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(2) Date of repair 3-8-88
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No.	3461	Press.
B.P. No.		Mis.
Dated	1-11-1888	197.

297

Not to be folded or roughly handled

1st NOVEMBER 1888, No. 3461 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From J. W. RUNDALL, Esq., M.I.C.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Uthamacheri, 3rd July 1888, No. 759 T.J.

With reference to G.O., No. 1672 W., dated 7th June 1888, calling for a report with respect to fixing a reserve limit for stock in the Negapatam division, I have the honor to state that, in memorandum No. VI/2 T.J. of 9th January 1888 of the Chief Engineer for Irrigation, the reserve stock of concrete blocks required at the several head works has been fixed at 5,700 cubic feet (or 2,850 blocks), amounting in value to Rs. 800, at Rs. 14-1-0 per 100 cubic feet. This amount will, however, be for some time exceeded, as the old cubes, &c., scattered over the division, which were bought in excess of actual requirements for sluice repairs some years ago, and which have hitherto been called materials at site, are to be treated as "stock" until they can be used up.

2. A detailed list of the above surplus materials or of the excess stock, amounting in value to Rs. 1,372, is submitted herewith for orders.

3. With reference to para. 2 of the Examiner's note, recorded in the Government Order under reference, it is observed that the work commenced by the Executive Engineer without sanctioned estimate is only one, but two payments to separate piece-workers on the same work, viz., annual maintenance repairs.

No. 91 E.W.

Note by the Chief Engineer for Irrigation.

As, in the Tanjore and Negapatam divisions, it is very difficult during the period of floods, owing to bad roads and extensive cultivation, to cart materials to the various head works to make good any damage which may occur, it has been judged advisable at each of such head works to keep in stock a quantity of materials (stone) sufficient to meet all urgent repair requirements.

2. The quantity of material (stone) so kept in stock is the average calculated from the actual requirements of each work during a number of years.

3. The value of this reserve stone used formerly to be charged to stock, but now under para. 1648 of the Public Works Code it is debited to maintenance and repairs, it being considered unnecessary to debit to "stock," a suspense head, the value of materials which are collected for eventual use on a definitely known work.

4. The Superintending Engineer, VI Circle, in submitting for approval an estimate for a larger quantity of materials to be reserved for repairs suggested that the cost of materials should, as was formerly done, be charged to stock; the account of the materials would then undergo the Examiner's scrutiny.

5. In reply to a reference made, the Examiner of Public Works Accounts says that the cost of materials should continue to be charged off finally to estimates; a monthly statement of receipts and issues of the materials at each head work being

kept in form No. 83, and to allow of a proper record of the materials being kept, the Executive Engineers should be directed to follow the procedure indicated in Code para. 1859 for accounting for road metal, a half-yearly return of the materials being submitted to the Examiner of Public Works Accounts as in the case of tools and plant.

6. Although the particular works, for the repairs of which the materials held in reserve will be used, are known, still the nature and estimate amount of repairs and the quantity of materials likely to be required at any particular time cannot be ascertained and, as already stated, the quantity of reserve material at each work being based on the general experience of past years cannot therefore be exactly suited to any specific requirements.

7. Under the present system separate estimates for the collection of such quantity of materials as is judged necessary for each head work are sanctioned and charged to maintenance and repairs. It is open to question whether the mere collection of materials which may or may not be utilised on a particular work at some future time can rightly be considered a repair work and be charged to maintenance and repairs.

8. In the Godáviri delta the cost of reserve stone is so charged to maintenance and repairs, but the procedure suggested by the Examiner of Public Works Accounts for accounting for reserve stone charged off to repairs is not in force at present. In the Kistna delta no stone is reserved for repairs at the sites of the works.

9. The Examiner of Public Works Accounts says that the cost of materials in reserve can in all cases be treated as stock if Government is willing to lock up Provincial funds for Imperial works.

10. When stock required for Imperial and Provincial works can be kept distinct, there would appear to be no necessity for charging all stock to Provincial funds unless the keeping of two separate stock accounts—one for Imperial and the other for Provincial funds—be considered objectionable; so long, however, as Provincial funds bear all expenditure on suspense accounts, their liability to be locked up for the benefit of Imperial works cannot be avoided.

11. The value of the stock of the Dowlaishwaram workshops primarily intended for the Godáviri delta works is charged to Provincial funds, as also expenditure incurred in England on stores wholly required for Imperial major works. Under these circumstances it is suggested that all materials, except those collected for specific works or repairs, for which estimates have been or can at once be prepared, should be borne on stock accounts until they are issued or used up for works.

CHEPÁK,
16th December 1887.

(Signed) H. R. MEAD, Colonel, R.E.,
Chief Engineer for Irrigation.

To the Chief Engineer, Public Works Department.

Office note from the Examiner of Public Works Accounts, dated 4th October 1888, No. 2360.

The effect on Provincial funds will of course be that Provincial funds to the extent of the required Imperial stock balance will be permanently locked up and be made unavailable for Provincial purposes.

2. When I said that the cost of the materials in reserve can be treated as stock if Government is willing to lock up Provincial funds for Imperial purposes, I suppose that there was really some doubt as to the works for which the materials would be eventually used; but it seems clear from para. 6 of note from the Chief Engineer for Irrigation that this is not the case. The works are known, and in accordance with Code para. 1648 materials purchased for a particular work and kept at the site of that work must be at once debited to that work. Code para. 1648 is based on the Government of India Code, volume I, chapter XII, para. 17, and any modification of it will require the approval of the Government of India.

3. With reference to para. 7 of note from the Chief Engineer for Irrigation, there can be no question that materials collected for a particular work at the site of that work for future use on repairs of that work can be charged at once to a repair estimate for that work; in fact, the rule quoted above requires this to be done. If there should be a subsequent transfer of any part of the materials, it would have to be dealt with like any other transfer of materials from one work to another.

4. Referring to para. 5 of note from the Chief Engineer for Irrigation, I only suggested the procedure therein described as one that might be convenient. I do not think the half-yearly return to the Examiner would be absolutely necessary, and the Executive Engineer could keep himself informed in any way he liked as to the actual expenditure of material, with a view to sanctioning, or obtaining sanction for, further repair estimates for replenishing the reserve.

5. Para. 11 of note from the Chief Engineer for Irrigation has drawn my attention to an error in present procedure. All stores are indented as Provincial, and the Provincial suspense account is not relieved until the stores are actually received. There is no reason, however, why the Provincial account should not have been relieved on receipt of advice of payment in England; the convenience of indenting for all stores under one head could be retained without imposing any liability on Provincial funds; and this I propose to arrange. The actual liability now incurred is, however, very trifling.

Office note from the Chief Engineer for Irrigation, dated Madras, 29th October 1888, No. 431.

[Your office note 3828 C., dated 10th October 1888.]

I think that the Examiner's interpretation of the rules is correct, and it is not desirable to go up to the Government of India for an alteration of the rules. Under these circumstances the value of the reserve stock of stone required to be kept up at the several head works in the Tanjore and Negapatam divisions may be allowed to be debited to *Maintenance and Repairs*, as hitherto, instead of to stock as previously proposed, the Superintending Engineer being requested to see that proper arrangements are made for keeping a clear account of the materials, so that when used for any purpose the quantity so used may be at once replaced.

ORDER—dated 1st November 1888, No. 3461 W., Public Works.

Materials collected for specific works will be dealt with in the manner indicated by the Examiner, Public Works Accounts.

(True Extract.)

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

To the Superintending Engineer, I Circle.

" " " VI " "
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. J. Henrious.
Spare Copies

GENERAL
ACCOUNT.

Govt. of 1888 Madras.

PUBLIC WORKS.

Dated November, 1st.

Recd.

Encl.

G.O., 1st Nov. 1888, No. 3461 W.

NOVEMBER.

Materials

Regarding the method of dealing with —
collected for specific works.

Statement showing the materials at
site of completed works brought out to stock
in April 1888.

Name of work	Description of materials	Value	Rs. P. A.
Periyaradi Dam Concrete blocks Estimate No. 123 Rs 310 37.8	1000 concrete blocks 21 x 11 x 1 = 2000 cft.	281 4 "	
Providing Concrete blocks and stone restraints to certain sluices on the Lk of Kurni Chaudhannuddy Estimate No. 428 82.83	1004 15/11 concrete blocks at Rs 12-80 per 100 cft. 1000	260 0 "	
Providing Concrete block restraints and aprons to sluices in Ambashyan. Estimate No. 240 83.84 Rs 660	304 concrete blocks at 12-80 per cft. 600 cft.	760 0 "	
Periyar Head Works	Granite stone chips 1288 cft. Rs 34 5/8 Concrete cubes 6 cft.	287 11 3 12 2 4 12 "	
Banking No. 22 No. 282 86-7	Concrete Portland cement bags Periyar Head Works Sanku Pandolam used to —	16 7 11	
Periyar Head Works	Concrete cubes 700	974 0 "	
Vellur Head Works.	Do. Do 500 +	100 8 0	

Venmar Main Damance
Kolathur and Venmar at } concrete culies 560 45 0 0
Head sluice Gate Rs 650 }

Venmar Ponnar Kolthangudy
Head sluice Gate Rs 780 } Do Do - 780 125 0 0

Vellyar Vellyady Head sluice
Gate Rs 190 } - Do - 400 50 0 0

Korayar Main Damance Raju
North furam Head sluice } Do Do 779 34 14 0
Estimate Rs 1000 }

Pungathoor Head sluice Do 297 37 20
Kala Theroor Do Do 801 100 20 0
1722 0

Korayar Agaracollayam
Head sluice Estimate Rs } Do 726 15 12 0
529 Rs 200 }
85 6

Do Ponnasagarapuram
Head sluice Rs 84 } Do 141 17 10 0
Rs 237 }
86 7

Pannanar Moaravacudor
Head sluice Estimate } Do 100 12 8 0
Rs 124 of 86 7 Rs 117 }

Do 3rd Sathy Head sluice Do 660 82 8 0
950 0

Pannanar Kuruchi
Shallow sluice Gate Rs } Platform slms 3 2/10 6 6 0
660 Rs 34 5 }
86 7

Pannanar Kuruchi
Deep sluice Gate Rs 1260 }
Rs 1260 }
Concrete culies 3 1/2 6 4 0
348 15 6
348 15 6
Karruchantranaaddy main
tenance. Erool Muthy
Head sluice Estimate
Rs 240 }
Do 136 16 12 0
Total 1371 15 6

Neyapatam.
28th June 1888.

1/11
246

4th July 1888.

G. Manon.
Esq. Engineer
Neyapatam.

J. W. Russell
Superintending Engineer,
M. A. C. E.

ENCLOSURE
11 JUL 83

Statement showing the
materials at site of
completed works being
on its stock in April

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Uthamachery 3rd July 1888
Cup 8th

No.

From

J. W. Randall Esq. M. I. C. E.
The Superintending Engineer,

6th Circle.

To

The Chief Engineer
P. W. D.

Sir,

ENCLOSURES.

1. List.

With reference to G. O. No. 1672
dated 7th June 1888, calling for a report
with respect to fixing a reserve limit
for stock in the Chegapatam Division,
I have the honor to state that, in
Memorandum No. VI of 9th January 1888
of the Chief Engineer for Irrigation,
the reserve stock of concrete blocks
required at the several head works
has been fixed at 5,700 c. ft. (or 2,850 blocks)
amounting in value to Rs 800 at Rs 14/-
per 100 c. ft. This amount will however
be, for some time, exceeded, as the old
cubes &c scattered over the Division,
which were bought in excess of actual
requirements

✓
requirements for sluice repairs some years ago, and which have hitherto been called materials at site, are to be treated as "stock" until they can be used up.

2. A detailed list of the above surplus materials or of the excess stock, amounting in value to Rs 1,372, is submitted herewith for orders.

3. With reference to para 2 of the Examiner's note, recorded in the G. O. under reference, it is observed that the work commenced by the Executive Engineer without sanctioned estimate is only one, but two payments to separate Piece workers on the same work, viz Annual maintenance Repairs.

I have the honor to be,
Sir,

Your most obedt Servt

L. W. Sturtevant
Suptg. Engineer
6th Circle.

166
325
6

No. 2603C 4/10 July 1888

To
C

For favour of
remarks.

Wm
9.7.88

D.W.



To W.

No. 24128/15 70/2

Am. 1

Please see my office note

No. 2380 dated 4th. October 1888.

10063

Wm
10.10.88

C.

Wm
10.10.88

D.W.

Submitting for orders
a detailed list of surplus
materials amounting to
Rs. 1372 shown as excess
of stock.

Am. 1
10.10.88
Wm
10.10.88
D.W.

P. W. D. 6th CIRCLE.

From

The Superintending Engineer,
6th Circle.

(18)

To

The Chief Engineer
P.W.D.
Madras

No.

7592f

Dated
Sept. 11
Received

July 1888

Enclosure. Am.

Note by the Chief Engineer for Engrs.

No. 91 E. W.

Wm
10.10.88

As, in the Tanjore and Nagapattinam
Divisions, it is very difficult during
the period of floods owing to bad
roads and extensive cultivation,
to cart materials to the various
head works to make good any
damage which may occur, it has
been judged advisable at each
of such head works to keep in
stock a quantity of materials (stone)
sufficient to meet all urgent or
repair requirements.

2. The quantity of material (stone)
so kept in stock is the average
calculated from the actual
requirements of each work during
a number of years.

3. The value of this reserve stone
used formerly to be charged to
stock, but now under para 1648
of the P.W. Code, it is debited to
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to "stock" a suspense head, the
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collected for eventual use on
a definitely known work.

The

4. The Sup. Engineer, Bafra, in submitting for approval an estimate for a larger quantity of materials to be reserved for repairs suggested that the cost of materials should, as was formerly done, be charged to stock; the account of the materials would then undergo the Examiner's scrutiny.

5. In reply to a reference made, the Examiner of P. W. accounts says that the cost of materials should continue to be charged off finally to estimates; a monthly statement of receipts and issues of the materials at each head work being kept in form No. 83, and to allow of a proper record of the materials being kept, the Executive Engineers should be directed to follow the procedure indicated in Code para 1859 for accounting for road metal, a half yearly return of the materials being submitted to the Examiner of P. W. accounts as in the case of Tools & Plant.

6. Although the particular works for the repairs of which the materials held in reserve will be used, are known, still

the nature and estimate amount of repairs and the quantity of materials likely to be required at any particular time cannot be ascertained and as already stated the quantity of reserve material at each work being based on the general experience of past years, cannot therefore be exactly suited to any specific requirements.

7. Under the present system separate estimates for the collection of such quantities of materials as is judged necessary for each head work are sanctioned and charged to Maintenance & Repairs. It is open to question whether the mere collection of materials which may or may not be utilized on a particular work at some future time can rightly be considered a repair work and be charged to Maintenance and Repairs.

8. In the Godavari Delta, the cost of reserve stone is so charged to Maintenance and Repairs but the procedure suggested by the Examiner of P. W. accounts for accounting for reserve stone charged off to repairs is not in

1918
2/10/8

in force at present. In the Kistna Delta no stone is reserved for repairs at the sites of the works.

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11. The value of the stock of the Dowlaishivaram workshops primarily intended for the Godavari Delta works is charged to Provincial funds as also expenditure incurred in England

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Deer 1897 3

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Davidson
For Chief Engineer for Bridge

To

The Chief Engineer
P. W. D.

8
A. 236094-10-11



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2. When I said that the cost of the materials in reserve can be treated as stock if Government is willing to lock up provincial funds for Imperial purposes, I supposed that there was really some doubt as to the works for which the materials would be

eventually used; but it seems clear from para 6 of note from the Chief Engineer for Irrigation that this is not the case. The works are known, and in accordance with Code para 1649 materials purchased for a particular work and kept at the site of that work must be at once debited to that work. Code para 1648 is based on the Government of India Code Volume I, Chapter III, para 17, and any modification

14.20.12.57
N^o 4787 of 20.12.57
19.12.57
The Governor of Madras on the proposals of the Chief Engineer for Irrigation and for supply of information as to the probable financial effect on Provincial funds of the adoption of the arrangements to debit stock with the value of materials now charged off to works.

W.A. The

non issue of

this reference

in December last

has been

been discussed

19/12/57

19.12.57

W.A.

W.A.

9
of it will require the approval of the Government of India.

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replenishing the reserve.

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W. C.

M. W.

To
E. I.

For favour of further remarks with reference to the Exr's note, and opinion as to the simplest way of dealing with the reserve stock of stone.

W. C.
9/10/10
B. W.

M. W.
10/10/10

E. I. Form No. 24-F.

GOVT.
OF MADRAS.

1888.

(P. W.
DEPT.)

CHIEF ENGINEER FOR IRRIGATION.

Madras, 29 October 1888.

Office Note

No 231.

Circulation Register.

To	From	Despatch Date.	Receipt Date.
W	E. I.		

Your Office Note 3828 C
of 10 October 1888.

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12
 who in the Tanjong & Negapatam
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 titled to Maintenance & Repairs,
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 previously proposed, the Examiner
 of Accounts being requested to
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 be made for keeping a clear
 account of the materials, so
 that when used for any
 purpose, the quantity
 used may be at once
 replaced

R. 10-88
 J. H. 10-88

10-88
 10/11/88
 11/11/88

Materials collected
 13 Materials collected
 for specific works
 for specific works
 will be dealt with
 will be dealt with
 in the manner indic-
 in the manner indic-
 -ated by the Examiner
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 Public Works Dept
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Govt. of India
PUBLIC WORKS.

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1874 Nov. 3467W

Materials

Reporting the methods
of dealing with—
Collected for specific
works.

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