

Annual Report  
**09-10**

**ROJA MUTHIAH RESEARCH LIBRARY TRUST**



# Contents

|           |  |
|-----------|--|
| <b>8</b>  | Annual Report Narrative                    |
| <b>10</b> | Reference Services and Acquisitions        |
| <b>12</b> | Donors List                                |
| <b>13</b> | Documentation                              |
| <b>14</b> | Conservation                               |
| <b>14</b> | Reprographic Services                      |
| <b>15</b> | Workshops / Training and Technical Support |
| <b>16</b> | Indus Research Centre                      |
| <b>18</b> | Lectures / Seminars / Exhibitions          |
| <b>23</b> | Audited Financial Statement                |





## **Main Objectives of the Trust**

The Roja Muthiah Research Library Trust exists to:

- undertake and enable development of research libraries and archives relating to south Indian studies in order to serve the needs of scholars;
- preserve and conserve documents of value for research;
- gather and generate knowledge about libraries and archives;
- disseminate that knowledge;
- train librarians and archivists;
- engage in international collaborative efforts for the betterment of services to readers and;
- engage in research in the areas of humanities and social sciences.

The Roja Muthiah Research Library Trust's principle current objectives are maintenance and development of the Roja Muthiah Research Library and affiliated bodies such as the Indus Research Centre.



**We acknowledge with gratitude the support of**

British Library, UK  
Central Institute of Classical Tamil, Chennai  
Chennai Willingdon Corporate Foundation, Chennai  
Mr. G. Dhananjayan, Moser Baer  
The Hindu, Chennai  
Dr. Iravatham Mahadevan, Chennai  
Kalakshetra Foundation, Chennai  
Mrs. K. Kanimozhi, Member of Parliament  
Madan Puraskar Pustakalaya, Nepal  
Dr. N. Mahalingam, Chairman, Sakthi Group of Companies  
Mrs. Mina Swaminathan, MSSRF, Chennai  
MR. Omayal Achi MR. Arunachalam Trust, Chennai  
Mr. Ravi Bhoothalingam, Chennai  
Mr. V. Sriram, Chennai  
SIP Industries, Chennai  
Prof. M S Swaminathan, Chairman, MSSRF, Chennai  
Mr. Thangam Thennarasu, Hon. Minister for School Education,  
Government of Tamilnadu  
University of Chicago, USA

And all the donors who have generously supported the library



## Annual Report Narrative

This year has been good for the Library in several fronts. For the first time a corpus has been setup with some seed money from donors. The financial situation for the year also has been healthy but still continues to be project dependant. A couple of donations have made the setting up of corpus possible. Purchase of a compact shelving system was also possible with this and the modernization of the library is taking shape. Documentation, preservation, reference services, acquisition programme, research activities and the extension services have been productive as in the past.

Statistics show that there is a steep increase in the number of users this year. Many new users who have visited RMRL have expressed the view that there is not enough publicity for RMRL. Publicity is a crucial factor and hence the Trust will need to work in this direction in the following year. From the reference services database it has been found that the research trends are still in the direction of publishing more anthologies rather than original research.

This year it was decided to add Tamil film DVDs to our collection to augment the Tamil film studies material. Henceforth several DVD producers and film producers have been approached and good results are seen. A major preservation programme with the support of the Endangered Archives Programme of the British Library has been carried out in a successful manner. This was a two year project. Unique and rare material have been identified and preserved on microfilms. This process based project could be a model for preservation projects in the future. This project revealed the Tamil treasure that has been lying unnoticed in several pockets of Tamilnadu unattended for preservation so far.

Considerable items have been catalogued and added to the OCLC WorldCat. We see two more institutions contributing considerable Tamil records from Asia to this database – namely, the National Library of Singapore and DK Publishers in New Delhi. However, there is still significant contributions made by the RMRL to the world of scholarship. RMRL has been identifying Tamil resources in several parts of the world. This year around 2000 items have been located in the University of Wisconsin Library and they were catalogued. Nearly ninety percent of the items were unique titles and early 20th century material.



The Indus Research Centre (IRC) has received support from the Central Institute of Classical Tamil, Government of India, for a year starting December last year. The support is for building the institutional needs and to train researchers in the area of Indus research under the guidance of Dr. Iravatham Mahadevan. Following the Padma Shri award in the previous year, he was awarded honorary doctorate by the Tamil University, Thanjavur this year. He provides guidance and inspiration for the scholars attached to the IRC.

Two exhibitions and a number of lectures have been organized by the Trust. Exhibition and lectures continue to bring a lot more people to the Library. In addition to being a publicity exercise, this also serves as a forum where public and academic could come together to address important issues. Upcoming scholars have also been invited to give lectures at the Library which were well attended.

A major crisis and threat to the existence of the Library popped up when the Local Library Authorities slapped a notice to pay a new hiked rent for the building which is six times the present amount. In addition, a huge amount for the entire period RMRL has occupied the building since 2005 was asked to be paid retrospectively. An appeal has been made to the Honorable Chief Minister of Tamilnadu through the Honorable Minister for School Education. The request is under consideration. We hope our request will be considered favourably given the contributions the Library has been making in the area of Tamil Studies.

G. Sundar  
Executive Trustee  
June 2010



## Reference Services and Acquisitions

This year 944 scholars visited RMRL exclusively for reference work which is 35% more compared to the previous year. More Post doctoral scholars have used the collection. Ph.D and M.Phil scholars registered another ten percent compared to last year. 15524 books and 10437 periodical issues have been put to use multiple times. Subjects consulted were Sangam Literature Tamil Literature, Folk Literature, Cinema, Dalit Literature, Feminism, Education, History, Dravidian politics. This year a number of users have laid their hands on titles related to Indus Civilization. Documentary film makers continue to use the collection. Tamil film research is gaining momentum. This can be seen from the number of articles and books published this year.

In addition to visiting the library, users continue to seek information through e-mail, letter correspondences and telephone. Just to note over 103 queries were handled over phone. Scholars have started to use the RMRL's microfilm collection.

Due to the over whelming request from Users, the reference desk at RMRL was kept open on 2nd Saturday of every month.

10 books were reported as published using material from RMRL's collection in addition to Ph.D. M.Phil, dissertations and a number of research articles.

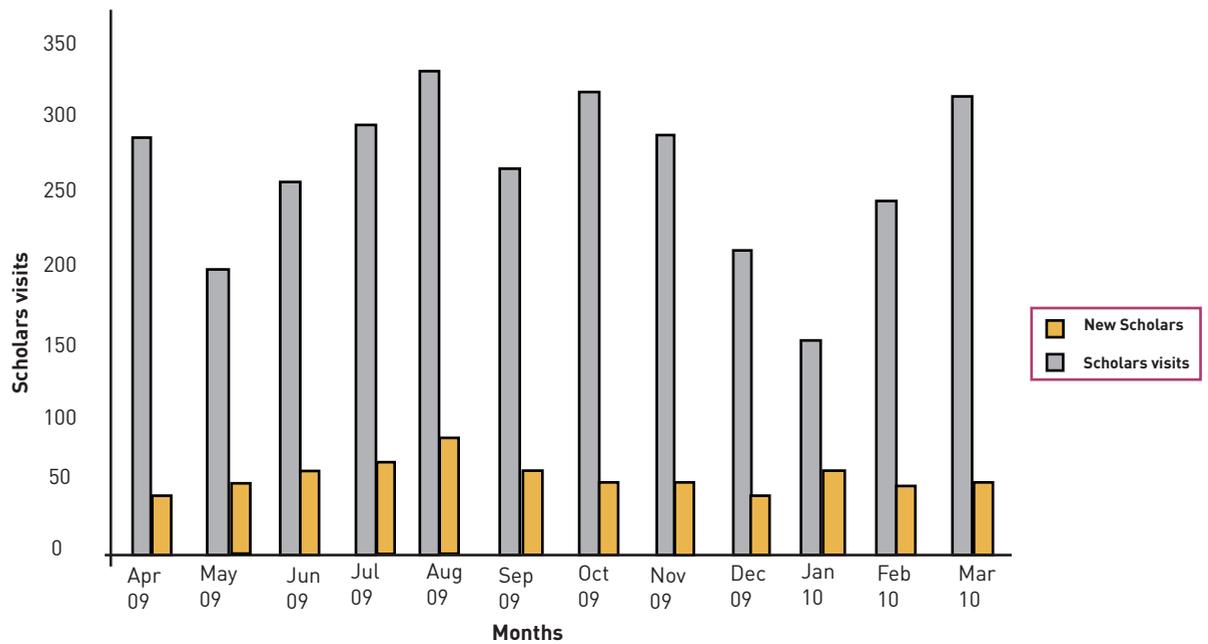
Dr. Stephen Hughes, Department of Anthropology and Sociology, School of Oriental and African Studies, University of London, is visiting RMRL as a resident scholar since April 2009. He received a fellowship from the American Institute of Indian Studies. He is working on a special collection in which he has identified interesting historical material to write a book on Tamil Cinema. A seminar has been planned along with him in the near future to discuss issues related to the future of Early Tamil Cinema. A proposal has been sent to the India Foundation for the Arts seeking financial support to organize the seminar.



Scholars using the Reference Services



### Scholars visits to RMRL in 2009-2010 : An overview



### Acquisitions

|                            |       |
|----------------------------|-------|
| Books                      | 4,311 |
| Periodicals (issues)       | 3,739 |
| Ephemera                   | 4,805 |
| Dissertations              | 10    |
| Cassettes (Audio / Video)  | 57    |
| Sound recordings           | 83    |
| CDs / DVDs (Audio / Video) | 471   |
| Audio Spools               | 17    |



## Donors List

### Individuals

Mr. S. P. Ambrose  
Dr. Bernard Bate  
Dr. K. Bhagavathi  
Ms. R. Bhanumathi  
Mr. K. Damodaran  
Mr. A. Gnanasekar  
Dr. Iravatham Mahadevan  
Mrs. J. Jeyashanthi  
Dr. R. Kausalya  
Dr. S. Kulaindaisamy  
Mr. R. Kumar  
Mr. V. Kumar  
Dr. Malayaman  
Mrs. Mina Swaminathan  
Mr. S. Muthiah  
Ms. S. Muthumalathi  
Mr. B. Muthuraman  
Mr. K. R. A. Narasiah  
Mr. Pon. Natesan  
Mr. V. Raghavendra  
Mr. Rajendracholan  
Mr. R. Ramanathan

Mrs. CT. Ramaswamy  
Mr. Santhanam  
Mrs. C. Sarathamani  
Mr. M. Saravanan  
Mr. Pa. Saravanan  
Mr. Sembai Xavier  
Mr. D. Srinivasan  
Mr. N. Subramanian  
Mr. G. Sundar  
Mr. G. Sundaram  
Mr. M. P. Swathanthira Kumar  
Mr. S. Theodore Baskaran  
Mrs. Uma Narayanan  
Mr. P. R. Vasudevan  
Mr. Vikaraman  
Dr. Vincent Kumaradoss

### Institutions & Publishers

Association of British Scholars  
Ayngaran Anak Media Pvt. Ltd, Chennai  
Five Star Audio, Chennai  
French Dept., University of Madras  
Kalachuvadu, Nagarcoil  
Kannada Dept., University of Madras  
Kanthalagam, Chennai  
Kilakku Pathippakam, Chennai  
MoserBaer Entertainment Pvt. Ltd., New Delhi  
Safire Art Printers, Sivakasi  
Star Music, Chennai  
The Music Academy, Chennai  
The Hindu, Chennai

\*This list provides the names of donors who have donated more than 10 items of print or audio records.



## Documentation

### RMRL and WorldCat

This year RMRL had taken up documentation of the collections of K. R. Sundaram Iyer Memorial Library, Music Academy and K. Sankara Menon Library, Kalashetra Foundation in addition to RMRL's collection. The K. R. Sundaram Iyer Memorial Library at the Music Academy has books and periodicals on music. A total of 5007 items were catalogued. RMRL had also trained their staff in documentation and the use of the database.

K. Sankara Menon Library collection has books on Tamil literature, music, history and philosophy. RMRL catalogued 9714 volumes and the database was handed over to them.

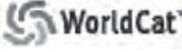
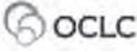
RMRL tied up with an overseas project for cataloguing Tamil collection for the University of Wisconsin – Madison Library, USA. The title page, verso title page, contents and physical details were sent as pdf files. Unique records were catalogued and uploaded to Worldcat. Most of their books were acquired from late Shri Roja Muthiah in 1960's and 1970's.

As a very important step forward, RMRL has started migrating from ISCII encoding cataloguing records to UTF8. RMRL was the first institution in Tamilnadu to experiment with Koha software with technical assistance from Anna University – K B Chandrasekhar Research Centre (AUKBC) as early as 2004-5. Due to change in their staff at AUKBC the testing came to a halt after working in it for two years. This was later revived with remote technical support from Madan Puraskar Pustakalaya (MPP), Nepal. Now the data is being migrated to Koha and this will be made available to public shortly.

The official Publications of India which was shipped to RMRL between 2006 and 2008 has been sorted out by Presidencies and Provinces and further by departments.

It can be seen from the table in the next page that this year RMRL has contributed 9345 records under the South Asia Union Catalogue (SAUC) programme.



|  <b>Contribution of catalogue records to WorldCat</b>  |         |
|--|---------|
| Sources  | Records |
| Records created for items in the Roja Muthiah Research Library collection  | 2677    |
| Kannada granthasuchi records   | 6668    |
| Total  | 9345    |

RMRL also helped Madan Puraskar Pustakalaya in Nepal to produce and contribute Nepali records to WorldCat.

### Conservation

RMRL set up a conservation unit in January 2009. In addition to addressing the problems of conservation in the RMRL collection it also provides training to others and takes up conservation work for individuals and institutions. Two persons in RMRL were trained exclusively in conservation. The problems the unit faces is availability of raw material such as acid free paper, adhesive and other archival materials used for conservation work. For instance Japanese tissue is the best for paper repair. These materials have to be imported and therefore become expensive. The unit however prepares its own acid free adhesive and natural pest repellent. The unit also has found alternatives to such material that are inexpensive and are indigenously made. These are taught at training workshops. RMRL has started coding each item with information of physical condition. One of the key inputs is to provide information on how they have been affected by pest. This information will provide us with information to take necessary course of action. This work is in progress. RMRL has also tested a few samples with deacidification and strengthening of paper and this is quite promising. It would be possible to estimate the costs for the entire collection to be taken up for conservation work.



Deacidification of rare paper document

### Reprographics Services

#### Microfilming

A two year project funded by the Endangered Archives Programme of the British Library was taken up for preserving material related to the history



of Tamilnadu. Extensive library surveys were conducted by RMRL team for this project. Materials were brought from nearly twenty collections in Tamilnadu for preservation. 160000 images were microfilmed and the originals were returned to the respective libraries.

## **Workshops / Training and Technical Support**

### **South Asian Union Cataloguing Meeting (SAUC)**

The SAUC meeting was held in Colombo in June 2009. Deliberations on cataloguing, name authorities and management issues were discussed. James H Nye, Samip Mallick, Joseph Regenstein Library, University of Chicago, James Simon, Center for Research Libraries (CRL), Chicago; Leena Mitford, Curator, South Asian Islamic languages, British Library, London; Nasir Javaid, Mushfiq Khwaja Library and Research Centre, Karachi; Manisha D. Mehetre, Center for the Study of Marathi Culture (CSMC), Pune; Amar Gurung and Bishnu Adhikari, Madan Puraskar Pustakalaya (MPP), Nepal; Abhijit Bhattacharya and Chowdary Lakamsani, Centre for Studies in Social Sciences, Calcutta (CSSSC), Kolkata; Anwar Moazzam, Urdu Documentation Centre, Hyderabad; G. Sundar and R. Prakash, Roja Muthiah Research Library, Chennai, participated in the meeting. It was decided that two work groups will be formed one to make alterations in SAUC online database and the other was for Urdu cataloguing.

### **Training Programme**

A two day training programme on MARC 21 bibliographic formats was conducted for the staff of the French Institute of Pondicherry. This was done for a fee.

Prakash, Head of Cataloguing was invited to Madan Puraskar Pustakalaya, Nepal to conduct a training programme in MARC cataloguing in August 2009.



### Indus Research Centre (IRC)

The Central Institute of Classical Tamil (CICT) has provided financial support for another year starting December 2009 to carry out research and training activities at the Centre. Under the guidance of Dr. Iravatham Mahadevan a team comprising six people including researchers and technical people work at IRC. Two have registered for Doctoral programme with the University of Madras. A one-day seminar on “Recent Advances in Indus Script Analysis – A Linguistic Perspective” was organized at the Centre in March this year. Experts in the field were invited to present and a number of scholars and enthusiasts attended the seminar. It was inaugurated by Prof. K. Ramaswamy, Officer-in-Charge, CICT.

### Research on Indus Script

Indus Script research is multi-disciplinary in nature and involves diverse fields such as archaeology, linguistics and statistics. During the year IRC collaborated with researchers at the Institute of Mathematical Sciences as well as the visiting researchers at the institute, including Prof. Michael Witzel, Prof. Romila Thapar, Dr. Bryan Wells, Dr. Steve Bonta and Dr. Andreas Fuls. IRC set up lectures and discussions with these researchers to understand the current trends in Indus Script analysis, status of research on other undeciphered scripts and possible courses for future research on Indus Script.

### Analysis

Results of statistical analyses performed on Indus signs, sign pairs and triplets were presented at a conference on Dravidian Linguistics held at the International School of Dravidian Linguistics in Thiruvananthapuram. The results of the analyses were also published as a monograph by IRC.

### Awards and Recognition

Dr. Iravatham Mahadevan was honoured with D.Litt (Honoris Causa) by the Tamil University of Thanjavur in December 2009. Dr. Mahadevan was also honoured with the “Ayyan Thiruvalluvar” award by the Government of Tamilnadu in January 2010.



Dr. Romila Thapar,  
Dr. Champaka Lakshmi,  
with Dr. Iravatham  
Mahadevan and G. Sundar



Dr. Bryan Wells, IMSC

### Lectures / Seminars at RMRL-IRC

Dr. Bryan Wells, Senior Researcher, Institute of Mathematical Sciences, Chennai) gave a lecture on “ The Archaeology of the Indus Script”.

Prof. Michael Witzel (Dept. of Sanskrit and Indian Studies, Harvard University) visited RMRL and a colloquium was organized for Indus Research experts.

Dr. Steve Bonta (Instructor of Languages, Penn State University) gave a lecture on “The Indus Valley fish signs”.

Dr. Andreas Fuls visited RMRL and explained online database of Dr. Bryan Wells and on Proto-Bablos. He shared his new way of interpretation which will be useful for the further progress in the study of Indus script.

### Lectures outside RMRL

Tamilnadu Endowment Lecture, Tamil History Congress 16th Annual Session was held at Tiruchirapalli and Dr. Iravatham Mahadevan presented a paper on “Vestiges of Indus Civilization in old Tamil”.

Dr. Iravatham Mahadevan gave the N. Sanjeevi memorial lecture “Cintuveliyum Cangaillakiyamum” at the University of Madras in February 2010.



Prof. Ramasamy, Officer-in-charge, CICT with Dr. Iravatham Mahadevan

### Seminars

A paper was presented on “The core of information in the Indus texts: a statistical-positional analysis of significant texts segments” to a group of scholars and post-graduate students in a week long seminar organized by the University of Washington, Seattle, USA on Indus Civilization and Script in April 22nd 2009. The presentation was based on the textual and contextual analysis of the Indus texts researched by the Indus Research Centre of RMRL.

A presentation on “The symbology of swastika in the Harappan context” by Mr. Sukumar was given on 28th Jan. The students from IMSC, Dr. Iravatham Mahadevan and the IRC team at RMRL attended the presentation.

A one day Seminar on ‘Recent Advances in Statistical Analysis of the Indus Script, was conducted on 27th March 2010. This seminar was inaugurated by Prof. Ramasamy , Officer-in-charge, Central Institute of Classical Tamil and a grant to conduct this seminar was given by CICT. The eminent speakers in this



seminar were Dr. Iravatham Mahadevan, Hon. Consultant, IRC, Prof. Rajan, French Institute, Pondicherry, Prof. P.R. Subramanian, Mozhi Trust, Dr. Ronojoy Adhikari and Dr. Sithabhra Sinha, Institute of Mathematical Sciences, Chennai. R.Sukumar, Researcher and G.Sundar, RMRL.

### Papers published

Dr. Iravatham Mahadevan's "Meluhha and Agastya" was published online in Harappa.com and has been sent for publication to the International Institute of Tamil Studies, Chennai. "Harappan heritage of Andhra" was sent for publication at International School for Dravidian Linguistics, Tiruvananthapuram.

### Indus Texts – New Concordance

The process of recodifying and updating Dr. Mahadevan's concordance on the Indus Script (The Indus Script - Texts, Concordance and Tables) is continuing. The process of checking Indus texts against Mahadevan's concordance and the two volumes of Corpus of Indus Seals and Inscriptions (CISI) is complete. Problem areas identified have been categorized and verified under the supervision Dr. Mahadevan. A card catalogue of Indus inscribed objects created by Dr. Mahadevan was used to as an additional tool for issue resolution. Additional texts from later excavations have been identified and will be read using Dr. Mahadevan's sign list. The completed data would be exported to a database for further analysis. This work is progressing sluggishly as there have been other activities such as seminars and course planning.

### Lectures / Seminars / Exhibitions

#### Lectures

RMRL invited prominent speakers/scholars from India and abroad with various academic backgrounds to cater to the interest of the participants. This year was a significant year for the lecture series as the first endowment lecture was started. Seminars and lectures under IRC has been covered in the previous section.



### RMRL lectures series / Endowment Lecture

Mr. V. Sriram (Writer, Music critic & Enthusiastic) delivered a lecture on "Role of libraries in preserving our cultural assets".

Prof. Bernard Bate (Associate Professor of Anthropology, Yale University) lectured on "Tamil shorthand as a mode of colonial govern-mentality 1907 – 1914".

Mr. B. Krishnamurthy, Pudukottai (Founder, Gnanalaya) spoke on the "Life and works of Roja Muthiah".

Dr. J.P.B More (Hon. Deputy Director, Research, Institute for Research in Social Sciences and Humanities (IRISH) at Nirmalagiri College, Kerala) addressed "The rise and fall of the Dravidian Justice Party, 1916 – 1946".

Ms. R. Mithila (sub editor, *Panikkutam*) gave a lecture on "Kural kacyum mouna veli: pennum ezuttum".

Mr. Simeon Mascarenhas, an educator in one of the leading schools in Melbourne gave a talk on "Portuguese exploration and trade practices in the Indian Ocean from 15th to the 17th centuries".

A lecture on "India, China, Pacific Islands – a few questions triggered by diplomatic experience" was given by Mr. Sridharan Madhusudhanan, Diplomat, Counselor, Indian Foreign service at High Commission of India, Fiji Islands.

A special talk was delivered on "Chettiar heritage" by Mr. S.Muthiah on 26th Jan 2010 as a part of the Nagarathar Exhibition.

### Endowment Lecture

The first Maha Vidhwan R. Raghava Iyengar Endowment lecture was delivered by Dr. V. Rathinasabapathy on "Mutuperum pulavar Irā. Irākavaiyaṅkarin̄ Tamīl̄tton̄tu".



## Exhibitions

### Madras week celebrations

As part of the Madras week celebrations an exhibition was organized on “Gandhi in Tamilnadu” from 15th – 23rd August 2009 and Chennai Willingdon Corporate Foundation partially sponsored the event. The 27 exhibits displayed Gandhi’s connection with Tamils way back to his days in South Africa. Gandhi’s visit to Tamilnadu can be classified under multiple categories – to gather support for the Indians living in South Africa, to take stock of the ground situation in various parts of the country, to seek support for the Non-Cooperation Movement, to spread the use of home made clothes, journey for Harijans and other political tasks. The inputs for this exhibition were taken from A. Annamalai, Director, Gandhi Study Centre, Chennai who had inaugurated the exhibition and the images from the collection of Gandhi Museum, Madurai and Gandhi Study Centre, Chennai. This exhibition attracted students, teachers and general public. The exhibits were also hosted in a few schools around Chennai.

### Three lectures were organized as part of the Madras week celebrations

Mr. P. Saravanan (Tamil Teacher, Corporation Higher Secondary School) gave a lecture on “Arutpa marutpa”.

KRA Narasiah gave a lecture on “Civil aviation in Madras”

S. Theodore Baskaran gave a lecture on “Emden potta kuntu : a naval attack”.

An exhibition on “Nagarathar contribution to Tamil publishing” was organized in RMRL with financial support provided by MR.Omayal Achi MR.Arunachalam Trust from 22nd – 31st January 2010. The exhibits show cased the pioneering work of Nagarathars establishing several publishing houses and educational institutions through which they started publishing rare books and periodicals, thus providing patronage for Tamil language and Tamil scholarship. This exhibition was inaugurated by Mrs. K.Sivakami (Founder, MR.Omayal Achi MR.Arunachalam Trust). This event was quite significant because the first reprint from RMRL collection was reprinted



Mrs. Omayal Achi, Trustee, MR Omayal MR Arunachalam Trust with Mrs. Uma Narayanan, Trustee, RMRL



and released (Dhanavaisyaraghiya Nattukottai Nagarathar Charitram) first copy was received by Mr. K. Venkatachalam. The exhibition had good response from the public, students and teachers.

### Publication / Dissertation using RMRL collection

#### Ph. D. Dissertation

Mitilā, Ire., Tamīl peṇ eḷuttukaliṅ varalāru 1901-1950 Ceṅṅaip Palkalaiḱ kaḷakam, Ceṅṅai 2007.

#### M. Phil. Dissertations

Cīṅivācaṅ, Cē., Pattonpatām nūrrāṅtu - itaḷkaḷil ilakkaṅap pativukaḷ. Ceṅṅaip Palkalaikkaḷakam, Ceṅṅai 2008.

Kalaivānaṅ, Ku., Tamīlakac camaya varalāru - Cittānta ṭipikai (Āṅkila itaḷ). Ceṅṅaip Palkalaikkaḷakam, Ceṅṅai 2009.

Kārttikēyaṅ, Ka., Irupattōrām nūrrāṅtil Tolkāppiya āyvukaḷ. Ulakat Tamīlā rāycci Niṟuvaṅam, Ceṅṅai 2009.

#### Books

Āṅantacuntararājaṅ, Poykai Ve. (comp), Vēlūr kōṭṭai aruḷmiku Jalakaṅṭē svarar tirukkōyil varalāru. Śrī Jalakaṅṭēsvarar Ālaya Taruma Stāpaṅam, Vēlūr 2007.

Caṅmukacuntaram, Civa., Caiva Ellappa Nāvalar iyyarriya Tiruviriṅcaip purāṅam. Ve. Āṅanta Cuntararājaṅ, Vēlūr 2008.

Tāyammāḷ Aravāṅaṅ, Avvaiyār. Paccaippacēḷ, Ceṅṅai 2008.

Ayyappaṅ, Kā (ed), Cemmonlit Tamīl nūkaḷ patippurait tokuppu. Kāvya, Ceṅṅai 2009.

Ayyappaṅ, Kā., Tolkāppaiya vācippu. Kāvya, Ceṅṅai 2009.



Civakaṇeṣ, Tē. (comp) and Civakumār, Ja. (comp), Cennai nūlakāṅkal. Tamilnāṭu Muṟpōkku Eḷuttāḷarkaḷ Kalaiñarkaḷ Caṅkam; Pārati Puttakāḷay am, Cennai 2009.

Naracayyā, Kē. Ār. Ē., Ālavāy. Paḷaṇiyappā Piratars, Cennai 2009.

Omar Khayyam, Umar kaiyām pātal. Akaram, Tañcāvūr 2009.

Singh, Lata (ed), Theatre in colonial India. Oxford University Press, New Delhi 2009.

Lalitha Ram (ed.) and Ramnarayan, V. (ed.) Gandharva ganam. GB Bhū vaneswaran Mahesh G Bhuvaneswaran on behalf of the GNB family, Chennai 2010.



**Audit Report under section 12A(b) of the Income-tax Act, 1961, in  
the case of charitable or religious trusts or institutions**

We have examined the Balance Sheet of **Roja Muthiah Research Library Trust** as at 31st March, 2010 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office of the above named trust so far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view –

- (i) in the case of the Balance Sheet, of the state of affairs of the above named trust as at 31st March, 2010
- (ii) in the case of the Income & Expenditure account, of the excess of income over expenditure of its accounting period ending 31st March, 2010

for Bhaskaran & Ramesh  
Chartered Accountants

Chennai  
14 July 2010

A Bhaskaran  
Partner



**Audited Financial Statement**

**Balance Sheet as at 31.03.2010**

| Particulars                                 | 31.03.2010 |                   | 31.03.2009 |                   |
|---|------------|-------------------|------------|-------------------|
|   | Rs.        | Rs.               | Rs.        | Rs.               |
| <b>SOURCES OF FUNDS</b>                     |            |                   |            |                   |
| Capital Fund                                |            | 17,716,297        |            | 15,918,944        |
| Endowment Fund                              |            | 15,000            |            | 15,000            |
|   |            | <b>17,731,297</b> |            | <b>15,933,944</b> |
| <b>APPLICATION OF FUNDS</b>                 |            |                   |            |                   |
| <b>Fixed Assets</b>                         |            |                   |            |                   |
| Gross block                                 | 13,820,286 |                   | 12,457,207 |                   |
| Less: Depreciation                          | 319,930    |                   | 226,289    |                   |
| Net block                                   |            | 13,500,356        |            | 12,230,918        |
| Investments                                 |            | 233,722           |            | 109,729           |
| <b>Current Assets, Loans &amp; Advances</b> |            |                   |            |                   |
| Accounts receivable                         |            | 1,578,356         | 1,231,792  |                   |
| Cash and Bank balances                      |            | 2,066,316         | 3,207,657  |                   |
| Loans & Advances                            |            | 663,168           | 132,548    |                   |
| Projects in Progress                        |            |                   | 874,200    |                   |
|   |            | 4,307,840         | 5,446,197  |                   |
| Less: Current Liabilities and Provisions    |            |                   |            |                   |
| Current Liabilities                         |            | 310,621           | 1,852,900  |                   |
| <b>Net Current Assets</b>                   |            | 3,997,219         |            | 3,593,297         |
|   |            | <b>17,731,297</b> |            | <b>15,933,944</b> |

**Income & Expenditure Account for the year ended 31.03.2010**

| <b>Particulars</b>                       | <b>31.03.2010</b> | <b>31.03.2009</b> |
|--|-------------------|-------------------|
|  | <b>Rs.</b>        | <b>Rs.</b>        |
| <b>INCOME</b>                            |                   |                   |
| Contributions Received                   | 6,784,341         | 6,920,434         |
| Donations Received                       | 957,578           | 157,950           |
| Other Receipt                            | 305,588           | 428,408           |
| Projects in Progress                     |                   | 874,200           |
| <b>Total Income</b>                      | <b>8,047,507</b>  | <b>8,380,992</b>  |
| <b>EXPENDITURE</b>                       |                   |                   |
| Operating expenses                       | 1,273,055         | 919,436           |
| Employee expenses                        | 3,793,611         | 3,777,367         |
| Administrative expenses                  | 1,781,639         | 1,935,540         |
| Depreciation                             | 319,930           | 226,289           |
| <b>Total Expenditure</b>                 | <b>7,168,235</b>  | <b>6,858,632</b>  |
| <b>Excess of income over expenditure</b> | <b>879,272</b>    | <b>1,522,360</b>  |

**Accounting Policies**

- i) The financial statements are prepared under the historical cost convention on accrual basis of accounting.
- ii) The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the period reported.
- iii) The income from Digitization, Documentation, Reprographics, Reference Services and Training is accounted on accrual basis.

Donations are accounted on receipt basis. Interest is accounted on accrual basis.



Project work in progress (WIP) has been recognized on percentage of completion basis.

- iv) The Fixed Assets other than the Books owned by the Library are accounted at cost and depreciated over the useful life of the asset.

The books & periodicals purchased for the collection are recorded at cost and not depreciated.

The books and periodicals received as donation are valued at fixed prices depending on the age of the book or periodical. These rates have been approved by the Board of Trustees after considering the practices followed by similar organizations. These assets are not depreciated.

- v) Depreciation on fixed assets is provided on written down value method at rates arrived at based on the useful life of the asset.

Depreciation in respect of additions made during the year and put to use for less than six months has been charged at 50% of the original rate for the block.

- vi) Investments in Mutual Funds being short term in nature are recorded at cost.  
vii) Foreign currency transactions are recorded at the rates prevailing on the date of transaction.

## Notes

### Books Collection

- a. Roja Muthiah Research Library Trust (RMRLT) has a wide collection of books some of which date back to the 19th century, which are partly owned by them and partly by the University of Chicago (UoC).
- b. The books owned by RMRLT were received as donations from various sources during the past several years. These books were not represented in the books of account earlier and it was decided by the committee of management to bring these books into the accounts. Consequently, a formula was arrived by the management, based on practices followed by similar organizations and the books received as donations have been capitalized during the year.
- c. As per an MOU entered into between the UoC and RMRLT, books and periodicals owned by UoC were to be microfilmed by RMRLT and the books to the extent for which the microfilming was completed, would be transferred to RMRLT. The transfer effected during the year valued at Rs.1,67,670 have been transferred to RMRL Trust.
- d. RMRLT also has a collection of books and periodicals on Microfilm which were made using their own resources. These books and periodicals are owned by other organizations and only the microfilms are held by RMRLT. The value of this collection has not been reflected in the accounts. A policy in respect of the valuation of these would be taken up during the current year and the same would be reflected in the next year accounts.



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ROJA MUTHIAH  
RESEARCH LIBRARY TRUST