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# Government of Madras.

EDUCATIONAL DEPARTMENT.

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| *Recd.* | | 1913. | *Enclosures* |
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## G.O. No. 1002, [illegible]h November 1913.

**Accounts.**

Recording the report on the audit of the stock—of the School of Arts, Madras, for 1912-13.

2

# Government of Madras.

## EDUCATIONAL DEPARTMENT.

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| *Recd.* | 1913. | | *Enclosures* |
| *Regd.* | | | *Spare copies* |

## G.O. No. 1002, 4th November 1913.

**Accounts.**

**Recording the report on the audit of the stock—of the School of Arts, Madras, for 1912-13.**

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

*Letter*—from the Hon'ble Sir ALFRED GIBBS BOURNE, K.C.I.E., D.Sc., F.R.S., Director of Public Instruction.
*To*—the Secretary to Government, Educational Department.
*Dated*—Madras, the 18th October 1913.
*No.*—R.C. 8625.

I have the honour to submit, for the information of Government, a copy of my Proceedings R.C. No. 8625, dated 18th October 1913, reviewing the report on the audit of the stock accounts of the School of Arts, Madras, for the year 1912–13, together with a copy of the report and the Superintendent's letter No. 311/13, dated 23rd September 1913.

2. Mr. Hadaway remarks, with truth, that "there should be no idea of profit in money from the workings of a school of this sort", but I conceive that the purpose of the audit is not to make out a profit and loss account, but to see that the accounts are so kept as to guard, as far as possible, against waste and fraud. Mr. Hadaway says that when the audit was first in contemplation he expected that the auditor would bring to light mistakes and suggest means and methods to rectify defects. This, the auditor has certainly tried to do, although in some particulars he has gone beyond his function and has through unavoidable ignorance of the details of the School of Art work made some suggestions that may prove impracticable. It is clear that the accounts do not at present afford a complete check on consumption of material and this matter will be dealt with in my reply to Government Memorandum No. 2146-1, Educational, dated 4th August 1913.

ENCLOSURES.

(i)

*Proceedings of the Director of Public Instruction, R. C. No. 8625-13, dated 18th October 1913.*

Recorded.

2. The Superintendent's action in having allowed the Banks to take a small commission on foreign cheques is accepted.

3. The Superintendent should avoid, in future, keeping sovereigns in store for long periods.

4. The alterations in indents should clearly be attested.

5. The Superintendent's explanation regarding the issue of surplus materials is accepted, and as far as possible the Accountant-General's suggestion should be carried out.

6. The Superintendent should have reported whether his personal account is still outstanding. No doubt some latitude must be allowed to customers, but Mr. Graham's purchases began in January 1913 and it is high time his account should be settled. The Superintendent's suggestion that no definite period need be fixed is approved.



7. The Director considers the Superintendent's explanation as to the fixing of prices satisfactory, but doubts the adequacy of the reasons assigned for giving the members of the staff a discount of 10 per cent. on their purchases. Some productions of the School of Arts are on sale at the Victoria Technical Institute. It would, perhaps, be a satisfactory arrangement if the whole could be disposed of through this institute.

A. G. BOURNE,
*Director of Public Instruction.*

To the Superintendent, School of Arts.
Copy to Government (with covering letter).

(ii)

*Report on the audit of the stock accounts of the School of Arts, Madras, for the year 1912–13, by the Chief Superintendent in charge of Outside Audits, Accountant-General's office.*

1. In accordance with G.O. No. 347, Educational, dated 22nd April 1913, the stock accounts of the School of Arts, Madras, for the year 1912–13 have been audited.

2. The audit procedure followed was the same as that for the two preceding years.

3. The audit calls for the following remarks.

4. The cost of six dozen of wire files amounting to Rs. 9–12–0 was included under materials in contingent bill for April 1912 and the item was in consequence taken into the stock register of materials. This item was also recorded in the tools and plant ledger with a note in the materials stock ledger that it has also been noted in the tools ledger. If the item properly related to the register of tools, the entry in the register of materials should have been scored out.

5. The outturn books of the following departments showed that no work was done in the periods noted below:—

(*a*) Lacquer work from 17th March to 3rd July 1913.
(*b*) Modelling department.
(1) From 20th April to 10th July 1912.
(2) „ 14th August to 16th November 1912.

6. The contingent register was examined for the purpose of tracing the materials purchased into the stores accounts. It was found to have not been closed and attested at the time of drawing bills in accordance with the procedure laid down in article 83 of the Civil Account Code. It was closed only once a year and signed by the Superintendent and there was therefore the risk of the same items being included more than once when bills are drawn for recoupment of the permanent advance.

7. In the following two cases commission was charged by the Bank of Madras in realising the amounts of cheques and this was charged to Government instead of to the party concerned:—

| | Commission charge. RS. A. P. |
|---|---|
| Receipt No. 56, dated 3rd March 1913 .. .. .. | 5 13 11 |
| Do. „ 68 „ 31st „ „ .. .. .. | 0 7 6 |

8. Ten sovereigns were obtained on 9th October 1912 and brought on the stores accounts, but only five were issued on 22nd October 1912 for making articles. The balance was not issued till 10th July 1913. The necessity for keeping sovereigns in store is not apparent as they could be obtained from the Currency office or from the market whenever required.

9. There were alterations in many of the indents for materials issued from stores which were not attested by the Superintendent, and it could not be ascertained therefore whether the alterations were made before or after the indents were passed by the Superintendent. These indents serve as vouchers to support the issues made from the stores and if alterations and additions appear in them, without the attestation of the Superintendent, the object for which the indents have been introduced would be frustrated.

10. Articles such as garden implements, rakes, hemp twine, cocoanut rope, bamboos, mud pots, water sprinklers, etc., and articles used for office purposes such as locks for office almirahs, kerosine oil, chimneys, match boxes, brooms, disinfecting powder, etc., were charged under "materials" instead of under "Contingencies." The budget provision under "Materials" being evidently intended only for the purchase of materials required for use in the several departments of instruction in the school, the charges under that head should include only the cost of such materials and not of others required for office purposes.

11. Several materials indented for by the departments and issued by the store-keeper were noted on the indents as "issued from other sources", and it was explained that these were balances of materials issued from the store on former occasions but which were not utilised on those occasions and were consequently returned to the store-keeper's stock. The materials thus returned and reissued were not brought on the store-keeper's ledgers. The proper procedure would have been to add the returned materials to the stock in the store-keeper's accounts and show the issues as issues in the ordinary course.

12. It may be suggested in this connection that when an article is proposed to be made, an estimate should be prepared by the department concerned of all the materials that may be required for it and it should be approved by the Superintendent. The estimate would serve as a guide to check the indents for the materials required. An estimate does not seem to be prepared at present and in the absence of it no check could possibly be exercised over the quantity of the materials asked for by the departments and issued and there is also no safeguard against a second indent for the same materials for the same work being passed. If such an estimate is prepared and passed by the Superintendent there would also be no necessity for the separate indents for materials being passed by him inasmuch as the materials may be issued by the store-keeper with reference to the approved estimates, the issues being also noted on them. When, however, more materials than those entered in an approved estimate are required, the indent for the excess should be passed by the Superintendent. If the design of a work is altered, a revised estimate should be drawn up and passed by the Superintendent and the old estimate cancelled. The estimate above referred to will also help in fixing the value of the article manufactured accurately.

13. The following amounts due to the school have been long outstanding and steps should be taken for their early recovery :—

| Name. | Amount. RS. | A. | P. | Date of bill. |
|---|---|---|---|---|
| 1. Superintendent, School of Arts .. | 185 | 0 | 0 | 30th April 1912. |
| 2. Mr. W. F. Graham .. .. .. | 349 | 6 | 0 | 17th January 1913. |
| 3. Mr. W. F. Graham .. .. .. | 220 | 0 | 0 | 18th March 1913. |

I think a limit of time should be fixed within which such recoveries must be made.

14. Wool was sold to other institutions and the cost recovered in cash. The sales were however not from the store-keeper's stock but from the quantities issued to the carpet weaving department. It was not possible to check the correctness of the quantities issued and their post as the sales did not appear in any accounts. The only records showing the sales were the counterfoils of the receipts granted for the value received. It is desirable that such sales should pass through the stock accounts of materials.

15. From an examination of the list of articles sold in auction in March 1913, it was observed that some of the articles were sold for prices far lower than those originally put upon them. Among the purchasers were also some members of the school staff. A few of the instances are noted below :—

| Lot or serial number. | Stock book number. | Description. | Original price. RS. | A. | P. | Sold for RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|
| 1 | 123 .. .. .. .. .. .. | Paper cutter .. .. | 75 | 0 | 0 | 10 | 8 | 0 |
| 2 | 113 .. .. .. .. .. .. | Tray .. .. .. | 68 | 0 | 0 | 33 | 8 | 0 |
| 45 | 1243 .. .. .. .. .. .. | Lacquer work box .. | 20 | 0 | 0 | 2 | 12 | 0 |
| 57 | 1536 .. .. .. .. .. .. | Mirror frame .. .. | 15 | 0 | 0 | 2 | 10 | 0 |
| 60 | 1539 .. .. .. .. .. .. | Wood work box mirror .. | 10 | 8 | 0 | 4 | 0 | 0 |
| 101 | 1418, 1422, 1421, 1423, 1420, 1419.. .. | Handle .. .. .. | 12 | 0 | 0 | 3 | 8 | 0 |

16. It was also noticed in audit that when manufactured articles are sold to the school staff, a reduction of 10 per cent. on the price marked is allowed. A concession rate has been allowed to the students with the approval of Government, but there appear to be no orders of Government allowing the 10 per cent. reduction in the case of sales to the school staff.

ACCOUNTANT-GENERAL'S OFFICE,
FORT ST. GEORGE,
*Madras, 16th September* 1913.

R. SETHURAMA AYYAR,
*Chief Superintendent,*
*In charge of Outside Audits.*

*No. O.A.* 29-11433, *dated* 16*th September* 1913.

Forwarded to the Director of Public Instruction, Madras, through the Superintendent, School of Arts, Madras.

J. C. MITRA,
*Offg. Accountant-General.*



(iii)

*Letter*—from W. S. HADAWAY, Esq., Superintendent, School of Arts.
*To*—the Director of Public Instruction.
*Dated*—Madras, the 23rd September 1913.
*No.*—R.O.C./311.

I have the honour to submit the audit report of the Accountant-General on the stock accounts of this institution for 1912–13, No. O.A. 29-11433, dated 16th September 1913, and in doing so I submit the following explanation and remarks *seriatim* :—

*Paragraph 4 of the report.*—The remark is noted. The entries have been scored out by the auditor himself in the stock ledger in the course of his audit.

*Paragraph* 5.—This needs no explanation. It is an administrative question with which the auditor has no concern. The dates also, it will be noticed, coincide with the school holidays.

*Paragraph* 6.—The closing of the contingent register and attesting it were never postponed till the end of the year. The statement made is not correct. The accounts were closed at the end of each month and I verified and attested the entries. This practice had been in vogue since the date of my assuming charge of this institution, and I understand it had been so during the last 15 years and before.

Since April 1913 it has been discontinued and when after the new contingent register forms No. 10 have been supplied, the accounts are closed and attested at the time of drawing bills in accordance with the procedure of the Civil Account Code. The auditors have looked into the accounts of the school for the previous two years, and I regret to say that they have overlooked the point but have pointed it only now in this report after the mistake had been rectified.

*Paragraph* 7.—The practice of allowing the Banks to take a small commission on foreign cheque, has been countenanced by you with favour in your Proceedings R.C. No. 2321, dated 19th April 1913.

Though this paragraph needs no explanation I offer the following in justification of the commission allowed. Baron Nugent of Hampshire, England, while here as a guest of His Excellency the Governor, wished to purchase a carved side board. The article was sent to him to England, and from there he sent a cheque for £40 towards payment of this office bill for Rs. 600. While cashing the cheque the Bank deducted Rs. 5–13–11.

Similarly a discount of As. 7–6 was taken by the Bank on a cheque received from England for £4–10–8 towards a bill for Rs. 68.

In one instance there had been, after the Bank had deducted, a commission, an excess of As. 2–7 on a cheque received from home for £1–0–6, and this excess was credited to Government and it had not been pointed out by the Auditor.

*Paragraph* 8.—This like paragraph 5 forms a question of administration, which I presume the auditor has no concern and should be left entirely in my hands.

Ten sovereigns were purchased and five sovereigns weight was used and the balance was kept in the stores for reasons pertaining to the administrative working of the jewellery department.

I may here say that the particular work for which gold was purchased had to be delayed for want of special gold coins (for making a necklace) which were not available then and the design had to be changed and another article made to utilize the sovereign gold. The auditor might, with much more reason, criticise stocks of wool, timber, etc., which have been in store for some years. Any material including gold may be wanted for use at any time, and so should be kept in readiness to save delay in working.

*Paragraph* 9.—This is a vague and superficial report which I can take no special note of. On my examining the indents for issues during the year under audit there were only in all, out of about a thousand issue memoranda (each memorandum containing between three to eight items of materials) 49 items altered in the quantity issued—from a greater to less and 10 *vice versâ*. These alterations I was quite aware of, and they were inevitable while issuing. I append a statement showing the description of the materials and quantity altered and they would speak for themselves if there be anything important to be noted. In almost all cases the indents from the department had been for a greater quantity and the alterations were for less issues. I am sure the "object for which the indents are intended" is not at all frustrated.

*Paragraph* 10.—The suggestion of the auditor is noted. Since April 1913 the articles that are not for the boys' instruction in the department but are brought for other purposes are rightly charged under proper headings. I may, however, say that some of the garden implements (though styled garden implements) such as rakes and water sprinkler were purchased for departmental use.

Hemp rope, cocoanut rope, bamboos were solely bought for departmental use for packing, etc., and I dare say that I might have ordered to be issued for other purposes a little portion of the things left in balance which otherwise should have been bought under contingencies.

Kerosine oil, chimneys, match boxes, disinfecting powder, etc., have been supplied by the contractor along with other materials for the departmental use and the cost thereof was wrongly included with that of other items.

The cost of all these items, which the auditor says was wrongly debited under materials, amounts to only Rs. 125-12-9. If from this amount a portion or moiety is deducted on account of the cost of materials, there will be left only a small balance; and this I considered then to be too little to effect a transfer from one head to another. However, as stated in the beginning of the paragraph I have, commencing from April 1913, instituted that purchases belonging to the office expenses *should not be included* under materials.

*Paragraph* 11.—The auditor has not specifically stated the description of the articles returned and the quantity. The statement that "those articles were returned to the store-keeper's stock" is not correct.

On my examining the issue memoranda I found that some articles that were indented for from the stores have not been issued by the store-keeper from the stock of stores, but from the surplus that have been kept by, separately, not under the store-keeper's charge, but by the departmental people. The articles which have been issued under "other sources" I enumerate below together with the quantity issued :—

"*Other sources.*"

| Date. | Particulars. | Quantity. issued. |
|---|---|---|
| 1st April 1912 .. .. .. .. .. | Sulphuric acid | 8 Oz. |
| 11th " " .. .. .. .. .. | Sulphate of iron | 8 Oz. |
| 16th " " .. .. .. .. .. | Binding wire | 2 Oz. |
| 16th " " .. .. .. .. .. | Ivory black | 2 Oz. |
| 16th " " .. .. .. .. .. | Plumbago | 1 Oz. |
| 16th " " .. .. .. .. .. | Date mats | 2 |
| 18th " " .. .. .. .. .. | Iron band | 1 sheet. |
| 27th June " .. .. .. .. .. | Irumbuli stick | 12 |
| 11th July " .. .. .. .. .. | Wire nails | 4 Oz. |

I wish to explain that these articles were auxiliary materials quite essential for effecting the completion of the manufacture of an article and the issues of which could never, under any circumstances, be gauged correctly and there were always issued a little surplus over the actual quantity used. These surpluses, when no longer required, were, with some special care, collected and preserved in a place and whenever wanted again they were used. However when a large quantity of certain materials was issued in excess of the quantity required, the surplus after usage was always brought into the stock register.

To quote an instance, if a metal casting was made, a large quantity of scraps and metal was issued and after a few days or even weeks or months after the excess quantity or the balance of metal unused (such as runners, etc.) was returned to the stores and brought into account. But if a few bags of charcoal and such like things had been issued for casting a figure and if a small quantity of these were left unused such of these were collected in a particular place and used at a future date.

The items appearing under "Issued from other sources" occurred only in the months of April, June and July 1912 and after which period there were no issues from other sources and all the surplus of the petty materials as well, whether small or big in quantity was brought into account.

*Paragraph* 12.—As I have always insisted, a previous estimate for work to be made is both undesirable and unpractical in an institution of this sort. To be accurate for purposes of audit, it would require separate indents for each article to be made and would consume much valuable time of my own, besides leading to inevitable delays in starting any work. Work is often finished unexpectedly and a new work required to be started at once to save time. To delay while separate indents were prepared would completely upset the working of the departments. The auditor suggested to me that as previously prepared indents and estimates were used in the municipal workshops, the same procedure should be followed here. I insist that this institution should not be compared in any way with a factory or workshop run on commercial lines, there should be no idea of profit in money from the workings of a school of this sort, and estimates and indents of the sort suggested are only necessary and desirable when great economy of material or economy in time and money are required, neither of these conditions being feasible in a school of art. Such procedure as that suggested may be likened to the use of a sledge hammer in crushing a beetle. No one with practical experience of a school of art could suggest such a procedure seriously.

*Paragraph* 13.—Rupees 185 is what I owe to the school personally, and it is not correct to say that the Superintendent, School of Arts, owes. I usually settle my personal account with the school during March each year.

Mr. Graham, who is now Deputy Commissioner, Mandalay, while here in Madras, bought a few pieces of furniture in January and March 1913 and then for the auditor (who audited the accounts for 1912-13) to say that the amount for articles purchased in the middle of January



and March 1913, has long been outstanding is quite unreasonable. I have never hesitated to give credit to those known to me personally, and I realize that I am fully responsible for the amounts of their accounts. I may add that this has always been the practice here and during my tenure of the appointment there have been no bad debts contracted whatever. I do not think that any limit of time should be fixed, and I think the matter should be left entirely to my discretion. It will be unpolitic to fix any limit of time when important personages wish to purchase.

*Paragraph* 14.—Wool yarn was sold to the Anjuman on two occasions (while I was away on leave) in order to oblige them for their urgent work and the cost was recovered. The procedure suggested by the auditor will be carried out in all future transactions of similar nature.

*Paragraph* 15.—The articles referred to were sold for the best prices that could be got at the time of the auction, which was a public one, and carried out in my immediate presence and under my supervision.

To some silver and other articles I fixed certain limit within which they were not to be sold. If anybody bid higher than the limit price the article was sold. The limit under which articles were *not* to be sold represented a slight excess over their intrinsic value.

As I have before remarked many articles made before 1907 were priced far in excess of their value at what could only be termed "fancy prices."

If any article did not go beyond the limit price the school bought in such articles and there were a number of articles of such description. The articles were auctioned under your sanction conveyed in Proceedings Dis. No. 696/13, dated 3rd February 1913, and for the sake of comparison, I append in the margin the book value of the stock articles auctioned and their value realized by such sale.

* Book value of stock articles auctioned. Rs. 718-15-6.
Amount realized by auctioning the above stock articles .. .. " 280-1-0.

I dare say in this connection that the members of the school staff had purchased at the auction other articles as well the cost of which came very nearly to three-fourths of their book value and these have not been noted

A comparison of the book value of the articles sold at auction during the previous year (1911) with the amount realized at auction will show that a number of articles have been sold far below their book value and only at about one-fourth or one-sixth price realized. They were sold for any reasonable price that they could fetch as otherwise they would still be in stock with their nominal book value.

I may add that I consider the auditor has far exceeded the purpose of his audit in criticising and commenting on items with which he has no concern.

*Paragraph* 16.—In fixing the price of an article, I take into consideration the artistic excellence and usage of the thing manufactured and in every case I satisfy myself that there is always an enhanced valuation ranging from 10 to 20 per cent. above the actual cost price. I do not say that at times I do not lessen the value of the things of their actual cost price; because the articles manufactured, being all boys' work will never at all procure the actual value, nor will it be desirable to keep those articles in stock with a nominal price, as was done in previous years.

I lessen the price of an article when it is artistically bad or for some defects in workmanship and when I see a purchaser I sell it to him for the best price I could get, as otherwise it would be a virtual loss if kept unsold, or would be fit only for the melting pot.

Regarding the discount of 10 per cent. that I allow the school staff I beg to stay it is more an administrative policy than anything else. It is a question of adding 10 or 15 per cent. more to the value and allowing a discount of 10 per cent. afterwards. In all cases I am fully acquainted with the value realized when the article is sold at a discount.

There is also another reason for allowing the 10 per cent. discount to the school staff. The students could purchase an article for the cost price of materials only and my desire has been that the staff should not influence the students to buy the articles for them.

In conclusion I beg to submit that the report of the auditor for 1912-13 has not shown any serious faults. The auditor has consistently assumed a very critical attitude on many minor details which might very well be left to the discretion of the head of an office.

When Government first ordered on 20th December 1911 that there should be an audit of the stock account of the school I considered that such an audit was necessary in the interest of the institution and that if any abuse of powers were found amongst my subordinates the auditor would bring to light such mistakes and could suggest means and methods to rectify the defects. With that view I courted the audit, but I find now after three audits that nothing in the shape of constructive criticisms has been given me, but, on the other hand, especially in this report, questions and queries—and suggestions pertaining to the administrative working of the school which had not been asked for—have been copiously and gratuitously awarded.

I am of opinion and am strongly convinced that nothing is wrong in the stock accounts and nothing goes amiss and as such the continuance of the audit will confer nothing beneficial.

I respectfully beg once more to urge that you will please to address Government to pass orders for the discontinuance of the school audit.

Sub-Enclosure.

*Statement of items altered in the issue memos.*

| Date. | Particulars. | Quantity asked. | Quantity issued. | |
|---|---|---|---|---|
| | | | lb. | Oz. |
| 12th April 1912 | Bees wax | 4 lb. | 3 | 10 |
| 16th ,, ,, | Cocoanut oil | 1 bottle | 1 | 6 |
| 25th ,, ,, | Napthaline balls | 1 viss | 3 lb. | |
| 26th ,, ,, | Brass box lock (2½″) | 2 | 3 lb. | |
| 27th ,, ,, | Cocoanut oil | 1 bottle | 11¾ Oz. | |
| 30th ,, ,, | Muratic acid | 8 Oz. | 1 Oz. | |
| 18th June ,, | Cawnpore wool | 5 Mds. | 4 Mds. | |
| 19th ,, ,, | Mercury | 10 Pals. | 9 Pals. | |
| Do. | Lamp oil | 2½ Pals. | 3 Oz. | |
| | | | lb. | Oz. |
| 20th June 1912 | Tamarind | 6 lb. | 3 | 11½ |
| 26th ,, ,, | Pomogranite shells | 6 lb. | 3 | 2 |
| 28th ,, ,, | Cocoanut oil | 1 bottle | 1 lb. | |
| Do. | Cotton | ½ lb. | 5½ lb. | |
| 1st July 1912 | Lamp oil | 2½ Pals. | 3 Oz. | |
| Do. | Borax | 1 lb. | 15¾ Oz. | |
| 2nd July 1912 | Nitric acid | 1 lb. | 8 Oz. | |
| 10th ,, ,, | Long cloth | 4 Yds. | 2 Yds. | |
| | | | lb. | Oz. |
| 16th ,, ,, | Alum | 3 lb. | 2 | 6 |
| 19th ,, ,, | Binding wire | One roll | 5 Oz. | |
| Do. | Saffron | 2½ Pals. | 3 Oz. | |
| 29th July 1912. | Tamarind | 2½ Pals. | 3 Oz. | |
| 24th August 1912 | Oil stones | 1 Doz. | Ten. | |
| 2nd September 1912 | Brass sheet | 25 lb. | 24½ lb. | |
| | | | lb. | Oz. |
| 3rd ,, ,, | Tamarind | 6 lb. | 4 | 8½ |
| 19th ,, ,, | Sulphate of iron | 1 lb. | 2 Oz. | |
| 23rd ,, ,, | Cocoanut oil | 2½ Pals. | 3 Oz. | |
| 1st October 1912 | Brad's nails | 1 lb. | 5½ Oz. | |
| | | | lb. | Oz. |
| 4th ,, ,, | Castor oil | 1 viss | 2 | 7 |
| 23rd ,, ,, | Foot rule | 21 scales | 6 Scales. | |
| | | | lb. | Oz. |
| 28th ,, ,, | Sulphate of copper | 2 lb. | 1 | 13 |
| 1st November 1912 | Waste cloth | 2 lb. | 1 lb. | |
| 12th ,, ,, | Tamarind | 6 lb. | 4½ lb. | |
| 4th December ,, | Soap | 4 Oz. | 2 pieces | |
| 5th ,, ,, | Cocoanut oil | One bottle | 10¾ Oz. | |
| Do. ,, | Square tiles | 25 | 24 | |
| 14th Do. ,, | Waste cloth | 1 lb. | ¾ lb. | |
| Do. | Tamarind | 8 lb. | 4¼ lb. | |
| 23rd January 1913 | Kasikatti | 3 lb. | 1 lb. | |
| 28th ,, ,, | Sulphate of iron | 1 lb. | ¾ lb. | |
| 29th ,, ,, | Cocoanut oil | 8 Oz. | 1 Oz. | |
| | | | lb. | Oz. |
| 5th February 1913 | Tamarind | 6 lbs. | 5 | 3¼ |
| 6th ,, ,, | Dunghry cloth | 2 yds. | 1½ Yds. | |
| 17th ,, ,, | Copper wire | 2 visses | 5 lb. | |
| 20th ,, ,, | Arrow root flour | 1 viss | 2 lb. | |
| 24th ,, ,, | Dhoby's earth | 4 lb. | 12 Oz. | |
| 25th ,, ,, | Tamarind | 6 lb. | 4 lb. | |
| 13th March 1913 | Binding wire | 4 Oz. | 2 Oz. | |
| | | | lb. | Oz. |
| 17th ,, ,, | Alum | 3 lb. | 1 | 3½ |
| 25th ,, ,, | Tamarind | 3 lb. | 2½ lb. | |
| 20th June 1912 | Binding wire | 3 Oz. | 4 Oz. | |
| 11th July ,, | Wire nails | 3 Pals. | 4 Oz. | |
| 16th ,, ,, | Castor oil | 2 Pals. | 3 Oz. | |
| 15th August ,, | Saltpetre | 1 Palam | 2 Oz. | |
| 2nd September 1912 | Brass sheet | 30 lb. | 31½ lb. | |
| 4th October ,, | Turpentine | 8 Oz. | ½ bottle | |
| 26th ,, ,, | Brass sheet | 35 lb. | 37 lb. | |
| 22nd November ,, | Do. | 30 lb. | 31½ lb. | |
| 12th March 1913 | Copper sheet | 30 lb. | 31 lb. | |
| Do. | Brass sheet | 30 lb. | 31 lb. | |

**Order—No. 1002, Educational, dated 4th November 1913.**

Recorded.

(True Extract.)

W. Francis,
*Ag. Secretary to Government*

To the Director of Public Instruction.
,, Accountant-General.

Sectt. II—10 (a)—21,592—4-13.

20

Edl: DEPARTME

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Read again G.O. No. ........, dated ........ 191 .
,, ,, ,, ,, ........, ,, ........ 191 .

*Read also*:—

C. No. 3138 From the D. P. I. Re. No; No. 8625/13, dated 18th Oct. 1913.
,, ,, ........, ,, ,, ........, ,, ........, ,, ........ 191 .
,, ,, ........, ,, ,, ........, ,, ........, ,, ........ 191 .

14 P

**ORDER.** No. 1002 Bl, dated 4-11- 1913.

J. S.

Recorded

CW 24.10.13 CA 28.10.13

Mr 29/10

Dy 1/11

XIX

Note: With reference to para 2 of G.O. No. 90 Edl: dt 5th Feb: 1913, the report is sent to Govt: only for information. No action seems called for.

CW 24.10.13

The Director's proceedings - page 3 of - deals fully with all the points raised in the report.

CA 28.10.13

To the D. P. I. }
,, A. G. }

Desp with enclosures 1.12.13

[E. & L. 42.]

1,500—10-8-08.

# PRES[S]

**ORDINARY.** **PREFERENCE.** **URGENT** (*a*).

EDUCATIONAL ~~LEGISLATIVE~~ DEPARTMENT.

8 NOV 1913 MADRAS.

1

Current No. 2138 Ed, dated 20th Oct. 1903.

G.O., No. 1002 Ed, dated 4-11- 1903.

Number of MS. pages sent { (*b*) Correspondence including order or orders (*b*[1]) 20 (Twenty) / Notes.........

15 [illegible]

Docket Accounts — Regarding the report on the audit of the stock of the School of Arts, Madras, for 1912-13.

| Number (*c*) of copies required when struck off (*not including copies for volumes and editors' table which are retained in the Press*). | Complete Correspondence and orders. | Notes |
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(*b*[1]) For rules regarding printing of notes, see the rules in G.O., No. 1220, Public, dated 30th November 1900.

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[P.T.O.

TO PRESS, MADRAS. ~~OOTY.~~

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..............................Clerk.

..............................Supdt.

**B**

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..............................Supdt.

**C**

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..............................Clerk.

1st Nov: /13

..............................Supdt.

(*b*) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

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| Revised proof furnished on.............................. | |
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