(1) Number of pages 20

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No. 758 W	Press.
B.P. No.	Mis.
Dated 22-3-1886	19 .

Not to be folded or roughly handled.

Archives —1 10,006-9 86

B.S.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 19th March 1886, No. 136 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Heaven, Deputy Examiner, of his inspection of the office of the Dowlaishweram workshops.

2. *Paragraph* 3.—I think the arrangement for charging works with average rates for classes of labor may be permitted to continue. The value of unfinished jobs can, no doubt, be ascertained from the "work-book."

3. It is advisable that all muster rolls should be paid in the presence of some independent person as well as in the presence of some one who is responsible for pay being disbursed to the persons named in the rolls.

4. Measurements of work should be countersigned by the deputy superintendent.

5. *Paragraph* 4.—A balance sheet of the ledger should be prepared monthly.

6. *Paragraph* 5.—The Executive Engineer has been warned that, in the event of Government accepting my proposals for the new procedure in workshop accounts, raw materials, manufactured articles, and all stores not required for current consumption and use in the shops, must be transferred, as on 31st March 1886, at a fair valuation, to divisional stores, any difference between such valuation and the value in the workshops books being charged against the working of the shops.

7. The Executive Engineer's special attention and the notice of the Superintending Engineer should be directed to code paragraphs 2283-A *et seq*. The tardy adjustment of bills for work done, see clauses (6), (7) and (9), requires explanation.

8. Charges general should be debited only with items contingent to manufacture, whether for supervision, labor, or materials, which cannot be allocated to individual jobs; repairs to buildings should not be so charged, see clause (10).

9. The attention of the Superintending Engineer is invited to the irregular procedure described in clause 12, which should be discontinued.

10. The proposed new arrangement for the workshops accounts will modify to a great extent the procedure hitherto in force. The new forms have been sent to the Executive Engineer for information in view to their requirements being considered and for their possible introduction from 1st April next.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Dowlaishweram workshops office, on the 18th and 19th February 1886.

Captain C. C. Rawson, R E., Executive Engineer, Godávari Eastern division, is in charge of the shops, with Sub-Conductor E. W. Bennett, supervisor, as deputy superintendent. A. Balasundaram Pillai is the accountant. The last inspection by an Accounts officer was on the 20th January 1885 (*vide* G.O., No. 408 W., dated 20th February 1885).

2. The Executive Engineer is the only disburser, drawing on Cocanada huzur and Rajahmundry sub-treasury. The balance of drawing account at end of January 1886 was proved correct. There are no imprest-holders. The cash accounts are in order; the cash-book, written by the accountant, is neat. A charge for stamps on apprentices' indentures was noticed.

3. Labor employed consists chiefly of artificers paid at per month of 26 working days; *e.g.*, in January there were 4½ days holiday, and a man who worked 24½ days would get $\frac{24\frac{1}{2}+4\frac{1}{2}}{26}$ of his nominal monthly pay.

The initial accounts of labor are—

(*a*) Muster rolls, monthly and ten-dy.
(*b*) Time-book.
(*c*) Wages abstract showing distributions on works.

For stores a daily issue book is kept, vouched for by requisitions from foremen signed by deputy superintendent.

For works, a "work-book" showing daily charges for labor and materials is kept. All payments for works are first debited to a head "Mechanical Department," which is relieved by debit to "Public Departments" and "Sales" and these again by "Transfers" and "Cash." Artificers paid by the month at varying rates are charged to works at fixed rates, *e.g.*, fitters drawing from Rs. 25 to Rs. 7-8-0, average Rs. 12, are charged 8 annas a day, the profit or loss falling on "Mechanical Department." This system, though perhaps easy in accounting, does not give the true cost of each job, and the amount at debit of "Mechanical Department" at any time does not necessarily represent outlay on unfinished jobs; there may be some profit or loss included.

Muster rolls paid by Sub-Conductor Bennett do not bear the signature of a witness. When work is given on contract, as most of the sawing is, measurements are made in Telugu by foremen, and posted into contract books in the office; the measurements themselves are not countersigned by a responsible officer. In some cases work is done on sanctioned estimates, the workshops taking the chance of profit or loss.

4. The general journal and ledger are neat, but there are many uninitialled corrections, and in striking a balance two mistakes were discovered, one under "Transfers" in which the journal entries had been posted to the wrong sides in the ledger, and one under "Charges general," a clercial error of Rs 20 in posting. It would be well to strike a trial balance monthly, to check both the posting and the journal totals.

The ledger is encumbered with various subsidiary heads, *e.g.*, individual suppliers and individual officers, subsidiary to "Purchases" and "Public Departments," respectively.

5. The balance sheet at the end of December 1885 is—

Assets.	Rs.	A.	P.	*Liabilities.*	Rs.	A.	P.
(1) Cash	24	15	5	(12) Purchases	7,120	12	1
(2) Block	26,988	6	5	(13) Government	98,225	10	7
(3) Machinery and plant ...	27,755	3	10	(14) Capital	1,51,939	7	4
(4) Raw materials	74,891	5	6				
(5) Manufacture	1,757	14	2				
(6) Sales	546	1	0				
(7) Public Department ...	5,520	5	0				
(8) Transfers	26,263	1	0				
(9) Mechanical Department	82,424	14	5				
(10) Charges general ...	3,103	13	11				
(11) Profit and loss ...	7,649	13	4				
Total ...	2,57,285	14	0	Total ..	2,57,285	14	0

(2) Block and (3) Machinery and plant: These have lately been revalued, and may be considered as of full value; machinery and plant, however, include sundry small perishable tools, bradawls, files, paint brushes, &c., which might be charged either to the works for which they are issued or to "General charges."

(4) Raw materials include fuel, mainly coke, Rs. 620-6-8; timber, mainly half-wrought Godávari teak, Rs. 43,900-8-4, and small stores, Rs. 30,370-6-6. The stock books work up to the ledger amount.

(5) Manufactured articles in store: The separate heads (4) and (5), instead of one head, "stores," do not appear to serve any useful purpose.

(6) Sales: The only noticeable items are Sub-Collector, Godávari, Rs. 90, outstanding since October 1885, for repairs to a ferry boat, and Mr. J. Kiddle, an apothecary transferred to Hyderabad, Rs. 50, since September 1885, for repairs to a perambulator.

(7) Public Departments: Collector, Godávari, Rs. 63, since August 1885, for plan and estimate for a ferry boat. Godávari Eastern division, Rs. 4,916-8-0, some of the items outstanding since May 1885. Other divisions are debited when bills are made, and the same procedure should be adopted with this one.

(8) Transfers: The balance of transfers accepted and advised up to date.

(9) Mechanical Department: As before explained there are no details working up to this amount. Of unfinished jobs for private persons, the most noticeable are—

Mr. Legge, Sub-Engineer, Rs. 14-9-10, since August 1882, for repairs to a tent table.
Local Fund Engineer, Godávari Circle, Rs. 700-5-4, since August 1884, part cost of a bridge.
A. W. Mathews, Esq., Rs. 3-3-5, since July 1885, for repairing a sewing machine.
C. Brahmarayya, Rs. 2-15-2, since October 1883, for making a box.
Rev. Mr. Atkinson, Rs. 8-3-9, since September 1885, for a folding chair.
D. C. Visvanatham, Rs. 7-4-10, since June 1884, for a bandy axle, and Rs. 1-6-6, since August 1885, for a pump flange.

Code paragraphs 2283 A.E. have not hitherto been acted on, but the matter should now be taken up; under these rules the head "Mechanical Department" should be cleared at the end of the year, and the capital of the shops proportionally decreased.

(10) Charges general include establishment charges and repairs to buildings, &c.; the head might be merged in profit and loss.

(11) The loss is due to a heavy write-off for depreciation of machinery and plant.

(12) Purchases: A supplier at Rajahmundry has Rs. 1,088-8-8 at his credit; and Messrs. Richardson and Cruddas, Bombay, Rs. 1,098-7-4. The purchases from the latter firm during the current year amount to Rs. 5,320, including chains, brass boiler tubes, and iron of sorts; there have also been purchases of screws, hinges, files, paint, drawing materials, &c., which required sanction of Government under code appendix 1.

(13) Government for cheques drawn and payments into treasury.

(14) Capital on 1st April 1885. At the end of December 1885 this would, by making the necessary closing entries, be increased to Rs. 2,12,788-5-8, showing a heavy loss during the year; the total outturn of the shops up to end of January 1886 was Rs. 78,746-7-7.

ORDER—dated 22nd March 1886, No. 758 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer in charge of the workshops.

2. The Superintending Engineer will explain how the bills for work enumerated by the Deputy Examiner have been allowed to remain so long unpaid. Their early adjustment should be effected.

3. The irregular procedure brought to notice in section 12, paragraph 5, of the notes should be discontinued at once.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated March, 22nd.

Read. *Encl.*

G.O., 22nd Mar. 1886, No. 758 W.

MARCH.

Notes of Inspection

Orders on the —, submitted by the Examiner, Public Works Accounts, of the office of the Dowlaishweram workshops.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th February 1885, No. 125 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Dowlaishweram workshops.

Paragraph 3.—The consideration of the Chief Engineer for Irrigation is invited to the question of the advisability of a revaluation of the workshop buildings, and to the possibility of reducing thereby the capital upon which the outturn has to give a return. By such reduction it is likely that the percentage charges on outturn might be lower.

No authority for the demolition of some of the buildings appears to have been intimated to the Accounts office.

As to the machinery and plant, the course adopted in the Presidency shops might be adopted, viz., a quinquennial valuation of the block and plant, and a reconsideration after such valuation of the percentage to be allowed for depreciation.

The verification of all raw materials will be arranged for by the Executive Engineer, and a return thereof submitted with his annual accounts for the shops, as already agreed to by him. Similarly a count of all items under manufactured articles should be effected periodically.

There is a large amount due apparently from Public departments, and recoveries should be effected as punctually as possible.

Paragraph 4.—The settlement of accounts with suppliers should not be delayed.

Paragraph 5.—It is probable that the operations of the shops will be more extensive still, and, should this be the case, it seems requisite that the condition and value of the buildings should be seen to with a view to economical and convenient working.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer in charge of Dowlaishweram Workshops, on the 20th January 1885.

The Executive Engineer, Captain C. C. Rawson, R.E., and the Accountant, A. Ballasoondrum Pillay, were present. The last examination of this office was on 18th February 1884 (*vide* papers with G.O., No. 566 W., of 1st March 1884).

2. The cash accounts are in order. The balance of the Executive Engineer's drawing account on 31st December 1884 was correct. The books are generally well kept, and up to date.

3. The assets of the workshops at the end of November 1884—the last month for which accounts are complete—aggregated a reputed value of Rs. 2,09,694-11-1 as follows:—

(1) *Block, Rs.* 45,753-4-9.—This value is represented on the books by the several buildings used by the concern, but, as was said in my last report (paragraph 9), the buildings have never been revalued since their erection, many of them long before 1877. The Executive Engineer, with whom I had the advantage of an examination of the shops when at work, thoroughly concurred with me as to the obvious overvalue of the buildings at present. Three of the smaller buildings have lately been demolished, and their value in the block account less the value of the materials and débris remaining from them after demolition, should promptly be credited to block by debit to profit and loss. The whole of the existing buildings should then be valued by experts, and every thing over and above the valuation thus arrived at will be credited to block and debited to profit and loss, leaving the balance at debit of block fairly represented by the actual value of the buildings.

(2) *Machinery and Plant, Rs.* 33,888-9-1.—In this value is included the cost of a large variety of small tools from time to time purchased. Planes, saws, files, chisels, hammers, wedges, camel hair brushes, padlocks, and the like, which last of course a comparatively short active use, are apt to encumber the machinery and plant account, especially if not carefully written off when used up or lost. The balance of machinery and plant should of course, as in the case of block, be strictly represented by good value. The machinery of these shops is no longer new, and the yearly wear and tear is much greater than the 2 per cent. write off for depreciation covers. We must recollect that the outturn of these shops for 1884-85 is likely to be about Rs. 1,50,000, or about Rs. 30,000 more than was the outturn of the Madras shops for 1883-84. In G.O., No. 2003 W., of 8th September 1883, it was found right to fix 3 and 4 per cent. as the depreciation yearly to be written off the block and machinery account respectively in the case of the Madras shops, and the same depreciation will probably be reasonable in the case of the Dowlaishweram shops. The machinery and plant might be valued at the same time as the block and the same sort of adjustment made.

(3) *Raw materials, Rs.* 58,466-14-10.—This includes timber, Rs. 41,065; metals, &c., Rs. 16,896; charcoal, Rs. 506. There is no mistake about the timber. It was lately verified and the rates adjusted; but the metals and sundries, Rs. 16,896, which at the time of the last report were under verification, have never yet been completely verified, not since August 1882. The verification by Mr. Bennett, as per paragraph 7 of last report, was afterwards discontinued, but has, it appears, been lately resumed. The sooner a good system of verification is adopted the better. The Executive Engineer was again understood to concur in the view that a continuous stocktaking would be best.

(4) *Manufactured articles in stock, Rs.* 5,545-0-5.—These are anchors for lock-gates, iron buckets, door bolts, bolts with nuts, brass castings, chains for light-houses, crowbars, chains for fastening irrigation sluices, and a number of other things held ready for issue. These also require occasional verification.

(5) *Unfinished jobs, Rs.* 46,617.—This is the aggregate of the outlay on several jobs unfinished. The accounts of these works are in order.

(6) *Bills to private parties unrecovered, Rs.* 755-4-0.—All of this is stated to be recoverable, and there is no disputed account.

(7) *Bills to Public department unrecovered, Rs.* 18,667-9-0.—All recoverable, nothing in dispute.

(8) *Cash balance, Rs.* 1-1-0.

4. Of the *liabilities* there was owing for supplies Rs. 15,285-2-5, leaving Rs. 1,94,409-8-8 as the capital of the shops.

5. The work done by these shops is apparently such that orders are received from all points of the Presidency, even so far south as Tanjore. Many orders come from Madras. The added centage to actual cost of work, in order to work to a profit, viz., 20 per cent., covers every thing. In the case of raw materials sold out of the shops, only 10 per cent. is added.

6. The Executive Engineer speaks in great praise of the accountant who maintains the accounts and office in very good order.

CHETTIPET,
22nd January 1885.

ORDER—dated 20th February 1885, No. 408 W., Public Works.

Communicated to the Superintending Engineer, I Circle, who will report to the Chief Engineer for Irrigation on the points adverted to in the Examiner's remarks on paragraph 3 of the inspection notes.

(True Extract.)

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

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

Exd. A. Grubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of | 1885 | Madras.

PUBLIC WORKS.

Dated February, 20th.

Recd. *Encl.*

G.O., 20th Feb. 1885, No. 408 W.

7582

FEBRUARY.

Dowlaishweram Workshops

Orders on notes of inspection, submitted by the Examiner, Public Works Accounts, of the office of the — .

Re the following letter

515

[Form No. I.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 1367

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 19 March 1886.

Sir,

I have the honor to forward for information and orders of Government notes by Mr Heaven, Dy. Examiner, of his inspection of the Office of the Dowlaishwaram Workshops.

Para 3. I think the arrangement for charging works with average rates for classesof labor may be permitted to continue. The value of unfinished jobs can no doubt be ascertained from the "Work Book".

It is advisable that all Muster Rolls should be paid in the presence of some independent person as well as in the presence of some one who is responsible for pay being disbursed to the persons named in the rolls.

Measurements of work should be countersigned by the Dy. Superintendent.

Para 4. A balance sheet of the ledger should be prepared monthly.

Para 5. The Executive Engineer has been warned that in the event of Government accepting my proposals for the new procedure in Workshop Accounts, Raw Materials, Manufactured Articles, and all Stores not required for current consumption and use in the Shops, must be transferred as on 31st. March

1886 at a fair valuation to Divisional Stores, any difference between such valuation and the value in the Workshops Books being charged against the working of the Shops.

The Executive Engineer's special attention and the notice of the Superintending Engineer should be directed to Code paras 2383 A. et. seq. The tardy adjustment of Bills for work done see clauses (6)(7) and (9) requires explanation.

Charges general should be debited only with items contingent to manufacture, whether for supervision, labor, or materials, which cannot be allocated to individual jobs- repairs to Buildings should not be so charged - see clause 10

The attention of the Superintending Engineer is invited to the irregular procedure described in clause 13, which should be discontinued.

The proposed new arrangement for the Workshops Accounts will modify to a great extent the procedure hitherto in force. The new forms have been sent to the Executive Engineer for information in view to their requirements being considered and for their possible introduction from 1st. April next.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. C. Rawson

Examiner P. W. Accounts.

S.P. 1813 Encl. One

Enclosure 5/4 8/12

Notes of inspection by F. C. Heaven Esquire, Dy. Examiner P. W. Accounts Madras, of the Dowlaishwaram Workshops Office on the 18th. and 19th. February 1886.

1. Captain C. C. Rawson R. E., Executive Engineer Godavari Eastern Division is in charge of the Shops, with Sub Conductor E. W. Bennett, Supervisor as Dy. Superintendent. A. Balasundaram Pillai is the Accountant. The last inspection by an Accounts Officer was on the 20th. January 1885, vide G. O. No. 408 W. dated 20th. February 1885.

2. The Executive Engineer is the only disburser, drawing on Cocanada Huzur and Rajamundry sub treasury: the balance of drawing account at end of January 1886 was proved correct. There are no impress holders. The Cash accounts are in order: the cash book, written by the Accountant is neat. A charge for stamps on apprentices' indentures was noticed.

3. Labour employed consists chiefly of Artificers paid at per month of 26 working days: e.g. in January there were $4\frac{1}{2}$ days holiday, and a man who worked $24\frac{1}{2}$ days would get $\frac{24\frac{1}{2}+4\frac{1}{2}}{27}$ of his nominal monthly pay.

4. The initial accounts of labour are

(a) Muster rolls monthly and ten-day.
(b) Time book.
(c) Wages abstract, showing distributions on works.

for stores a daily issue book is kept, vouched for by requisitions from foreman signed by Dy. Superintendent.

For works, a "work book" showing daily charges for labour and materials is kept. All payments for works are first debited to a head "Mechanical Department", which is

relieved by debit to "Public Departments" and "Sales" and these again by "Transfers" and "Cash". Artificers paid by the month at varying rates are charged to works at fixed rates e.g. fitters drawing from Rs. 25 to Rs. 7-8-0, average Rs. 13, are charged 8 annas a day, the profit or loss falling on "Mechanical Department". This system, though perhaps easy in accounting, does not give the true cost of each job, and the amount at debit of "Mechanical Department" at any time does not necessarily represent outlay on unfinished jobs: there may be some profit or loss included.

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4. The general journal and ledger are neat, but there are many uninitialed corrections, and in striking a balance two mistakes were discovered, one under "Transfers" in which the journal entries had been posted to the wrong sides in the ledger, and one under "Charges General" a clerical error of Rs. 20 in posting. It would be well to strike a trial balance monthly, to check both the posting and the journal totals.

The ledger is encumbered with various subsidiary heads, e.g. Individual Suppliers and Individual Officers, subsidiary to "Purchases" and "Public Departments" respectively.

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5. The balance sheet at the end of December 1885 is

Assets.		Liabilities.	
(1)Cash.....	24-15-5	(12)Purchases....	7,120-12-1
(2)Block.....	26,988- 6-5	(13)Government...	98,325-10-7
(3)Machinery and Plant.....	37,755- 3-10	(14)Capital.....I,51,989- 7-4	
(4)Raw Materials..	74,891- 5-6		
(5)Manufacture....	1,757-14-2		
(6)Sales.....	546- 1-0		
(7)Public Departt.	5,520- 5-0		
(8)Transfers.....	26,263- 1-0		
(9)Mechanical Department..	82,424-14-5		
(10)Charges General	3,463-13-11		
(11)Profit & Loss..	7,649-13-4		
	2,57,285-14-0		2,57,285-14-0

(3) Block and (3) Machinery and Plant. These have lately been revalued, and may be considered as of full value: machinery and plant however includes sundry small perishable tools, bradawls, files, paint-brushes etc. which might be charged either to the works for which they are issued or to "general charges".

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(5) Manufactured articles in store: the separate heads (4) and (5) instead of one head "stores" do not appear to serve any useful purpose.

(6) Sales. The only noticeable items are Sub Collector Godavari Rs. 90 outstanding since October 1885 for repairs to a ferry boat and Mr J. Kiddle, an Apothecary transferred to Hyderabad, Rs. 50 since September 1885 for repairs to a perambulator.

(7) Public Departments. Collector Godavari Rs.63 since August 1885 for plan and estimate for a ferry boat. Godavari Eastern Division Rs.4,916-8-0, some of the items outstanding since May 1885. Other Divisions are debited when bills are made, and the same procedure should be adopted with this one.

(8) Transfers. The balance of transfers accepted and advised up to date.

(9) Mechanical Department. As before explained there are no details working up to this amount: of unfinished jobs for private persons the most noticeable are:-

Mr Legge Sub Engineer Rs.14-9-10 since August 1882, for repairs to a tent table.

Local Fund Engineer Godavari Circle Rs.700-5-4 since August 1884, part cost of a bridge.

A.W.Mathews Esq. Rs.3-3-5 since July 1885 for repairing a sewing machine.

C.Brahmarayya Rs.2-15-2 since October 1883 for making a box.

Rev. Mr Atkinson Rs.8-3-9 since September 1885 for a folding chair.

D.C.Visvanatham Rs.7-4-10 since June 1884 for a bandy axle and Rs.1-6-6 since August 1885 for a pump flange.

Code paras 2283 A.-E. have not hitherto been acted on: but the matter should now be taken up: under these rules the head "Mechanical Department" should be cleared at the end of the year, and the capital of the Shops proportionally decreased.

(10) Charges general include Establishment charges and repairs to buildings etc. the head might be merged in Profit and Loss.

(11) The loss is due to a heavy write off for depreciation of machinery and plant.

(12) Purchases. A supplier at Rajahmundry has Rs.1,088-8-8 at his credit: and Messrs.Richardson and Cruddas Bombay Rs.1,098-7-4: The purchases from the latter firm during the current year amount to Rs.5,320, including chains, brass boiler tubes, and iron of sorts: there have also been purchases of screws, hinges, files, paint, drawing materials etc. which required sanction of Government under Code Appendix 1.

(13) Government for cheques drawn and payments into Treasury.

(14) Capital on 1st.April 1885. At the end of December 1885 this would by making the necessary closing entries be increased to 2,12,788-5-8, showing a heavy loss during the year: the total outturn of the Shops up to end of January 1886 was Rs.78,746-7-7.

Dowlaishwaram, 25th. February 1886.

F.G.Heaven
Dy. Examiner P.W. Accounts.

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Rec 4082 20.2.86 Executive

Rec 2130

No 758 W/ March 22d 1886.

A

Comm.d to the Supdg Engr I Circle for the information and guidance of the Ex. Engr in charge of the Workshops.

2. The S.E will explain how the bills for work enumerated by the Deputy Examiner have been allowed to remain so long unpaid. Their early adjustment should be effected

3. The irregular procedure brought to notice in inspection 12, para 5, of the notes should be discontinued at once.

Lr
22/3/86

S.E. I Circle 22.3.
S.E. II " 30/3/86

From,

The Examiner P.W. Accounts

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 136 W

Dated 18th March 1886.

Read.

Enclo. 1.

Notes of inspection of the Office of the Dowlaishwaram Workshops by Mr. Heaven, Dy. Examiner. Forwarded with remarks--

DW

768/10

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Govt. of } 1886 } Madras.

PUBLIC WORKS.

2113

Read

Read

Read

G.O. 22nd March 1886 No. 708

To Co of Workmen

Orders on the
Bks. in the Opn of the
Dandeshwar Ams
Workshop in

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