

- (1) பக்கங்களின் எண்ணிக்கை 22
 (2) புதுக்கித் திருப்பிய நாள் 12.9.87
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 12/8

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.O துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>1931-W</u>	அச்சகம் பலவகை
நாள் :	<u>17. 7. 1890</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

From J. W. MARTIN, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 21st June 1890, No. 566 G.D.

In forwarding herewith the correspondence noted in the margin, I have the honor to state that, in accordance with the ruling contained in para. 2 of G.O., No. 371, dated the 25th May 1886, the charges of the Dowlaishweram Workshops have been met from the funds allotted under Revenue Account, viz., Irrigation Major Works (Working Expenses), and the manufacture of stock has been debited to Capital Account as per para. 4 of the same Government Order. Now the Examiner says that G.O., No. 2671 W., dated the 24th September 1889, in which it was directed that the Dowlaishweram Workshops should be worked as a sub-division both as regards control and accounts, conveys sufficient authority to change the present system of treating the charges, stock manufacture, and revenue from Irrigation to Provincial.

2. In the event of the Examiner's opinion being accepted as correct, it becomes necessary to resume the allotments given for the current official year under Irrigation and to re-allot them under Provincial and issue instructions as to whether there should be any change in the percentages charged according to G.O., No. 371 I. of the 25th May 1886 on the works turned out in the shops. The percentages now charged are 2 per cent. on the actual cost of works turned out for Godáviri delta and 25 per cent. on works other than delta works.

3. My opinion is that the ruling in G.O., No. 2671 W., dated the 24th September 1889, does not authorise a change in the accounts of the shops.

ENCLOSURES.

From C. M. SMITH, Esq., Executive Engineer, Godáviri Eastern Division, to the Examiner of Public Works Accounts, dated Godáviri, 2nd May 1890, No. 19.

With reference to para. 2 of your audit note on the accounts of this office for January 1890, I have the honor to point out that in passing orders * that Dowlaishweram Workshops should be treated as a sub-division of Godáviri Eastern, both with respect to control and accounts, Government did not mention that there should be any change in the system of accounts specially introduced for the shops in G.O., No. 371 I. of 25th May 1886.

2. Dowlaishweram Workshops are classed under "Imperial" and working expenses (establishment, &c.) are debited to the Revenue account of the delta (Irrigation—42. Major Works, Working Expenses).

3. So long as 25 per cent. is charged to Provincial and other works unconnected with the delta and credited to Revenue XXIX. Major Works Direct Receipts, and so long as the account

of workshop manufacture is a suspense head under the Capital account of the *Acita*, I think the system of accounting introduced for the shops in G.O., No. 371 I. of 25th May 1886, should continue, and that the recoveries for work done should be effected in accordance with paras. 1900 to 1904 of the code, which correspond to paras. 2283 A to E of the old edition of the Code referred to in para. 3 of G.O., No. 371 I. of 25th May 1886.

4. The favor of your further opinion on the subject is requested as the para. 2 of the audit note in question does not contain any detailed views as to why there should be any change in the system of accounting ordered by Government in G.O., No. 371 I. of 25th May 1886.

From Major C. H. P. CHRISTIE, R.E., Examiner of Public Works Accounts, to the Executive Engineer, Godáviri Eastern Division, dated Madras, 22nd May 1890, No. 2971.

With reference to your letter No. 19, dated 2nd May 1890, stating that in their Order, No. 2671 M., dated 24th September 1889, Government did not mention that there should be any change in the system of accounts, I have the honor to point out that the order is to the effect that the Dowlaishweram Workshops should be worked as a *Sub-division* with respect to accounts. The complicated system of accounts heretofore in force, under which the revenue and charges of the shops were distributed under the several account heads "XXIX. Major Works, Direct Receipts," "42. Major Works (Working Expenses)," "49. Irrigation" and "45. Civil Works," must therefore now cease and the shops should be worked under the rules laid down for Sub-divisional Workshops in Code para. 1793 *et seq.*, the revenue and charges being all brought under the single head "Provincial."

From C. M. SMITH, Esq., Executive Engineer, Godáviri Eastern Division, to the Superintending Engineer, I Circle, dated Dowlaishweram, 27th May 1890, No. 155 S.

I have the honor to forward herewith, for your information, copies of correspondence which has taken place between this office and the Examiner, Public Works Accounts, relative to the system of accounts of Dowlaishweram Workshops, and to request that you will be good enough to obtain the orders of Government as to whether the procedure sanctioned in G.O., No. 371 I. of 25th May 1886, may be modified as stated by the Examiner, Public Works Accounts.

2. I may mention that the change advocated by the Examiner, Public Works Accounts, if approved of by Government would necessitate the buildings, machinery, establishment and tools and plant being transferred from "Irrigation—42. Major Works (Working Expenses)" to Provincial, necessary funds being provided under the latter head.

ORDER—dated 17th July 1890, No. 1931 W., Public Works.

The Government concurs in opinion with the Examiner, Public Works Accounts, as to the method in which the accounts of the Dowlaishweram Workshops sub-division should be kept, but in view of the disturbance of budget allotments which would occur if the change were carried out immediately, the present system will be continued until the close of the current official year.

2. The proposed alteration in procedure will have effect from 1st April 1891, and the budgets of the ensuing official year will be prepared accordingly.

(True Extract.)

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

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

Ed. J. Moses.

Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1890) Madras.
PUBLIC WORKS.

Dated July, 17th.

Recd.

Encl.

G.O., 17th July 1890, No. 1931 W.

JULY.

Dowlaisweram Workshops

Concurring with the Examiner as to the method in which the accounts of the — sub-division should be kept, and directing that the proposed alteration should take effect from 1st April 1891.

No. 19

EXECUTIVE ENGINEER'S OFFICE,
GODAVARI EASTERN DIVISION.

2nd May 1890

From

C. M. S. Smith
The Executive Engineer,

Godavari Eastern Division.

To

The Examiner of

Public Works Accounts,

MADRAS.

Sir,

Enclosures.

With reference to para 2 of your Audit Report on the accounts of this office for January 1890, I have the honor to inform you that in passing orders that Govt. of 24-7-89. Dowlaisweram workshops should be treated as a sub-division of Godavari Eastern both with respect to control & accounts, Government did not mention that there should be any change in the system of accounts specially introduced for the shops in G.O. No. 371 of 25th May 1890.

2 Dowlaisweram workshops are classed under "Industrial" & workshop expenses (establishment &c) are debited to the Revenue Account of the District.

Delta (Navigation & Major Works) working expenses.

3. So long, as 25 per cent is charged to Provincial & other works unconnected with the Delta, & credited to Revenue ~~xxxx~~ Major Works Direct Receipts & so long as the account of workshop manufacture is a suspense head under the Capital Account of the Delta, I think the system of accounting introduced for the purpose in G.O. No. 371 of 25 May 1904, should continue & that the pecuniary for work done should be effected in accordance with para 1901 to 1904 of the Code which corresponds to paras 2203 & to 26 of the old edition of the Code, reference to in para 3 of G.O. No. 371 of 25 May 1904.

4. I am in favor of your further opinion on the subject is requested as the para 2 of the audit note in question does not contain any detailed views as to why there should be any change in the system of accounting ordered by Govt.

Government of G.O. No. 371 of 25 May 1904

186
1931
Signed / s. e. Metford Smith
/ L. C. S. /

Metford Smith

Executive Engineer
Eastern Division
Godavari.

21/5

FROM

THE EXECUTIVE ENGINEER

GODAVARI EASTERN DIVISION

TO

THE EXAMINER OF

PUBLIC WORKS ACCOUNTS,

MADRAS.

DATED

DESPATCHED

RECEIVED

No.

ENCLOSURES.

SUBJECT.



From

Major G. H. R. Chintu, A.S.
Examiner of P.W. Accounts,
Madras.

The Executive Engineer
No. 2771. Godavari Eastern Div.
Madras 22nd May 1890.

Sir

With reference to your letter No. 17 dated
2nd May 1890, stating that in their order No. 2671 M
dated 24th September 1889 Government did not
mention that there should be any change in
the system of accounts, I have the honor to
point out that the order is to the effect that the
Dowlaiswaram Workshops should be worked
as a Sub Division with respect to accounts. The
complicated system of accounts heretofore in
force under which the Revenue & charges of the
shops were distributed under the General Accounts
heads "XXIX - Major Works - Direct Receipts"
"42 - Major Works Working Expenses" "49 -
Ligations" and "45 - Civil Works", must
therefore now cease and the shops should be

be taken under the rule laid down for
Local Divisional Workshops in Code No. 1793
to be the Revenue and Charges being all
brought under the single head "Provincial"

I have the honor to be



Yours most obedient servant

Signature of C. H. Christie, Major R.E.

Examiner of P.W. Accounts, Madras

True Copy

Signature of C. H. Christie

Executive Engineer
Eastern Division
Godavari

21/5

No. 1558

548

Godavari Eastern Division Office
Dowlaisheram, 27th May 1886

From C. H. Christie Esquire
The Executive Engineer

Godavari Eastern Division. 1931

To
The Superintending Engineer
1st. Circle.

Sir,

I have the honor to forward herewith for your information copies of correspondence which has taken place between this Office and the Examiner Public Works Accounts, relative to the system of accounts of Dowlaisheram Workshops and to request that you will be good enough to obtain the orders of Government as to whether the procedure sanctioned in G.O. No. 371 D. of 25th May 1886 may be modified as stated by the Examiner P.W. Accounts.

I may mention that the change advocated by the Examiner P.W. Accounts if approved of by Government would necessitate the buildings, machinery, Establishment and tools and plant being transferred from Irrigation & Major works

working expenses" to Provincial, necessary
funds being provided under the latter head

I have the honor &c.

/s/ C. Mitford Smith
Executive Engineer

/True Copy/

Wm. Martin

Superintending Engineer
I Circle

FROM

THE EXECUTIVE ENGINEER

GODAVARI EASTERN DIVISION,

TO

THE SUPERINTENDING ENGINEER

1st. CIRCLE.

DATED

DESPATCHED

RECEIVED

188

ENCLOSURES.

No.

SUBJECT.

No. 566 G.D. 8/1931

FROM,

J. W. Martin Esq. 108

SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWERAM, 27th June 1890

1902/524

SIR,

In forwarding herewith the correspondence noted in the margin, I have

the honor to state that in accordance with the ruling contained in para 2 of G.O. No. 371 dated the 25th May 1886 - the charge of the Dowlaishweram

Workshops have been met from the funds allotted under Revenue account viz. Irrigation Major Works (working expenses) & the manufacture of stock has been debited to Capital account as per para 4 of the same G.O. Now the Examiner says that G.O. No. 2671 W. dated the 24th September 1889 - in which it was directed that the Dowlaishmaram Workshops should be worked as a Sub Division both as regards control

Copy of letter No. 19-2-5-90 from the Ex. Engineer Eastern D. to the Examiner.

Copy of Examiner's reply No. 2971-22-5-90.

Copy of Ex. Engineer's letter No. 155 S. 27-5-90 to the Sup. Engineer.

accounts, convey sufficient authority to change the present system of treating the charges, Stock manufacture, and Revenue from Irrigation to Provincial.

In the event of the Examiner's opinion being accepted as correct it becomes necessary to resume the allotments given for the current Official year under Irrigation and to re-allot them under Provincial & issue instructions as to whether there should be any change in the percentages charged according to G.O No 371 of the 25 May 1886 in the works turned out in the shops. The percentages now charged are - 2 per cent on the actual cost of works turned out for Godavari Delta - & 25 per cent on works other than Delta Works.

3. My opinion is, that the ruling in G.O No 2671 W. dated the 24 September 1889 does not authorize a change in the accounts of the Shops.

I have the honor to be,
Sir,
Your most obedient Servant

L. W. Martin
Super Engineer 1st Circle.

PW Cd 6109

FROM,

J. W. Martin Esq
SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 21st June 1890
DESPATCHED 24
RECEIVED 30

No. 566 G.D.

ENCLOSURES 3

SUBJECT.

System of accounts of
Gowlaishwaram Workshops
Forwarded copies of corres-
pondence that has
taken place between
the Examiner and the
Eastern District Officer relative
to the — with his
opinion.

No. 1331 W of 10-5-1890
1573 W of 24-3-90
2671 W of 24-7-89
214 W of 7-5-89
371 W of 25-5-86

To E. J.

For favour of
remarks.

Recd
11.7.90
W

I do not think it a
matter of great importance
in what way the accounts
are kept, but any change
here would cause
trouble & complication
as regards Budget allot-
ments & other
matters. I think
the Chief Engineer should
be asked what he
will end of present
official system. As
general Budgets, being
prepared accordingly.

J. W. Martin
11/7/90

No. 1931 W of 17 July 1890

PUBLIC WORKS DEPARTMENT.

10
1931

PROCEEDINGS OF THE MADRAS GOVERNMENT.

6P

Read the following

From the Supty Engr I (C) (H.E. No. 566 G.D. of 20. VI. 90)

The Government
concurs in opinion
with the Examiner
P.W. Accounts as to
the method in which
the accounts of the
Gowlaishwaram workshops
sub-division should
be kept, but in view
of the disturbance
of budget allotments
which could occur

o Oly 30. VII. 90
11/7/90 J. W. Martin

if the change were
carried out immediately,
the present system
will be continued until
the close of the current
official year.

2. The proposed
alteration in procedure
will have effect from
1st April 1891, and the
budgets of the ensuing
official year will be
prepared accordingly.

Phoenix
12.7.90

Disposed 23/7

S. E. I. G. L. I.
C. E. M. M. I. I.
E. P. M. I. I.

Cm.

Obs 30. VII.
Hm 12. VII. M. 15. VII.

6109.

67.35

Govt. of Madras.

PUBLIC WORKS.

Paint 2000
197

Encl.

30.12.90 No 193/W.

Colonial Survey and Workshops

Concurring with the
Report as to the method
to link the accounts
of the — sub division
should be kept & thinking
that the proposed alteration
take effect from 1st April
1891.

60
4

12/12/71 5/12/71