

Education and Public Health

(1947) Department.

Ms. SERIES.

G.O. NO. 1025 Edn.,

Dated 16-5-1947.

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[Despatch Abstract.]

University-Madras-Annual accounts and Audit Report for 1945-46-Recorded.

Back Papers.

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

Further Papers.

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

Account Number.

Name of endowments.

Amount at credit on 31-3-46.
Rs. A. P.

Probable annual expenditure.
Rs. A. P.

99	Goshen Memorial Scholarship.	846	3	9	300	0	0
114	King George V Memorial Tamil Prize Fund.	849	13	10	--	--	--
129	Sir C.P. Ramaswami Ayyar Scholarship Fund.	1,749	7	9	420	0	0
130	Madras Engineer's Endowment Scholarship Fund.	1,147	2	2	240	0	0

8. FIXATION OF PAY OF DR. M.O. THOMAS, LIBRARIAN, UNIVERSITY LIBRARY.

In its resolution No. 858 dated 9th February 1946, the Syndicate appointed Dr. M.O. Thomas, Assistant Librarian in charge of the University Library as its Librarian with effect from 1st January 1946 and fixed his pay at Rs. 475/- per mensem as Librarian in the scale of Rs. 250-25-750 taking into consideration the fact that he drew an additional pay of Rs. 79/- per mensem for holding the Librarian's post in addition to his own. His substantive pay as Assistant Librarian was Rs. 395/- in the scale of Rs. 200-15-500 and on promotion as Librarian, his pay should have been fixed at the next higher stage, viz. Rs. 400/- only under ordinance 11(a)(i)(a) of the Ordinance Governing the conditions of service of the establishment of the University. In reference to the pay he actually drew in his substantive post as Assistant Librarian and not with reference to the total pay of Rs. 475/- per mensem he drew in respect of both the posts. If as a temporary measure it is proposed to continue to keep him in charge of the duties of the post of Assistant Librarian also, the proper course would be to grant him an additional pay ad idem to Rs. 400/- under 10(a) ibid.

-4-

bought during the year have been duly traced into the accession card of books and periodicals.

11. RESULT OF AUDIT. The general result of audit may be considered satisfactory.

12. RECEIPTS AND CHARGES. The total receipts and charges of all the accounts for the year were as follows:

	Receipts.			Charges.		
	Rs.	A.	P.	Rs.	A.	P.
Securities and deposits.	6,51,400	0	0	1,50,400	0	0
Cash.	31,74,949	14	3	28,51,907	15	11

13. OBJECTIONS OUTSTANDING. Eighty eight items of objections involving a sum of Rs.13,724--6--7 were pending settlement at the close of audit as indicated below.

Year of objection.	No. of items.	Amount.		
		Rs.	A.	P.
1942-43.	1	5	0	0
1944-45.	5	390	14	0
1945-46.	82	13,328	8	7
	88	13,724	6	7

M. V. Shankar
Deputy Examiner of Local Fund Accounts

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

From



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

UNIVERSITY BUILDINGS,
CHEPAUK, TRIPPLICANE P. O.,
MADRAS.

Dated, 15 APR 1947

Sir,

I have the honour to forward herewith six copies of the annual accounts of the University for 1945-46 as audited by the Examiner, Local Fund Accounts, Madras, and the audit Report for 1945-46 together with the replies of the Syndicate thereto, in accordance with Section 21 (2) of the Madras University Act 1923, as amended in 1929.

The Audit Report together with the replies of the Syndicate thereto and the annual accounts for 1945-46 were approved by the Senate at its meeting held on the 28th March 1947.

R. R. Dharma
for REGISTRAR.

PTC

Edn. & P.H. Deptt,
Madras.

Encl No 2893793/47 1 Encl 2/4/47.

Referred to the Examining of Local Fund
Accounts for remarks.
(By order)

Assistant Secretary to Govt.

19/4/47

To the Examining of Local Fund Accounts,
Madras - with encl -

(pp 3-14 of) - to be returned
replied

① before this was sent
to the Govt. of Madras
one and a half years
ago. It was put in a
file to the P.H. Department
in connection with
certain post-graduate
courses for the year
1945.

LS-786
8.5.47

Sub: UNIVERSITY OF MADRAS - Audit Report 1945 - 46.
Ref: Government endorsement No. 28937 G3/47-1, 1 -
Edn., dated 22nd April, 1947.

EXAMINER'S OFFICE.

The replies to the report do not call for any remarks. The copy
of the report together with the replies of the Syndicate received with the
above Government endorsement is returned herewith.

M.M. Shanker Rao

(B.B. SHANKER RAO)

Examiner of Local Fund Accounts.

TO
THE SECRETARY TO GOVERNMENT,
EDUCATION AND PUBLIC HEALTH DEPARTMENT: MADRAS.

Encl 1) A/R. 45-46
2) Letter with
Government endorsement.



part of a municipal collecting agency and or procuring an assessors
 delayed claims.
 An attempt has been made to base a further point—that a suit of this
 nature does not lie—upon the terms of rule 28 of Schedule IV of the Act.
 That rule, which says that "the assessment or demand of any tax, when no
 appeal is made, as hereinafore provided, and the adjudication of an appeal
 by the Council shall be final" clearly has reference to an assessment or
 demand which the municipality was empowered by the Act to make.
 Under sub-section (2) of section 354, a suit against a municipality to
 recover money is only barred, if the provisions of the Act have been in
 substance and effect complied with; and this condition was not fulfilled
 in the present case. We accordingly dismiss the civil revision petition
 with costs (one set).

CNO-28937/47.

P7g
P8g

From the Registrar, Madras University,
 No. ~~2009~~ F. 2775 dt-11.4.47.
 " Rev. Exr. of L-F Accts, No. L.F. 786
 dt-8.5.47.

Order/MS No. 1025 Edu dt-16.5.47.

Recorded.

To
 The Registrar, University
 of Madras.
 " 2 v. of L-F Accts. ✓
 " 1 AG. } with encl ✓
 " 1 DFI } copy of Report ✓

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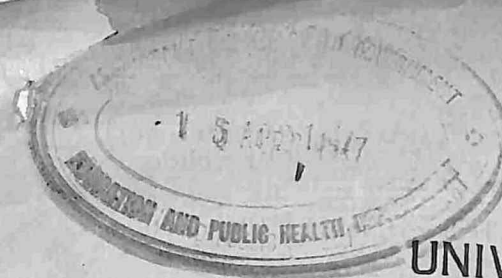


Note May be circulated to HH (Edu).

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UNIVERSITY OF MADRAS

REPORT ON THE AUDIT OF THE ACCOUNTS OF THE UNIVERSITY FOR THE YEAR 1945-46.

During the period under audit, the Office of the Registrar was held by Esquire from the 1st April 1945 to the 31st March 1946.

2. Statements showing the transactions of the several accounts prepared by under Section 21 of the Madras University Act, 1923, have been checked and are appended to

3. The opening balances of the various accounts agree with the closing balances of the year and the closing balances on the 31st March 1946 are in agreement with those acknowledged by the Accountant General, Madras, in respect of the Fee Fund account and the Imperial Bank of India, in respect of the other accounts, after allowing for uncashed cheques, unremitted revenues, credits given by the Treasury and excess credits in the Treasury.

4. The block grant of Rs. 4,00,000/- due for the year as well as the non-recurring grant of Rs. 2,00,000/- allotted to the University in G. O. No. (Ms.) 913 Edn., dated 18th June 1945 towards the cost of construction of the A. C. College of Technology at Guindy, during the year, were received and credited to the several accounts as shown in the statement of statutory grant.

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

6. **Fee Fund Cash Book—Closing Balance—Reconciliation with the Accountant General's Account.** The defects pointed out in paragraph 7 of the last year's report were not completely set right. The differences awaiting reconciliation at the end of the year continued to be large as indicated below.

(i) Items awaiting reconciliation for want of details or treasury challans.

Rs. A. P.
1,41,491 10 6

(ii) Unaccounted items (i.e.) receipts due to the University for which credits have not been afforded by the Accountant General in his account or for which Treasury schedules have not been received to verify credits.

1,52,523 2 4

The non-receipt of schedules from the various mofussil treasuries furnishing details for the amounts credited to the University contributed mainly to the large difference noticed above.

The difference mentioned under the first category included also several items of receipts transferred to the credit of the University by the Accountant General through alteration memoranda from May 1945 to March 1946 but were not treated as receipts proper, and were kept in suspense for want of details. Early action is necessary to reduce the differences awaiting reconciliation which tend to increase year by year.

7. **Surplus Cash Balances Under Endowment Accounts—Investment Suggested.** The following Endowments closed with large cash balances at the end of the year. Further accumulations during 1946-47 are likely. As however the Endowment ledgers for the subsequent period from 1st April 1946 are not posted and kept upto date, it is not possible to indicate the latest position in each case. It is suggested that a major portion of the surplus balance, which may not be required to meet the recurring annual expenditure, may be invested in securities which earn interest.

Account Number	Name of Endowment	Amount at credit on 31-3-46			Probable annual expenditure.		
		Rs.	A.	P.	Rs.	A.	P.
4	Maharajah of Cochin Scholarship Fund ...	2,205	0	6	600	0	0
6	Johnston of Cornsallah ...	1,804	0	7	288	0	0
29	The Anne Isabella Subrahmanyam Scholarship Fund ...	954	7	3	300	0	0
58	The Gokhale Prize Fund ...	1,180	12	0	250	0	0
68	The Sankara Parvathi Prize Fund ...	1,397	4	9	350	0	0
75	Sir William Mayer Lectureship ...	8,083	15	11	1,500	0	0
85	Raja Ramarayananagar Scientific Telugu Publication Fund ...	1,344	4	10	250	0	0
89	Dr. Elizabeth Mathai Lectureship Fund ...	972	4	8	300	0	0
90	Rt. Hon'ble V. S. Sreenivasa Sastri's Lectureship Fund ...	903	5	10			
96	Ramanujam Memorial Prize Fund ...	1,170	6	5			

of Endowment	Amount at credit on 31-3-46			Probable annual expenditure.		
	Rs.	A.	P.	Rs.	A.	P.
al scholarship ...	846	3	9	300	0	0
Memorial Tamil Prize ...	849	13	10	...	...	...
Ramaswami Ayyar Scholarship ...	1,749	7	9	420	0	0
Engineer's Endowment Scholarship ...	1,147	2	2	240	0	0

fixation of pay of Dr. M. O. Thomas, Librarian, University Library. In its p. 858 dated 9th February 1946, the Syndicate appointed Dr. M. O. Thomas, Assistant Librarian of the University Library as its Librarian with effect from 1st January 1946. His pay at Rs. 475/- per mensem as Librarian in the scale of Rs. 250-25-750 taking into account the fact that he drew an additional pay of Rs. 79/- per mensem for holding the Librarian's position in addition to his own. His substantive pay as Assistant Librarian was Rs. 395/- in the scale of Rs. 15-500 and on promotion as Librarian, his pay should have been fixed at the next higher scale, viz., Rs. 400/- only under Ordinance 11(a) (1) (a) of the Ordinance governing the conditions of service of the establishment of the University with reference to the pay he actually drew in his substantive position as Assistant Librarian and not with reference to the total pay of Rs. 474/- per mensem he drew in respect of both the posts. If, as a temporary measure, it is proposed to continue to keep him in charge of the duties of the post of Assistant Librarian also, the proper course would be to grant him an additional pay admissible under Ordinance 10 (a) *ibid* for the period he discharges the duties of both the posts and not to increase his substantive pay in the post of Librarian.

9. **Stock—Annual Verification by stock Verifiers.** In respect of the verification of stock of books, stationery and printed forms etc. conducted in December 45, the reports of the stock verifier were stated to be still before the Syndicate. The final orders of the Syndicate on the above reports are awaited. In respect of the current year, no verification would appear to have been arranged for yet.

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

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

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

	Receipts			Charges		
	Rs.	A.	P.	Rs.	A.	P.
Securities and deposits ...	6,51,400	0	0	1,50,400	0	0
Cash ...	31,74,949	14	3	28,51,907	15	11

13. **Objections Outstanding.** Eighty-eight items of objections involving a sum of Rs. 13,724-6-7 were pending settlement at the close of audit as indicated below.

Year of objection.	No. of items.	Amount.		
		Rs.	A.	P.
1942-43	1	5	0	0
1944-45	5	390	14	0
1945-46	82	13,328	8	7
Total ...	88	13,724	6	7

(Sd.) B. B. SHANKER RAO,

Deputy Examiner of Local Fund Accounts.

Note by the Syndicate on the Audit Report for 1945-46.

"Para 6.—The large differences awaiting reconciliation at the end of the year are due to the non-receipt of Schedules from the various Treasuries. The Accountant-General was specially addressed in a Demi-official letter on the 7th October 1946, as a result of which, the Schedules from some of the Treasuries were received late and some even as late as December 1946; action is being taken on them. The matter is receiving prompt attention and every effort will be made to complete the reconciliation during the current year.

Para 7.—Some of the items have already been examined and a surplus of Rs. 5,000 has since been invested. The other items are being examined and investment of any surplus balance will be made.

Para 8.—The Syndicate has fixed the pay of Dr. M. O. Thomas at Rs. 475 per month in the time scale taking into consideration his period of service to date, his qualifications, and the further period of service he has to put in.

Final Orders have not yet been passed, on the report of the stock verifier for the current year, necessary action to appoint stock verifiers will be taken.

UNIVERSITY OF MADRAS.

Accounts for the year 1945-46.

Statement showing the Receipts and Charges of the Madras University Fee Fund Account for the year

Receipts.	In Government securities.		Details.	
	Rs.	A.	P.	
Opening balance on 1st April 1945—	23,50,000			
In Government securities	...	...	...	
„ Cash	...	...	...	4,...
A. General—				
1. Compensation for the acceptance of the S.S.L.C. Scheme from the Government of Madras	...	...	...	29,840 0 0
Do. do. Coorg	...	...	...	160 0 0
Do. do. Cochin	...	...	...	1,122 6 10
2. Interest on deposits ...	...	...	...	31,122 6
3. Grant from Government to meet charges for printing notifications in the Gazette	...	...	...	...
4. Other fees—				3,000 0 0
(i) For certificates	...	...	...	13,704 0 0
(ii) „ copies of application forms	...	...	...	653 0 0
(iii) „ registration as graduates	...	...	...	5,962 0 0
(iv) „ change of name	...	...	...	430 0 0
(v) „ Degrees in absentia	...	...	...	20,362 0 0
(vi) „ furnishing marks to candidates	...	...	...	8,930 0 0
(vii) „ admission to M.A. Degree	...	...	...	7,835 0 0
(viii) „ exemption from production of attendance certificates	...	...	...	27,557 0 0
(ix) „ recognition of examinations of other Universities	...	...	...	5,388 0 0
(x) „ scrutiny of Secondary School-Leaving Certificates.	...	...	...	854 0 0
(xi) „ registration as Matriculates	...	...	...	20,357 0 0
(xii) „ Diploma at convocation	...	...	...	13,039 0 0
(xiii) „ Change of date of birth	...	...	...	60 0 0
5. Sale of calendars, list of registered graduates, Q. P. Pamphlets etc.	...	...	...	1,25,131 0 0
6. Miscellaneous—				970 14 9
(a) Recoveries of previous year	...	...	...	2,811 14 6
(b) Sale of unserviceable articles	...	...	...	1 4 0
(c) Employment Bureau	...	...	...	1 0 0
(d) Other receipts	...	...	...	12,868 15 7
(e) Registration for Research Degrees	...	...	...	2,200 0 0
(f) Rent for Examination hall and garages	...	...	...	30,457 8 0
				48,340 10 1
Deduct—Refund of fees credited in previous years	...	...	...	2,08,564 15 8
				1,856 12 0
A. G.I. Administration Receipts Total	...	...	...	2,06,708 3 8
B. Examination Fees—				
Number of candidates.				
Arts—Main Examinations—				
1,046 Matriculation	...	...	...	15,690 0 0
6,461 Intermediate—Whole	...	...	...	2,13,401 0 0
2,410 Do. Parts	...	...	...	89,056 0 0
1,486 B.A.—Whole	...	...	...	4,470 0 0
736 B.A.—Parts	...	...	...	24,720 0 0
298 B.A. (Hons.) Preliminary	...	...	...	48,513 0 0
412 B.A. (Hons.) Final and M.A.	...	...	...	6,300 0 0
1,043 B.Sc.—Part I	...	...	...	200 0 0
913 B.Sc.—Part II	...	...	...	2,200 0 0
214 B.Sc. (Hons.)—Part I	...	...	...	200 0 0
B.Sc. (Hons.)—Part II	...	...	...	800 0 0
1 D.Sc.	...	...	...	1,300 0 0
22 M.Sc.	...	...	...	90 0 0
1 D.Litt.	...	...	...	348 0 0
8 M.Litt.	...	...	...	100 0 0
8 Ph.D.	...	...	...	90 0 0
3 Diploma in Economics	...	...	...	264 0 0
29 Do. German and French	...	...	...	270 0 0
5 Do. Librarianship	...	...	...	420 0 0
3 Do. Geography	...	...	...	1,290 0 0
13 Do. Indian Music	...	...	...	86,802 0 0
9 Do. Politics	...	...	...	35,948 0 0
14 Do. Statistics	...	...	...	930 0 0
43 B.A. (War) Degree	...	...	...	135 0 0
Second Examination.				15,975 0 0
934 Intermediate—Whole	...	...	...	7,580 0 0
3,378 Do. Parts	...	...	...	1,320 0 0
101 B.A. Whole	...	...	...	720 0 0
1,275 Do. Parts	...	...	...	15,600 0 0
62 B.A. (Hons.) Preliminary	...	...	...	15,245 0 0
9 B.Sc. (Hons.) Parts I & II	...	...	...	2,000 0 0
666 B.Sc. Parts I & II	...	...	...	5,480 0 0
Professional.				4,300 0 0
379 B.T.—Main	...	...	...	7,192 0 0
66 Do. Second	...	...	...	8,065 0 0
19 M.Ed.	...	...	...	
390 Law—F.L. Main	...	...	...	
304 Do. B.L.	...	...	...	
20 Do. M.L.	...	...	...	
137 Do. F.L. Second	...	...	...	
86 Do. B.L.	...	...	...	
352 Engineering—F.E.	...	...	...	
259 Do. B.E.	...	...	...	
Carried over				6,17,014

Charges of the Account University Authorities for 1945-1946.

Statement showing the Receipts and Charges of the Economics Department Account for 1945-46.

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Professional. S.		
m. Main		
Second		
Sc. (Tech.)-M		
Do. Statutory		
Sc. (Agricul.)		
B. V. Sc.-M		
Do. Statutory		
Medical		
Pre-Regis Receipts	78,454	7 0
1st M. B. on 1-4-45	45,000	13,296 3 1
2nd M.		
Final Grand Total	45,000	91,750 10 1
Charges.		
enate		
Syndicate		
Academic Council		
Boards of Studies		
Section of colleges		
to Members for inspection		
ection Commission charges		
Total charges	57,456	9 6
Closing Balance	45,000	34,294 0 7
Grand Total	45,000	91,750 10 1
R.S.		
Securities of		
1963-65	20,000	
Deposits	25,000	
	45,000	

Statement showing the Receipts and Charges of the Statutory Grant Account for 1945-1946.

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Grant from Government (recurring)	4,00,000	0 0
Do. (non-recurring)	2,00,000	0 0
Interest on Government Securities	10,065	4 0
Miscellaneous	24	0 0
Investments made...	9,500	
By conversion of 5% Govt. Securities		
1945-55 into 3% G.S.	4,500	
Total Receipts	14,000	6,10,089 4 0
Add Opening Balance on 1-4-1945	2,47,200	3,056 7 5
Grand Total	2,61,200	6,13,145 11 5
Charges.		
Amount transferred to		
Fee Fund Account	3,000	0 0
Travelling Allowance Account	40,000	0 0
Library Account	43,500	0 0
Economics Department Account	30,000	0 0
Indian History Account	30,000	0 0
Research and Development Account	3,000	0 0
Vice-Chancellor's Salary Account	26,000	0 0
University Students' Information		
Bureau Account	3,000	0 0
Zoology Department Account	30,000	0 0
Bio-Chemistry Department Account	28,000	0 0
Indian Philosophy Account	12,000	0 0
Oriental Research Institute Account	55,500	0 0
Mathematics Department Account	11,000	0 0
A. C. College of Technology Account	2,85,000	0 0
Government Securities Purchased	9,500	0 0
Premium on Securities Purchased	53	7 10
Total Charges	6,09,553	7 10
Closing Balance	2,61,200	3,592 3 7
Grand Total	2,61,200	6,13,145 11 5
R.S.		
In 3% Govt. Securities of		
1963-65	38,100	
1854-55	6,200	
1955-60	48,400	
1960-70	84,200	
1963-65	84,300	
	200	

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Amount transferred from the Statutory		
Grant Account	30,000	0 0
Tuition Fees: Diploma Classes	632	7 0
Research Students	200	0 0
Interest on Securities and Deposits	4,245	14 0
Miscellaneous	99	2 0
Investments made	15,000	
By conversion of 5% Govt. Securities		
into 3% Govt. Securities	700	
Total Receipts	15,700	35,177 7 0
Add Opening Balance on 1-4-1945	1,39,200	8,416 10 6
Grand Total	1,54,900	43,594 1 6
Charges.		
Pay of:		
Professor	11,909	9 0
Reader		
Lecturer		
Establishment	2,918	8 0
Contribution to Provident Fund	907	14 0
Studentships	2,064	0 0
Books	895	0 0
Electric Current charges	91	8 0
Contingencies	218	12 8
Tax	984	9 0
Investments made: Govt. Securities	15,000	0 0
Premium on Securities and Deposits	23	10 5
Total Charges	36,013	7 1
Closing Balance	1,54,900	7,580 10 5
Grand Total	1,54,900	43,594 1 6

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
In 3% Govt. Securities of		
1963-65	1,01,200	
1960-70	14,000	
1865	5,000	
1970-75	14,700	
Total Receipts	1,34,900	
In Fixed Deposit	20,000	
Grand Total	1,54,900	

Statement showing the Receipts and Charges of the Indian History Department Account for 1945-46.

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Transfer from Statutory Grant Account	30,000	0 0
Interest on Securities and Deposits	1,337	4 0
Fees—Research Students	260	0 0
Miscellaneous		
Transfer from Fee Fund (Loan)	2,500	0 0
Total Receipts	34,097	4 0
Add Opening balance on 1-4-1945	33,600	3,917 4 4
Grand Total	33,600	38,014 8 4
Charges.		
Pay of:		
Professor	14,250	0 0
Reader	9,450	0 0
Lecturer	5,892	0 0
Establishment	2,007	0 0
Contribution to Provident Fund Account	1,638	4 0
Studentships	2,863	14 0
Books	110	0 0
Postage	50	0 0
Electric Current charges	94	8 0
Other Contingencies	239	12 8
Municipal Taxes	1,017	9 0
Closing Balance	33,600	37,617 15 8
Grand Total	33,600	38,014 8 4
R.S.		
In 4% Govt. Securities of		
1955-60	13,500	
1960-70	13,000	
1963-65	7,100	
	33,600	

Statement showing the Receipts and Charges of the Research and Development Account for the year 1945-46.

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Interest on Government Securities of Fee		
Fund Account	84,683	14 0
Interest on Government Securities and		
Deposits	20,773	13 5
Amount transferred from Statutory		
Grant Account	3,000	0 0
Tuition Fees:		
German	1,680	0 0
Geography	150	0 0
Indian Music	900	0 0
Statistics	1,080	0 0
Politics and Public Administration	750	0 0
Research Fees	450	0 0
Miscellaneous	32	14 6
I. C. A. R. Grant	550	0 0
Board of Science & Ind. Research Grant	12,865	2 0
Post-Graduate Course in Medicine	6,225	8 0
Investments made	29,400	
By Conversion of 5% G.S. into 3% G.S.	3,400	
Total	32,800	1,33,141 11 11
Add Opening Balance on 1-4-1945	4,70,000	45,073 8 11
Grand Total	5,02,800	1,78,215 4 10
Charges.		
Research Studentships and Fellowships	15,920	6 0
Diploma Course in French	1,297	9 0
Do. German	1,800	0 0
Do. Geography	9,749	8 2
Do. Indian Music	10,506	14 9
Lecturership in Statistics	2,370	8 0
Diploma in Politics and Public Administration	10,656	9 9
Mackenzie-Mss.	1,420	13 0
Extension Boards	220	11 6
Miscellaneous	1,204	7 0
Post-Graduate Course in Medicine	5,914	0 0
Anthropology Department	1,873	9 0
Transfer to Botany Department	25,000	0 0
Investments made	29,400	0 0
Premium on Securities	1,026	9 6
Scientific Research Work	13,043	3 10
Total	1,31,404	13 6
Closing Balance	5,02,800	46,810 7 4
Grand Total	5,02,800	1,78,215 4 10

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
In 3% Govt. Securities of		
1865	92,000	
1955-60	55,200	
1970-75	63,400	
1960-70	1,97,000	
1963-65	89,900	
1900-01	5,300	
	5,02,800	

Statement showing the Receipts and Charges of the Vice-Chancellor's Salary Account for the year 1945-46.

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Amount transferred from Statutory		
Grant Account	26,000	0 0
Interest on Securities	439	2 0
Investments made	3,000	
Total	3,000	26,439 2 0
Add Opening Balance on 1-4-1945	17,000	3,202 12 5
Grand Total	20,000	29,641 14 5
Charges.		
Salary of the Vice-Chancellor	24,000	0 0
Investments made	3,000	0 0
Total	27,000	0 0
Closing Balance	20,000	2,641 14 5
Grand Total	20,000	29,641 14 5

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
In 3% G. S. of 1963-65	10,000	
In Fixed Deposit	10,000	
	20,000	

Statement showing the Receipts and Charges of the Students' Information Bureau Account for 1945-46.

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Amount transferred from Statutory		
Grant Account		
Interest on Securities		
Investments made		
Add Opening Balance on 1-4-1945		
Grand Total		
Charges.		
Allowances to the Secretary		
Clerk-Salary		
Peon		
Leave Allowance		
Contribution to Provident Fund		
Contingencies		
Municipal Taxes		
Investments made		
Premium on Securities		
Total		
Closing Balance	25,000	3,911 966
Grand Total	25,000	4,877 12

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
In 3% G. S. of 1865	5,700	
4% " 1955-60	2,300	
3% " 1900-01	1,000	
3% " 1963-65	9,500	
4% " 1960-70	6,500	
	25,000	

Statement showing the Receipts and Charges of the Zoology Department Account for 1945-46.

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
Amount transferred from Statutory		
Grant Account		
Interest on Securities and Deposits		
Fees from Research Students		
Caution money		
Investments made		
Total	15,000	
Add Opening balance on 1-4-45	1,85,200	37,574 5 0
Grand Total	2,00,200	10,004 12 9
Charges.		
Pay of Director		
Establishment		
Contribution to Provident Fund		
Studentships		
Municipal Taxes		
Electric Current charges		
Stores and Instruments		
Contingencies (Local Stores)		
Furniture		
Books		
Excursion		
Investments made		
Premium on Securities		
Total	15,000	
Closing Balance	2,00,200	38,242 5 0
Grand Total	2,00,200	9,336 12 9

Receipts.	Amount in Government Securities etc.	Amount.
R.S.	R.S.	A. P.
In 4% Govt. Securities of		
1955-60	63,300	
1865	26,700	
1963-65	75,200	
Fixed Deposits	35,000	
	2,00,200	

Receipts and Charges of the
Botany Department Account for the year 1945-46.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Transfer from Statutory Grant Account...	28,000	0 0
Fees from Research Students	2,534	10 0
Interest on Govt. Securities and Deposits	240	0 0
Investments Realised	100	0 0
	341	4 0
Total	31,215	14 0
Add Opening Balance on 1-4-1945	60,600	7,347 10 8
Grand Total	60,600	38,563 8 8

Charges.

Pay of Reader	14,250	0 0
Establishment	6,342	13 0
Contribution to Provident Fund	850	0 0
Studentships	2,252	14 0
Books	1,240	12 0
Contingencies	6,362	7 1
Taxes	3,834	9 11
Investments realised	1,425	5 0
	330	0 0
Total	36,888	13 0
Closing Balance	60,600	1,674 11 8
Grand Total	60,600	38,563 8 8

Rs.

4 1/2% Govt. Securities of 1955-60	44,800
3 1/2% " 1865	10,200
3% " 1963-65	5,600
Total	60,600

Receipts and Charges of the
Botany Department Account for the year 1945-46.

Receipts.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Transfer from Research and Development A/c.	25,000	0 0
Interest on Securities and Deposits	7,218	11 0
Fees from Research Students	345	0 0
Cautions money Deposit	700	0 0
Miscellaneous	153	12 0
Investments made...	15,000	
By Conversion of 5% G. S. into 3% G. S.	5,600	
Total	20,600	33,417 7 0
Add Opening Balance on 1-4-1945	2,00,400	8,905 2 8
Grand Total	2,21,000	42,322 9 8

Charges.

Pay of Director	5,913	14 0
Establishment	5,002	5 0
Contribution to Provident Fund	325	7 0
Travelling Allowance	182	14 0
Studentships	1,973	8 0
Municipal Taxes	1,126	9 0
Electric Current Charges	157	12 2
Apparatus and Equipment	1,804	15 2
Contingencies (Local Stores)...	3,348	1 3
Furniture	99	6 0
Books	291	0 0
Investments made	15,000	0 0
Premium on Securities purchased	82	10 8
Total	35,308	6 3
Closing Balance	2,21,000	7,014 3 5
Grand Total	2,21,000	42,322 9 8

Rs.

In 3% Govt. Securities of 1970-75	1,05,600
1865	28,000
3 1/2% " 1963-65	72,400
3% " "	15,000
Fixed Deposit	2,21,000

Receipts and Charges of the
Mathematics Department Account for the year 1945-46.

Receipts.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Transfer from Statutory Grant Account...	11,000	0 0
Fees from Research Students	140	0 0
Interest on Govt. Securities and Deposits	437	6 0
Investments Realised	1,145	15 4
Total	12,723	5 4
Add Opening Balance on 1-4-1945	13,000	1,950 8 11
Grand Total	13,000	14,673 14 3

Charges.

Pay of Reader	10,162	0 0
Establishment	498	0 0
Contribution to Provident Fund Account.	535	0 0
Studentships	1,355	13 0
Books	79	0 0
Contingencies	132	7 0
Taxes	368	8 0
Investments realised	1,000	
Total	1,000	13,130 12 0
Closing Balance	12,000	1,543 2 3
Grand Total	13,000	14,673 14 3

Rs.

In 3% Govt. Securities of 1963-65	8,500
4 1/2% " 1955-60	2,200
3 1/2% " 1865	1,300
Total	12,000

Receipts and Charges of the Indian
Philosophy Department Account for 1945-46.

Receipts.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Transfer from Statutory Grant Account	12,000	0 0
Interest on Govt. Securities and Deposits	1,823	12 0
Fees from Research Students	180	0 0
Transfer from Fee fund Account	5,000	0 0
Total	19,003	12 0
Add Opening Balance on 1-4-45	56,000	9,360 4 0
Grand Total	56,000	28,364 0 0

Charges.

Pay of Lecturers (2)	8,099	0 0
Peon	498	0 0
Leave Allowance	5	2 0
Contribution to Provident Fund	556	13 0
Studentships	2,700	1 0
Books	378	0 0
Contingencies	223	2 4
Taxes	478	8 0
Equipment for Experimental Psychology	3,927	7 6
Total	16,866	1 10
Closing Balance	56,000	11,497 14 2
Grand Total	56,000	28,364 0 0

Rs.

In 3 1/2% Govt. Securities of 1865	14,500
3% " 1963-65	33,000
4% " 1960-70	2,000
4 1/2% " 1955-60	2,500
3 1/2% " 1854-55	1,000
3 1/2% " 1842-43	1,000
3 1/2% " 1900-01	2,000
Total	56,000

Receipts and Charges of the Oriental
Research Institute Account for the year 1945-46.

Receipts.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Transfer from Statutory Grant Account	55,500	0 0
Interest on Government Securities & Deposits	1,370	4 0
Contribution from F. F. Account	25,000	0 0
Miscellaneous	344	4 0
Investments realised	10,367	9 7
Total	92,582	1 7
Add Opening Balance on 1-4-45	42,100	5,017 12 2
Grand Total	42,100	97,599 13 9

Charges.

Dravidian Section	50,669	5 2
Sanskrit	21,877	4 10
Islamic	16,952	3 11
Investments realised	9,400	
Total	9,400	89,498 13 11
Closing Balance	32,700	8,100 15 10
Grand Total	42,100	97,599 13 9

Rs.

In 3% Govt. Securities of 1963-65	30,700
4% " 1960-70	2,000
Total	32,700

Statement showing details of charges relating to the Oriental
Research Institute Account for 1945-46.

Particulars.	Dravidian Section.			Sanskrit Section.			Islamic Section.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
<i>Pay of:</i>									
Reader	...	8,550	0 0	10,162	0 0		...		
Senior-Lecturer	...	20,011	8 0	5,892	0 0		7,418	0 0	
Junior Lecturer	...	12,492	15 0	3,352	13 0		7,322	0 0	
Establishment	...	4,117	1 0	498	0 0		431	6 0	
Contribution to Provi- dent Fund	...	2,552	6 0	1,075	7 0		893	4 0	
Books	...	322	0 0	180	0 0		365	0 0	
Contingencies	...	1,297	14 2	147	12 10		90	13 11	
Municipal Taxes	...	1,325	9 0	569	4 0		431	12 0	
Total	...	50,669	5 2	21,877	4 10		16,952	3 11	

Receipts and Charges of the Publication
Account for the year 1945-46.

Receipts.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Sale of Text-Books	99,152	14 0
Other Publications	2,897	9 8
Tamil Lexicon	797	13 0
Interest on Securities and Deposits	23,452	9 0
Miscellaneous	55	0 0
Investments made	60,000	
Total	60,000	1,26,355 13 8
Add Opening Balance on 1-4-1945	6,70,000	27,360 10 4
Grand Total	7,30,000	1,53,716 8 0

Charges.

Text Books—		
Printing and Binding	...	...
Stationery	...	...
Editors' Fee	...	...
Miscellaneous	...	...
Other Publications—		
University Magazine	...	...
Publication of Researches etc.	...	...
Miscellaneous	...	...
Prizes for modern works in Dravidian Languages	...	...
Investments made	...	...
Premium on Securities	...	...
Contribution to College of Technology	...	...
Total	7,30,000	1,53,716 8 0

In 3 1/2% Govt. Securities of 1865	2,19,400
4 1/2% " 1842-43	26,600
3% " 1955-60	88,800
3% " 1970-75	1,000
3 1/2% " 1900-01	5,000
3 1/2% " 1854-55	15,000
4% " 1960-70	21,500
3% " 1963-65	3,52,700
Total	7,30,000

Receipts and Charges of the University
Buildings Account for the year 1945-46.

Receipts.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Interest on Government Securities and Deposits	9,650	14 0
Transfer from F. F. account	30,600	0 0
Miscellaneous	175	0 0
Investments made	9,000	
Total	9,000	40,425 14 0
Add Opening Balance on 1-4-1945	2,90,500	9,755 5 3
Grand Total	2,99,500	50,181 3 3

Charges.

Maintenance of Library Building	3,057	10 3
Do. Departmental Building...	2,489	14 6
Miscellaneous	141	12 0
Investments made	9,000	0 0
Premium on Securities	169	3 8
Total	14,858	8 5
Closing Balance	2,99,500	35,322 10 10
Grand Total	2,99,500	50,181 3 3

In 4 1/2% Govt. Securities of 1955-60	53,000
4% " 1960-70	1,000
3% " 1963-65	2,45,500
Total	2,99,500

Receipts and Charges of the Vacation
Lectures Account for the year 1945-46.

Receipts.

Particulars	Amount in Government Securities, etc.	Amount.
Rs.	Rs.	A. P.
Interest on Government Securities	1,139	14 0
Miscellaneous	82	8 0
Investments made	1,000	
Total	1,000	1,222 6 0
Add Opening Balance on 1-4-1945	32,500	1,346 0 3
Grand Total	33,500	2,568 6 3

Statement showing the Receipts and Charges of the Pension Fund Account for the year 1945-46.

Charges of the Vacation year 1945-46.

Amount in Government Securities, etc.	Amount.
Rs. A. P.	
343 5 0	
481 10 0	
1,000 0 0	
1 1 11	
Total	1,826 0 11
Rs. A. P.	
33,500	742 5 4
Total	33,500 2,568 6 3

Rs.	
23,800	
1,500	
2,000	
5,700	
500	
Total	33,500

Statement showing the Receipts and Charges of the Pension Fund Account for the year 1945-46.

Amount in Government Securities, etc.	Amount.
Rs. A. P.	
31,746 6 0	
17,000 0 0	
91 15 4	
16,000	
-500	
Total	48,838 5 4
Rs. A. P.	
8,80,200	47,615 4 2
Total	8,95,700 96,453 9 6

* Includes Rs. 500/- being the rent received from Government on Mumkum property.

Charges.	Amount.
Rs. A. P.	
9,473 14 0	
4,212 12 3	
2,569 14 0	
3,550 0 0	
16,000 0 0	
483 12 6	
Total	36,290 4 9
Closing Balance	8,95,700 60,163 4 9
Grand Total	8,95,700 96,453 9 6

In 3% Govt. Securities of	Rs.
1953	1,700
1896-97...	6,400
1900-01...	64,300
1879	24,600
1854-55...	2,59,500
1865	3,02,400
1842-43...	1,13,800
1963-65...	52,600
1960-70...	59,800
4% Mysore Loan	5,700
In 3 1/2% and 3% Debentures	4,900
Total	8,95,700

Statement showing the Receipts and Charges of the Security Deposit Account for the year 1945-46.

Amount in Government Securities, etc.	Amount.
Rs. A. P.	
59 15 0	
18,640 0 0	
Total	18,699 15 0
Add Opening Balance on 1-4-1945	3,000 3,557 0 0
Grand Total	3,000 22,256 15 0

Charges.	Amount.
Rs. A. P.	
13,895 0 0	
Total	13,895 0 0
Closing Balance	3,000 8,361 15 0
Grand Total	3,000 22,256 15 0

Rs. 3,000

In Fixed Deposit ...

Receipts.

Amount in Government Securities, etc.	Amount.
Rs. A. P.	
30,000 0 0	
29,493 15 0	
6 1 6	
Total	59,499 15 6
Add Opening Balance on 1-4-1945	6,19,700 6,617 5 11
Grand Total	6,52,700 57,117 6 5

Charges.

Pensions	14,395 8 0
Investments made...	33,000 0 0
Premium on Securities	554 14 3
Total	47,950 6 3
Closing Balance	6,52,700 9,167 0 2
Grand Total	6,52,700 57,117 6 5

In 3% Govt. Securities of	Rs.
1963-65...	4,01,900
1900-01...	7,000
1960-70...	2,900
1865	1,84,300
1955-60...	56,600
Total	6,52,700

Statement showing the Receipts and Charges of the Provident Fund Account for the year 1945-46.

Receipts.

Amount in Government Securities, etc.	Amount.
Rs. A. P.	
18,110 1 0	
18,110 1 0	
11,214 10 0	
1,767 10 0	
93 5 0	
23,000	
Total	49,295 11 0
Add Opening Balance on 1-4-1945	3,47,500 4,915 5 5
Grand Total	3,70,500 54,211 0 5

Charges.

Advances	2,862 0 0
Withdrawals	10,155 2 0
Investments made	23,000 0 0
Total	36,017 2 0
Closing Balance	3,70,500 17,193 13 5
Grand Total	3,70,500 54,211 0 5

In 3% Govt. Securities of	Rs.
1963-65	1,88,900
1955-60	17,700
1854-55	9,500
1900-01	9,000
1842-43	2,000
1960-70	4,600
1865	1,10,800
P. O. N. S. C.	28,000
Total	3,70,500

Statement showing the Receipts and Charges of the Alagappa Chettiar College of Technology Account for the year 1945-46.

Statement showing University Library

Receipts.

Amount in Government Securities, etc.	Amount.
Rs. A. P.	
50,000 0 0	
50,000 0 0	
30,312 6 9	
1,410 0 0	
10,800 0 0	
85,000 0 0	
1,500 0 0	
370 0 0	
4,00,001 0 0	
2,50,000	
Total	6,29,393 6 9
Add Opening Balance on 1-4-45	1,84,213 14 11
Grand Total	10,10,000 8,13,607 5 8

Charges.

Buildings	93,214 4 0
Teaching Staff	27,938 13 0
Establishment	8,869 14 0
Contribution to Provident Fund	1,559 3 0
Apparatus and Chemicals	19,700 13 6
Chemicals and Tech. Installations	7,994 9 6
Furniture	2,903 8 4
Contingencies	5,764 10 6
Books and Periodicals	8,575 0 0
Tour Expenses	933 9 3
Investments made	2,50,000 0 0
Premium on Securities	765 12 11
Total	4,28,220 2 0
Closing Balance	10,10,000 3,85,387 3 8
Grand Total	10,10,000 8,13,607 5 8

In 3% Govt. Securities of	Rs.
1963-65	9,43,300
1951-54	50,000
1854-55	10,000
1900-01	6,700
Total	10,10,000

Transfer from Statutory Grant Account	50,000 0 0
other Departmental Accounts	50,000 0 0
Interest on Government Securities and Deposits	30,312 6 9
Miscellaneous	1,410 0 0
Tuition Fees	10,800 0 0
By Conversion of 5% 1945-55 into 3% G.S.	85,000 0 0
Total	3,70,500
Add Opening Balance on 1-4-1945	3,70,500
Grand Total	3,83,700

Charges.

Pay of the Librarian...	
Do. Establishment	
Contribution to Provident Fund	
Books and Periodicals	
Stationery, etc. Charges	
Service Postage	
Liveries	
Electric Current	
Taxes	3,600
Insurance	91
Other Contingencies	506
Total	71,810 11
Closing Balance	3,83,700 25,731 11
Grand Total	3,83,700 97,542 10 3

In 3 1/2% Govt. Securities of	Rs.
1854-55	41,400
1865	25,900
1955-60	63,000
1970-75	1,02,300
1963-65	90,100
1842-43	25,000
1879	6,000
Total	3,53,700
Fixed Deposits	30,000
Total	3,83,700

STATEMENT—B

Statement showing the Transactions of the Deposit Account for the year ending 31st March, 1946.

Government Securities.	In Fixed Deposits.	In Cash.
Rs. A. P.	Rs. A. P.	Rs. A. P.
3,100	25,000	8,285 3 0
Opening balance — Savings Bank		
Receipts during the year —		
Deposits from 547 members		10,940 0 0
Interest—S.B.		89 15 0
From Miscellaneous Account (Special deposit)		147 0 0
By amount placed in fixed deposit	5,000	
Total	3,100 30,000	19,462 2 0
Charges during the year —		
Refund to 281 members		5,620 0 0
Amount for investment sent to Registrar		5,000 0 0
Interest sent to Registrar		90 0 0
Refund from Miscellaneous Account (Special deposit)		34 13 0
Closing balance Cash		40 3 0
Savings Bank		8,677 2 0
Securities & F.D.	3,100 30,000	
Grand Total	3,100 30,000	19,462 2 0

Ananda Press, Madras.



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