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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W DEPARTMENT

G.O. No.	2848 W	Press.
B.P. No.		Mis.

Dated	15.11.1881	197.
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Not to be folded or roughly handled

2898
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

15th November 1881, No. 2848 W.

General.
Account.

Read the following papers :—

- No. 75. Office Note from the Examiner of Public Works Accounts, dated 19th October 1881, No. 729.
- No. 75-A. Office Note to the Examiner of Public Works Accounts, dated 28th October 1881, No. 931 N.
- No. 75-B. Office Note from the Examiner of Public Works Accounts, dated 1st November 1881, No. 768.
- No. 75-C. Office Note to the Examiner of Public Works Accounts, dated 5th November 1881, No. 965 N.
- No. 75-D. Office Note from the Examiner of Public Works Accounts, dated 8th November 1881, No. 789.

No. 76. ORDER THEREON, 15th November 1881, No. 2848 W.

IN calling the attention of Superintending Engineers to paragraphs 1301, 1302, and 1670 of the Public Works Code, the Government direct that the half yearly stock returns (Form No. M 50) for the period ending 31st March 1882 be prepared with special care. The stock balances should be verified by actual count by the Executive Engineers or their Assistants; the column "market rates" should be filled in by entering the actual rates the articles may be considered to be fairly worth, and arrangements should be made, in communication with the Examiner of Public Works Accounts, for at once writing off all surplus values to either works now under execution, or if there be none, to the heads of service, e.g., "Civil Buildings," "Communications," &c., for which the materials may originally have been obtained or manufactured. Stock on hand for which there is no real market, or which in all probability will not be brought into use within a year, should be sold by auction without reserve, the loss being written off to head of service as above.

2. Superintending Engineers will direct each Executive Engineer to report, through the Examiner of Public Works Accounts, at the same time to what extent the proposals of the Stock Committee have been carried out and what remains to be done, and the Examiner will report to the Chief Engineer on the 1st May 1882 what divisions have not complied with these instructions.

(True Extract.)

Lieut.-Colonel, R.E.,
Ag. Under Secy. to Govt., P.W.D.

To Superintending Engineers.
" the Consulting Architect.
" the Examiner of Public Works Accounts, with five enclosures.

Exd. S. T. Austin.

Spare Copies

GENERAL
ACCOUNT.

Govt. of (1881) Madras
PUBLIC WORKS.

THE SUPERINTENDING ENGINEER

Dated November, 15th.

Respectfully

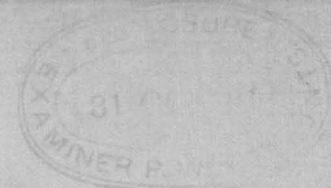
Respectfully

G. O., 15th November, 1881, No. 2848 W.

NOVEMBER

Nos. 75-76.

Half yearly Stock Returns (Form No. M 50) - Issuing certain instructions to Superintending Engineers for the preparation of the -- for the period ending 31st March 1882.



GOVT.
OF MADRAS.

1881

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras,

19th OCTOBER

1881.

OFFICE NOTE No. 729

To

Encl. 5.

E. W.

PLEASE PERUSE THE ACCOM-

ACCOUNTANT GENERAL'S P. W. DEPTT. ANYING CORRESPONDENCE WITH THE
NO. 546 G. DATED 21ST SEP-
TEMBER 1881. ACCOUNTANT GENERAL, P. W. DEPARTMENT,
EXAMINER'S REPLY NO. 109 A OF 12TH.
OCTOBER 1881 WITH ITS ENCL. REGARDING THE MODE OF ADJUSTMENT
KEEP WITH Genl. No.

dated

18

RECOMMENDED BY THE STOCK COMMITTEE
IN CLEARING OFF LOSSES BY SALE, DE-
PRECIATION, ETC., OF STOCK. FROM
THIS, IT APPEARS THAT THE PROFIT AND
LOSS ACCOUNT WILL NO LONGER BE OPEN
TO US FOR ADJUSTING FUTURE LOSSES.
IT BECOMES THEREFORE VERY NECESSARY
THAT WE SHOULD ADOPT MEASURES FOR
MAINTAINING THE STOCK ACCOUNTS ON
A SOUND AND SATISFACTORY FOOTING.
OUR CODE RULES (PAPAS 1301, 1302 AND
1670) AND FORM NO. M. 50 ALREADY
PROVIDE ALL THAT IS NECESSARY, BUT
THERE IS TOO MUCH REASON TO FEAR
THAT THEY MAY BE OVERLOOKED IF
ATTENTION BE NOT SPECIALLY CALLED
TO THEM. I WOULD THEREFORE SUGGEST
THAT YOU ISSUE A CIRCULAR REQUIRING

THAT THE HALF YEARLY STOCK RETURNS
FOR MARCH 1882 BE PREPARED WITH
SPECIAL CARE. THE STOCK BALANCES
SHOULD BE VERIFIED BY ACTUAL COUNT
MADE BY THE EXECUTIVE ENGINEER OR
HIS ASSISTANTS - THE COLUMN 'MARKET
RATES' SHOULD BE FILLED IN BY ENTER-
ING THE ACTUAL RATES THE ARTICLES
MAY BE CONSIDERED TO BE FAIRLY
WORTH, AND PROPOSALS SHOULD BE SUB-
MITTED TO THE EXAMINER FOR AT ONCE
WRITING OFF ALL SURPLUS VALUES TO
CURRENT WORK. STOCK ON HAND, FOR
WHICH THERE IS NO REAL MARKET OR
USE, AND WHICH CANNOT BE SOLD OR
OTHERWISE DISPOSED OF, SHOULD BE
BORN ON THE RETURNS WITHOUT VALUE,
THE COST BEING WRITTEN OFF TO WORKS.

2. IT WOULD ALSO BE DESIRABLE
TO REQUIRE EACH EXECUTIVE ENGINEER
TO REPORT TO THE EXAMINER, TO WHAT
EXTENT THE PROPOSALS OF THE STOCK
COMMITTEE HAD BEEN CARRIED OUT, AND
WHAT STILL REMAINED TO BE DONE. I
WOULD BE GLAD IF YOU WOULD, IN THE
PROPOSED CIRCULAR, DIRECT THAT THE
EXAMINER IS TO REPORT TO YOU (AS
CHIEF ENGINEER) WHAT DIVISIONS
HAVE NOT COMPLIED WITH THESE ORDERS
ON 1ST MAY 1882.

rec

R 2675-3111/5
No. 931 N. of 28th Oct. 1881.

C
You will see that
an order on the lines
of your note of the 19th
was sent, and the Acc. book
no 586 of 21/8/81
has been drafted but
I hesitate to recommend
its adoption to Govt.

Two points are clear
(1) that in future our
practice should strictly
agree with paras 1670
and 1752 of the Code
(2) that the knot tied
by the non-observance
of these rulings in past
years should now be
cut once for all

Personally I am of
opinion that the
plan be cutting the knot
as proposed by the
Committee of Enquiry

by this Government
is far preferable
to that suggested by
the Act. General, and
my conviction is that
had the latter been
made fully aware of
the reasons he would
not have ruled as
he has done.

He has moreover I
venture to think acted
'ultra vires' in over-
ruling the order of the
Govt. on the own motion.

This is not however
a point which I should
desire to press on
the attention of Government
but it may nevertheless
be sufficient grounds for
you again addressing
the Act. Genl. in the
sense of Colonel
Pendergast's remarks

and explaining to
him the difficulties
felt - as regards the
proper method
in disposing of the
difficulty which has
arisen and must
be faced.

In any case please
note your opinion
before I take further
action.

Yours
E.W.

28. 10. 94

28. 10. 94

E.W.

I do not think
we need anticipate that
the Act. General will
overrule the action already
taken. He asked for explanation
why the rules in force were
not observed, & Col. Pender-
gast's answer (which has been
forwarded to him) will show
that the circumstances
were exceptional & that

themselves authorized
to retain unless
lumber so long as
no value stood
against such in the
stock returns -

I consider it would
be better at once to
lay down that no
stocks of this kind
to be retained at all
unless there is a
reasonable probability
of their being brought
into use within one
or two years at
the outside

Please suggest to
Circulation which
you consider sufficient
to meet these objects
or others that may
occur to you when
I shall circulate
in approval of
present

Att

3/11/81

2848W 25/10

N: 965 N of 5 Nov/81.
C.

I am unable to
follow your observations
in regard to the action
of the Accountant
General as the earlier
papers are not with
the file, but this is of
secondary importance
as you like myself
would only aim at
securing the observance
of proper system for the
future.

The draft order ini-
tiated by me under
date 27-10-81. but not
yet circulated seems
to require modification
in regard to the expres-
sions marked (a) & (b)

with (a) a saving clause
is apparently necessary
to shew that it is only
the stock ^{originally} irregularly
manufactured or

Wt. 409 7 8 1/2 Nov/81

W 11/8 1881 9

purchased for the work
which should be written
off against it - and
~~not~~ ^{not} general stock.

With (b) as the
sentence now runs
officer would consider
themselves authorised to
retain useless timber
so long as no value
stood against such in the
stock returns.

I consider it would be
better at once to lay down
that no stores of this
kind are to be retained
at all unless there is a
reasonable probability
of their being brought
into use within one or
two years at the outside.

Please suggest the
amendations which you con-
sider sufficient to meet
these objections or others
that may occur to you
when I shall circulate
for approval of Govt.

(Sd) R.H.S.

3/4/11

2048
✓

W. H. 409 98th 1/11

Points (a) & (b) might
be modified as allowed
in pencil in the
draft. I submit that
it will be necessary
to balance off losses of the
kind in question to
individual current work -
so long as the head of
service bears the loss,
I submit the loss itself
should be treated as
a "work" of course where
it is possible to trace
the stock ^{when been procured} (from individual)
work which is still in
progress, the work itself is
must be debited with
the surplus value or with
the other loss. This will
have to be scrutinised by
my office when the
returns come in, but in
the meanwhile the
Dept will understand
that "Profit & loss" is
a closed door of escape.

W. H. 409 98th 1/11

C. M. W.

Accepted

Draft to
order as suggested
in my initials
& in circulation

Att

10/10/81

2848W

P. W. D.

Circular Memo:

The Chief Engineer
has the honor to call
the attention of Super-
intending Engineers to
paras 1301, 1302 and
1640 of the P. N. Code
and to request that the
half yearly stock re-
turns (Form No. 50)
for the period ending
31st March 1882 be
prepared with special
care. The stock ba-
lances should be
verified by actual
Count by Executive En-
gineers or their As-
sistants, the column
'market rates' should
be filled in by entering
the

the actual rates the
articles may be consid-
ered to be fairly worth,
and ^{agreed amounts} ~~proposals~~ should
be ^{submitted} ~~submitted~~ to the
Examiner of Public

Works Accounts for at
once writing off all cur-
rent values for current
work. Stock on hand,
for which there is no
real market or use
and which cannot
be sold or otherwise
disposed of, should
be borne on the re-
turns without value,
the cost being written
off to works.

2. Superintending En-
gineers will direct each
Executive Engineer to re-
port ^{monthly} to the Examiner of
Public Works Accounts

(A)

all surplus values
to the Head of Service
e.g. Civil Buildings
Communications &c
for which the materials
may originally have
been obtained or
manufactured.

(B)

which can all probably
sell and be disposed of
within a year should
be sold without reserve,
the loss being written
off to Head of Service
as above.

28/10 at the same time to
what extent the pro-
posals of the Public
Committee have been
carried out and what
remains to be done,
and the Examiner will
report to the Chief Engineer
on the 1st May 1882 what
Divisions have not com-
plied with these in-
structions.

Cy

PM

27.10.81

To Suptg Engrs
Consgr. Architect
Et. P. W. Accts

EXAMINER
7 NOV 81
P.W. ACCOUNTS
31 OCT 81
P.W. ACCOUNTS

No 2848 W

2848/9

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 15 Nov/81

Read the following:—

Off from the Examr's P.W. Accounts No 2294 of 19th Oct/81
 To do do 731 1/2 - 28th
 From " " " 768 - 1st Nov/81
 To " " " 965 1/2 - 5th Nov/81
 From " " " 789 - 8th Nov/81

MA

In calling the attention of Superintending Engineers to paras 1301, 1302, & 1670 of the Mr. Cade the Govt direct that the half yearly abstract returns (Form No 1150) for the period ending 31st March 1882 be prepared with special care. The closing balances should be ascertained by actual count by the Executive Engineers or their Assistants. The column "Market Rates" should be filled in by entering the actual rates the articles may be considered to be fairly worth, and arrangements should be made in communication with the Examr of Works for at once writing off all surplus values to the heads of service eg. "Civil Buildings" "Communications" &c, for which the materials

to either works now under execution, or if there be none,

may originally have
been obtained or manu-
factured. Stock on
hand for which there
is no real market or
which in all probab-
ility, will not be brought
into use within a year
should be sold without
reserve, the loss being
written off to head
of service, as above.

2. Superintending En-
gineers will direct each
Executive Engineer to
report through the
Examining Accounts at
the same time to what
extent the proposals
of the Stock Committee
have been carried out
and what remains to
be done, and the Examin-
ers will report to the Chief
Engr. ^{on the 1st May 1882} what Divisions
have not complied
with these instructions

MM

12.11.81

To
Suptg. Engrs. V
Cong. Architects V
Examin. M. Accts.
with 5 enclos.

3rd Ind C. 12.11.

Per
24/11/81

Govt. of (1881) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O., 15 Nov. 1881, No. 2848

Nos.

75 to 76

Half yearly Stock returns
(Form - No. 450) - containing
certain instructions to
Superintendents for the pre-
paration of the ———
for the period ending
31st March 1882 —

Indep 15/11