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Paul
TAMIL NADU ARCHIVES

Paul
GOVERNMENT OF TAMIL NADU

Public Works. **DEPARTMENT**

G.O. No. 2830 W 2507 Press.
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Signature

27th OCTOBER 1882, No. 2830 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 190.

READ—the following papers:—

From Captain C. C. RAWSON, R.E., Executive Engineer, Nilgiri Division, to the Superintending Engineer, Fourth Circle, dated Ootacamund, 6th October 1882, No. 109.

With reference to the order in the Objectionable Items statement to close the Stock Manufacture accounts up to March 1882, I have the honor to report as follows. The amount recorded in the accounts submitted to the Examiner for March 1882 are as follows, viz.:—

	Expenditure.			Out-turn.			Floating Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Manufacture of bricks at Wellington ...	2,684	12	1	2,133	1	4	551	10	9
2. Do. at Ootacamund ...	2,573	2	6	2,298	13	11	274	4	7
3. Lime making at Lawrence Asylum ...	1,896	3	5	2,071	2	9	174	15	4
Total ...	7,154	2	0	6,503	2	0	651	0	0

2. As regards the third item the expenditure should be increased by Rs. 1,323-7-0 on account of the following items, viz.:—

	RS.	A.	P.
2,955 Parahs of limestone at As. 5 per parah taken from Lawrence Asylum ...	923	7	0
Charge for the relief of the value of lime kiln ...	400	0	0
Total ...	1,323	7	0

This will raise the total expenditure on this item to Rs. 3,219-10-5. The out-turn recorded in the accounts as shown above is Rs. 2,071-2-9, but this is not the correct out-turn. The out-turn according to the sub-divisional accounts is Rs. 2,643-4-6. There were 946 parahs of unburnt limestone at the kiln at the end of March 1882, the value of which will amount to Rs. 532-2-0, at As. 9 per parah including cartage to site. Thus the expenditure not covered by out-turn or raw material in hand is Rs. 43-3-11 which is very reasonable, considering that we had to charge Rs. 400 on account of lime kiln which was not anticipated when the rate of As. 15 per parah was fixed.

3. The outlay and out-turn, after making the adjustments alluded to in paragraph 2 of this letter, will be as follows:—

	Expenditure.			Out-turn.			Floating Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Manufacture of bricks at Wellington ...	2,684	12	1	2,133	1	4	551	10	9
2. Do. do. at Ootacamund...	2,573	2	6	2,298	13	11	274	4	7
3. Lime making at Lawrence Asylum ...	3,219	10	5	2,071	2	9	1,148	7	8
Total ...	8,477	9	0	6,503	2	0	1,974	7	0

Floating balance as above RS. A. P.
1,974 7 0
Deduct—

Raw Materials in hand at the end of March 1882.

1. Manufacture of bricks at Wellington ...	511	15	0
2. Advances recovered in favor of manufacture of bricks at Ootacamund ...	40	0	0
3. Lime making at Lawrence Asylum ...	532	2	0
	1,084	1	0
Balance ...	890	6	0

4. The amount which therefore now remained to be adjusted is Rs. 890-6-0. This large amount does not appear to be a real loss, as on examination of sub-divisional papers shows that out-turn has been fairly in proportion to the outlay; but from failure to keep proper accounts in the divisional office, by crediting the out-turn to stock manufacture and charging the issues to works contemporarily with the transactions, the amount was allowed to accumulate under suspense balance.

5. The way in which the adjustment from stock manufacture has been carried out at the time is described below to show how unsatisfactory it was, and it is not a wonder that under such circumstances Rs. 890 remained unadjusted mainly from want of proper accounts, not from real loss.

6. The first two manufactures are stated to have been commenced in December 1879 and the last in March 1881. Up to May 1880 the full outlay is shown under suspense balance. In June 1881 some out-turn has been credited, but not the full value of out-turns omitted in previous months. From July up to December 1881 the out-turn again has not been properly credited to stock manufacture, the credits given consisting mainly of the articles sold out of those manufactured. In January 1882 out-turn has been credited including the omissions of previous months, but it has been in the same way as was done in June 1881. From February 1882 the accounts are correctly kept.

7. Owing to this tardy adjustment of the out-turns the issue were not properly charged to works and the out-turns not credited to manufacture when the accounts of the works concerned were closed, and this is particularly observable in the case of Wellington manufacture, the articles from which are issued to Military Repairs which are completed at short intervals.

8. Under these circumstances I have the honor to request that sanction may be obtained for charging two-thirds of the above amount, Rs. 890, to Military Repairs, and one-third to Provincial Repairs, as under these heads of service the stock articles manufactured have been used.

9. The stock manufacture of last year have been closed in September accounts, bringing the sum of Rs. 890 to miscellaneous advances pending adjustment on receipt of sanction.

I need not add that the explanation given above is very unsatisfactory, but as the whole of the transactions took place prior to my arrival in the division I do not think it necessary to give more than this statement.

(Signed) C. C. RAWSON, Captain, R.E.,
Executive Engineer.

No. 439.

Endorsement on the above.

Forwarded to the Chief Engineer, Public Works Department, with a request that sanction of Government, under paragraph 1,662 of the Code, may be obtained to charge the amount of Rs. 890 as proposed by the Executive Engineer.

COIMBATORE,
12th October 1882.

(Signed) J. BEATTY, Colonel, R.E.,
Superintending Engineer, Fourth Circle.

No. 191.

ORDER—dated 27th October 1882, No. 2830 W., Public Works.

Sanctioned & requested by the Superintending Engineer.

(True Extract.)

Lient.-Col., R.E.,
Ag. Under Secy. to Govt., P.W.D.

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

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 27th.

Recd.

Encl.

G.O., 27th Oct. 1882, No. 2830 W.

OCTOBER.
Nos. 190-191.

Stock Manufacture Accounts,
Nilgiri Division.

The adjustment of Rs. 890 in the — as
requested by the Superintending Engineer,
sanctioned.

No. 109

Nilgiri Division Office
Cotacamund 6th October 1882.

From,

The Executive Engineer
Nilgiri Division

To,

The Superintending Engineer
Nilgiri

Sir,

With reference to the order in the
Objectionable Items statement to close
the Stock Manufacture accounts up to
March 1882 I have the honor to report
as follows, viz:

The amount recorded in the accounts
submitted to the Examiner for March
1882 are as follows, viz:-

	Expendi- -ture			Out-turn			Floating balance		
	Rs	as	p	Rs	as	p	Rs	as	p
1 Manufacture of Bricks at Wellington	2684	12	1	2133	1	4	551	10	7
2 Manufacture of Bricks at Cota- camund	2573	2	6	2198	13	11	274	4	7
3 Lime making at Lawrence Appylens	1896	3	5	2071	2	7			
	7154	2	0	6503	2	0	651	"	"

2. As regards the 3 & 4 item the expenditures
should

should be increased by Rs 1323-7-0 on account of the following items viz:-

	Rs	as	ps
2955 Parahs of limestone at 5 as per Parah taken from Lawrence Asylum	923	7	-
Charge for the relief of the value of lime kiln	400	-	-
Total Rs	1323	7	-

This will raise the total expenditure on this item Rs 3219-10-5. The out-turn recorded in the accounts as shown above is Rs 2071-2-9 but this is not the correct out-turn. The out-turn according to the Sub Divisional accounts is Rs 2663-4-6. There were 946 Parahs of unburnt limestone at the Kiln at the end of March 1882 the value of which will amount to Rs 532-2-0 at 9 as per parah including cartage to site. Thus the expenditure not covered by out-turn or raw material in hand is Rs 143-3-11 which is very reasonable considering that we had to charge Rs 400 on account of lime kiln which was not anticipated when the rate of 15 as per Parah was fixed.

3. The outlay and out-turn after making the adjustments alluded to in Para 2 of this letter will be as follows:-

	Expenditure		Out-turn		Floating Balance				
	Rs	as p	Rs	as p	Rs	a p			
1 Manufacture of Bricks at Wellington	2684	12	1	2/33	1	4	551	10	9

2. Manufacture of Bricks at Cotacarnund—	2,573	2	6277	8	13	274	6	7	
3. Lime making at Lawrence Asylum—	3219	10	5207	1	2	9	1148	7	8
	8477	9	11503	2	1774	7			

Floating balance as above Rs 1974-7-0

Deduct
Raw materials in hand at the end of March 1882.

1. Manufacture of Bricks at Wellington	Rs	511	15	-
2. Advances recovered in favor of Manufacture of Bricks at Cotacarnund	Rs	40	-	-
3. Lime making at Lawrence Asylum	Rs	532	2	-
Balance	Rs	890	6	-

4. The amount which therefore now remained to be adjusted is Rs 890-6-0. This large amount does not appear to be a real loss as on examination of Sub Divisional Papers shows that out-turn has been fairly in proportion to the outlay but from failure to keep proper accounts in the Divisional office by crediting the out-turn to Stock Manufacture and charging the issues to works contemporarily with the transactions the amount was allowed to accumulate under suspense balance.

5. The way in which the adjustment should be made from

from Stock Manufacture has been carried out at the time is described below to shew how unsatisfactory it was and it is not a wonder that under such circumstances Rs 890 remained unadjusted mainly from want of proper accounts not from real loss.

6. The first 2 manufactures are stated to have been commenced in December 1879 and the last in March 1881. Up to May 1880 the full outlay is shewn under suspense balance. In June 1881 some out-turn has been credited but not the full value of out-turns omitted in previous months. From July up to December 1881 the out-turn again has not been properly credited to Stock Manufacture the credits given consisting mainly of the articles sold out of those manufactured. In January 1882 Out-turn has been credited including the omissions of previous months but it has been in the same way as was done in June 1881. From February 1882 the accounts are correctly kept.

7. Owing to this tardy adjustment of the out-turns the issues were not properly charged to works and the outturns not credited to Manufacture when the accounts of the works concerned were closed and this is particularly observable in the case of Wellington manufacture the articles from which are issued to Military Repairs which are completed at short intervals

8. Under these circumstances I have the honor to request that sanction may be obtained for charging $\frac{2}{3}$ of the above amount Rs 890 to Military Repairs and $\frac{1}{3}$ to Provincial Repairs as under these heads of service the stock articles manufactured have been used.

9. The Stock Manufacture of last year have been closed in September accounts bringing the sum of Rs 890 to Miscellaneous advances pending adjustment on receipt of sanction.

I have &c.

Signed C.C. Rawson Captain T.E.
Executive Engineer

I need not add that the explanation given above is very unsatisfactory but as the whole of these transactions took place prior to my arrival in the Division I do not think it necessary to give more than this statement.
(Signed) C.C. Rawson Captain T.E.
Executive Engineer

N^o 439

True Copy forwarded to the Chief Engineer P.W. Department with a request that sanction of Government under para 1662 of the Code may be obtained to charge the amount of Rs 890 as proposed by the Executive Engineer.

Comptroller
12 October 1882
L. Beatty. Colonel T.E.
Supt. Engineer IV Circle

N. 542 of 17.10.82
No 1210 D of 17 October
To C 1882

From
The Engrs. Engineers,
Fourth Circle.

Remarks.

R

17.10.82
Dated

Ref. No. 614 of 24.10.82

The adjustment proposed
in para 8 of the Executive
Engineers letter is correct and
may be carried out.

Dated 12th }
Despatch 13th } October 1882

N. 439

Stock manufacture
accounts:—

Forwarding copy of
letter No. 109 of 6th October 1882
from the Executive Engineer
Pilgrimage, submitting his
report on the —; and request-
ing that sanction of
Government may be obtain-
ed to charge the amount
of Rs. 890 as proposed by
the Executive Engineer.
Wm. W. To

113

For C.

Recd.

Acckd. 11/10

No 2830 of 27 October 1882

Sanctioned as requested

by the Engrs. Engineers

for the supply of

the

26.10.82

2

2

2

7031.

Govt of (1882) Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

G. O., 27th Dec 1882, No. 2830 W.

Nos. 190 to 191

Steel Manufacture
Accounts - Indigen Dist

The adjustment of
the 89th & - in the —
as requested by
the L^d. Commissioned.

27/10

20/10

Entom Recap Hpts