	0

Mackenzie Prize—

Government Promissory Notes—							
3½% 1854-55	...	25	0	0			
Rangoon Port Trust Debentures—							
4% 1906-50	...	500	0	0			
					525	0	0

Mangapathy Prize—

Rangoon Port Trust Debentures—							
4% 1906-50	...	...			260	0	0

Mathai Prize—

Government Promissory Notes—							
3½% 1854-55	...	150	0	0			
3½% 1854-55 (Stock)	...	600	0	0			
					750	0	0

Meston Prize—

Government Promissory Notes—							
4½% 1955-60	...	100	0	0			
3½% 1854-55	...	100	0	0			
					200	0	0

Meston School Prize—

Government Promissory Notes—							
4% 1960-70	...	200	0	0			
3½% 1854-55	...	200	0	0			
					400	0	0

Miller Gold Medal and Prize—

Government Promissory Notes—							
3½% 1854-55	...	25	0	0			
3½% 1854-55 (Stock)	...	1,600	0	0			
					1,625	0	0
Carried over	...				19,110	0	0
							8,35,900	0	0

		RS	A	P	RS	A	P
Brought forward	...	19,110	0	0	8,35,900	0	0

V. Endowed Prizes—(*contd.*)

Miller Philosophy Prize—

Government Promissory Notes—		RS	A	P	RS	A	P
3½% 1900-01	...	500	0	0			
3½% 1854-55	...	100	0	0			
					600	0	0

Miller Writing Prize—

Rangoon Port Trust Debentures—							
4% 1906-50	...	...			50	0	0

Morren Medal and Prize—

Government Promissory Notes—							
3½% 1865	...	...			2,000	0	0

Muliyil Prize—

Government Promissory Notes—							
4½% 1955-60	...				100	0	0

Parthasarathy Medal—

Government Promissory Notes—							
3½% 1865	...	...			200	0	0

Lord Pentland Prize—

Government Promissory Notes—							
4% 1960-70	...	...	500	0	0		
3½% 1854-55	...	...	100	0	0		
						600	0	0

Raghava Chetty Prize—

Rangoon Port Trust Debentures—							
4% 1906-50	...	...			215	0	0

Rajagopala Rao Telugu Prize—

Government Promissory Notes—							
3½% 1947-50	...				400	0	0

Ramiah Prize—

Government Promissory Notes—							
3½% 1865	...	1,000	0	0			
4% 1960-70	...	500	0	0			
					1,500	0	0

Ripon Gold Medal and Prize—

Government Promissory Notes—							
3½% 1854-55 (Stock)	...				1,300	0	0

Ross Prize—

Government Promissory Notes—							
3½% 1854-55 (Stock)	...				600	0	0
Carried over	...				26,675	0	0
							8,35,900	0	0

				RS	A	P	RS	A	P
Brought forward ...				26,675	0	0	8,35,900	0	0
V. Endowed Prizes—*(contd.)*									
Russell Prize—									
Government Promissory Notes—									
3½% 1842-43 ...				300	0	0			
Sanskrit Prize—									
Government Promissory Notes—	RS	A	P						
3½% 1854-55	625	0	0						
3½% 1854-55 (Stock) ...	1,000	0	0						
				1,625	0	0			
Sethupathi Gold Medal—									
Government Promissory Notes—									
3½% 1854-55 (Stock) ...				1,300	0	0			
Skinner Gold Medal and Prize—									
Government Promissory Notes—									
3½% 1842-43				2,000	0	0			
Thurso Prize—									
Government Promissory Notes—									
3½% 1854-55 (Stock) ...	600	0	0						
3½% 1854-55 ...	100	0	0						
				700	0	0			
West Coast Prize—									
Government Promissory Notes—									
3½% 1900-01				300	0	0			
Miller Centenary Medal and Prize—									
Government Promissory Notes—									
3½% 1865				1,500	0	0			
Sankaran Candeth Prize—									
Government Promissory Notes—									
3½% 1854-55 ...				200	0	0			
Raja Sir Annamalai Chettiar Prize—									
Government Promissory Notes—									
3½% 1842-43				1,000	0	0			
VI. General Expenses Endowment Fund—							35,600	0	0
Government Promissory Notes—									
3½% 1900-01									
VII. Other Endowed Funds—							55,000	0	0
Caithness General Fund—									
Government Promissory Notes—									
5% 1945-55				14,000	0	0			
College Day Association Fund—									
Government Promissory Notes—									
3½% 1842-43	1,300	0	0						
3½% 1865	700	0	0						
3½% 1879	100	0	0						
5% 1945-55	2,800	0	0						
				4,900	0	0			
Carried over ...				18,900	0	0	9,26,500	0	0

(24)

				RS	A	P	RS	A	P
Brought forward ...							18,900	0	0	9,26,500	0	0
VII. Other Endowed Funds—*(contd.)*												
Cooper Fund—												
Government Promissory Notes—												
3½% 1865				2,000	0	0						
4% 1960-70				5,100	0	0						
5% 1945-55				3,800	0	0						
3½% 1842-43				1,800	0	0						
3½% 1854-55				1,500	0	0						
							14,200	0	0			
Miller Birthday Fund—												
Government Promissory Notes—												
3½% 1854-55				100	0	0						
3½% 1842-43				200	0	0						
Rangoon Port Trust Debentures—												
4% 1906-50				275	0	0						
							575	0	0			
Parthasarathy Iyengar Fund—												
Government Promissory Notes—												
4½% 1955-60							300	0	0			
Raghava Chetty Memorial Fund—												
Government Promissory Notes—												
3½% 1842-43				200	0	0						
3½% 1854-55				75	0	0						
3½% 1865				600	0	0						
4½% 1955-60				2,500	0	0						
							3,375	0	0			
Robson Legacy Fund—												
Government Promissory Notes—												
4% 1960-70 ...							700	0	0			
Madhava Fund—												
Travancore State Loans—												
3½% 1956 ...							1,000	0	0			
										39,050	0	0
VIII. Unendowed Funds—												
For which the following investments have meantime been reserved :—												
Building Fund—												
Government Promissory Notes—												
3½% 1854-55 ...							150	0	0			
College Scholarship Fund—												
Government Promissory Notes—												
3½% 1842-43 ...	2,800	0	0									
4% 1960-70 ...	45,200	0	0									
5% 1945-55 ...	8,000	0	0									
3½% 1854-55 ...	4,000	0	0									
							60,000	0	0			
Carried over ...							60,150	0	0	9,65,550	0	0

	RS	A	P	RS	A	P	RS	A	P
Brought forward ...				60,150	0	0	9,65,559	0	0
VIII. Unendowed Funds—(*contd.*)									
Canon Sell Fund—									
Government Promissory Notes—									
3½% 1842–43 ...				300	0	0			
Miller Periodicals Fund—									
Government Promissory Notes—									
5% 1945–55 ...				1,500	0	0			
Charles Michie Smith Fund—									
Government Promissory Notes—									
4% 1960–70	8,200	0	0						
3% 1963–65 ...	1,500	0	0						
				9,700	0	0			
Reserve Fund Income—									
Government Promissory Notes—									
3½% 1947–50 ...	15,000	0	0						
3% 1963–65 ...	17,500	0	0						
3% 1963–65 ...	42,500	0	0						
3% 1949–52 ...	55,000	0	0						
				1,30,000	0	0			
General Reserve Fund—									
Government Promissory Notes—									
3% 1953–55 ...	30,000	0	0						
3% 1949–52 ...	10,000	0	0						
3% 1946 Defence Loan ...	5,000	0	0						
3% 1951–54 ...	8,000	0	0						
				53,000	0	0			
Suspense Fund—									
Fixed Deposit with Chartered Bank of India, Australia and China, Madras ...				4,258	1	0			
							2,58,908	1	0
IX. Miller Bequest Fund—									
Government Promissory Notes—									
4%1960–70 ...							2,33,000	0	0
X. Depreciation and Maintenance Fund—									
Government Promissory Notes—									
3% 1951–54 ...				60,000	0	0			
3½% 1947–50 ...				20,000	0	0			
3% 1949–52 ...				25,000	0	0			
							1,05,000	0	0
				Total ...			15,62,458	1	0

The Investments shown in this Statement less the Fixed Deposit and Rangoon Port Trust Debentures are at a Nominal Value of Rs. 15,33,700–0–0, the Market Value as at 31st December 1944 amounting to Rs. 16,19,427–10–0. Rangoon Port Trust Debentures not quoted.

The above Statement has been examined by us and compared with the Certificate of Safe Custody of the Imperial Bank of India and found correct.

MADRAS,
19th March, 1945.

FRASER & ROSS,
Chartered Accountants,
Registered Accountants,
Auditors.

Association General Account

Expenditure

	RS	A	P
Transferred to Magazine Account	1	7	10
Transferred to Tambaram Building Account (specially destined sums)	266	3	2
Interest on Macpherson Scholarship transferred.	515	12	0
Transferred to College General Account to meet current expenditure	49,773	8	3
Transferred to school	7,150	15	1
Transferred to Library Fund Account ...	1,962	0	9
Church of Scotland special grant transferred to Suspense Account	1,414	1	2
Total ...	61,084	0	3

Income

	RS	A	P
Grant from Church of Scotland	34,474	9	7
Grant from the Society for the Propagation of the Gospel	10,666	10	8
Grant from the Methodist Missionary Society...	5,000	0	0
Grant from London Missionary Society ...	4,750	0	0
Grant from Church Missionary Society ...	2,250	0	0
Grant from the Reformed Church of America ...	3,942	12	0
Total ...	61,084	0	3

Edn. & P.H. Department (B).

GRANT - Teaching - Aided Colleges - Instructions for the preparation and submission of financial statem
Revision of.

MEMO NO. 16400 - B/45-1 Edn., dated 11. 9. 1945.

It has been pointed out that the limits laid down in paragraphs 5--10 of the Director's Circular Proceedings No. 130-D/33 dated the 24th March 1933 for the various items of expenditure approved for purposes of fixing the amount of grant payable under rule 41 o the Grant-in-Aid Code is unduly restrictive and the amount of grant fixed in accordance with those does represent half the actual net cost of maintenanc Director is requested to revise the instructions the limits

-2- 5/

limits laid down for the various items of admissible expenditure suitably with reference to the present day needs of the various Colleges and to submit a draft of the revised instructions proposed to be issued for the approval of Government.

He is also requested to furnish a rough estimate of the additional provision that will have to be made To ✓ The D.P.I. under teaching grant if the restrictions now imposed for admitting expenditure for purposes of assessment of grant are relaxed

Dr/pg 10/1 2-9-45

USH 5/12/45

E 5.5.45

C.F. 32.

Educational. Department

Received 2 FEB 1946 Registered

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.

From (Name) Dr.S.R.U.Savoor, M. D.Sc., I.E.S.,
Designation Director of Public Instruction,
Station Madras.

To The Secretary to the Government, Education and Public Health Department, Madras.

Enclosures: C. No. 171-D/46. dated 19th February 1946.

Sir,

10845

SUBJECT:- Grant- Teaching - Aided Colleges - Instructions for the preparation and submission of financial statements - Revision of.

With reference to Government Memo No. 16400-B/45-1 Education dated 11-9-45 regarding the revision of the rules relating to the assessment of grant to Aided First Grade colleges, I have the honour to submit the following remarks:-

A1 p.5/M

(1). Para 5 of C.No. 130-D/33 dated 24-3-33 - Statement of staff.

Though this para limits the number of demonstrators to one in each Science subject, in practice, expenditure on more than one, according to the needs of each college is being admitted. The same is the case regarding the other members of the staff. The first two sentences of this para may hence be modified suitably as follows:-

" The following scale may be admitted ordinarily - A Principal, a Professor, for each subject in the B.A., or B.Sc classes, one or more demonstrators in each Science subject with reference to the number of students taking the subject and also such pandits as are considered necessary. Assistant Professors or lecturers and tutors will be admitted to the number required with reference to the strength of the college. The strength of the staff may ordinarily be determined with reference to the undermentioned principle:-

(a). No member of the staff should get more than 25 hours of work including lectures, practical work and valuation of note-books.

(b). The time taken for valuation of note-books may be calculated at 8 composition note-books per hour and 10 note-books in Science and Mathematics per hour ".

p.6/M

The main grievance of the managements is in regard to the assessment of grant on the basis of the Government scales of pay in respect of tutors and demonstrators. Some of the managements are paying salaries on scales ranging from Rs. 60/- to Rs. 120/-on behalf of those members, while the Government scale of pay is only Rs. 40/- to Rs. 65/-. With a view to satisfy the manage to some extent, the last sentence of this para may be modified as shown below:-

P.T.O

" The pay admissible will not ordinarily exceed the pay of Government servants of similar grades, except in the case of European members. Where, however, distinctly higher scales of pay have been allowed by the managements in respect of tutors and demonstrators employed in their colleges, the salary worked out on their behalf on the basis of the Government scale of pay may be increased by 25 % for purposes of grant ".

Para 6 - Servants.

As some of the colleges have grown in size in recent years the number of servants allowed for a college for purposes of grant may have to be increased slightly. The third sentence of this para may therefore be modified as follows:-

" Two clerks, a librarian, a mechanic, one or two library attenders, one or two laboratory attenders for each of the Science subjects with reference to the number of students doing practical work at a time, an attender for the office, three or four peons, a gardener, one or two watchmen, a waterman, one or two sweepers and a scavenger will be ordinarily be allowed ".

In special cases however, the number of menials may be exceeded, if the strength and the size of the college justify the increase.

Paras 7 and 8 - Rent and taxes:-

These items of expenditure do not seem to require any modification.

Para 9:- Ordinary repairs and upkeep.

The following may be inserted as the penultimate sentence of this paragraph:-

" In view of the present high cost of materials and labour, the limit now laid down may be doubled as a temporary measure, in other words the expenditure under this head may be admitted up to a maximum of Rs. 2,000/-.

When prices come to normal in course of time this sentence may be deleted.

Para 10 - Contingencies:-

As only the items of inadmissible expenditure have been enumerated in this para and as no restrictions have been imposed in regard to the items of admissible expenditure nor has any money limit been prescribed in respect of such admissible items, no modification in respect of the instructions contained in this paragraph appears to be necessary.

As regards the rough estimate of the additional provision required, it is submitted that in respect of the colleges which work at a " Profit " or when the total fees at standard rates exceeds the total admissible expenditure, no additional provision will be necessary.

The following colleges fall under this category according to the Financial Statement for the year 1944-45:-

1. Maharajah's College, Vizianagaram.
2. Pittapur Rajah's College, Cocanada.
3. Hindu College, Masulipatam.
4. Andhra Christian College, Guntur.

P.T.O

5. Pachaiyappa's College, Madras.
6. St. Joseph's College, Trichinopoly.
7. National College, Trichinopoly.
8. American College, Madura.
9. M.D.T. Hindu College, Tinnevelly.
10. St. Xavier's College, Palamcottah. and
11. Holy Cross College, Trichinopoly.

The Sarah Tucker College, Palamcottah has not employed any tutor or demonstrator. The expenditure under " Repairs " incurred by the college during 1944-45 was also far below the present limit. No extra cost is therefore involved on account of this college.

The remaining six colleges in respect of which there will be an extra cost are indicated below: -

		Salaries -	Repairs.
1.	Madras Christian College, Tambaram.	1,779/-.	1,000/-.
2.	Loyola College, Madras.	3,367/-.	285/-.
3.	Theosophical College, Madanapalle.	134/-.	nil.
4.	St. Aloysius College, Mangalore.	749/-.	nil.
5.	Women Christian College, Madras.	315/-.	nil.
6.	St. Agnes College, Mangalore.	100/-.	nil.
	Total.	6,444/-.	1,285/-.

7,729/-.

The grant in respect of the above six colleges will therefore be Rs. 7,729/2 or 3,864/- i.e. Rs. 3,900/- in round figures.

Finally, it may be stated that it does not appear possible to liberalise the instructions issued in paragraphs 5 to 10 of the circular Proceedings C.No. 130-D/33 dated 24-3-1933, any further.

21.2.46

For Director of Public Instruction, Madras.

AN/20/2/

B/(28) 9

Post Copy of Telephonic Message dated 12.3.46.

From

The Director of Public Instruction, Madras.

To the Assistant Secretary to Government,
Education & P.H.Department, Madras.

.....

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
14 MAR 1946

14765

Ref: Your Telephonic Message dated 11.3.46 regarding teaching grant to aided Colleges - instructions for the preparation and submission of financial statements.

....

A copy of the statemet showing the reductions made under each head of admissible item of expenditure relating to the Madras Christian College is herewith furnished.

13.3.46
for Director of Public Instruction.

k.h13.3.

Edn & PH (B1) Department.

C.No.1b4005b1/46. Grant. Teaching - Aided Colleges. Preparation and Submission of financial statements - Revision of - Proposal - Approved.

From the D.P.I., C.No. 171D/46 dated 19.2.46.

Order No. 728 Edn dated 4-4-1946.

The Government approve the proposal of the DPI that paras 5, 6 and 9 of his Circular Proceedings C.No. 130D/33 dated 24.3.33 containing instructions for preparation and submission of financial statements for the purpose of assessment of teaching grants to Aided First Grade Colleges may be modified as indicated

indicated in his letter cited above.

2. The DPI is requested to submit proposals in due course for ~~the~~ provision of additional funds if any, required under teaching grants to Aided Colleges on account of the proposed liberalisation of ~~now proposed.~~ the instructions.

29/3/46

29/3/46

To
The D.P.I.

~~The D.P.I. Two Dis~~

Rc
29/3/46.
Letr
29/3/46

(2) 1/

Please have early a detailed note for

SECRETARIAT P. & A. R. DEPT. GOVERNMENT OF MADRAS

Sd/ K P H

p1cf Do from Dy D.P.I. d 10.4.45.

p2cf. Cpy 16400 Same Do. from the Dy D.P.I. d 16.4.45

The Statement at (V) shows details of Govt grants admissible

16400B/45.

The total grant comes to Rs 26,505
(as against Rs 27696 shown in the College Report) of which Rs 4194 goes towards fee compensation. p57(E) p29(U)

2. The file may be circulated to A2.

SO 24/4/45 — S/A2 25.4.45 — DP 27.4.45 — OD 28/4.

A2 pp 6 to 8 of 14 – redpencil marked. The deductions were made according to D.P.I's instructions – apparently to ensure conformity. It would be difficult to have a varying standard for different Colleges.

AG 28/4/45

I did not regard this as a subject of which is considered and specified by a Principal of a college, & in nothing more to say. I thought it to assess at more than that.

2. I did not see why the DPI should decide what shall & necessary. of a guardian of the accounts as proper kept, they did to passed.

3. To the best of my belief DA. paid by the College & for below Govt. rates.

4. It seems to me necessary to omit Rupees in B. 100.

Education & P.H. Department (B).

(21)

b7 of 1936 no 40

Under para 41 of the Grant-in-Aid Code, the amount of teaching grant to be paid in any one year to a College or college department is determined by the Director taking into consideration all the circumstances of the case provided the amount so determined does not exceed half the approved net cost of maintenance for the previous financial year i.e., half the excess of the approved recurring expenditure over the income from tuition fees reckoned at standard rates. The allotment so determined is increased by the amount of fee income foregone under rule 92 of the M.E.R. For this purpose the management is required to submit a financial statement in the prescribed from (Appendix F on p. 18 of the Grant-in-aid- Code). In his circular proceedings C.No. 130-D/33 dated the 24th March 1933, the Director of Public Instruction issued certain instructions for the preparation and submission of the financial statement referred to above informing the managements what items of expenditure would be admitted for purposes of teaching grants - Paras 5--10 of the circular relate to the main items of expenditure. Even though certain limits have been laid down for assessment of grant under each item, it is open to the Director to admit expenditure in excess of the limit for purposes of grant. The form prescribed for Colleges is the same as that prescribed for Secondary Schools. In the case of the latter the Director had already pointed out that although normally grants for salaries at rates higher than those prevailing for corresponding posts under

Rule 44 — do — —

18 - B x no 40

(M)

Cover No.

A

It principle & half grant seem to be accepted. If proper accounts are kept, the grant may, I think, be paid

NY 2 4

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPTT. 28 APR 1945

The instruction of 1933 (M) may well be revised & made equitable for all institutions.

Bgh 1/4/45

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ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPTT. 30 APR 1945

Government is not assessed, yet in special cases higher rates are admitted if they are reasonable and that he has been trying to liberalise the amount of grant paid under the Grant-in-Aid Code. - Vide p.10 of G.O.No. 1866 Edn., dated the 12th December 1944. The same would apply to Colleges also.

The Director may be asked to revise the instructions suitably so that the expenditure approved for purposes of grant may represent a fair proportion of the expenditure actually incurred by the managements.

A draft Memo is submitted below for approval.

[Memo no 16400 B/45-1 Edn dated 11-9-45]

From the Director of Public Instruction, C.No.171-D/46 dated 19-2-46.

Please see the Director of Public Instruction's reply on pp.6-8 c.f. He recommends that the instructions issued in paragraphs 5,6 and 9 of his Circular Proceedings C.No.130-D/33 dated 24--3--33 may be modified as indicated so as to enable the managements of aided colleges to employ demonstrators, assistant professors, lecturers and tutors to the number required with reference to the strength of the college and also to employ adequate number of library attenders, laboratory attenders, peons, sweepers and other menial servants with reference to the strength and size of the colleges. For purposes of grant the expenditure on the basis of the Government scales of pay is taken into account. As this is considered unduly restrictive, especially in respect of tutors and demonstrators, the Director has proposed that where distinctly higher scales of pay have been allowed by managements in respect of such staff employed in their schools, the salary worked out on their behalf on the basis of the Government scales of pay may be increased by 25 % for purposes of grant.

In

In other cases the pay admissible should not ordinarily exceed the pay of Government servants of similar grades except in the case of European members. The extra cost to Government on account of the relaxation of the existing restriction for purposes of grants in respect of colleges is estimated at Rs.3,900/-. The Director's proposal may be supported in this department. The remarks of Finance may be invited.

U.O.

Please see Hon'ble minutes on pp. 3-4 above. The memo. to the Dir. of Pub. Instruction on pp. 4-5 c.f. and his reply on pp. 6-8 c.f. The Dir. has proposed that the instructions issued in paras. 5, 6 & 9 of his circular proceedings dt. 24-3-33 may be modified as indicated in his letter. The modifications are proposed only in respect of Aided First Grade Colleges. The nature of the modifications is set out in E.P.H. note on pp. 6-7 above. The Dir. has estimated that as a result of the liberalisation proposed, the extra cost on the basis of the financial statements of the Aided Colleges for the year 19 will be Rs. 3,900 per annum. E.P.H. have supported the Dir.'s proposal.

2. The necessity for the modification is explained in the letter on pp. 6-8 c.f. In the circumstances stated therein, this Govt. may accept the proposal.

22/3/46.

22.3.46.

23.3.46

E.P.H.

E+PH (B1) Dept.

The case relates to the revision of the instructions for the preparation and submission

of financial statements for assessment of teaching grants for aided First Grade Colleges, issued with the Director's Circular Proceedings No. 130 D/33 dated 24/3/33 (M) they are unduly restrictive in certain respects. The Director who was consulted has proposed to enhance the limits prescribed in regard to 'employment of staff, their scales of pay', 'servants' and 'ordinary repairs' pp 5-8 (M) and upkeep', as indicated in his letter on pp 6-8 of. The extra cost involved on account of the liberalisation proposed, is Rs. 3,900/- per annum. The Director's proposal was supported in this dept. by has been Finance have agreed to it (Vide note on p 6-7 ante). A draft order is submitted below for approval.

2. The file may be circulated to AJ with reference to his minutes on pp 3-4 of.

Sd/- M.G.
28/3/46

Sd/- S.
29/3/46

Sd/- A.A.
29/3/46

pp 6-9 3/4/46

Sd/- M.G.
2/4/46

p 8

1/4

9

(34)

Director's Proceedings.

Despatching Clerk.

10/33

OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

ent No. 130 D/33. dated 24th March 1933

Subject:- Instructions for the preparation and submission of Financial Statement; fee returns, etc., First Grade College issuing.

The attention of the undermentioned Correspondents is invited to Rule 44 of the Grant-in- Aid Code, requiring the submission of Financial statements in the form prescribed in Appendix "F" of the Code and they are requested to submit the returns for 1932-33 together with the enclosures thereto by the date fixed for the purpose i.e. 1st May 1933. They are also informed that the Director cannot guarantee a grant to institutions the Financial statement of which are not received in this office on or before 1st May 1933.

2. Audited Accounts: The financial statements together with all other statements which form enclosures thereto and give details relating to receipt and expenditure should bear the countersignature of an Auditor approved by the Director. The auditor's qualification, together with the number and date of the Director's Proceedings approving of his appointment should be reported. Financial statements which do not conform to those requirements will not be accepted. The discovery of errors in arithmetical calculations will be sufficient cause for disallowing the auditor's fees claimed under the head of contingencies. Colleges with High School departments should submit a declaration from the auditor to the effect that no item of expenditure that ought legitimately to be debited to the High School Department has been included in the college account.

3. Financial statement (Main):- It should be prepared for the official year 1932-33 i.e., 1-4-32 to 31-3-33. All items whether they relate to the receipt or ~~charge~~ to the expenditure side of the Financial statement should be filled in. A "Nil" entry should

invariably be made when there are no particulars to be filled in under any item. Details for each amount shown in the Financial statement should befurnished in a detailed statement. The main Financial statement and the fee returns should be prepared in printed forms and wherever possible other subsidiary statements should also be prepared in printed forms. It is highly desirable to have all entries typewritten, and where this is not possible, entries should be legible and should be in ink. Illegible figures relating to expenditure will not be taken into account. Statements should be arranged in the order in which the various items appear in the main statement and should be numbered and paged in order to facilitate easy reference. The following instructions are intended for further guidance in the preparation of subsidiary statements.

A. Receipt Side.

4. Fee return.

(a) Ordinary fees: Fees in respect of all pupils whose names were on the rolls even for part of a term and from whom fees were due under the Madras Educational Rules should be calculated at standard rates for the whole term as prescribed in Rule 89 A of the Madras Educational Rules. Separate statements for each term should be submitted. The fees of pupils who pay only half-fees under Rule of the Madras Educational Rules should also be calculated at full standard rates.

(b) Concession under Rule 92: A separate statement should be prepared and submitted in the form prescribed in Appendix 'I' to these proceedings showing the fee income foregone under Rule 92 of the Madras Educational Rules on account of the award of fee concessions to girls and to backward and depressed class pupils. The standard rate, the rate actually in force and the loss as caulculated at both these rates i.e. at the standard rate and at the actual rate should be shown in the respective columns and any difference in the totals should be explained in the remarks column. The caste orcommunity of each pupil to whom the concession is allowed should be specified clearly and the spelling adopted

regarding the number of pupils in each class, the number of instalments of fees at standard rates left uncollected from each pupil and the circumstances under which the fees could not be collected. Separate statements for each term, for full fee paying as well as for half fee paying pupils should be furnished. Where separate statements are not submitted and satisfactory reasons are not adduced in each case, the entire claim will be disallowed in calculating the grant for the college. Except in cases in which fees have become irrecoverable on account of the students leaving the college in the middle of a term consequent on the transfer of their parents or guardians in the exigencies of Government service a certificate to the effect that the transfer certificates have not been issued should invariably be appended. Vague explanations such as "the pupil discontinued", "Poverty", "ill-health", "not promoted", "whereabouts not known", "will be collected afterwards", "not selected", etc. should be avoided as far as possible since every attempt should be made to trace such pupils. The standard rate of fees and the prescribed number of instalments should be taken as the basis for the purpose of calculating irrecoverable fees. The official designation of the parent or guardian of any pupil transferred in the exigencies of Government service thereby causing any remission of the fees ordinarily due from the pupil should be clearly stated.

(f) Fee concession to Soldiers' children: The claim for loss of fee income under this head should be made in a separate statement which should contain with reference to each pupil on whose behalf the claim is made, full particulars regarding name, class in 1932-33, class in the previous year, the name of the parent and the amount of fee remission. There should be appended to the claim, a copy of the Collector's order sanctioning the concession as well as a report to the effect that the conduct and progress of the recipients have been satisfactory. If any of the above particulars is not furnished, the loss of fee income in this regard will not be compensated.

(b) Special fees: The various purposes for which special fees were levied, the rate per head and the total amount collected under each head should be stated. Detailed information should also be furnished as to the ~~matter~~ manner in which the amount collected under each head was expended. If there was any balance after meeting the expenditure on the subject for which the special fee was collected information should be furnished as regards the manner in which the balance was utilised. If the above information is not furnished the entire amount of special fee collection or the balance thereof as the case may be will be taken as an item of income for purpose of calculating the grant.

(ii) Income from sources other than fees:

Full details for items, 2, 3 and 6 of the receipt side of the financial statement should also be given. Mere mention of the amount under each item is not sufficient. Separate statements should be furnished for each item together with information regarding the names of the contributors, the amount contributed and the purpose for which the contribution was made and where income was available from other sources, information should be furnished regarding the sources of such income. If there is no income under any of these heads, ~~it will be sufficient under any of these heads~~, it will be sufficient if a Nil entry is made in the main statement itself.

(b) Expenditure side.

5. Statement of staff: The following scale will be admitted ordinarily: A Principal, a Professor for each subject, a demonstrator for each science subject, and also such Pandits as are considered necessary. Assistant Professors and Tutors will be admitted to the number required according to the strength of the college. A staff time table and a statement indicating the subjects in which the college offers instruction, the number of students receiving instructions in each subject and the total strength of each University class should be submitted. Wherever an additional Professor or Assistant Professor was engaged the necessity for

such appointment should be clearly explained. The statement of staff should contain the names of only those who are actually engaged in the work of teaching. Others such as assistants and mechanics should be shown under "servants". The usual certificate regarding actual payment should be recorded at the foot of this statement. The salaries and allowances of those who are not employed in imparting secular instructions and expenditure incurred in connection with the payment of pensions, gratuities and bonuses should not be brought into this statement nor should such amounts be included in the expenditure under this item. The pay admissible will not ordinarily exceed the pay of Government servants of similar grades.

6. Servants: Under servants, the clerks required for administrative work, the peons and attenders required in the Library, Laboratory and the College office and menials such as watchman, waterman etc., may be shown as required in Appendix IV The expenditure under this item should not include allowances, pensions, gratuities etc. Two clerks, a Librarian, a Mechanic, a Laboratory attender for each of the science subjects, an attender for the office, three peons, a gardener, one or two watchmen, a waterman, a sweeper and a scavenger will be ordinarily allowed. Any excess over the above should be explained and a certificate regarding actual payment of the salary entered in the statement should be furnished. In the absence of the required information claims will be disallowed.

7. Rent:- Rent on buildings owned by the college or by the person or society managing the college should not be claimed or included in the expenditure side of the financial statement. All claims for rent should be accompanied by a statement to the effect that the institution is located in a rented building and that the rate of rent (to be specified in figures) claimed is reasonable with reference to local conditions. Claims for rates of rent higher than that claimed last year should be supported by satisfactory reasons failing which such claims will be disallowed.

Claims relating to the hire of typewriters and to rent for quarters for teachers and wardens of hostels are not admiddible. Rent on playgrounds will be admitted only in cases where a certificate is furnished to the effect that suitable land cannot be acquired for the purposes. Receipts given by the owner should be attached to the detailed statement of rent.

8. Taxes: Claims relating to profession or income tax on behal of the members of the staff of colleges, to insurance charges on buildings and to taxes pertaining to rented buildings, or to play grounds for which rent is claimed or to quarters for teachers and wardens of hostels, are inadmissible in the case of all colleges. Claims relating to property taxes paid to local bodies are not admissible in the case of muffasil colleges but as regards colleges situated in the city claims relating to taxes paid to the Corporation are admissible provided that the statement of claim is accompanied by the receipts granted by the Revenue Officer of the Corporation and by full details regarding the nature of the tax, the description and door numbers of the buildings for which taxes have been paid and also the amount of tax paid in respect of each building. In the absence of the above particulars the expenditure will not be admitted. Claims relating to taxes should refer to the official year 1932-33 only and to expenditure incurred within that official year.

9. Ordinary repairs and up-keep: Claims relating to the cost of repairs to rented buildings, and to maters' quarters, will not be admitted. Full details should be given under each item in this statement, explaining the necessity for the repairs the description of the materials purchased together with the cost thereof, the labour charges, etc. The only items that will ordinarily be admitted are the cost of white-washing, colour-washing and patch plastering. Expenditure on extensive repairs calculated to increase the capital cost of the building, should not be included. Lump sums shown under any individual item will be disallowed. The maximum amount admissible under repairs for colleges in the city and in muffasal stations where costs are high will be

Rs.1,000: in all other circumstances the maximum admissible is Rs.750/-. All claims in excess of the above figures will be disallowed except in cases where the previous permission of the Director was obtained for enhanced expenditure.

10. Contingencies: Charges which are not of a strictly contingent nature and all charges for which special fees were collected, viz., 'Stationery, library, laboratory, games, commercial fees, etc.) will be disallowed. It may be explained that charges relating to travelling allowance, prize distribution, organization of games, competitions, processions, anniversaries, school day celebrations, Athletic and Literary Associations, pooja expenses and photo charges, lighting charges in hostels and residential quarters, repairs to typewriters for the commercial classes hill allowance to clerks, payments to servants, expenditure on clothing or on presents for the new year or school day, distribution of sweets to children, printing of invitation cards, calendars magazines and school reports, cost of garlands, expenditure on the erection of pandals for reception and other incidental charges connected with reception, bank charges, legal charges, cost of cheque books, subscriptions to periodicals or dailies other than the Educational portion of the Fort. St. George Gazette (Part I-B) will be disallowed. Details of monthly expenditure under the item should be given in full so as to indicate clearly the nature of the expenditure. Consolidated items vaguely described as miscellaneous charges, sundry expenses and also expenditure relating to the purchase of books for distribution to members of the staff, will be disallowed in calculating the grant. The practice of showing as a lump sum the expenditure relating to several items among which may be included certain inadmissible charges should be avoided as the entire claim is liable to be disallowed. The names of the authors and the titles of all text-books purchased for the use of teachers should be furnished together with information regarding the classes for which such books have been prescribed as texts. Sufficient justification should be shown for the expenditure of more than one copy of the same book as otherwise such

shown in a separate statement and should be inclu

15 on the expenditure side of the financial statement

details relating to the expenditure shown under this item

be furnished. Expenditure will be disallowed where no details

furnished and where the Director is not satisfied that it was

incurred solely in connexion with the educational activities of

the institution concerned.

12. Government Provident Fund for teachers in non-pensionable service: In the case of all institutions a statement of contribu tions made in the course of the year by the management and by individual subscribers to the Government Provident Fund for teacher should be submitted. The number and date of the Director's Pros. permitting the merging of the private provident fund into the Government Fund or approving the rules and retention of the private Provident Fund in lieu of the Government Fund should be quoted in the appropriate column. The rate of salary per mensem to each member of the staff and establishment and the total salary paid for the year in which Government Provident Fund contributions were reckoned should be noted.

13. The name of the Correspondent and the Director's Proceed ings recognising him as such should be furnished.

M. A. Candeth

for Director of Public Instruction

To

Correspondents of 1st Grade aided colleges.

Copy to D. section (10 copies).

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40 Copies

Form or class	No. of pupils in each class or form allowed to pay half.. fees.	Name of the caste or community to which each such pupil belongs.	Loss to the manage ment at standard rate of fees.	The ma ment at management's rate of fees.
1.	2.	3.	4.	5. 6.

Certificate

I hereby certify that the ~~xxxxxxxxx~~ parents or guardians of the pupils shown in the statement and in column 7 of the fee returns are so poor that the grant of this concession is necessary to enable the pupils to continue their studies and that none of them are at present enjoying the concessions for the third year in the same class that no concession to other than natives of this Presidency has been granted.

Note: Names of pupils need not necessarily be given in column 2 It will suffice if the number against each class or form is noted Column 3 may be ~~xxxxxxx~~ filled as follows, 3 belong to caste 2 belong to caste ,etc.

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Class.	No. of pupils.	Standard rate.	Actual rate	Excess rate of fee in excess of standard rate.	Excess fees collected from half fee paying pupils under Rule 92 of Madras Educational Rules. No. of pupils.	Amount.	Total excess fees collected	Remarks.

The collection for each term should be shown separately.

Appendix III.

Statement of irrecoverable fees ... Term.

Serl No.	Name of pupil	Form or class	No. of instalments of fees left unrecovered and the rate of fees in each case.	Amount of fees irrecoverable at standard rate of fees.	Explanatory remarks.

Total

N.B:- Separate statement for the full fee paying pupils and for those allowed to pay half fees under Rule 92 of the Madras Educational Rules should be submitted. Separate statements for each term should be submitted in each case. Standard rates of fees and the prescribed number of instalments for the year should be taken for purpose of calculating their fees.

Serial No.	Designation	Incumbent's name	Qualification general and professional	Period of incumbency From	To	Monthly salary	Total salary for the year	Salary actually paid

Total

N.B:-(1) Any difference between the total salary for the year and the salary actually paid should be explained in full in the remarks column in each case.

Certificate.

I hereby certify that the expenditure shown above was actually incurred by the management and that the salary actually paid is correctly stated

Appendix V.

Statement showing contributions to the Government Provident Fund for teachers in non-pensionable service.

Name of Designation subscriber.	Rate of Salary per month.	Total salary paid during the year.	Amount contributed by the managing theby subscriber.	Amount contributed by the management.	Number and date of the Director of Public Instruction's proceedings sanctioning the merging of the Private provident fund into the Government Fund or approving the rules and retention of the private fund in lieu of the Government fund.

M. A. Candelt

for Director of Public Instruction

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Proceedings of the Director of Public Instruction

R.O.C.No. 521 E/37 dated 6th August, 1937

READ:-

(1) Proceedings R.O.C.No.3043 E/36 dated 15..12..1936
(1) Proceedings R.O.C.No. 31-D/ 37 dated 5.. 5..1937

re: Leave salary for purposes of grant.

THE UNDERMENTIONED Officers are informed that the Proceedings read above do not cover cases of teachers, whose domicile is outside India and who proceed on furlough f o r reasons of health but not necessarily for illness. The Director considers that for the purpose of calculating teaching grant, such teachers should be allowed leave at the rate of six months for each period of five years of service, subject to a maximum of two years' leave for their whole service.

2. This concession will be admitted only to members of staff of institutions where Rules for leave have been framed such as to provide for the furlough in view. But members of the staff whose services have been lent by the Missionary Societies, will continue to enjoy such concessions as are granted to them under the rules applicable to their Societies, provided that for purposes of assessing the teaching grant the limits prescribed in para 1 above are observed.

3. As it is felt that the period of 8 months leave for illness for the whole service allowed for the other teachers in Proceedings R.O.C.No. 3043 E dated 15.12.1936 is not sufficient, the Director is pleased to raise the period to one year.

4. The orders contained in paras 2 and 3 of Proceedings R.O.C.No. 3043-E/36 dated 15.12.1936 regarding the taking into account of the leave salary, the appointment of substitutes and the total period of leave granted hold good in their cases also.

ABDUR RAHIM
FOR DIRECTOR OF PUBLIC INSTRUCTION.

(TRUE COPY) F o r w a r d e d.

P.Ramaswami
Superintendent.

To All the District Educational Officers, Inspectress of Girls Sch
To the Inspector of European Schools, Madras
To All Divisional Inspectors of Schools
Copy to D & E Sections (2 copies each)
To Principals of I & II Grade Aided Colleges.

TRUE COPY.

