

has not received the
notice of this sort, &
that the special attention
of the Supply Com^{rs} was called
to the matter on a recent
monthly objectionable
item statement - the
accounts of stock in
warehouse have never
been closed, & the
books of the Com^{rs}

Books of the Com^{rs} are now being examined

are now being

examined

is

is

~~is~~

is

No 168 w

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 16th Jan'y/83
Read the following

From the Govt of India B.S. No 418 A.G. & 28th Decr 1882.

Ordered that the
Govt of India be
addressed.

B.S. No 169 W & 16th Jan'y/83

To the Secy to the Govt of India
P.W.D.

Sir,

With reference to
Your letter No 418 A.G.
dated 28th Decr 1882.
I am directed to state
that the imperfect
state of the stock
manufacture accounts
of the Nilgiri Division
has

of this Division have been
in progress

The
You may be
in the
in the

16.
to 1877, 18
to 1830, 18

To

For reasons B.S.
to have the matter
placed.

1877, 1878, 1879

1877

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 — a
requested by the Superintending Engineer
sanctioned.

All communications
should be addressed
to the Secretary.

No. 418 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General

To The Secretary to the
Government of Madras,
Public Works Department,
Fort William, 28th December, 1882.

Sir,

The Government of India observes from the Accountant General's review of the Examiner's Report of Inspections made of Executive Engineers Offices in Madras during the half year ending 20th September last, that the Stock Manufacture accounts of the Nilgiri Division, have been in a very imperfect state for some time past, and that no efforts appear to have been made by the Executive Engineers concerned to remedy the defects so frequently brought to notice by the Examiner in his Inspection Reports. I am accordingly directed to invite the attention of the Government of Madras to this matter, and to request that such measures may be adopted as will ensure the manufacturing operations of

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	1	7
3. Lime making at Lawrence Asylum ...	3,219	10	5	2,971	2	9	1,118	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 ...	10	0	0
3. Lime making at Lawrence Asylum ...	532	2	0
	1,081	1	6
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, (Signed) J. BEATTY, Colonel, R.E.,
12th October 1882. Superintending Engineer, Fourth Circle.

No. 191.

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

Sanctioned as requested by the Superintending Engineer.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Offg. Secy. to Govt. P.W.D.

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

Exd. S. T. Austin.
Spare Copies

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.