

(1) Number of pages 18
(2) Date of repair 25.6.87
(3) Initials of the Referencer One ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS.

DEPARTMENT

G.O. No.	1069 W	Press.
B.P. No.		Mis.
Dated	10.4.1883	198

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Not to be folded or roughly handled.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th March 1883, No. 213 W. :—

I have the honor to submit, for the information and orders of Government, a report by Mr. George Brown, Senior Deputy Examiner, of an inspection made on the 17th March 1883 of the office of the Dowlaishweram Workshops.

2. The previous report by an Accounts Officer on this office will be found in G.O., No. 2420 W., of 18th September 1882.

3. The following are the points more especially requiring attention :—

- I. Every endeavour should be made to reduce the stock balance to the sanctioned reserve limit.
- II. Stock-taking should be more frequent.
- III. The register of buildings should be verified.
- IV. Service books should be verified by the Executive Engineer.

ENCLOSURE.

NOTES of Inspection by GEORGE BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the Office of the Dowlaishweram Workshops on the 17th March 1883, dated Madras, 30th March 1883.

Sub-Conductor E. W. Bennett, Supervisor, is in charge under the Executive Engineer of the Godavari Eastern Division, and G. Pracasa Row is the Accountant.

2. The office was last inspected on the 22nd August 1882.

3. *Cash Book*.—The Accountant keeps the cash book, which is up to date. Totals brought forward and carried over should be initialled by the Executive Engineer.

4. *Treasury Pass Book* could not be produced; therefore the balances could not be checked; this book should on all inspections be readily available.

5. *Stock*.—The balance of stock on 28th February last amounted to Rs. 41,458-14-4 (which is greatly in excess of the sum of Rs. 30,000 prescribed in G.O., No. 914 W., dated 4th April 1881); consists of—

					RS.	A.	P.
Raw materials.	{ Stores	...	...	...	28,199	7	10
	{ Timber	...	...	...	10,223	6	0
	{ Charcoal	...	...	...	599	11	5
Manufactured Articles	...	...	...	...	2,436	5	1
					41,458	14	4

which shows a decrease of Rs. 6,407-2-7 since 31st July last. The last stock-taking was finished in July last. From the opening paragraph of Mr. Burlton's letter, dated 3rd November last, printed with G.O., No. 18 W., dated 6th January 1883, it appears customary to take stock every three years; the interval of three years between each stock-taking is too long; it should, in my opinion, be taken at the very least once a year.

6. *Stock Purchases and Sales.*—Bills outstanding for material sold and work done up to 28th February last amounted to Rs. 2,136-6-8; included in this amount are three bills aggregating Rs. 1,180 for certain repairs to steamers *Godavery* and *Shamrock* hired by the Revenue Department, the incidence of which is disputed; as the bills date from July last year, no further delay should be allowed in their settlement. The Engineer of the Kimeri Estate owes Rs. 576 for tools, &c., supplied in January last, and the Superintendent of Police, Godavari District, owes Rs. 130 for boat repairs, both of which bills are expected will be paid this month (March). Minor accounts amount to Rs. 250-6-8, of which Rs. 85-10-8 has been realised during this present month (March), leaving a balance of Rs. 164-12-0 still to collect. The practice of selling small quantities of charcoal, stores, &c., to private individuals on credit involves a good deal of clerical labor in book-keeping and making out bills, which could easily be avoided by making a rule not to supply them without previous payment; there can be no difficulty in this, as the articles are sold at fixed prices. In cases of repairs for private individuals, their estimated cost should be paid before they are commenced.

7. *Register of Buildings* requires verification.

8. *Register of Tools and Plant* is up to date and represents the value as Rs. 30,680-9-4; all surplus and unserviceable stock (except a circular saw table) has been sold under Superintending Engineer's orders, No. 312 G.D., dated 28th April 1882.

9. *Service Books.*—There are ten service books complete; two more are being prepared. It is observed that the Supervisor vouches for certain entries in these books "For the Executive Engineer," which appears to me against rule, as all the statements should be verified by the Executive Engineer, who is the head of the office.

ORDER—dated 10th April 1883, No. 1069 W., Public Works.

Communicated to the Superintending Engineer, First Circle, who will direct the attention of the Executive Engineer, Godavari Eastern Division, to the points noticed by the Deputy Examiner and the Examiner of Public Works Accounts.

(True Extract.)

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

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

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated April, 10th.

Recd.

Encl.

G.O., 10th April 1883, No. 1069 W.

APRIL.

Office of the Dowlaishweram
Workshops

Passing orders on the Notes of Inspection
of the — submitted by the Examiner of
Public Works Accounts.

18TH SEPTEMBER 1882, No. 2420 W., PUBLIC WORKS.

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. Pragasa 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. 60.

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.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. S. T. Austin.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. 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. 213 W.

Madras, 30 ^{March} April 1883.

Sir,

I have the honor to submit for the information
and orders of Government a report by Mr. George Brown, Senior
Deputy Examiner of an inspection made on the 17th March 1883
of the Office of the Dowlaishweram Workshops.

2. The previous report by an Accounts Officer on this
Office will be found in G.O. No. 2420 W. of 18th September 1882.

3. The following are the points more especially
requiring attention.

1. Every endeavour should be made to reduce the stock
balance to the sanctioned reserve limit.

11. Stock taking should be more frequent.

111. The Register of Buildings should be verified.

IV. Service Books should be verified by the Executive Engineer.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. P. Cannon

Examiner P.W. Accounts.

Ans 2420W. 18.9.82

No 1069 W d 10th April 83

Communicated to
the Suppl Engineer, First
Circle who will direct
the attention of the Exec
Engineer Godavari Eastern
Divn to the points noticed
by the Examiner
the Examiner P.W. Dept

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
P.W. Department.

No. 213 W.

Dated 20th March
April 1883.

Recd.

Encls. 1.

Notes of inspection of the
Office of the Dowlaishwaram Work-
shops by Mr. G. Brown Senior Dy.
Examiner. Forwards with remarks---

To The Suppl Eng, First Circle
Examiner P.W. Dept

Order 4/4, Ret 7074

With order

1069 W
NOTES OF INSPECTION BY GEORGE BROWN ESQ. SENIOR
DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS, OF THE OFFICE OF
THE DOWLAISHWARAM WORKSHOPS, ON THE 17TH. MARCH 1883.

SUB CONDUCTOR E.W. BENNETT SUPERVISOR IS IN CHARGE
UNDER THE EXECUTIVE ENGINEER OF THE GODAVARI EASTERN DIVI-
SION AND G. PRACASA ROW IS THE ACCOUNTANT.

2. THE OFFICE WAS LAST INSPECTED ON THE 22ND. AUGUST
1882.

3. CASH BOOK. THE ACCOUNTANT KEEPS THE CASH BOOK
WHICH IS UP TO DATE. TOTALS BROUGHT FORWARD AND CARRIED
OVER SHOULD BE INITIALLED BY THE EXECUTIVE ENGINEER.

4. TREASURY PASS BOOK. COULD NOT BE PRODUCED, THEREFORE
THE BALANCES COULD NOT BE CHECKED: THIS BOOK SHOULD ON ALL
INSPECTIONS BE READILY AVAILABLE.

5. STOCK. THE BALANCE OF STOCK ON 28TH. FEBRUARY LAST
AMOUNTED TO RS. 41,458-14-4 (WHICH IS GREATLY IN EXCESS
OF THE SUM OF RS. 30,000 PRESCRIBED IN G.O. NO. 914 W. DATED
4TH. APRIL 1881) CONSISTS OF:-

RAW MATERIALS.	{ STORES.....	RS. 28,199- 7-10.
	{ TIMBER.....	RS. 10,223- 6- 0.
	{ CHARCOAL.....	RS. 599-11- 5.
MANUFACTURED ARTICLES.....		RS. 2,436- 5- 1.
		<u>RS. 41,458-14- 4.</u>

WHICH SHOWS A DECREASE OF RS. 6,407-2-7 SINCE 31ST. JULY
LAST. THE LAST STOCK TAKING WAS FINISHED IN JULY LAST.
FROM THE OPENING PARA OF MR. BURLTON'S LETTER DATED 3RD.
NOVEMBER LAST PRINTED WITH G.O. NO. 18 W. DATED 6TH. JANUARY
1883

1883, IT APPEARS CUSTOMARY TO TAKE STOCK EVERY THREE YEARS, THE INTERVAL OF 3 YEARS BETWEEN EACH STOCK TAKING IS TOO LONG, IT SHOULD IN MY OPINION BE TAKEN AT THE VERY LEAST ONCE A YEAR.

6. STOCK PURCHASES AND SALES. BILLS OUTSTANDING FOR MATERIALS SOLD AND WORK DONE UP TO 28TH. FEBRUARY LAST AMOUNTED TO RS. 2,136-6-8, INCLUDED IN THIS AMOUNT ARE THREE BILLS AGGREGATING RS. 1,180 FOR CERTAIN REPAIRS TO STEAMERS "GODAVERY" AND "SHAMROCK" HIRED BY THE REVENUE DEPARTMENT, THE INCIDENCE OF WHICH IS DISPUTED, AS THE BILLS DATE FROM JULY LAST YEAR NO FURTHER DELAY SHOULD BE ALLOWED IN THEIR SETTLEMENT. THE ENGINEER OF THE KIMEDY ESTATE OWES RS. 576 FOR TOOLS ETC. SUPPLIED IN JANUARY LAST, AND THE SUPERINTENDENT OF POLICE GODAVARI DISTRICT OWES RS. 120 FOR BOAT REPAIRS BOTH OF WHICH BILLS ARE EXPECTED WILL BE PAID THIS MONTH (MARCH). MINOR ACCOUNTS AMOUNT TO RS. 250-6-8 OF WHICH RS. 85-10-8 HAS BEEN REALISED DURING THIS ^{present} ~~PAST~~ MONTH (MARCH) LEAVING A BALANCE OF RS. 164-12-0 STILL TO COLLECT. THE PRACTICE OF SELLING SMALL QUANTITIES OF CHARCOAL, STORES ETC. TO PRIVATE INDIVIDUALS ON CREDIT INVOLVES A GOOD DEAL OF CLERICAL LABOR IN BOOK-KEEPING AND MAKING OUT BILLS, WHICH COULD EASILY BE AVOIDED BY MAKING A RULE NOT TO SUPPLY THEM WITHOUT PREVIOUS PAYMENT. THERE CAN BE NO DIFFICULTY IN THIS, AS THE ARTICLES ARE SOLD AT FIXED PRICES. IN CASES OF REPAIRS FOR PRIVATE INDIVIDUALS THEIR ESTIMATED COST SHOULD BE PAID BEFORE

THEY

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M3

THEY ARE COMMENCED.

7. REGISTER OF BUILDINGS REQUIRES VERIFICATION.
8. REGISTER OF TOOLS & PLANT IS UP TO DATE AND REPRESENTS THE VALUE AS RS. 30,680-9-4 ALL SURPLUS AND UNSERVICEABLE STOCK (EXCEPT A CIRCULAR SAW TABLE) HAS BEEN SOLD UNDER SUPERINTENDING ENGINEER'S ORDERS NO. 312 G.D DATED 28TH, APRIL 1882.
9. SERVICE BOOKS. THERE ARE 10 SERVICE BOOKS COMPLETE, 2 MORE ARE BEING PREPARED. IT IS OBSERVED THAT THE SUPERVISOR VOUCHES FOR CERTAIN ENTRIES IN THESE BOOKS. 'FOR THE EXECUTIVE ENGINEER', WHICH APPEARS TO ME AGAINST RULE, AS ALL THE STATEMENTS SHOULD BE VERIFIED BY THE EXECUTIVE ENGINEER, WHO IS THE HEAD OF THE OFFICE.

Geo Brown
DEPUTY EXAMINER P.W. ACCOUNTS.

MADRAS,
30TH MARCH 1883.

RR. 2/4

cdh
2/4

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Gobt. of (1883) Madras.

PUBLIC WORKS.

12/4

Dated

Recd.

Encl.

G.O., 10 April 1883, No. 10694

Nos.

Office of the Bowliakuram
workshops.

Passing orders on the
Notes of Inspection of
the — submitted by the
Examiners of Madras.

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Return in Receipt Paper