Archives I -10,006—16-8 77.

(1) Number of pages 30

(2) Date of repair 20-1-87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. B.P. No.	220 – W	Press. Mis.
Dated	29-1-1880	~~197~~.

S. G. M.

Not to be folded or roughly handled

220/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

29th January 1880, No. 220 W.

General.
Account

Read the following papers :—

No. 40. From Lieutenant-Colonel W. CHRYSTIE, R.E., Superintending Engineer, First Circle, to the Chief Engineer and Secretary to Government, Public Works Department, dated Dowlaishweram, 27th November 1879, No. 1,858 G.D.

One Statement.
One copy of letter No. 196 of 13th November 1879.

I HAVE the honor to transmit herewith the triennial statement of stock-taking of the Dowlaishweram Workshop, conducted by the Deputy Superintendent, Assistant Engineer Lieutenant Joyce. It shows the value of the stock as actually counted to exceed the value as shown by the books by Rs. 154 and the stock ledgers will be corrected accordingly. The very close balance shows that the books have been very carefully kept.

*G.O., No. 1,322-A W., dated 8th May 1879.
" " 1,341 W., " 10th " "
" " 1,470 W., " 20th " "

2. The last stock-taking was in 1876, when the value of the stock was found to be Rs. 80,677 against the present value Rs. 98,117 ; the difference is Rs. 17,480, of which Rs. 15,879 is due to large purchases of Pegu Teak made in anticipation of its being required for works either not yet sanctioned or stopped under the orders* of Government restricting expenditure noted in the margin. I do not anticipate any loss on this large purchase, but there can be no question that the stock on hand of all articles should be kept as low as is conveniently practicable.

3. In paragraph 5 of the Superintendent of the Workshops' letter No. 196, of the 13th instant, of which copy herewith, it is brought to notice that there are a number of articles which were manufactured long ago, but, from various causes, still remain upon the manufactured articles account, and which yearly add to the amount at debit of the Workshop by the charges for interest on the cost of their manufacture. These articles, as a rule, are not likely to be issued to work, and are not worth as old materials anything like their booked value. The Superintendent of the Workshops in his paragraph 8 recommends that he should be authorised to sell by auction or take into stock, at a valuation, such of the articles appearing in the statement under the head "Manufacture," as may appear to him advisable, writing off to loss the difference between their book value and the proceeds of sale or revaluation.

4. The debit of interest against the Workshop is only one reason why it is inexpedient to keep on stock unsaleable manufactured articles ; they occupy space which is wanted for other purposes, they require looking after, and the materials of which they are made continue to deteriorate in value. I therefore recommend that sanction be accorded to deal with these unsaleable articles in the manner proposed by the Superintendent of the Workshops, who should report what articles he sells and what he brings on to stock, with the amount which will have to be written off to loss.

5. The statement of machinery and plant alluded to in paragraph 2 of Mr. Walch's letter, No. 196, quoted above, was submitted to the Examiner, Public Works Accounts, on the 20th instant.

From G. T. WALCH, Esq., Executive Engineer, in charge, Government Workshops, Dowlaishweram, to the Superintending Engineer, First Circle, dated Dowlaishweram, 13th November 1879, No. 196.

I HAVE the honor to forward the triennial statement of stock-taking conducted by Lieutenant Joyce, Deputy Superintendent of the Workshops.

2. Machinery and plant are not included in the statement, as they have been dealt with in a separate* return.

* Sent on 12th instant.

3. On comparing this statement with the one which was prepared in 1876, see G.O., No. 2 L., 1st May 1877, it will be seen that the value of the stock has in the past three years increased by Rs. 17,479.

4. Of this amount Rs. 15,879 are due to the increased stock of timber now in hand, a large quantity of Burmah Teak having been obtained last year, it being anticipated that several larger† works, now either stopped or not commenced, would be vigorously proceeded with in this year and require much wood-work.

† *E.g.*, Kovur-Manjair Junction Canal.
C. Delta completion work.
Bank building, Cocanada.

5. I consider that the stores "timber" and "fuel" are, on the whole, worth the values shown against them, but this is more than doubtful as regards the articles which are put under the head "manufacture."

6. Under that head are entered the accumulation ever since the shops were started of—

(*a*)—Articles made when work was slack to be kept for sale if and when wanted, *e.g.*, "C.C. wheel-barrows partly made in 1871, Rs. 315-8-0;" some of these articles doubtless will be issued some day, but others will remain for ever a dead burden on the shops till they are sold off, and the loss thereby written off.

(*b*)—Articles made for different works, but which owing to various causes, such as change in design, misfit, &c., have been thrown back on the Workshop. In most cases I consider that Workshops should not have received them back except on a valuation; certainly, the shops should not have been burdened with the interest on the full cost, or loss when sold, of any articles made in accordance with indents, but which owing to circumstances outside the Workshop control have not been used on works, *e.g.*, the "Mooring beds for Ryves' self-acting shutters, Rs. 180-13-10, and brackets for same, Rs. 64-1-10," have for the last eleven years caused a debit to the Workshops annually of Rs. 12-4-0 for interest on the capital, and if sold for their value as cast iron to break up will cause an immediate loss to the shops of about Rs. 200, decreasing the profit, or increasing the loss, of the year by that amount.

(*c*)—Articles which having been made for particular purposes have been most irregularly thrown back on the Workshops because there was either no estimate to meet their cost, or the estimate would have been exceeded had they been paid for, *e.g.*, "(1), pump wooden tube with iron plunger, Rs. 187-4-7;" this was, I am informed, made about the year 1857, but there being no means of paying for it, it was returned to the Workshops, to which it has caused a charge for interest of Rs. 9-6-5 each year, and being now not worth Rs. 10 will seriously affect the returns of any year in which it is sold and the loss written off; (2), "400 clamps, iron, for concrete moulds, Rs. 300." These were, with 400 more, made in 1873 for 400 moulds, but after these clamps were made up it was decided by the Superintending Engineer that 200 moulds were all that were required, and these 400 clamps were thrown back on the Workshops; they are bent into the form which was required, and if now taken as "stores" would not be worth more than 5 annas each as old iron, so that having already been charged Rs. 90 interest for these clamps the Workshop will, if they are taken on to "stores" at a fair valuation, appear to have lost Rs. 125 on them, and the returns of the year will be decreased by that amount.

7. It is probably the damaging effect produced on an annual return of the shops by the writing off to loss in it of any large amounts, which has prevented officers in charge of the Workshops from advocating the sale of the rubbish and useless articles which now bear a fictitious value in the books; but it seems to me that it will be best to at once clear these off and cease to pay interest on their book value, even though thereby the loss on any particular year may appear exceptionally great.

220/2

8. I therefore recommend that I be authorised to sell by auction, or take into stock as "stores" at a valuation, such of the articles appearing in the statement under the head "manufacture" as may appear to me advisable, writing off to loss the difference between their book value and the proceeds of the sale and revaluation.

No. 40-A. From Captain H. LEM. CAREY, Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 18th December 1879, No. 239 W.

IN returning herewith the letter from the Superintending Engineer, First Circle, No. 1,858 G.D., of the 27th November 1879, together with its enclosures, forwarded for my remarks with your memorandum, No. 3,686 of the 5th instant, I have the honor to observe as follows:—

1. The part marked (*a*) in the letter from the Superintendent of the Workshops shows that the articles manufactured are of such a nature that they are not easily saleable, *i.e.*, cannot be sold within a reasonable time. I would suggest that only such articles should be manufactured as are in such constant demand as to be readily saleable.

2. In the paragraphs marked (*b*) and (*c*) it is stated that articles for different works had to fall back on the Workshop by the officers that had ordered them declining to take them. This would not occur if before putting work in hand either proper plans and estimates were submitted to the parties giving the order for their approval, or if the work is too small for such detail, if such a description of the work to be executed were given as to prevent any possibility of the work being thrown back on the shops.

3. As matters stand there seems no alternative but recommend sanction to the proposals submitted by the Superintending Engineer, First Circle.

No. 41. ORDER THEREON, 29th January 1880, No. 220 W.

THE proposal of the Superintending Engineer to sell by auction or take into stock at a valuation such articles under *Manufacture* as he may consider advisable, writing off to loss the difference between their book value and the proceeds of sale or revaluation, is approved.

2. The remarks of the Examiner should receive attention from the Superintendent of the Workshops.

(True Extract.)

Major, R.E.,
Ag. Under Secy. to Govt., P.W.D.

To the Superintending Engineer, First Circle.
,, Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1880. Madras.

PUBLIC WORKS.

To

The SUPERINTENDING ENGINEER,
FIRST CIRCLE,
&c., &c., &c.

Dated January 29th.

Issued

Recd. Encl.

G. O., 29th January 1880, No. 220 W.

JANUARY.
No. 40-41.

Dowlaishweram Workshops.—Orders on the triennial statement of stock-taking at the —.

P1

No. 1858 G.D. Superintending Engrs Office 1st C.
Dowlaishwaram 27 Novr 1879

From,
2/3
The Superintending Engineer
1st Circle

To,
The Chief Engineer & Secretary to Govt.
Public Works Department

Sir,

I have the honor to transmit herewith the Triennial statement of stock-taking of the Dowlaishwaram Workshops conducted by the Deputy Superintendent Assistant Engineer Lieutenant Joyce. It shows the value of the stock as actually counted to exceed the value as shewn by the books by Rupees 154 and the stock Ledgers will be corrected accordingly. The very close balance shows that the Books have been very carefully kept -

2 The last stock-taking was in 1876 when the value of the stock was found

to

to be Rupees 80,677 against the present value Rupees 98,117; the difference is Rupees 17,480, of which Rs. 15,879 is due to large purchases of Pegu teak made in anticipation of its being required for works either not yet sanctioned or stopped under the orders of Government restricting expenditure noted in the margin. I do not anticipate any loss on this large purchase but there can be no question that the stock on hand of all articles should be kept as low as is conveniently practicable.

G.O. Nº 1322 : A W. 8 May 1879
. . . 1341 W. 7/10
. . . 1470 W. 5/20

3. In Para 5 of the Superintendent of the Workshops letter No 196 of the 13th Instant, of which copy herewith, it is brought to notice that there are a number of articles which were manufactured long ago but from various causes still remain upon the manufactured articles account, and which yearly add to the amount at debit of the Workshop by the charges for Interest on the cost of their manufacture. These articles, as a rule, are not likely to be issued to work and are not worth as old materials anything

anything like their booked value. The Superintendent of the Workshops in his Para 8 recommends that he should be authorized to sell by auction or take into stock, at a valuation, such of the articles appearing in the Statement under the head "Manufacture" as may appear to him advisable, writing off to Loss the difference between their Book value and the proceeds of sale or revaluation.

4. The debit of interest against the Workshop is only one reason why it is inexpedient to keep on stock unsaleable manufactured articles; they occupy space which is wanted for other purposes, they require looking after and the materials of which they are made continue to deteriorate in value. I therefore recommend that sanction be accorded to deal with these unsaleable articles in the manner proposed by the Superintendent of the Workshops, who should report what articles he sells and what he brings on to stock with the amount which will have to be written off to Loss.

EXAMINER P.W. ACCOUNTS
No.
8 DEC 79
ENCS

5. The Statement of Machinery and Plant alluded to in para 2 of Mr Walsh's letter No 196 quoted above was submitted to the Examiner Public Works Accounts on the 20th Instant.

I have the honor to be
Sir
Your Most Obedt Servant

W B Wyatte Lt Col R.E.
Superintending Engineer
1st Circle

Compd
Kh

2220/5

8 DEC 79

P.W.D.
4DEC79

From, No.

The Supdg. Engineer
1st Circle

To, The Chief Engineer
Public Works Dept.

Dated 27th } November 1879.
Received }

3/12 No. 1858 G.D.

Enclos: 2.

Stock — Triennial — in the Government Worksh Dowlaishwaram — Statement of — Forwards the — Conducted by Lieutenant Joyce — together with copy of the Superintendents letter on the subject —

Mis 1470.W. 28.5.79
GO 21. 1.5.77
CE. 1692 - 7.5.79

C-E 3686 of 5th Decr 1879.

Referred to the Examiner of P.W.A. for any remarks he may wish to make on the proposals (By order)

Div: 20—12

No. 196 Government Workshop Office
Dowlaishwaram 13 Novr 1879

220/6

From,
The Officer in charge
Govt. Workshops Dowlaishwaram

To,
The Superintending Engineer
1st Circle

Sir,

1. I have the honor to forward the triennial Statement of Stock taking conducted by Lieutenant Joyce Deputy Superintendent of the Workshops.

2. Machinery and plant are not included in the Statement as they have been dealt with in a separate return+.

+Sent on 12th Instant —

3. On comparing this Statement with the one which was prepared in 1876 see G.O. No. 21 1st May 1877, it will be seen that the value of the Stock has in the past three years increased by Rupees 17479.

4. Of this amount Rs. 15879 are due to the increased Stock of timber now in hand a large quantity of Burmah teak

teak having been obtained last year, it being anticipated that several ×large Works now either stopped, or not commenced, would be vigorously proceeded with in this year and require much wood Work –

× E.g. – Kovvur Man-pair Junction Canal.
C. Delta Completion work.
Bank Building Cocanada.

5. I consider that the Stores "Timber" and "Fuel" are on the whole worth the values shown against them, but this is more than doubtful as regards the articles which are put under the head "Manufacture" –

6 Under that head are entered the accumulation ever since the Shops were started of –

(a) Articles made when work was slack to be kept for sale ie & when wanted e.g. "66 wheel-barrows partly made in 1871, Rs. 315-8-" Some of these articles doubtless will be issued some day but others will remain for ever a dead burden on the shops till they are sold off & the loss thereby written off.

(b) Articles made for different works but which owing to various causes.

causes such as changes in design – Misfit, &c. have been thrown back on the Workshop. In most cases I consider that Workshops should not have received them back except on a valuation certainly the Shops should not have been burdened with the interest on the full cost, or loss when sold, of any articles made in accordance with indents but which owing to circumstances outside the Workshop control have not been used on Works E.g. the "Mooring beds for Rynes selfacting Shutters ___:___ Rs 180-13-10 and Brackets for same 64-1-10 have for the last 11 years caused a debit to the Workshops annually of Rupees 12-4- for interest on the capital and if sold for their value as cast iron to break up will cause an immediate loss to the shops of about Rs. 200 decreasing the profit, or increasing the loss, of the year.

by

by that amount-

(e) Articles which having been made for particular purposes have been most irregularly thrown back on the Workshops because there was either no Estimate to meet their cost or the Estimate would have been exceeded had they been paid for (1) "8/3 ft Pump wooden tube with iron plunger Rupees 187-4-7" This was, I am informed, made about the year 1857 but there being no means of paying for it it was returned to the Workshops to which it has caused a charge for interest of Rupees 9-6-5 each year & being now not worth Rs. 10 will seriously affect the returns of any year in which it is sold and the loss written off- (2) "400 clamps iron for concrete Moulds Rs. 300" These were, with 400 more, made in 1873 for 400 Moulds but after these clamps were made up it was decided by the Superintending Engineer that 200 Moulds only were all that were required & these 400 clamps were thrown back on the Workshops. they are bent into the form which was required and if now taken as "stores" would not be worth more than 5 annas each as old iron so that having already been charged Rs. 90 interest for these clamps the Workshop will if they are taken on to "stores" at a fair valuation appear to have lost Rs. 125 on them and the returns of the year will be decreased by that amount-

(f) It is probably the damaging effect produced on an annual return of the shops by the writing off to loss in it of any large amounts, which has prevented Officers in charge of the Workshops from advocating the sale of the rubbish and useless articles which now bear a fictitious value in the books, but it seems to me that it will be best to at once clear these off and cease to pay interest on their book value even though

thereby

thereby the loss in any particular year may appear exceptionally great —

8. I therefore recommend that I be authorized to sell by auction, or take into Stock as "Stores" at a valuation, such of the articles appearing in the Statement under the head "Manufacture" as may appear to me advisable, writing off to Loss the difference between their book value and the proceeds of the sale and revaluation.

I have &c &c

(Signed) G. W. Walch.
Executive Engineer
in charge Govt. Workshops

(True Copy)
B. Young Asst. Engr.
Asst. to Superintending Engineer
1st Circle

Compd K.S.

220/9

EXAMINER
No.
8 DEC 79
ENCS
P.W. ACCOUNTS

P.W.D.
4 DEC 79
No.

Back No. 40.

Pros: of Govt. of 29th Jany. No. 220 W.

Enclosure in a letter No. 1858 G.D. dated 27th November 1879 from the Supdt. Engineer 1st Circle to the Chief Engineer Public Works Department—

Print

[Exr. Wks. Form No. 2.]

No. 239 W. P 8

From

THE EXAMINER, 22/10
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT.

Madras, DECEMBER 18 1879.

SIR,

IN RETURNING HEREWITH THE LETTER FROM THE SUPERINTENDING ENGINEER IST. CIRCLE NO.1858.G.D. OF THE 27TH. NOVEMBER 1879 TOGETHER WITH ITS ENCLOSURES, FORWARDED FOR MY REMARKS WITH YOUR MEMORANDUM NO.3060 OF THE 5TH. INSTANT, I HAVE THE HONOR TO OBSERVE AS FOLLOWS :-

(1) THE PARA MARKED (A) IN THE LETTER FROM THE SUPERINTENDENT OF THE WORKSHOP SHEWS THAT THE ARTICLES MANUFACTURED ARE OF SUCH A NATURE THAT THEY ARE NOT EASILY SALEABLE I.E. CANNOT BE SOLD WITHIN A REASONABLE TIME. I WOULD SUGGEST THAT ONLY SUCH ARTICLES SHOULD BE MANUFACTURED AS ARE IN SUCH CONSTANT DEMAND AS TO BE READILY SALEABLE.

(2) IN THE PARAS MARKED (B) & (C) IT IS STATED THAT ARTICLES FOR DIFFERENT WORKS HAD TO FALL BACK ON THE WORKSHOP BY THE OFFICERS THAT HAD ORDERED THEM DECLINING TO TAKE THEM. THIS WOULD NOT OCCUR IF BEFORE PUTTING WORK IN HAND EITHER PROPER PLANS & ESTIMATES WERE SUBMITTED TO THE PARTIES GIVING THE ORDER FOR THEIR APPROVAL, OR IF THE WORK IS TOO SMALL FOR SUCH DETAIL, IF SUCH A DESCRIPTION OF THE WORK TO BE EXECUTED WERE GIVEN AS TO PREVENT ANY POSSIBILITY OF THE WORK BEING THROWN BACK ON THE SHOPS.

3.

3. AS MATTERS STAND THERE SEEMS NO ALTERNATIVE BUT RECOMMEND SANCTION TO THE PROPOSALS SUBMITTED BY THE SUPERINTENDING ENGINEER, IST. CIRCLE.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

OFFG. EXAMINER, P.W. ACCOUNTS.

17/12
17.12

SB
15/12

2201/11

Mis. No. 11.90 W — 28—5—79
" 2 8 — 15—5—79
L.B. No. 1692 — 7—5—79

P.W.D.
19DEC79
No. [illegible]

FROM THE EXAMINER, P.W. ACCOUNTS,

MADRAS.

TO THE SECY. TO GOVT. P.W.D.

MADRAS.

Procg. Govt. of 29th Jany/80. No. 220. W.

NO. 239 W.

Back No. 40 A.

DATED 18TH. DECEMBER 1879.

RECD.

ENCLOSURES.

RETURNS WITH REMARKS LETTER NO. 1858 G.D. FROM THE SUPG. ENGR. 1st Circle REGARDING STOCK TAKEN BY LIEUT. JOYCE IN THE DOWLAISWARAM WORKSHOPS.

Civ: 20—12

P. W. DEPARTMENT.

220/12

READ the following :—

Letter from the Supg. Engineer First Circle No. 1858 G.D. dated 27th Novr. 1879.

Letter from the Examiner P.W. Accounts No. 239 W d/ 18th December 1879.

FOR ORDERS.

The triennial stock-taking which has just been held at the Dowlaishwaram Workshops shows that the books have been carefully kept. The value of the stock has increased in the three years by Rs 17479.

2. A sum of Rs 15879 is represented by timber, which would have been utilised but for the non execution of several large works in the Circle.

Approved
W.

Ba 26/12

3. The Superintendent of the shops considers that the "timber" and "fuel" are worth the value set against them, but under the head Manufacture there are a number of articles which have accumulated as shown in paragraph 6. (a) (b) (c) of Mr. Walch's letter dated 13th Nov.

4. On the score that a constant and increasing debit of interest against the Workshops is caused by these articles, that they occupy space, and require looking after, and at the same time must deteriorate and become ~~worse~~ of less value ~~less~~ year by year, the Supg. Engr. recommends for sanction the proposal of the Supt.

220
3

to sell by auction or take into stock at a valuation such articles under Manufacture as he may consider adviseable, the difference between their book value and the proceeds of sale or ~~of~~ revaluation being written off to loss.

5. This proposal should it is thought be approved; the Examiner's remarks being communicated to the Supg. Engineer.

R. W. Stanley Col. R.E.
Secy to Govt. P.W.D.

N.B.
19/12

FOR ORDERS.

No 220 W

P. W. Department.

200/14

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 29 Jany 1880

READ the following

From the Supg: Engineer 1st Circle } (Lt. No 1858 C.D. of 27th Novr/79.)

" the Examiner P. W. Accts } (" " 2398 of 18th Decr/79)

The proposal of the Superintending Engineer to sell by auction or take into stock at a valuation such articles under manufacture as he may consider advisable, writing off to loss the difference between their book value and the proceeds of sale or revaluation,

220/15

is approved.

2. The remarks of the Examiner should receive attention from the Superintendent of the Workshops.

6/1/80

26/1/80

S. E. 1st Circle 9 ✓

E. P. W. D. (in the statement) ✓ Despd

10-2-80

Sw 9033

Govt. of (1880) Madras.

PUBLIC WORKS.

To

Dated 31-1-80

Issued

Recd. Encl.

G. O., 29 Jany 1880, No. 220 W

Nos. 40 to 41

Dowlaishweram Workshops

Orders on the triennial statement of stock taking at the —