

No. 47892

FROM,

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER *P.W. Department.*
FOR IRRIGATION.

DOWLAISHWARAM, 2nd June 1886.

Depd 3rd June 1886.

Encl: one

SIR,

*One
Enclosure*

I have the honor to submit in original a Report just received from Mr. W. Hughes C.E. Executive Engineer Eastern Division for I cannot withhold from Government the lamentable Condition of the Dowlaishwaram Workshop Accounts, which is revealed by Mr. Hughes.

I will, as a matter of course make a personal investigation into the past administration of the workshop as soon as possible, which I fear will seriously affect the interests of the late Executive Engineer but I will withhold all Comment

Mr S. E. should have omitted these words which have the appearance of prejudging the case -

on the subject, until I can
fairly do so.

I have the honor to be

Sir

Your most obed^t Serv^t

Edw^d W^m Lloyd
Major &c
Sup^t of Eng^l & Fire

B.P.

S.O.A. No 1067 w a / 28.4.86
" " " 858 w a / 30.3.86
" " " 758 w a / 22.3.86

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

P.W. Department

DATED

2nd

DESPATCHED

3rd

RECEIVED

10

June

1886

No. 4789.D.

ENCLOSURES. One

No. 2174 C. d / 15 June 1886

No. 3086 C. d / 11-9-86

Dowlaiswaram
work shops.

Reports on the state
of affairs in the —

10/6/86

11.6.86

12.6.86

To S.S. for personal.
E.I. has already seen this
paper -

S.S. I. Circle. ✓ Des 144
O.S. P. 13/6. 15/11/86
10/6. 2. 14. 6. 86 17/6

No. 6249.0

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

P.W. Department
FOR IRRIGATION

DOWLAISHWARAM, 13th June 1886.

SIR,

With reference to this Office No. 4789 of 3rd June /86, I have the honor to submit the result of my investigation into the existing state of the Workshop manufacture accounts.

The following Books kept up by the Workshop were first of all thoroughly scrutinized.

- 1 Muster Roll.
- 2 Time Book.
- 3 Wages Book.
- 4 Petty Contract Book
- 5 Stock Issue Book (small stores &c)
- 6 Timber Issue Book.

all these Books, with some few exceptions have been kept up fairly correctly - but no one excepting the clerk, seems to have been made responsible for the accuracy of the entries &c.

2 The actual Issue of Stock materials and Labor employed is abstracted by what is called the 'work & certain

which was intended to be the actual charge Book - whence the Bills for out turn of manufacture should have been compiled - but on close examination of the said Book - additional fictitious entries for wood work or stock wood - have been entered, to swell the totals, and to show a larger expenditure - but the said stock wood was never removed from the remaining stock Timber nor have any distinguishing marks been made on the Logs so set apart, for any particular work -

For instance - the whole of the wood work for Doors & Windows for the new Executive Engineer's Residence at Dawlaish - maram - was charged for - as completed work is. at full estimate rates - while in reality only the frames have been prepared -

3 The original intention was evidently to show a much larger expenditure in the accounts against the annual allotment - but subsequently for want of adequate allotment, the full value of this wood work has been re-debited to stock wood -

4 There are several other similar cases where issues of wood have been

made to swell the Totals, presumably to save the losses of the annual allotments - but why the full Estimate rates have been entered against the items - is inexplicable - or how the cost of the labor to be afterwards employed on the wood work, was to be met, is not at all clear to my mind -

5 The Executive Engineer now in charge of the Eastern Division has been forced to re-debit "Stock wood" with the total value of these irregular Issues - amounting to Rs 8892 -

6 From the List now made out of the 142 works turned out by the Workshops during the past year, principally repairs to Boats and machinery - I find that about one half have not been estimated for - but carried out by verbal orders of the late Executive Engineer - as no Funds were forthcoming, whereby to make the necessary adjustments their total value Rs 49016. was debited to "the mechanical Department", or in other words, to a general suspense account -

7 The existence of these completed works, termed Incomplete in the accounts was not made known by Cap^t certain

when handing over charge to Mr. W. Hughes, nor were they ever referred to, in the Transfer Report - which is the more astonishing.

I will refrain from making any comments on the above unlooked for results of my enquiry - but I cannot close this report without stating, that I deeply regret having to bring to notice such a disclosure.

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

Yours faithfully Major R. E.
Supr Eng^r 1st Circle.

58

3659A
26-86

No 72

Dowlaisheeram Workshops

29 May 1886.

See 24. 5. 86.

From

The Superintendent
Govt. Workshops

To

The Superintending Engineer
1st Circle

Sir,

When I took charge of the Workshops last month I knew of only three unadjusted bills for completed works:

I forwarded an original to the Chief Eng^r for inspection.

Yours faithfully
Major R. E.

Refused

3.6.86

I had these entered in the accounts for March. It had never been the rule to bill for incomplete works unless the works were large or bills had been asked for. It came to my notice after a time that a considerable number of works had been carried out for the Eastern Division but the bills not prepared as the funds of the Division under certain

heads of account were exhausted. I had a list drawn up and found that Rs 49,016 were due at the end of March on 144 completed works, while many of the bills issued and accepted for incomplete works totally misrepresented both in regard to description and quantity, what had been done. The workshop accounts do not of course show progress on the sub-heads of estimates. The issues of materials and their value, and the labor employed on each work each day are entered in the workbooks which thus gives a complete account of the expenditure in as much detail as is required. When I never it has

been desired to make out bills for larger amounts than shown in the workbooks as expended, the practice has been to transfer materials from stock in order to bring the charges up to what was required. It is to be presumed that some care was taken that the materials charged did not exceed in quantity what was required for the work but such transfers being purely book transactions are in my opinion objectionable, and if frequent, must inevitably produce confusion in the stock accounts. Division Office in asking to have bills made out no doubt presume that only legitimate charges will be

made but where they
have specified the amounts
or asked to have as much
as possible charged, -
endeavours have been
made to meet their con-
venience).

It has been supposed
that it was necessary
to make out bills accord-
ing to subheads of esti-
mates and accordingly
work in hand and in
all stages of progress has
been billed for at the
rates for complete work.
The bills, in fact, are
extracts from the estimates
with some charges for
materials added, if
necessary. Under such
a system mistakes must
happen. I find in one
case a bill issued in

February 1886 and ac-
-cepted for castings not
made until this month;
in another sluice gearing
charged for, in March/86
still incomplete in May.
In both these cases and
in some others I have
sent revised bills to the
Divisions concerned. It
is in connection with Eastern
Division that there has
been most irregularity.
For instance in the case
of one important building
Rs 4171-12-00 stood charged against
the work while only door
and window frames were
supplied and there were
only a few shutters in
the Workshop to represent
the balance of what was
charged for. If stock

can be and is set apart
for any specific work then
I can see no objection
to charging for it, but
when payment is received
merely as a charge against
the general stock of the
Workshops then I think
it ought to be called
an advance and treated
as one.

The transfers from stock
to works and back again
have been numerous and
I find it impossible to
ascertain how far they are
real or, where they are only
book transactions, how
far they have subsequently
been covered by real
issues. For these reasons
I have not attempted
except in a few con-
spicuous cases to make

any corrections in the
workbooks. On ascertain-
ing the state of affairs
I telegraphed to the Exa-
miner informing him
that the Eastern Division
owed Rs 49,000 for com-
pleted works asking him
whether the charges must
be adjusted in the ac-
counts for March, also
stating that I did not
propose making any alter-
ations in charges for
incomplete works. In
reply he telegraphed
that all bills were to
be adjusted. Under-
standing that incomplete
work was also to be billed
for, I have sent advices
of transfer debits for
the amount shown against

each work in the workbooks.
The charges made in
the supplemental accounts
are Rs. 47,920 for completed
and Rs. 17,314 for incomplete
work. If it be asked
why I did not ascertain
when taking charge that
the accounts were ir-
regularly kept I trust
it may be taken as an
excuse that the system
of accounts, though simple,
was entirely new to me
and I had not time
to make myself ac-
quainted with it. More-
over the office had been
recently examined and
I had no doubt that all
irregularities had been
pointed out and corrected.

Judging from the Ledger I
should say that for a long time
past there has been dilatoriness
in preparing bills. The charges
to Mechanical Department
represent fairly the value of
work in hand and completed
but not billed for. In
1883-4, when the out-turn was
Rs. 133,385 these charges which
were Rs. 11,869 in April rose
steadily to Rs. 41,462 in December
and fell to Rs. 13,400 in March.
in 1884-5 when the out-turn
was Rs. 185,697 they rose to
Rs. 56,208 in January 1885 and
fell to Rs. 27,263 in March.
In last year for an out-turn
less than in the previous year
the charges to Mechanical
Department were Rs. 82,425
in December.

I cannot say when the
Eastern Division first became
indebited to the Workshops, but
estimates sent ^{you} lately

shew that some work done in March 1884 remained unpaid for at the end of last year. The accounts appear to shew also that the indebtedness increased considerably by March 1885, but it was only in 1885-86 that the work done very largely exceeded the Division grants. As Division Officer I shall have to report the effect of the adjustments recently made in the accounts of the Eastern Division.

I have discontinued the system of making out bills - other than final ones - according to estimate rule - heads, but have not yet come to any conclusion as to the best system of dealing with stock issues. It is obvious enough that accounts which shew certain timber or iron issued

to any particular work, when it may be used on many, are based on fictions and therefore unsound. Probably all that is necessary is to make it a strict rule not to charge to works any materials except those contained in completes and measured portions of them.

The Deputy Superintendent has been engaged since early in April, during the time he can spare from other work, in counting the stock in hand but has not yet nearly completed the count. I do not think the count can be properly made without closing the Workshop for a couple of days (which I cannot do at this season or at any time without arranging for it a month at least beforehand and employing all available hands in taking stock

I do not expect that any deficiency will be found in iron and small stones but I should not like to be held responsible for the timber of which according to the accounts there should have been nearly Rs 53,000 worth at end of March. The last stock-taking took several months; and the accounts, if it was possible at all to make them out correctly, must have been very troublesome. The total balance of stock ^{at end of March} was ^{three} sometimes what Government orders allow.

I have the honor to be
Sir
Your most Obedt. Servt:

M. Hughes
Executive Engineer

when?

Registered
& returned by
2.6.88

Rs 4427/186
6673

* See No. 19

2.6.88

No 2174C 15 June 1886.
Q.O. 372J. 25 May 1886
Q.6 1067W. 28 April 1886
" 858W. 30 March 1886
" 758W. 22 March 1886.

FROM,
THE SUPERINTENDING ENGINEER
FIRST CII
TO,
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DATED
DESPATCHED
RECEIVED
13th June 1886
19. 6. 86.

No. 6249 D

ENCLOSURES. Nil

No 3086C of 11-9-86
Workshop Manufacture
Amounts.
Reports on the exist
State of the -

Referred back for
favour of early expression
of Mr. Welch's opinion
on the matters brought
to notice in these papers

Mundtman

25-6-86

Col RE

Chief Engineer, P.W.D.

Yours

Referred

No. 1237. G.D.

FROM,
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,
THE Chief Engineer
P.W. Department

Dowlaisweram, 19 August 1886.
Sept 21-8-86.

SIR,

returned herewith
with its accom-
paniments.

With reference to your rescript
No. 300 D-25-6-86 on my predecessor's
No. 624-13-6-86, I have the honor to say
that I cannot but agree with what he
says in the latter part of his para 1; no
proper supervision appears to have been
exercised as regards the books and
accounts of the Workshops which have
been kept in a careless and slovenly
way; this will also have been shown
from the report which has accompanied
the stock-taking of this year.

For this Sub Cond. Bennett Supervisor Workshops
Sub D is much to blame but he should undoubt-
edly have himself been kept continuously
up to the mark; a severe reprimand
with a warning that continuance of
neglect will result in degradation,
will I trust be considered to meet the
requirements of the case.

* See No 1219 G.D.
19-8-86.

* Received in
Office

3. For the irregular proceedings in doing work not sanctioned and in some cases not estimated for (see para 6 of my predecessor's letter under notice) in not billing for work done, (see no 747 dated 22-6-86) and in making "book issues" which have resulted in ^{See no 1219 G.D.} great confusion, the Supervisor ¹⁹⁻⁸⁻⁸⁶⁻ is not to blame as he acted under the ^{in 518} orders of his superior Officer who was doubtless led away by eagerness to spend the grants in his Division and apparently had not a proper knowledge of how those grants would be worked up to in his Division irrespective of the work which he put in hand for them in the Shops.

4. As regards the want of proper information in handing over, dealt with in para 7 of my predecessor's letter under notice, I can only suppose it arose from want of knowledge of the real state of affairs; or from forgetfulness.

5. As regards the petty peculations which I believe have resulted from carelessness of the Storekeeper, I consider ^{See no 1219 G.D.} that he deserves to have his security ^{19-8-86.} (Rs 300) forfeited. He has 33 years service & is anxious to retire at once and

I recommend that he be allowed to do so.

I have the honor to be,

Sir,
Your most obedient St

Thos. L. St. John
Sup^t Engr^s 1st Circle-

SK

G.O. 573 J. 20.8.86.

From *Mr. 6673*
The Supt. Engineer
I Circle
To

The Chief Engineer
P. W. Department

Dated 19 }
Recd 21 } August/86.
Recd 30 }

N^o 1237 G.O.

Enclosures. (one).

Vide
C. 5759/1886

N^o 3086 C of 11-9-86

Dowlaishwera
Workshop Accounts
— Submits opinion
on the former
reports regarding
the —.

O.K. 154/8.

C.A.W.
30/8

N^o 3086 C of 11-9-86

Memorandum.

With aduertence to
letter from the Supt. Engineer
Circle N^o 1237 G.O. dated
7th August 1886, the undersigned
has the honour to state
that it is considered
desirable, before orders are
passed on the matters brought
to notice with respect to
the Dowlaishwera workshop
accounts, that the counting
of the stock in hand, which
according to the last para
of Mr. Hughes' letter N^o 72
of 29th May 1886, is in progress,
appears therein dis.

should be completed. The
 Supty Engineer will therefore
 be good enough to submit
 a further report on completion
 of the stock taking. Probably
 Mr. Hughes will have
 returned from leave by
 that time, and he can
 then add any further
 remarks he may wish to
 offer.

2. The question of permitting
 the storekeeper to retire is
 one for the Supty Engineer's
 consideration.

Sir

9/9/86.

EW

The S. E. I Circle
 Dec 13/9/86

R. 11.9.86

Vide C/L 5720

No. 3086 C of 11-7-86

No. 1219 G.D. Supty Engrs Office 1st Circle
 Dowlaishwaram 19th August 86
 Recd 19-8-86

The Superintending Engineer
 1st Circle.

The Chief Engineer
 for Irrigation.

Sir,

I have the honor to forward here-
 with the Comparative statement shewing
 the book balances and the actual Count
 at the Dowlaishwaram Workshop stock
 taking just completed.

2. I also send the Executive Engineer
 with red ink covering letter (in original) and its
 remarks on it by myself. enclosures, which embody the result of a
 careful and troublesome examination
 into the causes of the chief discrepancies,
 viz those of Iron and Timber.

3. The state of affairs therein dis-

- Encls: 10
1. Letter No. 1344 from
 Supty Engrs to Supty Engrs
 2. List of details of revaluation
 of timber.
 3. Note on the discrepancies
 found in stock taking.
 4. List showing the quantity
 & amount of book issues
 of timber.
 5. Stock taking statement
 comparative statement
 of W.X.Y.Z.
 6. Statement of explanation
 for deficiencies above
 Rs. 5 in value each.

closed seemed so extraordinary in some particulars that I considered it necessary to look thoroughly into them myself, at the Workshops and to supplement the Executive Engineer's letter by the result of my own investigations, and this has delayed sending on the matter.

4. The apparent deficiency in Bar Iron is $167,938\frac{1}{2}$ lbs. An examination of the books has revealed a most extraordinary series of book errors which account for $155,054\frac{1}{2}$ lbs. of the apparent loss leaving the real deficiency on the transactions since last stock taking, 12,884 lbs. The first of these errors was the writing by the carelessness of a Clerk, in the "quantity as per stock account" column of the Comparative Statement of "17,650 lbs." instead of 176,502 lbs. which really appeared in the stock books,

Stock book
Balance } 176,502
Actual }
weighing } 154,240
lbs 22,262

* Printed with
P.M. G 918 J
d/28-10-85.

thus converting an absolute deficiency of 22,262 lbs. into an apparent excess of 136,590 lbs. It is strange that anyone connected with the shops should have accepted that enormous apparent excess as genuine, especially as the error could have been at once detected by merely comparing the Comparative Statement with the stock books, but so it is, and the only notice taken of it at the time is shown in para 5 of the Executive Engineer's letter 203. 8-9-85 in which he says "the cause of the large profit of Rs 10,789-5-7 under raw material is that there is a large quantity of Iron without value in the books consequent on the issue rate of the same being a little higher than the rate at which it is purchased" but of course the reason given could not have accounted for an excess quantity being found in hand. When

in November last the adjustments
approved in G.O. 918 & 25-10-85 were
made this impossible. supposed excess
of 136,590 lb. was actually added in
the stock books to the quantity ap-
pearing in hand there, and thus
that quantity was made wrong
by 158,852 lb. After this there were
five smaller but grossly careless
clerical errors in the stock accounts,
which will be found detailed in Mr.
Hughes "Note on the discrepancies found
in taking stock of iron," not one of
which errors was discovered till this
examination, and the accumulated
result of all these clerical errors is
that in the stock book, the balance
in hand is 155,054 lb. more than really
should be shown there. i.e. it is shown
as 307,379½ lb. whilst it would but for
all these clerical errors have appeared
as only 152,325 lb.

Real deficiency 22,262
Supposed - 136,590
Errors added 158,852

5. But even after these necessary
adjustments of obvious clerical errors
there remains a loss not accounted for
of 12,884 lb. of bar iron since last stock
taking, whilst, as above said, there was
at that stock taking also a real loss
of 22,262 lb. These losses are far too
great to be accounted for by slight
errors in issues or wastage of scraps,
and as this kind of iron is just that
most in demand amongst the people
it at first sight appeared as if there
must have been extensive theft from
the Shops for some time past.

6. The Deputy Superintendent of
the Workshop, and the Storekeeper
however urged me to consider the
"bar" sheet "T" and "L" iron all together,
which I have done with the result shown
in statement marked Wherewith, and
I am willing to believe that the
cause of the apparent loss of bar
iron has been not dishonesty but

simple, long continued carelessness.
From the statement (W) it will be
seen that taking the four above named
kinds of iron together there has been
in about 4 years (since the stock
taking of 1881-82 dealt with in P. M.
of 1884-1-83) a comparatively small
total loss of 2892 lbs.

18. It seemed to me that to account
for some of the extraordinary excesses
found in sheet and T iron in the
stock taking of 1885 there probably were
clerical errors in the accounts, some-
what similar to those made in the
case of bar iron, but they have not
been discovered, and I have now
devoted as much of my time as
I can possibly spare to the matter.
I therefore merely recommend that
the stock books be altered to the
quantities given by actual count
and to the values now given which
are within the market rates.

19. As regards Timber, the ap-
parent increase in quantity of
*in 1885 it ap-
peared as of 19,174
1886 ——— 33,382

"half wrought" since the stock taking
of 1885 and the apparent loss in value
during the same period of Rs 31,547-8-0
are so great that there could be no
doubt that they were not really due to
the year's genuine transactions and
therefore investigations had to be
carried back into the periods before
the comparative statement of the
stock taking of 1885, and it was found
that the entries in that statement
under "as per stock account" did not
represent the true state of affairs as
regards "quantities" and still less as
regards "amount" (value).

10. In the year or so immediately pre-
ceding that stock taking (1885) there
had been made, and remained
unadjusted, at the time of that stock
taking, what are called "book issues"
to works (with the object doubtless of
utilizing grants on them) of 12,580 cft
of timber, for which those works
had been debited, the shops paid,
and the timber stock book decreased;

by no less than Rs 41,159.6.6.

11. Even if such book issues had been arranged by putting aside definite timber for them it is evident that the stock book amount (value) should have been reduced only at the rate at which the timber stood in the stock account, but these book issues under notice were almost all made at some three times such rate, so that the book amount (value) of the timber shown remaining was fictitiously decreased by a very large amount.

* generally at Rs 4
per cubic foot.

e.g. If
20 Cft stand in
book Rs $4 \times \frac{1}{4} = 25$.
If 5 Cft are
issued at Rs 4 = 20.

The remaining
15 Cft appear
in book as of
value only 5

12. But the matter is further complicated by the fact that when preparing the Comparative Statement the Accountant, having a sort of an idea that all these book issues ought not to be left out of the accounts, and apparently simply on his own motion, added to the "Quantity" as per stock account column of that Comparative Statement, 6039 Cft out of the 12,580 Cft of the book issues, but

* but did not make
a "write back" in the
stock books.

he did not add anything to the value or "Amount Column." Of course if any quantity was added back so also ought to have been the amount or value at which it had been issued, and these 6039 Cft had been issued at, and the timber stock book credited by Rs 24,148 (see statement Y).

13. I have endeavoured to condense what I have said above into statement Z from which it will be seen that with the write back of quantity made by the Accountant in the "Comparative Statement" (but not also made in the stock books) the corresponding "amount as per stock account" in the Comparative Statement should have been 54,377-11-1

* See table 3 Statement Z

and not, as shown, only Rs 30,474-3-1; whilst the true and genuine state of affairs, cleared of "book issues" was that the total stock of timber in hand amounted to 34,343 Cft.

with a book value of Rs 41,389-1-7

* table 4 Statement 2

14. Attempts to compare with this the actual measurements of the timber at that stock taking (1885) have proved useless because no reliable records of such measurement are forthcoming.

15. All the "book issues" found outstanding have now been written back into the "Stock books" before the preparation of the present comparative statement and are included in the "as per stock account" Column both "Quantity" and "Amount."

16. The result is that since the "Stock taking" of 1881-82, there has been a loss on timber of Rs 31,547-8-0 which can only be explained by the real wastage being much more than allowed for, and the consequent keeping as in stock a great quantity of practically useless "outslabs," this would have been apparent and would then probably have been

dealt with before had the matter not been obscured by the "book issues".

The total quantity of teak wood worked up in the whole period as arrived at from the log book has been 153839 cft of value in the log of Rs 1,86,840.

17. After "Iron" and "Timber" the other differences which have to be dealt with are small, but about many of the deficiencies found there is this ugly complexion that they are in such articles as are most likely to be stolen (e.g. "Dungree cloth," "Grease," "Leather," "Oil," "Coconut," and "Insect" "Kemp rope"). I send a separate statement of such of these deficiencies as individually are more than Rs 5, with the Storekeepers explanations. In many cases these are unsatisfactory and I cannot resist the belief that many of those deficiencies are to be accounted for by petty speculations rendered possible by the carelessness

of the Storekeeper and general fairness
of supervision.

18. The considerable profit made
on iron which has been issued at
a higher rate than it cost has covered
a portion of the loss made on timber,
and the net result as shown in the
Comparative Statement is a loss of
Rs 24,918-8-9 which however, as explained
above, is not the loss of the last year
but arises almost entirely from the
accumulated loss on timber, against
this loss however may be placed
the profits which have appeared
as made in the shops during the
period since stock taking of 1881-82,
as shown in the margin.

such profits are fallacious,
they have been almost en-
tirely swallowed up by the loss on
timber work.

19. I have now the honor to
apply for permission to alter
the "Stock books" to agree with the

1882-83	See G.O. 532 N-7-83	— 3,703
1883-84	" 812 J 9-9-84	— 16,081
1884-85	" 625 J 20-7-85	— 160
1885-86	Not yet dealt with in G.O. but see N. 122-12-6-86	6,125
from Sup ^t of Shops to Examiner with annual accounts		Rs 26,069

* See G.O. 573 J-20-8-86

quantities and amounts (values)
shown in the "Comparative Statement"
to be actual at time of Count.

I have the honor to be
Sir
Your most obed^t. Serv^t
O. Sewal
Superintending Engineer
Frischville.

Ed.

From 
The Superintending Engineer
First Circle

To
The Chief Engineer
for Irrigation.

Dated 19th } August 1886.
Respd 19th }

No. 1219 G. D.

Encls 10

Dowlaiswaram
Workshop stock taking.

Reports on the result
of examination of and
forwards Comparative
Statement showing the book
balances and the actual
Count.

Check 

25/8/86

adjusted by raising rates,
the sanction of Government
will be applied for, to their
being written off to profit
and loss


20.8.86

D 20/9

To The Supg Engr Circle

B.M. 8-9-86

R376
10.9.86.

Encls: 11

R.P. 250

Encls: 11

To
1. C.

Please peruse the
Supp Engr's letter
regarding the stock of the
Dowlaishwaram work-
shops and the
draft memo in
reply and return
the papers with any
remarks you may
wish to offer


D. E. I.

B7 8/9:86
8986

issued to works are charged
off to those works, is an ir-
regularity which leads to
confusion in accounts
& should not be allowed
in future. The credit
of 6039 ft of timber in
the accounts without value
is an evident error which
should not have occurred.

3. The instructions contained
in para 2 of G.O. No 18 W
dated 6 January 1883 re-
quire careful attention

4. The Supp. Engineer should
report what measures have
been taken to prevent the
recurrence of similar er-
rors mistakes in the accounts
as those now brought to
notice and to secure a more
careful supervision over
the custody & issue of stores
in the Workshops.

5 On receipt of a revised
statement showing the
articles, the differences
in which cannot be

No 2
11082

Memorandum.

With reference to letter
No 1219 G. O dated 19th August 1886
from the Supy Engineer, Circle
regarding the stock taking of
the Devulashwarani Workshops
the undersigned has the honor
to observe that the small
differences between the book
& present value of several
articles as well as small quanti-
ties of articles found deficient
may, under para 2215 of the
P. W. Code, be adjusted by raising
the rates at which future
issues of the articles should
be charged, the ~~deficient~~ ^{deficiency}
quantities being struck off
the returns at once as wastage.
The sanction of Government
is therefore necessary only in
the case of articles which
cannot be so adjusted.

2. The system of book issues
of timber under which
quantities of timber not actually
issued

FORMER CASES.

R No. 180 of 86 dated 19. 8. 86

R No. 173/86

" 2 "

ISSUE No. 110 of 86

Dated 20. 9. 86

Despd. 21. 10. 86

LATER CASES.

No. dated

" "

Sent to Government with No.

188

I. of

Printed with G.O., No.

dated

REMINDERS ISSUED.

No. 1, dated 188

" 2, "

" 3, "

" 4, "

" 5, "

KEEP-WITHS.

R 173 of 86.

R 180 of 86.

Supp. State of Raw Materials & Manufactures
articles ahead on 21. 3. 85 to C.

R 1023 W/85

So 573 1/86.

So 700 W/86.

So 918 of 85

So 625 1/85

So 408 W/85

So 822 of 84

So 566 W/84

By 10/29/85
with file.

E. I. Form No. 31.

ISSUE CASE.

1886.

Chief Engineer for Irrigation.

Subject:— Dowlaishwaram Workshop

Stock taking of the — Observations
regarding the — H.E. requested before
a statement showing articles, differing
in which cannot be adjusted
by raising rates with a view to
sanction being obtained to such
articles being written off

Enclos. 9.

1. Letter No 134 from E.E. to S.E.

1. List of details of revaluation of timber

1. List showing the quantity & cost of loss
issues of timber

1. Stock taking stat. Com. Statement

4. Statements marked W. X. Y. Z.

1. Stat. of ex. ply. for deficiencies above
Rs 5 in value each.

Please say whether the

enclosures received with R No

180 of 86 to be returned with the

enclos.

Retain all papers

By 2/1/86

By 2/1/86

Rd. Please return by 2/1/86

to P.W. Dept. & to
the P.W. Dept.

[C. No. 8.]

GOVT.
OF MADRAS.

1886.

(P. W.
DEPT.)

EXAMINER, P. W. ACCOUNTS.

R 173-
th
Madras, 18 September 1886.

OFFICE NOTE No. 436.

To

E. I.

Your O. N. No. 250 dated 8th. September
1886.

There seems no objection to
the proposed memorandum except that
the last four words might be
omitted there being now no Profit and
Loss Account of the Dowlaishwaram
Workshops and such losses being
chargeable to Tools and Plant.

2. It is supposed from the
Supp. Engineer's para 17 that all
Stock has now been counted; also
from his para 15 that all the book
issues have been written back.

3. With reference to para 17
of the Supp. Engineer's letter
attributing the bad state of matters
to the carelessness of the Storekeeper
and to the general laxness of the
supervision— Under the arrangements
made by Captain Rawson as ordered in

para 2 of G.O. No. 918 I. of 28th. October 1885 there should be no difficulty in enforcing the responsibility for the articles now found deficient.

4. The suggestions contained in para 7 of the inspection report from this Office printed with G.O. No. 566 W. of 1st. March 1884, and in para 3(3) of that with G.O. No. 408 W. of 20th. February 1885 as regards a continuous stock taking, should now be carried out.

5. The Supg. Engineer might perhaps be asked how it is that the Count of Stores required at least once a year (Code 2014) together with the Executive Engineer's examination of the Stock Accounts (vide para 7 of Govt. of India Resolution printed with G.O. No. 2650 W. of 7th. November 1885 and direction 7 at back of Form M. 79) and the Count of Stock required when the Executive Engineer made over charge of the Division (Code 402, 405, query 37 in Transfer Report, and notes at the back of that report, Form M. 85) failed to reveal the discrepancies earlier.

gc

C.
dh 17/9

No. 1501 G.D.

FROM

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO

THE CHIEF ENGINEER

P. W. Department
FOR IRRIGATION.

DOWLAISHWARAM, 20th September 1886
Sept 21-9-86.

SIR,

With reference to your No. 3086 C 11-9-86, I have the honor to say that though when Mr. Hughes wrote his letter of 29-5-86 No. 72 - Stock taking at the Workshops was not completed it was so when he wrote his No. 134 d/22-7-86 which accompanied my No. 1219 G.D. 19-8-86 & I would point out that in that letter I forwarded the comparative Statement of the whole stock-taking transactions & made as thorough a report on the subject as I was able to make, to which report I have nothing to add, nor has Mr. Hughes anything to add to his letter No. 134.

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

C. W. P. W. A. H.

Supg. Engr 1st Circle.

JK

** Please read first para of my letter No. 1219 G.D.*

** From self to Ch. of E. for Irrigation by mistake*

No 3378C of 1st October 1886.

S. E. J.

15178

Please forward
the Supt. Engineer's letter
No 1219 G. D. of 19. 8. 86,
which, it will be
seen, was addressed
to you by mistake -

John

H.

3/9/86

No 266

The letter with a complete
file was sent to C. A. W. with
reference to W. Office requi-
-sition of 1st instant

W

W. C. A. for 8?

Stocktaking of the
Dowlaiswaram Workshops
- Informs that the
Comparative Statement
of - has been
Submitted & that he
has nothing to add
to it.

7732
P.W.C. No 7564

FROM,
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,
THE CHIEF ENGINEER
P. W. D.
FOR IRRIGATION.

DATED 20
DESPATCHED 21 } Sept 1886
RECEIVED 28 }
4-10-86

No. 1501 G.D.

(A)

ENCLOSURES

Workshop

No. 1445 G.D.

FROM,
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,
THE CHIEF ENGINEER
Public Works Department
FOR IRRIGATION.

DOWLAISHWARAM, 23rd September 1886
Signed 25-9-86

SIR,

With reference to para 2 of G.O. No. 2302. W. dated 11th instant, I have the honor to inform you that a report on the result of stock taking in the Dowlaiswaram Workshops was sent (by mistake) to Chief Engineer for Irrigation on 19th August 1886 see my No 1219-19-8-86 to him.
2. My No 1237-19-8-86 to you was written after that report and resulted from it -

Applied for to I office -
1-10-86

I have the honor to be

Sir

Yours Most Obedient

C. P. Wall

Superintending Engineer
P. W. D.

FROM,
THE SUPERINTENDING ENGINEER.
FIRST CIRCLE.

TO,
THE CHIEF ENGINEER
P.W. Department.
FOR IRRIGATION.

DATED 23rd
DESPATCHED 25th September 1886.
RECEIVED 1.10.86

No. 1445 G.D.

(B) ENCLOSURES.

Eastern Division
accs.

Report on the Stock taking
in Government Workshops
Howlaishwerau —

Inform that —
was by mistake sent to
Irrigation Chief Engineer.

Revised Statement showing those differences between Government shops Dowlaishuaram. and actuals shown in Comparative Statement on which orders of Government are necessary see Chief Engineer's Memo No. 1009 dated the 20th September 1886.

Name of article	Unit.	Actual as per Stock account			R.	as actually counted.					Value		Remarks.	
		Quantity	Amount	Quantity		Amount	Quantity	Excess	Deficiency	Excess	Deficiency			
Dungries	ys	209	45	" 4 77½	"	4	" 19 6	"	"	131½	"	"	25 10 4	
Felt for covering	ys	100	59	" 6 112	"	4	" 28	"	"	12	"	"	31 " 6	
Grease	lbs	396½	108	12 6 45	"	4	6 12 10 6	"	"	351½	"	"	96 2 "	
Hides	"	6⅝	45	" 10 ½	5	"	" 2 8	"	"	6⅝	"	"	42 8 10	
Iron bar of sizes, round flat and square	lbs	307 37½	5758	8 11 139 441	"	"	9 65 36 4 9	"	"	1679 38½	777	11 10	" " "	
Iron sheet	"	65087	"	" " 63617	"	"	9½ 3147 11 5	"	"	1470	3147	11 5	" " "	
T. Iron	"	63079	3604	" 2 63510	"	"	10 3207 13 0 431	"	"	"	"	"	296 3 2	
Iron Angle	"	52440	1019	13 7 61331	"	"	10 3194 5 2 8891	"	"	2174	77	"	" " "	
Iron hoop	"	873	9	2 5 950	"	"	3 14 12 6 77	"	"	5 11 1	"	"	" " "	
Iron wrought old.	"	26938	290	12 3 30488	"	"	" 290 12 3 3550	"	"	"	"	"	" " "	
Iron pig	"	36146	909	14 9 35899	60	"	" 961 9 3	"	"	247	51	10 6	" " "	
Rope Cotton	lbs	31	14	12 11 30	"	1	" 3 9 6	"	"	1	"	"	11 3 5	
Red lead	lbs	137⅝	41	11 7 144	"	2	9 24 12 "	"	6⅞	"	"	"	16 15 7	
Zinc	lbs	72⅝	50	1 11 9¾	"	10	6 6 6 4	"	62⅝	"	"	"	42 11 7	
Wax	lbs	22 23/32	12	10 2 5½	"	8	4 2 13 10	"	17 7/32	"	"	"	9 12 4	
Steel blister	lbs	501¼	78	5 1 465	"	1	8 48 7 "	"	36¼	"	"	"	29 14 1	
Lead pig	lbs	168⅞	14	11 9 39	"	2	" 4 14 "	"	129⅞	"	"	"	9 13 9	
Total											6157 4 5	612 15 7		

See No. 1219 G. O. dated 10th August 1886 to the
Chief Engineer for Emigration (should have been
to Chief Engineer P. S. R.)

See No. 1219 G. D. dated 19th August 1886 to the Chief Engineer for Enigadion (should have been to Chief Engineer P. D. 12.)

Narrative Statement on
 September 1896.

Deficiencies	Remarks.
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Small
Superintending Engineer 1st Class.
3-11-86.