

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following endorsement from Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, Madras, dated 19th May 1887, on notes of inspection by the Deputy Examiner on the office of the General Superintendent, Public Works Workshops, in March 1887 :—

The report discloses an unsatisfactory state of things as regards the posting and keeping of the accounts, and great unpunctuality in billing for completed jobs (paragraphs 1, 2 and 3).

2. The adjustment of the rates for timber seems to require attention (paragraph 4).

3. The suggestion that the workshops should at least have the opportunity of tendering for woodwork in neighbouring Circles seems worthy of consideration.

4. The omission to open budget and liabilities registers is again brought to notice (paragraph 8).

5. The allotment of grants to the Presidency Workshops division for original works and repairs, civil buildings, may or may not imply an intention that such works should be executed by the division; but if the works are carried out by another division, the expenditure should be debited in transfer to the workshops. Definite orders are wanted on these points (paragraph 9).

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the General Superintendent, Public Works Workshops, in March 1887.

This office was last inspected by an Accounts officer in August 1886 (*vide* G. O., No. 2388 W., dated 20th September 1886), and the principal object of the present inspection was to see whether the modified system of accounts sanctioned in G. O., No. 858 W., dated 30th March 1886, was being correctly carried out. This was far from being the case, and it was necessary to practically revise the whole accounts of the year, the necessary adjustments being carried out in February's accounts.

2. The initial accounts, cash-book, muster book, time sheets, contract books and material issue statements are in order, and the work books correctly posted; it is in compiling the work manufacture suspense schedule that mistakes have been made. This arose principally from the orders regarding additional charges (see paragraphs 7 and 8 of the Examiner's letter, No. 125 W., dated 25th February 1886, printed with the Government order last quoted), being disregarded. Instead of posting in the work books monthly a small percentage on the outlay on labor and materials for each work (10 per cent. is found amply sufficient) and billing works for the Public Works Department at the actual cost so found and other works at 25 per cent. in addition, which is credited to Revenue, the practice has been to charge on *all* works varying percentages from 25 up to 100 for different classes of labor and materials, and for different departments; of the amounts so billed one-fifth (approximately) of the bills on public departments and private parties has been credited to Revenue, and the balance to work manufacture suspense, the result being that the total of outstanding works, as shown in the work books, largely exceeds the balance of the account work manufacture suspense with which it ought to agree. Thus, at the end of January the totals of outstanding works in the work books (adding the percentage for general charges) are—for Public Works Department, Rs. 34,181; public departments, Rs. 34,486; and private parties, Rs. 1,243; while the amounts in the schedule of work manufacture suspense are Rs. 18,063, Rs. 32,104, and Rs. 551, respectively.

3. The work of the office had fallen much into arrears; the posting of the works for book February had not been commenced at the end of the month, though they should of course be

posted daily during the month. A very large number of works, some completed months ago, had not been billed to the departments concerned; most of these arrears were cleared off in February's accounts.

4. *Teak timber account.*—The balance of Rs. 19,000 at the commencement of the year had been increased to about Rs. 27,000 at the end of February. The orders received by the shops are mostly for large scantlings, for which logs have to be sawn up, while the side cuttings remain on hand: it is said that small scantlings can be bought in the market at cheaper rates than the workshops can sell them at, and that therefore Executive Engineers do not indent on the shops; but there is an evident loss to Government, as the side cuttings have eventually to be sold by auction for nominal prices. The issue rate is still 2-12-0 per cubic foot though, in paragraph 2 (L) of the last inspection notes, it was pointed out that this rate was insufficient. It would probably be well for Government to require all the Executive Engineers in the III and V Circles and, perhaps, Nellore to give the workshops at least the opportunity of tendering for any woodwork they may require.

5. *Foundry.*—The revision of rates noted as necessary in paragraph 2 (K) of last notes was only carried out in the accounts for February; the result being a profit of nearly Rs. 4,000 on the 10 months' working. The rates now charged are approximately Rs. 93 per ton for plain castings, Rs. 117 for core castings, and Rs. 140 for ornamental work.

6. *Labor.*—There is still some slight difference between the cost of labor employed, as shown in the muster book, and the amount distributed to works; it was pointed out that this should be avoided by charging works with the actual daily pay of the individuals employed on them.

7. Materials in hand have all been recently verified, either by Mr. O'Connell or by Mr. Joyce, who has recently assumed charge of the workshops. Materials standing in the books at Rs. 6,764-11-9 were sold by auction during the year for Rs. 616-0-9, and there have also been transfers (in February) to the Public Works Stores: the balance in hand is considered (with the exception of teak, separately reported on) to be worth the amount at which it stands.

8. The budget register and register of liabilities, the necessity of which was pointed out in paragraph 7 of last inspection notes, have not been opened.

9. It was apparently intended, by paragraph 2 of G.O., No. 858 W., that grants for additions and repairs to the workshop buildings should be given to the Workshops division; but hitherto such items have been charged against the grant of Presidency division, which also carries out the works. For the preparation of administrative accounts of the workshops it will be necessary for the Presidency division to furnish this office with a statement showing the outlay on works and repairs for the workshop buildings.

10. The head clerk, P. Kothandaswami Pillai, has not shown sufficient energy in keeping the accounts clerks under him up to their work; and does not appear to have grasped the meaning of the revised system of accounts: but it may be said for him that his time is pretty fully occupied in drafting letters, posting the cash-book, &c. It is now intended to post an accountant to the division.

ORDER—dated 14th June 1887, No. 1600 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the General Superintendent, Public Works Workshops.

2. The particular attention of the Superintending Engineer is drawn to the remarks in paragraphs 1, 2 and 4 of the Examiner's endorsement, and he will submit his views on the subjects of paragraphs 3 and 5.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of 1887 Madras.

PUBLIC WORKS.

Dated June, 14th.

Recd.

Encl.

G.O., 14th June 1887, No. 1600 W.

JUNE.

Inspection Notes

Orders on the — on the office of the General Superintendent, Public Works Workshops, submitted by the Examiner, Public Works Accounts.

14TH JUNE 1887, No. 1600 W., PUBLIC WORKS.

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Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
,, Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

G.O. of (1887) Madras.
PUBLIC WORKS.

Dated June, 14th.

Recd.

Encl.

G.O., 14th June 1887, No. 1600 W.

JUNE.

Inspection Notes

Orders on the — on the office of the General Superintendent, Public Works Workshops, submitted by the Examiner, Public Works Accounts.

No. 1942

SUPERINTENDING ENGINEER'S OFFICE,

Bangalore V CIRCLE, MADRAS,
Chennai, 5th August 1887.

From

Colonel H. M. Tibbatts R.E.
THE SUPERINTENDING ENGINEER,

V CIRCLE,

To

THE *Chief Engineer,*
P. W. Department.

SIR,

Enclosures.

With reference to para 2 of G.O. No. 1600 W dated 14th June 1887, I have the honor to report that the rate for teakwood in the P. W. Workshops has been raised from Rs 2-12-0 to Rs 3-0-0 per cft since April 1887.

2. There is no difficulty as regards the Workshops tendering for wood work in neighbouring Circles, provided the Superintending and Executive Engineers have no objection to obtaining their wood work from the Workshops. It must be remembered however that as small scantlings can be bought from the market at cheaper rates than from the Workshops, the Executive Engineers must necessarily raise their estimate rates, if they were

were to obtain their timber in scantlings from the Workshops. Moreover the Executive Engineers would perhaps, prefer entrusting the entirety of labor and materials including wood work required for any buildings, to a single contractor, seeing that it would be of advantage as regards price of work and date of completion not to split up a work among different persons and interests.

3. As regards the execution of additions and repairs to the Workshops buildings, I would suggest, that the necessary funds should be allotted to the Workshops Division - and the works carried out under the immediate supervision of the General Superintendent - on duly sanctioned estimates. The expenditure incurred by the Presidency Division in 1886/87 on Workshops buildings should have been debited to the Workshops Division.

I have the honor to be

Sir

Your most Obedient Servant

W. R. P. R. R. R.

Suply. Engineer, V. Circle

No. 1600 W. 16. 6. 87.
509 C-15-27
No. 2219 W. d. 20. August 1887
1557 C-5-5-87.

Recorded
Recorded

2. The suggestion made in
The suggestion made in para
para 3 of the S. E. letter is
3 of the S. E. letter is
approved
approved.

W

John
16/8/87.

Very much more paper
on the subject of the
proposed in the
letter.

W

Please see 1557 C-
2 5.5-87 now put up -
FB

B
6/8

S. E. v circle

Exr. P. W. sheet

✓
✓
M

Post 18/8/87

End of 9.8.87 R. 15.8.87

From P.W.C. No. 6154

The Supply Engineer
5th Circle

To The Chief Engineer (2)

P. W. Department.

Dated 5th
Despt. } August 1887.
Recd. 8 }

Encls.

No. 2219 W dated 20. August 1887

3474 W

Op 1942

Reports that the
rate for Teakwood in
the P. W. Workshops has
been raised from Rs 2-12--
to Rs 3-- for Cpl-
since April 1887.

With order