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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

f. W DEPARTMENT

G.O. No. 2146 W
B.P. No.

Press.
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Dated 19 — 8 — 1882 197.

V. C. M

Not to be folded or roughly handled

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19TH AUGUST 1882, No. 2146 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 136.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 12th August 1882, No. 69 W. :—

I have the honor to submit, for information and orders of Government, Notes by Mr. Godfrey, Examiner, of his Inspection of the Public Works Stores Office.

2. In paragraph 5 of my No. 116 W. of 13th September 1881, (see G.O., No. 2331 W., dated 21st September 1881,) I invited the attention of Government to the very excessive supply of stock in proportion to the demand, and also to the further increase to be thrown on the Stores from the Public Works Workshops. The General Superintendent in his No. 1116 S. of 5th October 1881, (see G.O., No. 3 W., dated 5th January 1882,) replied that the large amount of stock in the Public Works Stores would be steadily reduced owing to the recent orders permitting him to lower the book rates. In the last quoted order Government required certain statements to be prepared, so that at any rate the estimated value of the loss (difference between book rates and normal rates) might be manifested, whereon orders might be passed. Until these statements have been criticised by Government no reliable conclusion can be formed of the true value of the stock concerned.

ENCLOSURE.

Notes of Inspection by F. E. GODFREY, Esq., Examiner of the Public Works Stores Division, on the 7th August 1882.

1. Lieutenant Baddeley, R.E., is the General Superintendent, and P. Singaravelu Mudaliar, the Accountant.
2. The Division was last inspected in September 1881.
3. The Accountant writes up the cash-book which is now correctly kept. Corrections should however be made in red ink.
4. The cash abstract book was written up to date, but several corrections were noticed. These should have been initialled by the General Superintendent.
5. The balance of stock at the end of March 1882 as per the stock accounts was Rs. 4,71,839-14-9. The balances for the three previous years were—

	RS.	A.	P.
1879-80	1,89,651	1	3
1880-81	4,05,139	5	1
1881-82	3,92,647	15	1

The increase has been caused by the transfer of stores to the value of Rs. 90,142-15-1 from the Presidency Workshops. The total receipts for the year amounted to Rs. 1,51,738-1-10 and the issues to Rs. 74,461-4-10.

6. The examination of the stores ledgers in June 1882 showed a discrepancy of Rs. 5,074-4-5 to exist between the ledgers and the stock accounts. This difference was mainly caused by the receipt of stores of the value of Rs. 5,940-2-3 in March 1882 having been properly entered in the ledgers, but omitted to be accounted for in the Stock Accounts. The Accountant who was unable at the time to discover the cause of the discrepancy improperly reduced the rates

of various articles so as to make the ledgers agree with the accounts. The necessary instructions were issued by the Examiner for the rectification of the discrepancy, and this has been nearly completed, by raising the rates that were wrongly lowered. The adjustment should be completed as quickly as possible.

The examination of the ledgers also showed that there were differences in the balances by sub-heads between the ledgers and the accounts, caused by issues having been incorrectly charged in the accounts. These differences are also under investigation.

7. Stock taking was commenced in September 1881 and completed in March 1882, and the three statements ordered to be prepared in G.O., No. 3 W. of 5th January 1882, paragraph 3, are nearly ready. These should also include the serviceable articles which are borne on the books without value. The completion of the statements should be hastened, so that the necessary adjustments may be carried out in the accounts as soon as possible.

8. The balances of the Stock Purchases and Sales and Miscellaneous Advance Accounts were Rs. 1,808-15-3 and Rs. 1,430-8-11 respectively on the 31st July 1882. The following items require early adjustment:—

Stock Purchases and Sales Account.

	RS.	A.	P.	
Local Fund Board, Chicacole	753	4	0	Outstanding since Jan. 1882.
Do. Trichinopoly	124	1	0	do. Dec. 1881.
N. S. Beardmore, Esq.,	17	0	0	do. April 1882.
Collector of North Arcot for Can-				
goody State	432	13	0	do. Mar. "
Local Fund Board, Trichinopoly	100	0	0	do. April "

Miscellaneous Advance Accounts.

	RS.	A.	P.	
Collector of North Arcot for Local				
Fund Board	0	10	0	Outstanding since April 1882.
Collector of North Arcot for Can-				
goody State	9	12	11	do. Mar. "

No. 137.

ORDER—dated 19th August 1882, No. 2146 W., Public Works.

Communicated to the General Superintendent, Public Works Stores, for information and guidance.

2. The submission of the statements called for in G.O., No. 3 W., dated 5th January 1882, should be expedited.

3. Efforts should be made to effect an early adjustment of the outstandings referred to in paragraph 8 of the report.

(True Extract.)

Under Secy. to Govt. P.W.D.,
Irrigation Branch.

To the General Superintendent, Public Works Stores.
" Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

2146W
2

GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated August, 19th.

Recd.

Encl.

G.O., 19th Aug. 1882, No. 2146 W.

AUGUST.
Nos. 136-137

Public Works Stores Office.

Passing orders on Notes of Inspection by
Mr. Godfrey, Examiner, of the —.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 69 W

Madras, 12th August 1882.

Sir,

I have the honor to submit for information and orders of Government Notes by Mr. Godfrey, Examiner, of his inspection of the P.W. Stores Office.

2. In para 5 of my No. 116 W. of 13th September 1881 (see G.O. No. 2331 W. dated 21st September 1881) I invited the attention of Government to the very excessive supply of Stock in proportion to the demand, and also to the further increase to be thrown on the Stores from the P.W. Workshops. The General Superintendent in his No. 1116 S. of 5th October 1881 (see G.O. No. 3 W. dated 5th January 1882) replied that the large amount of Stock in the P.W. Stores would be steadily reduced owing to the recent orders permitting him to lower the book rates. In the last quoted order Government required certain statements to be prepared, so that at any rate the estimated value of the loss (difference between book rates and normal rates) might be manifested, whereon orders might

be passed. Until these statements have been criticised by
Government no reliable conclusion can be formed of the
true value of the Stock concerned.

I have the honor to be,

Sir,

Your Most Obedient Servant,

J. P. Lindsay

Examiner P.W. Accounts.

2146W
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PA 12/5

A. No 23218. 21-9-81.
" " 32. 5-1-82.

A No 2146 W 819 August 1882

P.W.C. No 52

Communicate to the
Genl Supt P.W. Stores for in-
formation and guidance.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

2 The submission of the
Statements called for in
G.O. No 3 W date 5th
Jan'y 1882 should have
been of -

3 Efforts should be made
to effect an early adjustment
of the outstanding referred
to in para 3 of the re-
port -
referred to in para 3 of
the report.

Dated 12 August 1882.

Recd.

17.8.82

Attt

17.8.82

Recd 26/8

Genl Supt P.W. Stores
Ex P.W. Accounts

Rec 19/8
only 15/8

Notes of Inspection by Mr
Godfrey Examiner, of the P.W. Stores
Office. Forwards with remarks.

Withian Order

Notes of Inspection by F.E. Godfrey Esquire, Examiner,
of the P.W. Stores Division on the 7th. August 1882.

2146
5

1. Lieut. Baddley R.E. is the General Superintendent,
and P. Singaravulu Mudaliar the Accountant.

2. The Division was last inspected in September 1881.

3. The Accountant writes up the Cash Book which is
now correctly kept. Corrections should however be made in
red ink.

4. The Cash Abstract Book was written up to date, but
several corrections were noticed. These should have been
initialled by the General Superintendent.

5. The balance of Stock at the end of March 1882 as
per the Stock Accounts was Rs. 4,71,839-14-9. The balances
for the three previous years were-

1879-80.....Rs. 1,89,651- 1-3

1880-81.....Rs. 4,05,130- 5-1

1881-82.....Rs. 3,92,647-15-1

The increase has been caused by the transfer of Stores to
the value of Rs. 90,142-15-1 from the Presidency Workshops.
The total Receipts for the year amounted to Rs. 1,51,738-1-10
and the Issues to Rs. 74,461-3-10.

6. The examination of the Stores Ledgers in June 1882
showed a discrepancy of Rs. 5,074-4-5 to exist between the
Ledgers and the Stock Accounts. This difference was mainly
caused by the receipt of Stores of the value of Rs. 5,940-2-8
in March 1882 having been properly entered in the Ledgers
but omitted to be accounted for in the Stock Accounts. The
Accountant who was unable at the time to discover the cause

of the discrepancy improperly reduced the rates of various articles so as to make the Ledgers agree with the Accounts. The necessary instructions were issued by the Examiner for the rectification of the discrepancy, and this has been nearly completed by raising the rates that were wrongly lowered. The adjustment should be completed as quickly as possible.

The examination of the Ledgers also showed that there were differences in the balances by sub heads between the Ledgers and the Accounts caused by issues having been incorrectly charged in the Accounts. These differences are also under investigation.

Stock taking was commenced in September 1881 and completed in March 1882 and the three Statements ordered to be prepared in G.O. No. 3 W. of 5th January 1882, para 3, are nearly ready. These should also include the serviceable articles which are borne on the books without value. The completion of the Statements should be hastened, so that the necessary adjustments may be carried out in the Accounts as soon as possible.

The balances of the Stock Purchases and Sales and Miscellaneous Advance Accounts were Rs. 1,408-15-3 and Rs. 1,430-3-11 respectively on the 31st July 1882. The following items require early adjustment:

Stock Purchases and Sales Accounts

Local Fund Board Chicacole.....	Rs. 753-4-0	Outstanding since January 1882.
Local Fund Board Trichinopoly.....	Rs. 124-1-0	do do December 1881.
N. S. Beardmore Esquire.....	Rs. 17-0-0	do do April 1882
Collector North Arcot for Cangoody State.....	Rs. 432-73-8	do do March 1882.
Local Fund Board Trichinopoly.....	Rs. 100-0-0	do do April 1882

Miscellaneous Advance Accounts:-

Collector North Arcot for Local Fund Board.....Rs. 0-10-0 Outstanding since April 1882.
Collector of North Arcot for Cangoody State, Rs. 9-12-11 do March 1882.

(Signed) F. W. Godfrey

Examiner P.W. Accounts.

(True Copy)

D. C. Gordon

Examiner P.W. Accounts.
Madras.

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Govt of (1882) Madras.
PUBLIC WORKS.

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21/5/82
Recd - 22-8
9 Am

Dated

Recd

Encl.

G. O. 19th Aug 1882, No. 2146w.

Nos. 131-137

Mr Stone office

Passing orders on
Notes of inspection
by Mr Goddard
Inspector of the

No 2.
21/8.

10/10

Subd. in Receipt Reg.