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2 (2) Date of repair 2.2.6-87

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.	566.W.	Press.
B.P. No.		Mis.
Dated	11. 3. 1884.	197.

Not to be folded or roughly handled

Ch. 9

566
1

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, 28th February 1884, No. 184 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Dowlaishweram workshops.

2. The question taken up in paragraph 9 should be considered by the Superintending Engineer, and referred for opinion of the Chief Engineer for Irrigation.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts, of the office of the Executive Engineer, Dowlaishweram Workshops, on the 18th February 1884.

The Executive Engineer, Captain Rawson, R.E., and the accountant, Balasoondram Pillay, were present.

2. The last inspection of this office by an Accounts officer was on the 30th March 1883, *vide* report printed with G.O., No. 1069 W., of 10th April 1883.

3. The balance of the Executive Engineer's drawing account on 31st January 1884 was proved correct.

4. The cash-book has been well kept and regularly and properly audited.

5. Workshop indents are carefully registered and filed. The *time* is properly allocated but it is of importance that it should be agreed every day with the labor; in some few cases the time as per *time sheet* did not quite agree with the labor as per *nominal muster roll*.

6. Amongst the bills unpaid there is nothing which is doubtful, and nothing so long outstanding as to call for notice here.

7. The balance of the *raw materials* account, on the 31st January 1884, was Rs. 56,533, of which the timber valued at Rs. 32,443 stands at very favorable rates; charcoal is held, value Rs. 614, and stores, Rs. 23,476; the whole is now under a thorough verification by Mr. Bennett, the superintendent. Perhaps it would be well to have a stock-taker on the staff, always taking stock under the eye of the superintendent. There were also, on the above date, in stock, manufactured articles of a miscellaneous description, valued at Rs. 2,443, such as screws, nails, and the like.

8. There was said to be no stock of a surplus or unserviceable kind.

9. The block, erected principally in 1876 (though many of the small buildings are twenty years older), has never been revalued; the same may be said of the plant. Two per cent. is every year credited to each of these accounts by debit to profit and loss for depreciation; but it is usually found that, for plant at all events, 2 per cent. per annum is an insufficient allowance for depreciation.

10. The ledgers are excellently kept, and the journal entries, wherever referred to, were correct and very neat.

11. The office is in very good order.

ORDER—dated 1st March 1884, No. 566 W., Public Works.

Communicated for the information and consideration of the Superintending Engineer, I Circle.

2. The report is satisfactory.

(True Extract.)

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

To the Superintending Engineer, I Circle.
„ Chief Engineer for Irrigation.
„ Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

566
2

GENERAL.
ACCOUNT.

Gobt. of (1884) Madras.

PUBLIC WORKS.

Dated March, 1st.

Recd.

Encl.

G.O., 1st March 1884, No. 566 W.

MARCH.

Dowlaishweram Workshops

Notes of inspection by the Deputy Examiner, Public Works Accounts, of the — communicated to the Superintending Engineer, I Circle.

10TH APRIL 1883, No. 1069 W., PUBLIC WORKS.

566
3

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
			...	...	...	2,436	5	1
Manufactured Articles		...	...	...	...	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 Kimedi Estate owes Rs. 576 for tools, &c., supplied in January last, and the Superintendent of Police, Godáviri 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, Godáviri Eastern Division, to the points noticed by the Deputy Examiner and the Examiner of Public Works Accounts.

(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. C. Howarth.
Spare Copies

566
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GENERAL.
ACCOUNT.

Govt. of (1883) Madras.
PUBLIC WORKS.

Dated April, 10th.

Recd.

Encl.

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

APRIL. 565 W

Office of the Dowlaishweram
Workshops

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

No. 10417.

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS, 85

To

THE SECRETARY TO GOVERNMENT

PUBLIC WORKS DEPARTMENT

Madras,

28

FEBRUARY

1884.

SIR,

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

2. THE QUESTION TAKEN UP IN PARA 9 SHOULD BE CONSIDERED
BY THE SUPERINTENDING ENGINEER, AND REFERRED FOR OPINION
OF THE CHIEF ENGINEER FOR IRRIGATION.

I HAVE THE HONOR TO BE

SIR,

YOUR MOST OBEISANT SERVANT

D. D. Gurusamy

EXAMINER P.W. ACCOUNTS.

27.28/2

Great
Scott

No: 566 W d/1st March/1821

Communicated
for the information
and consideration of
the Suptg. Genl. Ibirch

2. The report is satisfactory

70/12
THE SUPERINTENDENT. PERHAPS IT WOULD BE WELL TO HAVE A STOCKTAKER ON THE STAFF ALWAYS TAKING STOCK, UNDER THE EYE OF THE SUPERINTENDENT. THERE WERE ALSO ON THE ABOVE DATE IN STOCK, MANUFACTURED ARTICLES OF A MISCELLANEOUS DESCRIPTION VALUED AT RS 2443, SUCH AS SCREWS, NAILS, AND THE LIKE.

8. THERE WAS SAID TO BE NO STOCK OF A SURPLUS OR UNSERVICABLE KIND.

9. THE BLOCK ERECTED PRINCIPALLY IN 1876 (THOUGH MANY OF THE SMALL BUILDINGS ARE 20 YEARS OLDER) HAS NEVER BEEN REVALUED; THE SAME MAY BE SAID OF THE PLANT. TWO PER CENT IS EVERY YEAR CREDITED TO EACH OF THESE ACCOUNTS BY DEBIT TO PROFIT AND LOSS FOR DEPRECIATION. BUT IT IS USUALLY FOUND THAT, FOR PLANT AT ALL EVENTS, 2% PER ANNUM IS AN INSUFFICIENT ALLOWANCE FOR DEPRECIATION.

10. THE LEDGERS ARE EXCELLENTLY KEPT, AND THE JOURNAL ENTRIES WHEREVER REFERRED TO, WERE CORRECT AND VERY NEAT.

11. THE OFFICE IS IN VERY GOOD ORDER.

H. Rainier

HADRAS

BY: EXAMINER P.W. ACCOUNTS.

25TH FEBRUARY 1884.

80

566
8

1869.

Govt. of Madras.

PUBLIC WORKS.

Date: 5-10-69
Res. 5-10-69
Enc. 9

G.O. 1st March 1869.

Dowlaishenani
Workshops.

Inspected by the
Deputy M.A. of the
Command to the
S. G. L. Circle

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Subm. kept kept