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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. D. DEPARTMENT

G.O. No. / B.P. No.	2361- W.	Press. / Mis.
Dated	22. 8. 1883.	

K.M.K.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th August 1883, No. 86 W. :—

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

2. The orders contained in paragraph 3 of G.O., No. 2331 W., of 21st September 1881, and paragraph 4 of G.O., No. 3 W., of 5th January 1882, should be borne in mind, and continuous stock-taking arranged for, so that each class of stores may be counted once in twelve months.

3. The balances at debit of stores of late years have been as follows :—

	Rs.
1879-80	4,05,000
1880-81	3,93,000
1881-82	4,72,000
1882-83	3,64,000

The increase in 1881-82 was in consequence of the transfer of a large quantity (Rs. 90,000) of stores which had previously been held by the workshops. The apparent reduction in the balance at the end of the past year has been to the extent of some Rs. 60,000, only a book transaction, and not the result of issues reducing quantities. Under orders of Government the stock on hand was revalued and statements furnished by the General Superintendent showing the results of the action. The loss subsequently adjusted amounted to about Rs. 60,000 in round figures as above stated, and the stock ledgers were opened on 1st November 1882 with the correct quantities and revised rates of stores considered serviceable, obsolete articles being excluded. Some of these obsolete articles have been disposed of.

4. Orders were issued (G.O., No. 2743 W., dated 21st October 1882) that surplus stores should be advertised as widely as possible. Revised lists corrected to 1st January 1883 were published in the *Fort St. George Gazette* Supplement, 28th March 1883. The estimated value of the surplus stock was given at Rs. 2,25,000, and of stock which it was intended to retain at Rs. 1,62,000. The obsolete stores were put down at a value of Rs. 38,700.

5. In his letter printed with G.O., No. 3 W., of 5th January 1882, the General Superintendent states that "the large amount of stock in the Public Works Stores will be steadily reduced, owing to the recent orders permitting the Superintendent to lower the book rates." As stated in paragraph 3 above, the revised rates were adopted as from 1st November 1882, and probably there had not been sufficient time before the close of the financial year 1882-83 to judge how far the reduced rates had attained their object.

6. The value of issues during the year (1882-83) as affecting the balance at the commencement of the year amounted to only Rs. 50,000, at which rate the reduction of the supply on hand will be a matter of years. Should the construction of State Railways or Tramways be pressed, it is probable that there would be an opening for the disposal of a much larger quantity of stores than our normal demand requires.

ENCLOSURE.

Memorandum of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the General Superintendent, Public Works Stores, on the 8th August 1883.

Lieutenant Baddeley, R.E., the General Superintendent, and P. Singaravalu Moodelliar, the Accountant, were present.

2. The division was last inspected on the 7th August 1882.

3. When, as in the case of this office, a ledger account is kept for each article of stores, it is of much importance that there should be a strict record of all receipts, and that every bill as it comes to hand (sometimes long after the stores themselves) should be varified by the storekeeper, and should bear upon its face when filed away—

(1) The Storekeeper's verification.
(2) The sanction under which the purchase was made.
(3) The item and folio number of the daily receipts book in which the first receipt of the stores is to be found recorded.

If this were done, it would be easy to refer back regarding any stores purchase; moreover, the responsibility of the storekeeper would be definitely fixed.

When the stores are not billed for (*i.e.*, in some transfer transactions), the invoice or, in the absence of any other document, the advice note of transfer debit should be enfaced as above. There is no such enfacement at present, but the General Superintendent was understood to cordially agree to the proposal.

4. The sanctions were produced in every case during an examination of the purchase transactions and primary books with the ledgers here and there, but such sanctions should be filed in a guard book, and consecutively numbered; they are now loose and separate, and are liable to be mislaid.

5. As regards the stores ledgers themselves, they are well kept; Accountant T. Soondrum Pillay, who was been for some days carefully auditing them, finds them correctly posted, and balanced, and reports as follows:—

"The new ledgers open with the balances at the reduced or revised rates ordered in G.O., No. 2743 W., of 21st October 1882, excluding the value of obsolete stores.

"The actual book loss by the revaluation of serviceable stores, and by exclusion of obsolete stores from the new ledgers, amounts to Rs. 71,105-3-4,* of which a sum of Rs. 9,831-11-0 has been realized by sales of obsolete stores, Rs. 779-8-9 by sale of serviceable stores at higher than the standard or book rates, and the difference, Rs. 60,493-15-7, charged off to profit and loss; so that the ledger balances at the half-year ending 31st March 1883 close with the standard rates. It is observed in some cases the information required to be given in column 'From whom received' and 'To whom issued' is not clearly noted. The manner in which this should be done has been explained."

	Rs.	A.	P.
* Balance at end of October 1882 ..	4,52,447	0	0
Balance brought forward on 1st November 1882 in new books	3,81,341	12	8
	71,105	3	4

6. The issues were found to be methodically and correctly treated.

7. The cash book, cash abstract book, and adjustments book were in order, except that in the latter the proper column should clearly show to what voucher each transaction refers for support.

8. The accuracy of the General Superintendent's treasury balance on the 31st July 1883 was proved. Cheque books are properly treated.

9. Stock has been verified by actual count as regards instruments, tools, and the like this financial year by the General Superintendent himself; verification of other stock is said to be in progress gradually as time is found. It was suggested to the General Superintendent that there might perhaps be more satisfaction to be had from a system of constant continuous stock-taking by a clerk told off for that sole purpose, as intended by the remark in paragraph 3 of G.O., No. 2331 W., of 21st September 1881.

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10. The miscellaneous receipts counterfoil books should perhaps bear a printed as well as a written number on each page. There are frequent receipts, and at present one could extract a page easily without the page number losing sequence, and therefore without much chance of detection.

11. There is a great deal of State Railway work; 50 out of 64 consignments of stores received by sea during the last year (1882-83) were for State Railways, and such business may now increase steadily, in which case the 5 per cent. commission on it (G.O., No. 2054 W., of 20th August 1880), which is being credited to Establishment, will more and more cover the outlay under that head, and improve the prospects of the concern generally.

12. Many of the stores purchases are for the fulfilment of some particular indent, and transactions of this sort do not pass through the storekeeper's ledger, but, when paid for from the stores office, are debited (in transfer) to the indentor division or department.

Particulars of such stores receipts are recorded quite separately in a rough book for the purpose.

13. Of other store transactions, viz., those purchases for the reserve, and issues thence, which are recorded in the storekeeper's ledgers, there were in 1882-83 receipts amounting to Rs. 49,881 and issues Rs. 87,436.

The receipts include, however, articles returned to stores as unserviceable, repaired in the shops, and then brought on to the books at a valuation.

14. The balance at debit of stores on the 31st March 1883 was Rs. 3,63,960.

15. The records of the office appeared to be well kept.

16. There was nothing in the suspense accounts worthy of notice here.

17. It would be well for the punctuality of the office work if bills for landing charges, pier dues, &c., could be rendered by the Master Attendant's office promptly after the landing of each ship's consignment, instead of after two or three months' delay as at present.

MADRAS,
11th August 1883.

ORDER—dated 22nd August 1883, No. 2361 W., Public Works.

Communicated to the General Superintendent, Public Works Stores, for information and guidance. The report is satisfactory.

(True Extract.)

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

To the General Superintendent, Public Works Stores.
" Examiner, Public Works Accounts.

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras

PUBLIC WORKS.

Dated August, 22nd.

Recd. E

G.O., 22nd Aug. 1883, No. 2361 W

AUGUST.

Inspection Notes

The — on the office of the General Superintendent, Public Works Stores, by the Deputy Examiner, Public Works Accounts

3

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2361

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 Modaliar 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:—

	RS.	A.	P.
Item No. 143, Local Fund Board Chatrapur Circle	73	5	2
„ „ 144, „ „ Chicacole „	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 31*st 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. „	...			3,169	11	3	1,686	0	0
January 1881	1,831	5	2	1,044	8	7	1,502	5	4
Feb. „	55	7	7	1,513	8	4	1,320	13	9
March „	2,533	13	11	3,777	14	11	1,296	10	10
„ (Supplemental)	140	2	1	...			...		
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* 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.

* Marked "A."

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 cooly 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.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
1880.		Tons.					
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 6 0
					0 5 0	1 4 0	
	4	4	.....	.....	0 3 0	0 6 0	0 10 6
	4	4	.....	Seven Wells ..	0 5 0	0 15 0	1 14 0
	2	1½	Arsenal	Salt Cotaurs ..	0 6 6	29 4 0	60 5 3
	3	3	Seven Wells ..	Do.* ..	0 6 6	0 13 0	
	72	73½	Pier	Do. ..	0 5 0	0 15 0	1 9 0
May ..	1	1	Do.	Seven Wells ..	0 4 3	0 8 6	1 3 2
	2	2½	Salt Cotaurs ..	Pier	0 6 6	13 13 0	29 4 0
	3	2½	Seven Wells ..	Salt Cotaurs ..	0 5 0	223 2 0	455 15 0
	2	2	Pier	Do. ..	0 5 0	1 4 0	1 14 0
	34	36	Seven Wells ..	Seven Wells ..	0 5 0	0 5 0	0 10 0
	714	729½	South Indian Railway.	Salt Cotaurs ..	0 5 0	0 5 0	0 5 0
June ..	4	3	Seven Wells ..	Seven Wells ..	0 5 0	164 1 0	334 1 0
	1	1	Salt Cotaurs ..	Salt Cotaurs ..	0 5 0	604 8 0	1,236 10 0
	1	..	Seven Wells ..	Do.	0 6 6	3 7 0	3 7 0
July ..	526	534½	Pier	Pier*	0 11 0	30 5 0	61 9 0
	1,488	1,523	Expense Magazine ..	Salt Cotaurs ..	0 5 0	26 0 6	53 10 6
	5	..	Seven Wells ..	Rayapuram ..	0 4 3	39 0 0	75 9 0
	97	98½	Do.	Salt Cotaurs ..	0 6 6	58 5 0	120 6 0
Aug. ..	98	101	Pier	Rayapuram ..	0 3 0	20 13 0	42 15 0
	96	98	Do.	Do.	0 3 0	360 2 0	743 0 6
	311	321	Do.	Salt Cotaurs ..	0 6 6	2 14 9	6 10 3
	111	114½	Do.	Seven Wells ..	0 4 3	2 2 0	4 8 3
	111	214½	Do.	Do.	0 4 3	0 5 0	0 10 0
	888	..	Do.	Salt Cotaurs ..	0 5 0	0 5 0	0 10 0
	11	12½	Rayapuram ..	Seven Wells ..	0 4 3	10 1 6	17 6 5
Sept ..	8	8½	Salt Cotaurs ..	Salt Cotaurs ..	0 5 0	4 11 0	10 2 6
	1	1	Seven Wells ..	Seven Wells ..	0 5 0	1 4 0	2 8 0
	1	1	Pier	Do.	0 4 3	10 16 0	20 3 0
	38	32½	Seven Wells ..	Salt Cotaurs ..	0 6 6	17 14 0	36 15 6
Oct. ..	15	16½	South Indian Railway.	Seven Wells ..	0 5 0	3 12 0	8 2 0
	4	4	Pier	South Indian Railway.	0 5 0	0 5 0	0 10 0
	40	38	Do.	Salt Cotaurs ..	0 6 6	35 12 0	69 10 0
	44	46½	South Indian Railway.	Seven Wells ..	0 6 6	4 14 0	6 3 10
Nov. ..	12	13	Seven Wells ..	South Indian Railway.	0 5 0	0 16 0	1 4 0
	1	1	Pier	Salt Cotaurs ..	0 6 6		
	88	85½	Do.	Seven Wells ..	0 6 6		
Dec. ..	12	11½	South Indian Railway.	Do.	0 5 0		
	2	2					

* 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.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
1881.	7	7	Salt Cotaurs ..	Pier	0 6 6	2 13 6	5 11 0
Jan. ..	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
	57	60	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 6 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	Seven Wells ..	Salt Cotaurs ..	0 5 0	0 5 0	0 10 0
	1,413	1,402	Pier	Do.	0 6 6	574 0 6	1,139 2 0
April ..	397	399½	Seven Wells ..	Do.	0 5 0	124 1 0	249 11 0
	10	12	Pier	Seven Wells ..	0 4 6	2 13 0	6 12 0
	3	3	Do.	Binny and Co., and back again to Pier* ..	0 6 0	1 2 0	2 4 0

* Not Schedule rates, but rates passed.

3rd September 1881.

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

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.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary 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. 2,331 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.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

5th January 1882, No. 3 W.

General.
Account.

Read the following paper :—

No. 5. From Lieutenant W. L. C. BADDELEY, R.E., General Superintendent, Public Works Stores, to the Chief Engineer, Public Works Department, dated Madras, 5th October 1881, No. 1116 S.

WITH reference to G.O., No. 2331 W., of 21st September 1881, I have the honor to express my regret that the cash-books of the Public Works Stores should have been in an unsatisfactory state when examined by Mr. Brown. It has always been the rule for the Superintendent to examine the cash-books of the Stores and Workshops at the end of every month, and to check every item entered therein with the vouchers, and to the best of my belief every item has been personally checked during the time I have been in charge. Since the date of Mr. Brown's examination the cash-books have been examined daily, but it will still be necessary to check the whole of the entries at the end of each month.

2. The operation of taking stock in a large establishment like the Public Works Stores occupies far more time than the Examiner would appear to suppose. When I first took charge of the Stores and Workshops I was occupied continuously for about two and a half months simply in taking stock, and when current work has to be carried on at the same time it will be extremely difficult to count or weigh up every item once in each year. I shall, however, make every effort to comply as far as possible with the orders on the subject.

3. The large outstanding against the Mysore Government is due to an adjustment being delayed pending the repayment of an overcharge made by the Madras Railway Company.

4. The large amount of stock in the Public Works Stores will be steadily reduced owing to the recent orders permitting the Superintendent to lower the book rates. A list of surplus stores will shortly be submitted for the information of Government.

5. I am not aware of any complaints regarding the system of issuing repaired instruments at the original book rates, these are invariably accepted by Government officers, and with regard to orders from the general public, it would scarcely be fair to private trade if the Store Department were to sell really serviceable instruments at second-hand prices.

6. The Storekeeper's allowance was sanctioned by the Government of India on the recommendation of the Government of Madras.—*Vide* G.O., No. 2590, dated 31st October 1870. Mr. Brown must have omitted to inquire into the nature of the work performed by Mr. Gray; for a very considerable part is carried on at the pier and the remainder chiefly in the Workshop yard, also nearly the whole of the correspondence is drafted by him; moreover, he does not confine himself to office hours for carrying out this work, in short while a ship is discharging cargo he cannot avail himself of any holiday. The charge against the Nizam's Government was forwarded because the spirit of the order appears to be that Native States should pay for the services of the Public Works Storekeeper while actually employed on their work.

7. With regard to the question of cart-hire, I would observe that according to the contract agreement no weight is specified as a cart-load; but as there is a clause which binds the contractor to accept the interpretation of the General Superintendent for any part of the agreement, it has been the rule from the first establishment of the Stores and Workshops that half a ton shall be considered a cart-load: 1,000 lbs. being the ordinary cart-load in the town of Madras. When large quantities of heavy goods, such as iron, have to be moved, the practice has been to pay the contractor by the cart-load of half a ton, and to place no restriction on him as to the number of carts or coolies that he employs. The arrangement is, in my opinion, a perfectly equitable one; it is understood by all those who tender to supply carts, and it is far more convenient for the department to pay for the removal of large consignments of goods by the ton, instead of having to examine each cart to see that the contractor does not employ more carts than necessary. The contractors load and unload their carts, and the rates paid are, I believe, at the present time as low as it is possible to obtain.

8. All coolies in the Store Department are charged to the Repairs of "Tools and Plant," and in the case in point, as the man was capable of copying letters, it was considered to be an economical arrangement to employ him. The man altogether was employed in the office for about eight months, and previously as a cooly. He has since been dismissed, but I fear it will be necessary to apply for a clerk to take his place to assist the Accountant of the Store Department.

No. 6. ORDER THEREON, 5th January 1882, No. 3 W.

WITH reference to paragraph 1 of the foregoing letter, the Government observe that if the cash-book be checked daily, and the totals carried forward initialled by the General Superintendent, there appears to be no necessity for going over the entries again at the end of the month.

2. The explanation in paragraph 3 is not altogether satisfactory; there was no reason why the disputed item should not have been excluded from the sum outstanding and the major portion adjusted.

3. With regard to paragraph 4, the difference between book value and proposed new rates of issue must be a charge to some final head. To effect this the Superintendent is directed to commence stock-taking at once, to be completed by the 31st March 1882 at latest, and to submit to Government three lists as follows:—

(*a*) List of surplus stores showing present book value with rates, and proposed rates and value at which he would recommend their being disposed of.

(*b*) List of other serviceable stores, showing present book rates and book value, as well as proposed reduced rates and value.

(*c*) List of unserviceable or obsolete stores, showing book rates and value.

It will then be clear what the estimated loss will be, viz., in (*a*) and (*b*), the difference between book value and revaluation, and in (*c*) the whole amount. Orders will then be issued for charging off the loss.

4. With regard to future stock-taking, the Superintendent admits that it can be commenced and completed in ten or eleven weeks. This period divided over a year will easily allow of the orders of Government in paragraph 3 of their Proceedings No. 2331, dated 21st September 1881, being carried out.

5. The Government are of opinion that repaired second-hand articles should certainly be issued at a lower rate than new instruments. Being practically serviceable they should as a rule be kept for issue to the department, but if required by private parties they may be sold at a percentage over the price at which Government departments would get them.

6. The allowance to the Storekeeper, referred to in paragraph 6, having been sanctioned by the Government of India after due consideration, this Government see no reason why it should now cease. The item should not however be an *additional* charge against the Mysore State, but be debited against the 5 per cent. for "Agency"

received from it. No extra allowance for other than the Mysore State Railway should in future be admitted.

7. The practice of considering half a ton as a cart-load is reasonable, and may be adhered to during the continuance of the present contract, but future contracts should specify the rate per ton and not per cart-load.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the General Superintendent, Public Works Stores and Workshops.
" Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

To

THE GENERAL SUPERINTENDENT.
OF PUBLIC WORKS STORES
AND WORKSHOPS,
&c., &c., &c.

Dated January 5th.

Issued

Encl.

Recd.

G.O., 5th January 1882, No. 3 W.

JANUARY.
Nos. 5-6.

Office of the Presidency Stores Division.—Report by the General Superintendent, Public Works Stores, on the points noticed by the Deputy Examiner in his Inspection Report of the '—, communicated to the Examiner, with certain instructions to be attended to by the General Superintendent, Public Works Stores.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

No. 132.

READ—the following papers:—

From Lieutenant W. L. C. BADDELEY, R.E., General Superintendent, Public Works Stores, &c., to the Deputy Chief Engineer, Public Works Department, dated Madras, 29th September 1882, No. 1231 S.

With reference to G.O., 5th January 1882, No. 3 W., I have the honor to forward three lists of Public Works Stores, marked A, B, C; also a statement under sub-heads showing the probable loss to Government in the disposal of the stores at the reduced rates recommended.

2. Stock-taking was completed in March 1882, and the balance of stock on 31st March 1882, as examined and checked by the Account Office, was Rs. 4,71,839-14-9. The stores have however continued to be issued at the present book rates, with the exception of second-hand instruments, which are rated and supplied at 25 per cent. less than their original value, in accordance with paragraph 5 of the Government Order, so that the actual loss will not be so large as shown in the statement. If Government however direct that the entire difference between the opening balance or book value and the reduced rates recommended should be written off, the amount of the proposed value will be taken as the opening balance from 1st April 1882, and the difference realized by sale of stores at the present book rate up to the date of final orders being received will be adjusted at the close of the current official year.

3. The new forms of ledger proposed by the Examiner, Public Works Accounts, have been received, and will be opened on the 1st October next with the reduced rates if approved by Government.

4. It will be seen that the opening balance on 1st April 1882 was Rs. 4,71,839-14-9. By the reduced rates recommended there will be a *fictitious* loss of Rs. 84,754-10-0, leaving the opening balance of stock in store to commence with Rs. 3,87,085-4-9. I say fictitious, because until final orders are received articles will continue to be sold at their book value, and also the obsolete stores which in the statement are entered as *without value* must necessarily realize *something* when sold.

5. The following statement shows clearly the fictitious loss of Rs. 84,754-10-0:—

——	Book Value.	Proposed Value.	Loss.
	RS. A. P.	RS. A. P.	RS. A. P.
Statement A, Surplus Stores	2,63,471 2 6	2,24,928 14 6	38,542 4 0
Do. B, Stores to be retained ..	1,70,460 7 9	1,62,156 6 3	8,304 1 6
Do. C, Obsolete Stores	38,670 13 1	...	38,670 13 1
	4,72,602 7 4	3,87,085 4 9	85,517 2 7
Deduct.			
Net gain by sale of stores at rates higher than book value	762 8 7	...	762 8 7
	4,71,839 14 9	3,87,085 4 9	84,754 10 0

6. I have addressed you in a separate letter on the subject of paragraph *b* of the Government Order above quoted.

No. 132-A.

Office Note from the Examiner, Public Works Accounts, dated Madras, 5th October 1882, No. 554.

The General Superintendent may be authorized to write off to debit of "Stock Purchases and Sales" the sum of Rs. 84,754-10-0, after first deducting therefrom any further gains realized by the sale of stores since the date of his report. This debit will be cleared eventually by a credit in the first place of such sum as may be realized hereafter by the sale of the unserviceable and obsolete stores, and by a final write off of the remaining balance to Profit and Loss, as recommended by the Stock Committee in paragraph 22 of their report.

2. The opening balance of stock as on 1st April 1882 will not be affected. The stock balance will be affected only by the write off to Stock Purchases and Sales when it is made, and the write off may be fixed for the sake of convenience for the last day of any given month, say the 31st of October 1882, so that the ledgers may open with the reduced balance and the reduced rates on the 1st of the following month.

3. The debit of the loss to the Suspense Account Stock Purchases and Sales is recommended with the view that the necessity for the speedy clearance of this account by the sale of the unserviceable stores may be kept in mind, and such orders should be issued as will ensure the early disposal of the articles, say by 31st December 1882 at the latest, so that recoveries may be credited and all adjustments effected before the close of the current financial year. There is no need for deferring any adjustment to its close.

4. When the final charge to Profit and Loss is ascertained it will be necessary for Government to make a *pro formâ* appropriation of Budget grant under that head by a corresponding *minus* grant under Stock, there being no real addition to the Provincial grant on the whole.

5. It will be necessary to issue orders as to the steps to be taken for the disposal of the "Surplus Stores."

No. 133.-

Order—dated 21st October 1882, No. 2743 W., Public Works.

Ordered that the foregoing note from the Examiner, Public Works Accounts, be communicated to the General Superintendent, Public Works Stores, for information and guidance.

2. The serviceable surplus stores should be advertised as widely as possible before they are sold or transferred to divisions requiring them.

3. The unserviceable stores may be disposed of at once to the best advantage.

(True Extract.)

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

To the General Superintendent, Public Works Stores.
" Examiner, Public Works Accounts.

Exd. C. Howarth.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

Dated October, 21st.

Read. *Encl.*

G.O., 21st Oct. 1882, No. 2743 W.

OCTOBER.

Nos. 132-133.

2361 W

Loss in the disposal of Stores at reduced rates in the Public Works Stores.

Office Note from the Examiner of Public Works Accounts regarding the adjustment of the —, communicated to the General Superintendent, and instructions issued for the sale of serviceable and unserviceable stores.

MEMO OF INSPECTION BY H.RAINIER ESQUIRE DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS MADRAS OF THE OFFICE OF THE GENERAL SUPERINTENDENT PUBLIC WORKS STORES ON THE 18TH AUGUST 1882.

LIEUTENANT BADDELEY R.E. THE GENERAL SUPERINTENDENT AND P.SINGARAVALU MOODELLIAR THE ACCOUNTANT WERE PRESENT.

2. THE DIVISION WAS LAST INSPECTED ON THE 7TH AUGUST 1882.

3. WHEN, AS IN THE CASE OF THIS OFFICE, A LEDGER ACCOUNT IS KEPT FOR EACH ARTICLE OF STORES, IT IS OF MUCH IMPORTANCE THAT THERE SHOULD BE A STRICT RECORD OF ALL RECEIPTS, AND THAT EVERY BILL AS IT COMES TO HAND (SOMETIMES LONG AFTER THE STORES THEMSELVES) SHOULD BE VERIFIED BY THE STORE-KEEPER, AND SHOULD BEAR UPON ITS BACK WHEN FILED AWAY:-

1. THE STOREKEEPERS VERIFICATION.

2. THE SANCTION UNDER WHICH THE PURCHASE WAS MADE.

3. THE ITEM AND FOLIO NUMBER OF THE DAILY RECEIPTS BOOK IN WHICH THE FIRST RECEIPT OF THE STORES IS TO BE FOUND RECORDED.

IF THIS WERE DONE IT ~~would~~ WOULD BE EASY TO REFER BACK REGARDING ANY STORES' PURCHASE; moreover the responsibility of the storekeepers would be definitely fixed.

WHEN THE STORES ARE NOT BILLED FOR (I.E. IN SOME TRANSFER TRANSACTIONS) THE INVOICE, OR IN THE ABSENCE OF ANY OTHER DOCUMENT, THE ADVICE NOTE OF TRANSFER DEBIT SHOULD BE ENFACED AS ABOVE.

THERE IS NO SUCH ENFACEMENT AT PRESENT, BUT THE GENERAL SUPERINTENDENT HAS UNDERSTOOD TO CORDIALLY AGREE TO THE PROPOSAL.

4

4. THE SANCTIONS WERE PRODUCED IN EVERY CASE, DURING AN EXAMINATION OF THE PURCHASE TRANSACTIONS AND PRIMARY BOOKS WITH THE LEDGERS HERE AND THERE, BUT SUCH SANCTIONS SHOULD BE FILED IN A GUARD BOOK, AND CONSECUTIVELY NUMBERED - THEY ARE NOW LOOSE AND SEPARATE AND ARE LIABLE TO BE MISLAID.

5. AS REGARDS THE STORES' LEDGERS THEMSELVES, THEY ARE WELL KEPT. ACCOUNTANT T. SOONDRUM PILLAY WHO HAS BEEN FOR SOME DAYS CAREFULLY AUDITING THEM, FINDS THEM CORRECTLY POSTED, AND BALANCED, AND REPORTS AS FOLLOWS: -

"THE NEW LEDGERS OPEN WITH THE BALANCES AT THE "REDUCED OR REVISED RATES ORDERED IN G.O. NO 2748 W. OF 21ST OCTOBER 1882, EXCLUDING THE VALUE OF OBSOLETE STORES.

"THE ACTUAL BOOK LOSS BY THE REVALUATION OF SERVICE-ABLE STORES, AND BY EXCLUSION OF OBSOLETE STORES FROM THE

BALANCE AT END OF OCTOBER 1882..	RS. 452447- 0-0	NEW LEDGERS,
BALANCE BROUGHT FORWARD ON 1ST. NOVEMBER 1882 IN NEW BOOKS.	RS. 381841-12-8	AMOUNTS
	RS. 71105- 3-4	TO RS.

"71105-3-4 OF WHICH A SUM OF RS 9831-11-0 HAS BEEN REALIZED "BY SALES OF OBSOLETE STORES, RS 779-8-0 BY SALE OF SERVICE-"ABLE STORES AT HIGHER THAN THE STANDARD OR BOOK RATES, AND "THE DIFFERENCE RS 60493-15-7 CHARGED OFF TO PROFIT AND "LOSS SO THAT THE LEDGER BALANCES AT THE HALF YEAR ENDING "31ST MARCH 1883 CLOSE WITH THE STANDARD RATES. IT IS "OBSERVED IN SOME CASES THE INFORMATION REQUIRED TO BE "GIVEN IN COLUMN "FROM WHOM RECEIVED" AND "TO WHOM ISSUED" IS "NOT CLEARLY NOTED. THE MANNER IN WHICH THIS SHOULD BE "DONE HAS BEEN EXPLAINED."

6. THE ISSUES WERE FOUND TO BE METHODICALLY AND CORRECTLY TREATED.

7. THE CASH BOOK, CASH ABSTRACT BOOK AND ADJUSTMENTS BOOK WERE IN ORDER, EXCEPT THAT IN THE LATTER THE PROPER COLUMN SHOULD CLEARLY SHOW TO WHAT VOUCHER EACH TRANSACTION REFERS FOR SUPPORT.

8. THE ACCURACY OF THE GENERAL SUPERINTENDENT'S TREASURY BALANCE ON THE 31ST JULY 1883 WAS PROVED. CHEQUE BOOKS ARE PROPERLY TREATED.

9. STOCK HAS BEEN VERIFIED BY ACTUAL COUNT AS REGARDS INSTRUMENTS, TOOLS, AND THE LIKE, THIS FINANCIAL YEAR, BY THE GENERAL SUPERINTENDENT HIMSELF. VERIFICATION OF OTHER STOCK IS SAID TO BE IN PROGRESS GRADUALLY, AS TIME IS FOUND. IT WAS SUGGESTED TO THE GENERAL SUPERINTENDENT THAT THERE MIGHT PERHAPS BE MORE SATISFACTION TO BE HAD FROM A SYSTEM OF CONSTANT CONTINUOUS STOCK-TAKING BY A CLERK TOLD OFF FOR THAT SOLE PURPOSE, AS INTENDED BY THE REMARK IN PARA 3 OF G.O. NO 2331 W. OF 21ST SEPTEMBER 1881

10. THE MISCELLANEOUS RECEIPTS COUNTERFOIL BOOKS SHOULD PERHAPS BEAR A PRINTED AS WELL AS A WRITTEN NUMBER ON EACH PAGE. THERE ARE FREQUENT RECEIPTS, AND AT PRESENT ONE COULD EXTRACT A PAGE EASILY WITHOUT THE page NUMBER LOSING SEQUENCE AND THEREFORE WITHOUT MUCH CHANCE OF DETECTION.

11. THERE IS A GREAT DEAL OF STATE RAILWAY WORK, SO OUT OF 64 CONSIGNMENTS OF STORES RECEIVED BY SEA DURING THE LAST YEAR (1882-83) WERE FOR STATE RAILWAYS, AND SUCH BUSINESS MAY NOW INCREASE STEADILY. IN WHICH CASE THE 5 PER CENT

COMMISSION

COMMISSION ON IT (G.O. NO 2054 W. OF 20TH AUGUST 1880) WHICH IS BEING CREDITED TO ESTABLISHMENT, WILL MORE AND MORE COVER THE OUTLAY UNDER THAT HEAD, AND IMPROVE THE PROSPECTS OF THE CONCERN GENERALLY.

12. MANY OF THE STORES' PURCHASES ARE FOR THE FULFILMENT OF SOME PARTICULAR INDENT, AND TRANSACTIONS OF THIS SORT DO NOT PASS THROUGH THE STOREKEEPERS LEDGER, BUT WHEN PAID FOR FROM THE STORES' OFFICE, ARE DEBITED (IN TRANSFER) TO THE INDENTOR DIVISION OR DEPARTMENT.

PARTICULARS OF SUCH STORES' RECEIPTS ARE RECORDED QUITE SEPARATELY IN A ROUGH BOOK FOR THE PURPOSE.

13. OF OTHER STORE TRANSACTIONS, NAMELY, THOSE PURCHASES FOR THE RESERVE, AND ISSUES THENCE, WHICH ARE RECORDED IN THE STOREKEEPERS LEDGERS, THERE WERE IN 1882-83, RECEIPTS AMOUNTING TO RS 49881/, AND ISSUES RS 87436/

THE RECEIPTS INCLUDE HOWEVER ARTICLES RETURNED TO STORES AS UNSERVICEABLE, REPAIRED IN THE SHOPS, AND THEN BROUGHT ON TO THE BOOKS AT A VALUATION.

14. THE BALANCE AT DEBIT OF STORES ON THE 31ST MARCH 1883 WAS RS 363960/

15. THE RECORDS OF THE OFFICE APPEARED TO BE WELL KEPT.

16. THERE WAS NOTHING IN THE SUSPENSE ACCOUNTS WORTHY OF NOTICE HERE.

17. IT WOULD BE WELL FOR THE PUNCTUALITY OF THE OFFICE WORK IF BILLS FOR LANDING CHARGES, PIER DUES, ETC, COULD BE RENDERED BY THE MASTER ATTENDANTS OFFICE PROMPTLY AFTER THE LANDING OF EACH SHIPS CONSIGNMENT, INSTEAD OF AFTER 2 OR 3 MONTHS DELAY AS AT PRESENT.

C.I.S.

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19
2361

J. Rainier

MADRAS
11TH AUGUST 1883

DY EXAMINER P.W. ACCOUNTS.

89.197

Nov 9
1556

No. 86 W.

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 16 August 1883.

Sir,

I have the honor to submit for information and orders of Government, notes by the Dy. Examiner, Mr. Rainier, of his inspection of the Office of the General Superintendent P.W. Stores.

2. The orders contained in para 3 of G.O. No. 233 W. of 21st. September 1881, and para 4 of G.O. No. 3 W. of 5th. January 1882, should be borne in mind, and continuous stocktaking arranged for, so that each class of stores may be counted once in twelve months.

3. The balances at debit of stores of late years have been as follows:-

1879-80	Rs. 4,05,000.
1880-81	Rs. 3,93,000.
1881-82	Rs. 4,72,000.
1882-83	Rs. 3,64,000.

The increase in 1881-82, was in consequence of the transfer of a large quantity (Rs. 90,000) of stores which had previously been held by the Workshops. The apparent reduction in the balance at the end of the past year has been to the extent of some Rs. 60,000/, only a book transaction, and not the result of issues reducing quantities. Under orders of Government, the Stock on hand was revalued, and statements furnished by

the General Superintendent shewing the results of the action. The loss subsequently adjusted amounted to about 60,000/- in round figures as above stated, and the Stock Ledgers were opened on 1st. November 1882 with the correct quantities, and revised rates, of Stores considered serviceable, obsolete articles being excluded. Some of these obsolete articles have been disposed of.

4. Orders were issued (G.O. No. 2743 W. dated 21st. October 1882) that surplus Stores should be advertised as widely as possible. Revised lists corrected to 1st. January 1883, were published in the Fort Saint George Gazette Supplement, 28th. March 1883. The estimated value of the surplus Stock was given at Rs. 2,25,000/- and of Stock which it was intended to retain, at Rs. 1,62,000/- The obsolete Stores were put down at a value of Rs. 38,700/-

5. In his letter printed with G.O. No. 3 W. of 5th. January 1882, the General Superintendent states that "the large amount of Stock in the P.W. Stores will be steadily reduced owing to the recent orders permitting the Superintendent to lower the book rates". As stated in para 3 above, the revised rates were adopted as from 1st. November 1882 and probably there had not been sufficient time before the close of the financial year 1882-83 to judge how far the reduced rates had attained their object.

6. The value of issues during the year (1882-83) as affecting the balance at the commencement of the year amounted to only Rs. 50,000/-, at which rate the reduction of the supply on hand will be a matter of years. Should the

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construction of State Railways or Tramways be pressed, it is probable that there would be an opening for the disposal of a much larger quantity of Stores than our normal demand requires.

19

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Condon

Examiner P.W. Accounts.

fo. 2331 wi 21.9.82
" 3 wi 5/1.82
" 2743 wi 21.10.82 Genl Dept.

No 2361 Way 22nd August 83.

No Ch. 7045

A

From.

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 86 W.

Dated 16th August 1883.

Rcvd.

Enclo. I.

Notes of inspection by Mr. H. Rainier of the Office of the General Supt. P.W. Stores. Forwards with remarks--------

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Govt. of [1883] Madras.

PUBLIC WORKS.

Dated

Read Read

G. O. 22 Aug 3 1883. No. 2361 W

Nos.

Inspection Notes

Re — on the appointment of Lieut. Lapt. P. W. Stores, by the Dy Exam. P.W. accounts

Entered in Receipt Register