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MADRAS RECORD OFFICE

Government of Madras

Marine

DEPARTMENT

G.O. No.	77	Press
B.P. No.		Mis.
Dated	12-3-	1888 195

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

READ—the following papers:—

From Captain H. A. STREET, Her Majesty's Indian Marine, Port Officer, Madras, to the Chief Secretary to Government, dated Madras, 27th January 1888, No. G-30.

In compliance with the directions contained in paragraph 15 of G.O., No. 15, Marine, dated 17th January 1888, I have the honor to submit the following information respecting the marine stores under my charge:—

1. Stores received from England are placed under the charge of the Assistant Port Officer, who does duty as "Marine Storekeeper."

2. The special establishment sanctioned for the care of the stores is "one conicopoly" at Rs. (10-8-0) ten and annas eight per mensem, and the clerical work connected with the store accounts is performed by the head clerk of the Assistant Port Officer's office.

3. The cost of all stores procured from home *not* specially imported for any one port is allocated equally to the different ports on the receipt of the invoice from the Accountant-General, and that of stores *specially* imported for any particular port is debited entirely to that port.

4. The cost of stores kept in stock is debited to the different ports to which they have been allocated, and it has not been the practice to make fresh debits of any kind.

5. When stores have been issued to any outport, I find that the value of the same is *neither debited* to the port supplied *nor credited* to Madras—in fact, no charge takes place.

6. Separate store and stock accounts are kept, that is to say, there are two books—one containing a statement of all receipts and issues throughout the year, and the other, which is closed at the end of each official year, being the annual stock and valuation account.

7. When a demand for stores cannot be met from the stock in hand, I find that it has been the practice for the Port Officer at Madras to procure the stores required from some firm at Madras. Stores so procured are sent by the firm supplying the same to this office, and are then forwarded by the Port Officer to the outport officer demanding the same, without having passed through the storekeeper's books. The reason assigned for this practice is, that it saves time and clerical labor. I have not made any change as yet in respect to this plan, but I am of opinion that stores which have to be purchased locally should be shown in the storekeeper's books.

8. The quantity of coal now in stock amounts, according to the books, to 400 tons, debited to the port of Madras. This coal is issued only to transports, the Tug "Madras" and the Revenue Board Steamer "Margaret Northcote." On complying with any demand for coal, a valuation statement is prepared showing the quantity of fuel issued and the price thereof; this statement is then forwarded to the Accountant-General for adjustment, who debits the departments concerned, and credits Madras with the value of the fuel supplied.

9. It is so seldom that coal is required now by transports that I do not think a larger stock than 400 tons need be kept, and this might be further reduced to 200 tons should Government dispose of the Tug "Madras."

10. No reduction in the price of any of the articles kept in stock on account of depreciation, &c., seems to have been thought necessary.

11. On the conservancy of the port of Madras being transferred to the Port Trust Board, I presume it is intended that that Board should make their own arrangements in respect to the stores required for the port department and the lighthouse of Madras, and should this be the case, the stock to be kept at Madras will only be for outports.

12. I shall arrange, after the end of the present official year, for the value of the stores issued to be charged as directed in full against the ports concerned, but I would point out that this will necessitate at the end of each year a complete revision of the original allocation. This, of course, will increase the clerical labor, but it will have the advantage of enabling a clearer estimate to be formed of the actual expenditure of each port than can be obtained under the present system.

13. I propose, with the sanction of Government, to adopt from the 1st of April next the form of store ledger used in the Indian Marine Dockyards, and to keep the store accounts as much as possible on the same lines.

14. Some of the stores now in stock were received as far back as 1867, and their value as well as that of stores obtained since is (according to the store accounts) that shown in their respective invoices. This, of course, does not represent their real value, and I submit that the best way of obtaining the proper value of these stores would be for Government to permit me to place myself in communication with the Director of Indian Marine on the subject, and to send over to that officer a list of the stores in stock to be valued by the professional officers in the dockyard at Bombay, and for Government to accept the rates which may be fixed by such officers.

From Captain H. A. STREET, Her Majesty's Indian Marine, Port Officer, Madras, to the Chief Secretary to Government, dated Madras, 27th January 1888, No. G-31.

In continuation of my letter as per margin, I have the honor to forward the accompanying list of marine stores the invoice value of which is not likely to be realized, and which I would recommend for disposal by private sale or public auction. I propose, first, sending copies of the list to the Director of the Indian Marine, Bombay, and to the Deputy Director at Calcutta, and ascertaining from them the market value of the articles, on receipt of which information I would endeavour to dispose of them at those rates to departments or the public, and if not successful I would have them sold by public auction to the best advantage.

ORDER—dated 12th March 1888, No. 77, Marine.

In the foregoing letters the Port Officer, Madras, furnishes information as to the system under which store accounts have been kept and stores received and issued hitherto, and requests instructions on certain points for future guidance as well as authority to dispose of certain useless stores.

2. The authority last referred to is accorded. It is highly desirable that the stock of stores should be kept as low as possible.

3. As to the account system, there seems to be nothing worthy of the name, and the practice as described by Captain Street in almost every paragraph has been most unsatisfactory and inaccurate. It is necessary now to issue instructions referring to the past in view to the readjustment of the port balances in the revision of accounts which has been ordered, and to the future in view to the adoption of a sound system.

4. For the revision of accounts it will be necessary to take out of the accounts of individual ports all debits for stores which have passed through the store accounts (i.e., other than charges made in the manner described in paragraph 7 of letter, No. G-30), and instead to enter against these ports the value shown in the store issue books of stores supplied to them. The sums received for stores sold or supplied to other departments should be credited, and the cost price of such stores should be

debited, rateably to the ports generally. At the end of the process a discrepancy will probably emerge between the total balance of Port funds as shown by the Accountant-General and the sum of the detailed balances of individual ports; but this will have to be adjusted in the manner described below.

5. With regard to the future store accounts, Captain Street is at liberty to adopt the Indian Marine store ledger, which is doubtless well adapted for the purpose; to make any reference he thinks fit in view to ascertaining the true value of stores retained, which may be used as the opening balance of the store account of 1888-89; and to fix such rates of depreciation for stores of the different classes as he may think right.

6. This being done, the system should be as follows. All stores, other than articles purchased for current use and capable of being classed as contingencies, for the Madras port, should pass through the Marine store books like stores for outports. Stores issued for lighthouses should be a general charge like other charges connected with those institutions, and should be distributed in the manner prescribed at the close of paragraph 12 of G.O., 17th January 1888, No. 15, Marine. In the Statement C, showing receipts, charges and balances of individual ports, the total balance must agree with the Accountant-General's books. It will be made up of the balance of the book value of stores not yet issued or charged off to particular ports, but paid for from Port funds; and the balances of the individual ports. In arriving at the latter, store charges such as establishment, depreciation, difference between book value and value realised in case of stores sold, should be distributed as charges, and store receipts for sales, &c., as receipts, among the individual ports in proportion to tonnage entering. The store balance adopted for 1st April 1888, should be thus entered in the C statement for 1887-88, necessary adjustments to produce agreement with the Finance Accounts being made by distribution as above laid down.

(True Extract.)

Chief Secretary.

To the Port Officer, Madras.

Copy to the Accountant-General.

Ed. A. Raitt.

Gobt. of 1888 Madras.

MARINE.

Issued

Recd.

Encl.

G.O., 12th March 1888. No. 77.

MARCH.

Marine Stores.

Passing orders regarding the system of keeping the store accounts and of receiving and issuing stores.

Administrative Department.

CURRENT NO. 6/ Marine

MADRAS,

Port Office,

27th January 1888.

No. 9
30

From

Captain H. A. Street, H. M. S. I. R.

Port Officer,

Madras,

Heading
Marine Stores.

To

The Honorable H. C. Stokes,

Chief Secretary to Government,

Marine Department,

Fort St. George.

SIR,

In compliance with the directions contained in para 15 of G. O. No. 15 Marine - 17th January 1888 - I have the honor to submit the following information respecting the Marine Stores under my charge:-

1. Stores received from England were placed under the charge of the Assistant Port Officer, who does duty as "Marine Storekeeper".
2. The special establishment sanctioned for the care of the stores is "one Comicaly" not Pipers (10-8-4) Ten and annas eight per mensem, and the clerical work connected with the store accounts is performed by the Head Clerk of the Assistant

Assistant Port Officer's Office.

3. The cost of all stores procured from Home not specially imported for any one port, is allowed equally to the different ports on the receipt of the invoice from the Accountant General, and that of stores specially imported for any particular port is debited entirely to that port.
4. The cost of stores kept in stock is debited to the different ports to which they have been allocated, and it has not been the practice to make fresh debits of any kind.
5. When stores have been issued to any outport, I find that the value of the same is neither debited to the Port supplied, nor credited to Madras - in fact no charge takes place.
6. Separate Store and Stock Accounts are kept, that is to say, there are two books, one containing a statement of all receipts and issues throughout the year, and the other, which is closed at the end of each official year, being the Annual Stock and valuation Account.
7. When a demand for stores cannot be met from the

28

the Stock in hand, I find that it has been the practice for the Port Officer at Madras to procure the stores required from some firm at Madras. Stores so procured, are sent by the Firm supplying the same to this Office, and are then forwarded by the Port Officer to the outport Officer demanding the same, without having passed through the Storekeeper's books. The reason assigned for this practice is, that it saves time and clerical labor. I have not made any change as yet in respect to this plan, but I am of opinion that stores which have to be purchased locally should be shown in the Storekeeper's books.

8. The quantity of coal now in stock amounts, according to the books, to 400 tons, debited to the port of Madras. This coal is issued only to Transports, the "Hug Madras" and the Revenue Board Steamer "Margaret Northcott". On complying with any demand for coal, a valuation statement is prepared showing the quantity of fuel issued and the price thereof; this statement is then forwarded to the Accountant General.

General for indigment, who debits the Department concerned, and credits Madras with the value of the fuel supplied.

9. It is so seldom that coal is required now by Transports that I do not think a larger stock than 400 tons need be kept, and this might be further reduced to 200 tons should Government dispose of the "Tug Madras".

10. No reduction in the price of any of the articles kept in stock on account of depreciation &c seems to have been thought necessary.

11. On the conservancy of the port of Madras being transferred to the Port Trust Board, I presume it is intended that that Board should make their own arrangements in respect to the stores required for the port Department and the Lighthouses of Madras, and should this be the case the stock to be kept at Madras will only be for outports.

12. I shall arrange after the end of the present official year for the value of the stores issued to be charged as directed in full against the ports concerned

Lighthouses
are in future
to be a separate
charge.

concerned, but I would point out that this necessitates at the end of each year a complete revision of the original allocation. This of course will increase the clerical labor, but it will have the advantage of enabling a clearer estimate to be formed of the actual expenditure of each port than can be obtained under the present system.

13. I propose, with the sanction of Government, to adopt from the 1st of April next the form of Store Ledgers used in the Indian Marine Dockyards, and to keep the store accounts as much as possible on the same lines.

14. Some of the stores now in stock were received as far back as 1867, and their value as well as that of stores obtained since is (according to the store accounts) that shown in their respective invoices. This of course does not represent their real value, and I submit that the best way of obtaining the proper value of these would be for Government to permit me to place myself in communication with

with the Director of Indian Marine on the
subject, and to send over to that Officer a
list of the stores in stock to be valued by the
Professional Officers in the Dockyard, at
Bombay and for Government to accept the
rates which may be fixed by such officers.

I have the honor to be,

Sir,

Your obedient servant,

H. A. Theet

Captain H. A. Theet

Port Officer

CURRENT NO. 61

Marine (1888) DEPART

From

THE PORT OFFICER,
Madras,

To

THE CHIEF SECY. TO GOVERNMENT,
MARINE DEPARTMENT,
Fort St. George.

No. $\frac{9}{30}$

Dated 27th

Received

28 } January 1888.

No.

Subject.

Submit a report re-
-pecting Marine Stores
at Madras.

with Cur No 62.

Submitted to Ch. Secy.

Administrative Department.

CURRENT NO. 62

MADRAS,

No. $\frac{9}{31}$

Port Office,

27th January 1888.

From

Captain W. A. Street, R. M. S. S. S.

Port Officer,
Madras,

To

The Honorable W. E. Stokes,

Chief Secretary to Government,
Marine Department,
Fort St. George.

SIR,

In continuation of my letter no
per margin, I have the honor to forward
No. $\frac{9}{30}$ of 30th January 1888. the accompanying list of
Marine Stores, the invoice value
of which is not likely to be realized, and which
I would recommend for disposal by private
sale or public auction. I propose first sending
copies of the list to the Director of the Indian
Marine, Bombay, and to the Deputy Director
at Calcutta, and ascertaining from them the
market value of the articles, on receipt of
which information I would endeavour to
dispose of them at those rates to Departments
or

CURRENT NO. 62

Marine (1888) DEPARTMENT.

From

THE PORT OFFICER,
Madras,

To

THE CHIEF SECY. TO GOVERNMENT,
MARINE DEPARTMENT,
Fort St. George.

No. $\frac{4}{31}$

Dated 27th
Received 28 } January 1888.

No.

Subject.

Forwards a list of Marine
Stores at Madras, and
recommends their disposal
by sale

N^o
Order
The Port Officer's proposals
are approved
Wm
1/2

List of Articles recommended for disposal by private sale or public auction.

MADE
25 JUL 83

Names of Articles with description	No or Quantity	Remarks	When received	Service Value.
Black galvanized iron 14" double	1 in No		In March 1882 £ 8. 11 each	
do do 12" double	6 in No		In 1874 £ 9 3 7/8 each (Value as per book)	
do do 12" Double	2 in No		23 rd Aug 1878 £ 1 1/4 " each	
do do 10" double	25 in No		In 1874 £ 7 9 7/8 each (Value as per book)	
do do 10" Double	3 in No		23 rd Aug 1878 £ 1 6. each	
do do 10" Single	1 in No		23 rd Aug 1878 £ 1 19 " each	
do do 12" Single	2 in No		21 st Dec 1882 £ 17 8. each	
do do 12" Double	6 in No		21 st Dec 1882 £ 14 8. each	
do Iron Double galvanized to lift 10 tons	2 in No		21 st Dec 1882 £ 12 10 " each	
do Iron double do do do	2 in No		21 st Dec 1882 £ 88 6. each	
Buffer Springs	8 in No	Unserviceable	In July 1869 No charge except freight £ 1-12-8	
Roll (Shifter) large	1 in No		20 th Aug 1883 £ 86. "	
do do small	1 in No		20 th Aug 1883 £ 27 8. "	
Chains of sizes - Iron - old	3 1/4 Fathoms		Value unknown	
Canvas No 8	36 Bolls of 40 yards each		10 th May 1884, 11 th Dec £ 1 5 4 per Boll 8 th Aug 1885, 15 th Dec £ 1 4 5 per Boll	
Dead Eyes	8 in No		26 th July 1880 £ 3. " each	
Life Buoy	8 in No		12 th Aug 1879 £ 10. " each	
Light Apparatus received from Calcutt	4 Packages	Unserviceable	22 nd Aug 1881	
Light Mast head for anchorage (old)	1 in No	do	20 th Aug 1883 £ 10. "	
Lightning conductor rod 10 1/2 in length	1 in No	do	20 th Aug 1883 Value unknown	
Manilla Rope 6" (old)	38 1/2 Fathoms		11 th May 1883 Value unknown { Recd from the Hd. Dept 4	
Care Ash 14" each	45 in No		30 th July 1882 £ 6 5 each for 2 1/2	
do do 16" each	12 in No		30 th May 1887 £ 7 " each for 2 1/2	
do do 18" each	6 in No		30 th May 1887 £ 8. " each	
Paint Black Drums of 56 lbs (old)	5 1/4 Drums		30 th March 1885 Value unknown { Recd from the Hd. Dept 4	
Spin yarn Varied 3 thread	27 1/2 Bolls of 56 lbs each	Got out for the	In March 1887 £ 6 10 1/2 per Drum	
do do do 2 do	54 1/2 Bolls of 56 lbs each	For bill no use now.	20 June 1888 £ 1 10. " per cwt 10 th May 1884 £ 1 12 3 per cwt	

Names of Articles with descriptions	No or Quantity	Remarks	When received	Current Value
Shore, Norway Pine 50' x 5"	5 in ke		3 rd May 1887 £. 16. - each	
do do do 20' x 3"	6 in ke		3 rd May 1887 £. 6. - each	
do do do 15' x 2 1/2"	11 in ke		3 rd May 1887 £. 4. - each	
do do do 12' x 2"	9 in ke		3 rd May 1887 £. 2.3 each	
1 st rank. Iron 5' x 5' x 3"	1 in ke		28 th May 1885 Value unknown 3 rd Sept 11	
Wire Rope 3 1/2"	1 Coil of 53 fathoms		do Nov. 1873 £ 166 per coil.	
do do 3 1/2"	2 Coils of 154 fms each		23 rd Aug 1878 £ 23. - per ton	
do do 3 1/2"	1 Coil of 70 fathoms		5 th May 1879 do. 15. £ per fathom	
do do 3 1/4"	{ 1 Coil of 154 fathoms and 1 Opened coil of 100 fathoms		23 rd Aug 1878 £ 23. - per ton	
do do 3"	1 st Piece of 4 fathoms		do Dec 1871 £ 12. - per coil.	
do do 3"	{ 1 Coil of 154 fathoms and 1 Opened coil of 134 fathoms		23 rd Aug 1878 £ 23. - per ton	
do do 3"	3 Coils of 50 fathoms each		15 th Sept 1882 £ 23.10. - per ton	
do do 2 1/4"	1 Coil of 99 2 1/2 fathoms		5 th May 1882 do. 2. 10. - per ton	
do do 2 1/4"	{ 4 Coils of 200 fms each and 1 Opened coil of 100 fathoms		15 th Sept 1882 £ 24. - per ton	
do do 2"	{ 4 Coils of 200 fms each and 1 Opened coil of 100 fathoms		18 th April 1884 £ 20 17 6 per ton	
do do 1 1/2"	{ 1 Coil of 200 fathoms and 1 Opened coil of 111 fathoms		15 th Sept 1882 £ 25 10. - per ton	
Rope Manila 3 1/2"	{ 1 full coil and 1 Opened coil		5 th May 1887 £ 28 8 per coil	
do do 2"	{ 1 full coil and 1 Opened coil		5 th May 1887 £ 28 8 per coil	
do do 1 1/2"	{ 2 full coils and 1 Opened coil		5 th May 1887 £ 28 8 per coil	
do do 1 1/4"	1 full coil		5 th May 1887 £ 28 8 per coil	

Marine Office
Andrews 31st December 1887

James and Co.
Harbour Port Officer

forwarded to the Port Officer
25th Jan 1888 with invoice
of goods

C. 100 62 & 62.

Order 8, 12/3/88, h: 77

In the foregoing letter the Port Office Reader furnishes information as to the system under which store accounts have been kept & stores received & issued to, & agents instructions as certain points for further guidance as well as authority to dispose of certain useless stores.

2. The authority last referred to is accorded. It is highly desirable that the stock of stores should be kept as low as possible.

3. As to the account system, this seems to be nothing worthy of the name & the practice described by Capt. Steel in almost every paragraph has been most unsatisfactory & in accordance with the summary now to be issued in view to the re-arrangement of the post before in the revision of the system.

ppx
8 men
Secured

Mar 62/88

has been ordered, and to the future in view to the adoption of a sound system.

4. For the revision of accounts it will be necessary to take out of the account of individual ports all debits for stores which have passed through the store accounts (i.e. other than charges made in the manner described in para 7 of letter N^o 30.) and instead to enter against individual ports the value shown in the store issue books of stores supplied to them. The value of stores sold should be credited to the cost price of such stores should be debited to the port of sale.

At the end of the year probably a discrepancy will emerge between the total balance as shown by the account of port funds, & the sum of the detailed balances of individual ports; but this will be of the nature described below and will

Don't quite follow this unless sums received on account of stores sold to outsiders be meant. When it is all right, and it will be made clear.

Stores are sold when determined, or are supplied to other Dep^{ts} & value is ascertained.

have to be similarly adjusted in the manner described below.
5. With regard to the future store acct. Capt Sheet is at liberty to adopt the Indian Marine store ledger, which is doubtless well adapted for the purpose; to make any reference he thinks fit in view to ascertain the true value of stores retained, which may be ~~as~~ used as the opening balance of the store account of 1888-9; and to fix such rates of depreciation for stores of the different classes as he may think right.

6. This being done, the system should be as follows. All stores, other than articles purchased for current use & capable of being claimed as contingencies for the Madras Port should pass through the Marine Store Books like stores for

outposts. Stores issued for
lighthouses should be a
general charge like other charges
connected with those insti-
tutions & should be distributed
in the manner prescribed
at the close of para 12 of

C.O. 7 Jan 1888 No 15 Mar.

The cost of ~~the~~ stores ^{should be} debited
to the general
store account as should all
charges for establishment
& the amount of deprecia-
tion for the year. The book
value of stores issued should
be a charge against the
ports, ^{lighthouses} receiving
them, and ^{the} credited to
the general store account.
At the end of each year the
store accounts should be closed,
& the opening & closing balance
of value, compared. The

In ~~revising~~ the Statement C.
showing receipts charges & balances
of individual ports, the total balance
must agree with the acct. general
books. It will be made up of
the total balance of the book value
of stores not yet ~~distributed~~ issued
or charged off to particular ports,
but paid for from Port Funds;
and the balances of the individual
ports. In arriving at the latter
store charges, such as ^{depreciation},
depreciation, difference between
book value & value realized,
^{in case of stores sold}
should be distributed as
general charges, ~~in proportion~~
to ~~the~~ & store receipts for sales
or as receipts among the
individual ^{in proportion to quantity} ports. The store
balance adopted for 1st April
1888 should be ~~set~~ then
entered in the C. Statement

In 1887-8, necessary adjustments
to produce agreement with
the Finance Act being made
by distribution as above laid
down.

amount of difference, increase
should be debited
or decrease
or credits to ports generally.
in page 6 of the Statement

Wes
7 mar.

Port Officer Madras. 6 J. George
copy to the Acct. Genl 6 J. George

7 Sep / 11. 104-8
190-29-3-38-28
7. 11/00
CW 477/92

11/11
11/11

11/11

C.7/3.
R.9/3.

12/3
2/9/0

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ORDINARY, PRINTED.

Marine DEPARTMENT.
G.O., DATED 12 March 00
No. 77

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Despatched in print. 24.3.

[Despatch Abstract.]

Marine Stores - Passing
orders regarding the system
of keeping the store accounts
and receiving & issuing stores.