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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P-W DEPARTMENT

G.O. No.	408-W	Press.
B.P. No:		Mis.
Dated	20-2-1885	198 .

V.S.M.

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20th FEBRUARY 1885, No. 408 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th February 1885, No. 125 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.

Paragraph 3.—The consideration of the Chief Engineer for Irrigation is invited to the question of the advisability of a revaluation of the workshop buildings, and to the possibility of reducing thereby the capital upon which the outturn has to give a return. By such reduction it is likely that the percentage charges on outturn might be lower.

No authority for the demolition of some of the buildings appears to have been intimated to the Accounts office.

As to the machinery and plant, the course adopted in the Presidency shops might be adopted, viz., a quinquennial valuation of the block and plant, and a reconsideration after such valuation of the percentage to be allowed for depreciation.

The verification of all raw materials will be arranged for by the Executive Engineer, and a return thereof submitted with his annual accounts for the shops, as already agreed to by him. Similarly a count of all items under manufactured articles should be effected periodically.

There is a large amount due apparently from Public departments, and recoveries should be effected as punctually as possible.

Paragraph 4.—The settlement of accounts with suppliers should not be delayed.

Paragraph 5.—It is probable that the operations of the shops will be more extensive still, and, should this be the case, it seems requisite that the condition and value of the buildings should be seen to with a view to economical and convenient working.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer in charge of Dowlaishweram Workshops, on the 20th January 1885.

The Executive Engineer, Captain C. S. Rawson, R. E., and the Accountant, A. Balasubrahman Pillay, were present. The last examination of this office was on 19th February 1884 (see report with G.O. No. 366 W., of 1st March 1884).

1. The cash accounts are in order. The balance of the Executive Engineer's drawing account on 31st December 1884 was correct. The books are generally well kept, and up to date.

2. The assets of the workshops at the end of November 1884—the last month for which accounts are complete—aggregated a reputed value of Rs. 2,09,694-11-1 as follows:—

(1) *Block, Rs. 45,753-4-0.*—This value is represented on the books by the several buildings used by the concern, but, as was said in my last report (paragraph 9), the buildings have never been revalued since their erection, many of them long before 1877. The Executive Engineer, with whom I had the advantage of an examination of the shops when at work, thoroughly concurred with me as to the obvious overvalue of the buildings at present. Three of the smaller buildings have lately been demolished, and their value in the block account, less the value of the materials and debris remaining from them after demolition, should promptly be credited to block by debit to profit and loss. The whole of the existing buildings should then be valued by experts, and every thing over and above the valuation thus arrived at will be credited to block and debited to profit and loss, leaving the balance at debit of block fairly represented by the actual value of the buildings.

(2) *Machinery and Plant, Rs. 33,888-9-1*.—In this value is included the cost of a large variety of small tools from time to time purchased. Planes, saws, files, chisels, hammers, wedges, camel hair brushes, padlocks, and the like, which last of course a comparatively short active use, are apt to encumber the machinery and plant account, especially if not carefully written off when used up or lost. The balance of machinery and plant should of course, as in the case of block, be strictly represented by good value. The machinery of these shops is no longer new, and the yearly wear and tear is much greater than the 2 per cent. write off for depreciation covers. We must recollect that the outturn of these shops for 1884-85 is likely to be about Rs. 1,50,000, or about Rs. 30,000 more than was the outturn of the Madras shops for 1883-84. In G.O., No. 2503 W., of 6th September 1883, it was found right to fix 3 and 4 per cent. as the depreciation yearly to be written off the block and machinery account respectively in the case of the Madras shops, and the same depreciation will probably be reasonable in the case of the Dowlaiswaram shops. The machinery and plant might be valued at the same time as the block and the same sort of adjustment made.

(3) *Raw materials, Rs. 58,466-14-10*.—This includes timber, Rs. 41,065; metals, &c., Rs. 16,890; charcoal, Rs. 500. There is no mistake about the timber. It was lately verified and the rates adjusted; but the metals and sundries, Rs. 16,890, which at the time of the last report were under verification, have never yet been completely verified, not since August 1882. The verification by Mr. Bennett, as per paragraph 7 of last report, was afterwards discontinued, but has, it appears, been lately resumed. The sooner a good system of verification is adopted the better. The Executive Engineer was again understood to concur in the view that a continuous stocktaking would be best.

(4) *Manufactured articles in stock, Rs. 6,545-0-5*.—These are anchors for lock-gates, iron buckets, door bolts, bolts with nuts, brass castings, chains for light-houses, crowbars, chains for fastening irrigation sluices, and a number of other things held ready for issue. These also require occasional verification.

(5) *Unfinished jobs, Rs. 46,617*.—This is the aggregate of the outlay on several jobs unfinished. The accounts of these works are in order.

(6) *Bills to private parties uncovered, Rs. 755-4-0*.—All of this is stated to be recoverable, and there is no disputed account.

(7) *Bills to Public department uncovered, Rs. 18,667-9-0*.—All recoverable, nothing in dispute.

(8) *Cash balance, Rs. 1-1-0*.

4. Of the liabilities there was owing for supplies Rs. 15,286-2-5, leaving Rs. 1,94,400-3-8 as the capital of the shops.

5. The work done by these shops is apparently such that orders are received from all points of the Presidency, even so far south as Tanjore. Many orders come from Madras. The added centage is actual cost of work, in order to work to a profit, viz. 20 per cent. covers every thing. In the case of raw materials sold out of the shops, only 10 per cent. is added.

6. The Executive Engineer speaks in great praise of the accountant who maintains the accounts and office in very good order.

CERTIFICATE.

22nd January 1885.

Order—dated 20th February 1885, No. 408 W., Public Works.

Communicated to the Superintending Engineer, I Circle, who will report to the Chief Engineer for Irrigation on the points adverted to in the Examiner's remarks in paragraph 3 of the inspection notes.

(True Extract.)

MAST, R.E.

Chief Secy. to Govt. P.B. 5.

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

Eng. A. Gruber

5. 10 Copies

GENERAL
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated February 20th.

Recd.

Encl.

G.O., 20th Feb. 1885, No. 408 W.

FEBRUARY.

Dowlaishweram Workshops

Orders or notes of inspection, submitted
by the Examiner, Public Works Accounts,
of the office of the —

[Form No. 1.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 125 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, 18
13 February

1885

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Rainier, Dy. Examiner, of his inspection of the Office of the Dowlaishweram Workshops.

Para 3. The consideration of the Chief Engineer for Irrigation is invited to the question of the advisability of a revaluation of the Workshop Buildings; and to the possibility of reducing thereby the Capital upon which the outturn has to give a return. By such reduction it is likely that the percentage charges on outturn might be lower.

No authority for the demolition of some of the buildings appears to have been intimated to the Accounts Office.

As to the Machinery and Plant, the course adopted in the Presidency Shops might be adopted, viz a quinquennial valuation of the Stock and Plant, and a reconsideration after such valuation of the percentage to be allowed for Depreciation.

The verification of all Raw Materials will be arranged for by the Executive Engineer, and a return thereof submitted with his Annual Accounts for the Shops, as already agreed to

THE VALUE IS REPRESENTED ON THE BOOKS BY THE SEVEN-
EIGHT DOLLARS, LESS BY THE CONSUMPTION AS WAS SAID IN MY
LAST REPORT THERE OF THE FOLLOWING HAVE NEVER BEEN RECOVERED
SINCE THEIR REMOVAL, AND OF THESE LOSS WOULD BE THE
SIXTY FIVE DOLLARS FIVE CENTS AND THE REMAINDER OF AN
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OF THE LOSS OF THE SEVEN DOLLARS OF THE FOLLOWING IT
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REMAINDER, AND THE VALUE OF THE SEVEN DOLLARS FIVE CENTS
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REMOVAL, SHOULD PROBABLY BE CREDITED TO BLOCK BY THE
TO PROFIT AND LOSS. THE WHOLE OF THE EXISTING FULFILLING

11. THEORY OF THE JAIL - pp. 13-30-1-1.III. $\lim_{n \rightarrow \infty} \frac{1}{n} \sum_{k=1}^n f\left(\frac{k}{n}\right) = \int_0^1 f(x) dx$.

Journal of Management Inquiry 18(6)

[illegible]

1942

Y. HILL & SONS, LTD., 10, FLEET STREET, LONDON, E.C. 4.

[illegible]

Figure 1. The effect of the concentration of the H_2O_2 solution on the amount of the released H_2O from the H_2O_2 -loaded hydrogel. The amount of the released H_2O was measured by the weight difference of the hydrogel before and after the release. The concentration of the H_2O_2 solution was 0.1, 0.2, 0.3, 0.4, 0.5, 0.6, 0.7, 0.8, 0.9, and 1.0 wt. %.

$\frac{1}{2} \leq \frac{1}{2} \leq \frac{1}{2}$

4. OF THE LIABILITIES THERE WAS OVER TWO MILLION,

Journal of Management Education 30(6)

RE. 12, 29-2-71. LEAVING RE. 104, 10-2-71 AT THE CAPITAL OF THE
STATE.

5. THE WORK DONE AT THESE SHOPS IS APPARENTLY SUCH
THAT ORDERS ARE RECEIVED FROM ALL POINTS OF THE PRESIDENCY,
EVEN AS FAR SOUTH AS CANJON. MANY ORDERS COME FROM MACHAS.
THE ADDED CONVEYANCE TO ACTUAL COST OF WORK, IN ORDER TO WORK
TO A PROFIT, YET, 20 PER CENT, COVERS EVERY THING. IN THE
CASE OF THE MACHAS, HOWEVER, THE PROFIT IS ONLY 10 PER CENT
IN VALUE.

6. THE EXECUTIVE ENGINEER SPEAKS IN GREAT PRAISE OF
THE ACCOUNTANT WHO MANAGES THE ACCOUNTS AND OFFICE IN
THE CASE OF THE

Chetford
CHET FORD

William F. W. Accounts
WILLIAM F. W. ACCOUNTS

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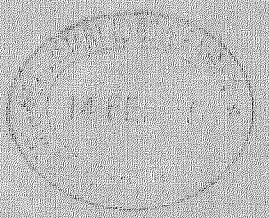
Communicated
to the S. I. Circle who
will report to the Chief
Engine for works on the
points involved to in
the Examiner's remarks
on para 3 of the in
spection notes.

from,

The Examiner P. W. Accounts,
Madras.

to,

The Secretary to Government,
P. W. Department.



No. 125 W.

At
16.2.85

Dated 13 February 1885.

Recd.

For
17.2.85

enclo.

Notes of inspection of
the office of the Dowlaichwaras
workshops by Mr. Ramiah Dy.
Examiner. Forwards with remarks.

With notes

S. I. Circle
Chief Eng for S
G. P. W. D.

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CHART OF 1880

PUBLIC WORKS

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