(1) பக்கங்களின் எண்ணிக்கை 36

(2) புதுக்கித் திருப்பிய நாள் 28.10.88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

# தமிழ்நாடு ஆவணக் காப்பகம்.

## தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 3174 அச்சகம்

மு. கோப்புத் தாள் எண். பலவகை

நாள் : 2-12-1886 198.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

247

ஆவண கா-1—18,006—15-6-87.

2nd December 1886, No. 3174 W., Public Works.

3179/1

GOVERNMENT OF MADRAS.

## PUBLIC WORKS DEPARTMENT.

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**General.**
Account.

Read—the following papers:—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th September 1886, No. 93 W.

Adverting to paragraph 2 of my letter, No. 125 W., dated 25th February 1886, printed with G.O., No. 858 W., dated 30th March 1886, I have the honor to propose, with a view to reducing work in the offices of the Presidency and Dowlaishweram workshops, the discontinuance of the submission of annual Administrative Accounts by the shops. A report can be made annually by this office on the results of the year's working, based upon the monthly accounts, which will practically answer all purposes.

2. If approved in the case of the Presidency workshops, I request that the papers may be forwarded to the Joint Secretary to Government, Public Works Department, Irrigation Branch, for orders in regard to the Dowlaishweram workshops.

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From H. H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 5th October 1886, No. 1624 W.

With reference to your No. 3661, dated 22nd September 1886, I have the honor to state that I have no remarks to offer on Examiner's letter, No. 93 W., dated 16th September 1886, referred to me, except that the monthly accounts do not give the depreciation on "block and machinery," leave and pension allowances and interest on Capital, which can be furnished to the Examiner by the workshop at the end of every year.

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No. 3443.

Forwarded to the Chief Engineer, Public Works Department.

(Signed) W. H. BURTON, Col., R.E.,
Superintending Engineer, V Circle.

11th October 1886.

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No. 311.

There is no objection to the adoption of the Examiner's proposal.

(Signed) J. PENNYCUICK, Lieut.-Col., R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

29th November 1886.

Order—dated 2nd December 1886, No. 3174 W., Public Works.

The adoption of the Examiner's proposal is sanctioned.

(True Extract.)

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

3174/2

GENERAL.
ACCOUNT.

# Govt. of {1886} Madras.

## PUBLIC WORKS.

*Dated December, 2nd.*

*Recd.* *Encl.*

**G.O., 2nd Dec. 1886, No. 3174 W.**

**DECEMBER.**

## Presidency and Dowlaishweram Workshops

Orders sanctioning discontinuance of the submission of annual Administrative Accounts by the —.

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3174/7

*Appendix to Proceedings of Government, No. 2123 W., dated 11th September* 1885.

## MEMORANDUM ON THE ANNUAL ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT WORKSHOPS FOR 1884-85.

The assets of this concern on the 31st March 1885 were—

| | RS. | A. | P. |
|---|---|---|---|
| Block ... ... ... ... ... ... ... ... | 83,106 | 14 | 1 |
| Every building and its value according to the revaluation of 1883 is recorded in a book; the total works up to the above, less amount of depreciation written off each year; it would be well to show such depreciation as a deduction in the case of each building, so that the aggregate of all buildings will exactly equal the balance of block account. | | | |
| Machinery and plant ... ... ... ... ... .. | 71,427 | 14 | 7 |
| Same remarks as above, except that the book is incomplete and does not work up to the total. But there is evidently nothing in this account which should not be there. | | | |
| Outlay on unfinished jobs— | | | |
| (1) In the Mechanical department ... ... ... ... | 16,793 | 1 | 9 |
| (2) In the Instrument do. ... ... ... ... | 7,179 | 4 | 10 |
| According to S.O., No. 62 of 1885, introducing into the Public Works Code paragraphs 2283 A to E; all expenditure of this kind will now be debited in transfer monthly to the division which indented for the work, or at all events the transfer must be settled at the end of the official year, so that there will be no further annual appearance of this kind of asset. | | | |
| Raw materials ... ... ... ... ... ... ... | 34,430 | 12 | 2 |
| The General Superintendent stated that the balance was verified, and that all component items were found to be of good value. | | | |
| Bills recoverable— | | | |
| (1) From private parties ... ... ... ... ... | 536 | 1 | 0 |
| (2) From public departments ... ... ... ... | 8,613 | 0 | 0 |

(1) This includes an item of Rs. 16 due from Manager, South Indian Railway Press, Madura, regarding which there is delay, also Rs. 11-6-0 due from Ramasawmy, a packer in the shops, who will be made to pay up.

(2) This includes due from—

| | RS. | A. | P. |
|---|---|---|---|
| Consulting Architect ... ... ... | 6,371 | 4 | 0 |
| Consulting Engineer for Railways ... | 14 | 0 | 0 |
| Executive Engineer, Nílgiri division ... | 54 | 2 | 0 |
| Collector of South Canara ... ... | 47 | 5 | 0 |
| District Judge, Kistna ... ... ... | 117 | 1 | 0 |

These should all be collected.

| | RS. | A. | P. |
|---|---|---|---|
| Total, Assets ... | 2,22,087 | 0 | 5 |

The liabilities on the 31st March 1885 were—

| | RS. | A. | P. |
|---|---|---|---|
| Due to suppliers of stores ... ... ... ... ... | 1,657 | 0 | 0 |
| This is merely the amount due for supplies in the previous month or so; nothing is long outstanding. | | | |
| Balance, Capital ... ... ... ... ... ... ... | 2,20,430 | 0 | 5 |
| This of course is what the concern was worth on the 31st March 1885, or what Government had in it. On the same date last year the figure was Rs. 2,00,549 (*vide* paragraph 5). | | | |

11th September 1885, No. 2123 W., Public Works.

3174/5

# GOVERNMENT OF MADRAS.

# PUBLIC WORKS DEPARTMENT.

## General.
## Account.

Read—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th August 1885, No. 54 W.

I have the honor to forward, for information and orders of Government, letter No. 656 W., dated 28th July 1885, from the General Superintendent, Public Works Workshops, with the annual accounts of the shops for 1884-85, and note by Mr. Rainier, Deputy Examiner.

2. The main points to be noticed are as follows, comparing the years 1883-84 and 1884-85 :—

| | 1883-84.<br>RS. | 1884-85.<br>RS. |
|---|---|---|
| Capital ... ... ... ... ... ... ... | 1,80,582 | 2,02,002 |
| Financial and general liabilities ... ... ... ... | 37,999 | 41,397 |
| Outturn ... ... ... ... ... ... ... | 1,19,500 | 1,42,322 |
| Establishment charges ... ... ... ... | 18,823 | 20,331 |
| Average centage added to the actual cost of outturn ... | 48·3 | 42·4 |
| Loss ... ... ... ... ... ... ... | 1,886 | 7,648 |
| Percentage of financial and general liabilities on capital. | 21·04 | 20·49 |
| Percentage of centage charges on actual cost of outturn on capital ... ... ... ... ... ... | 21·50 | 20·98 |

The value of outturn for this department was Rs. 1,12,431, which includes an average of 42·4 per cent. over actuals, paid for by divisions, and, in addition, Government meets the loss of Rs. 7,648.

3. There is no object in adopting the course proposed in paragraph 5 of the Deputy Examiner's report, for it would merely transfer the interest charge from a current to a subsequent year's account, and it is not worth while revising practice for so small a result.

4. The attention of the General Superintendent is required to the points noted in paragraphs 8 and 11.

5. There is no objection to the discontinuance of the returns mentioned in paragraph 13.

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### Enclosure.

From H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Examiner of Public Works Accounts, dated Madras, 28th July 1885, No. 656 W.

I have the honor to forward, for submission to Government, the accounts of the Presidency Public Works Workshops for 1884-85.

2. During the year the workshops became liable to Government—

| | RS. | A. | P. |
|---|---|---|---|
| (1) To cash drawn from treasury ... ... ... ... | 1,18,000 | 0 | 0 |
| (2) To value of stores received without payment ... ... | 52,996 | 0 | 1 |
| (3) To interest on capital ... ... ... ... ... | 8,080 | 1 | 6 |
| (4) To pension and leave allowances ... ... ... | 2,221 | 15 | 9 |
| Total ... | 1,81,298 | 1 | 4 |

3. On account of this amount the following payments were made :—

| | RS. | A. | P. |
|---|---|---|---|
| (1) Payments into treasury ... ... ... ... ... | 11,010 | 12 | 1 |
| (2) Approved invoices .. ... ... ... ... | 1,42,758 | 6 | 0 |
| (3) Balance of interest due to Government ... ... ... | 7,648 | 2 | 0 |
| Total ... | 1,61,417 | 4 | 1 |
| Leaving for increase to capital ... ... ... ... | 19,880 | 13 | 3 |

| | RS. | A. | P. |
|---|---|---|---|
| 4. The gross profits amounted to .. ... ... ... ... | 42,384 | 15 | 6 |
| against which charges aggregating ... ... ... ... | 50,033 | 1 | 6 |
| have been debited, leaving a balance of ... ... ... interest due to Government. | 7,648 | 2 | 0 |

5. The opening and closing balances of the capital accounts, as noted in the following table, show an increase to capital of Rs. 19,880-13-3 :—

| — | CAPITAL ON | | Increase. | Decrease. |
|---|---|---|---|---|
| | 31st March 1885. | 31st March 1884. | | |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Block .. .. .. .. | 83,106 14 1 | 85,677 3 1 | .. | 2,570 5 0 |
| Machinery and plant .. .. .. | 71,427 14 7 | 59,581 12 1 | 11,846 2 6 | .. |
| Mechanical department .. .. .. | 16,793 1 9 | 9,533 12 11 | 7,259 4 10 | .. |
| Instrument do. .. .. .. | 7,179 4 10 | 6,950 12 0 | 228 8 10 | .. |
| Raw materials .. .. .. .. | 34,430 12 2 | 26,609 2 9 | 7,821 9 5 | .. |
| Sales .. .. .. .. | 536 1 0 | 3,142 4 0 | .. | 2,606 3 0 |
| Public department .. .. .. .. | 8,613 0 0 | 10,107 8 0 | .. | 1,494 8 0 |
| Manufacture .. .. .. .. | .. | 400 0 0 | .. | 400 0 0 |
| | 2,22,087 0 5 | 2,02,002 6 10 | 27,155 9 7 | 7,071 0 0 |
| Deduct bills payable .. .. .. | 1,657 0 0 | 1,453 3 8 | 1,657 0 0 | 1,453 3 8 |
| | 2,20,430 0 5 | 2,00,549 3 2 | 25,498 9 7 | 5,617 12 4 |
| | 2,00,549 3 2 | .. | 5,617 12 4 | .. |
| | 19,880 13 3 | .. | 19,880 13 3 | .. |

6. The results of the working for the year under review as compared with those of three previous years are as follow :—

| — | 1881-82. | 1882-83. | 1883-84. | 1884-85. |
|---|---|---|---|---|
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Outturn .. .. .. .. .. | 2,34,363 3 4 | 1,39,936 10 4 | 1,19,505 13 7 | 1,42,322 7 1 |
| Net profit .. .. .. .. .. | .. | .. | .. | .. |
| Net loss or interest unpaid .. .. .. | 6,833 1 2 | 2,928 3 7 | 1,885 13 4 | 7,648 2 0 |

7. The loss in the Mechanical department was owing principally to the high rates paid for teak timber, while the estimated rates were charged for and recovered for wood-works supplied.

I have only to reiterate the opinion of Captain Baddeley, R.E., the late General Superintendent, that the works cannot be economically supervised unless it is thought expedient to cancel the restriction contained in G.O., No. 2064 W., dated 12th April 1882, by which the workshop is almost entirely closed to every department of Government except the Public Works Department, and I fear the present suspension of important works in the Public Works Department will greatly tell on the workshops. I would therefore submit the expediency of removing the restrictions and throwing the shops open to all departments of the service.

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3174/6

ORDER—dated 11th September 1885, No. 2123 W., Public Works.*

With his letter above recorded, the Examiner, Public Works Accounts, submits the annual accounts of the Presidency Public Works Workshops for the year 1884-85.

2. The liabilities during the year amounted to Rs. 1,81,298, while the assets were Rs. 1,73,650, showing a net loss on the year's transactions of Rs. 7,648.

3. The outturn of the year was Rs. 1,42,322 against Rs. 1,19,506 in the preceding year and Rs. 1,39,937 in 1882-83.

4. The Superintending Engineer, V Circle, will report on the question of the continuance or otherwise of existing orders restricting the operations of the workshops in regard to work for other departments and for the general public. These orders have now been in force sufficiently long to enable their full effect to be properly determined. In submitting his report, the Superintending Engineer will enter fully into the matter and place Government in possession of the facts as they at present exist.

5. In paragraph 5 of G.O., No. 360 W., dated 9th February 1884, it was remarked that the repair of Government mathematical instruments, as carried out by Messrs. Orr and Sons of Madras, was not altogether satisfactory as to both quality and price; and in their report recorded in G.O., No. 1494 W., dated 16th June 1884, the committee appointed to report on the workshops recommended the retention of the Mathematical instruments' shops. On a further representation from Messrs. Orr and Sons, the Government, in Proceedings, dated 10th March 1885, No. 559 W., directed that that firm should be intrusted with the repair of mathematical instruments so far as practicable; and in paragraph 2 of that order the Superintending Engineer was directed to report in due course on the character of the work and its cost, as compared with that executed at the Public Works Workshops. The Superintending Engineer will now state his views on that point, in connection with the report called for in paragraph 4 of these proceedings.

6. The Government do not consider that any advantage would be gained by adopting the course proposed in paragraph 5 of the Deputy Examiner's report.

7. The attention of the General Superintendent will be directed to paragraphs 8 and 11 of that report, and he will note the Deputy Examiner's remarks therein for future guidance.

8. The submission of the returns mentioned by the Deputy Examiner in paragraph 13 of his report may be discontinued.

(True Extract.)

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

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

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

# Govt. of [1885] Madras.

PUBLIC WORKS

*Dated September, 11th.*

*Recd.* *Encl.*

**G.O., 11th Sept. 1885, No. 2123 W.**

**SEPTEMBER.**

**Presidency Public Works Workshops**

Orders on accounts of the — for 1884-85.

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22ND MARCH 1886, NO. 758 W., PUBLIC WORKS.

3179/7

## 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, 19th March 1886, No. 136 W.:—

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

2. *Paragraph* 3.—I think the arrangement for charging works with average rates for classes of labor may be permitted to continue. The value of unfinished jobs can, no doubt, be ascertained from the "work-book."

3. It is advisable that all muster rolls should be paid in the presence of some independent person as well as in the presence of some one who is responsible for pay being disbursed to the persons named in the rolls.

4. Measurements of work should be countersigned by the deputy superintendent.

5. *Paragraph* 4.—A balance sheet of the ledger should be prepared monthly.

6. *Paragraph* 5.—The Executive Engineer has been warned that, in the event of Government accepting my proposals for the new procedure in workshop accounts, raw materials, manufactured articles, and all stores not required for current consumption and use in the shops, must be transferred, as on 31st March 1886, at a fair valuation, to divisional stores, any difference between such valuation and the value in the workshops books being charged against the working of the shops.

7. The Executive Engineer's special attention and the notice of the Superintending Engineer should be directed to code paragraphs 2283-A *et seq.* The tardy adjustment of bills for work done, see clauses (6), (7) and (9), requires explanation.

8. Charges general should be debited only with items contingent to manufacture, whether for supervision, labor, or materials, which cannot be allocated to individual jobs; repairs to buildings should not be so charged, see clause (10).

9. The attention of the Superintending Engineer is invited to the irregular procedure described in clause 12, which should be discontinued.

10. The proposed new arrangement for the workshops accounts will modify to a great extent the procedure hitherto in force. The new forms have been sent to the Executive Engineer for information in view to their requirements being considered and for their possible introduction from 1st April next.

### ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Dowlaishweram workshops office, on the 18th and 19th February 1886.

Captain C. C. Rawson, R.E., Executive Engineer, Godávari Eastern division, is in charge of the shops, with Sub-Conductor E. W. Bennett, supervisor, as deputy superintendent. A. Balasundaram Pillai is the accountant. The last inspection by an Accounts officer was on the 20th January 1885 (*vide* G.O., No. 408 W., dated 20th February 1885).

2. The Executive Engineer is the only disburser, drawing on Cocanada huzur and Rajahmundry sub-treasury. The balance of drawing account at end of January 1886 was proved correct. There are no imprest-holders. The cash accounts are in order; the cash-book, written by the accountant, is neat. A charge for stamps on apprentices' indentures was noticed.

3. Labor employed consists chiefly of artificers paid at per month of 26 working days; *e.g.*, in January there were 4½ days holiday, and a man who worked 24½ days would get $\frac{24\frac{1}{2}+4\frac{1}{2}}{26}$ of his nominal monthly pay.

The initial accounts of labor are—

(*a*) Muster rolls, monthly and ten-dy.
(*b*) Time-book.
(*c*) Wages abstract showing distributions on works.

For stores a daily issue book is kept, vouched for by requisitions from foremen signed by deputy superintendent.

For works, a "work-book" showing daily charges for labor and materials is kept. All payments for works are first debited to a head "Mechanical Department," which is relieved by debit to "Public Departments" and "Sales" and these again by "Transfers" and "Cash." Artificers paid by the month at varying rates are charged to works at fixed rates, *e.g.*, fitters drawing from Rs. 25 to Rs. 7-8-0, average Rs. 12, are charged 8 annas a day, the profit or loss falling on "Mechanical Department." This system, though perhaps easy in accounting, does not give the true cost of each job, and the amount at debit of "Mechanical Department" at any time does not necessarily represent outlay on unfinished jobs; there may be some profit or loss included.

Muster rolls paid by Sub-Conductor Bennett do not bear the signature of a witness. When work is given on contract, as most of the sawing is, measurements are made in Telugu by foremen, and posted into contract books in the office; the measurements themselves are not countersigned by a responsible officer. In some cases work is done on sanctioned estimates, the workshops taking the chance of profit or loss.

4. The general journal and ledger are neat, but there are many uninitialled corrections, and in striking a balance two mistakes were discovered, one under "Transfers" in which the journal entries had been posted to the wrong sides in the ledger, and one under "Charges general," a clerical error of Rs 20 in posting. It would be well to strike a trial balance monthly, to check both the posting and the journal totals.

The ledger is encumbered with various subsidiary heads, *e.g.*, individual suppliers and individual officers, subsidiary to "Purchases" and "Public Departments," respectively.

5. The balance sheet at the end of December 1885 is—

| *Assets.* | RS. | A. | P. | *Liabilities.* | RS. | A. | P. |
|---|---|---|---|---|---|---|---|
| (1) Cash ... ... ... | 24 | 15 | 5 | (12) Purchases ... ... | 7,120 | 12 | 1 |
| (2) Block ... ... .. | 26,988 | 6 | 5 | (13) Government ... ... | 98,225 | 10 | 7 |
| (3) Machinery and plant ... | 27,755 | 3 | 10 | (14) Capital... .. ... | 1,51,939 | 7 | 4 |
| (4) Raw materials ... ... | 74,891 | 5 | 6 | | | | |
| (5) Manufacture ... ... | 1,757 | 14 | 2 | | | | |
| (6) Sales ... ... ... | 546 | 1 | 0 | | | | |
| (7) Public Department ... | 5,520 | 5 | 0 | | | | |
| (8) Transfers ... ... | 26,263 | 1 | 0 | | | | |
| (9) Mechanical Department | 82,424 | 14 | 5 | | | | |
| (10) Charges general ... | 3,463 | 13 | 11 | | | | |
| (11) Profit and loss ... | 7,649 | 13 | 4 | | | | |
| Total ... | 2,57,285 | 14 | 0 | Total ... | 2,57,285 | 14 | 0 |

(2) Block and (3) Machinery and plant: These have lately been revalued, and may be considered as of full value; machinery and plant, however, include sundry small perishable tools, bradawls, files, paint brushes, &c., which might be charged either to the works for which they are issued or to "General charges."

(4) Raw materials include fuel, mainly coke, Rs. 620-6-8; timber, mainly half-wrought Godávari teak, Rs. 43,900-8-4, and small stores, Rs. 30,370-6-6. The stock books work up to the ledger amount.

(5) Manufactured articles in store: The separate heads (4) and (5), instead of one head, "stores," do not appear to serve any useful purpose.

(6) Sales: The only noticeable items are Sub-Collector, Godávari, Rs. 90, outstanding since October 1885, for repairs to a ferry boat, and Mr. J. Kiddle, an apothecary transferred to Hyderabad, Rs. 50, since September 1885, for repairs to a perambulator.

(7) Public Departments: Collector, Godávari, Rs. 63, since August 1885, for plan and estimate for a ferry boat. Godávari Eastern division, Rs. 4,916-8-0, some of the items outstanding

since May 1885. Other divisions are debited when bills are made, and the same procedure should be adopted with this one.

(8) Transfers: The balance of transfers accepted and advised up to date.

(9) Mechanical Department: As before explained there are no details working up to this amount. Of unfinished jobs for private persons, the most noticeable are—

Mr. Legge, Sub-Engineer, Rs. 14-9-10, since August 1882, for repairs to a tent table.
Local Fund Engineer, Godávari Circle, Rs. 700-5-4, since August 1884, part cost of a bridge.
A. W. Mathews, Esq., Rs. 3-3-5, since July 1885, for repairing a sewing machine.
C. Brahmarayya, Rs. 2-15-2, since October 1883, for making a box.
Rev. Mr. Atkinson, Rs. 8-3-9, since September 1885, for a folding chair.
D. C. Visvanatham, Rs. 7-4-10, since June 1884, for a bandy axle, and Rs. 1-6-6, since August 1885, for a pump flange.

Code paragraphs 2283 A.E. have not hitherto been acted on, but the matter should now be taken up; under these rules the head "Mechanical Department" should be cleared at the end of the year, and the capital of the shops proportionally decreased.

(10) Charges general include establishment charges and repairs to buildings, &c.; the head might be merged in profit and loss.

(11) The loss is due to a heavy write-off for depreciation of machinery and plant.

(12) Purchases: A supplier at Rajahmundry has Rs. 1,088-8-8 at his credit; and Messrs. Richardson and Cruddas, Bombay, Rs. 1,098-7-4. The purchases from the latter firm during the current year amount to Rs. 5,320, including chains, brass boiler tubes, and iron of sorts; there have also been purchases of screws, hinges, files, paint, drawing materials, &c., which required sanction of Government under code appendix 1.

(13) Government for cheques drawn and payments into treasury.

(14) Capital on 1st April 1885. At the end of December 1885 this would, by making the necessary closing entries, be increased to Rs. 2,12,788-5-8, showing a heavy loss during the year; the total outturn of the shops up to end of January 1886 was Rs. 78,746-7-7.

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ORDER—dated 22nd March 1886, No. 758 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer in charge of the workshops.

2. The Superintending Engineer will explain how the bills for work enumerated by the Deputy Examiner have been allowed to remain so long unpaid. Their early adjustment should be effected.

3. The irregular procedure brought to notice in section 12, paragraph 5, of the notes should be discontinued at once.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

## Govt. of [1886] Madras.

PUBLIC WORKS.

*Dated March, 22nd.*

*Recd.* *Encl.*

**G.O., 22nd Mar. 1886, No. 758 W.**

**MARCH.**

### Notes of Inspection

Orders on the —, submitted by the Exam
er, Public Works Accounts, of the office o
he Dowlaishweram workshops.

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3174/9

28TH APRIL 1886, No. 1067 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 15th March 1886, No. 133 W.

In continuation of my letter, No. 125 W., dated 25th February 1886, I have the honor to forward, herewith, copy of letter, No. 460, dated 8th March 1886, from the Executive Engineer, Dowlaishweram workshops, in reply to a proposal made by me to transfer to the divisional stock raw materials and manufactured goods, retaining for the current uses of the shops only a small reserve, not exceeding Rs. 2,000 in value.

2. The proposal was made in view to assimilating the system of accounts with that in force in all State Railway workshops, in which stores are obtained for use as required from the adjoining Stores, and are never kept as part of the workshop stores. This system ensures the stock being separately and thoroughly accounted for, while the accounts of the shops themselves are freed from all accounting not necessarily connected with manufacture, and the materials in hand are kept at a minimum. The arrangement has been accepted by the presidency shops.

3. The Executive Engineer's objections are—

(*a*) There is nothing in common between the stock materials of the Eastern division and those of the shops.

(*b*) The divisional storekeeper will know nothing whatever about the issue of material to the shops, which are of constant occurrence.

4. As regards (*a*), there will be no need to mix up the stock of the division with that kept as a reserve for the workshops; they can still be kept quite apart; and as regards (*b*), the divisional storekeeper need have nothing to do with the current shop issues any more than with other "materials at site" of works. His issues will usually be in bulk to replenish the reserve of the shops.

5. The favor of early orders on this point, as well as on my letter, No. 125 W., dated 25th February 1886, is requested.

ENCLOSURE.

From the Executive Engineer, Government Workshops, Dowlaishweram, to the Examiner, Public Works Accounts, dated 8th March 1886, No. 460.

With reference to your letter, No. 466 S.E. 1st, dated 3rd instant, proposing to transfer, on the 31st March 1886, to the divisional stock raw materials and manufactured goods of the shops, if any, retaining for current use of the shops only a small reserve not exceeding the value of Rs. 2,000, and inquiring what will be the probable value of the materials thus to be transferred, I have the honor to inform you that I object altogether to the proposed transfer as there is nothing in common between the stock materials of the Eastern division and those of the shops.

2. This transfer will, moreover, cause a great confusion as the divisional storekeeper will know nothing whatever about the issue of materials to the shops which are of constant occurrence.

3. I may here add that the balance of stock of the shops, at the end of January 1886 is Rs. 85,565-9-11, which includes the following items:—

| | RS. | A. | P. |
|---|---|---|---|
| Small stores ... ... ... ... ... ... | 33,614 | 6 | 9 |
| Manufactured articles ... ... ... ... ... ... | 1,268 | 5 | 5 |
| Timber ... ... ... ... ... ... ... | 50,017 | 6 | 0 |
| Fuel ... ... ... ... ... ... ... | 665 | 7 | 9 |
| Total ... | 85,565 | 9 | 11 |

And the average balance of stock may be taken as Rs. 50,000, the accounting of which, in a division like the Godávari Eastern division, will no doubt cause much trouble. I am therefore of opinion that the transfer now contemplated will in no way simplify the present system.

Office note to the Chief Engineer for Irrigation, dated 19th March 1886, No. 1124 C.

Office note from the Chief Engineer for Irrigation, dated 8th April 1886, No. 91.

Your office note, No. 1124 C., dated 19th March 1886.

2. There are, I think, objections to the proposal to transfer the stock of the Dowlaishweram workshops to the divisional stock. The latter is kept in a small building at some distance from the workshop yard, and new buildings would be necessary. An increase of establishment would also be necessary, as if the workshops were to maintain a reserve sufficient for current use, no reduction could be made in the present workshop establishment, while the divisional establishment would certainly need considerable strengthening. There is, moreover, no place in which the considerable stock of timber, which must often be kept, as there is no market at hand from which to replenish, can be stored except in the workshop yard, and it would be very inconvenient to have part of the timber in the yard belonging to the division and part to the workshop.

3. It would, of course, be possible to hand over the whole of the workshop stores to the division, but as the store building is under the same roof as the workshop office and in the very midst of the workshop buildings (the timber is in another part of the yard), it would be very inconvenient to introduce another sub-division there.

4. I do not see that, under the Government of India orders, any such change as that proposed by the Examiner, Public Works Accounts is necessary, and it seems to me very doubtful whether, in the face of the difficulties which are apparent, it is worth while making such a change for the sake of uniformity.

Office note from the Examiner, Public Works Accounts, dated 17th April 1886, No. 60.

ORDER—dated 28th April 1886, No. 1067 W., Public Works.

The foregoing note by the Chief Engineer for Irrigation will be communicated to the Examiner, Public Works Accounts, with an expression of the opinion of Government that, in the case of the Dowlaishweram workshops, the advantages of uniformity would be more than counterbalanced by the difficulties arising from the transfer to the divisional stock of a portion of the workshop stock. Those workshops will therefore keep the reserve of stock as proposed, and maintain the ordinary stock accounts outside the workshop manufacture suspense account.

2. As stated in paragraph 5 of G.O., No. 858 W., dated 30th March 1886, the requisite orders for bringing the Dowlaishweram workshops under the budget system will issue in the Irrigation Branch.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

3.174/10

GENERAL.
ACCOUNT.

## Govt. of {1886} Madras
## PUBLIC WORKS.

P.W. [illegible]
9340[illegible]

*Dated April, 28th.*

*Recd.* *Encl.*

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**G.O., 28th April 1886, No. 1067 W.**

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## APRIL.

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**Dowlaishweram Workshops**

*Stock.*—Orders on a proposal for transfer to stock of the Godávari Eastern division of a portion of the —.

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1886. 3174/11

**P. W. DEPARTMENT.**

Current No. 7246 & 7924

From

The Supdg. Engr: V Circle

Enclos.—

No. 3443

Dated 11th October 1886

Received 12th — " —

Subject.

Forwarding letter from the Genl:
Supt. P.W. Workshops stating the
the Monthly accounts do not give
depreciation on "Block & Machinery"
Leave & pension Allowances and Interest
on Capital which can be furnished to
the Examiner by the Workshops at the end
of every year in connection with the proposal
of the Exr. regg: the discontinuance of the
submission of the Annual Administrative
accounts of the Presy & Dowlaishweram Workshops

Disposal.

No. 3566 Dated 14th October 1886

To
E. I.

For favor of opinion.

(Sd) D. McC.
13/10/86
E W.

Despd. 16.10.86. with
Complete file

No. 3224 C of 22-9-86
2123 W - 11-9-85

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1886.

3174/12

**P. W. DEPARTMENT.**

Current No. 8692

From

The Examiner P.W. Accts.

ENCLOS.—

No. 95/1 W
Dated 6th Novr 1886
Received 8th —— 〃 ——

SUBJECT.

Annual Administrative Accounts of the Press: + Dowlaishweram Workshops – Requesting the favor of an early reply to his No. 95 W reg: the discontinuance of the submission of ——

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DISPOSAL.

No. 3733 Dated 10th November 1886

To
E. J.

For favor of early reply to No. 3566 C dated 14th October 1886.

(Sd) J.O.H.

9/11/86.

10/11.

No. 3566C d/ 14-10-86
- 3224C - 22-9-86

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1886. 3174/13

## P. W. DEPARTMENT.

Current No. 8692 + 8815

From

The Chief Engr. for Irrign.

Enclos.—

No. 294

Dated 11th November 1886

Received 13th —— " ——

Subject.

Intimating that a reply will be sent as soon as S.E. I Circle replies to the reference made to him on the subject of the discontinuance of the submission of Annu[illegible] Administrative Accts of the [illegible]orks-hops.

Disposal.

No. 3989 Dated 13th Novr 1886

To C

For information.

(Sd) W.L.C.O.
12.11.86.
D.A.

3174 W

Despd 13-11-86

No. 3933 C of 10-11-86
- 3566 C - 14-10-86
- 3224 C - 22-9-86

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[Form No. I.]

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

No. 937

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras.

To

The Secretary to Government,
Public Works Department.

*Madras*, 16th September 1886.

Sir,

Adverting to para 2 of my letter No. 125 W. dated 25th. February 1886, printed with G. O. No. 858 W. dated 30th. March 1886, I have the honor to propose with a view to reducing work in the Offices of the Presidency and Dowlaishweram Workshops the discontinuance of the submission of Annual Administrative Accounts by the Shops. A report can be made annually by this Office on the results of the years working, based upon the Monthly Accounts, which will practically answer all purposes.

2. If approved in the case of the Presidency Workshops, I request that the papers may be forwarded to the Joint Secretary to Government P. W. Department, Irrigation Branch, for orders in regard to the Dowlaishweram Workshops.

I have the honor to be,
Sir,
Your Most Obedient Servant.

Examiner P. W. Accounts.

3179/13

V/11 p 3 R No. 3661 / 23-9-86

No. 3224 C of 22nd Sept/86.

Referred to the General Supdt. P.W. Workshops for remarks.

(By order)

D. Mc. Campbell Major R.E.
Under Secy. to Govt. P.W.D.

Jolt
20/9/86

To The Supdg. Engr. V Circle.

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Wlle 7246
9346

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government

P. W. Department.

No. 93 W.

Dated 16th September 1886.
Recd. 17

Annual Administrative
Accounts of the Workshops. Anent
the discontinuance of the
submission of-------

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PRESIDENCY PUBLIC WORKS WORKSHOPS,

Madras, 5th October, 1886.

No. 1624 W.

3174/14

From

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To

THE Superintending Engineer
5th Circle
Chepauk

SIR,

Enclosure. 1

With reference to your No. 3661 dated 22nd Sept/86, I have the honor to state that I have no remarks to offer on Examiner's letter No. 93 W dated 16th Septr 1886 referred to me, except that the monthly Accounts do not give the depreciation on "Block" & Machinery, Leave & Pension Allowances and Interest on Capital which can be furnished to the Examiner by the Workshop at the end of every year.

I have the honor to be
Sir,
Your most obedt. Servt.

Hugh. O' Connell

Genl. Supdt. P. W. Workshops

Presidency P. W. Workshops.

Rl. No. 393 3340

7/10-86

3733 C 10
3566 C 14.10.86
3224 C 22.9.86
1067 W 28-4-86
858 W 30-3-86
758 W 22-3-86
2123 W 11-9-85

Enclosure
1 Orig^l. Endorsement
No. 3224 C dated
22^d September 1886.

No. 3443

12 OCT 86

Forwarded to
the Chief Engineer
P. W. Department.

W H Smither Coll. R.E.
Superintending Engr.
5th Circle
11 October 1886.

R185

No. 3566 C of 14th October 1886.
To E. I. with file.

For favor of opinion.

12/10/86

No. 311. E. W.
To W with file

There is no objection
to the adoption of the
Examiner's proposal

ED 16.11

From

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras,

To

THE

No.

Dated
Despd.
Recd. 12.10.86
188

ENCLOSURES. 1 and one file

Subject.

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3174/27

Genl Acct

PUBLIC WORKS DEPARTMENT.

No. 3174 W

# PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 2^d December/86.

READ the following

From the Examiner P. W. accounts (H. E. No. 93 W. d/ 16.9.86)
From the Supg. Engineer V circle H. E. No. 3443. d/ 11.10.86
Office note from the Chief Engr. for Irrign. H. E. No. 311 d/ 29.11.86

5

The adoption of the
Examiner's proposal is
sanctioned.

1.12.86

2/12/86

To 10/12/86

The Chief Engr. for Irrign.
The S. E. I circle
The S. E. V "
The Examiner P. W. acct.

3479/18

4/9/10 ✓

12116
1924
9346

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated 3/11/86

Recd. Encl.

G.O., 2d December 1886, No. 3174 W.

Presidency & Dowlaishweram workshops.

Orders sanctioning discontinuance of the submission of Annual Administrative accounts by the — ~~annual report on the results of the year's working being furnished instead by Exact Note~~

Raff Exe
2/12

60/6