

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1915.

Enclosures

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G.O. No. 1058, 25th September 1915.

Accounts.

Stating that the Government have no objection to the Director of Industries taking from departments and officers vouchers, acknowledging the value of the services rendered to them by the Department of Industries.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

I

G.O. No. 501, Educational, dated 8th May 1915.

ABSTRACT.—Stating that the Department of Industries should not charge fees for work done to other departments of Government.

II

Letter—from K. T. B. TRESSLER, Esq., Director of Industries.
To—the Secretary to Government, Educational Department (through the Accountant-General, Madras).
Dated—Madras, the 18th August 1915.
No.—A-13.

I have the honour to state that I have just received instructions to conduct borings in the Kistna Delta and to meet the cost of these borings from my own budget provision (*vide* G.O. No. 1786, Revenue, dated 2nd August 1915).

2. Sometime back I received other instructions to the effect that the routine inspection of plants belonging to the Agricultural Department was to be conducted free of charge on the ground that inter-departmental transactions should be avoided whenever possible—*vide* G.O. No. 501, Educational, dated 8th May 1915. On the other hand, I am still receiving payments from some Government Departments and of course all work of this character done for private bodies or for District Boards is charged at certain scheduled rates.

3. The Pumping and Boring work done by this Department is of a semi-commercial character and the expenditure incurred is therefore covered to some extent by the receipts. It is important for me to know what relation exists between the expenditure and the value of work done and if some work is done free and some work charged for, my working accounts become hopelessly confused.

4. Further, it seems to me objectionable that some Government Departments should pay for service rendered and others not and I would suggest that some uniform procedure should be adopted. Since the amounts in question are all Government money, it seems to me immaterial whether cash is actually transferred to me for services rendered or not, and so far as my accounts are concerned, it will be sufficient for my purpose if each department utilising my service grants me a voucher acknowledging service at my scheduled rates.

The reason why I require a voucher is to avoid these items of earnings being omitted from my working accounts seeing that they are not subject to check by the Accountant-General (as they most certainly would be omitted without some regular system of acknowledgment).

5. I venture therefore to submit that in future all work done by this Department for other Departments be performed gratis but that other departments be required to give me an acknowledgment for the value of service rendered.

Encl. T.M. No. 23/10895, dated 30th August 1915.

Forwarded.

2. The Pumping and Boring department is not a Commercial Department, but is auxiliary to the Department of Agriculture.

3. Although it is right to charge district boards, municipalities, and private persons or bodies, for work done by the department on their behalf, such recoveries should not be made from Government departments.

4. The suggestion that Government departments should give a voucher to the Director acknowledging any services rendered by him on their behalf at his scheduled rates, has to be considered by Government, with reference to its administrative utility, if any. No actual book-transfer adjustments will be made in the accounts on such vouchers.

H. BHIMASENA RAO,
Dy. Accountant-General.

To the Secretary to Government, Educational Department.

Order—No. 1058, Educational, dated 25th September 1915.

The Government have directed in G.O. No. 501, Educational, dated the 5th May 1915, that the Department of Industries should not charge fees for services rendered to other departments of Government. They, however, have no objection to the Director of Industries taking vouchers from the Department or officer concerned, acknowledging the value of the services rendered. The form of voucher should be so drawn up as to show that the acceptance of it involves no transfer of funds.

(True Extract.)

C. G. TODHUNTER,
Ag. Secretary to Government.

To the Director of Industries.	} with copy of G.O. No. 501, Educational, dated 8th May 1915.
„ Director of Public Instruction	
„ Superintendent, Government Museum	
Copy to other departments of the Secretariat.	

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O. No. 1058, EDUCATIONAL,
DATED 25TH SEPTEMBER 1915.

[SUBJECT.—*Regarding services rendered by the Department of Industries to other Government departments.*]

From the Director of Industries, No. A. 13, dated 18th August 1915.

Please see G.O. No. 501, Educational, dated the 8th May 1915, in which the Government directed that the Department of Industries should not charge fees for services rendered to other departments of Government. The Director states that he is still receiving payments from some Government departments. It is submitted that the Director should in such cases draw the attention of the departments to the Government Order quoted above. No further ruling on this point seems necessary.

2. The Director suggests that departments should receive his services gratis but that they should give him a voucher acknowledging the services at his scheduled rates. With regard to this the Accountant-General observes that no actual book-transfer adjustments will be made in the accounts on such vouchers. It is therefore doubtful whether the departments should be asked to give the vouchers required by the Director. The cost on account of any work done for other departments will be included in the accounts of the Department of Industries and it does not appear that it should

[The vouchers seem to be needed mainly for the purpose of maintaining a separate account only to show how much work has been done for other departments. This the Director himself can do without a voucher.]

C.R.—6-9-15.

be supported by a voucher given by the department concerned. It is therefore for orders whether Mr. Tressler may be informed that the system of requiring vouchers is not necessary. The Revenue Department may also be consulted u.o.

S.K.—6-9-15.

C.R.—6-9-15.

I think it is right that Mr. Tressler should take credit in his departmental accounts for work done on behalf of other Government departments and it is proper that he should attach to his accounts some sort of acceptance of the charge by the department benefitted. I would therefore support his proposal. The form of voucher may be drawn up so as to show that the acceptance of it involves no transfer of funds.

C. G. TODD—7-9-15.

To the Revenue Department.

REVENUE DEPARTMENT.

This department may, it is submitted, accept Mr. Tressler's proposal that vouchers should be given by the departments for which work is done. This department is however concerned with only the pumping and boring branch which will in all probability be transferred to the control of the Director of Agriculture.

K.A.M.—11-9-15.

From the point of view of the Pumping and Boring Department there seems no objection to asking for vouchers, nor is there, I submit, any objection to the departments under the Revenue Department giving acknowledgments such as Mr. Tressler desires.

A. H. A. TODD—12-9-15.

L. DAVIDSON—14-9-15.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

C.R.—16-9-15.

C. G. TODHUNTER—17-9-15.

To the Financial Department.

FINANCIAL DEPARTMENT

T.H.R.—20-9-15.

L. E. KERSHAW—22-9-15.

To the Educational Department

EDUCATIONAL DEPARTMENT.

Submitted that the draft may issue.

C.R.—23-9-15.

Issue.

C.G.T.—24-9-15.

[G.O. No. 1058, Educational, dated 25th September 1915.]

READ AGAIN G.O. No. 507, dated 8, 5- 1915

READ ALSO:—

C. No. 2995, From the J. J., No. A13, dated 181 81 1915

" " " " , " " 191 .

ORDER.

No. _____, dated 25. 9. 1915.

p. 5

The Govt. have laid down ^{directed} in G.O. No. 501 Est., dated the 8th May 1915, that the Dept. of Industries should not charge fees for services rendered to other departments of Govt. They, however, have no objection to the Director of Industries ^{taking} regarding vouchers from the Department or office concerned, acknowledging the value of the service rendered. The form of voucher should be

So drawn up as to show
that the acceptance
of it involves no transfer
of funds.

SR
16.9.15. CR
16.9.15

8.17.5.15

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SPECIAL INSTRUCTIONS.

Accounts

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