

Edw + P.H. (1948) Department.

M.S. SERIES.

G.O. NO. 2532 Education

Dated

6-10-48

O for RS  
M 17-184 - Copy  
A

[Despatch Abstract.]

Universities - Madras and Andhra -  
Audit of accounts - enhancement of  
fees to Rs. 5,500/- and Rs. 3000/- -  
Sanctioned from 1948-49.

## Back Papers.

| G.O.     | No.     | Department. | Date. | G.O. | No. | Department. | Date. |
|----------|---------|-------------|-------|------|-----|-------------|-------|
| 2094 Edn | 29/7/47 |             |       |      |     |             |       |

## Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

EXAMINER'S OFFICE.

Subject: AUDIT - Accounts of the Madras and Andhra Universities -  
Audit fee levy - Revision of.



In G.O.No.166, Finance, dated the 30th April 1938 the rates of audit fee leviable from the Madras and the Andhra Universities for the audit of the accounts by this department were fixed at Rs.4,300/- per annum and Rs.2,350/- per annum respectively, and recover are being made at these rates.

2/Consequent on the revision of the scales of pay of all the non-gazetted subordinates sanctioned in G.O.No.78, Finance, dated the 6th February 1947 and the revision of the rates of Dearness allowance and Cost of Living Allowance in G.O.No. 99, Finance, dated the 29th January 1948, the actual cost of audit has risen up and a revision of the rates of audit fees due from these two institutions is accordingly called for - the rate of fees recoverable from the Annamalai University having been already revised in G.O.No. 1705 Edn., dated 4th September 46 and G.O.No.2094 Edn., dated 29th September 1947.

3/Statements of the present cost of audit are placed below. It will be noticed therefrom that the actual cost of audit comes up to Rs.5,500/- in respect of the Madras University and to Rs.3,000 in respect of the Andhra University. Finance Department may, in the circumstances, be requested to issue necessary orders for increasing the rates of audit fees now in force in the case of these two Universities with effect from 1948-49.

4/It may in this connection be mentioned that proposals for the revision of the rates of fees chargeable in respect of the audit of the accounts of the Administrator-General and Official Trustee, Madras are being submitted to Government in the Department for consideration. There are a few other institutions under the audit

control

audit control of this Department for which audit fees are charged at certain percentages on their gross receipts and fixed amounts in others. The necessity for for a revision of the rates in such cases is being examined separately and proposals thereon will be submitted shortly if necessary.

P.V.A./28.6.  
Finance Department U.O.

Examiners U.O. no. 175-1  
29.6.48

29/6/48

STATEMENT of calculation of audit fees based on the revised scale of pay and Cost of Living Allowance in respect of the accounts of the Andhra University.

|                                                                                                                                          | Rs.       | A. | P. |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|----|
| I. 1 clerk - Pay at Rs.96-1-4 p.m. for 1 year.<br>(scale Rs.55-3-85-5-140).                                                              | 1,153     | 0  | 0  |
| Dearness allowance at 17½% of 140 x 12 plus<br>8 x 12 or 300 plus 96.                                                                    | 396       | 0  | 0  |
| Contribution towards pension at 9½% of Rs.1680/-.                                                                                        | 159       | 10 | 0  |
| Leave salary at 12½% of<br>Rs.1549/-;                                                                                                    | 193       | 10 | 0  |
| II. 1 District Inspector of Local Fund Accounts for<br>45 days.<br>Pay at Rs.237-8-0 per mensem (average of the<br>scale Rs.150-10-300). | 356       | 4  | 0  |
| Cost of Living Allowance at 17½% of 300 x 1½<br>plus Rs.6 x 1½.                                                                          | 88        | 8  | 0  |
| Contribution towards pension at 9½% of 450.                                                                                              | 42        | 12 | 0  |
| Leave salary at 12½% of<br>Rs.444-12-0.                                                                                                  | 55        | 10 | 0  |
| III. Assistant Examiner of Local Fund Accounts for<br>10 days. 44-5-4<br>Pay at Rs.424 4/9 per mensem.                                   | 141       | 8  | 0  |
| Cost of Living Allowance at 1/3 of Rs 70/-.                                                                                              | 23        | 5  | 0  |
| Contribution towards pension at 11 2/15 of<br>10 days salary at Rs.500/- per mensem.                                                     | 18        | 8  | 0  |
| Contribution towards leave salary at 12½% of<br>Rs.164-13-0.                                                                             | 20        | 10 | 0  |
| IV. Examiner of Local Fund Accounts for 2 days at<br>Rs.933-5-4. per mensem.                                                             | 62        | 4  | 0  |
| Cost of Living Allowance at Rs.100/- per mensem<br>for 2 days.                                                                           | 6         | 11 | 0  |
| Contribution towards pension at 11 2/15 of<br>(2 days at 933-5-4) Rs.66-11-0.                                                            | 7         | 6  | 0  |
| Contribution towards leave salary at 12½% of<br>Rs.68-15-0.                                                                              | 8         | 10 | 0  |
| Travelling allowance to the Assistant Examiner<br>of Local Fund Accounts.                                                                | 200       | 0  | 0  |
| Contingencies and other charges.                                                                                                         | 65        | 12 | 0  |
| Total.                                                                                                                                   | Rs. 3,000 | 0  | 0  |

-2-

revised cost  
STATEMENT of calculation of audit fees - Madras University.

|                                                                           |          |    |   |
|---------------------------------------------------------------------------|----------|----|---|
| I. 2 clerks - Pay at Rs.96-1-4 per mensem for 1 year.                     | Rs.2,506 | 0  | 0 |
| Dearness allowance at Rs.33/- per mensem (2 x 33 x 12).                   | 792      | 0  | 0 |
| Contribution towards pension at 9½% of 1680 x 2.                          | 319      | 4  | 0 |
| House allowance at Rs.15/- per mensem (2 x 15 x 12).                      | 360      | 0  | 0 |
| Contribution towards leave salary at 12½% of Rs.3,098/-.                  | 387      | 0  | 0 |
| II. 1 District Inspector of Local Fund Accounts for 2 months.             |          |    |   |
| Pay at Rs.237-8-0 per mensem.                                             | 475      | 0  | 0 |
| Cost of Living allowance at 17½% of 300 x 2 plus Rs.6 x 2 or 106 plus 12. | 118      | 0  | 0 |
| Contribution towards pension at 9½% of Rs.600/-.                          | 57       | 0  | 0 |
| leave salary at 12½% of Rs.593/-.                                         | 74       | 2  | 0 |
| House allowance at Rs.25/- per mensem (25 x 2).                           | 50       | 0  | 0 |
| Conveyance allowance at Rs.15/- per mensem (15 x 2).                      | 30       | 0  | 0 |
| III. Deputy Examiner of Local Fund Accounts for 15 days.                  |          |    |   |
| Pay at Rs.473-5-4 per mensem.                                             | 236      | 11 | 0 |
| Cost of Living Allowance at Rs.85/- per mensem.                           | 42       | 8  | 0 |
| Contribution towards pension at 11 2/15th of Rs.600/-.                    | 33       | 6  | 0 |
| Contribution towards leave salary at 12½% of Rs.279-3-0.                  | 34       | 14 | 0 |
| IV. Examiner of Local Fund Accounts for 3 days.                           |          |    |   |
| Pay at Rs.933-5-4 per mensem.                                             | 93       | 5  | 0 |
| Cost of Living Allowance at Rs.100/- per mensem.                          | 10       | 0  | 0 |
| Contribution towards pension at 11 2/15th of Rs.1,000/-.                  | 11       | 2  | 0 |
| Contribution of leave salary at 12½% of Rs.103-5-0.                       | 12       | 14 | 0 |
| Contingencies and other charges.                                          | 56       | 14 | 0 |
|                                                                           | 5,500    | 0  | 0 |

/TRUE COPY/

*N. Palasubramanian*  
SUPERINTENDENT,  
Office of the Examiner of Local Fund  
Accounts, Mount Road, Madras - 2.

S.S./29.6.

29/6/48

E.H.P.H.  
y.s.

Draft 1

Let/Ref/No. 51677/48-1 Edu. d. 20/7/48

To. The Registrar, Madras University, Waltair,  
The Registrar, University of Madras, Madras.  
(with envelope)

Sub: Audit - Accounts of the Madras  
and Madras University - Audit fee  
Levy revision of.

Ref. From the Examiner of L.F. Accts.  
No. 175-1 d. 29.6.48.

I am directed to State that  
Consequent on the upward revision  
of the Scales of pay of non-gazetted Gov.  
Subordinates in G.O. 78 Fin d. 6.2.47 and G.O. 99  
Fin d. 29.1.48, the rate of fee recoverable

pp 1-2 cf.

Not put up

from the University for doing auditing of the accounts of the University, has to be increased from Rs 4,300 to Rs 5,500/- p. annum. A Statement <sup>showing details of calculation is</sup> enclosed. I am to ~~enquire~~ <sup>express the hope that</sup> whether the University will agree to the payment of the enhanced fee.

2. It is requested that this ~~in reply~~ <sup>An early reply is requested.</sup> be treated as specially urgent.

15/1/57

17-7-48

y.f.

C 51677/48

ms

102/20

102/20

Letter Ref No. 51677/45/48-2

Edu. d. 20/7/48

The Registrar, Andhra University, Waltair. (with enclosure)

Sir,

Sub: Audit. Accounts of the Andhra University - Audit fee ~~and~~ revision of

pp 1-2 of -

Ref. From the Examiner of A.C. Accounts  
no. No. 175-1 d. 29.6.48.

I am directed to state that consequent on the upward revision of the scales of pay and of the rates of dearness allowance of non-gazetted Govt. servants of non-gazetted subordinates in G.O. No. 78 hi d. 6.2.47 and <sup>20.9.49</sup> Fui d. 29.1.48, the rate of fee recoverable from the University for doing auditing of the accounts of the University, has to be increased from Rs 2350/- to Rs 3000 per annum. A Statement showing details of calculation enclosed.

put up at ©  
not put up

p 3 of.

P.T.O

B

I am to ~~express the hope that~~ <sup>enquire</sup> whether the University will agree to the payment of the enhanced fee.

~~It is requested that this may be treated as very urgent.~~ An early reply is requested.

Y. F. <sup>15/7</sup> <sup>17/7</sup> <sup>19/7</sup>

11/52  
25/8

11/52  
25/8

6

9

EX-14/52

Dr. 51677 43/48-3 Encl 23/8/48

To The Registrar, University of Madras, Madras.  
The Registrar, Andhra University, Waltair.

Sir,  
Sub: - Accounts of the Madras  
University - Andhra  
Revision of

PPS-804

Ref: - My letter. Reg No. 51677 43/48-1 Encl  
20/7/48 Reg No. 51677 43/48-2 Encl

I am to enquire when your reply to the above reference may be expected

Yr ffly,  
22/8/48 23.8.48

93 11  
All communications should be addressed to the Registrar, University of Madras, Triplicane P.O., Madras, and not to any person by name.

From

THE REGISTRAR,  
UNIVERSITY OF MADRAS.

To

The Secretary to Government,  
Education and Public Health  
Department.

No. ....

Enclosures .....

Sir,

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

Dated, 2 SEP 1948

65629  
SUB: Audit - Accounts of the Madras University -  
Audit Fee - revision of

P156 and  
With reference to your letter No. 51677 G-3/48-  
-1 - Education dated the 20th July 1948 on the above subject,  
I have, by direction, to inform you that the University is  
agreeable to pay the enhanced audit fee of Rs. 5,500/- per annum.

Yours faithfully,

R. R. Sundaram

Ag. REGISTRAR

Ex H (G3)

KS  
The reply of the Madras University  
to the letter app. 7-8-48 may be  
awaited till 15/9/48

del  
2/7/48  
2/9/48

12

THE REGISTRAR  
UNIVERSITY OF MADRAS  
CHENNAI 600 009

CHENNAI 600 009

F-711

THE REGISTRAR  
UNIVERSITY OF MADRAS  
CHENNAI 600 009

THE REGISTRAR  
UNIVERSITY OF MADRAS  
CHENNAI 600 009

CHENNAI 600 009

CHENNAI 600 009

All official letters, packages  
etc, should be addressed to  
the Registrar by designa-  
tion and not by name.

# ANDHRA UNIVERSITY

175/47-12-11-47-10,000

00

Waltair, 2nd September 1948



TELE { GRAMS: "UNIVERSITY", WALTAIR  
PHONE: VIZAGAPATAM No. 8.

No. A.10-2350/48.

Encl.

From THE REGISTRAR, ANDHRA UNIVERSITY.

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

66313

Sir,

Sub: Audit - Accounts of the Andhra University - Audit Fee  
Revision of.

PP-8 ante  
P-9 ante

Ref: Your letter No. 51677/G.3/48-2. dated 20-7-48 and  
your subsequent reminder dated Nil thereon.

A

I am to inform you that your letter regarding the  
question of increase of the rate of fee recoverable from this  
University for auditing the accounts of the Andhra University  
from Rs. 2,350 to 3000 per annum is being placed before the  
Syndicate for its consideration and its decision thereon will  
be communicated to you thereafter.

CR.

*[Signature]*  
Dy. Registrar.

The decision of the Syndicate of Andhra  
University may be awaited till 25/9/48.

25/9/48  
9548  
1079148

ANDHRA UNIVERSITY

All official letters, packages  
etc., should be addressed to  
the Registrar by designa-  
tion and not by name.

TELE { GRAMS: "UNIVERSITY", WALTAIR  
PHONE: VIZAGAPATAM No. 8.

R.Dis. No. A.10/4371/48.

Encl.

From THE REGISTRAR, ANDHRA UNIVERSITY.

To The Secretary to the Government of Madras,  
Education and Public Health Department,  
Fort St. George P.O., M A D R A S.

Sub: Audit - Accounts of the Andhra University -  
Audit Fee - Revision of.

Ref: Your letter No. 51677/G3/48-2 dated  
20-7-48.

I am to inform you that the Syndicate, at its  
meeting held on 10-9-48, considered your letter cited  
above intimating that the rate of fee recoverable from  
University for auditing the accounts of the Andhra  
University has to be increased from Rs. 2,350/- to  
Rs. 3,000/- per annum, and resolved that the enhanced  
rate of Rs. 3,000/- per annum be agreed to.

CR.

Dy. Registrar.



16

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17

E-111(63)

6/6/48

10/10/48

P 75 of ②

P 11 of

P 15 of

P 12 of

Universities - Madras and Andhra  
Audit of accounts - enhancement  
of fees to Rs. 5500/- and Rs. 3000/-  
Sanctioned from 1948-49

Read:- G.O. No. 166 F. u. dt- 30/4/48.  
From the Registrar, University of Madras,  
No. F. 7611 dt- 3.9.48.

From the Registrar, Andhra University  
No. R. Bis. A. 10/4371/48 dt- 15/9/48

Order/MS. 2532. Dated- 6/10/48

Consequent on the recent  
revision of the scales of pay and the  
rates of dearness allowance, the  
rates of ~~audit~~ fees <sup>for</sup> the audit of the  
accounts

3  
accounts of the Madras and the  
Andhra Universities by the L.F.  
Audit Deptl. will be raised as  
follows with effect from the year  
1948-49.

Madras University - from Rs. 4,300/- to Rs. 5,500/- p.a.  
Andhra " " 2,350/- " 3,000/- p.a.

VRS  
21/9/48

25-9-48

23-9-48

To  
The Registrar, Madras University  
" " Andhra University  
" Enr. of L.F. Accts.  
Copy to Fin.  
2 s/c.

19  
GOVERNMENT OF MADRAS,  
Education and Public Health Department,  
G.O. No. 2532, Education dated 6th October 1948.

ABSTRACT.

Universities - Madras and Andhra Audit of accounts - enhancement of fees to  
Rs. 5,500/- and Rs. 3,000/- sanctioned from 1948-49.

READ:

G.O. No. 166 Finance dated 30-4-48.  
From the Registrar, University of Madras, No. P. 7611 dated 3-9-48.  
" the Registrar, Andhra University No. A. Dis. A. 10/4371/48 dated 15-9-48.

ORDER

Consequent on the recent revision of the scales of pay and the rates  
of dearness allowance, the rates of fees for the audit of the accounts of the  
Madras and the Andhra Universities by the Local Fund Audit Department, will be  
raised as follows with effect from the year 1948-49.

Madras University from Rs. 4,300/- to Rs. 5,500/- per annum.  
Andhra University from Rs. 2,350/- to Rs. 3,000/- per annum.

(By Order of His Excellency the Governor)

M. V. SUBRAMANIAN,  
Secretary to Government.

To  
The Registrar, Madras University,  
" " Andhra University,  
" Examiner of Local Fund Accounts,  
Copy to Finance Department and 2 s/c.

True copy/Forwarded/By Order.

Superintendent.

Sub:- Audit - Accounts of the Madras and Andhra Universities - Audit fee levy - Revision of.

Ref:- From the Examiner of L.F.Accts.U.O.No.175-1, dated 29th June 1948.

In G.O.No.Ms.166,Fin.,dated 30-4-1938 the rates of audit fee leviable from the Madras and the Andhra Universities for the audit of the accounts by the L.F.Audit Deptt. were fixed at Rs 4,300 per annum and Rs 2,350 per annum respectively. Consequent on the recent revision of the scales of pay and the rates of dearness allowance, the above rates of audit fee need revision. The Examiner of L.F. Accounts has worked out the present cost of audit in respect of these two Universities. It comes to Rs 5,500 in respect of the Madras University and to Rs 3,000 in respect of the Andhra University. The Examiner requests that necessary orders ~~may be issued~~ increasing the rates of audit fees with effect from 1948-9 may be issued by the Government.

E. & P.H. may be requested to obtain the concurrence of the two Universities for the payment by them of the increased audit fees and issue necessary orders. The file may be transferred to E. & P.H.

fn. u.o 47663 A.1  
12.2.48.



Draft letters to the Registrars of the Madras and Andhra Universities are submitted for approval  
ccs 15/7/48 m 17-7-48 S by M.W.

51677R5-6g [ Issued as Lr Reg No. 51677R3/48-1 Dated 20/7/48  
PP. 7-8 g [ " " " 51677R3/48-2 " 20/7/48  
C No. 65629/48Pii of From the Registrar, University of Madras, No. F. 7611 dt- 3/7/48  
C No. 69742/48 Pisci From the Registrar, Andhra University, R Dis. No. A. 10/4371/48 dt-15/7/48

2

Please see the letters from the Registrars of the Madras and Andhra Universities supp 11 and 15 of. Both the universities agree to the payment of the enhanced rates of audit fees from 1948-49. A draft order is subd for approval. Finance may see before issue.

all  
21/9/48

23.9.48

25.9.48

Finance

Apr 21/1

Finance (A.A)

E.H.H (G13)

(Previous note of this dept. in p. 1 above)

See no. 51677 Q23/48-4  
Edw

The draft order below may be accepted.

29.9.48

29.9.48  
S



Fin. no 881584A/48-1

May issue.  
5-10-48

5/10/48

1.10.48



[Issued as G.O No. 2532 Edw dt- 6.10.48]