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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.	<i>2420.H.</i>	Press.
B.P. No.		Mis.
Dated	<i>18.9.1882</i>	<i>197</i>

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 140.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 9th September 1882, No. 91 W :—

I have the honor to submit, for information and orders of Government, notes by the Assistant Examiner of his inspection of the office of the Dowlaishweram Workshops.

2. Paragraph 7.—The stock of raw materials should be reduced as soon as practicable, so that the liability for interest may likewise be reduced.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Dowlaishweram Workshops, on the 22nd August 1882.

The office was last inspected on the 4th February 1882.

2. Sub-Conductor Bennett is in charge of the Workshops. His relation to the Executive Engineer, Godavari Eastern Division, is that of a Sub-divisional Officer. The Accountant is G. Pragasam Row.

3. The cash-book is up to date. Totals brought forward should be initialled as well as those carried over.

4. The accounts of works are :—

- (1.) Time Book.
- (2.) Time Abstract.
- (3.) Stores Daily Issue Book.
- (4.) Stores Abstract of Issues.
- (5.) Work Book.

The time book is a record of labor employed day by day during the month. It is kept separately for each class of labor, and shows the works on which each man has been employed.

The time abstract is a monthly abstract, by works and classes of labor, of the time book.

The stores daily issue book is a daily record of each issue to works, and the stores abstract of issues a monthly abstract by works and classes of stores.

The work book is a monthly record of labor employed on and stores issued to a work.

(1) and (2) take the place of the nominal muster roll Form M. 5 A.; (3) of the Storekeeper's account of daily issues Form M. 12; (4) of the Storekeeper's monthly abstract of issues Form M. 10, and (5) of the work abstract Form M. 6.

5. The main stock accounts are—

- I. The purchase book.
- II. The stores abstract of issues.
- III. The stores stock book.

I.—Is a record of the quantity and value of all receipts and takes the place of Form M. 9.

II.—Is a similar record of issues, and takes the place of Form M. 10 (see above).

III.—Records monthly the quantity and value of the receipts, issues, and balance of each class of stores. It corresponds with the half-yearly stock return Form M. 50.

6. The ledger is divided into three parts :—

- (1.) Personal ledger, which records the accounts of Government Departments and private parties for whom work is done. In it the debits are posted from the "work book," and the credits from the cash-book, in the case of private parties, and from approved invoices in that of Government Departments.
- (2.) Purchase ledger, which is a record of the accounts of the suppliers of materials.
- (3.) Abstract ledgers, which is a record of the transactions under each account of the workshops. (e.g., raw materials, Mechanical Department, &c.)

7. The following decreases in balances are noted :—

	31st December 1881.	31st March 1882.	31st July 1882.
	RS.	RS.	RS.
Raw materials	55,890	49,242	44,927
Manufactured articles	4,656	3,245	2,939
Stock Balance ...	60,546	52,487	47,866

The reserve limit for raw materials as fixed by G.O., No. 914 W., dated 4th April 1881, is Rs. 30,000. The balance is being gradually worked down to that limit.

8. Stock-taking was commenced in August 1881 and completed in July 1882. Statements showing the results of this verification are stated to be in course of preparation.

9. The outstanding of Rs. 819, referred to in paragraph 8 of last report, has not yet been recovered. It is stated that the sanction of Government to institute a suit has been applied for.

10. The unserviceable tools referred to in paragraph 9 of last report have been sold, and the loss Rs. 1,311 adjusted by debit to the account "profit and loss."

11. The office is in good order.

No. 141.

ORDER—dated 18th September 1882, No. 2420 W., Public Works.

Communicated to the Superintending Engineer, First Circle, for the information and guidance of the Executive Engineer, Godavari Eastern Division.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Gort. of (1882) Madras.
PUBLIC WORKS.

Dated September, 18th.

Recd.

Encl.

G.O., 18th Sept. 1882, No. 2420 W.

SEPTEMBER.

Nos. 140-141.

Office of the Dowlaishweram
Workshops.

Notes of Inspection of the — by the
Examiner of Public Works Accounts, com-
municated to the Superintending Engineer,
First Circle.

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO 91 W.

MADRAS, 9th SEPTEMBER 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT, NOTES BY THE ASSISTANT EXAMINER ON
HIS INSPECTION OF THE OFFICE OF THE DOWLAISHWERAM WORKSHOPS.

PARA 7. THE STOCK OF RAW MATERIALS SHOULD BE REDUCED
AS SOON AS PRACTICABLE, SO THAT THE LIABILITY FOR INTEREST
MAY LIKEWISE BE REDUCED.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. C. Gordon

EXAMINER P.W. ACCOUNTS.

29. 9/9

29. 9/9

Enclosure

NOTES OF INSPECTION BY MR. R. C. F. VOLKERS, ASSISTANT
EXAMINER P. N. ACCOUNTS OF THE OFFICE OF THE DOTLAISHYRAM
WORKSHOPS, ON THE 22ND. AUGUST 1882.

1. THE OFFICE WAS LAST INSPECTED ON THE 4TH. FEBRUARY
1882.

2. SUB CONDUCTOR BENNETT IS IN CHARGE OF THE WORKSHOPS.
HIS RELATION TO THE EXECUTIVE ENGINEER GODAVARI EASTERN
DIVISION, IS THAT OF A SUB DIVISIONAL OFFICER. THE ACCOUNT-
ANT IS G. PRACASA ROW.

3. THE CASH BOOK IS UP TO DATE. TOTALS BROUGHT FORWARD
SHOULD BE INITIALED AS WELL AS THOSE CARRIED OVER.

4. THE ACCOUNTS OF WORKS ARE:-

1. TIME BOOK.
2. TIME ABSTRACT.
3. STORES DAILY ISSUE BOOK.
4. STORES ABSTRACT OF ISSUES.
5. WORK BOOK.

THE TIME BOOK IS A RECORD OF LABOR EMPLOYED DAY BY DAY
DURING THE MONTH. IT IS KEPT SEPARATELY FOR EACH CLASS
OF LABOR, AND SHEWS THE WORKS ON WHICH EACH MAN HAS BEEN
EMPLOYED.

THE TIME ABSTRACT IS A MONTHLY ABSTRACT, BY WORKS AND
CLASSES OF LABOR OF THE TIME BOOK.

THE STORES DAILY ISSUE BOOK IS A DAILY RECORD OF
EACH ISSUE TO WORKS, AND THE STORES ABSTRACT OF ISSUES
A MONTHLY ABSTRACT BY WORKS AND CLASSES OF STORES.

THE WORK BOOK IS A MONTHLY RECORD OF LABOR EMPLOYED ON

AND

AND STORES ISSUED TO A WORK.

1 AND 2 TAKE THE PLACE OF THE NOMINAL MUSTER ROLL FORM M.5. 3. OF THE STOREKEEPER'S ACCOUNT OF DAILY ISSUES FORM M.12. 4. OF THE STOREKEEPER'S MONTHLY ABSTRACT OF ISSUES FORM M.10. AND 5. OF THE WORK ABSTRACT FORM M.6.

5. THE MAIN STOCK ACCOUNTS ARE:-

- I. THE PURCHASE BOOK.
- II. THE STORES ABSTRACT OF ISSUES.
- III. THE STORES STOCK BOOK.

I. IS A RECORD OF THE QUANTITY AND VALUE OF ALL RECEIVED AND TAKES THE PLACE OF FORM M.9.
II. IS A SIMILAR RECORD OF ISSUES, AND TAKES THE PLACE OF FORM M.10. (SEE ABOVE).
III. RECORDS MONTHLY THE QUANTITY AND VALUE OF THE RECEIVED ISSUES, AND BALANCE OF EACH CLASS OF STORES. IT CORRESPONDS WITH THE HALF YEARLY STOCK RETURN FORM M.50.

6. THE LEDGER IS DIVIDED INTO THREE PARTS:-

1. PERSONAL LEDGER, WHICH RECORDS THE ACCOUNTS OF GOVERNMENT DEPARTMENTS AND PRIVATE PARTIES WHOM WORK IS DONE. IN IT THE DEBITS ARE FROM THE 'WORK BOOK', AND THE CREDITS FROM THE CASH BOOK, IN THE CASE OF PRIVATE PART AND FROM APPROVED INVOICES IN THAT OF GOVERNMENT DEPARTMENTS.

2. PURCHASE LEDGER, WHICH IS A RECORD OF THE ACCOUNTS OF THE SUPPLIERS OF MATERIALS.

3. ABSTRACT LEDGER, WHICH IS A RECORD OF THE TRANSACTIONS UNDER EACH ACCOUNT OF THE WORKSHOPS

(E.G. RAW MATERIALS, MECHANICAL DEPARTMENT ETC.)

7. THE FOLLOWING DECREASES IN BALANCES ARE NOTED:-

	31ST. DEC. 1881.	31ST. MARCH 1882.	31ST. JULY 1882.
RAW MATERIALS	RS. 55,890.	49,242.	44,927.
MANUFACTURED ARTICLES	RS. 4,656.	3,245.	2,339.
STOCK BALANCE	RS. 60,546.	52,487.	47,266.

THE RESERVE LIMIT FOR RAW MATERIALS AS FIXED BY G.O. NO. 914, DATED 4TH. APRIL 1881 IS RS. 30,000. THE BALANCE IS BEING GRADUALLY WORKED DOWN TO THAT LIMIT.

8. STOCK TAKING WAS COMMENCED IN AUGUST 1881 AND COMPLETED IN JULY 1882. STATEMENTS SHOWING THE RESULTS OF THIS VERIFICATION ARE STATED TO BE IN COURSE OF PREPARATION.

9. THE OUTSTANDING OF RS. 819 REFERRED TO IN PARA 8 OF LAST REPORT HAS NOT YET BEEN RECOVERED. IT IS STATED THAT THE SANCTION OF GOVERNMENT TO INSTITUTE A SUIT HAS BEEN APPLIED FOR.

10. THE UNSERVICABLE TOOLS REFERRED TO IN PARA 9 OF LAST REPORT HAVE BEEN SOLD, AND THE LOSS RS. 1,311 ADJUSTED BY DEBIT TO THE ACCOUNT PROFIT AND LOSS.

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II. THE OFFICE IS IN GOOD ORDER.

*Per Sm
6185*

Revised

ASST. EXAMINER P.W. ACCOUNTS.

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A.P. 9/9

A. No 914 N. 4-4-81.
" " 3079 N. 12-12--
" " 472 N. 21-2-82.
B-- 2227 N. 31-8--

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P. W. No 6135

28/9

A No 2420 w 9/8 Sept 82

Comd to the Supy
Engl. First Encl for the
information and guidance
of the Dy Engr Godavari
Eastern Division
Eastern Division

FROM THE EXAMINER P. W. ACCOUNTS,
MADRAS.
TO THE SECRETARY TO GOVERNMENT,
P. W. DEPARTMENT.

15.9.82

NO. 91 W.

th
DATED 9 SEPTEMBER 1882.
RECD. 11th Sept 82

ENCLOSURE 1.

FORWARDED FOR THE ORDERS OF
GOVT. NOTES OF INSPECTION OF THE
OFFICE OF THE DOWLATSHYEFAM
WORKSHOPS.

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Govt of (1882) Madras

PUBLIC WORKS.

19/9

Dated

Recd.

Encl.

G. O., 18th Sept. 1882, No. 2420 W.

No. 140 to 141

Office of the Dowla
-veram Workshops.

Notes of inspection
of the — by the
P.W. Comd^r the
S.E. Fort Circle

18/9.

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sent in Receipt Report