

Home (1917) Department.
Education

Ordinary SERIES.

G.O. No. 1450

DATED 17. 11. 17

INDEXED

[Despatch Abstract.]

Madura Technical Institute.

Sanctioning reappropriation of funds to meet the charge on
account of the manufacture of wood work for the new buildings of the



Received 25 SEP 1917

Registered 24 SEP 1917

Abstract.

(True Abstract)

Superintendent, Technical Institute, Madura-

Cancelling with remarks G.O.No.133-W, dated 25-1-16 appointing the ----- as an Imprest holder under the Executive Engineer, Madura Special Division permitting the Superintendent to charge 6 1/2% on the value of finished work supplied to the P.W.D. and stating that separate orders will be issued in regard to placing the Superintendent in funds for the manufacture of wood work.

24-SEP-1917

Accounts Public Works DEPARTMENT

G.O. No. 1208-W

, dated 20th September 1917.

again

Read the following paper:-

G.O.No.133-W, dated 25th January 1916

.. 1756-W, dated 23rd November 1916

or Read also:-

From the Superintending Engineer, VI Circle, No.48-C.E., dated 18th January 1917.

.. Director of Industries, R.O.C.No.1093, dated 23/24th January 1917

Order: No.1208-W, dated 20th September 1917.

In the circumstances reported by the Director of Industries, Madras in his letter read above, G.O.133-W, dated 25th January 1916 appointing the Superintendent, Government Technical Institute, Madura, as an Imprest Holder under the Executive Engineer, Madura Special Division is cancelled. The Superintendent, will accordingly close his accounts with the Executive Engineer.

2. The Superintendent will also be permitted to charge 6 1/2% on the value of finished work supplied to the P.W.D. to cover his workshop charges.

3. Separate orders will be issued in the Home(Educational)Department in regard to placing the Superintendent of the Institute in funds

for the manufacture of wood work in future.

From the Accountant General, U.O.No.136, dated 23rd August

1917:-

(True Extract)

S.B.Murray,

There is no audit objection to the draft order being issued.
Joint Secretary to Government, P.W.D.

2. Necessary provision of funds should be made under "36-3"

Scientific, etc. Department to enable the Superintendent of the

To the Home (Educational) Department, the Treasury for the

purchase with copy of accounts General's u.o. note

of articles 631 to 632 of 23rd August 1917.

3. Superintendent Engineer, VI Circle, required on abstract

bill, Account General, Madras, dated 23rd August 1917.

is done in the Jail Department.

4. The value of articles manufactured by the Institute, when

supplied to the Home (Educational) Department.

corresponding receipt head under "XXI B Scientific and

Departments, Miscellaneous." (By Order)

R. Krishnaswami

Deputy Registrar.

21/9

E.G. 21-9-17..

D.S. 17-9-17.

Superintendent, Technical Institute, Madras.

Cancelling with remarks G.O.No.133-W, dated 25-1-18 appointing the Superintendent of the Executive Engineer, Madras Special Division permitted the Superintendent to charge 6% on the value of finished work supplied to the P.W.D. and stating that separate orders will be issued in regard to placing the Superintendent in funds for the manufacture of wood work.

24-SEP-1917

Public Works

1208-W

20th September

again

from the following papers

G.O.No.133-W, dated 25th January 1918

1708-W, dated 23rd November 1918

Read also:-

From the Superintendent Engineer, VI Circle, No.48-G.E., dated 18th January 1917.
Director of Industries, P.O.No.1093, dated 23/24th January 1917

Order: No.1208-W, dated 20th September 1917.

In the circumstances reported by the Director of Industries, Madras in his letter read above, G.O.133-W, dated 25th January 1918 appointing the Superintendent, Government Technical Institute, Madras

Madras, as an Imprest holder under the Executive Engineer, Madras Special Division is cancelled. The Superintendent, will accordingly close his accounts with the Executive Engineer.

2. The Superintendent will also be permitted to charge 6% on the value of finished work supplied to the P.W.D. to cover his workshop charges.

3. Separate orders will be issued in the Home (Educational) Department in regard to placing the Superintendent of the Institute in funds

From the Accountant General, U.O.No.136, dated 23rd August 1917:-
to the Superintending Engineer, VI Circle, Madras Special Division

- There is no audit objection to the draft order being issued.
2. Necessary provision of funds should be made under "26-B Scientific, etc. Department" to enable the Superintendent of the Technical Institute to draw money from the Treasury for the purchase of articles such as wood, iron, etc. for the manufacture of articles.
 3. The Superintendent may draw any money required on abstract bills and subsequently send in detailed countersigned bills, as is done in the Jail department.
 4. The value of articles manufactured by the Institute, when supplied to the Public Works Department, will be credited to the corresponding receipt head under "XXI B Scientific and Minor Departments, Miscellaneous."

Endorsement by the Superintending Engineer, VI Circle, No.46-G, dated 18th January 1917:-

Forwarded to the Chief Engineer, P.W.D. for information with reference to para.3 of G.O.No.1786-W, dated 23rd November 1916.

Copy of letter R.O.C.No.283 of 1916, dated 15th Decr.1916, from the Supdt. Technical Institute, Madras, to the Executive Engr: Madras Special Division, Madras:-

With reference to your No.2670-M, dated 14th Decr. 1916, I have the honour to report that the allowance of 6% is to cover the cost of wear and tear of machinery and tools; storage of material and supervision and establishment. The amount is to be calculated on the actual cost of material purchased and labour employed. The amount is to be credited (by book transfer) to sale proceeds of manufactures of the Government Technical Institute, Madras.

From the Accountant General, V.O.No.150, dated 29th August

1917

There is no valid objection to the draft order being issued.

2. S. Necessary provision of funds should be made under "S-286-Scientific etc. Department" to enable the Superintendent of the

Technical Institute to draw money from the Treasury for the purchase of articles and a work, iron, etc. for the manufacture

of articles.

3. The Superintendent may draw any money required on a warrant as validly and lawfully as in the said department.

4. The value of articles manufactured by the Institute, when supplied to the Public Works Department, will be credited to the

corresponding receipt head under "XXI & Scientific and Minor Departments, Miscellaneous".

Departments, Miscellaneous".

Copy of letter No.5-S.E., dated the 6th January 1917, from R.F.Stoney, Esquire, Executive Engineer, Madras Special Division to the Superintending Engineer, VI Circle, Trichinopoly:-

With reference to para.2 of your Endorsement No.10599, dated 7th December 1916, I have the honour to enclose a copy of letter R.O.C.No. 283 of 1916, dated 18th December 1916, from the Superintendent, Technical Institute. The Superintendent explains that the 6 1/4% is made to cover his Workshop charges and will be credited to the sale proceeds of manufacture of the Technical Institute. In view of the fact that the P.W.Workshops, Madras, make a charge of 25% on the labour charges for work carried out by them and 20% on the whole amount of the estimate for material and labour, the charge of 6 1/4% on the actual cost of materials purchased and the labour involved in working up the same proposed by the Superintendent, Technical Institute is very reasonable and will may be accepted.

With reference to the point raised by the Executive Engineer, Madras Special Division (Mr. Stoney) this morning (18-12-16) re- E., dated 18th January 1917:-

Forwarded to the Chief Engineer, P.W.D. for information with reference to para.3 of G.O.No.1756-W, dated 23rd November 1916.

Impr-est holder under the Technical Institute. I have had the difficulty

E n c l o s u r e .-

Copy of letter R.O.C.No.283 of 1916, dated 18th Decr.1916, from the Supdt: Technical Institute, Madras, to the Executive Engr: Madras Special Division, Madras:-

With reference to your no.2670-M, dated 14th Decr. 1916, I have the honour to report that the allowance of 6 1/4% is to cover the cost of wear and tear of machinery and tools; storage of material and supervision and establishment. The amount is to be calculated on the actual cost of material purchased and labour employed. The amount is to be credited (by book transfer) to sale proceeds of manufactures of the Government Technical Institute, Madras.

to that amount at one time, I thereby lose the opportunity of purchasing my requirements according to supplies available in the market and when rates are favourable.

(2) that my time and that of my staff is sometimes taken up in reply to audit objections which are made because something is not according to the P.W.D. or there is a small difference in rates.

Copy of letter no. S.O.C.No. 283 of 1916, dated 18th December 1916, from the Madras Special Division, Executive Engineer, Madras, to the Superintendent, Technical Institute, Madras, is enclosed for your information with reference to para 8 of your memorandum no. 10899, dated 14th January 1917.

With reference to para 8 of your memorandum no. 10899, dated 14th January 1917, I have the honour to enclose a copy of letter no. S.O.C.No. 283 of 1916, dated 18th December 1916, from the Superintendent, Technical Institute, Madras, to the Superintendent, Technical Institute, Madras, which explains that the 64% is made to cover his workshop charges and will be credited to the sale proceeds of manufacture of the Technical Institute. In view of the fact that the P.W. Workshops, Madras, make a charge of 30% on the labour charges for work carried out by them and 30% on the whole amount of the estimate for material and labour, the charge of 64% on the actual cost of materials purchased and the labour involved in working up the same proposed by the Superintendent, Technical Institute is very reasonable and will be accepted.

Enclosed for the Superintendent, Technical Institute, Madras, is a copy of letter no. S.O.C.No. 283 of 1916, dated 18th December 1916, from the Superintendent, Technical Institute, Madras, to the Superintendent, Technical Institute, Madras, which explains that the 64% is made to cover his workshop charges and will be credited to the sale proceeds of manufacture of the Technical Institute. In view of the fact that the P.W. Workshops, Madras, make a charge of 30% on the labour charges for work carried out by them and 30% on the whole amount of the estimate for material and labour, the charge of 64% on the actual cost of materials purchased and the labour involved in working up the same proposed by the Superintendent, Technical Institute is very reasonable and will be accepted.

Copy of letter R.O.C.No. 283 of 1916, dated 18th December 1916, from the Superintendent, Technical Institute, Madras, to the Superintendent, Technical Institute, Madras, is enclosed for your information with reference to para 8 of your memorandum no. 10899, dated 14th January 1917.

With reference to your no. S.O.C.No. 283 of 1916, dated 18th December 1916, I have the honour to report that the allowance of 64% is to cover the cost of material and labour charges for work carried out by them and 30% on the whole amount of the estimate for material and labour, the charge of 64% on the actual cost of materials purchased and the labour involved in working up the same proposed by the Superintendent, Technical Institute is very reasonable and will be accepted.

From the Director of Industries, R.O.C.No. 1093, dated 23rd By 24th January 1917:-

I have the honour to forward herewith a copy of letter R.O.C. No. 7/15, dated 18th December 1916, received from the Supdt: Madras Technical Institute together with copies of its enclosures explaining certain difficulties that ^{his} are experiencing in maintaining accounts in connection with the supply of wood work of the new Technical Institute buildings that he has undertaken and to state that in the circumstances explained the arrangement suggested by the Superintendent in paras . 6, 8 and 9 of his letter seem to me a suitable one. I should be glad to know if it could be given effect to.

Enclosure.

Copy of letter from the Supdt: Technical Institute, R.O.C.No. 7/15, dated 18th December 1916, to the Director of Industries, Madras:-

With reference to the point raised by the Executive Engineer, Madras Special Division (Mr. Stoner) this morning (18-12-16) regarding the wood work of the new buildings of the Technical Institute which work I am ^{now} doing, I have the honour to submit copies of correspondence on the subject with my remarks. As an Imprest holder under the Executive Engineer I have had no difficulty and there has been no delay in recouping my ~~imprest~~ imprest when I have sent in vouchers, but my difficulty is that I am required to keep another set of accounts in addition to the Institute accounts; my staff is inadequate to do this.

2. My other objections to the present system are-

with an imprest of Rs.1,000 I can purchase material only up to that amount at ^{any} one time, I thereby lose the opportunity of purchasing my requirements according to supplies available in the market and when rates are favourable.

(2) that my time and that of my staff is sometimes taken up in reply to audit objections which are made because something is not according to the P.W.D. ^{code} or there is a small difference in rates.

From the Director of Industries, M.O.C.No.1093, dated 23rd

by 24th January 1917:-

I have the honour to forward herewith a copy of letter R.O.C. No. 715, dated 18th December 1916, received from the Supt. Technical Institute together with copies of its enclosures explaining certain difficulties that are expounding in maintaining accounts in connection with the supply of wood work of the new Technical Institute buildings that he has undertaken and to state that in the circumstances explained the arrangement suggested by the Superintendent in paras. 6, 8 and 9 of his letter seem to me a suitable one. I should be glad to know if it could be given effect to.

M O C No 1093

Copy of letter from the Supt. Technical Institute, R.O.C. No. 715, dated 18th December 1916, to the Director of Industries, Madras:-

With reference to the point raised by the Executive Engineer, Madras Special Division (Mr. Stoner) this morning (18-12-16) regarding the wood work of the new buildings of the Technical Institute which work I am doing, I have the honour to send copies of correspondence on the subject with my remarks. As an imprest holder under the Executive Engineer I have had no difficulty and there has been no delay in recording my ~~xxxxxx~~ imprest when I have sent in vouchers, but my difficulty is that I am required to keep another set of accounts in addition to the Institute accounts; my staff is inadequate to do this. My other objections to the present system are:-
(1) With an imprest of Rs.1,000 I can purchase material only up to that amount at one time, I thereby lose the opportunity of purchasing my requirements according to supplies available in the market and when rates are favourable.
(2) That my time and that of my staff is sometimes taken up in reply to audit objections which are made because something is not according to the P.W.D. or there is a small difference in rates.

(3) In form 7 (Receipts and Issues) that I am required to send in monthly, the value of Issues made by me or material which has passed out of my stores or workshop and placed in the building I am not credited with, in so far that I have been requested to show the value again on the receipt side the resulting balance therefore is not a true balance and does not represent the balance to be accounted for by me and the amount under suspense account against me shows an increase each succeeding month. ~~at least of~~
(4) The P.W.D. have a system of measurement which while suitable for measuring contractors work and supplies on completion is not suited to measure incomplete work, for example, doors and windows are measured on the area outside of the frames, and the value is reckoned on so much per square foot while my measurements and value are taken in so many Cft. and inches of timber, glass panes of such a size and so many pounds of iron actually used. The calculation for conversion is simple, frames alone can be valued or the shutters alone or the complete window or door. But because the estimates have been framed in Sft. for complete doors and windows, the measurements for frames alone cannot be taken. This means that I can take no credit for anything supplied till completion and for many months there will be a big outstanding against me; up to date it is Rs.19,132-2-6 as soon as the mechanical workshop, the first building to be finished is completed there will probably be a measuring up and settlement. This will be a tedious undertaking and take considerable time adding unless the officers in charge of the buildings accept my measurements in lots or verify them with a test measuring here and there. ~~that my annual allotment be increased tempo-~~
3. My position is plainly this:- As an imprest holder under the Executive Engineer the Accountant General expects me to maintain a set of accounts in detail for which I have not the requisite staff nor I the time. The Executive Engineer as Divisional officer in charge of the buildings practically treats me as a contractor or a supplier.

(3) In form 7 (Receipts and Issues) that I am required to send in monthly, the value of Issues made by me or material which has passed out of my store or workshop and placed in the building I am not credited with, in so far that I have been requested to show the value again on the receipt side the resulting balance therefore is not a true balance and does not represent the balance to be accounted for by me and the amount under sundries account against me shows an increase each succeeding month.

(4) The P.W.D. have a system of measurement which while suitable for measuring contractors work and supplies on completion is not suited to measure incomplete work, for example, doors and windows are measured on the area outside to outside of the frames and the value is reckoned on so much per square foot while my measurements and value are taken in so many Gt. and inches of timber, glass panes of such a size and so many pounds of iron actually used. The calculation for conversion is simple, frames alone can be valued at the outside alone or the complete window or door. But because the estimates have been framed in Gt. for complete doors and windows, the measurements for frames alone cannot be taken. This means that I can take no credit for anything supplied until completion and for many months there will be a big outstanding against me; up to date it is Rs. 10,138-8-3 as soon as the mechanical workshop, the first building to be finished is completed there will probably be a resulting up and settlement. This will be a tedious undertaking and take considerable time doing unless the officers in charge of the building agree my measurements in lots or verify them with a test measuring tape and there.

3. My position is plainly this:- As an imprest holder under the Executive Engineer the Accountant General expects me to maintain a set of accounts in detail for which I have not the requisite staff nor I the time. The Executive Engineer as Divisional Officer in charge of the buildings practically treats me as a contractor to a building.

2

8

If I am to maintain the accounts, the Accountant General requires I will need the services of an Accountant and another in the Technical knowledge of material. These two posts will cost about Rs. 70 per mensem.

5. It seems to me that the Accountant General requires detailed accounts so that the actual cost would be the value of the wood work and the Institute ~~xxxx~~ will get nothing for doing the work. I have undertaken to do the work at 6 1/2% over the actual cost of material and labour. This 6 1/2% covers the cost of sheds for storage wear and tear of machinery and tools and supervision. All other orders from Government departments are charged 12 1/2% and the public 25%.

6. The simplest way to get over all the difficulties is that suggested by Mr. Stoney and by me in my letter R.O.C.No.7/15 dated 30th October 1915, which is that the estimated cost of wood work for each building or a round sum approximating it be allotted to me or placed to my credit and I account for such by work bills which would be verified by the Executive Engineer before acceptance. In this way I would take over all timber or pieces that are un-serviceable for the buildings and make use of them for other work. Wastage would thus be reduced to a minimum.

7. Since writing the above I have received a further communication from the Executive Engineer on the subject- vide copy enclosed.

8. Briefly put, what the Executive Engineer and I require is as the present head of the Institute accepting and executing other orders from the Executive Engineers and all other Government Depts. without being an Imprest holder of those departments are requiring advances, that ~~xxxx~~ my usual annual allotment be unincreased temporarily to an extent that will enable me to execute and carry out the wood work of the Institute the cost being calculated on the actuals of material purchased and labour employed plus 6 1/2% my books and vouchers being open/~~xxxx~~ to inspection by the Executive Engineer to ascertain the quantity and value of material purchased and labour employed. Invoices or work bills being sent in for

book adjustment as is being now done for other orders.
 9. The increase of allotment may be done by transfer of amount
 for wood work as given in the estimate from the Executive Engineer
 Madras Special Division to the Technical Institute, any surplus
 being surrendered to the P.W.D. or the Executive Engineer.
 10. I will then be able to include the wood work in my accounts
 and will not require additional staff.

Copy of communication No. 234-M, dated 18th February 1916, from
 the Executive Engineer, Madras Special Division, Madras;
 You are requested to tender your rate for G.C.F. for tankwork
 wrought and put up for the mechanical workshops in the Technical
 Institute work. The tank work should be well seasoned Burma teak
 and free of cracks and holes. The length should reach this office
 on or before the 31st instant.

2nd
7/2

Home (201) Dec

[CM 2944A]

Est. 2944 2-1 8289-10

Communicated to

The officer in charge
 of the Dept of Industries
 He is requested ^{to} report the amount
 required by the Supdt
 of the Madras Technical
 Institute in the current
 official year in con-
 nection with the man-
 facture of wood work
 and to submit, if
 necessary, a reappro-
 priation statement
 to meet the same.

SK
22/11/17

26/11

11/11
25/11

2nd
7/2

Dispatched
 To The officer in charge
 of the Dept of Industries
 (with copy of go. 12084)
 20/11/17
 For A.L. note on 10/12/17

DEPARTMENT.

Received



Registered

Subject.

Madras Technical Institute.

Submitting a reappropriation statement to meet the expenditure required for the current year in connection with the manufacture of wood work for the new buildings of the -----

ENCLOSURES.

No. 3

Spare copies

No. 1093.

Station Madras, Dated the 23rd October 1917

From (Name) C.A. Innes Esq., I.C.S.

(Designation) Director of Industries.

To The Secretary to the Government of Madras,
Home (Educational) Department.
Through the Accountant General
Sir,

With reference to Government Endorsement No. 2944-1 dated the 28th September 1917 I have the honour to state that the Superintendent, Madras Technical Institute reports in his letter R.O.C. No: 7/18-10-17 (copy enclosed) that an amount of Rs. 12,000/- will be required during the current year in connection with the manufacture of wood-work for the new building.

2. The extra expenditure may be met from the allotment for the current year of Rs. 58200/- for "Experiments in Brick Making" under the head "26 Bm Scientific and Miscellaneous Department".

11
A reappropriation statement in duplicate is submitted.

I have the honour to be,

Sir,

Your most obedient servant,

Chames

Director of Industries.

Office of the Accountant-General, Madras,
Fort St. George, the 31st of October 1917.

No. Bud-45 - 12963

G.H.

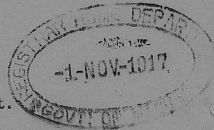
FORWARDED.

2. There is no audit objection to the reappropriation proposed being sanctioned by Government.

W. S. M. A. S.
Accountant-General.

To

The Secretary to the Government of Madras,
Home (Educational) Department.



12
Copy of letter from the Superintendent, Government Technical Institute, Madras R.O.C. 7 of 15 dated 18th October 1917 to the Director of Industries, Madras.

12
With reference to your R.O.C. No. 1093 dated 6-10-17 I have the honour to report that besides the work still to be done for building, the following works are to be carried out by the Institute.

1. Dismantling machinery in old workshop, laying foundation and erecting machinery in new workshop
2. Dismantling old workshop shed and re-erecting same to rear of new workshop for a boiler shed.
3. Fitting up stanchions, cross girders, struts and girders for counter-shafts of machines in new workshop.
4. Making new plunger blocks, shaft couplings, brackets and putting up new shafting.
5. Putting in water supply, sinks, drains and gas supply for laboratories and water supply for workshop.

R. 4814-3-2 has been received from the Executive Engineer. Material to the value of Rs. 21639-10-9 has been used up on the buildings and Rs. 7619-14-0 has been expended on labour. The value of material in hand on 1-10-17 is Rs. 18460-11-11, with the material in hand, about Rs. 12000/- will suffice for the current official year.

A reappropriation statement is herewith submitted, and request that it may be sanctioned at once as the work of the main building has been taken in hand.

Accounts with the Executive Engineer are being closed up to the end of September. I am meeting all payments from the 1st of this month from Institute funds.

G.H.

RE-APPROPRIATION STATEMENT to accompany all applications for sanction to expenditure not provided for in the budget, or for additional allotments.

Industries DEPARTMENT OF COMMERCE

Major, minor, sub and detailed heads of budget (a).	HEADS OF ESTIMATE PROPOSED TO BE INCREASED.				HEADS OF ESTIMATE PROPOSED TO BE REDUCED.				REMARKS.
	Amounts as in the sanctioned estimate.	Actual expenditure up to date.	Probable expenditure during remainder of the year.	Amount of additional allotment required.	Amounts as in the sanctioned estimate.	Actual expenditure up to date.	Probable expenditure during remainder of the year.	Amount available for re-appropriation.	
1	2	3	4	5	6	7	8	9	10
<u>Mechanical Technical Institute.</u>									
<u>Mechanical Engineering Branch.</u>									
<u>Supplies & Services.</u>									
<u>Materials.</u>									
<u>Wages.</u>									
<u>Gravel.</u>									
	9,000 7,500	8,160 4,750	9,240 6,350	8,400 3,600					
	16,500	12,910	15,590	12,000					
Experiments in Brick Making.					58,200		500	57,700	

(a) The small details must be given as in the printed Civil Budget Estimate.

NOTE.—If no re-appropriation is possible, the urgency and necessity for the expenditure must be fully explained.

Dated 22-10-1917.

Director of Industries,
Bihar

Director of Industries

Working
Experiments in Brick

28,500

200 25,700

Gravel
Wages
Materials
16,500 12,910 15,590 12,000
7,500 4,750 6,350 3,600
8,000 8,160 9,240 8,400

Supplies & Services

Mechanical Engineering Branch
Materials Technical Institute

Director of Industries

13 June

(543) 2000



APR 1911



2000

When given for copying
When copied
When examined
When signed

191

READ AGAIN G.O. No.
191

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DISPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

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