Scott. II-27—58,004—27-10-47.

E & P. H (1948) Department.

Ms. SERIES.

G.O. NO.	1728 (Edn)
Dated	10/7/48

closed
ces

[Despatch Abstract.]

University - Annamalai - Annual Re[port] 46-47 and the audit report on the Annual Accounts for 46-47 - Recom[mend]

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
1584 Edn 7/7/49							

...ations should be addressed to the Registrar, Annamalai University, Annam...
...tion and not by name.

ANNAMAAI UNIVERSITY

9th April, 1948.

321

From

THE REGISTRAR,
ANNAMALAI UNIVERSITY,
ANNAMLAINAGAR.

To

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

SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
12 JAN 1948
EDUCATION DEPT.
9 JAN 1948

26690

Sir,

I am sending herewith for the information of Government, under Statute 6 of Chapter XIV of the Laws of the University, three copies of the Annual Report of the Syndicate on the working of the University for the calendar year 1947. The Report was presented to and adopted by the Senate at its annual meeting held on the 31st March 1948.

The Report contains the annual accounts of the University for the official year 1946--47 as audited by the Examiner of Local Fund Accounts under Section 26(2) of the Act. The Senate at its annual meeting, mentioned above adopted the annual accounts as audited (Appendix to the Annual Report '4'.)

Encl.

S. Ramachandra Iyer
for Registrar

2

Education and Public Health Department

Endt 26690 G3/48-1 dated 19-4-48

Referred to the Examiner of Local Fund accounts for remarks with reference to the Audit Report on the accounts of the Annamalai University, for 46-47 and the replies of the University.

(By order)

Assistant-Secretary to Govt.

17.4.48.

To

The Examiner of Local Fund Accounts
(with enclosures of original + (2).
to be returned with reply)

EXAMINER OF LOCAL FUND ACCOUNTS
336
21 APR 1948
MADRAS

F2110
8/6/48

42757

Examiner's office.

Refce:- Endorsement-26690 G. 3/48-1 dated 19-4-48 of Education and Public Health Department.------

Sub:- Audit Report on the accounts of Annamalai University for 1946-47 the replies of the University.

Paragraph 2:- The certificate reconciliation from the Accountant-General, Madras, is stated to have not yet been received. The certificate is awaited.

Para 5:- It is evident from the that the overseers had not the requisite qualifications. Further the reply that the measurements are recorded under the direct supervision of the Engineer is not also convincing. It would be a physical impossibility for the Engineer to be invariably present at the various workspots at the time of recording measurements by the overseers especially when the works in progress are large. In any case the sanction of Government is necessary for the retention of the unqualified overseers..

Para 8(i):- The replies furnished to "Reply same as for 6(c) above" are not clear. There was nothing on record to show that the Kohinoor Stores, Benares, were unable to supply the entire requirements. It was replied in 6(c) above that Binod & Company was selected because their instruments were stated to be specially for overseers. But the contents and specification of both the firms were similar. In the circumstances the loss was avoidable.

Para 8 (ii). This objection has been replied to.

Para 14:- The measurements of the work after they were actually brought to the work site is necessary to ensure that the quantities paid for have been actually received at site. The argument that no extra amount is involved in stocking may not be a set off against a possible fraud.

Para 20: Bal account still re...

Para 21:- The accounts relating to lands and Tirumani Endowments were still pending production. (Tirumani)

Para 22:- The delay in the refund of balance of Rs.6,350/- by Mr. Vores in spite of 3½ months is brought to special notice. The retention of such a large amount and the non-remittance of the same in the private accounts was regular.

Para 24:- Final action remained to be taken on the Annual verification for 1946-47. The Annual Verification Certificate Statement for 1946-47 was not yet produced.

Para 26:- The Objection Statement

ust 1946 only had been returned with replies.
lection statements for all the other months
to the year 1946-47 were still pending return
plies. The delay was stated to be due to
adequate staff to cope with the increased
the accounts section. It is needless to
the importance of the prompt settlement of
objections and steps may be taken to ensure
e by appointing adequate extra staff.

J K Srinivasan

Asst.Examiner of L.F.Accounts,
Southern Circle, Tiruchirappalli.

3/2/6.

e Secretary to Government,
Public Health Deptt.,
Fort St.George, Madras.

D.26590/48

Stat

~~(The Auditor's Report on the annual accounts for 46-47~~ Record.

pref

From the Registrar, Annamalai University,
No 321. d. 9.4.48.

pp3-4 ref

From the Exmr. of L.F. Accounts. L.F. 2110. d. 8.6.48.

Order No. 1728 Edn. d. 10.7.48

MS

Recorded.

pp3-4 ref

2. A copy of the remarks of the Exmr. L.F. Accounts on the annual accounts of the University for 1946-47 is communicated to the Registrar, Annamalai University and he is requested to take ~~immediate~~ steps for the rectification of the defects pointed out by the Exmr.

To, 1) the Regis. Annamalai University with copy of pp 3-4 ref
2). Exmr. L.F. Accounts
3) the A. G. with copy of
4) D. P. I. (Appointments) with a copy of pp 3-4 ref for information.

Stat 24.6 cc 26/6.

THE

Nineteenth Annual Report

OF THE

ANNAMALAI UNIVERSITY

FOR THE YEAR

1947

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPTT.
12 APR 1948



PRINTED AT
THE CROSSWORD PRESS, CHIDAMBARAM.
1948.

THE

Nineteenth Annual Report

OF THE

ANNAMALAI UNIVERSITY

FOR THE YEAR

1947



PRINTED AT
THE CROSSWORD PRESS, CHIDAMBARAM.
1948.

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ANNAMALAI UNIVERSITY

NINETEENTH ANNUAL REPORT 1947.

I. Introductory

1. The Syndicate presents to the Senate under Statute 6 of Chapter XIV of the Laws of the University, the following report on the working and progress of the University during the year 1947, the nineteenth year of its working. The report covers the period from the 1st January 1947 to the 31st December 1947.

2. The University continued its normal activities in all respects as in previous years. Mention may be made of the following as some of the important events of the year.

i. The provision for instruction in Zoology for the B. Sc. (Hons) Degree, with effect from July, 1947

ii. The institution of an M. Sc. Degree on the basis of an examination in addition to the existing research degree of M, Sc by thesis has been approved by the Syndicate and is shortly coming before the other academic authorities.

iii. The introduction of a course in 'World History in the place of 'Ancient History' as an optional subject of study for the Intermediate Examination from the academic year 1948–49

iv. The adoption of Regulations reviving the *viva voce* examination for the B. A. (Hons) Degree Examination in the language branches with effect from the examinations of April 1948.

v The adoption of a scheme of study and examination in Statistics as an additional subject for the B. Sc. (Hons.) Degree.

vi The acceptance of the following endowments offered during the year:–

(*a*) A sum of Rs. 30,000/- by His Holiness Kasivas Arulnandi Tambiran of Tiruppanandal, for the encouragement of the study of Saiva Siddhanta Philosophy as a subject of study in the Arts and Oriental Faculties.

(*b*) A sum of Rs. 5,000/- by Mr. Karimuthu Thiagarajan Chettiar, the income from which is to be utilized for the award of scholarships to a poor deserving student of the University pursuing a course of study in Tamil language and literature for the B. A. (Hons.) Degree.

(*c*) A sum of Rs. 5,000/- by the Rajah Sir Annamalai Chettiar, Founder Pro-Chancellor, in commemoration of the visit to the University of distinguished persons on the occasion of the Annual Convocation and Founder's Day Celebrations held during the year.

vii. The opening of the Technology Buildings under "The Rm. Alagappa Chettiar Foundation for Technology" by Kumaraja Sir M. A. Muthia Chettiar, Kt., B. A., M. L. A., on the 10th November, 1947.

II. Personnel

3. There was no change in the Personnel of the Officers of the University during the year-

The post of Deputy Registrar remained vacant during the year.

III. Authorities

(i) Constitution

4. The triennial term of office of the several authorities of the University having expired on the 6th December 1947, elections were conducted and the authorities are beiug reconstituted during the year.

5. *Boards of Studies:-* Appointments to the Boards of Studies to fill interim vacancies that occurred during the year, were made from time to time by the Syndicate. The Boards of Studies in Botany, Zoology, Dravidian Languages other than Tamil and Music whose term of office expired during the year are being reconstituted.

(ii) Meetings

6. *Senate:-* Two meetings of the Senate were held during the year, the annual meeting on the 29th March, 1947, and an ordinary meeting on the 9th October, 1947, immediately after the Convocation on the same day. The average attendance at these meetings was nearly 55 per cent. At the former meeting, the Senate adopted the Eighteenth Annual Report of the University for the year 1946 and passed the Financial Estimates for the year 1947-48 and the Annual Accounts of the University for the year 1945-46 as audited by the Examiner of Local Fund Accounts, Madras.

7. *Academic Council:-* There were two ordinary meetings of the Academic Council, one on the 29th March 1947 and the other on the 8th October, 1947. The average attendance at these meetings was about 80 per cent. Important decisions of this authority are set out under appropriate headings in the course of this Report

8. *Syndicate:-* Five ordinary meetings of the Syndicate were held during the year- Routine and urgent matters were transacted in circulation-

9. *Board of Selection:-* The Board of Selection met once during the year. Urgent items of business were settled by correspondence.

i The following members of the staff left the University to accept appointments elsewhere:-

Dr. T. S. Raghavan, Professor of Botany,
.. R. N. Poduval, Professor of Economics,
Mr. S. Krishnamurthi, Reader in English,
,, K. P. Karunakara Menon, Lecturer in English,
,, T. K. Manickavasagam Pillai, Lecturer in Mathematics,
,, V. Seetharaman, Lecturer in Mathematics,
,, V. Gopalan Nair, Lecturer in English,
,, P. M. Jussey, Assistant Lecturer in English.

ii. Dr. P. S. Subrahmanya Sastri, M. A., Ph D., Professor of Sanskrit, retired from service from 1st July 1947 on completion of the period of his appointment on contract for a period of five years.

iii. The following members of the staff were appointed during the year:-

Mr. N. K, Sundaram. Lecturer in English,
" K. P Joseph, Junior Lecturer in English.
" C. Thangayyan, Junior Lecturer in History,
Dr. S. Chandrasekhar, Professor of Economics,
Mr. V. V. Ramanujam, Junior Lecturer in Chemistry,
" K. S. Sitarama Ayyar, Professor of Civil Engineering,
" C. A. Subramanian, Professor of Mechanical Engineering,
" M. L. Joshi, Professor of Chemical Technology,
" M. V. Rama Rao, Lecturer in Electrical Engineering,
" T. V. Balakrishnan, Lecturer in Electrical Engineering,
" P. M. Narasimhamurthi Lecturer, Civil Engineering,
" N. Rajagopalan, Lecturer in Geology,
" M. V. Seetharaman, Assistant Lecturer in English,
" S. Subramanian, do
" S. Krishnan do
Mrs. C. Thangayyan, Tutor in English,
Mr. A. Subbiah, Assistant Lecturer in Economics,
" T. K. Gurusamy, Assistant Lecturer in Mathematics,
" V. Krishnamurthi, do
" R. Trivikraman, do
" D. Subramania Reddy, Demonstrator in Physics,
" Sp. Shanmuganathan, Assitant Lecturer in Chemistry,
" R. Varadachari, demonstrator, in chemistry,
" T. Rangarajan, do
" R Thiagarajan, do
" C. Srinivasan, Assistant Lecturer in Botany,
" S. Venugopalan, Demonstrator in Botany,
" M. Natarajan, Assistant Lecturer in Sanskrit,
" P. Vaithilingam Pillai, Assistant Lecturer in Music,
" P. Venkataraman, Assistant Lecturer, in Engineering
" J. K. John, do in Technology,
" P. Adivarahan, do
" K. Tirumeni Mudaliar, do in Engineering,

The Syndicate has appointed a special committee to make recommendations with a view to preventing members of the staff leaving service in the middle of the year to the detriment of the

interests of the University. The report of the committee is awaited.

10 *Faculties:*- All the Faculties met once during the year except the Faculty of Science which met twice.

11. Boards of Studies:- All the Boards met as usual once during the year. The Boards of Studies in Engineering and in Technology met twice during the year.

IV. Legislation

(i) *Statutes*

12. The Senate adopted the following alterations in the statutes during the year. These changes were duly submitted and assented to by the Chancellor under Section 30 of the Act.

(a) Amendments to Statutes making provision for compulsory intimation of meetings of the Academic Council to its members a week before the last date for receipt of resolutions to be moved at the meetings.

(ii) *Regulations*

13. The following alterations in and additions to the Regulations passed by the Academic Council were placed before the Senate under Section 32 of the Act-

(a) Addition to Regulations making provision for a course of study and examination in Zoology for the B. Sc. (Hons) Degree.

(b) Alterations in the Regulations governing B. A. (Hons) Degree Examination reviving the *vive voce* examination in the language branches.

(c) Alterations in the Regulations for the B. Sc. (Hons) Degree making provision for instruction in statistics as an additional branch of study.

(d) Alterations in the Regulations and a transitory regulation (i) to drop the provision for instruction and examination

in German from the scheme of study for the first year Technology course and (ii) to drop as a temporary measure the course and examination in Electrical Engineering (Practical) for the 2nd year Technology Examination held in April 1947.

(e) Alterations in the Regulations modifying the scale of fees for the Engineering and Technology Examinations at the end of each year of the course.

(f) Addition of a regulation, empowering the Syndicate to grant partial exemption to teachers of experience at the University desirous of taking the examinations of this University.

V. Admission to the University.

14. The total number of students on the rolls of the University during the year 1947 was 1817 against 1997 in the previous year. The slight decrease is due to (1) restricted admissions to the several courses necessitated by limited residential accommodation available in the hostels and (2) abolition of the Overseer Courses from July 1947.

The number of students admitted during the year in the several faculties, the total number of students in 1947 and in the preceding three years are furnished below:-

Class.	Total number of Students in the University.				Arts.	Science.	Oriental Studies.	Engineering & Technology	No. of Students admitted in 1947-48.
	1944	1945	1946	1947					
Intermediate	698	857	801	668	281	387			322
B. A. & B. Sc.	252	300	343	281	113	168			114
B. A. & B. Sc (Hons)	196	208	228	212	140	72			69
B. O. L.	—	—	—	1			1		—
Pulavar.	84	81	84	65			65		18
Siromani.	17	12	10	15			15		8
Sangita Bhushana	99	115	133	117			117		32
Engineering including Overseers	—	198	357	392				392	110
Technology	—	24	41	66				66	30
Total.	1346	1795	1997	1817	534	627	198	458	703

VI Courses of Study

15. *Secondary School Leaving Certificate*:- The Government of Madras in their letter No 587908 dated 27th November 1946, requested the views of the University on the suggestion to hold a separate examination to declare eligibility for admission to University Courses of study for the benefit of candidates changing over from vocational to academic courses under the reorganized scheme of secondary education introduced with effect from the academic year 1947-48 The Syndicate decided to hold a Matriculation Examination to regulate admission to the University and to admit to it the students of the bifurcated courses on the same lines as the Madras University.

16. *Intermediate*:- Provision was made for instruction in 'World History' in the place of 'Ancient History' as an optional subject of study under Part III of the Intermediate Examination with effect from the academic year 1948-49.

17. *B. A. Degree*:- Regulations for the B. A. Degree were amended replacing 'Constitutional History of Britain' by History of Indian Administration from 1600 A. D.' in the scheme of study in History as an optional subject. This change will come into force from July 1948.

18. *B A. (Hons) and B. Sc (Hons) Degrees*:-(a) With effect from the B. A. (Hons) Degree Examination of April 1948, provision was made in the Regulations for the conduct of a *viva voce* examination in the language branches of the Honours Degree Course.

(b) The Syndicate has appointed a special committee to consider the provision for the study of Saiva Siddhanta Philosophy in the existing courses and put forward proposals for the encouragement of the study of this subject in the Pass and the Honours Degree Courses at the University. The report of the Committee is awaited.

(c) Provision was made for instruction in 'Statistics' as an additional branch of study for the B. Sc. (Honours) Degree Course. The Syndicate has decided to start instruction as and when facilities became available

(d) With effect from July 1947, instruction was started in Zoology as a main subject of study for the B. Sc. (Hons) Degree. The First examination under the New Regulations will be held in April 1950.

(e) The Senate in March 1947 recommended to the Syndicate that Honours Courses in Botany, Zoology and Philosophy be started in the University at a suitable date. The Syndicate has deferred consideration of the proposal to start instruction in Philosophy and in Botany for the Honours Degree.

19. *M. Sc. Degree*:- The Faculty of Science recommended and the Syndicate approved its proposal to institute an M. Sc. Degree on the basis of an examination in addition to the existing M. Sc. Degree by research so as to bring the Regulations in conformity with the practice in other Indian Universities. The Boards of Studies in Science subjects have been asked to recommend suitable Regulations and Syllabuses in this behalf.

20. *Oriental Titles;*- (a) It was mentioned in the last report that the question of reviving the Pandits Training Diploma Course was under correspondence with Government. The Government of Madras in their Letter No. 57492-B 1/46-5 Education, dated 21-2-47 intimated that they have decided to open classes for the training of Pandits in Dravidian Languages in Government institutions.

(b) The Syndicate recorded the recommendation of the Board of Studies in Music to institute a Bachelor of Music Degree Course at the University

21. *Engineering and Technology Degrees*:- (a) The Syllabuses for the B. E. and B. Sc. (Tech), Degrees were revised and brought up-to-date on the recommendation of the Boards of Studies. The Regulations governing the qualifications for a pass in the University examinations at the end of each year of the course have been revised on the basis of the latest regulations of the Madras University in this respect.

(b) The first stage of the construction of the Technology Buildings was completed during the year and the second stage of the construction is in progress. The Hostel Buildings are expected

to be ready by July 1948. The Laboratories and workshops are being equipped to meet immediate requirements.

(c) Overseer Diploma Course:- The Government, having agreed to conduct the final examination for the Overseer Diploma from April 1947, made provision for due representation of the University on the Government Technological Examinations Board. The Head of the Department of Engineering was nominated to represent the University on the Board for a period of three years.

(d) In pursuance of the suggestion of Government, the University had to suspend admission to the Overseer Diploma Course from July 1947. The Government in their Order No. 1962 dated 9th September '47 directed that students who have successfully completed the Overseer Diploma Courses at the University should be placed in a suitable grade of salary and absorbed as draftsmen in the highways department or as minor irrigation overseers in the Public Works Department of the Provincial Government.

22. *Research Degrees*:- The Syndicate has decided that Research degrees should in future he awarded only in cases where the opinion of the Judges on the theses submitted was unanimous.

During the year one candidate registered himself for the M. Sc. degree and six for the M. Litt degree. One candidate has submitted his thesis for the Ph. D degree and two for the M. Litt degree. Boards of Examiners have been constituted to report on the theses.

Five candidates were awarded the Ph. D. degree, one the M. Sc. degree and three the M Litt degree during the year

VII. EXAMINATIONS

23. *War Degrees*:- During the year one candidate was awarded the B. Sc. (War) Degree and another was permitted to take the B. A. (War) Degree Examination in April 1948.

24. *Exemptions*:- Regulations were passed empowering the Syndicate to grant exemption from part of a course to *Bona Fide* teachers of experience in the service of the University enabling them to take the examinations of this University

25. *Admission to Examinations after Private Study:-* The Government of Madras in December 1947 requested the views of the University on the proposal to amend the Annamalai University Act permitting candidates to take the examinations of the University after private study. An interim reply was sent to the effect that any proposal in this direction, if incorporated in the Act, would be inconsistent with the preamble to the Act constituting this teaching and residential University.

26. *Convocation:-* The Seventeenth Annual Convocation of the University was held on Thursday the 9th October, 1947 presided over by His Excellency the Chancellor. The address to the graduates was delivered in Tamil by the Hon'ble Mr. Omandur P. Ramaswami Reddiar, the Premier of the Madras Province.

The number of candidates admitted to the several degrees and titles was as follows.

Name of Degree	In person	In absentia	Total
Ph. D.	2	3	5
M, Litt	2	1	3
M. A.	5	18	23
B. A. (Hons)	21	21	42
B. A.	8	6	14
M. Sc.	1	—	1
B. Sc. (Hons)	10	15	25
B. Sc.	39	19	58
B. O. L.	—	1	1
Siromani	1	1	2
Vidvan.	1	—	1
Pulavar	5	9	14
Sangita Bhushana	13	9	22
Diploma in Teaching	—	1	1
Total	108	104	212

VIII Research.

27. The following is the statement of research work done by the various departments of study in the University and published n the University Journal or other learned periodicals.

Name of Research worker.	Subject	Where published.
	Philosophy	
Sri. R. Ramanujachari (in collaboration with Prof. K. R. Appalachariar)	Child Psychology (In Tamil)-6 Chapters	In the press.
,,	Revised Edition of Educational Psychology in Tamil.	do
Prof. R. Ramanujachari (in collaboration with Pandit K. Srinivasacharya)	Edited Bhavanopanishad with translation in Tamil and in English.	do
Prof. R. Ramanujachari.	An article entitled. தொனி விளக்கு ஆராய்ச்சி:	Journal of the Annamalai University
	Zoology.	
Prof. R. V. Seshaiya.	(1) Growth, Breeding and Life history of (1) Indian Fresh water Mussels.	Indian Science Congress 1948.
	(2) Fauna of the Vellar Estuary-A study in the Zoanation of the Fauna.	Indian Ecological Society.

Name of Research worker.	Subject.	Where published.
	தமிழ்.	
பேராசிரியர் அ. சிதம்பரநாதச் செட்டியார்	1. செந்தமிழ்	'தமிழ்த் தென்றல்'
	2. குறுந்தொகை	'மாத மணி'
	3. 'சுரமேள கலாநிதி' முகவுரை	திரு N S. தேசிகன் மொழிபெயர்த்த 'சுரமேள கலாநிதி'
	4. 'குறுந்தொகை விளக்கம்' அணிந்துரை	குறுந்தொகை விளக்கப் பதிப்பு (திரு மகாவித்துவான் ஆர். இராகவ ஐயங்கார்
திரு. ஜி. சுப்பிரமணிய பிள்ளை	1. தெய்வத் தமிழ்	'பாரத சக்தி'
	2 நான் பெற்ற இன்பம்	'தொண்டன்'
	3. துள்ளி வருகுது வேல்	தருமபுர ஆதீனம்
	4. பொருநைப்பொழில்	'குமுதன்'
திரு E. S. வரதராச ஐயர்	1. தமிழின் சிறப்பு	'பாரத சக்தி'
	2. உடன் பிறப்பு	
	3 உண்டவர்க்கு உரியது	
	4. ஒத்த காதல்	
	5 கற்பு மலர்	
	6. உழவுழுபது	பல்கலைக்கழகப் பத்திரிகை
திரு ஔவை சு. துரைசாமி பிள்ளை	1. ஞான சம்பந்தர் தேவார ஆராய்ச்சி	தருமபுர ஆதீனம்
	2 மிருகேந்திர ஆகமக் கட்டுரைகள்	சித்தாந்தம்
	3 நற்றிணை முதற் செய்யுள்	சைவசித்தாந்தக் கழகம்
	4. தமிழிலக்கிய நோக்கம்	தமிழ்ப் பொழில்

28. *Research Studentships:-* The following research studentships were awarded during the year.-

S. Tirugnanasambandam, ... History,
S. Venugopalan, ... Botany,
K. Rangarajan, ... Zoology.

Messrs. Sp. Shanmughanathan, S. Venugopalan, and M. Natarajan, Research Students in Chemistry, Botany, and in Sanskrit have joined the staff as Assistant Lecturers or Demonstrators in the respective subjects.

Dr. K. V. Krishnamurti, Research Assistant under the scheme of Cytogenetical research sanctioned by the Indian Council of Agricultural Research, left service during the year. Mr M. K. Ramamurti, B. Sc. (Hons), an old student of the University was appointed in the vacancy

A scheme of research in Pisiculture drawn up by the Professor of Zoology has been submitted for consideration by the Indian Council of Agricultural Research.

26. *University Research Journal and University Magazine:-* Professor R. Ramanujachari continued to be the Editor of the Journal. One issue of the Journal was published during the year.

Mr. C. R. Myleru was appointed Editor of the Magazine to succeed Dr. R. N Poduval who left the University in October 1947. One number of the Magazine was published during the year.

30. *Grants-in-aid of Research:—* A sum of Rs. 300/- was sanctioned to the Indian Academy of Sciences in aid of the expenses of the Academy for the year 1947—'48. The annual subscription of Rs. 1,000/- was paid to the Inter-University Board.

A sum of Rs. 100/- and of Rs. 50/- was sanctioned towards the annual membership subscription to the Indian Institute of International Affairs, New Delhi and to the Indian Council of World Affairs, New Delhi respectively for the year 1947—'48.

31. *Publications:*—The following books were published during the year:—

1. Studies in Tolkappiam in Tamil by Mr. E. S. Varadaraja Ayyar.
2. Swaramelakalanidhi (Translation in Tamil) by Mr. N S. Desikan,
3. Instructions in Practical Physics for Intermediate and B. Sc., students by Professor T. P. Navanithakrishna.
4. Kurunthogai Commentary by the late Vidvan R. Raghava Ayyangar.

The follwing books are in the Press:—

1. Tamil Translation of Kautilya's Arthasastra by Mm. Panditamani M. Kadiresa Chettiar,
2. Gnanamirtham in Tamil by Sri. A. S. Doraswami Pillai.
3. The History of Later Cholas in Tamil by Sri Sadasiva Pandarathar.
4. Text book in Tamil on Geometry by Dr. K. Rangaswami Ayyar
5. Text book in Tamil on Trigonometry by Sri T. K. Manickavasagam Pil'ai,
6. Text-book in Tamil on Algebra by Sri T. Govindarajan,
7. Vivarana in Sanskrit by Sri V. Subramanya Sastri,
8. Translation into English of Madura Vijayam-A Historical Kavya by Sri S. Tiruvenkatachariar,
9. A manual of Science in Tamil by Sri T. P. Navanithakrishna,

10. History of the Hoysalas in English by Sri K. R. Venkatrama Ayyar (Special Lectures).

The Syndicate has sanctioned the publication of the following books during the year:—

1. Tamil Text-book on Practical Chemistry for Intermediate students by Messrs. M. L. Sitaraman and Pl. Ramaswami,
2. Physics of Music by Sri R. K. Viswanathan,
3. Saiva Siddhanta Lectures by Sri G. Subrahmanya Pillai,
4. Buddhism in Kerala by Dr. P. C. Alexander (D. Litt thesis),
5. A new approach to Tiruvachagam. by Miss R. R. Chelliah (M. Litt thesis).

32. *Tiruppanandal Endowments Publications:*— The Professor of Tamil, the Editor-in-Chief in charge of the publications under these endowments is making arrangements to expedite the early publication of the books already taken on hand.

33. *Lectures:*— The following persons have been invited to deliver a course of special lectures during the year 1947-'48.

	Name.	Subject.
1.	Rev. A. J. Boyd	Some comic characters in English Literature
2.	Prof J. P. Manikkam	Three popular scientific lectures
3.	Dr. R. Vaidyanathaswami	The statistics of Field Experiments
4.	Sri R. P. Sethu Pillai	The place names of Tamilakam
5.	Diwan Bahadur N. Govindaraja Ayyangar	Harnessing Rivers

6. The Consulting Architect to the Government of Madras. ... ...

34. *Endownent Lectures:*— Professor R. Ramanujachariar M. A., Head of the Department of Philosophy has been requested to deliver a course of lectures on Saiva Siddhanta Philosophy at the Hindu University, Benares and the Allahabad University under the terms of the "Arulnandi Sivacharya Swamigal Sivagnana Siddhiar Memorial Lectureship endowment"

35. Professor William Edwards of America delivered in February 1947, a course of three special lectures on the following subjects:-

1. American Federation
2. American Bill of Rights
3 American Foreign Policy-Principles and Organization.

36. *Union and Societies:*— The University Union and all the Societies continued to work as usual during the year. The University deputed students to participate in the All India Inter-University Elocution debate at Nagpur. The Annamalai University won the Second Prize.

IX Miscellaneous.

37. *Congresses and Conferences:*- The following members of the staff attended as delegates of the University the Conferences noted below:—

1. The All India Political Science Conference, — -Trivandrum- SriP K. Srivirarayan Rajah,
2. The All India Economics Conferance, Calcutta — Dr. S. Chandrasekhar,
3. The All India Agricultural Economics Conference — Sriniketan, Dr. S Chandrasekhar,
4. The All India Mathematical Conference, Waltair — Dr. K. Rangaswami Ayyar,

5. The All India Science Congress, Patna, — — — Dr. N. C. Saha and Mr. M. L. Joshi.

Some of the delegates deputed to the Indian Philosophical Congress and the Indian Science Congress could not attend.

38. *The Inter-University Board:*— The Vice-Chancellor attended the Annual meeting of the Board held at Cuttack in December 1947.

39. *Founder's Day:*— The 17th Founder's Day which was to have been celebrated in September 1946 was held in January 1947. Mr. M. A. Master of the Scindia Steam Navigation Company, Bombay delivered the Address. The 18th Founder's Day was celebrated on the 30th September 1947. Rao Bahadur T Sundara Rao Naidu, B.A.,B.L. Ex-Mayor of Madras delivered the Founder's Day Address.

40. *Independence Day:*— The Independence Day was celebrated on the 15th August 1947. The Vice-Chanceller unfurled the National Flag and explained the significance of the Independence Day Celebrations. The Rover Scouts gave a March Past and took the salute. The programme for the day included a public meeting, sports, a music performance, fireworks display and a variety entertainment.

41. *Endowments:*- The following endowments were accepted during the year:—

(1) A sum of Rs. 30,000/- by His Holiness Kasivasi Arulnandi Tambiran of Tiruppanandal Mutt, the income from which is to be utilized for the award of six scholarships to poor deserving students of the University taking up Saiva Siddhanta Philosophy as a subject of study in the Arts and Oriental Faculties.

(2) A sum of Rs. 5 000/- by Karimuthu Thiagarajan Chettiar the income from which is to be utilized for the award annually of a scholarship to a poor deserving student of the University taking up Tamil as a subject of study for the B. A. Hons) Degree.

(3) A sum of Rs. 5,000/- by the Raja Sir S. R. M. Annamalai Chettiar, Founder Pro-Chancellor, constituting five endowments of Rs. 1,000/- each to be associated with the names of (i) Her Excellency Lady Nye, (ii) The Hon'ble Mr. T. S Avinashilingam Chettiar. M.A.,B L., Minister for Education (iii) The Hon'ble Mr. Omandur P. Ramaswami Reddiar, Premier of the Province, (iv) Mr. M. A. Master of Bombay and (v) Rao Bahadur T. Sundara Rao Naidu B.A.,B .L , Ex-Mayor of Madras, the income from which is to be utilized for the award of a prize to the best student securing the highest marks at the University Examinations in Engineering and in Technology. The terms of award of these prizes are under consideration.

42 *Adult Education*: The Chitrai School of Adult Education completed the fourth year of its work The session lasted for three weeks and the school functioned on the same lines as last year. The course was attended by 26 students to whom certificates were issued on the results of an examination held at the end of the Course. The students were taken on an excursion to the Rural Reconstruction Centre at Mungiladi a neighbouring village.

43. *Indian Air Training Corps.*– The Government of India in view of the proposed organization of the National Cadet Corps decided to suspend the operation of the I A.T.C. Scheme at the Indian Universities with effect from the 1st November 1947.

X Lands and Buildings.

44 *Buildings*:– The following buildings were completed during the year:–

(1) Engineering and Technology Buildings I Stage,
(2) New Science Laboratory Extensions,
(3) Extensions to the present Hostel Buildings,
(4) One Professor's House
(5) 3 Additional Dining Halls and 81 Bath Rooms for the Men Students' Hostel

The construction of the following buildings is in progress:–

(1) The Travancore Hostel for Engineering and Technology students.

(2) Engineering and Technology Buildings, II Stage.

The following schemes will be taken up for execution early next year:–

(1) Sir Kurma Tamil Research Buildings,
(2) Drainage Scheme for the University campus

45. *Electricity*:– A new 50 K.V.A. Transformer Sub-Station was erected and the electrification of the Engineering and Technology College Buildings, Laboratories and workshops completed during the year. The Science Block Extensions and the newly constructed Professors house were also electrified. Besides, minor installations of light and fan points in the Lecture Halls and Laboratories wherever necessary were carried out.

46. *Gardens:*– A scheme for the laying out of roads, parks and gardens for the Engineering and Technology site will be taken up soon after the construction of the buildings is completed.

47. *Radio Sets:*– Besides the Radio set working in the Central Park, three additional sets have been installed in the following places for the benefit of students: (i) Men Students' Hostel, (ii) Women Students' Hostel (iii) Music College.

XI Accounts.

48 The accounts of the University for the year 1946–47 prepared under Section 26 of the Act and audited by the Examiner of Local Fund Accounts, Madras and the Audit Report on the Accounts for the year 1946 '47 are printed in **Appendix A.**

49 The receipts in the General Fund including the opening cash balance of Rs. 25,285 during the year ending 31st March 1947 amounted to Rs. 13,10,216 and the expenditure to Rs. 12,83,230 leaving a cash balance of Rs. 26,986.

50. *Government Grants*:–In G. O. No. Ms. 138 Edn & P. H. dated 28–1–1947, the Government, in addition to the usual

recurring grants, sanctioned an annual recurring grant of Rs. 40,000/- for the year 1945-'46 and a non-recurring grant of Rs. 30,000/- towards the cost of the Overseer Diploma Course. The Government have been requested to consider the question of a non-recurring Grant towards the expenditure incurred already on buildings put up as an urgent measure for the Overseer Students.

51. *Concurrent Audit*:- The University agreed to the payment of an enhanced annual audit fee of Rs. 2 800/ consequent on the revision of salaries of Government servants from the 1st January '47.

52. *Dearness Allowance*:- The rate of Dearness Allowance was increased from Rs 6/- to Rs. 12/ per mensem to all the employees on a salary of Rs 30/- and below per mensem in view of the prevailing high cost of living.

XII UNIVERSITY LIBRARY

The chief features of the work of the library during the year under review are as follows:-

1. The American Library Association, through their Office at Bombay presented the Library with 202 volumes of periodicals, which are distributed as follows:-

Biology-10; Physiology 26; Mathematics-19; Philology-17; Economics-16; Chemistry-15; Hygiene-13; Botany-11; Psychology-10; History-10; Sociology-6; Forestry-5; Zoology-5; Philosophy-4; Physics 3; Politics-2.

2- Since August 1947, Reference Library was once again reorganized as before, which has given facilities for study and easy access to back volumes as in previous years.

3 Literature occupies the first place among the subjects studied, next comes Economics, and third place is taken by Engineering, the fourth and fifth ranks are given to subjects like History and Physics.

4. The daily average attendance was 172 as against 170 of the previous year.

5. The night and the morning shifts continued to be popular with students who used the textbooks library.

Library Hours:- The Library continued to work from 9-30 A. M. to 5-30 P. M. It was completely closed for 3 days. The textbook Library was kept open from 12-30 to 2-30 P.M. and from 7, P. M. to 9 P. M. till November, 1947 and afterwards from 7 P. M. to 8-30 P. M.

Library Committee:- Three meetings of the Library Committee were held in January, April and December

Finance:- The annual grant for the year was Rs. 25,000 for books and current periodicals, Rs. 2,000 for back numbers of periodicals and Rs. 3,000 for binding.

Books:- The total number of books on 31-12-47 was 73089 of which 2769 were added by purchase and 415 by gifts and exchanges.

Periodicals:- 328 periodicals were subscribed during the year. Back volumes:- The following back volumes were bought:

Biometrica	10 volumes
Transactions of the Institution of Chemical Engineers	5 volumes

Stock-Taking:- Out of a total of 71 062, 222 books were found missing in the General Library and 98 in Departmental Libraries; 2 books in General and 16 in departmental libraries were traced Attempts are being made to trace the other books both in general and departmental libraries.

Classification and Cataloguing:- 1461 books and periodicals were classified and 102 Cross Reference cards written.

Issue and Consultation:- 34739 books were issued during the year as against 38,648 of the previous year; the total number consulted was 83710 as against 74699 of previous year.

Deposit Borrowers:- There were 32 deposit borrowers in the year.

Inter-Lending and Inter-Borrowing:- One book was lent to the Assistant Industrial Engineer, Tanjore; seven books were borrowed from the Madras University and two from Connemara Public Library.

Binding:- 564 books were bound at a cost of Rs. 1018—1—0.

Acknowledgment:- The library is indebted to the Governments of India, Madras, Travancore, Cochin, Mysore and Hyderabad for the supply free of cost of some of their publications and to the American Library Association for their munificent benefactions.

General. The Librarian sent a message and a paper entitled "Library Needs of the Times" to the College Librarians' Conference held in Madras in September, 1947. An article, 'Reference Periodicals and their Importance in the Indian Libraries' was published in volume 2 of the Indian Librarian.

XIII DEPARTMENTS OF STUDY

English

Staff:- No less than five members of the department, two of them being very senior teachers, left the University at the beginning of the academic year. The first part of the first term was, therefore, a trying time for the department; and all the good will and co-operation of the staff were needed for coping with the work and maintaining efficiency. Relief came when two of our own Honours graduates, Mr. M. V. Sitaraman and Mr. S. Subramanyan, were appointed Assistant Lecturers and Mr. S. Krishnan Assistant Lecturer, and Mr. K. P. Joseph, Junior Lecturer, joined us in September, and Mr. N. K. Sundaram, B. A.

(Oxon). Senior Lecturer in October. Three tutors were appointed to help the Department.

Research:- The Department has to its credit two research theses submitted and approved this year.

(1) Mr. K. P. K. Menon's doctorate thesis: "Woman in English Poetry from Milton to Wordsworth."

(2) Mr. R. Sundaram's thesis for the M. Litt. degree: "Lord Morley as a critic of Literature"

Special Lectures:- Two series of extension lectures were projected for the long term of 1947–48; one on contemporary English Literature and the other on Continental Literature; but they have been put off to the third term on account of the dislocation of routine work.

Students' Activities:- The English Association and The Club have been carrying on their respective work and activities. Mr. M V. Sitaraman has taken Mr. V. Gopalan Nair's place as Adviser to the Association and Mr. S. Krishnan, Mr. R. Sundaram's place as Adviser to The Club.

Philosophy

There was no change in the staff.

Teaching and Tutorial Work:— From time to time psychological demonstrations were arranged to give an experimental bias to the study of Psychology. Tutorial work was continued for the students of the B. A. classes.

Library:— The Seminar Library has been under the charge of Sri D. I. Jesudasan Students have made a good use of the Library.

Philosophy Association:— Members have continued to evince a keen interest in the work of the Association and have read papers on varied topics.

Research:- Sri D. I. Jesudasan, has submitted a thesis on 'Schools of Saivism' for the M. Litt. degree.

Conferences:— Professor R. Ramanujachari was deputed to attend the Indian Philosophical Congress at Benares. The All-India Sanskrit Parishad, Ayodhya, conferred the title of Vidyaratna on Professor R. Ramanujachari. The Sanskrit Academy at Belgaum conferred the title of Tattvasastraratna on him.

History and Politics

Staff:- Mr. C. Thangaiyan was appointed Junior Lecturer Mr. P. K. S. Raja attended the Trivandrum Session of the Indian Political Science Conference. The Government of India appointed Professor R. Sathianatha Ayyar to the Research and Publications Committee of the Indian Historical Records Commission for five years from 1—4—1947.

Research:- Mr. P. K. S. Rajah continued his work on the temple states of Kerala. Mr. S. Tirugnanasambandam was registered as a candidate for the degree of M. Litt and awarded a studentship for research in the history of the Later Pandyas. Prof. R. Sathianatha Ayyar contributed to the Bombay History of India in ten volumes a chapter on the Pallavas and other powers of South India from A. D. 320 to A. D. 750. He assisted Dr. P. C. Alexander in the revision of his D. Litt. thesis for publication by the University, and co-operated with the Editor of the Journal of Indian History.

Students:— The History and Politics Association concentrated on self-improvement rather than on spectacular activities. P. N. Viraraghavan, IV class, was selected for the King's Commission in the R. I. A. F.

Economics.

Staff. Dr. R. N. Poduval, Professor left the University to join the Madras University as Reader in Economics. Dr. S. Chandrasekhar was appointed professor.

Research. Mr. Balasubramanian is working on his thesis on "The Economic Conditions in South India from 1800-1940" for his M. Litt. degree. Mr. T. S. Krishnamachari was awarded the M. Litt. degree for his thesis "Agricultural Economy of South Arcot".

Teaching. Statistics has been introduced as a special subject for the Honours course and eight students have opted for this course in the place of Rural Economics. Mr. T. Govindarajan of the Mathematics department is teaching this course.

Clubs. An Honours Club has been inaugurated with the permission of the Vice-Chancellor so that teachers and students of the department meet periodically to read papers on and discuss advanced subjects.

Conferences: Dr. S. Chandrasekhar represented the University at the Indian Economic Conference held in Calcutta in December. He read a paper on "Cheap money" He also represented the University at the Indian Agricultural Economics Conference held at Sriniketan where he read a paper on "Population Pressure and International Migration". Dr. Chandrasekhar has been elected a member of the Executive Committee of the Indian Economics Association. He has also been selected as one of the eight editors of the Telugu Encyclopaedia

Mathematics

Staff:- Three members of the department left the University during the year and their places were filled by the appointment of Messrs. T. K. Guruswami, S. Krishnamurthi and R. Trivikraman.

Research:- Mr. K Rangaswami and Mr. V. Seetharaman have been awarded the degree of Doctor of Philosophy in the convocation held in October 1947.

A scheme of tutorial supervision by which all mathematical work of the students of the Intermediate class is scrutinized by the members of the staff is being continued this year also

The Mathematics Association:— The Mathematics Circle for Junior students and the Mathematics Association for senior students continued to do good work. Proceedings of the Circle were conducted both in Tamil and English.

Physics

Staff:— Consequent on the abolition of the E. Group for the Intermediate and the reduction in strength of the III B. Sc., to 32 from 96, two posts of assistant lecturers were abolished. So, Messrs. Chockalingam and Upendra Rao left the department in July 1947. The other staff continued as during the previous year.

Publications:— 'Instructions for Practical Classes for the Intermediate as well as the B Sc,' Classes were published in book form.

Mr. R. K. Viswanathan has published a book of scientific essays under the title 'The Form of the Universe—விசுவ ரூபம்'

Research:-Mr. S. Sriraman is working on "The Diamagnetism of mercury salts."

Strength:— There are about 400 students in the Intermediate, 110 in the B Sc., 26 in the B Sc. (Honours), and 150 in the Engineering and Technology I year taking classes in this Department.

The Physics Society continued its usual activities with meetings conducted both in English and in Tamil.

Chemistry

Staff:— Dr. K. I. Kuriyan former Professor of Chemistry left the department on 28-6-47. Mr. M.L Joshi. M. Sc., has been appointed as officiating Professor and Head of the Department of Chemistry. In July Messrs Kanapathy, Kailasam and Muniappan the three Assistant lecturers and Messrs. R. Srinivasan and Sivanesan, the two demonstrators left the University. Mr.

V. V. Ramanujam and Mr. Sp Shanmuganathan have been appointed in their places, and Mr. Thiruvenkatachari was promoted to the Assistant lecturership.Mr R. Thiagarajan, Mr. T. Rangarajan and Mr. Varadachari were appointed as Demonstrators.

Mr. M. L. Sitaraman, M Sc., Senior lecturer of the Department was on medical leave for four months. The department has been carrying on normal work because of the team spirit and willing co-operation of all the members of the staff.

Research:- The following members of staff are carrying on research work in connection with the subjects mentioned against their names.

1. Mr. T. Saktivelu and Mr. T. Rangarajan
   'Electrolytic oxidation and reduction.'
2. Mr. S. Krishnamoorthi and Mr. Varadachari.
   'Isolation of alkaloids from locally prevelant plants'.
3. Mr. Sp. Shanmuganathan.
   'Mechanism of mercuration'.
4. Mr. V. V. Ramanujam.
   'Production of ammonium sulphate using gypsum'.
5. Mr. V. Thiruvenkatachari.
   Continuing his work on mercuration of compounds and is getting ready his thesis for M. Sc

Chemical Society:- The Society continued its usual activities in English and Tamil.

Botany.

Staff:— Till April 1947, the teaching staff consisted of 5 members. But at the beginnig of the current academic year the services of Mr. R. Sundararajan, Demonstrator were terminated on account of restricted admissions. On the relinquishment by Dr. T. S Raghavan, till then Professor of Botany, of his Professorship, Mr. K. Rangaswami, M. Sc, was made Junior Lecturer and put in charge of the Botany Department.

At the same time, Mr. R. Ranganathan was promoted as Assistant Lecturer and Mr. R. Sundararajan was re-entertained as Demonstrator. Mr. R. Ranganathan left this University in the month of August and in his place Mr. C Srinivasan was appointed. Mr. Sundararajan also left his services here on 23rd Sept. 47, and Mr. S. Venugopalan was appointed Demonstrator in his place. At present the following are the teaching staff of the Department:-

1. Mr. K. Rangaswami Ayyangar, M.Sc. .. Junior Lecturer.
2. Mr. T. R. Somasundaram, B. Sc. ..... Asst. Lecturer.
3. Mr. C. Srinivasan, B. Sc. ..... Asst. Lecturer.
4. Mr. S. Venugopalan, B. Sc ..... Demonstrator.

Strength:— The Junior and Senior Intermediate classes are 100 strong each, and they are working in 3 batches each. There are 44 students in the Senior B. Sc. which is, therefore, working in 2 batches. Only 25 students have been admitted to the Junior B.Sc.

Research: There is at present one Research Student, Mr. V. R. Rajagopalan. B. Sc. who has registered himself for his M. Sc Degree in Botany. The staff members, have also registered themselves for research degrees, Mr. K, Rangaswami, Lecturer in charge, for Ph. D. and Mr. T. R. Somasundaram and Mr S. Venugopalan for M. Sc

The scheme sf Cyto-genetic Research sanctioned by the Indian Council of Agricultural Research which commenced operation from April of 1946, is running its second year now. Mr. K. V. Krishnamurthi, the Senior Research Assistant in the Scheme, last year having been relieved of his duties, Mr. M. K. Ramamurthi, B. Sc. (Hons) was appointed this year as the Senior Research Assistant to carry on the work of the scheme under the direct control and technical guidance of Mr K Rangaswami. M. Sc Crossing and hybridisation work is being done chiefly between the local varieties of pulses, the Green Gram and the Black Gram and the results are promising.

Botany Association:— The activities of the Botany Association were inaugurated by Prof. Venkatanathachari of Madras under the presidentship of Prof R. V. Seshaiya, M. A. in the 3rd week of August, 47. On that occasion, a Botanical Exhibition was got up and amongst the distinguished visitors were, the Honourable Minister for Education, Government of Madras and the Deputy Director of Public Instruction. Since then, meetings have been held at regular intervals, when subjects of topical interest are discussed.

Field Work:— Field work was made a regular feature of the practical work of the Inter and B. Sc. students. Some of the practical demonstrations were held in the field when occasion demanded it. The B.Sc., students were taken on a Botanical Excursion in October '47 to the Hills of Ootacamund where they were able to make field studies and gain first hand knowledge of the mountain flora. They were also taken on a short excursion to Pichavaram back-waters (about 7 miles east of Annamalainaagar) to study the saline marsh vegetation and the Littoral Flora.

Zoology

1. The B. Sc. (Hons) course in Zoology was started during the year and admissions were made into III. (Hons) Class.

2. The IV. B Sc. (Pass) students were taken on a Zoological excursion to Pamban.

3. The Zoology Society arranged an exhibition in August 1947.

Tamil

Staff.- There was no change in the personnel, although Vidvan K. Arumugam and Mr D. Chinnathambi B. A. (Hons.) left the University at the commencement of the 1st term of 1947-48.

Students:— Several students joined the B. O. L. degree course and the special course in Tamil (Intermediate-Group D)

leading to B. O. L. course of study. The strength of Tamil students in all the classes was on the increase.

Research:- Sri G. Subrahmanya Pillai's manuscript relating to "Tree worship, its beliefs and ophiolatry" was got ready and sent to the printers. He was collecting materials with a view to determining the chronology of the Sangam poets in connection with the History of Tamil Literature planned to be written. Sri. E. S. Varadaraja Aiyar completed his work relating to "Women in the Tamil Land." He translated into English three more chapters of Tolkappiyam, viz, Purattinai, Meyppadu and Uvamam. He was preparing a paper on Buddhism and Tamil" for incorporation in the History of Tamil Literature. Sri T. V. Sadasiva Pandarathar completed the second volume of the History of the Cholas. He was besides, collecting materials for the History of Literature of the period 7th century to 13th century A. D. Sri. A. S. Doraiswamy Pillai. prepared a tentative Chronology of the Tamil Poets from the 7th century to 14th century A. D. and examined inscriptions relating thereto. Sri. K. Vellaivaranan made an exhaustive study of Tolkappiyam with a view to supplementing and revising the study on the subject found in "Tamil Varalaru" and other publications relating to the History of Tamil literature. Sri P.S. Ramanujachariar translated Kautilya's Arthasastra Chapters 78 to 114.

The thesis of Sri. V. Ponniah, Ceylon Government scholar submitted after two years of work here under the supervision of Dr A Chidambaranatha Chettiar, was approved by the Board of Judges for the degree of Doctor of Philosophy, the title of the work being "the Epistemology of the Saiva Siddhanta Systems. Sri S. Arunachalam B. A. (Hons,) who too worked under the direction of the professor of Tamil submitted his thesis relating to Tamil Literature of the 19th Century A. D. with a view to qualifying for the M. Litt. degree. Sri. V. Sadasivam, another Research worker from Ceylon, progressed in his work relating to the History of Tamil Literature of the 19th Century A. D.

General:— Tutorial work for the Tamil Hons. classes. B O. L., and Pulavar Preliminary and Final classes was arranged for. In addition to the meetings held under the auspices of the Tamil Ilakkiya Manram, several papers were read at the Tamil Honours club a new Society brought into being this year.

Samskrit.

The Samskrit Department continued to maintain its high standard both in the departments of teaching and research. The Siromani section attracted more students than usual in the different branches of study during the year.

Dr. P. S. Subrahmanya Sastriar, M. A., Ph. D., L. T., Professor of Samskrit retired from 1—7—1947 and Dr. C. S. Venkateswaran M. A., Ph. D. Siromani, was appointed Lecturer in charge of the Department from that date. Sri M. Natarajan M. A., Research student in Samskrit joined the teaching staff to cope with the work of the department.

The Samskrit language and literature Society continued to fulfil its useful role as an integral part of the educational machinery. Its activities were inaugurated on 9-8-1947 by Dr. C. Kunhan Raja with his address on "Free Samskrit in a free India". It was followed by a series of ordinary and extra-ordinary meetings. In connection with the Gita Day celebrations on 8-9-1947, competitions in extempore speeches in Samskrit and in recitations from the classics open to the Siromani and Intermediate students respectively, were held and prizes awarded to deserving candidates. Professor P. A. Subramanya Aiyar and Mr. A. S. P. Aiyar, I. C. S. delivered lectures on Valmiki's Rama (26—8—47) and the "Message of the Gita" (12—12—47) respectively. The year also saw the revival of the Manuscript Journal in Samskrit.

Music

Staff: Sri Chittoor Subrahmanya Pillai was appointed Professor of Music, in March 1947. He took charge of the Department in the third week of March

Sri Mannargudi Vaidyalingam Pillai was appointed to the Department as Assistant Lecturer in the month of November 1947, to cope with the additional work in the department.

There were no other changes in the staff of the department.

There were a large number of applicants this year to the course and owing to the limited number of seats available for

admission a large number of them had to be refused admission. The number of students studying in the course was 117.

The Board of Studies in Music met once in September and drafted a new syllabus for the Sangita-Bhushana Preliminary examination. The Muthuthandavar Day and Syama Sastri Day were celebrated as usual.

Instruction in classes was carried on as usual. each class was placed under the individual care of a teacher to watch and report the progress of each student in the class to ensure more attention to studies on the part of the students.

ENGINEERING AND TECHNOLOGY

Engineering.

The classes continued to work in the Workshop Buildings, Library Hall and a few rooms in the New Science Laboratory.

A Survey Camp was conducted during the second half of February, the 2nd year Engineers surveying the Island grounds and the Overseers taking the Longitudinal and Cross sections of the District Board road to Sivapuri towards its improvement.

The Practical Examinations in Survey and Workshop were conducted after the University Examinations.

The Overseers Examinations were taken over by the Government and conducted at the University by Examiners appointed by the Technological Diploma Examinations Board. Other Examinations were held by the University.

A large number of Students of the 2nd year Engineering and Technology and Overseer classes took advantage of facilities offered for practical training during the long vacation and some spent the whole of their two months vacation on this. The thanks of the University are due to the following departments of Government and private Firms who made this possible.

1. South Indian Railway,
2. Chief Engineer (Highways),
3. Special Chief Engineer, (Project),
4. Govt. Electricity Department,
5. Madras Corporation,
6. P. W. D. Workshops, Madras,
7. P. W. D. Travancore,
8. ,, Cochin,
9. Messrs. Gannon Dunkerley & Co., Madras,
10. ,, Kumbakonam Electrical Supply Corporation. Kumbakonam,
11. Bhadravathi Iron and Steel Works, Mysore,
12. Canara Construction Co., Mangalore,
13. Mettur Chemicals, Mettur.
14. Messrs. Mackenzies Ltd., Madras.
15. Nellikuppam Sugar Factory,
16. T. V. Sundaram Iyengar & Sons, Madura,
17. Shree Bajrang Jute Mills, Limited, Guntur,
18. Andhra Cement Co.. Limited, Bezwada.

The Third Year's course of Engineering and Technology began in July 1947. This involved three new classes for Engineering and one for Technology but there was one less by the discontinuance of the 1st year Overseer class for which admissions were not made. Six rooms in the Kothangudi area were nearly ready. Though this was meant for one year's students only, advantage was taken of the lack of equipment in Laboratories to shift all lecture and drawing classes to Kothangudi. The work has been going on there under difficult conditions as students have to walk to and fro during three sessions each day. This was mitigated to some extent by adjustment of time-table and provision of Tiffin in Kothangudi for a few classes.

With the addition of a few more theodolites, it has been possible to give more intensive survey training. The S. M Laboratory also managed to arrange 17 sets of experiments and with the possibility of electric current being available in the third term, some more experiments are possible especially on the universal testing Machine. The Mechanical

and Electrical Laboratories are also able to arrange a small number of experiments. The work in Chemical Technology is still mainly carried out in the Chemistry Laboratory.

The staff is inadequate for the work especially with the large classes which have to be handled. We had the following additions to the staff during the period under review:-

1. Sri K. S. Sitarama Ayyar—Professor of Civil Engineering
2. „ C. A. Subrahmaniam, Professor of Mechanical Engg.
3. ', M. L. Joshi, Professor of Chemical Technology.
4. „ P. M. Narasimhamurthy, Lecturer in Civil Engineering
5. „ M. V. Rama Rao, Lecturer in Electrical Engineering.
6. „ T. V. Balakrishnan, Asst. Lecturer in Electrical Engineering (till November)
7. „ K. Thirumany, Asst Lecturer in Mechanical Engineering.
8. „ P. Venkataraman, „ „
9. Mr. J. K. John, „ in Chemical Technology
10. Sri. P. Adivarahan. „ „
11. „ N- Rajagopalan, Lecturer in Geology.

With diffioulties of import restrictions and licences, railway booking restrictions, validation and re-validation of licenses etc , considerable difficulty is experienced in equipping the Laboratories. The work is however proceeding slowly but steadily so that though some Examinations (E. g. T. 2 Electrical Engg. Laboratory Test) have to be postponed again, some practical training is possible.

The difficulty of equipment also applied to supplying text books required in the various subjects.

The Engineering and Technology and Overseers Associations continued to function satisfactorily. One Extra-ordinary Meeting was held on 13—3—1947 and the Inaugural address was delivered by Rao Sahib Sri K. K. Nambiar, City Engineer. Corporation of Madras. Regular Meetings are being held where students read papers on different subjects.

Four members of staff are Corporate Members of the Institute of Engineers and 2 are Student Members; One Member of staff is an Associate Member of the Institute of Mechanical Engineers (Lond), one an Associate Member of the Institute of Electrical Engineers and another a graduate Member of the same Institution. The Head of the Department is Member of Corporation of the Institute and Chairman of South India Centre and Fellow of the Royal Society of Arts, London. He also represents the University on the Association of Principals of Techinical Institutions (India) and on the Advisory Board of Technical Education of the Government of Madras. He is also a member of the All India Board of Studies in Architecture and Regional Planning. He attended the Indian Science Congress in January 1947. Two other Members have applied for Corporate Membership of the Institute of Engineers.

Technology.

Professor M. L Joshi has been appointed Professor c Chemi -al Technology.

The new buildings at Kothangudi were opened by Kumararajah Sir M. A. Muthiah Chettiar of Chettinad.

Some of the equipment ordered in America have been received. Local orders are being executed. It is hoped that Chemical Engineering laboratories will function in full swing from the beginnig of next academic year.

Research: Though there are not adequate facilities yet for research work, the following problems are being attempted

1. Dehydration of alcohol (manufacture of power alcohol using gypsum as the desiccating agent).
2. Effect of organic substances on viscosity of clay slips.
3. Production of ammonium sulphate from gypsum by a new process.
4. Hydrogenation of lignite.
5. Volatile oils.

Students:- Most of the studants underwent practical training in the following factories.

1. Mettur chemicals, Mettur.
2. Mysore Iron Works. Badravathi,
3. Tata Oil Mills. Tatapuram.
4. Parry's sugar factory, Nellikuppam.

They were also taken on an educational tour to Parry's Chemical Works at Ranipet,

Association: Technology association was active, about 10 papers having been read at the meetings of the association in the course of the year.

Seminar Library: All text books have been received. Current journals and periodicals on technical subjects are subscribed for. Back numbers of those periodicals are on the way from America and England.

XIV RESIDENCE

1. Men Students' Hostel

Chief Warden:— Professor R. Ramanujachari (till 15th July '47).
Dr. R. N Poduval (till 27th October '47)
Professor Dr. A. Chidambaranathan Chettiar, M. A., Ph. D., succeeded Dr. R. N. Poduval on the 27th October, 1947.

Office Warden:—Dr. K. Rangaswami Ayyar, M. A., Ph. D.

Hall Wardens:— East Hall:- Mr R. K. Viswanathan (till 4th November 47)
Mr. K. Rangaswami Ayyangar, M. Sc. (from 4—11—47).
West Hall:- Mr. T. Saktivelu, M. A. (till 29—10—47)
Mr. C. Thangayyan, M. A., (from 29—10—47).
New Hall.- Professor C. A. Subramanyan.
Temporary Hall:- Mr S Sriraman, M. A., M. Sc

Resident Tutors;- Mr. P. Adivarahan
„ T. K. Guruswam.
„ D. I. Jesudoss
„ J. K. John
„ P. T. Joseph
„ V. Krishnamurthy
„ S. Krishnan
„ P. M. Narasimhamurthy
„ N Rajagopalan
„ P. L. Ramaswami
„ S. P. Shanmughanathan
„ K. Srinivasachari
„ P. Thirugnanasambandam
„ V. Tiruvenkatachari
„ R, Thiruvikraman.

The total strength of the Hostel was 1200 as against 1400 last year. There were ten sections of which eight were vegetarian and two non-vegetarian. One section catered to the members of the staff.

The representative council met often and continued to give its valuable suggestions in the matter of the efficient running of the messes.

The four common reading rooms of the Hostel were well-furnished. Provision for indoor games such as chess and draughts was also made in the Hostel. Daily papers in all the languages and illustrated magazines were supplied.

The Inter-Hostel tournaments were conducted and the hostel day was celebrated in February, 47, Mr. J.C Kumarappa delivering the Hostel day address.

2. Women Students' Hostel

Warden:— Miss A. Bhagirathi Amma M. A

Health:— The general health of the members was satisfactory. The Strength of the Hostel on 1st December, '47 was 110

Mess:— The two student representatives took keen interest in conducting the section. A committee consisting of students residing in the Hostel was entrusted to look after the various requirements in the Hostel.

Prayer:— The students conducted the common prayer every evening at 7 P. M. before dinner.

Entertainment:— Most of the students were interested in music, dance and acting. They contributed musical items and tableau for convocation celebration.

Sports:— The members of the Hostel took keen interest in indoor and outdoor games. They formed teams in Badminton, Tennikoit, Throw ball, Net ball and Base ball. They also showed great enthusiasm in playing Chess, Carroms and Draughts.

Due to lack of accommodation in the Women Students Hostel building, lodging facilities were provided in the Ladies' Club premises,

The purchase of a Radio set and a Sewing machine for the use of the women students was sanctioned.

Visitor's Rule:— The visitors could meet the members of the Hostel only between 4-30 P. M and 6-30 P. M.

XV PHYSICAL EDUCATION

Staff. Towards the end of the academic year 1946-47 the second assistant Mr. Hirudayanathan's services were terminated and in July, 1947, Mr. C. Rajamanickam B. A. was appointed to fill the vacancy. No additional assistants sanctioned in 1946-47 were appointed at the beginning of the term in July; but as the work of the department fell into arrears and classes were still too large to be managed with two assistants, a third assistant was appointed. Mr. P. T. Joseph B. A. (Hons.) joined the staff at the end of November, 1947 temporarily.

Games Advisory Committee; The following were nominated members of the Games Advisory Committee for the year:—

1. Dr. K. C. Chakko
2. Dr. A. Chidambaranathan Chettiar
3. Prof. T. P. Navanithakrishna
4. Dr. R. N. Poduval (Till 8th October, 1947)
5. Prof. R. Ramanujachari
6. Dr. N. C. Saha
7. Prof. C. A. Subrahmanyam
8. Sri T. Saktivelu
9. Prof. R. V. Seshaiya
10. Miss Bhagirathi Ammal

Compulsory Physical Training and Related Activities:

The playgrounds continued to be over-crowded for want of additional fields. During this year two Volleyball courts, 7 tennikoit courts and one Badminton court were laid and brought into use. Part of the Island grounds was levelled for securing additional Football and Hockey fields. To meet the growing demand for additional courts for Tennis (of which there are now six) proposals for starting two new Tennis courts are being submitted.

Coaching:- The Director continued to do a great part of the routine coaching of students in Cricket and Tennis, while Mr. C. Ayyaru, the senior assistant, gave guidance in Athletics. The Director also gave special talks and coaching in Boating and in different games.

Medical Examination:- With the increase in staff it was possible to pay increased attention to students at their annual physical and medical examinations. Special attention was paid to students needing postural correction and guidance

was given for the improvement of good posture and its maintenance through the indigenous method of Yogic exercises.

Intramural Tournaments and Sports Activities:-

The Intramural games competitions for the year were as usual conducted with the active cooperation of the Games Advisory Committee, Captains and Vice-Captains. During the year 15 Intramural Tournaments were held and 235 teams took part. The B.A. & B.Sc. classes won the Group Championship.

The Annual Athletic Sports were held on the 28th February and 1st March, 1947, the Vice-Chancellor presiding and this year P. N. Veeraraghavan, a student of the Third Year B. A. class, won the Individual Championship.

External Matches and Tournaments:- After many years, the University Cricket Team won the Rajah of Chettinad Cup for the External Cricket Tournament in exciting finals against the Presidency College. The Team played four matches on the Home grounds and one match at Cuddalore with the Cosmopolitan Club. The Team went on a tour to Madras to play a series of seven matches with leading teams in the City. We also entered for the Centenary Basketball Tournament conducted by the St. Joseph's College. Trichinopoly. The Hockey Team toured Tanjore and played two matches successfully, The Team also toured to Madras and played four matches. The Volleyball Team played a match at Kumbakonam with the Government College. The Football team played a friendly match with Cuddalore Sporting Union on the Home grounds, Early in March, 1947 our women students played friendly matches in Badminton and Tennikoit with the Palamcottah Ladies Club on the Home grounds. In the external matches our Teams did well though they lost some of them.

Inter-University Tournaments:- Early in 1947, the Tennis Team played in the Inter University Tournaments held at Trivandrum and lost to Travancore. In the Matches for the year 1947-48 held at Madras our Team lost in the Semi-Finals again to Travancore, The University Hockey Team has been

entered for the year 1947-48, but has to play the first round match at Nagpur only on the 12th January, 1948,

Conferences, Deputations etc, Early in the year the Syndicate nominated Mr. L. K. Govindarajulu, the Director of Physical Education, to represent the University, at the conference of the National Council of Physical Education. The Director was deputed to attend the Ninth Provincial Physical Educa ion Conference held in February, 1947 and to send to the conference exhibits from the University on Health and Physical Education. The Director was also permitted to accept the office of the Honorary Vice-Presidentship of the Madras Provincial Physical Education Association to which he was elected at the general conference. The Director was also given leave to edit for the Madras Provincial Physical Education Association a full printed report of the Annual Conference held at Madras. He was also permitted to edit the H. C. Buck Commemoration Volume to be published by the Alumni Association of the Y. M. C. A. College of Physical Education.

XVI HEALTH & SANITATION

The general health of the students and the residents of Annamalainagar was good. The daily dispensing was mostly for minor ailments such as Dyspepsia, Influenza, Otitis, Tonsilitis Conjunctivitis, and minor wounds. The daily attendance was on the average 200. There were also a few cases of Chicken-Pox, Pneumonia, Typhoid, Meningitis and Fractures.

The acute cases were treated in the hospital as inpatients and the minor cases in their lodgings.

Anti mosquito measures were adopted. The general sanitation of the university Colony was good.

XVII ROVER CREW

Mr. V. Tiruvenkatachari was appointed Leader of the Rover Crew.

The Crew consisted of sixty rovers divided into seven Patrols. The opening ceremony of the Crew was held in July presided over by Sri R. K. Viswanathan, Assistant Scout Commissioner, South Arcot.

Two camps were conducted during the year, one to Trivedi Anicut near Panruti and the other to Kosavanpettai village. The Scouts did social work in the neighbouring villages and talked to the villagers about cleanliness, sanitation and hygiene.

The Rovers were given special training by the I. A. T. C. Sergeant for the March Past before the Sastri Hall on the Independence Day. They presented a Guard of Honour to Rao Bahadur T. Sundara Rao Nayudu, Mayor of Madras, on the Founder's Day. They assisted in regulating admission to the Sastri Hall during the Independence Day and the Founder's Day celebrations.

In the Second term, the Rovers were given special instruction for the Tender Foot examination. The Rover Crew has been invited to take part in the Silver Jubilee Celebrations by the Boy Scouts Association to be held in January 1948.

Audit Report on the Accounts of the Annamalai University, Annamalainagar South Arcot District for the year 1946—47.

Name of Auditor:- Sri V. Ranganatham, B. A. District Inspector of Local Fund Accounts.

Time taken for Audit:- From 21st July 1947 to 8th August 1947.

The office of Vice-Chancellor of the University was held by M. Ruthnaswamy Esq., M.A., (Cantab), Bar-at-Law C. I. E., The office of the Rsgistrar was held by Sri Rao Bahadur N. Viswanatha Ayyar, M.A.,L.T., from 1-4-1946 to 3-12-1946 and by Sri G D. Nandagopal, M. A., from 4--12—1946 to 31-3-1947

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance as per cash book is as shown below:-

Unremitted cash on hand	...	Rs.	3,343-10-1
Balance in the Treasury	...		5,47,211-11-9
Balance in Bank	...		1,41,317-13-3
			6,91,873-3-1

In the absence of the statement showing the closing balance in the Treasury at the end of the year which was pending receipt from the Accountant General, Madras, the balance in the Treasury as shown above could not be certified to. The closing balance in the Bank is in agreement with the balance appearing in the Bank Pass book after allowing for outstanding cheques at the end of the year.

The statements of Receipts and charges are appended.

3. *Objection statements:-*

Important irregularities are noted below. The irregularities noticed during the concurrent audit of every month's accounts had been communicated in the monthly objection statements which should be treated as part of this audit report.

4. *Short remittances and Misappropriations:-*

During the course of verification of the Chitta, it was noticed that a sum of Rs. 600/- and another sum of Rs 359/- were recovered from Sri B G. Briramulu, Clerk of the Engineering branch on 30-4-1947 and 30–5–1947 respectively. A reference to the papers showed that these recoveries were effected as the clerk misappropriated the security deposits of the contractors to the extent of Rs. 605/- Again, several collections of wood shavings handed over by the maistry to this clerk for remittance were not actually credited and some pages in the Wood shavings register were torn off to hide these embezzlements. The loss was assessed to Rs 359/- taking the average collections of the previous months and this amount was recovered on 30–5–47. The clerk was removed from service. It may be stated whether these are the only amounts due from him and whether any further amounts are still due, and if the latter, the action proposed to be taken in the matter may be stated.

The clerk has since been removed from service.
All amounts due have been recovered from him.

5. *Information regarding qualifications - wanting:*

The following persons were appointed as overseers to be in charge of construction of several capital works and they were also empowered to record measurements of works. Information was not available whether any regulations have been framed by the University regarding the qualifications required to hold such posts and whether the incumbents appointed actually possessed the prescribed qualifications

Sri. Venkatakrishnan
Sri. Sivarama Pillai
} Overseers.

Both Messrs. Sivarama Pillai and A. C. Venkatakrishnan have necessary experience in the field. The former was overseer in South Indian Railway and he has since left us to be in charge of the New Buildings proposed to be built at Virudunagar for the newly started first grade college. The other, Mr. Venkatakrishnan. has had good experience for a long time. Measurements are recorded directly under the Engineer's supervision and instructions No. 3 for the maintenance of Measurement books have been duly complied with.

6. *Purchase of Materials or goods other than for works- Tenders or quotations not called for:*

In the following cases of purchases supplies of materials other than for works, tenders or quotations were not called for before placing the orders with the suppliers as required by Rule 98 of the Financial and Account Rules.

(a) *Vr. 1642/12–46. Rs. 25,000/- Part Payment to W. & T Avery Ltd., Calcutta.*

On the recommendation of the Head of the Engineering and Technology Department, four testing machines costing Rs. 40,000/- were ordered from W. & T. Avery Ltd., Calcutta without inviting any tenders or quotations

Lists of equipment needed were prepared and sent to various firms some of whom refused to quote and others wanted considerable time and even then supply was conditional on various contingencies; some quoted for machines of unsuitable size. One of the Firms was Avery Ltd. Madras. When the Head of the Department was in Calcutta, he came to know that the branch there had supplied a testing machine to the Delhi Polytechnic and immediately contacted them and found one testing machine suitable for the laboratory was available. The firm was asked to send a list of things they could supply and this was received. An order was placed subsequently for selected items out of their list. Thus quotation from the Firm was received but comparative quotations were not available.

(b) *Vr. 941/9–46. Rs 1,800/-*

Similarly 100 Drawing Boards costing Rs. 1,800/- were ordered from K. K. Ramakutti & sons without inviting any tenders or quotations.

Quotations for Drawing Boards were received from several Firms. (1) Messrs. P. Orr & Sons – 27 – 8 – (2) Shree Trades, Bangalore — 27 – 8, and Raman Kutty's was considerably the lowest. When some additional boards ware required urgently personal enquiries showed that the other Firms were not quoting less and the order was placed with the same Firm. Mesrs. P. Orr's rates were Rs. 27—8—0 singly or 22 in bulk Ramankutty's 18/-.

(c) *Vr. 1358/11–46. Rs. 318–11–0.*

Cost of Chesterman's measuring Tape from the Engineering Equipment Co., Bombay.

Vr. 818/8–46. Rs. 6-0.

Cost of instuments from Barton & Sons, Bangalore.

In these 2 cases, no quotations or tenders were called for before placing the orders with these firms.

In all the above cases, no satisfactory explanation was forthcoming for dispensing with the tenders or quotations. The advantages that will generally accrue by adopting the open competitive tender system were thus lost to the university.

Survey and other instruments required for first year students had to be bought urgently and to prevent class work suffering from want of them strict adherence to rules was not possible in July 1945 and equipment which was known to be available had to be ordered lest they should be snatched by others. Thus the articles ordered from Barton and Sons from ready stock were obtained at once but forward orders then placed are not yet (in Nov. 1947) complied with. The Chesterman's tapes were ordered from the Bombay Firm from whom the University had to buy some tapes a few months previously. The orders could not be placed with only one Firm as that would involve delay in getting instruments which were required by a new batch of students on re-opening of College. Hence two Firms were selected. Binod & Co. was selected because their instruments were stated to be specially for Overseers.

7. *Entrusting the supply to a higher tenderer at rates quoted by the lower tenderer. Irregular. Vr 669/8–46. Rs. 1607. Cost of Desks and benches supplied to College blocks.*

Tenders were invited for the supply of benches and desks to college block and the two tenders mentioned below were received.

Name of tenderer	*Particulars of tender.*	*Particulars of tender.*
Ramanathan.	Desk. Rs. 32/- each.	Bench. Rs. 16/- each.
C. D. Srinivasalu Naidu	,, 56–4–0	,, 30/- ,,

Even though the tender of Ramanathan was cheaper, it was not accepted; but the supply was entrusted to C. D. Srinivasalu Naidu at the rates tendered by Ramanathan. The entrustment of a contract to a tenderer who had quoted at higher rates at lower rates tendered by others is contrary to the very principles of the tender system and is likely to shake the confidence of the contractors and prevent them for tendering competitive rates in future, when they find that their honest and cheaper tenders are not given due consideration by the university, No satisfactory explanation was forthcoming for not accepting the tender of the lowest rates and for following the irregular procedure as indicated above.

The remarks are noted for guidance. For special reasons the work could not be entrusted to Mr. R. Ramanatha Aiyar. Considerable delay was being caused by him in the construction of Treble block rooms which was entrusted to him at the time. With the necessary consent of the parties and sanction, the work was entrusted to Mr. C. D Srinivasalu Naidu at the same cost.

8. *Excess payments:*

(i) (a) *Vr. 1370/11–46. Rs. 550/- Cost of 20 instrument boxes at Rs. 27–8–0 supplied by the Kohinoor Stores, Benares.*

(b) *Vr. 1349/11–46. Rs 1600/- Cost of 50 instrument boxes at Rs. 32/- from Binod & Co, Culcutta.*

Quotations were invited for the supply of instrument boxes and the two firms mentioned below quoted the rates noted against them:

Kohinoor Stores, Benares— Rs. 27–8–0 each.
Binod & Co., Calcutta— Rs. 32–0–0 each.

The specification and contents of the instrumunt box as furnished by the Kohinoor stores were not in any way inferior to that of Binod & Co., and nevertheless orders were placed with both the firms. It is not clear why orders should be placed at excess rates with Binod & Co., for 50 sets instead of placing the order entirely with the Kohinoor stores. If it was considered that the materials of Binod & Co., were superior, no order should have been placed with the Kohinoor stores at all. The transaction resulted in a loss of Rs. 225/- to the University.

(ii) *Vr. 1082/9-46. Rs. 1350/- Cost of 50 sets of wokshop tables and stools supplied by G Sundaresam Pillai at Rs. 27/- per set.*

54 sets of tables and stools were supplied departmentally Prior to placing the order for 50 sets with G. Sundaresam Pillai the cost per set worked out to Rs, 23/- such being the case, it is not clear why orders for 50 sets were placed with G. Sundaresam Pillai at Rs. 27/- per set. This has resulted in a loss of Rs. 200/- to the University.

Reply same as for 6 (c) above

9. *Public Works.*

Works started and paid without estimates having been prepared and got sanctioned by competent authority.

Rule 88 of the Financial and Account Rules requires that estimates for works at schedule rates should be prepared in advance and sent to the Registrar for scrutiny and report about the availability of funds and then the sanction of the syndicate should be obtained after which only the works should be executed. Vide also Rule 116. This rule has been completely ignored and in respect of the works enumerated below which are under execution and costing several thousands of rupees, no estimates would appear to have been prepared and sanction of competent authority obtained. This irregularity is being continued in spite of having been pointed out repeatedly in every audit, The failure to observe the prescribed and correct procedure was not explained.

(i) Constructing a Dining section to hostel.
(ii) Improvements to Town hostel.
(iii) Construction of west hostel-north and south.
(iv) Construction of Technology buildings.
(v) Construction of East hostel block – north and south.
(vi) Manufacture and supply of desks and benches to College blocks.
(vii) Improvements to Town Choultry.
(viii) Manufacturing furniture to Engineering College.
(ix) Construction of sheds to hostel watchmen.
(x) Construction of hostel blocks.
(xi) Formation of new road to work shop
(xii) Construction of Travancore hostel.
(xiii) Construction of Professors' quarters.
(xiv) Construction of additional block rooms in rear of Dining section.

With the opening of the Engineering College courses there was a need for more lecture halls, laboratories, workshops, Hostels, Kitchens etc. The University has also submitted its requirements to the Government both provincial and central Estimates in respect of items 3, 4, 5 and 10 have been prepared. Tenders were called for the works in December 1944 and January 1945. The Syndicate of February and March 1945 considered the details of the estimate. No. 1 was sanctioned in April 1945 and No. 2 in Jan. 1946 The Syndicate of March 1945 and January 1946 sanctioned item No. 13. The estimates prepared in respect of all these items had to undergo revision on advice of experts and due to market conditions. These revised estimates also have since been sanctioned. The Syndicate of July 1945 has sanctioned the bath rooms under item 14. With the sanction of the Vice-Chancellor, the furniture under items 6 and 8 were ordered to be supplied. Item 9 was not taken up though the work was sanctioned. Detailed estimates for Travancore Hostel included in the Block grant have since been prepared and sanction obtained.

10. *Estimates prepared and sanctioned after the completion of works.*

In the following cases of works, estimates were prepared and got sanctioned long after their completion. Such post sanction serves no purpose as no scrutiny is possible after the work has been completed. Rules 88 and 116 of the Financial and account rules were observed more in breach.

(i) Constructing 9th new dining section in east of the existing section. Rs. 10,880/-

(ii) Constructing Dining section No 10 Rs. 20,000/-

The estimate in the latter case was still pending sanction of the competent authority.

The sanction was accorded in April 1945. Detailed revised estimates necessitated by market conditions and other factors were prepared subsequently and sanction obtained.

11. *Works paid without measurements and check-measurements.*

Rule 92 of the Financial and Accounts rules lays down that payments for works should be made only after check-measurement by the Engineer. Nevertheless, payments were made in respect of the following works without even the measurements being recorded not to speak of checkmeasurement. Attention is invited to Rule 91 of the Financial and Account Rules. Payments without measurement and check-measurement are irregular, and are inadmissible in audit. The works in question are susceptible of measurement even now and the defect would need to be rectified.

Vr. 34. Rs. 193-3-0. Construction of Engineering College.

Vr. 83. Connecting hostel block – northern side Rs. 81-6-0.

Vr 178 Rs 87-15-0 Work shop - Survey stores.

The measurements have all been recorded checked and payments made. The following are the references:

1. Vr. 34. Rs. 193—3—0 Recorded in M. Bk. 254 pages 1—3.
2. Vr. 82. Rs. 81—6—0 ,, ,, 256 ,, 1—5.
3. Vr. 179. Rs. 87-15—0 ,, ,, 262 ,, 1—6.

12. *Works - Payments made without checkmeasurement by the Engineer.*

In the following cases detailed in the monthly objection statements, payments were made for works without their being checkmeasured by the Engineer. Payments without checkmeasuremeut are irregular and cannot be admitted in audit - Vide rule 92 of the Financial and Account Rules The irregularity would need to be got regularised.

Item No. and month of objection statt.	Details of work done.	Amount.
(i) 37/4–46	Annual repairs to Roads convocation work N. M roll.	Rs 156–3–0
(ii) 44/4–46 Vr. 1253/	Annual repairs to roads convocation block V. C's bungalore, students block etc.	Rs. 123–7–0
(iii) 48/4–46 Vr 574	Annual repairs N. M. roll	Rs. 86–7–0
(iv) 108/4–46 Vr. 73/	Construction of Laboratory.	Rs 55–7–0
(v) 109/4–46 Vr. 86	do	Rs. 49–9–0
(vi) 110/4–46 Vr. 17	do	Rs. 363–3–0
(vii) 111/4–46 Vr. 19	do supply of Shell lime at site.	Rs. 25–8–0
(viii) 128/4–46 Vr. 56	Extension to car sheds in rear of Professor's quarters	Rs. 1312–2–0
(ix) 133/4–46 Vr. No 103	Construction of European type quarters.	Rs. 260–9–0
(x) 143/4–46 Vr. 8. B.	Construction of hostel block	Rs. 171–6–0
(xi) 144/4–46. Vr. 10	do	Rs. 71–8–0
(xii) 146/4–46. Vr. 23	do	Rs. 60–8–0

The suggestion is noted for guidance. The Engineer has signed all the muster rolls and M. Bks. and has recommended payment. He has failed to note the word 'checked' under the measuremen.s in the M. Book for these rolls.

13. *Work Nominal Muster rolls Value of work done not furnished in support of the amount paid on the roll,*

In the following cases of works executed departmentally on nominal muster rolls, measuremeuts were not taken and value of work done assessed and noted in Part III of the N. M. roll in suppport of the payment made. Attention is invited to Rule 95 of the Financial and account Rules.

(i) Main Vr. 838/8–46. Imprest recoupment vouchers 348 to 386. Rs. 1658–5–0.

(ii) Main Vr. 1021/9–46. Imprest voucher 428. N M. roll for Rs. I01–13–6. In this case the measurements recorded were not com. plete. Contents or area columns and value of work done were not recorded,

The measurement book reoords all details of work done. In those cases which are not susceptible of measurements, the amounts with the remarks "ohserved labour" have been furnished. The incomplete item referred to in the muster rolls have been completed immediately after audit.

14. *Measurements not taken for materials atsite:*
Vr. 1361/11–46. Rs 413–1–0. Cost of Vellar sand supplied 3442 cft. at Rs. 12/- per unit.

The sand supplied was measured in boxes at the place of loading in the Lorry and not at the work site where it was unloaded. In the absence of measurements at the work site, it is not clear how it was satisfied that the entire quantity loaded in the lorry as per Box measurements was actually received at the site. The procedure adopted was defective and irregular.

The department has the service of a lorry and as the carrying capacity of the lorry is fixed in volume no extra amount is spent in stacking. On those days when the lorry supply fails, recourse has to be had to cart men who bring the supply in carts. Then the boxes at the work site are used and each bandy is paid off according to the number of boxes. The University lorry being in service full attention and check to load it and unload it to the maximum is being paid and lorry account maintained.

15. *Data for the rate paid not available:*

(i) Vr. 844. Construction of hostel blocks. Supply of Vellar sand. 13600 cft. at 3–4–0 Loading sand in the university Lorry and unloading at site. Rs. 442/- Bill of Ramanujam Naidu.

(ii) 1951 cft. of sand supplied at site by the contractor himself at Rs 12/- per unit Rs 234–2–0

An estimate for the work was not prepared and it was not known whether the quantity obtained was actually required It is not also clear how the rate of Rs. 3–4—0 for loading and unloading and how Rs. 12/- for collection of sand at site were arrived at as no data were available. Information is not also available whether the hire charges of the lorry usually recoverable from the contractors were taken into account in arriving at the rate of Rs. 3–4–0, and why 1951 cft of sand should be paid at Rs. 12/- by asking the contractor at site instead of supplying the same through the departmental lorry at Rs. 3—4—0 as in the case of supply of 13600 cft. The adoption of different methods and rates for the collection of materials without any data whatsoever is not in order and not also desirable.

The sand collected was not stacked at site and measured. The measurements taken represented the number of trips by lorry and cart loads. The procedure adopted for recording measurements was irregular.

The rate of Rs. 3—4—0 is exclusive of the hire charges, re: h a separate lorry account is being maintained. The lorry load e box represent fixed quantities. That the supply of sand is far

within the necessary quantity required for works taken on hand as per estimated quantities could be easily verified.

16. *Works, Tenders not invited for the supply of materials and execution of works:*

Rule 98 of the Financial and Account rules lays down that tenders should be invited for supplies of materials whose estimated cost was worth over Rs. 500/- and for works whose estimated cost was over Rs. 750/- The Major works costing several thousands of rupees were executed departmentally and materials such as bricks, Pantiles, sand, Lime etc , were purchased locally for thousands of rupees at varying rates without inviting any quotations for their supply.

The Financial interest of the university would not appear to have been kept in view even in the case of such big purchases.

The works are being executed departmentally in obedience to the orders of the Syndicate September 1945. Bricks, sand, pan tiles, lime, etc. have to be purchased locally only from places like Vallampadugai, Keerapalayam etc. To bring down the prevailing rate for bricks and to ensure sufficient supply when the works were started departmentally actually the department had to recommend advances being paid to the suppliers from Vallampadugai and for a fixed favourable rate. The variation in rates are due to market conditions. Quotations for all except bricks and the approval of various rates are on file.

17. *Work entrusted to contractor at his rates without inviting tenders:*

Extension to two car sheds in rear of the professor's quarters. Estimate. Rs. 1700/.

No tenders were invited for this work. But it was entrusted to one V. Subramania Iyer at the rates quoted by him.

The work was not checkmeasured by the Civil Engineer even though Final payment was made on Vr. 564-4-46. As payment without checkmeasurement is irregular and as the work is stated to be susceptible of checkmeas

ment even now, the omission may be supplied and the irregularity got regularised.

To ensure quick completion of the work, which had to be executed as an urgent measure, works were entrusted to contractors like Messrs. Sundaresam Pillai, Subrahmanya Aiyar and Audimoolam Pillai who had ready stock of materials and labour and were working in the University. As already submitted, to house the lorry and the bus that ware purchased, the building was executed as an urgent measure. The rates for work are those approved in other buildings for similar work at the same time. The completion report for the work has been checked.

18. *Excess payment. Supply entrusted to tenderers at highers rates:*

Vr. 767/8-46. Rs. 771-6-0. Cost of 1055 cft of blue granite jelly at Rs. 68/- supplied by M. Venkatakrishna Pillai

Quatations were invited for supply of 1/2" to $\frac{3}{4}$" Blue granitte stone jelly, and quatations were received from the following two persons.

Ganapati Subramanian	Rs. 59/- per unit.
Venkatakrishna Pillai	Rs. 68/- per unit.

The lowest quotation of Ganapati Subramanian was also accepted by the Vice-Chancellor. Nevertheless, orders were placed with Venkatakrishna Pillai and paid at Rs. 68/- per unit for the supply of 1055 cft. This has resulted in an excess payment of Rs. 95/- It needs also investigation how, in the face of the Vice Chancellor's orders, the contractor whose rates were higher was asked to make the supply.

(ii) *Vr. 2038/2-47 Rs. 101-13-0. Cuddapah slabs from S. K. Brothers, Chidambaram*

Quotations were called for the supply of Cuddapah slabs and 2 quotations were received.

Perala Nagi reddi	...	Rs. 36/- per 100 s. ft.
S. K Brothers	...	Rs. 40/- per 100 s. ft.

Orders were however placed with S. K. Brothers and bill for Rs. 101-13-0 was paid. It was not explained why orders were not placed with Perala Nagi Reddi who quoted lower rates. This has resulted in a loss of Rs. 10/- to the University.

(i) Supply has been effected only at the lowest approved rates. The rates of Rs. 59/- and Rs. 68/- are the rates quoted by the same supplier Mr. Ganapati Subramania Iyer at two different times when quotations were called and only these rates have been approved. Purchase from Mr. Venkatakrishna Pillai was made when he had some ready stock for sales and only when he agreed to supply at the lower approved rate of Rs. 68/- against his rate of Rs. 75/-.

(ii) Quotations were called in 12—8—48 for cuddapah slabs, from various firms. Only S. K. Bros. had the stock and their rate was approved. A small quantity was purchased at Rs. 40/-. As per suggestion given for further supply quotations were called for from Perala Nagi Reddi and others. And the rate of Rs. 36/- was for 1"—1¼" and Rs. 41/- was for 1½—2". There is no loss to the University by the purchase from S K. Bros. as their supply was for 1"—1½" at an earlier period.

19. *Local Purchase of Timber - Avoidable expenditure Vr. 455/7-46. Timber purchased from G. Sundaresam Pillai.*

Country wood at Rs. 9/- and 10/- per c. ft. and Teak wood at Rs. 16/- per c. ft. were purchased from G. Sundaresam Pillai for Engineering College workshop. Timber in Logs by Waggon loads were purchased for the construction of capital works and sawn to different sizes and kept in the Engineer's stores. It is not clear why timber was purchased locally when there was stock on hand in the stores and paid at higher rates The rates of departmental wood were Rs. 3--9--0 per c ft. of Country wood in logs and Rs. 11/- per c. ft. of Teak wood in logs

In the present instance the T. W. Scantlings were not available with the University Engineer and hence were obtained from Mr. Sundaresam Pillai who had some in stock at the time. No country wood was purchased from Sundaresam Pillai.

20. *Works. Accounts for Materials not maintained or not properly maintained:*

(*i*) *Timber.*

Timber in logs were obtained in waggons and sawn to different sizes for the several works for which they were intended. But no account was maintained for the number of logs received and the number sawn and converted to sizes. Timber was being issued to the several works in progress but no account of such issues was maintained with the result that the correctness of the accounts with reference to the issues and sawn scantlings received could not be checked. The failute to maintain this account was pointed out in the previous audit report also, but no tangible action would appear to have been taken in the matter. In the absence of proper accounts, it could not be seen whether there had been wastage in sawing over and above the permissible percentage. No cost account was worked out and allocation of issues to the several works was not made. The matter would need serious and urgent attention as the amount involved is considerable and the material not easily obtainable in the market, and as in consequence, it is highly desirable to ensure that there is no leakage and that strict economy is exercised.

(ii) *Cement, Bricks, etc.*

The construction of Engineering and Technology buildings was taken up departmentally and materials required such as bricks, cement etc., were purchased departmentally and supplied even in cases where piece work contractors were engaged for executing the work. But on account of the issues made to the several contractors and the works for which they were issued was not maintained. The quantities issued were not also recorded in any Measurement book. In the absence of such details in the accounts, it is not clear how the cost of the work could be arrived at and how it could be safisfied whether only the quantities

actually required as per standard data were used on the work and not anything in excess.

(iii) *Coal.*

A quota of 1500 tons of coal would appear to have been allotted to the University for the year for burning bricks required for the construction of buildings executed departmentally. There was no basis or estimate as to how this quantity was arrived at. The approval of the Syndicate was not obtained to the purchase of coal in such large quantities and for supplying it to the contractor for the supply of bricks.

453 tons were purchased from 3 Colliery agents in the first instance for Rs. 21898–7–9. A further consignment of 362 tons was expected, Measurements were not taken and recorded in any measurement book for the coal actually received in the stores. No proper account was maintained for the receipt and issue of coal and recovery of the cost thereof from the brick supply contractor to whom coal was issued. It was not therefore possible to know what the balance of the coal should be, whether it actually exists, and how much amount is still due from the contractors, and whether there is not any leakage in coal.

A sum of Rs. 2510—8 - 0 being the bill due to the contractor P. Adimoolam Pillai and passed for payment in Vr. 892/9-46 in respect of the work "construction of Technology buildings", was adjusted towards the cost of coal due from him. No account has been maintained to show the quantity of coal supplied to him and the value thereof and the amount recovered so far and pending realisation. No indemnity bond would appear to have been taken from any contractor in spite of the fact that the supply of coal amounts to an advance paid to the contractor.

(iv) The Materials at site accounts for each work was not maintained to show the quantity received from the

stores in respect of each work and how they were used. In the absence of these accounts, the correctness of the utilisation of the materials on the respective works with reference to the issues from the Engineer's stores could not be checked.

A detailed statement showing the quantity purchased, amount spent on sawing, loading, quantity of wastage and the issue price for c. ft. has been prepared and it may be perused.

(i) A fairly long time always intervenes between the arrival of a log and the conversion of the same into sizes. The sawing is to be done through imported labour and there are not many labourers doing at competitive rates. One and the same log has to be sawn several times before sizes are obtained.

(ii) The following registers are being maintained: 1. A general Stock rsgister, 2. A classified stock showing details of transfer etc. 3. Daily Issues indicated in materials at site register. 4. Daily reports of maistries showing details of issues and 5. Works Register showing issues according to date are available for check. The actual stock has been checked and compared. Issues to contractor have to be made as cement is a controlled article.

(iii) As early as on 3rd February, 1945, the Engineer in view of the Building materials required for emergent works that have to be pushed through represented to the authorities that it would be idle to expect local contractors to cope with this huge demand and naturally what little they are able to turn over are put up with exorbitant rates and we have to be at their mercy. The Engineer recommended the proposal of starting brick kiln at cost of Rs. 5,000 each kiln. The syndicate approved the proposal. As no suitable quarry could be secured purchase of fuel coal was resorted to and the contractors were helped with the supply of coal and the cost was deducted from their bills. Full accounts of supply and issues are recorded in Stock Book Vol. VIII pages 240–246 onwards. The amount recovered and noted in the respective bills of the contracts. A separate account is maintained. The whole quantity of coal obtained was made over to Mr. Audimoolam Pillai on the clear understanding that the total expenditure incurred for this supply would be recovered from him, and that he should supply at a rate lower than the prevailing market rate. It can now be verified, that this arrangement has resulted in a regular and satisfactory supply for the constructions and a definite gain to the University.

As there are no proper means for weighing, the contractors were asked to take delivery according to the Railway weight from station yard itself. Full details have been noted in the stock registers.

(iv) The materials at site account and the stock books with issues noted are being maintained. The utilisation of materials will be checked with issues as per data and the actual cost are being worked out.

21. *Accounts not made available for audit*:

(i) *University Lands:*

The accounts pertaining to the University lands were not made available for audit. It was stated that the accounts had to be recast and prepared afresh as there were discrepancies and irregularities leading to the dismissal of the Land Maistry in charge. The accounts would need to be completed and brought up-to-date and produced for audit without any further postponement.

The land accounts are ready and will be produced.

(ii) *Tirumurai Endowment accounts.*

The accounts relating to this institution were not made available for audit. The cause of non production is not apparent.

The accounts relating to the lease of lands and receipt of paddy are ready and will be produced.

22. *Delay in the refund of Advanccs and other irregularities.*

(i) A sum of Rs. 10,837/- as shown below was advanced to Mr. S. P. Vores workshop Superintendent, for the purchase of tools vices etc. from the Regional Commissioner of Disposals at Madras and Bangalore.

Date.	*Amount.* Rs.
4–6–46	100/-
19–6–46	2700/-
4–7–46	1387/-
6–7–46	150/-
25–7–46	150/-
29–7–46	6350/-
Total.	10837/-

Only a sum of Rs. 4487/- was spent and the balance of Rs. 6350/- was refunded on 13–11–46 by a cheque of his own. Apart from the inordinate delay of nearly 3½ months in the refund of the unspent balance, the amount of advance would appear to have been credited to his private Banking account as was evidenced by the issue of a private cheque to refund the unspent balance. This was irregular.

(ii) A sum of Rs. 50/- was advanced to Land maistry on 3–6–46 for purchasing manure etc., and according to the bills furnished by him, 48 cart loads of manure costing Rs. 24/- were purchased on 29–7–46 and the unspent balance of Rs. 26/- was refunded only on 23–9–46. The Maistry was thus allowed to have Rs 50/- for over 1½ months and Rs. 26/- for a further period of 2 months.

(i) Mr. Sp. Vores has been addressed and his reply is awaited

(ii) This will be avoided in future.

23. *Accounts not properly maintained*:

(i) *Paddy sales to employees*:

This register was incomplete. Only the Paddy sold and the cost thereof were noted and not the recoveries effected from the employees. It could not therefore be known whether the entire amount due was recovered or whether any arrears were left and if so under what circumstances and steps taken to realise them.

(ii) Sale proceeds of garden articles and other sundry items.

The register maintained at present in Manuscript showed only the amounts of sale realised in respect of sales of avenue Produce such as Tamarind, grass, fish in the Boating canal etc. Information regarding the number of trees or quantity of produce sold, the date of sale, the amount for which sold, the name of the party to whom sold, the amount realised, date of realisation and credit and balance

of amount left uncollected would need to be furnished. The register of miscellaneous sales in use in the local bodies may with advantage be conveniently adopted.

(i) The paddy sale Register has already been produced, and objection dropped (Vide objection statement November and December 1946)

(ii) The suggestions will be adopted:

24. *Annual verification of stock account, Tools and Plant and works materials not done:*

(a) The annual verification on the materials at site for 1946--47 in respect of works, and the stores such as timber, coal, cement, bricks etc., was not taken up as yet.

The verification of stock of Tools and Plant and furniture, Library books, and other articles for 1946—47 was stated to be in progress.

It is imperative that a verification of the stock of materials etc., on hand at the close of the year is done immediately after the close of the year and any discrepancy found between the book balance and the actual balance on hand as a result of verification is reconciled.

(b) It has also to be brought to notice that no final action was taken on the report of verification made for the year 1945–46 to regularize or rectify the discrepancies noticed therein. It is necessary that action should be taken for the recovery of shortages from the persons responsible. for write off and sale by auction of articles found unserviceable, and for bringing to account articles that may be found in excess. The annual verification may not be deemed to have served its object unless action on the above lines is complete.

(a) The verification of materials of the Engtneering Store has since been made.

The suggestion to cause verification immediately after the close of the year is noted for guidance.

The report has been forwarded to the various departments for replies and remarks and they will be placed before the Syndicate.

25. *Hostel accounts*

(a) Scales register not written up

Even though the hostel establishments were borne on time scales of pay, a scale or audit register was not maintained showing the sanctioned strength, scales of pay of each post, names of incumbents and pay actually drawn. Service registers and leave accounts would also need to be maintained as they are borne on time scales of pay and eligible for leave.

(b) Agreements from Food contractors - not taken.

The supply of mutton and bone to the non vegetarian section of the hostel for the period 1–7–1946 to 31–3–1947 was entrusted to one Muhammad Kasim Rowther at his tendered rates of Rs. 0–9–0 and 0–4–0 per seer respectly-Similarly, the supply of Fish for the period from 11–7–1946 to 30–7–1947 was entrusted to Muhammad Halif Saheb. No agreements were obtained from them for the due fulfilment of the contract.

(c) Hot water and oil bath accounts - not properly maintained.

Vr. 320/11-46. Rs. 91/- Cost of printing 2000 .hot water and 750 oil bath ticket books.

The account maintained for the purpose was not closed every month, and the balance of books on hand was not struck to verify the correctness of the books sold, the amount realised therefrom and the actual balance of ticket books on hand.

(d) Ghee and oil supply.

It was noticed that tenders for the supply of Ghee and Oil were invited for each month. It is desirable that tenders are invited for the whole year or half yearly so that

bigger contractors may tender and more favourable rates secured.

(a) The scales register has since been written up and will be produced at the next audit.

(b) Agreement from food contractors will be taken in future.

(c) Hot water anb oil bath accounts showing details for the year has been worked out and will be shown at the next audit.

(d) Tender for the suppty of meals ghee is invited for each term.

26. *Delay in Return of objection statement with replies.*

The concurrent audit of the accounts of the University was introduced during 1946–47 and the result of audit was communicated in the objection statements. The objection statements were however pending return with replies till the close of audit.

Month of objection statement.	*Date of issue.*
April to July 1946	22/2/47
August 1946	13/11/46
September 1946	23/12/46
October 1946	22/2/47
November & December 1946	10/4/47
January & February 1947	10/6/47

The object of concurrent audit is frustrated when action is not taken immediately on the objection for their settlement, and when in consequence, the same objection or category of objections is likely to be repeated.

Noted. The statements will be returned without delay.

27. *Result of Audit*: The general result of audit may be considered fairly satisfactory.

28. *Receipts and charges*: The receipts and charges of the year were Rs. 3160618–1–3 and Rs. 270,083–10–7 respectively.

29. *Objections pending settlement*: Five hundred and fiffeen items of objections involving Rs. 50205–0–3 were pending settlement at the close of audit.

1945–46	31 items	Rs.	1450	3	0
1946–47	484 ,,	Rs	48754	13	3
	515		50205	0	3

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ANNAMALAI UNIVERSITY ANNAMALAINAGAR

ANNUAL ACCOUNTS 1946–1947.

I General Fund Account–Receipts.

			Rs.	A.	P.
(a)	Tuition Fees Arts Science Technology etc	...	1,92,385	0	0
	Tuition Fees—Oriental Adjustments	...	5,640	0	0
(b)	Special Fees:				
	Admission Fees	...	1,104	0	0
	Athletic Fees	...	11,722	0	0
	Matriculation Fees	...	1,492	0	0
	Union and Societies	...	2,861	0	0
	Hand book and Miscellany	...	3,855	0	0
	Laboratory Fees	...	14,866	0	0
	Medical Inspection Fees	...	954	0	0
	Library Fees	...	2,009	0	0
	Registration Fees	...	6,613	7	0
	Tennis Fee	...	2,008	0	0
	Boat Club Fee	...	300	0	0
	Sports Miscellaneous	...	324	12	0
(c)	Fines for late payment of Fees	...	382	0	0
	Total. Rs.	...	2,46,516	3	0

II Examination Fees:

(i)	Arts, Science, Technology etc...		36,114	0	0
(ii)	Oriental Learning	...	2,248	0	0
(iii)	Oriental Entrance Test	...	117	0	0
(iv)	Penaity Fee for late Payment	...	142	0	0
	Total. Rs.	...	38,621	0	0

III. Miscellaneous Fees:

(i)	Migration Certificate Fees ...	350	2	0
(ii)	Fees for Marks and Extracts...	1,427	15	6
(iii)	Penalty Fee for T. C. and other certificates ...	504	0	0
(vi)	Exemption Fees ...	316	0	0
(v)	Membership Fees ...	1,488	0	0
(vi)	In absentia Fees ...	1.329	10	0
(vii)	Fee for change of name ...	26	8	0
	Total Rs. ...	5,442	3	6

IV. Miscellaneous Receipts:

(i)	Sale Proceeds ...	11,743	14	0
(ii)	Disciplinary fines ...	92	8	0
(iii)	Library fines ...	402	3	0
(iv)	Laboratory breakages ...	1,675	5	3
(v)	Sale of Univ. Publications ...	2.790	2	0
(vi)	Sale of Library tickets ...	1	8	0

(vii) Miscellaneous.

(i)	Arrears of fees etc ...	241	14	0
(ii)	Provident Fund Contrn refunds ...	474	6	3
(iii)	Government Contribution fees foregone M. C. ...	4.935	0	0
(iv)	Lapsed Deposits (i) Caution...	292	15	0
	(ii) Miscellaneous ...	467	5	0
(v)	Sundry - Cochin Government Rs. 1,600 cancelled cheque Rs. 32-8-0 ...	1,632	8	0
	Total Rs. ...	24,749	8	6

V. Rent and other Receipts.

1.	(i)	Staff quarters - Rent ...	18,291	12	0
	(ii)	do. Scavenging ...	1,160	0	0
	(iii)	do. Furniture hire ...	37	0	0
2.	Miscellaneous rent ...		1,496	7	0
3.	Hostel Residence				
	(i)	Men Students ...	20,891	12	0
	(ii)	Women Students ...	1,286	4	0
		Total Rs. ...	43,163	3	0

VI. Interest Receipts.

(i)	Current Account ...	29	12	0
(ii)	Perm. Endowment Fund ...	2,79,751	11	2
(iii)	Short term investments ...	3,938	3	8
	Total Rs. ...	2,83,719	10	10

VII. Grants Receipts.

(i)	Statutory Grant ...	5,82,000	0	0
(ii)	Grant - Overseer Classes ...	30,000	0	0
	Total Rs. ...	6,12,000	0	0

VIII. Electricity Receipts.

(i)	Staff Quarters etc. ...	3.819	11	0
(ii)	Departmental adjustments ...	5,950	12	0
(iii)	Meter Rent ...	931	8	0
(iv)	Men Students' Hostel ...	10,202	5	0
(v)	Women Students' Hostel ...	1,042	6	0
	Total Rs. ...	21,946	10	0

IX. Sanitation expenditure - Contribution.

(i)	Men Students' Hostel ...	4,979	6	2
(ii)	Women Students Hostel ...	470	8	0
	Total Rs.	5,449	14	2

X. Advances of previous years Recovery.	...	892	15	11
XI. Bus and Lorry Receipts.	...	2,429	6	9
Receipts - Total	...	12,84,930	11	8

1. GENERAL FUND – CHARGES.

I. Administration.

i. Vice-Chancellor–Salary.	...	24,000	0	0
Salary—Registrar.	...	4,388	14	0
,, Deputy Registrar.	...	2,520	0	0
,, Bursar.	...	1,000	0	0
,, Uni. Office Staff,	...	13,962	1	0
,, Labour Estt.	...	6,264	2	0
ii. Travelling Allowances—				
Officers Establishment etc.	...	3,509	0	0
iii. Contingencies:				
Postage and Telegrams.	...	1,940	0	9
Stationery.	...	2,235	8	1
Petty Repairs.	...	183	11	3
Printing and Binding.	...	9,109	14	3
Books and Periodicals.	...	311	12	0
Hot Weather charges.	...	34	6	3
Livery.	...	238	4	6
Advertisement.	...	702	6	0
Railway freight and transit-	...	327	1	0
Lighting and sweeping.	...	242	1	6
Remuneration.	...	1,160	0	0
Founder's Day Expenses	...	436	6	1
Radio allowances.	...	144	0	0
,, Contingencies.	...	208	11	5
Free–lighting.	...	413	6	0
Chitrai School of Adult Education.	...	755	0	0
Miscellaneous.	...	733	4	10
Total Rs.	...	74,919	14	11

II. Garden:

Salary – Overseer, Estt. and Menial Staff.	...	9,971	9	0
Plants and seds.	...	353	5	11
Repairs and Improvements	...	524	10	0
Fencing materials.	...	27	7	6
Manure.	...	68	12	0
Electricity–Water supply	...	281	0	0
Fodder.	...	484	9	1
Tools and implements.	...	11	12	0
Other contingencies.	...	944	10	6
Total Rs.	...	12,667	12	0

III. Travelling Allowances.	...	4,180	2	0
IV. Special Lectures.	...	1,173	9	0
V. Examination expenses,	...	37,156	7	3
VI. Scholarships - University.	...	11,786	0	0
,, (b) Military Concessions.	...	5,778	0	0
Stipends. - Tamil. Cash	...	5,010	4	0
,, Adjustment	...	2,170	0	0
,, Samskrit Cash	...	804	11	0
,, Adjustment	...	320	0	0
,, Music. Cash.	...	6,314	14	0
Adjustment	...	3,150	0	0
Total Rs.	...	35,333	13	0

VII. University Library:

Salary - Librarian.	...	2,140	0	0
,, Establishment.	...	6,555	15	0
,, Labour Estt.	...	1,665	13	0
Electricity charges.	...	114	2	0
Contingencies.	...	615	14	10
Books and Periodicals.	...	18,317	7	3
Binding.	...	1,739	0	0
Total Rs.	...	31,148	4	1

VIII. Subscriptions and Donations.

Union and Societies.

(a)	Subscriptions.	...	1,734	12	6
(b)	Union and Societies.	...	2,444	11	8
(c)	Electricity	...	49	2	0
	Total Rs.	...	4,228	10	2

IX. Physical Education:

Salary - D. P. E.	...	2,600	0	0
,, Assts. and Clerk	...	2,241	4	0
,, Labour Estt.	...	2,711	3	0
Matches and Tournaments.	...	1,680	0	10
Rover Crew expenses.	...	87	8	0
Electricity.	...	120	2	0
Contingencies.	...	277	15	5
Improvements to Grounds.	...	360	0	0
Sports materials.	...	3,803	1	0
Games Coach.	...	210	0	0
Total Rs.	...	14,091	2	3

X. Departments of Studies.

Arts - English - Staff.	...	19,717	4	0
,, Philosophy ,,	...	4,932	0	0
Arts - History and Pelitics	...	10,002	14	0
,, Economics.	...	11,996	6	0
,, Labour staff.	...	1,380	10	0
,, Electricity.	...	28	8	0
,, Contingencies	...	363	0	7

(b) Science.

Mathematic -	Staff	...	16,886	3	0
,,	Labour staff	...	404	15	0
,,	Contingencies	...	54	1	0
Physics	Staff	...	17,588	14	0
	Establishment	...	1,844	8	0
	Labour staff	...	2,566	3	0
	Equipment and Contingeneies	...	9,134	3	8
	Electricity	...	306	5	0
Chemistry	Staff	...	15,681	8	0
	Establishment	...	2,041	8	0
	Labour Staff	...	2,245	11	0
	Equipment, contingencies, gas house	...	20,072	6	11
	Electricity	...	331	5	0
Botany	Teaching Staff	...	6,913	7	0
	Establishment	...	492	0	0
	Labour Staff	...	1,225	1	0
	Equipment and Contingencies	...	1,714	1	4
	Electricity	...	179	4	0
Zoology	Staff	...	7,204	13	0
	Establishment	...	500	8	0
	Labour staff	...	913	9	0
	Equipment and Contingencies	...	1,390	14	6
	Electricity	...	45	8	0

(c) Oriental Studies.

Tamil - Staff	...	17,523	4	0
Sanskrit - Staff	...	12,999	14	0
Telugu ,,	...	1,052	0	0
Malayalam,,	...	1,052	0	0
Music ,,	...	11,220	14	0
Pandits Training	...	279	0	0
French	...	1,052	0	0
Urdu	...	877	0	0
Labour Staff	...	1,605	10	0
Contingencies	...	450	5	0
Electricity	...	149	14	0

(d) Engineering and Technology.

Salary-Staff, Estt. & Menials	...	48,576	3	0
Contingencies	...	14,987	4	0
Workshop expenses	...	1,697	6	5
Equipment	...	61,486	2	7

(c) Appliances - Non - Science Deptts. ... 732 3 9

Total. Rs. ... 3,33,898 10 9

XI. Research Expenses.

Studentships	...	1,893	3	0
Tamil Research Department	...	8,005	0	0
Uuiversity Publications	...	13,018	8	0
Total. Rs.	...	22,916,	11	0

XII. Lands and buildings.

Lands - Salary	...	646	13	0
Improvements	...	91	3	6
Buildings-Salary-Engineer	...	4,000	0	0
,, Establishment	...	9,683	5	0
Guest House do	...	843	2	0
Annual Repairs (General)	...	17,384	13	6
Insurance	...	848	8	0
Land Kist	...	1,857	14	0
Contingencies	...	640	11	3
Street Lighting	...	778	4	0
Water Supply	...	2 321	6	0
Guest House	...	552	4	0
Administration buildings	...	183	12	0
Guest House contingencies	...	75	13	6
Total Rs.	...	39,907	13	9

XIII. Conferences ... 602 11 0

XIV. Contribution to Prov. Fund ... 7,267 3 0

XV. Health and Sanitation

Salary - Medical Officer	...	2,560	14	9
,, Establishment	...	2,786	4	0
,, Scavenging staff	...	4,473	9	0
Medicines and equipment	...	3,546	6	9
Electricity	...	124	10	0
Instruments and Carts.	...	333	7	0
Total Rs.	...	13,845	2	9

XVI. Electricity Expenses

Salary - Enginser	...	1,800	0	0
,, Establishment	—	3.923	13	0
Contingencies	...	376	3	7
Requisites	...	1,241	14	0
Replacement of bulbs	...	204	15	0
Purchase of current	...	5,170	0	0
Total Rs	...	12,717	3	7

XVII. Furniture ... 11,223 10 0

XVIII.

XIX. Bus and Lorry Expenses.

Salary	...	1,752	10	0
Cost of petrol and oils	...	4,023	5	0
Contingencies	...	2,011	8	8
Total Rs.	...	7,787	7	8

XX. Contribution to Women Students' Hostel. ... 2,412 2 11

XXI. Advances pending adjustment (G) ... 25,617 13 7

do. I. C. A. R. Scheme (Temporary) ... 628 3 0

Total Rs. ... 26,246 0 7

XXIII. Transfer to constituted Funds:

(a)	Per. Endowment Fund (55,000)	...	56,994	2	1
	do. Investments (2,55,900)	...	2,56,511	12	0
	do. Cash.	...	21,000	0	0
(b)	Building Fund. Cash.	...	25,000	0	0
	do. Transfer. Cash.	...	1,90,000	0	0
(c)	Electricity Depreciation Fund Cash.	...	13,000	0	0
(d)	Gratuity Fund,	...	2,000	0	0
(e)	Annual Repairs Fund.	...	25,000	0	0
(f)	Reserve Fund.	...			
	Total Rs.	...	5,89,505	14	1
	Charges - Total. Rs.	...	12,83230	5	9

II (a) Building Fund Account. Receipts.

Sale of Tender Forms	...	33	0	0
Sale of materials	...	4,720	3	0
Miscellaneous refunds	...	110	0	0
Government - Grant Hope Labs	...	77,758	0	0
,, ,, New Hostels	...	51,388	0	0
Interest from short-term investments - General	...	9,501	3	4
Interest from Travancore Hostel Fund	...	4,065	1	3
Investments realisations	...	1,85,300	0	0
Miscellaneous (store account)	...	33,283	14	0
Transfer from General Fund.	...	25,000	0	0
do	...	1,90,00	0	0
Advances realisation	...	18,900	0	0
Total Rs.	...	6,00,059	5	7

BUILDING FUND ACCOUNT — CHARGES

New Buildings	...	1,15,986	13	0
Hope Laboratories	...	79,827	15	0
Electrification	...	10,538	6	0
Water-supply and drainage	...	525	0	0
Land exchange charges	...	75	2	0
Travancore Hostels	...	35,705	2	0
Store Account	...	1,31,601	13	0
Advances Pending adjustment	...	4,976	13	0
Total Rs.	...	3,79,237	0	0

II (b) Engineering and Technology - Capital Account.

Receipts.

Non-recurring Government Grant	...	2,00,000	0	0
,, Interest from Invesments	...	43,527	3	8
Total Rs.	...	2,43,527	3	8

Charges.

Buildings and Equipment	...	1,50,910	4	2

III. Prizes - General.

Receipts.

Endowment Receipts	...	1,500	0	0
Interest from Investments.	...	2,214	2	2
Total Rs.	...	3,714	2	2

Charges.

Prizes and medals.	...	1,134	14	3
Scholarships-Goschen Mem. Fund.	...	264	0	0
do. Subramanyam-	...			
do. Stipends.	...	96	0	0
Miscellaneous.	...			
Investments made (500)	...	527	7	4
Total Rs.	...	2,022	5	7

IV. Deposits Account.

Receipts.

Hostel.	...	53,465	0	9
Laboratory Caution	...	27,344	0	0
Miscellaneous	...	8,456	4	8
Total Rs.	...	89,265	4	8

Charges.

Hostel.	...	32,296	10	0
Laboratory Caution.	...	6,451	15	0
Miscellaneous.	...	9,646	3	0
Total Rs.	...	48,394	12	0

V. Endowments

(a) RAJAH SAHEB'S GIFT.

(i) Tamil Songs.

Receipts: interest from Investments:	...	626	3	4
Charges : Contingent expenses.	...	71	11	6

(ii) Reading Room and Garden.

Receipts: Interest from Investments.	...	586	5	0
Charges: Expenses	...			

(b) THEVARA THIRUMURAI.

Receipts.

Sale of paddy etc.	...	1,850	2	6
Interest receipts.	...	598	6	8
Miscellaneous.	...			
Total Rs.	...	2,448	9	2

Charges.

Prizes.	...	500	0	0
Kist	...	2,126	3	9
Miscellaneous.	...	53	0	0
Total Rs	...	2,679	3	9

(c) KASI MUTT ENDOWMENTS.

Receipts.

Interest Receipts.	...	4,428	11	4
Endowment Receipts.	...	30,000	0	0
Miscellaneous.	...			
Total Rs.	...	34,428	11	4

Charges.

Expenses on Publications.	....	400	0	0
Others.	...			
Total Rs.	...	400	0	0

VI. Provident Fund Account.

Receipts.

Subscriptions.	...	25,024	4	0
Contribution.	...	7,267	3	0
Interest Receipts.	...	10,824	10	0
Investment Realised.	...	70,600	0	0
Total Rs.	...	1,13,716	1	0

Charges.

Subscription Refund.	...	66,583	1	10
Contribution ,,	...	31,662	15	5
Interest paid.	...			
Total. Rs.	...	98,246	1	3

VII. Constituted Funds.

(i) Annual Repairs.

Interest receipts.	...	3,971	10	0
Contribution from General Fund.	...	25,000	0	0
Total Rs.	...	28,971	10	0

Charges:

Investments made. (N. S. C)	...	20,000	0	0

(ii) Electricity Depreciation Fund.

Interest from Investments.	...	1,613	2	2
Contribution from General Fund.	...	13,000	0	0
Total Rs.	...	14,613	2	2

Charges:

Investments made:

(iii) Gratuity Fund.

Receipts.

Interest from Investments.	...	159	1	2
Contribution from G. Fund....		2,000	0	0
Total Rs.	...	2,159	1	2

Chargest,

Gratuity paid
Investments made.

(iv) Reserve Fund.

Interest from Investments.

VIII. Men Students' Hostel.

Receipts - (Abstract)	...	3,77,964	12	4
Charges. (Abstract)	...	3,77,885	0	7

IX Woment Students' Hostel.

Receipts. (Abstract)	...	29,400	15	11
Charges. (Abstract)	...	29,400	15	11

ABSTRACT OF ACCOUNTS-INVESTMENTS.

HEAD OF ACCOUNT.	Opening Balance. Rs.	As.	Ps	Receipts. Rs.	Total. Rs.	As.	Ps.	Realizations. Rs.	Closing Balance. Rs.	As.	Ps.
General Fund	2,40,000				2,40,000			1,85,300	54,700		
Building	1,04,100				1,04,100				1.04,100		
Fund	11,28,900				11,28,900				11,28,900		
Tech. Capital	54,400			500	54,900				54,900		
Prize Endowments	58,000				58,000				58,000		
Deposit Acct											
Endowments ...											
Raja-Tamil songs	16,900			....	16,900			....	16,900		
,, Reading Rm.	15,900			...	15,900			....	15,900		
,, Garden											
Tevara Tirumurai	15,000			....	15,000			....	15,000		
Kasi Mutt Endowments	110,200			....	110,200			....	110,200		
Provident Fund	350,125	7	1	....	350,125	7	1	70,600	279,525	7	1
Const Funds											
An. Repairs	139,300			20,000	159,300			....	159,300		
Elect. Deprcn	69,700			....	69'700			....	69,700		
Gratuity Fund	3,700			....	3,700			....	3,700		
Reserve Fund	....			...	....			....	....		
M. S. Hostel ...	....			....	....			....	....		
W. S. Hostel	....			....	....			....	....		
Perm. Endowment Fund	66,68,900			3,10,900	69,79,800			....	69,79,800		
Total	86,31,025	7	1		89,62,425	7	1		89,46,525	7	1
	2,40,000			3,31,400	2,40,000			70,600			
	1,04,100				1,04,100			1,85,300	1,04,100	0	0

Charges:

Investments made:

(iii) **Gratuity Fund.**

Receipts.

Interest from Investments. ...	159	1	2
Contribution from G. Fund....	2,000	0	0
Total Rs. ...	2,159	1	2

Chargest,

Gratuity paid
Investments made.

(iv) **Reserve Fund.**

Interest from Investments.

VIII. Men Students' Hostel.

Receipts - (Abstract) ...	3,77,964	12	4
Charges. (Abstract) ...	3,77,885	0	7

IX Woment Students' Hostel.

Receipts. (Abstract) ...	29,400	15	11
Charges. (Abstract) ...	29,400	15	11

ABSTRACT OF ACCOUNTS, (a) CASH

HEAD OF ACCOUNT	Opening Balance. Rs	As.	Ps.	Receipts Rs.	As.	Ps.	Total Rs.	As.	Ps.	Charges Rs.	As.	Ps.	Closing Balance Rs.	As.	Ps.
General Fund	25,285	14	1	12,84,930	11	8	13,10,216	9	9	12,83,230	5	9	26,986	4	0
Building	8,812	5	11												
Fund	14,003	12	6	6,00,059	5	7	6,22,875	8	0	3,79,237	0	0	2,43,638	8	0
Tech. Capital	82,136	1	3	2,43,527	3	8	3,25,663	4	11	1,50,910	4	2	1,74,753	0	9
Prize Endowment	1,784	15	9	3,714	2	2	5.499	1	11	2,022	5	7	3,476	12	4
Deposits Account	40,680	1	9	89,265	4	3	1,29,945	6	5	48,394	12	0	81,550	10	5
Endowments															
Rajah's Tamil Songs	3,407	8	1	625	3	4	4,033	11	5	71	11	6	3,961	15	11
Reading Room ...	1,712	10	4	586	5	0	2,298	15	4	....			2,298	15	4
Garden	860	15	3	....			860	15	3	....			860	15	3
Thevara Thirumurai	8,201	12	3	2,448	9	2	10,650	5	5	2,679	3	9	7,971	1	8
Kasimut Endowment	10,278	13	6	34,428	11	4	44,707	8	10	400	0	0	44,307	8	10
Provident Fund	1,601	14	4	1,13,716	1	0	1,15,317	15	4	98,246	1	3	17,071	14	1
Constituted Funds															
A. Repairs.	2,355	5	7	28,971	10	0	21,326	15	7	20,000	0	0	11,326	15	7
B. Elect. Deprcn.	179	12	0	14,613	2	2	14,792	14	2	....			14,792	14	2
C. Gratuity Fund	5,954	2	0	2,159	1	2	8,113	3	2	....			8,113	3	2
D. Reserve Fund	16,101	1	5	....			16,101	1	5	....			16,101	1	5
M. S. Hostel	13,581	10	5	3,77,964	12	4	3,91,546	6	9	3,77,885	0	7	13,661	6	2
W S. Hostel	....	..	..	29,400	15	11	29,400	15	11	29,400	15	11	....		
Perm. endowment fund	....	..	..	3,34,505	14	1	3,34.505	14	1	3,13,505	14	1	21,000	0	0
Total ...	2,36,938	12	5	31,60,918	1	3	33,97,856	13	8	27,05,983	10	7	6,91,873	3	1

Annamalainger.

G. D. NANDAGOPAL,
Registrar

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University - Annamalai - Annual ...
for 46-47 - and Annual accounts for 46-...

C 26640/48

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pp 1 ef — From the Registrar, Annamalai Unive...
No. 321. d. 9.4.48.

pp 3-4 ef — From the Exmr. of L. F. Accounts. L. Fd...
d. 8.6.48.

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Please See the remarks of ... on page 3-4 ef on the accounts of ... Annamalai University for 1946-47. ... remarks will be sent to the Univ... and the University will be asked to rec... the defects pointed out by the Exmr. ... draft order is Submitted for approva...

pp 3-4 ef

29/6/17.

26-6-48

Ch 24/6.

CES 24/6.

SECRETARY, EDN. AND L. A. DEPT.
9 JUL 1948
GOVERNMENT OF MADRAS

S 4/7/48

TSA 8.7.48