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[Faint, illegible handwriting]



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Edg/b

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from the books,
~~proceeds~~ the time for
appeal has expired, the
assessment should be
paid at once, and
when it is again levied,
an appeal should be made.

3. It will be seen,
from Section 99(c) (ii)
of Act IV of 1884,
that the Executive Engineer
was out of order in
withholding payment
of the tax pending the
result of his representa-
tion.

17/2/86

22.2.86

5/3/86
Cu
22.2.86
25.2.86

UPG: ENGINEER
NO. 49 C.D.



No 540 Wd/Mar 2 1886

To
The Suptg Engr^r Tr & Civil
" Financial Dept
(The Chief Secy for favor
of counter initials)

Recd 2.3.86

8TH SEPTEMBER 1885, No. 2103 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, 20th August 1885, No. 51 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier of his inspection of the office of the Public Works Stores division.

2. The office is in good order.

ENCLOSURE.

Notes of inspection by the Deputy Examiner, Public Works Accounts, Madras, of the office of the General Superintendent, Public Works Stores, on the 10th, 11th and 12th August 1885.

Mr. Hugh O'Connell, the General Superintendent, and P. Singaravelu Mudaliar, the accountant, were present. The office was last examined on the 3rd and 4th September 1884 (vide papers printed with G.O., No. 2514 W., of 13th October 1884).

2. The cash account was found in order. The Executive Engineer's drawing account balance on the 31st July 1885 was proved correct.

3. Expenditure not vouched for to the Examiner, Public Works Accounts, such as for cooly-labor, for divisional officers, for other departments, for State railways, was thoroughly overhauled, with reference to the sufficiency and genuineness of vouchers, and the propriety of all such outlay, and the accuracy of the accounting.

4. Labor is employed at the stores, at the beach, and elsewhere, and each day's nominal roll of all is recorded in a register kept at the General Superintendent's office, which is written up, as regards labor elsewhere, from daily reports submitted to the General Superintendent, which are said to be based upon similar nominal roll books kept on the spot where the labor is employed, payment being made monthly at the General Superintendent's office by the accountant. Such payments are not now quite sufficiently acknowledged. There is no certificate, as in the absence of individual acknowledgments there should be, at the foot of each page, that the men were all paid, with attestation by witness, but only a mere signature of the Storekeeper and of the General Superintendent, with the amount of the cheque drawn. This cheque, too, is charged off finally in the cash book as though all the money were there and then paid away, whereas it was found usually the case that absentees at the first pay-day cannot be fully paid for days. The remedy for this will be to bring the amount of each such cheque cashed on to the receipt side of the cash book as "cash from treasury," charging each actual payment thereafter as it occurs.

5. When expenditure is incurred on behalf of divisional officers or for other departments for purchase of stores indented for by them, the original bill is invariably sent to the indenter in support of the transfer advice of debit, a duplicate being filed in the General Superintendent's office. It was seen that all such indents have been responded to without delay, also that prompt adjustment has taken place of all stores outlay so incurred. Vouchers (the duplicates) are methodically filed and were rapidly produced. The register of such transactions is in order and up to date.

6. The expenditure on account of State railways in the General Superintendent's capacity of Port-storekeeper is rapidly increasing. The weight of consignments landed in 1884-85 has exceeded 16,500 tons. In the first three months of 1885-86 it has been about 5,770 tons. The bulk of this is despatched by rail, as may be ordered by the Engineers-in-Chief of the railways concerned. An account is said to be kept at the pier both by the Master Attendant's people and by the Port-storekeeper's conopapillay of everything that is landed from ships.

Returns are received daily in the Port-storekeeper's office of what has been sent from the beach to the railway station or elsewhere, and a book is kept recording—

- (1) The date;
- (2) The number and description of packages;
- (3) The number of carts of sorts employed;
- (4) The weight;
- (5) Remarks;

the deliveries of each ship being recorded on a separate page.

Another register in the Port-storekeeper's office shows, ship by ship, the consignments expected, particularised as per packing accounts received from England.

The carts are paid by contract, a settlement being made every month, based on English, not Indian, weights. There was found adequate voucher for such payments.

In G.O., No. 2054 W., of 30th August 1880, it was ordered that our Provincial Public Works Stores office was to be recouped for its Port-storekeeper's establishment and office expenses by charging 5 per cent. on all its expenditure incurred on behalf of State railways. The expenditure so contemplated consisted of railway freight, harbour dues, cooly and cart hires, and contingencies. The Director-General of Railways in his letter, No. 2548 S., of 7th November 1884, ordered the payment of railway freight at Madras to cease, and consignments are now sent by "to pay" note, "bearing" as it were. And now has come to the General Superintendent a letter from the Examiner, State Railway Accounts, Bellary (No. 118 M., of 24th June 1885), that harbour dues are no longer to be paid by the Port-storekeeper. Under these circumstances the method of remunerating the Public Works Stores office proportionately for its Provincial and State railways' functions will no doubt be reconsidered. The establishment of that office for 1884-85 has cost Rs. 14,531, and only Rs. 2,850 has been recovered in 1884-85 by the 5 per cent. arrangement.

The cart-hire paid for State railway materials is at 9 annas per ton; adding to this cooly-hire in proportion, and supposing the monthly tonnage to be even 2,000, the expenditure now subject to the 5 per cent. charge cannot exceed Rs. 1,300 per month and the 5 per cent. charge Rs. 65.

Of the entire office, about one-tenth of the General Superintendent, one-fourth of the accountant, one-half of the storekeeper, one-half of the assistant storekeeper, a clerk on Rs. 40, another on Rs. 15 and several occasional other clerks are actively engaged on the Port-storekeeper's business apparently.

7. Of reserve stores, the balance at the close of 1883-84 was Rs. 3,09,452-3-3.

Receipts in 1884-85—

	RS.	A.	P.
From London ...	79,126	9	5
Civil department ...	19,506	10	1
Military do. ...	...	...	...
Public Works divisions ...	2,168	4	7
Presidency shops ...	10,566	9	4
Railways ...	...	...	...
Local market ...	20,202	14	7
Total ...	1,31,571	0	0

Issues in 1884-85—

	RS.	A.	P.
To Public Works divisions ...	54,483	9	6
State railways ...	5,492	8	9
Workshops ...	50,762	0	2
sale to private individuals ...	2,569	10	5
sale by auction ...	35	15	8
other departments ...	24,041	10	7
Total ...	1,37,385	7	1

The balance at the close of 1884-85 being—

	RS.	A.	P.
Small stores ...	15,931	4	7
By materials ...	40,598	2	10
Timber ...	8,239	14	2
Metals ...	91,086	2	6
Fuel ...	5,053	5	2
Painters' stores ...	105	1	0
Miscellaneous stores ...	4,799	2	11
Tools and plant ...	1,37,824	11	0
Total ...	3,03,637	12	2

The subject of issues of stores to State railways was touched in last report, but they have been much less than in 1883-84, when they were Rs. 18,090.

Of the sales to private individuals and to other departments, every item is said to be quite recoverable.

The sale by auction was of coal dust originally on the books at Rs. 36-7-8; sold for Rs. 35-15-8, the loss being debited to the coal account.

Taking all the half-year's transactions, there has been a gain in some accounts from too high rates of issue, and *vice versa* a loss in other accounts. The gain Rs. 16-9-7 and the loss Rs. 3-2-11; so the net gain Rs. 13-6-8 was applied to the reduction of the value of old brass, the only article of stores which is still regarded as slightly above market rates.

Stock verification is said to be continually going on; it is also stated that all stores (subject to the above remark) are of good and fair value, and likely sooner or later to be issued.

The stores warehouse was visited and appeared to be very neatly arranged, items here and there selected being produced with alacrity.

8. The office is in good order.

MADRAS,
17th August 1885.

(Signed) H. RAINIER,
Dy. Examr., Public Works Accounts.

ORDER—dated 8th September 1885, No. 2103 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information of the General Superintendent, Public Works Stores.

2. The remarks contained in paragraph 4 of the foregoing notes will receive attention, and early steps will be taken for remedying the defects brought to notice by the Deputy Examiner.

3. The Superintending Engineer will report fully on the subject of paragraph 6.

4. The Government regret to see the large decrease in the value of issues to State railways. In 1883-84 they amounted to Rs. 18,090, and in 1884-85 to Rs. 5,493 only. In G.O., No. 1198 W., dated 21st May 1885, the General Superintendent was directed to use every endeavour to stimulate the sale of surplus serviceable materials to State railways.

(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.
 " Consulting Engineer for Railways.

Exd. J. Henricus.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1885) Madras.
PUBLIC WORKS.

Dated September, 8th.

Recd.

Encl.

G.O., 8th Sept. 1885, No. 2103 W.

SEPTEMBER.

Notes of Inspection

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Public Works Stores division.

4TH FEBRUARY 1886, No. 310 W., PUBLIC WORKS.

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, 30th November
1885, No. 697.

In paragraph 129 of Mr. Macdonald's inspection report on this office, it was
noticed that tools and plant in the Public Works Stores division are included in the
suspense account "Stock," while such articles might be charged direct to the final
head "Tools and Plant." The latter procedure would save a good deal of accounting,
especially in transfer adjustments, and might be adopted. The following arrange-
ments would be necessary :—

- (1) A grant for "Tools and Plant" must be given to the Public Works Stores
division to cover all purchases in India, as well as general tools received
from England, grants to other divisions being correspondingly decreased.
- (2) The tools and plant ledgers in the Stores division would be kept numeri-
cally only.
- (3) Tools and plant issued to other funds could be priced at periodically revised
rates, and the value credited to Provincial revenue.
- (4) Executive Engineers' indents might be sanctioned by Superintending
Engineers as estimates now are.

If this procedure is adopted, the value of tools and plant standing at debit of "Stock"
may be written off to "Tools and Plant," a corresponding adjustment being made in
the Provincial revised estimate.

ENCLOSURE.

Extract Paragraph 129 of Mr. Macdonald's Inspection Report.

Tools and plant in the Presidency Stores division are included in the suspense account
"Stock." There would apparently be no valid objection on principle to charging such items off
to the final head of service in the Presidency Stores accounts, and saving the account keeping
which is now necessary.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, V Circle,
to the Chief Engineer, Public Works Department, dated Chepāk, 1st
February 1886, No. 4505.

In returning your endorsement, No. 2111 C., dated 10th December 1885, I have
the honor to report that I approve of the Examiner's proposal that tools and plant in
the Public Works Stores division may be charged off at once to the head of "Tools
and Plant" instead of, as at present, being entered under "Stock."

ORDER—dated 4th February 1886, No. 310 W., Public Works.

The adoption of the procedure indicated in the Examiner's note is sanctioned. The Superintending Engineer, V Circle, will cause the necessary adjustments of accounts to be effected in communication with the Examiner, Public Works Accounts.

(True Extract.)

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

To the Superintending Engineer, V Circle.

To other Superintending Engineers

To the Chief Engineer for Irrigation.

„ Consulting Architect to Government.

„ Examiner, Public Works Accounts.

Exd. E. Fernandez.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 4th.

Recd.

Encl.

G.O., 4th Feb. 1886, No. 310 W.

FEBRUARY.

Tools and Plant

Adjustment of charges on account of —
in the Presidency Public Works Stores
division.

No. 4846

SUPERINTENDING ENGINEER'S OFFICE,

V CIRCLE, MADRAS,

Chennai, 23 February 1886.

From

THE SUPERINTENDING ENGINEER,

V CIRCLE,

To

THE

Chief Engineer
P.W. Department.

SIR,

Enclosures.

In G. O. No. 852 dated 8th
April 1885, a fixed monthly
allowance of Rupees 20 was sanc-
tioned for Assistant Storekeeper
Sohyappa Mudaliyar, in addi-
tion to his pay, in consideration
of his extra work in connection
with the State Railway Stores.
2. The Examiner, in passing
the Salary Bill for January 1886,
has remarked that to enable
him to pass the allowance of
Rupees 20 beyond a year, the
renewed sanction of Government
should be obtained.

3. The work in connection with the Railway Stores of the Bellary-Histna, and the Buddapak-Mellore lines has been continuous, and is likely to last for some considerable time. I request therefore that sanction may be given to the extra allowance of Rs. 20 for another year from the 1st March 1886; the allowance sanctioned in G. O. No. 852 W dated 8th April 1885 having been drawn from the 1st March 1885.

I have the honor to be
Sir
Yours Most Obedt Servt
Ch. Sunderjee
Soll. P. E.
Superintg Engr
D. Circle

From

THE SUPERINTENDING ENGINEER

V CIRCLE,

To

THE

Chief Engineer
M. Dept.

Dated

Recd.

23rd February 1886

ENCLOSURES.

No. 4846

Soleyappa Chinnai
Storekeeper M. S. F. W.

Requests that leave
of absence may be given
to extra allowance of
Rs. 20 from 1st March/86
for 1 year to

N^o 711 Wd/18.3.82
" 221 E a/10.6.82
" 1763 Wd/11.7.82
" 3015 Wd/24.10.83
" 1684 Wd/15.6.83
" 1685 Wd/15.6.83
" 2778 Wd/4.10.83
" 2361 Wd/22.8.83
" 1035 Rd/26.9.83
" 135 Wd/16.1.84
" 194 Wd/22.1.84
" 406 Sd/1.3.84
" 697 C a/22.3.84
" 774 C a/28.3.84
" 876 C a/19.4.84
" 1918 Wd/7.8.84
" 1919 Wd/7.8.84
" 1966 Wd/11.8.84
" 1519 Sd/25.8.84
" 2152 Wd/1.9.84
" 2330 Wd/22.9.84
" 1919 C a/24.11.84
" 2057 Wd/30.8.80
" 852 Wd/8.4.85
" 1198 Wd/21.5.85
" 2103 Wd/8.9.85 only
" 2911.12 Wd/5.12.85
Cn. 25.2.86. 1.3.86.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

March 2nd 1886

READ the following

From the S. E. V Circle N^o 4 846 a/23rd July/86

G.O. N^o 2911 Wd
5-12-85

As the Government
of India has recently
been addressed on the
subject of the con-
tinuance or otherwise
of existing arrangements
for the landing and
forwarding of stores for
State Railways, the Govt.
are not prepared to
sanction the allowance
for a further fixed period.

2. The Examiner
of M. Accounts is authori-
sed to pass an extra
allowance of Rs. 20 per

memorandum to the Asstt.
Store Keeper, Shalyappa
mudaliyar, pending
further orders.

See
25/2/86

W
25.2.86

The Hon. Mr. Sullivan
C.S.



No. 546 Wd. Mar. 2. 1886

S.E. I Circle
Ex. P.W. aucto.
See
25/3/86
See
25/3/86

Com. 25.7.86 1.3.86

No. 547 Wd. March 2. 1886 P.W. Department

The Secretary to the
Government of India
P.W. Dept.

Sir,

I am directed to
request that the Govt.
of Madras may be favor-
ed with an early reply
to this Department No.
2912 Wd. 5 December 85,
as the approaching ter-
mination of the current
official year renders
a settlement of the ques-
tion of future arrange-
ments for the landing
and forwarding of State
Railway Stores very
desirable.

See
25/2/86
Despatched
2-3-86

W
25.2.86

J.

⁵⁴⁶
N^o 577 Waf Mar 2^d 1880

Ldg/B

Am. 25. 2. 86. R. 3. 86.

5/31