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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works. DEPARTMENT

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2331

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

21st September 1881, No. 2,331 W.

General.
Establishment.

Read the following paper:—

No. 133. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th September 1881, No. 118 W.

I have the honor to submit, for the information of Government, a memorandum of the inspection by the Deputy Examiner, Mr. George Brown, of the office of the Presidency Stores Division.

2. The cash book and cash account current seem to be kept in a slovenly and very careless manner. The Superintendent has evidently taken no care to see that these records were properly and neatly kept, and he should be directed to attend personally to matters of this sort.

3. The points referred to in paragraphs 6 and 10 are closely allied, and it is a matter of importance that so large a value in stores should be carefully verified by stock-taking. I would suggest that the stock-taking be continuous throughout the year, and that it should be a standing rule that each class of stores should be counted once in twelve months. There should be no difficulty about this.

4. The large outstanding of Rs. 30,950-6-6 against the Mysore Government requires explanation. In April last it was nearly Rs. 28,000, and three months later, instead of reduction, there is an increase.

5. With regard to paragraph 9, the stock issues, which are purely on account of the Public Works Department, amount to Rs. 25,000, and although the establishment deals with stores for other services, yet the probable purpose and intention of the stores was for this department mainly, if not wholly. Taking the issues of stock for the past three years the figures are as follow:—

	RS.
1878-79	23,000
1879-80	37,000
1880-81	33,000
while the closing balances of stock were—	
1878-79	1,90,000
1879-80	4,05,000
1880-81	3,92,000

at the above rate of issue, it will be quite impossible to reduce the balance of stock to such proportions as can be considered reasonable to meet current demands of the department. During the current year stores to the value of some Rs. 96,000 are to be transferred from the Workshops. It requires serious consideration as to what is to be done towards disposing of a very excessive supply in proportion to the demand.

6. The remarks in paragraph 12 are brought to notice. It is possible that orders are diverted from the stores owing to excessive rates for articles which are undoubtedly second-hand.

7. The Storekeeper's allowances require notice. The Clerk who is styled Storekeeper has a carriage allowance from Government, and a further allowance at the

rate of Rs. 50 per mensem has been sanctioned for work done for the Mysore Government. Inasmuch as it is probable that the centre of operations is common, whether work is done for this or for another Government, the object of the double allowance is not clear. If the work were done outside the Clerk's time paid for by this Government, an allowance for such overtime might be reasonable; otherwise there is no reason why the office hands should not get special allowances as they have the booking, correspondence, &c., in connection with the very same stores as are concerned in the above allowances. The claim against the Nizam's Government has apparently no authorization, and the Superintendent should explain why he forwarded it.

8. The matter of paragraph 14 is at present unexplained, and comment on it is superfluous until the Superintendent has submitted his explanation. Apparently the contract has been upset or disregarded, while the result has been an outlay of Rs. 2,720 beyond contract stipulation during the past year. The same system has been in force in the Workshops.

9. Explanation is also necessary regarding (paragraph 15) the employment of a man on daily wages as assistant to the Accountant, while the charge is made against Repairs of Tools and Plant.

MEMORANDUM of an Inspection of the Office of the Presidency Stores Division on the 1st, 2nd, and 5th September 1881, by Mr. GEORGE BROWN, Deputy Examiner, Public Works Accounts.

Mr. A. R. BOYLE, Assistant Engineer, was officiating for the Superintendent, Lieutenant Baddeley, R.E., Assistant Engineer, 1st Grade, who was on privilege leave, and P. Singaravaloo Moodaliar was the Accountant.

2. *Cash Book* was not at all well kept; there were many erasures; although written up closely to date the totals for August were in pencil; most of the debit and credit entries were carelessly written and without dates. The necessity of keeping this book clearly and correctly cannot be too much insisted upon.

3. *Account Current*.—Corrections in the office copies of the Account Current appear without the Superintendent's initials; those for December 1880 are in pencil only. Corrections in this important account should be entered in ink and verified by the Superintendent.

4. *Remittance Cash Book* showing that Rs. 19,829-1-6 were paid into treasury during the year 1881 was examined and found correct.

5. *Pass Book* was also examined and found correct.

6. *Stock Balances*.—For comparison the following opening balances for the last five years are appended:—

	RS.	A.	P.
1877-78	2,16,059	13	4
1878-79	2,02,423	2	9
1879-80	1,89,651	1	3
1880-81	4,05,130	5	1
1881-82	3,92,647	15	1

There is no limit for reserve stock; all purchases are made under Government sanction only. It is expected that during the ensuing year the reserve stock will be materially increased by transfers of stock from Workshops and Divisions ordered by G.O., No. 914 W., dated 4th April 1881.

7. *Percentages on Issues*.—The following percentage charged on all issues under G.O., No. 3,465, dated 10th December 1874, were, from 1st May last, discontinued in accordance with G.O., No. 914 W., dated 4th April 1881:—

Instruments	15
Machinery	17
Tools and plant	20
Stock	22

8. *Stock Purchases and Sales*.—On the 31st March 1881 the debits amounted to Rs. 7,873-11-5, all of which have been adjusted with the exception of the following bills, the settlement of which should be urged without further delay, and in case of difficulty occurring in their recovery it should be reported to the Chief Engineer for orders:—

Item No.	Local Fund Board	Chatrapur Circle	RS.	A.	P.
" 143,	"	Chicacole	73	5	2
" 144,	"	"	758	11	6
" 147,	"	Vizagapatam	111	0	0

The amount standing at credit of this account, Rs. 117, on the 31st March 1881, has since been adjusted. I specially bring to notice the large amount owing by the Mysore Government on the 31st July 1881, amounting to Rs. 30,950-6-6; this account appears to have first assumed a formidable amount in April last (Rs. 27,959-5-0) and has since gone on increasing.

9. *Stock receipt and issues during the year 1880-81*.—For comparison the following table is appended showing the monthly receipt and issues and cost of establishment, from which it will be seen that the cost of establishment bears a percentage of 40 per cent. on issues only, and about 24 per cent. on both receipts and issues—

Month.	Value of stock received.	Value of stock issued.	Cost of Establishment.
	RS. A. P.	RS. A. P.	RS. A. P.
April 1880	231 0 0	4,226 2 7	970 8 0
May	2,916 0 6	3,767 8 5	945 8 0
June	8,597 11 4	3,267 10 10	872 11 6
July	1,529 13 8	3,345 9 11	810 0 0
Aug.	2,096 8 9	3,897 5 4	1,023 8 10
Sept.	949 6 7	4,881 4 10	864 0 0
Oct.	1,024 0 2	5,581 15 7	924 0 0
Nov.	717 9 1	2,803 6 9	924 0 0
Dec.	1,831 5 2	3,169 11 3	1,686 0 0
January 1881	55 7 7	1,044 8 7	1,502 5 4
Feb.	2,533 13 11	1,513 8 4	1,320 13 9
March	140 2 1	3,777 14 11	1,296 10 10
" (Supplemental)	...	...	...
Total	22,622 14 10	32,824 6 2	13,140 2 3

10. *Verification of Stock*.—The whole of the stores were verified in October 1878 (nearly three years ago) and only portions, as shown in the half-yearly returns, have since been checked and verified. To arrive at a more correct approximation of the value of the stores at current rates it is very desirable that a new stock-taking should be made.

11. *Tools and Plant*.—The cost of repairs to tools, &c., returned from other divisions into store, is debited to this head. The following is a list of sanctions accorded by the Chief Engineer which have been fully worked up to—

	RS.	A.	P.
1881 January No. 394, dated 16th February 1881	633	3	0
February " 554, " 7th March "	465	6	3
March " 1,050, " 26th April "	466	6	7
April " 1,233, " 17th May "	1,011	5	3
May " 1,386, " 9th June "	292	5	6
June " 1,628, " 9th July "	466	15	2
July " 1,865, " 10th August "	930	11	3

12. *Return of Stores into stock*.—The system of receiving into store repaired articles at prices as if they were new, seems wrong in principle; these repaired articles should be brought on the books at a fair price fixed at not more than what they may be expected to realize as second-hand articles.

13. *Storekeeper's Allowance*.—It was observed that Mr. J. Grey (Clerk, second-class second grade), who is in charge of the stores under the Superintendent, and who is in receipt of a—

	RS.
Monthly salary of	160
Personal allowance under G.O., No. 1,636 W., dated 12th July 1880	40
And carriage allowance	45

Total 245

has drawn in addition, during the year 1881-82, an aggregate of Rs. 447-11-2, as an allowance at the rate of Rs. 50 a month for the time employed in superintending the landing and despatching of stores received from England for the Mysore Administration under the authority of the Government of India letter No. 480 E.B., dated 22nd September 1870, printed with G.O., No. 2,590, dated 31st October 1870, which does not appear to have been communicated to the Examiner. In July 1880 Mr. Grey also drew Rs. 8-5-4 for a similar service in June 1880 for the Nizam's State Railway, but there appears no authority for his drawing it. These extra

allowances are not borne by this Government; they are charged to the Native States who are regularly billed for them. As these special allowances are unusual and unprecedented, they are here brought to notice.

14. *Carriage of Stores.*—There is a contract with Messrs. Ramsing and Company, dated 24th May 1880, for the supply of carts for the carriage of stores required by the Stores Department, during the year 1880-81, at certain rates specified in a schedule attached to it. On inspecting the accounts it was found that these contractors had been paid according to tonnage carried and not according to the numbers of cart employed at the schedule rates; a list of the amounts *actually paid* during the thirteen months from April 1880 to April 1881 inclusive, is appended*

* Marked "A."

with a column showing what apparently should have been paid had the payments been made in accordance with the contract. The difference amounts to Rs. 2,720-4-11, against Government which could not be satisfactorily explained at the time of inspection. The Superintendent should be called upon to explain the matter.

15. *General Remarks.*—The Accountant stated that he had no Assistant other than a man who is employed at 4 annas and 6 pies a-day, who is charged monthly as a coolie to Repair of Tools and Plant. The Superintendent should explain why this wrong procedure was permitted and allowed to continue ever since September 1880.

As the Workshops in the current year are being relieved of a large quantity of stores (referred to above in paragraph 6), a redistribution of establishment appears necessary, not only in the Stores division but in the Workshops division also.

(Signed) G. BROWN,
Deputy Examiner of P. W. Accounts.

"A."

STATEMENT of Carts engaged and paid for by the Public Works Store Department from April 1880 to April 1881.

Date.	Number of Carts.	Weight carried.	From what place.	To what place.	Schedule rate of Tender for Carts.	Amount as per Schedule rate of Tender.	Amount actually paid at the rate of two Carts per Ton.
1880.		TONS.			RS. A. P.	RS. A. P.	RS. A. P.
April ..	4	3	Pier ..	Seven Wells ..	0 4 3	1 1 0	1 9 6
	3	3	Seven Wells ..	Salt Cotaurs ..	0 5 0	0 15 0	4 5 0
	4	3	..	..	0 5 0	1 4 0	0 10 6
	2	12	Arsenal ..	Seven Wells ..	0 3 0	0 5 0	1 14 0
	3	3	Seven Wells ..	Salt Cotaurs ..	0 5 0	0 15 0	60 5 3
May ..	72	73½	Pier ..	Do. ..	0 6 6	29 4 0	1 9 0
	2	1	Do. ..	Do. ..	0 6 6	0 13 0	1 3 2
	3	2½	Salt Cotaurs ..	Seven Wells ..	0 5 0	0 15 0	29 4 0
	2	2½	Seven Wells ..	Pier ..	0 4 3	0 8 6	455 15 0
	34	36	Pier ..	Salt Cotaurs ..	0 6 6	13 13 0	1 14 0
June ..	714	729½	Seven Wells ..	Do. ..	0 5 0	223 2 0	0 3 0
	4	3	South Indian Railway, ..	Seven Wells ..	0 5 0	1 4 0	0 10 0
	1	1	Seven Wells ..	Salt Cotaurs ..	0 5 0	0 5 0	0 3 0
	525	534½	Salt Cotaurs ..	Seven Wells ..	0 5 0	0 5 0	394 1 0
July ..	1,488	1,522	Seven Wells ..	Salt Cotaurs ..	0 5 0	164 1 0	1,236 10 0
	5	5	Pier ..	Do. ..	0 6 6	604 8 0	3 7 0
	97	98½	Expense Magazine ..	Pier ..	0 11 0	3 7 0	61 9 0
Aug. ..	98	101	Seven Wells ..	Salt Cotaurs ..	0 5 0	30 5 0	53 10 6
	98	93	Do. ..	Ráyapuram ..	0 4 3	26 0 6	75 9 0
	211	321	Pier ..	Salt Cotaurs ..	0 6 6	89 6 0	120 6 0
	111	114½	Do. ..	Do. ..	0 3 0	58 5 0	42 15 0
	388	914½	Do. ..	Do. ..	0 3 0	20 13 0	713 0 6
Sept ..	11	12½	Do. ..	Salt Cotaurs ..	0 5 6	360 2 0	6 10 5
	8	8½	Ráyapuram ..	Seven Wells ..	0 4 3	2 14 9	4 8 5
	1	1	Salt Cotaurs ..	Do. ..	0 4 3	2 2 0	0 10 0
	1	1	Seven Wells ..	Do. ..	0 5 0	0 5 0	0 10 0
Oct. ..	38	32½	Pier ..	Salt Cotaurs ..	0 5 0	0 5 0	17 6 5
	15	16½	Seven Wells ..	Seven Wells ..	0 4 3	10 1 6	10 2 6
	4	4	South Indian Railway, ..	Salt Cotaurs ..	0 6 0	4 11 0	2 5 0
	40	38	Pier ..	Seven Wells ..	0 5 0	1 4 0	20 3 0
Nov. ..	44	45½	Do. ..	Do. ..	0 4 3	10 10 0	36 15 0
	13	13	South Indian Railway, ..	Salt Cotaurs ..	0 6 6	17 14 0	8 2 0
	1	1	Seven Wells ..	South Indian Railway, ..	0 5 0	0 5 0	0 10 0
Dec. ..	88	55½	Pier ..	Salt Cotaurs ..	0 5 0	0 5 0	62 10 0
	12	11½	Do. ..	Seven Wells ..	0 6 6	35 12 6	6 3 10
	2	2	South Indian Railway, ..	Do. ..	0 5 0	0 16 0	1 4 0

* Not Schedule rates, but rates passed.

Statement of Carts engaged and paid for by the Public Works Store Department, &c.—cont.

Date.	Number of Carts.	Weight carried.	From what place.	To what place.	Schedule rate of Tender for Carts.	Amount as per Schedule rate of Tender.	Amount actually paid at the rate of two Carts per Ton.
1881.					RS. A. P.	RS. A. P.	RS. A. P.
Jan. ..	7	7	Salt Cotaurs ..	Pier ..	0 6 6	2 13 6	5 11 0
	6	6	Seven Wells ..	Salt Cotaurs ..	0 5 0	1 14 0	3 12 0
	1	1	Pier ..	Do. ..	0 6 6	0 6 6	0 13 0
	67	69	Seven Wells ..	Do. ..	0 5 0	17 13 0	37 8 0
Feb. ..	13	10	Do. ..	Do. ..	0 5 0	4 1 0	6 4 0
	1	1	Pier ..	Do. ..	0 5 0	0 5 0	0 13 0
	393	398	Do. ..	Seven Wells ..	0 4 3	104 5 3	211 7 0
	20	20	Seven Wells ..	Salt Cotaurs ..	0 5 0	6 4 0	12 8 0
Mar. ..	354	354	Pier ..	Do. ..	0 6 6	143 13 0	287 10 0
	4	4	Salt Cotaurs ..	Seven Wells ..	0 5 0	1 4 0	2 8 0
	1	1	Pier ..	Salt Cotaurs ..	0 5 0	0 5 0	0 10 0
	1,413	1,402	Seven Wells ..	Do. ..	0 5 6	574 0 6	1,139 2 0
April ..	897	899	Pier ..	Do. ..	0 5 0	124 1 0	249 11 0
	10	12	Seven Wells ..	Binny and Co., and back again to Pier ..	0 4 6	2 13 0	6 12 0
	3	3	Do. ..	..	0 6 0	1 2 0	2 4 0

* Not Schedule rates, but rates passed.

(Signed) A. R. BOYLE, C.E.,
Offg. Genl. Supt., P.W. Stores.

3rd September 1881.

No. 134. ORDER THEREON, 21st September 1881, No. 2,331 W.

COMMUNICATED to the General Superintendent, Public Works Workshops and Stores.

2. The special attention of that officer is directed to the remarks in paragraph 2 of the Examiner's letter.

3. The proposals in paragraph 3, relative to stock-taking, are approved for adoption.

4. The General Superintendent will submit a full report on the several points noticed in paragraphs 5, 6, 7, 8, and 9 of the Examiner's letter.

(True Extract.)

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

To the General Superintendent of Public Works Stores.
Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL
ESTABLISHMENT.

Govt. of (1881) Madras.

PUBLIC WORKS.

To

THE GENERAL SUPERINTENDENT,
OF PUBLIC WORKS WORKSHOPS.

&c., &c., &c.

Dated September, 21st.

Issued

Recd.

Encl.

G. O., 21st September 1881, No. 2331 W.

SEPTEMBER.

Nos. 133-134.

Office of the Presidency Stores Division.
Letter from the Examiner of Public Works
Accounts forwarding a memorandum of the
inspection by the Deputy Examiner of the
— communicated, with instructions, to the
General Superintendent of Public Works
Workshops and Stores.

FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 1184

MADRAS, 13 SEPTEMBER 1881.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE INFORMATION OF
GOVERNMENT A MEMO OF THE INSPECTION BY THE DE. EXAMINER,
MR. GEORGE BROWN, OF THE OFFICE OF THE PRESIDENCY STORES
DIVISION.

2. THE CASH BOOK AND CASH ACCOUNT CURRENT SEEM TO BE
KEPT IN A SLOVENLY AND VERY CARELESS MANNER. THE SUPER-
INTENDENT HAS EVIDENTLY TAKEN NO CARE TO SEE THAT THESE
RECORDS WERE PROPERLY AND NEATLY KEPT, AND HE SHOULD BE
DIRECTED TO ATTEND PERSONALLY TO MATTERS OF THIS SORT.

3. THE POINTS REFERRED TO IN PARAS 6 AND 10 ARE
CLOSELY ALLIED, AND IT IS A MATTER OF IMPORTANCE THAT SO
LARGE A VALUE IN STORES SHOULD BE CAREFULLY VERIFIED BY
STOCK-TAKING. I WOULD SUGGEST THAT THE STOCK-TAKING BE
CONTINUOUS THROUGHOUT THE YEAR, AND THAT IT SHOULD BE
A STANDING RULE THAT EACH CLASS OF STORES SHOULD BE
COUNTED ONCE IN 12 MONTHS. THERE SHOULD BE NO DIFFICULTY
ABOUT THIS.

4. THE LARGE OUTSTANDING OF RS. 20,350-6-6 AGAINST THE MYSORE GOVERNMENT REQUIRES EXPLANATION. IN APRIL LAST IT WAS NEARLY RS. 25,000, AND THREE MONTHS LATER, INSTEAD OF REDUCTION THERE IS AN INCREASE.

5. WITH REGARD TO PARA 9, THE STOCK ISSUES WHICH ARE PURELY ON ACCOUNT OF THE P. T. DEPARTMENT, AMOUNT TO RS. 25,000, AND ALTHOUGH THE ESTABLISHMENT DEALS WITH STORES FOR OTHER SERVICES, YET THE PROBABLE PURPOSE AND INTENTION OF THE STORES WAS FOR THIS DEPARTMENT MAINLY, IF NOT WHOLLY. TAKING THE ISSUES OF STOCK FOR THE PAST THREE YEARS, THE FIGURES ARE AS FOLLOWS:-

1878-79.....	RS. 23,000
1879-80.....	RS. 37,000
1880-81.....	RS. 33,000

WHILE THE CLOSING BALANCES OF STOCK WERE-

1878-79.....	RS. 1,90,000
1879-80.....	4,05,000
1880-81.....	3,22,000

AT THE ABOVE RATE OF ISSUE, IT WILL BE QUITE IMPOSSIBLE TO REDUCE THE BALANCE OF STOCK TO SUCH PROPORTIONS AS CAN BE CONSIDERED REASONABLE TO MEET CURRENT DEMANDS OF THE DEPARTMENT. DURING THE CURRENT YEAR, STORES TO THE VALUE OF SOME RS. 96,000 ARE TO BE TRANSFERRED FROM THE WORKSHOPS. IT REQUIRES SERIOUS CONSIDERATION AS TO WHAT IS TO BE DONE TOWARDS DISPOSING OF A VERY EXCESSIVE SUPPLY IN PROPORTION TO THE DEMAND.

6. THE REMARKS IN PARA 12 ARE BROUGHT TO NOTICE. IT IS POSSIBLE THAT ORDERS ARE DIVERTED FROM THE STORES OWING TO EXCESSIVE RATES FOR ARTICLES WHICH ARE UNDOUBTEDLY SECOND-HAND.

7. THE STOREKEEPER'S ALLOWANCES REQUIRE NOTICE. THE CLERK WHO IS STYLED STOREKEEPER HAS A CARRIAGE ALLOWANCE FROM GOVERNMENT AND A FURTHER ALLOWANCE AT THE RATE OF RS. 50 PER MENSEM HAS BEEN SANCTIONED FOR WORK DONE FOR THE MYSORE GOVERNMENT. INASMUCH AS IT IS PROBABLE THAT THE CENTRE OF OPERATIONS IS COMMON WHETHER WORK IS DONE FOR THIS OR FOR ANOTHER GOVERNMENT, THE OBJECT OF THE DOUBLE ~~allowance~~ ALLOWANCE IS NOT CLEAR. IF THE WORK WERE DONE OUTSIDE THE CLERK'S TIME PAID FOR BY THIS GOVERNMENT, AN ALLOWANCE FOR SUCH OVERTIME MIGHT BE REASONABLE; OTHERWISE THERE IS NO REASON WHY THE OFFICE HANDS SHOULD NOT GET SPECIAL ALLOWANCES AS THEY HAVE THE BOOKING, CORRESPONDENCE ETC. IN CONNECTION WITH THE VERY SAME STORES AS ARE CONCERNED IN THE ^{above} ~~allowance~~ ALLOWANCES. THE CLAIM AGAINST THE NIZAM'S GOVERNMENT HAS APPARENTLY NO AUTHORIZATION, AND THE SUPERINTENDENT SHOULD EXPLAIN WHY HE FORWARDED IT.

8. THE MATTER OF PARA 14 IS AT PRESENT UNEXPLAINED, AND COMMENT ON IT IS SUPERFLUOUS UNTIL THE SUPERINTENDENT HAS SUBMITTED HIS EXPLANATION. APPARENTLY THE CONTRACT HAS BEEN UPSET OR DISREGARDED, WHILE THE RESULT HAS BEEN AN OUTLAY OF RS. 2,720 BEYOND CONTRACT STIPULATION DURING THE PAST YEAR. THE SAME SYSTEM HAS BEEN IN FORCE IN THE WORKSHOPS.

9. EXPLANATION IS ALSO NECESSARY REGARDING PARA 15 THE EMPLOYMENT OF A MAN ON DAILY WAGES AS ASSISTANT TO THE ACCOUNTANTS, WHILE THE CHARGE IS MADE AGAINST REPAYMENTS OF TOOLS AND PLANT. I HAVE THE HONOUR TO BE,

Yours most obedient servant,

EXAMINER P. T. ACCOUNTS.

P.S. No. 5232
FROM THE EXAMINER, P. & ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT.

P. & DEPARTMENT.

NO. 118 W

DATED 13th SEPTEMBER 1881.

RECD.

ENCLOSURES. 2

FORWARDS A MEMO OF THE INSPECTION BY MR. GEORGE BROWN DY. EXAMINER OF THE OFFICE OF THE PRESIDENCY STORES DIVISION WITH HIS REMARKS.

8/3 6/33
Memorandum of an inspection of the Office of the Presidency Stores Division on the 1st, 2nd and 5th September 1881 by Mr. George Brown Deputy Examiner, P. & Accounts.

Mr. A. H. Boyle, Assistant Engineer, was officiating for the Superintendent, Lieutenant Baddley R. B. Assistant Engineer, 1st Grade, who was on private leave, and P. Singarama Iyengar was the Accountant.

2. Cash Book was not at all well kept; there were many erasures; although written up daily to date, the totals for August were in pencil. Most of the debit and credit entries were carelessly written and without date. The necessity

necessity of keeping the book
clear and correct cannot
be too much insisted upon.

3. Account Current Corrections
in the Office Copies of the
Account Current appear
without the Superintendent's
initials; those for December 1890
are in pencil only. Corrections in
this important Account should
be entered in ink and verified by
the Superintendent.

4. Remittance Cash Book showing
that Rs. 19029-1-6 were paid into
Treasury during the year 1891
was examined and found correct.

5. Cash Book was also examined
and found correct.

6. Stock Balances. For comparison
the following opening balances
for the last 5 years are appended.

1887-88	Rs. 216059-13-4
1888-89	202423-2-9
1889-90	189651-1-3
1890-91	205130-5-4
1891-92	392647-15-1

There is no limit for Reserve
Stock; all purchases are made
under Government sanction
only.

AP 6 V 38

only. It is expected that during
the ensuing year the Reserve
Stock will be materially
increased by transfer of stock
from Workshops and Divisions,
ordered by G.O. No. 48 dated
4th April 1891.

7. Percentage on issues. The
following percentage charged
on all issues under G.O. No.
3465 dated 10th December 1890
were, from 1st May last,
discontinued in accordance
with G.O. No. 944 dated 4th
April 1891.

Instruments	10
Machinery	17
Tools & Plant	20
Stock	22

8. Stock purchases and sale.

On the 31st March 1891 the
debit amounted to Rs. 7792-11-5,
all of which have been adjusted
with the exception of the following
bills, the settlement of which
should be urged without
further delay, and in case of
difficulty

difficulty occurring in their recovery, it should be reported to the Chief Engineer for order.

Item No. 143 L. & S. and Christopher 73. 5. 2.
Circle 3

144 - in Chenchu. 73. 5. 1. 6.

147 - in Kogaputur. 111.

The amount standing at Credit of this account No. 14, on the 31st March 1881, has since been adjusted. I specially brought notice the large amount owing by the Mysore Government on the 31st July 1881 amounting to Rupees 39900-6-6; this account appears to have first assumed a formidable amount in April last (Rs. 24999-5-1) and has since gone on increasing.

9. Stock receipt and issue.
During the year 1880-81. For comparison, the following table is appended showing the monthly receipt and issue and cost of Establishment, from which it will be seen that the cost of Establishment bears a

a percentage of 40 percent on issues only and about 24 percent on both receipts and issues.

Month	Value of Stock received	Value of Stock issued	Cost of Establishment
April 1880	28	970 8	
May	246	3764 5 5	945 8
June	1897 11 4	3264 10 10	842 11 6
July	1524 13 8	5315 9 11	810
August	2096 8 9	3897 5 4	1023 8 10
September	919 6 7	4884 4 10	864
October	1024	2554 15 7	924
November	777 9 1	2503 6 9	924
December		3169 11 3	1686
January	1831 5 2	1044 8 7	1502 5 4
February	55 7 7	1513 8 4	1320 13 9
March	2533 13 11	5977 10 0	1246 16 10
Supplies	116 2 1		
Total	21622 14 10	32224 6 2	13110 2 3

10. Verification of stock. The whole of the Stores were verified in October 1878 (nearly 3 years ago) and only portions as shown in the half-yearly returns have since been checked and verified. To arrive at a more correct approximation of the value of the Store at current rates, it is very desirable that a new stock taking should be made.

11. Tools and Plant. The cost of repairs to Tools &c. returned from other Divisions into Store is debited to this head. The following

anted, they are here brought to notice

4. Carrriage of Stores There is a Contract with Messrs. Manning & Co. dated 24th May 1880 for the supply of carts for the carriage of ^{required by the stores} Department during the year 1880-81 at certain rates specified in a schedule attached to it. On inspecting the accounts,

it was found that the Contractors had been paid according to amounts carried and not according to the number of carts employed at the schedule rates, a list of the amounts actually paid during the 13 months from April 1880 to April 1881 inclusive, is appended with a column showing what apparently should have been paid had the payments been made in accordance with the Contract. The difference amounts to Rs. 2420-4-11 against Government which could not

* marked 'a'

not be satisfactorily explained at the time of Inspection.

The Superintendent should be called upon to explain the matter.

15 General Remarks. The Accountant stated that he had no Assistant other than a man who is employed at 4 Rs. & 6 pice a day who is charged monthly as a cost to Repair of Tools and Plant. The Superintendent should explain why this wrong procedure was permitted and allowed to continue ever since September 1880.

As the Workshops in the current year are being relieved of a large quantity of stores (referred to above in para 6), a redistribution of Establishment appears necessary not only in the Stores Division but the Workshops Division also.

Geo Brown
Examiner of Accounts

"A"

Statement of Carts engaged and paid for by the P. & O. Dept. from April 1880 to April 1881.

Date	Number of Carts	Wright carried	From what place	To what place	Schedule Amount	Rate of. as per actually	Amount actually paid at.	for Carts. Rate of the rate of two Carts. per Crt.
1880								
April	4	3	Pier	Seven Wells	" 4.3	1.1	" 1.9	6
	3	3	Seven Wells	Salt-Cottains	" 5.0	" 1.0	" 4.6	6
	4	4	"	"	" 5.0	" 1.4	" 4.6	6
	2	1 1/2	Arundel	Seven Wells	" 8.0	" 6.0	" 10.6	6
May	3	3	Seven Wells	Salt-Cottains	" 5.0	" 1.0	" 1.4	6
	72	70 1/2	Pier	do	" 6.6	29.4	" 60.5	6
	2	1	do	do	" 6.6	" 1.3	" 60.5	6
	3	2 1/2	Salt Cottains	Seven Wells	" 5.0	" 1.0	" 1.9	6
	2	2 1/2	Seven Wells	Pier	" 4.3	" 8.6	" 1.3	6
June	34	36	Pier	Salt Cottains	" 6.6	13.10	" 29.4	6
	714	724 1/2	Seven Wells	do	" 5.0	22.2	" 45.5	6
	4	3	South Indian Railway	Seven Wells	" 5.0	1.4	" 1.4	6
	1	1	Seven Wells	Salt Cottains	" 5.0	" 5.0	" 1.0	6
July	1	"	Salt Cottains	Seven Wells	" 5.0	" 5.0	" 5.0	6
	525	525	Seven Wells	Salt Cottains	" 6.6	604.8	" 1236.10	6
August	5	"	Cooper's Baggage	Pier	" 11.0	3.7	" 3.7	6
	97	98 1/2	Seven Wells	Salt Cottains	" 5.0	30.5	" 61.9	6
	98	101	do	Regapornam	" 4.3	2.6	" 6.53	6
	96	93	Pier	Salt Cottains	" 6.6	3.9	" 7.5	6
	311	321	do	Regapornam	" 3.0	5.8	" 120.6	6
September	111	114 1/2	do	do	" 3.0	20.13	" 42.15	6
	888	914 1/2	do	Salt Cottains	" 6.6	360.2	" 743.0	6
	11	12 1/2	do	Seven Wells	" 4.3	2.16	" 6.10	6
	8	8 1/2	Regapornam	do	" 4.3	2.2	" 4.8	6
	1	1	Salt Cottains	do	" 5.0	" 5.0	" 1.0	6
	1	1	Seven Wells	Salt Cottains	" 5.0	" 5.0	" 1.0	6
October	38	32 1/2	Pier	Seven Wells	" 4.3	10.1	" 17.6	6
	15	16 1/2	Seven Wells	Salt Cottains	" 5.0	4.11	" 10.2	6
	4	4	South Indian Railway	Seven Wells	" 5.0	1.4	" 2.8	6
November	40	38	Pier	do	" 4.3	10.10	" 22.3	6
	44	45 1/2	do	Salt Cottains	" 6.6	17.14	" 36.15	6
	12	13	South Indian Railway	Seven Wells	" 5.0	3.12	" 8.2	6
	1	1	Seven Wells	South Indian Railway	" 5.0	" 5.0	" 1.0	6
December	88	85 1/2	Pier	Salt Cottains	" 6.6	3.12	" 6.9	6
	12	11 1/2	do	Seven Wells	" 6.6	4.14	" 6.3	6
	2	2	South Indian Railway	do	" 5.0	" 10.0	" 1.4	6

1677 9 3345 17

Date	Number of Coats	Weight of material	From what place	To what place	Schedule Amount		Amount actually paid at the	
					rate of coat	rate of coat	rate of coat	rate of coat
1881								
January	7	7	Salt Lick	Pier	66	2136	511	
	6	6	Salt Lick	Salt Lick	5	141	312	
	1	1	Pier	do	66	66	18	
February	57	60	Salt Lick	do	5	1713	378	
	12	10	do	do	5	41	64	
	1	1	Pier	do	5	5	18	
March	398	398	do	Salt Lick	43	10463	2117	
	20	20	Salt Lick	Salt Lick	5	64	128	
	354	354	Pier	do	66	14313	28710	
	4	4	Salt Lick	Salt Lick	5	14	28	
	1	1	Salt Lick	Salt Lick	5	5	10	
April	1418	1402	Pier	do	66	574	11392	
	397	399	Salt Lick	do	5	1241	24911	
	10	12	Pier	Salt Lick	46	212	612	
	3	3	do	Briny & out back again	6	12	24	
				to Pier				

P. W. John Dept
3rd September
1881

A. R. Boyle

C. C.

Offg. Genl. Supt. P. W. John & Co.

N. B. x Note Schedule rates but rates proceed.

h 23314

sent
by post

PUBLIC WORKS DEPARTMENT.

13/2331

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 21st Sept 7/81

Read the following:—

From the Examiner
of Accounts ---

} N. E. No. 118 W 8/13 Sept 81

Communicated to
the General Superintendent
of S. N. Works, Stores and
Stores.

2. The special attention of
that Officer is directed to the
remarks in para 2 of the
Examiner's letter.

3. The proposals in para 3
relative to Stock taking are
approved for adoption.

4. The General Supt. is
~~requested~~ ^{will} submit a full re-
port on the several points
noticed in paras 5, 6, 7, 8 & 9
of the Examiner's letter.

To
The Genl Supt Pw Stores
" Examiner Pw Accts

16/9/81

S 15/9

Att

Q. 6. 2v 1636 W. 8712 July 1857
" " 914 W. 8745 April 1858

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2331

Cir 17/9
J. S. 18/9
Q. 1529 87 8711 9-10

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Gobt. of (1881) Madras.
PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O., 21 Sept. 1881, No. 2331 W.

Nos. 1336/34

Office of the Presidency Works
Division Under Letter from the
Hon. Secy. to Govt. forwarding a memo
of the Inspector by the Dy. Secy
of the — — — — — with instructions
to the Genl. Inspct. P. W. to hold up
the same.

Filed in Receipt Reg.