

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1913.

Enclosures.

Spare copies.

G.O. No. 1020, 10th November 1913.

Accounts.

Declining to insist at present on the maintenance in the Madras School of Arts of the detailed system of — suggested by the Accountant-General.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

G.O. No. 444, Educational, dated 14th May 1913.

ABSTRACT.—Recording, with remarks, proceedings of the Director of Public Instruction reviewing the report on the audit of the stock accounts of the School of Arts for 1911-12.

II

Letter—from K. L. DATTA, Esq., M.A., Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 9th July 1913.
No.—O.A. 29-6568.

With reference to G.O. No. 444, Educational, dated 14th May 1913, recording the proceedings of the Director of Public Instruction reviewing the report on the audit by this office of the stock accounts of the School of Arts for 1911-12, I have the honour to state that two important suggestions among others were made in the audit report for the improvement of the accounts.

2. The first of these was with regard to the maintenance of a complete account of the stock of tools and plant in the whole school—*vide* No. (ii) in paragraph 5 of the report. The Superintendent considers the suggestion both unpractical and unnecessary in a school, though he admits that if an audit of the stock accounts is to be conducted, a complete account as suggested should be maintained and produced for audit. I would not however press this, as the annual expenditure on tools and plant amounts only to a few hundreds of rupees.

3. The other and more important suggestion is No. (vi) in paragraph 5 of the audit report. There are two classes of stock accounts in the school, viz., (1) of materials purchased and issued to the several departments where articles are manufactured under instruction and (2) of articles manufactured. Unless the accounts are kept in such a way that the two accounts can be connected together so as to see in audit that the articles, for manufacturing which materials are issued, have been actually made, the audit would be imperfect. The chief objection of the Superintendent of the school to adopt the suggestion seems to be the fact that there is a considerable waste of materials, the works being done by untrained students. I would, however, explain that this objection does not affect the question. The audit is not intended to test the quantity of materials used for the different articles. This is a matter which might be left entirely to the Superintendent. But it is essential for the auditor to see that every article undertaken to be manufactured and for making which materials are issued is, when manufactured, actually brought on to the stock accounts of articles manufactured. If any articles are spoilt while in the process of manufacture, all that the Superintendent will have to do is to certify that the article was spoilt in the process of manufacture. The accounts of manufactured articles now maintained are only of those delivered to the store-keeper for sale, and do not show what articles have been actually manufactured with the materials issued and are therefore incomplete. No accounts are now maintained to show that all articles which are undertaken to be manufactured and for which materials have been issued have been actually manufactured and brought on the store accounts or have

been spoilt in the process of manufacture. In fact there is no check against articles actually manufactured being disposed of otherwise than by being brought on the store accounts.

4. I would therefore urge that, in order to enable a complete audit to be conducted of the stock accounts, the second suggestion above mentioned should be carried out, and request that Government may be pleased to issue orders accordingly.

III

Memorandum No. 2146-1, Educational, dated 4th August 1913.

Referred to the Director of Public Instruction for remarks.

(By Order.)

C. S. ANANTARAMA AYYAR,
Under Secretary to Government.

IV

Letter—from J. C. MITRA, Esq., M.A., B.L., Officiating Accountant-General, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 11th September 1913.
No.—O.A. 29-10806.

I have the honour to enquire whether any orders have been passed by Government on this office letter O.A. 29-6568, dated 9th July 1913, making certain suggestions for improving the stock accounts maintained in the School of Arts and, if so, to request that I may be favoured with a copy of the same.

V

Memorandum No. 2752-1, Educational, dated 17th September 1913.

With reference to his letter No. O.A. 29-10806, dated 11th September 1913, the Accountant-General is informed that no orders have yet been passed on his letter, dated 9th July 1913, regarding the improvement of the stock accounts in the School of Arts, Madras, and that a copy of the orders when passed will be duly communicated to him.

(By Order.)

C. S. ANANTARAMA AYYAR,
Under Secretary to Government.

To the Accountant-General.

VI

Letter—from the Hon'ble Sir ALFRED GIBBS BOURNE, D.Sc., F.R.S., K.C.I.E.,
Director of Public Instruction, Madras.
To—the Secretary to Government, Educational Department.
Dated—the 18th October 1913.
No.—Ref. on Cur. 7537.

With reference to Government Memorandum No. 2146-1, Educational, dated 4th August 1913, referring for remarks the Accountant-General's letter, herewith returned, regarding the stock accounts of the School of Arts, Madras, I have the honour to state that Mr. Hadaway, the Superintendent, is of opinion that it is quite impossible to trace raw materials, such as paints, wool, timber, etc., to some particular work and that the Accountant-General's suggestions in paragraph 3 of the letter under reference cannot be complied with for the reasons mentioned in his letter No. 508, dated 8th September 1913 (copy enclosed). It is also clear that the kind of

accounts the Accountant-General wants to be maintained could only be kept if the clerical staff of the school is increased and that it is very doubtful whether the additional check would result in saving commensurate with the additional expense. The averages of cost of materials and sale-proceeds for the last six years are Rs. 5,454 and Rs. 6,150.

2. Moreover the present ideal for the institution is a school of artistic craftsmanship and it is probable that a minute correlation of cost and sale-proceeds would tend to convert it into a school of the manufacturing type, *i.e.*, the ordinary industrial school run on commercial lines.

ENCLOSURE.

Letter—from the Superintendent, School of Arts, Madras.

To—the Director of Public Instruction.

Dated—the 8th September 1913.

No.—R.C. 508.

In answer to your Proceedings R.C. No. 7537, dated 5th September 1913, I have the honour to state that I cannot agree with the statements in paragraph 1.

The suggestion is quite impracticable. If I explain at some length the matter may become more easily grasped.

We will suppose that there are several carpets being woven at one time, and all started on the same date and that among these twenty-five different colours or shades of wool are in use. It can be easily realized, as in the case of paints of various colours, that we cannot tell beforehand, even with approximate accuracy, the exact amount of wool of any one shade or colour which will be required for either of the carpets being woven. There may be a half pound of yarn of one colour, several pounds of another, and perhaps but a few ounces of a third. In practice, therefore, the yarn to be dyed is issued to the dyer in small batches with instructions to dye it to certain colours. To economize time, so that the students or workmen would not be idle for want of material to work with, it is not unusual to prepare more yarn of a certain colour than would be likely to be used at once. The surplus, however, is carefully kept in a separate store maintained for the carpet weaving department. During the process of weaving a carpet it frequently happens that a small amount of yarn of a particular colour is required which the dyer has not separately prepared. The maistry of the department then goes to the store of surplus dyed yarns and as likely as not will find what he is in need of. The particular yarn selected may very likely have been issued many months before the carpets being woven at the time were started. How is one, therefore, to check even approximately the amount of yarn in a given carpet?

To add to the difficulty already pointed out, the warp of the carpets is made of cotton twine. This must be considerably longer than the length of the finished carpet (for fixing in the loom) and of course adds to the weight of the finished article. Now these short ends of twine are afterwards knotted together and again used for warps of rugs or unimportant students' work, so there is very little waste (and no new indent) but the actual weight of cotton warp is not accurately known when the carpet is finished. Also, each knot of yarn as it is tied must be left of a longer pile than the pile of the carpet when finished, an eighth of an inch or so being clipped off afterward. This is waste which cannot be accounted for.

Taking all these details into consideration it will be seen that the weight of the finished carpet could not be checked accurately with the weight of yarn issued.

I may further explain that after long experience and taking all costs into consideration for a definite period that the price at which carpets are sold here was carefully worked out some years back and that variations in price have occurred, regulated by the cost of yarn when the cost varied.

There is no reason to believe that there is any undue waste going on in the department. As will be seen from my explanation while I naturally know the carpets being woven, I cannot possibly know the exact amount of wool used in a single specimen, as the yarn cannot, without serious and extravagant loss of time, be issued separately for each carpet.

With timber, the case is somewhat different. In a large European city, the practical way to purchase timber in small quantities, is to measure up the design in hand, and indent on a timber merchant for the minimum amount necessary for a particular article. There is, then, if the preliminary measurements are accurate, a very small amount of waste. Here, the only economical way to purchase timber is to obtain a balk and have it sawn on the premises. If one attempts to buy scantlings, unless they are of a standard size much in use, such as pieces prepared for window and door frames and beams, there is great delay, and a considerable additional cost.

We, therefore, purchase balks or logs and have them sawn and stacked to season.

When work is about to be begun, the maistry of the department indents for the required timber for immediate use, through the store-keeper, but he does not indent as a rule for *all* the timber to be used on one article, at one time. The reason for this is because there is a certain amount of specialization among the cabinet makers, one being better at a certain class of work than another.

In practice, therefore, the method is as follows:—

Suppose that an inlaid cabinet, on a carved stand, is in process of making. The wood carvers being ready for their work, the stand is put in hand and only enough timber issued for this part. Perhaps some weeks, or even longer after this is begun, another workman, a superior joiner, is ready to start on the cabinet itself. The maistry then indents for the timber he requires for the cabinet.

When this is finished, very likely after another considerable period, a workman clever at inlay work, takes up the decoration of the cabinet and requires some special wood, for which another indent is sent. The matter then becomes more complicated, for in practice, and to economize time, on any one of the three indents already issued, timber may be included for some article other than the cabinet and stand in question.

To make a separate indent for each batch of timber for each article being made at one time (and very likely there may be as many as fifty or sixty articles in process of making) would require the work of a separate clerk and one also, who had experience of the department's work.

If this system were instituted, in practice it would mean that the indents would invariably be larger to obviate the necessity of waiting (in case of bad timber and spoiled work) and would consequently lead to a much greater wastage.

In regard to paragraph 2 of your proceedings, there is a register kept as you suggest, which forms a diary of the work in the making, but it cannot be more accurate and detailed than now, without an immense additional amount of useless work involved.

With regard to the second part of paragraph 2, the classification of materials, I can only repeat what I have already written in previous letters. The small amount of gold and silver used can easily be checked accurately and this has always been done. With other materials, the work involved is not commensurate with the results obtainable in any way, and in a school of this sort, which does not pretend to be worked on a factory basis, would be wholly out of place.

The work of general supervision of the school and the inordinate amount of office work have always made it impossible to devote any uninterrupted time to artistic pursuits, except during holidays, which perhaps is inevitable under the circumstances, but I can only look with serious concern on the suggestion of additional clerical work in an art school which already has the most elaborate and complicated system of accounts of the many of which I have had experience.

Order—No. 1020, Educational, dated 10th November 1913.

In the special circumstances of the institution the Government are not prepared to insist at present on the maintenance of the detailed system of accounts suggested by the Accountant-General.

(True Extract.)

W. FRANCIS,
Ag. Secretary to Government.

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

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O. No. 1020, EDUCATIONAL,
DATED 10TH NOVEMBER 1913.

[SUBJECT.—*Points noticed in connection with the audit of the stock accounts of the School of Arts, 1911-12.*]

From the Accountant-General, No. O.A. 29-6568, dated 9th July 1913.

From the Accountant-General, No. O.A. 29-10806, dated 11th September 1913.

From the Director of Public Instruction, No. 7537/13, dated 18th October 1913.

In the audit report of the stock accounts of the School of Arts for 1911-12 the following suggestions among others for the improvement of the stock accounts of the school were made:—

(i) the maintenance of a complete account of the stock of tools and plant for the whole school; and

(ii) the maintenance in every department of the school of a register showing in one view the materials issued for the manufacture of articles as well as the articles manufactured out of the materials issued.

The Superintendent of the School, Mr. Hadaway, stated that both these suggestions were unnecessary and unpractical. The Director of Public Instruction concurred with him and the Government recorded the audit report.

2. The Accountant-General now returns to the subject and though he does not insist upon suggestion (i) being carried out as the annual expenditure on tools and plant is not much, considers that the maintenance of a register as in (ii) highly necessary inasmuch as it is essential for the auditor to see that every article undertaken to be manufactured and for making which materials are issued, is, when manufactured actually brought on to the stock accounts of articles manufactured.

3. From the Director of Public Instruction's current letter, it will be observed that the Superintendent of the School still considers that it is quite impossible to trace raw materials, such as paints, wool, timber, etc., to some particular work and that the Accountant-General's suggestion in (ii) cannot be complied with. The Director of Public Instruction adds that even if it is decided to maintain the accounts suggested by the Accountant-General, it will simply necessitate an addition to the clerical staff of the school with no commensurate advantage. Under the circumstances, orders are solicited as to the question may not be dropped, the Accountant-General being told that in the circumstances explained in the Director's letter and its enclosure and in the special nature of the institution, the Government do not consider it necessary to insist at present on the maintenance of the elaborate accounts suggested by the Accountant-General. The report for 1912-13 does not show the account-keeping of the school in any very bad light. The audit was introduced only from 1910-11. If the future establishes the need for such accounts more strongly Government may then insist on their maintenance.

E.A.V.—24-10-13.

C. RAMANUJACHARI—28-10-13.

His Excellency the Governor—

(This, being a request that an order may be reconsidered).

Submitted that Mr. Hadaway pulverizes the proposal, and that the Accountant-General may be told that Government are not disposed to agree to it.

W. FRANCIS—30-10-13.

So.

P[ENTI AND]—31-10-13.

Draft.

W. FRANCIS—1-11-13.

A draft order is submitted for approval.

E.A.V.—3-11-13.

C. RAMANUJACHARI—7-11-13

C. S. ANANTARAM AYYAR—8-11-13.

[G.O. No. 1020, Educational, dated 10th November 1913.]

READ AGAIN G.O. No. 444 *Sold*, dated 14 th May 1913

191

READ ALSO:—

READ ALSO:-
C. No. 21465 ^{all} From the A. E., No. 29 ⁻⁶⁵⁶⁸ dated 9th July 1913.

27528d. G.A. 29, 10806 11-14 Sep. 1913.

3137 ⁵/₁₁ all D. P. J. 2537 18th Oct. 1913.

ORDER.

No. 10208^{plus} dated 10.4.1913

Mus. p. S.

In the special circumstances
of the institution the Government
are not disposed prepared
~~to do so~~ to
insist at present on the
maintenance of the detailed system
~~of accounts~~ suggested by the
Accountant general. ~~to do so~~
~~with the old accounts of~~
~~the school of law~~

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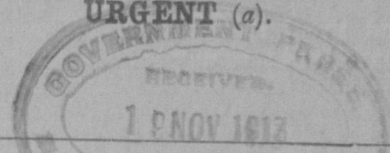
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G.O., No. 1020, dated 10th Nov. 1903

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