

- (1) பக்கங்களின் எண்ணிக்கை 26
(2) புதுக்கித் திருப்பிய நாள் 13.7.87
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் lax

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2654-w	அச்சகம் பலவகை
நாள் :	25-7-1890	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—the following papers:—

Office note from the Examiner, Public Works Accounts, dated Madras, 19th March 1889, No. 367.

With reference to G.O., No. 3174 W., dated 2nd December 1886, I beg to forward herewith a report on the working of the Dowlaishweram Workshops during the official year 1887-88.

ENCLOSURE.

REPORT on the working of the Dowlaishweram Workshops during the official year 1887-88, submitted in accordance with G.O., No. 3174 W., dated 2nd December 1886.

The following is the account of direct receipts and charges of the shops during the year:—

A.—Account of Direct Receipts and Charges of the Dowlaishweram Workshops during 1887-88.

Receipts.	Amount.	Charges.	Amount.
RS. A. P.			RS. A. P.
Cash balance	3 12 10	1. Payment into treasuries	7,384 15 6
Cheques of Public Works	1,00,378 0 5	2. Supplies to Forest Department	1,023 0 0
Central Adjusting Account	25 13 3	3. Civil Department Miscellaneous	6,609 15 0
Transfers, Divisional	4,899 9 4	4. Central Adjusting Account	25 13 3
Provincial Revenue receipts	77 4 30	5. Transfers, Divisional	93,046 15 8
Irrigation and Navigation	5,080 15 8	EXPENDITURE AGAINST PROVINCIAL GRANTS.	
Income-tax	181 12 2	Suspense Heads.	RS. A. P.
Deposits, Ordinary	4,650 4 8	6. Stock purchases and sales	5,219 5 9
		7. Stock	843 5 1
		8. Miscellaneous advances	239 0 4
			4,127 0 4
		EXPENDITURE ON PRODUCTIVE PUBLIC WORKS REVENUE ACCOUNT.	
		IRRIGATION AND NAVIGATION.	
		Working Expenses.	RS. A. P.
		9. Repairs and maintenance	994 10 11
		10. Establishment	10,490 2 9
		Tools and Plant.	RS. A. P.
		11. New supplies	267 7 3
		12. Repairs and carriage. 233 0 5	1,000 7 8
			12,489 5 7
		Capital Expenditure on Irrigation and Navigation Works not charged against Revenue.	
		13. Workshops manufacture suspense. 1,058 0 11	
		14. Deduct arrears unpaid	1,779 0 2
			711 15 3
		15. Deposits, Ordinary	2,768 7 9
		16. Cash balance	141 11 10
Total ..	1,27,067 5 8	Total ..	1,27,067 5 8

2. The only item calling for remark in the statement is No. 10 on the charge side, viz., "Establishment," which shows an increase of Rs. 895 over the figures of last year. This increase

ORDER—dated 7th May 1889, No. 214 L, Public Works.

The direct charges incurred on account of the Dowlaishweram Workshops during 1887-88 amounted to Rs. 12,489 and the indirect charges to Rs. 8,370, or in all Rs. 20,859; the profits made on work undertaken for other than the delta works together with the miscellaneous receipts which can be credited to the delta amount to Rs. 8,051, and the difference Rs. 12,808 has according to rules to be charged against the Revenue Account of the delta.

2. The work done for the delta was more by Rs. 10,710 than in the previous year and amounted to Rs. 62,337, so that the general charge now to be made amounts to an increase of rather over 20 per cent. on the charges already debited to individual works for work which the shops turned out for them.

3. The attention of the Superintending Engineer, I Circle, is called to para. 2 of G.O., No. 167 L, dated 6th March 1888, and he will report on the steps taken, or which he proposes to take, towards carrying out the instructions therein given, and he will specially consider whether, now the operations of the shops are becoming so small owing to the works of the "Completion project" being nearly all finished, it is necessary to have both a "Deputy Superintendent" and a "Foreman" for the shops, whether two instead of three maistries will not be enough, and whether the office establishment, which exclusive of the accountant now costs Rs. 2,658, cannot be reduced.

(True Extract.)

(Signed) G. T. WALCH,
Ag. Secy. to Govt., P.W.D.

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

Exd. J. Henricus.
Spare Copies.

IRRIGATION.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated May, 7th.

Recd.

Encl

G.O., 7th May 1889, No. 214 I

MAY.

Dowlaishweram Workshops

Orders on report on the working of the —
during 1887-88.

24TH SEPTEMBER 1889, No. 2671 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From Major D. McNEIL CAMPBELL, R.E., Superintending Engineer, I Circle,
to the Chief Engineer for Irrigation, dated Dowlaishweram, 24th June 1889,
No. 766 G.D.

With reference to G.O., No. 214 I., dated 7th May 1889, I have the honor
to inform you that in my No. 463 G.D., dated 20th May 1889, I mentioned the
reductions that had already been made in the expenses of the Dowlaishweram Work-
shops and that I was waiting till I ascertained the effect of these reductions before
proposing any further cutting down of the cost.

2. I have now received a statement showing the working of the shops during the
year 1888-89 together with a report from the Executive Engineer in charge, and it
will be seen from these papers (herewith forwarded) that there has been a loss of
Rs. 33,390 on an outturn of Rs. 74,727; but out of the former Rs. 3,000 is due to the
purchase of a new boiler and Rs. 14,370 to loss by the sale of old timber; so, if these
abnormal expenses be left out, the loss amounts to Rs. 16,020, which is Rs. 3,289 more
than that in 1887-88.

3. The loss includes indirect charges consisting of depreciation on block and
machinery, leave and pension allowance and interest on capital, amounting altogether
to Rs. 8,359-1-8, and, if these charges are neglected, the loss in rupees amount
to 5,661.

4. It will be observed from the Executive Engineer's report that the average
yearly loss from 1879-80 to 1888-89 is Rs. 11,625; but this cannot be taken to
represent the loss that is likely to occur in future years, as the work in the shops is
becoming less year by year; so it is evident that, unless considerable reductions
are made, the loss will become greater.

5. The reductions proposed by the Executive Engineer are as follows :—

- (1) To abolish the post of Deputy Superintendent.
- (2) To make the workshops a sub-division of Eastern Delta division, the
accountant and one clerk being abolished.
- (3) The grant for maintenance and repairs to be reduced from Rs. 1,000
to Rs. 500.
- (4) Four machines, value Rs. 7,147, to be transferred elsewhere.

(5) Four buildings and some land, value Rs. 7,663, to be transferred to Provincial.

6. By these reductions, the Executive Engineer says an annual saving of Rs. 5,638 would be effected. I agree with all the proposals of that officer, and recommend that they be carried into effect as soon as possible. It will be seen that the saving will very nearly cover the loss of last year, indirect charges being neglected; but if these latter are to be considered still further reductions will have to be made; but I consider that these indirect charges may fairly be borne by the delta as suggested in para. 4 of Executive Engineer's letter. As the work in the shops is less than hitherto this year, and is likely to be still less in the next and following years, it is apparent that the saving of Rs. 5,638 will not be sufficient to cover even direct charges, and further reductions are therefore advisable.

7. The Godavari Delta completion project being almost completed, the chief work that will have to be done in the shops is—

- (1) Repairing and renewing gearing of sluices, locks, &c., and repairing machinery of steamers and dredges.
- (2) Making sluice-shutters and lock-gates and preparing wood-work for buildings.
- (3) Casting standards for the ancient pintles for lock-gates and other small works.

For the first, blacksmiths' and fitters' shops must be maintained, but they may be on a smaller scale than at present and two out of the five screw-cutting lathes might be dispensed with, as well as some other machines.

The second description of work can all be done on contract; there are plenty men willing to take up all the wood-work in the shops. The post of carpenter maistry could then be abolished, and a saving of Rs. 45 a month or Rs. 540 a year effected.

The third work, viz., casting, can be done elsewhere. It is with great regret that I recommend that the foundry should be abolished; it has worked well for years and been most useful, but unless there is lots of casting work to be done for the Kistna delta, and a guarantee is given that all that work will be ordered from these shops, it is impossible that the foundry can pay its cost, and if, as I am given to understand, a foundry is being started in Bezwarah, it would be cheaper to get all castings from there. If the foundry be abolished, the direct saving would be pay of maistry Rs. 45 a month or Rs. 540 a year.

8. If the shops be reduced as suggested, the office establishment might also be reduced more than proposed by the Executive Engineer. There are at present one accountant and six clerks, and I consider that two other clerks on Rs. 30 might be dispensed with in addition to the accountant and one clerk proposed by the Executive Engineer; this would effect a saving of Rs. 60 a month or Rs. 720 a year.

9. A statement showing the indirect savings to be effected by transfer of machinery and tools and plant not required accompanies this report, and it will be noticed that it amounts to Rs. 1,525-3-4. The total saving therefore, including the reductions proposed by the Executive Engineer as well as those proposed by me, will amount to Rs. 7,869-3-4, which is not nearly sufficient to cover the total loss including indirect charges.

10. Leaving indirect charges and saving out of the question, the total loss (supposing outturn to be the same as last year) will be Rs. 5,651, and the direct saving effected by proposed reductions Rs. 6,344; there will therefore be a balance of Rs. 683 on the right side: taking into account that the outturn is likely to be less in this and future years, this would seem to be hardly a safe balance; but I agree with the Executive Engineer's remarks in para. 5 of his letter that not enough work is got out of the men, and though I do not approve of his suggestion of getting a Mechanical Engineer out from England, I believe that with better management there will be still further saving. I therefore recommend that the proposed reductions should be carried into effect and the result seen at the end of the year, and should there still be a loss, the only alternative will be to reduce the shops still more.

STATEMENT OF PROPOSED SAVINGS.

DIRECT SAVINGS.

Establishment.

	Month.	Annun.
	RS.	RS.
Pay of Deputy Superintendent including allowances	250	3,000
" Accountant, 5th grade	62	744
" 2 Clerks, 4th class, 3rd grade, Rs. 30 each	60	720
" 1 Clerk, " " on	25	300
" 1 Carpenter maistry	45	540
" 1 Foundry maistry	45	540
Total, Establishment		5,844

Maintenance and Repairs.

Amount required to repair buildings	500
Total, Direct savings	6,344

INDIRECT SAVINGS.

	RS.	A.	P.
Leave and Pension allowance at 14½ per cent. on Rs. 5,844 as above	847	6	1

Tools and Plant.

Depreciation at 4 per cent. on Rs. 11,195-11-1, being value of tools as per separate list	447	13	3
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Block.

Depreciation at 3 per cent. on Rs. 7,663, being value of buildings to be transferred to Provincial as per separate list	230	0	0
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Total, Indirect savings	1,525	3	4
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N.B.—If the depreciation on the buildings that will not be required may be taken into account the following must be added:—

Depreciation at 3 per cent. on Rs. 10,714-12-3, being value of buildings not required, Rs. 321-7-1; bringing total indirect savings to Rs. 1,846-10-5.

(Signed) D. McN. CAMPBELL, Major, R.E.,
Superintending Engineer, I Circle.

List of buildings which it is proposed to transfer to Provincial or which will not be required.
To be transferred to Provincial.

	RS.
Deputy Superintendent's quarters	730
Overseer's quarters	730
Dry dock	2,738
Office building	1,095
Land taken up for safety of shops	2,370
Total	7,663

Not required.

	RS.	A.	P.
Carpenters' shop	1,327	15	0
Timber shed	885	4	8
Second timber shed	461	3	10
Third timber shed	354	1	10
Saw-pit shed	1,150	14	0
Foundry	3,541	2	9
Plate-bending machine shed	2,994	2	2
Total	10,714	12	3

(Signed) D. McN. CAMPBELL, Major, R.E.,
Superintending Engineer, I Circle.

List of Surplus Machinery and Tools and Plant.			
Number or quantity available.	Name and description of articles.	Value.	
		RS.	A. P.
1	Lathe, screw-cutting, 12" ...	1,290	3 10
1	Do. do. 13" ...	706	2 0
40	Augers, screw, 1", 1 1/2" and 1 3/4" ...	19	2 8
100	Do. shell, 1", 1 1/2" and 1 3/4" ...	64	1 0
10	Crucibles, plumbago, 14" x 9" ...	103	6 2
35	Chisels, mortice, 3/4 x 1/2 ...	10	15 0
12	Do. turning ...	3	0 0
40	Do. gouge socket and socket gouges ...	17	8 0
8	Do. gouge ...	2	2 8
1,500	Files of sorts—square, flat, round, half-round, knife-edge and triangular from 6" to 16" ...	750	0 0
40	Gimlets, ...	25	0 0
2	Gouges, mortice ...	3	2 8
12	Irons for rabbit planes ...	3	0 0
6	Do. for moulding planes ...	1	8 0
6	Pincers, new ...	5	10 0
4	Planes, plough with irons ...	25	0 0
15	Do. trying ...	35	2 8
180	Do. bead ...	337	8 0
70	Do. smooth ...	177	3 0
4	Do. heel ...	8	8 0
2	Do. iron-faced ...	29	0 0
15	Do. jack ...	29	1 0
7	Pliers, cutting ...	7	14 0
1	Screw-plate, 8" with 10 taps ...	4	4 0
1	Do. 3" with 6 taps ...	2	4 0
2	Saws, key-holes ...	1	0 0
2	Do. for cutting screws ...	5	0 8
20	Do. ripper ...	36	12 4
20	Saw blades ...	4	14 4
1	Stocks with dies, taps and handle, from 2 1/2 to 2 3/4 set ...	75	0 0
3	Do. do. from 1 1/2 to 2 1/2, without handles ...	180	0 0
3	Stones, grinding, 48" diameter ...	84	0 0
1	Plate-bending machine ...	3,118	14 3
1	Screwing machine ...	138	3 10
1	Slotting machine ...	837	6 3
1	Saw machine ...	3,053	12 11
Total ...		11,195	11 1

(Signed) D. McN. CAMPBELL, Major, R.E.,
Superintending Engineer, I Circle.

From J. E. PAUL, Esq., Executive Engineer in charge, Government Workshop Division, Dowlaishweram, to the Superintending Engineer, I Circle, dated Dowlaishweram, 27th May 1889, No. 90.

I have the honor to forward the annual report on the working of the Dowlaishweram Government Workshops for 1888-89.

2. From the "Profit and Loss account" it will be seen that there has been a loss of Rs. 33,390 on an outturn of Rs. 74,727; this loss can partly be accounted for by the cost of the purchase of a new boiler for the workshop engine at a cost of Rs. 3,000 and by the loss on the sale of old timber, which had accumulated for the last ten years; this loss amounts to Rs. 14,370. The profits realised come to very little more than half the direct and indirect charges of establishment.

3. The conclusion then that must be arrived at is that considerable reductions are necessary and I append below a list of proposals.

4. It must, I think, be admitted that for many years to come it will not be possible to keep the irrigation works in repair without the assistance of the workshops, and for the great convenience of having the shops available for the repairs of lock and sluice gearing, the delta is willing and able to cover, say, the indirect charges.

5. From the statement of outturns and losses from 1879-80 to 1888-89 the following points require notice, the average yearly outturn is Rs. 1,14,958, the average annual loss is Rs. 11,625; in 1880-81, 1886-87 and 1888-89 there were heavy losses appertaining to stock; these losses were principally due to placing on to stock at reduced rates the refuse wood from work on the hopes that it might be after worked up; in practice it was found that it remained in the yard, until it was nearly worthless, and then at last it was sold for what it would fetch. Timber is now being purchased for each work ready sawn, and so there is no probability of further loss on timber; Mr. Vanstavern is now taking stock and systematically arranging the metals and the rest of the stock. I do not anticipate loss on these.

6. I am confident that considerable loss is due to the fact that not enough work is got out of the men, and I would strongly recommend that a young Mechanical Engineer, who has served his time in English shops, should be brought out from England.

7. The reductions that I suggest are:—

- (1) That the Deputy Superintendent's post be abolished and that Conductor Bennett be transferred.
- (2) That the workshops be actually made a sub-division of the Eastern division as is the case at Bezvada, and that the posts of accountant and one clerk on Rs. 20 be abolished.
- (3) That the grant of Rs. 1,000 for maintenance and repairs be reduced to Rs. 500.
- (4) That the following machinery—

	RS.
One sawing machine ...	3,053
One screwing machine ...	138
One slotting machine ...	837
One plate-bending machine ...	3,119

be transferred from the shops and the indirect charges removed.

(5) That the following buildings, &c.—

	RS.
Deputy Superintendent's quarters ...	730
Overseer's quarters ...	730
Dry dock ...	2,738
Office buildings ...	1,095
Lands taken up for the safety of shops ...	2,370

be transferred to Provincial, as all these buildings and the land are actually used by the Eastern division. If these proposals should be carried out, an annual saving of Rs. 5,638 will be effected.

REVENUE or Profit and Loss account of the Dowlaishweram Workshops during the year, 1888-89.

Receipts.	Amount.	Charges.	Amount.
<i>Profits.</i>		<i>DIRECT CHARGES.</i>	
A—Provincial ..	RS. A. P. 495 2 10	<i>Working Expenses.</i>	
<i>Irrigation.</i>		Repairs and maintenances ..	952 11 0
B—Profits ..	..	Extensions and improvements ..	221 14 2
C—Casual rent of buildings ..	RS. A. P. 287 6 7	Establishment ..	10,510 11 11
D—Sale of old materials ..	58 5 6	<i>Tools and Plant.</i>	
E—Loss ..	33,390 3 3	New supplies—Repairs and carriage ..	5,694 1 9
		Loss ..	8,693 9 8
		<i>INDIRECT CHARGES.</i>	
		<i>Depreciation.</i>	
		Block at 3 per cent. on Rs. 30,271-2-3 ..	908 2 2
		Machinery and plant at 4 per cent. on Rs. 25,896-4-1 ..	1,035 13 7
		Leave and pension allowances at 14 1/2 per cent. on Rs. 10,510-11-11 ..	1,501 8 7
		Interest on capital at 4 per cent. of Rs. 1,22,839-9-7 ..	4,913 9 4
		Total ..	34,232 2 2

REMARKS—The great loss is partly due to Rs. 14,370-7-0 ordered to be written off to tools and plant—vide G.O., No. 3305 W., dated 17th October 1883.
Profits realised during the year, viz., Rs. 6,519-4-10, were taken as a set-off against the above amount.

(Signed) J. E. PAUL,
Executive Engineer.

Dowlaisweram Workshops Division.
Account of Direct Receipts and Charges for the official year 1888-89.

Receipts.	Amount.	Charges.	Amount.
	RS. A. P.		RS. A. P.
Cash balance, 1st April 1888	141 11 10	1. Payments into treasury	6,155 11 10
Cheques of Public Works Department officers	56,279 10 2	2. Civil department	600 12 0
State Railways (stores supplied from Railway Department)	508 8 6	3. Transfers, Divisional	27,580 16 0
Transfers, Divisional	14,951 14 5		
Provincial revenue receipts	498 2 10	EXPENDITURE AGAINST PROVISIONAL	
Irrigation and navigation direct receipts	345 12 1	GRANT.	
Income-tax	173 14 6	Supplies, local.	
Deposits	1,517 9 8	4. Stock purchases	30,710 8 4
		5. Stock sales	345 0 1
		6. Miscellaneous advances	30,273 8 6
		EXPENDITURE ON PROGRESSIVE	
		PUBLIC WORKS.	
		REVENUE ACCOUNT.	
		Irrigation and Navigation.	
		Working Expenses.	
		7. Extensions and improvements	321 14 2
		8. Repairs and maintenance	952 11 0
		9. Establishment	16,510 11 11
		10. Tools and plant	14,187 11 5
		51. IRRIGATION AND NAVIGATION.	
		Tools and Plant.	
		11. Workshop manufacture suspense	173 15 1
		12. Deposits, ordinary	5,529 2 7
		13. Cash balance	720 3 6
Total ..	74,475 4 0	Total ..	74,475 4 0

DOWLAISHWERAM,
27th May 1889.

(Signed) J. E. PAUL,
Executive Engineer.

STATEMENT showing the outturn and loss from the year 1879-80 to 1888-89.

Year.	Outturn.	Profit or Loss	Remarks.
1879-80	89,469	22,774	
1880-81	78,319	21,296	Rs. 11,149 were written off to profit and loss being the difference between book value and actual sale-proceeds of manufactured articles.
1881-82	80,671	7,755	Improved results owing to change of administration ordered in G.O., No. 3079 W., dated 12th December 1881, saving of pay of Superintendent Rs. 1,300, and charge of interest reduced from 5 per cent. to 4 per cent.
1882-83*	126,255	3,110	Rs. 18,000 charged off to reduce the value of block—G.O., No. 408 W., dated 20th February 1885.
1883-84*	133,385	—10,379	Loss appertaining to stock transactions ordered in G.O., No. 3348 W., dated 15th December 1886, and No. 186 L., dated 15th March 1887, Rs. 25,004.
1884-85*	185,697	7,223	Loss by sale of old stock (G.O., No. 3305 W., dated 17th October 1888) Rs. 14,370.
1885-86*	183,330	1,482	
1886-87*	86,582	15,624	
1887-88*	102,151	13,982	
1888-89*	74,727	33,390	
Total ..	1,140,586	116,257	
Average for ten years	114,058	11,625	

* Interest on capital and leave and pension allowances have been included in loss—see G.O., No. 4 L., dated 6th January 1883.

DOWLAISHWERAM,
25th May 1889.

(Signed) J. E. PAUL,
Executive Engineer.

STATEMENT showing the savings that would be effected by proposed reduction of establishment, &c.

Particulars.	Per Month.	Per Annum.
	RS.	RS.
<i>Establishment.</i>		
Pay of Deputy Superintendent including allowances	250	3,000
Accountant, 5th grade	62	744
Clerk, 4th class, 3rd grade	25	300
		4,044
<i>Maintenance and Repairs.</i>		
Amount required for repairs to buildings		500
Leave and pension allowances at 1 1/2 per cent. on Rs. 4,044 as above		578
<i>Tools and Plant.</i>		
Depreciation at 4 per cent. on Rs. 7,147 as per details below		286
	RS.	
Saw machine	3,053	
Screwing machine	138	
Slotting machine	837	
Plate-bending machine	3,119	
	7,147	
<i>Block.</i>		
Depreciation at 3 per cent. on Rs. 7,663 as per details below		230
Deputy Superintendent's quarters	730	
Overseer's quarters	730	
Dry dock	2,738	
Office building	1,095	
Lands taken up for the safety of shops	2,370	
	7,663	

Total savings for year .. 5,638

DOWLAISHWERAM,
27th May 1889.

(Signed) J. E. PAUL,
Executive Engineer.

Office note from the Chief Engineer for Irrigation, dated Ootacamund, 24th August 1889.

Herewith file connected with proposed reductions in the Dowlaisweram Workshops.

2. Dealing with the proposals made by Superintending Engineer, I Circle, in his letter No. 766 G.D., dated 24th June 1889, *seriatim*—

1st.—I recommend the abolishing the post of Deputy Superintendent, Mr. Bennett being sent elsewhere.

2nd.—I agree with the Superintending Engineer that the workshops should be made a sub-division of the Eastern Delta division, and the special accountant and one clerk, 4th class, 3rd grade, on Rs. 30, dispensed with.

3rd.—The grant for maintenance and repairs shall be reduced in the budget for next year from Rs. 1,000 to Rs. 500.

4th.—I recommend that the plate-bending machines be if possible got rid of.

5th.—I recommend that the quarters for the Deputy Superintendent (who will no longer be employed) be transferred to the Provincial list of buildings, and that the dry dock be transferred to Irrigation tools and plant as only used for repairs of irrigation plant.

6th.—I do not recommend that the foundry be abolished at present; it is probable that before many years have elapsed there may be extensive Railway workshops with a foundry within easy reach of Dowlaisweram and then the Public Works Department foundry may be given up.

7th.—I do not recommend that the carpentry maistry should be dispensed with; even if wood-work be done on contract in the shops, it will be advisable to have such a man.

3. The proposed changes might take place from commencement of next calendar year (1st January).

4. Probably the Examiner should be consulted about the first recommendation.

Office note from the Examiner, Public Works Accounts, dated Madras, 14th September 1889, No. 1323.

Your office note No. 3879 C., dated 30th August 1889.

Unless the sanctioned scale of upper subordinates is reduced by one in consequence of the abolition of the post of Deputy Superintendent, the financial effect of the proposals of the Chief Engineer for Irrigation will be only a saving of the pay, including charge allowance, of an accountant, 5th grade, and a clerk, 4th class, 3rd grade, altogether Rs. 100 per mensem. If the number of upper subordinates is reduced by one, the saving will be Rs. 200 per mensem altogether.

2. Conductor Bennett is a Supervisor, 1st grade, and counts against the sanctioned scale (185) of upper subordinates for the Presidency.

ORDER—dated 24th September 1889, No. 2671 W., Public Works.

In forwarding a report on the working of the Dowlaisweram Workshops for the year 1888-89, the Superintending Engineer, I Circle, in accordance with para. 3 of G.O., No. 214 I., dated 7th May 1889, submits proposals for reducing the working expenses of the shops. For administrative purposes these workshops have hitherto been treated as a sub-division of the Godavari Eastern division, but with regard to accounts they have been worked as a separate division of the I Circle. Under the proposals now made, the shops will be worked as a sub-division of the Eastern Delta division both with respect to control and accounts, and the post of Deputy Superintendent will be abolished.

2. The recommendations of the Chief Engineer for Irrigation are approved, and will be carried into effect from the 1st January 1890. Conductor Bennett, Supervisor, 1st grade, will be retained in the I Circle, and his services will be utilised on such work as the Superintending Engineer may consider him best suited for. The division to which he may be posted should be reported in due course to the Chief Engineer, General Branch.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.
PUBLIC WORKS.

Dated September, 24th.

Recd.

Encl.

59

G.O., 24th Sept. 1889, No. 2671 W.

SEPTEMBER.

Dowlaishweram Workshops

Passing orders on letter from the Superintending Engineer, I Circle, forwarding a report on the working of the — for the year 1888-89.

17TH DECEMBER 1889, No. 629 I., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—again the following paper:—

G.O., dated 21st February 1889, No. 533 W., Public Works.

Read—also the following paper:—

From Major D. McNEIL CAMPBELL, R.E., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 29th October 1889, No. 1910 G.D.

- With reference to G.O., No. 533 W., dated 21st February 1889, I have the honor to forward, herewith, copy of a letter, No. 347, dated 11th October 1889, from the Executive Engineer in charge, Dowlaishweram workshops, and Mr. T. Vanstavern's report together with the marginally-noted statements in connection with the stock-taking of the Dowlaishweram workshops.
- 1 Comparative statement showing the results of stock-taking.
 - 1 Statement of stock-taking by Mr. T. Vanstavern.

2. You will observe from the above papers that the results of stock-taking have been satisfactory, as it gives a profit of Rs. 2,013-10-2 as shown below:—

	As per stock account current.	Actual.	Profit.	Loss.	Net profit.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Small stores	2,123 0 3	2,237 11 7	123 2 2	8 6 10	114 11 4
Metals	16,496 1 9	17,994 7 1	1,945 7 7	357 2 3	1,588 5 4
Painter's stores	1,853 0 1	1,898 12 11	73 3 8	30 6 10	42 6 10
Tools and plant	5,614 9 1	5,635 2 5	144 2 0	123 3 8	20 9 4
House fittings	361 11 0	361 11 3	0 0 3	..	0 0 3
Miscellaneous	2,475 3 4	2,535 9 4	83 15 0	23 9 0	60 6 0
Fuel	684 8 11	821 11 9	148 9 11	11 7 1	137 2 10
Timber	5,013 3 3	5,059 13 6	47 7 8	9 13 6	46 10 3
Total	34,631 5 8	36,544 16 10	2,569 0 3	655 6 1	2,013 10 2

3. The sale by public auction of the few unserviceable articles entered in the Executive Engineer's Survey report will be sanctioned by me.

ORDER—dated 17th December 1889, No. 629 I., Public Works.

The result of the stock-taking carried out in accordance with G.O., No. 533 W., dated 21st February 1889, is satisfactory; it shows that the value of the stock of the Dowlaishweram workshops is Rs. 2,013-10-2 in excess of the value which appears in the books.

2. This difference of Rs. 2,013-10-2 will be debited to stock by credit to "Provincial Revenue" and the stock books will be altered to agree with the actuals of stock-taking both as to quantities and value.

(True Extract.)

(Signed) G. T. WALCH,
Ag. Secretary to Govt., P.W.D.

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

Exd. T. K. Narayana Aiyangar.
Spare Copies

2054
10

IRRIGATION.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated December, 17th.

Recd.

Encl.

G.O., 17th Dec. 1889, No. 629 I.

DECEMBER.

> Dowlaisweram Workshops

Orders on report of the stock-taking
of the —.

17TH JULY 1890, No. 1931 W., PUBLIC WORKS.

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 Dowlaisweram, 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 Dowlaisweram 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 Dowlaisweram 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 Godavari 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, Godavari Eastern Division, to the Examiner of Public Works Accounts, dated Godavari, 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 Dowlaisweram Workshops should be treated as a sub-division of Godavari 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. Dowlaisweram 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 delta, 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, Godavari 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, Godavari 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.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

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

Exd. J. Moses.
Spare Copies

2054
12

GENERAL.
ACCOUNT.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated July, 17th.

Recd.

Encl.

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

JULY.

Dowlaishweram 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.

(C. No. $\frac{1901}{8}$)

1854
13

GOVT.
OF MADRAS.

1890.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH

CURRENT No.

Madras, 10 July 1890.

189

OFFICE NOTE No. 4097-

To

W.

With reference to G.O.No.2371 W. dated 24th.September 1889 directing that the Dowlaishwaram Workshops be worked as a sub division of the Godavari Eastern Division both with respect to control and accounts, please inform me whether Government desire that administrative accounts should still be drawn up annually for these shops. There is no rule in Madras Code prescribing the submission of such accounts whether in the case of sub-divisional or divisional workshops, but it has been the practice in Madras to prepare administrative accounts in the case of divisional workshops only. The Government of India Codes (whether General or Railway) do not prescribe administrative accounts for any workshops; the settlement of the matter therefore rests entirely with the Government.

4/7
C.

20

22/7

Fr. Aug 26 71 W 314-9-87
214 2 7-5-89

LW 800 6559

To J

For per our of opinion
with reference to the linked
draft 80. alone to issue.

(Recd)
W 14-7-80

I agree with that
P.O. which will dispose
of their reference

For
J 14/7/80

Ad 11-7-90

~~The 7th~~
~~the 11th~~
~~11/7/90~~

No 2054 of 25 July 1890
P

Recorded with
reference to No. 1931 V
dated 17th July 1890, under
which administrative
accounts for the down
landwork workshops
will not be required
after the current financial
year.

(Recd)
15-7-80

2 Aug 6107-

May

1900/1/2 31/8

For Records

On 75. VII Aug 17
No 15. VII

0/11/7