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F.o. no. 3474-5
Dt 20.12.1885

20TH DECEMBER 1887, No. 3474 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the General Superintendent, Public Works Workshops, from the 25th September to 3rd October 1887.

Mr. Alfred Joyce, Executive Engineer, 3rd grade, the General Superintendent, was present ; the accountant, Mr. A. Theyagaraja Iyer, who took charge of the accounts of this division from Mr. P. Kothundasawmy Pillay on the 2nd May 1887, was also present.

2. The office was last examined in March 1887 (see papers printed with G.O., No. 1600 W., of 14th June 1887).

3. The net outlay in September 1887, which was Rs. 11,533, left a balance in the treasury of Rs. 6,519, or, in other words, the amount of credit applied for September 1887 was about 56 per cent., instead of about 25 per cent., more than the expenditure of the month.

4. Applications for other months have been rather more than was necessary under rules (Code paragraph 1580), considering the ease and rapidity with which a supplemental letter of credit can in this division always be obtained.

5. The cash-book was examined for two months. It is said to be regularly audited both by the accountant and General Superintendent.

	RS.	A.	P.
6. The cash balance was counted as	96	11	1
Add amount sent out for change	18	0	0
Also payments into treasury not entered in cash-book	268	13	7
	383	8	8
Deduct receipts not entered	19	14	9
	363	9	11

which was the balance of the cash-book.

7. The numbering of cash-book vouchers consecutively through the year is unusual and inconvenient. It would be better to begin each month with a fresh number.

8. The certificate of posting the cash abstract book is not signed by the accountant in the cash-book, as it should be (*vide* form No. 3 M.).

9. The duplicates of vouchers are signed by payees, which is contrary to Code paragraph 1644.

10. The accountant's initials, in token of having checked the bills, and the Executive Engineer's orders to "pay" are not dated.

11. In the muster roll of workmen employed at the General Hospital the marks of payees are not attested by anybody, nor is there a certificate to the effect that the payment has been made in the presence of anybody, though the payments are made by the cashier and require such certificate according to G.O., No. 2001 W., of 26th July 1887.

12. Voucher No. 753 of September 1887 shows an advance of Rs. 60 to Carpenter Munisawmy for labor supplied. It is customary to make such advances in anticipation of the works' completion.

13. The cash accounts are generally very neat.

14. The workshop manufacture suspense schedules of August and September 1887 were audited, together with some accounts of other months.

15. The balance of materials in hand at the close of September 1887 bears a book value of Rs. 23,679, which includes timber Rs. 20,506, said to have been the value of 10,556 cubic feet of teakwood.

16. Requisitions for timber from the stores department with approximate estimates of the quantity needed for each job are signed by the General Superintendent from time to time as occasion requires, and on these requisitions logs are supplied to the workshops.

17. The materials (timber) account is debited with the value of such receipts not until the advice of debit (transfer) is received from the stores.

18. The same account is credited with the actual amount of wood put into jobs, but not with the wastage and off-cuttings.

19. And although there is a large amount of sawing by both steam and hand saw and also considerable labor in moving the logs and boards before wood can be issued to jobs, there is no sawing account, all the labor and sawing charges including steam being debited to "General charges," which means that the cost of sawing and carrying wood for, say, a State railway horse box made almost entirely of sawn wood would fall in pretty equal proportions upon all the jobs in the shops, whether sawn wood is used upon them or not.

20. It goes without saying that since there is no sawing account, and therefore no account of outturn of sawing account, there is no account of useful or useless off-cuttings, or of waste used as firewood, such as to make a proper account of the materials (timber) possible.

21. And since the materials account is, after being debited with logs, credited only with wood from these logs actually used on jobs, it follows that the balance of this account at any time will be found to contain the accumulated amount of all wood cut but not put into jobs, save only such as has been sold by auction and credited to the materials (timber) account.

22. The balance in this account is said to have been measured on the 22nd to 28th March 1887 as 9,382 cubic feet; this and subsequent receipts of logs came to 14,888 cubic feet at the close of September 1887: after deducting issues of wood to works up to that date, there remained 10,556 cubic feet, valued at Rs. 20,506.

23. What proportion of this quantity was wastage and useless is not on record, no account being kept; but we know that there were only 413 cubic feet of logs, valued at Rs. 930, leaving 10,143 cubic feet of off-cuttings and rubbish, valued at Rs. 19,576.

24. How far this value is good or bad can only be determined by a measurement and valuation of all the stuff, which, until the accounts are on a better footing, should be frequently and carefully recorded.

25. If sawn wood was equally used on all jobs in the shops, it would be reasonable to charge "General charges" with the cost of steam and labor for sawing. But as only about half the jobs use sawn wood, and as all the jobs contribute at the same rate to "General charges," it seems necessary either to make all jobs which use sawn timber pay an extra percentage to "General charges" to cover sawing charges, or to keep sawing charges outside of the "General charges" account. In the latter case a sawing account will be necessary, and the method prescribed in appendix C of Volume IV of the Government of India Code might be utilised for striking rates for sawn wood.

26. Of the total "General charges" in the months of July, August and September 1887, the charges relating to timber as well as other inappropriate charges amounted to Rs. 1,058-14-4, thus—

Month.	Total General charges.	Charges relating to timber.	Other inappropriate debits to General charges.	Total inappropriate charges.	Amount contributed by works to cover General charges.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
July, August and September 1887	4,555 7 11	864 5 2	194 9 2	1,058 14 4	3,755 3 0

27. The other inappropriate debits to "General charges" comprised the following items :—

	RS.	A.	P.
1. Amount spent on 2 right angle bends and 24 rubber-washers of sizes ordered by the Executive Engineer, Vaigai Bridge Works, Madura (register No. 572)	20	0	6
2. Tarpaulins	156	15	8
3. Smith's contract labor for making an iron tongue for bell, omitted on register No. 626	1	8	0
4. Driller's contract labor for drilling holes in a cast-iron handle, omitted on register No. 96	0	5	0
5. Amount expended in making one teakwood work-table for Public Works Workshops (register No. 3172)	15	4	0
6. Smith's contract labor, omitted on register No. 685	0	8	0
Total ...	194	9	2

Charges for tools, such as chisels, hammers, planes, joiners, &c., are debited to "General charges."

28. The total alleged balance of materials in hand at the end of September 1887 is Rs. 23,679. Deducting Rs. 20,506 as the book value of teak timber, the remainder, Rs. 3,173, is said to represent the value of iron, small stores (*i.e.*, screws, hinges, nails, &c.), fuel (coal, coke and firewood), and a few other miscellaneous articles, the accounts of which are in order.

29. There were no noteworthy errors in the arithmetic of the work books, and time sheets, on comparison with muster rolls, were found to agree, both being in order.

30. The principal peculiarity noticed was an apparent inconsistency in the charge for jobs for other departments and outsiders, the profit on some jobs being the bare 25 per cent. (see paragraph 8 of Examiner's letter, No. 125 W., of 25th February 1886, printed with G.O., No. 858 W., of 30th March 1886), that on others of quite a similar character being more than 100 per cent.

31. The orders (paragraph 4 of G.O., No. 858 W., of 30th March 1886) in force are that the Superintending Engineer's suggestions with respect to estimates for works are to be tried, and the Superintending Engineer's suggestions (*vide* his letter, No. 5219, of 22nd March 1886, with the above Government order) are that the General Superintendent's estimate for any job, as approved by the customer who ordered it, shall be binding both upon the General Superintendent and upon the customer, the General Superintendent engaging to carry out the work for a lump sum.

32. The only rule requiring an estimate for every job, and its approval by the customer is apparently to be found in note 1 at the back of form M. 7 W., which says that "for all works estimates will, as a general rule, be prepared and accepted by the officers or individuals ordering the works, before the work is put in hand." There is added "it will rest with the General Superintendent to fix a limit for petty jobs within which the preparation of estimates may be dispensed with." But no such limit has been fixed, and jobs of apparently similar magnitude, character and conditions have been differently treated in this respect, some having an approved estimate and others having none.

33. As a matter of fact, the jobs with estimates have yielded the shops far more profit than those without them. To show this, the following are works estimates for which were prepared and accepted.

LIST of Works completed in August and September 1887.

Names of Works.	Amount of Estimate.	Cost. Actual cost as per manufacture suspense.	Cost. Amount represented by 25 per cent.	Cost. Total.	Difference. Further profit.	Difference. Loss.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Instrument Department, Public Works Department.						
Repairing instruments for Public Works Stores	140 0 0	94 11 3	..	94 11 3	45 4 9	..
Do. do. ..	809 0 0	596 8 11	..	596 8 11	212 7 1	..
Supply of five brass badges (Executive Engineer, Godávari Western Division)	7 8 0	5 8 7	..	5 8 7	1 15 5	..
Instrument Department, Private.						
Supply of brass badges, Taluk Board, Pálghát	3 4 0	1 2 4	0 4 7	1 6 11	1 13 1	..
Two punching instruments, Taluk Board, Tanjore	25 10 0	12 11 8	3 2 11	15 14 7	9 11 5	..
Instrument Department, Public Department.						
Letter weighing scales, &c. (Survey Department)	730 8 0	403 1 9	100 12 5	503 14 2	226 9 10	..
Mechanical Department, Public Works Department.						
Teakwood doors, &c., for Cuddapah division	1,402 0 0	1,334 14 11	..	1,334 14 11	67 1 1	..
Twenty-five cast-iron rammers (Executive Engineer, West Coast Division).	35 11 0	27 7 4	..	27 7 4	8 3 8	..
Mechanical Department, Private.						
Repairing an engine and boiler, Messrs. Gordon, Woodroffe and Company ..	810 0 0	399 5 0	99 14 0	499 3 0	310 13 0	..

34. And the following are very similar works for which no estimates were prepared :—

LIST of Works completed in August and September 1887, for which no estimates were prepared.

Names of Works.	Whether for Public Works Department, other department, or for outsiders.	Actual cost plus 25 per cent. for General charges.	Profit.	
Instrument Department, Public Works Department.		RS. A. P.	RS. A. P.	
Repairing scientific instruments	Public Works Department.	62 5 1	...	
Supplying letter weighing scales	Do. do. ...	32 11 0	...	
Mechanical Department, Public Works Department.				
Iron work for 3 shutters ...	Public Works Department.	147 3 0	...	
Fourteen sets of wrought-iron fittings	Do. do. ...	592 12 0	...	
Public Department.				
Pan machine and cup scale ...	Public Works Department.	381 14 1	95 7 11	25 per cent.
Repairing machine attached to the Medical stores	Do. do. ...	171 6 2	42 13 10	25 "
Private.				
Three eccentric jaws	Private	278 4 7	69 9 5	25 "
Two cast-iron fire-bars and 4 spur-wheels	Do.	181 3 8	45 4 4	25 "
Two spur-wheels	Do.	65 5 8	16 5 4	25 "
One cast-iron movable jaw ...	Do.	161 5 5	40 5 7	25 "

35. It is the practice with Public Works Department jobs, if or whenever an estimate has been framed and agreed to, to charge the whole amount of the estimate whatever the cost of the job, but it is only in cases where estimates are called for by the Executive Engineer who orders the job that an estimate is framed. The following are a few such instances :—

Name of Works.	Estimate.	Actual cost.
	RS. A. P.	RS. A. P.
Repairing scientific instruments for Public Works Stores	140 0 0	94 11 3
Do. do. do. ...	809 0 0	596 8 11
Teakwood doors, &c., for Cuddapah division ...	1,402 0 0	1,334 14 11
Do. do. do. ...	5,141 0 0	4,994 2 1
Letter weighing scales, &c. (Survey Department).	730 8 0	503 14 2

36. On the other hand with private parties (outsiders) the amount of the estimate is charged or the amount of cost of the job whichever is highest.

37. There are only the few following instances of loss, that is, excess of cost over estimate, and from this excess a deduction of 7 per cent. out of the 25 per cent. added for general liabilities (the 7 per cent. having been added for profit) has to be made, thus—

No. of requisition.	Name of Work.	Whether for Public Works Department, other departments or outsiders.	Actual cost including 15 per cent. for General charges.	25 per cent. added.	Total cost.	Amount of estimate.	Apparent loss.	Deduct 7 per cent.	Actual loss.
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	Instruments, Public Department.								
139 of 1887-88.	Supply of scales for Inspector-General of Police.	Other department.	25 0 5	6 4 1	31 4 6	29 4 0	2 0 6	1 12 0	0 4 6
	Mechanical Department, Public Works Department.								
2197 of 1886-87.	Six angle irons, South Arcot Division.	Public Works Department.	66 7 7	..	66 7 7	63 8 0	2 15 7	..	2 15 7
1741 of 1886-87.	One iron cash-chest for Board of Revenue.	Other department.	194 8 7	48 10 1	243 2 8	225 6 0	17 12 8	13 10 1	4 2 7
2904 of 1886-87.	Altering and repairing one 4-horse power engine and boiler, Superintendent, School of Arts.	Do. ..	62 13 1	15 11 3	78 8 4	66 4 0	12 4 4	4 7 8	7 12 8
	Private.								
234 of 1886-87.	Two new rams, &c., cover plates for cotton press. Messrs. Stanes and Co., Coimbatore.	Outsider.	361 10 3	90 6 7	452 0 10	390 0 0	62 0 10	25 4 10	36 12 0

38. With reference to Code paragraph 1901, the following job has been executed without any recovery up to date :—

Name of Work.	Amount.	Remarks.
	RS. A. P.	
Two girder bridges for Buckingham Canal	3,304 6 9	Estimated cost Rs. 5,000

39. With reference to Code paragraph 1902, the following works have been executed without the necessary payment in advance or by instalments :—

Other Departments.

Names of Works.	Amount.
	RS. A. P.
General Hospital punkah works to end of September 1887 ...	4,287 11 6
Cast-iron weights and scales for Commissariat Storekeeper-General	4,752 15 4
Forty cast-iron weights and 40 beam scales for Commissariat Storekeeper-General	2,716 1 0

40. Although, under arrangement with the Civil Department, jobs of Rs. 50 and under are paid in cash, the Military Department insist upon transfer adjustment in every case, the ruling in Code paragraph 1880 notwithstanding; there have been, from April to September 1887, 29 instances of this transfer adjustment for small jobs for the Military Department.

41. The Code as revised up to 31st March 1886, paragraph 1904, rules that no work should be undertaken for municipalities or private parties before the whole estimated cost including all charges for supervision, profit, &c., has been paid into the hands of the Superintendent of the shops, or into a Government treasury, so that G.O., No. 858 W., of 30th March 1886, which gives (paragraph 4) the General Superintendent the option of commencing work in anticipation of payment, is apparently without force.

42. The following deposits were outstanding at the end of September 1887:—

List of deposits outstanding at the end of September 1887.

Month outstanding.	Particulars.	—		
		RS.	A.	P.
April 1887 ...	*Soma Achari*—for supplying 5 venteak pieces of sizes and welding 4 iron pieces	5	0	0
June ,, ...	*Secretary, Court of Wards*—for supplying a letter weighing scale with weights	12	5	0
,, ,, ...	*M. Veerasawmy Moodaliar*—for manufacturing 2 iron car axles	300	0	0
July ,, ...	*Secretary, Court of Wards*—for supplying 3 scales on tripods with copper pans and 3 sets brass weights from ¼ to 500 tolas	375	0	0
June ,, ...	*District Board Engineer, Nilgiri*—for supplying 50 cast-iron rammers	45	0	0
August ,, ...	*Aroonachella Moodaliar*—for screw cutting and turning a brass nut	3	8	0
September ,, ...	*Rutna Naick*—for supplying one ton of reepers ...	35	0	0
,, ,, ...	*President, District Board, Tellicherry*—for supplying a seal	4	14	0

43. The balances of workshops manufacture suspense account for August 1887 were analysed.

44. The balance against "1. *Works for the Public Works Department*" as per workshop manufacture suspense amounts to Rs. 41,422–0–4, while according to the work books it is Rs. 41,413–7–11, or Rs. 8–8–5 less. This difference is made up as follows:—

	RS.	A.	P.
Amount spent last year on requisition No. 2985 of 1886-87 from the Superintendent, Madras Harbour Works	8	12	10

This account has been transferred in May 1887 from work book for Public Works Department to work book for private parties, the necessary entries being omitted in the manufacture suspense account:—

	Profit. RS.	A.	P.		RS.	A.	P.
				Brought forward	8	12	10
Requisition No. 3062 of 1886-87	0	0	9	Less amount of extra profits on the marginally noted requisitions erroneously credited to workshop manufacture suspense account instead of to revenue ...	0	4	5
Do. ,, 2470 of ,, ...	0	0	5				
Do. ,, 2279 of ,, ...	0	0	10				
Do. ,, 2571 of ,, ...	0	0	3				
Do. ,, 2395 of ,, ...	0	0	8				
Do. ,, 2946 of ,, ...	0	0	8				
Do. ,, 2898 of ,, ...	0	0	3				
Do. ,, 3134 of ,, ...	0	0	3				
Do. ,, 3228 of ,, ...	0	0	4				
Total ...	0	4	5	Total ...	8	8	5

45. The balance against "2. *Works for other departments*" as per workshop manufacture suspense account is Rs. 27,382–3–9, while according to work books it is Rs. 27,412–10–0, or Rs. 30–6–3 more. The difference represents an erroneous deduction in the manufacture suspense account on account of a completed work* in the accounts for August 1887. The error has been rectified in the accounts for September 1887.

46. The 10 per cent. deduction on account of establishment and one per cent. on account of tools and plant by debit to revenue were checked and found correct.

47. It would be well if the work book could be posted every day or so, but it is not at present posted for any month until the accounts of that month are gone out. It is said that the work of the office is such as to prevent the work book being posted more frequently.

48. It would also be well if every account in the work book were headed with particulars of estimate, amount and nature of deposit, or manner in which payment is recovered. In some few cases the amount of estimated cost is now given. This should be invariably stated.

49. With reference to Code paragraph 829, there is no list of office furniture and no return of same or of tools and plant. A book was shown, said to contain an inventory of tools and plant as on 31st March 1887, but this book is manifestly incomplete. It is important that the usual tools and plant account should be kept, and this should be attended to immediately.

50. Referring back to paragraph 22, there have been sales of refuse wood as well as scantlings. Under Code paragraph 1720, it seems as if the Superintending Engineer's pre-sanction were necessary to each such sale, but it is said that a general sanction from the Superintending Engineer for all such sales exists, which, however, was not produced.

51. The budget registers are in order.

52. The following service book requires re-attestation:—

	Date of last attestation.
T. Vythealinga Chari	22nd December 1875.

53. Personal certificates of character are noted in several of the service books, which is contrary to rule 8, section 129, of the Civil Pension Code.

54. Service books for two attenders and two boys employed on the permanent establishment have not been opened out.

55. A service book for one Antoney Peraira, gatekeeper, a military pensioner, has not been maintained in the office.

56. The accountant is sufficiently assisted.

(Signed) H. RAINIER,
Inspecting Officer.

No. 880.

Forwarded, with the accompanying summary and remarks, for the information and orders of Government:—

Public Works workshops—Summary of inspection notes dated 16th December 1887.

Item No.	Paragraph of inspection notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
1	3 & 4	Failure to restrict amount of letters of credit within prescribed limits.	Public Works Department Code paragraph 1580.	1. Requires the General Superintendent's attention.
2	7	Numbering of vouchers consecutively for the year instead of for each month.	...	2. As the accounts are closed and rendered separately for each month, it is desirable that the vouchers should also be numbered for each month afresh, as in other divisions.

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* Requisition No. 2913 of 1886-87.

Public Works Workshops—Summary of inspection notes, &c.—*cont.*

Item No.	Paragraph of inspection notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
3	8	Omission by the accountant to sign the certificate of having posted the cash abstract book.	Public Works Department Form No. M.3.	3. Should be attended to by the accountant in future.
4	9	Obtaining signature of payees in duplicate vouchers.	Public Works Department Code paragraph 1644.	4. The practice is prohibited and should be discontinued.
5	10	Omission of date to the initials of accountant in the vouchers and to Executive Engineer's orders to "pay," respectively.	...	5. Should be attended to.
6	11	Non-attestation of marks of payees in certain muster rolls and omission of certificate of payment by disbursing officer.	Form No. M. 4.	6. Marks of payees should not be taken in muster rolls. The paying officer should initial in such cases. Certificate of payment should be filled in as required by the form.
7	17	Omission to debit the timber account in the shops with the value of receipts until advised by stores division.	1795	7. The debit should be raised immediately on receipt of the timber through the stock purchases and sales account, if necessary.
8	18, 21, 22, 23, 24.	Omission to credit the timber account with the wastage and offcuttings.	...	8. All wastage should be charged to the jobs concerned, otherwise there will be a loss to be accounted for. Steps should be taken to write off at once all balances not representing good value in the timber account, and to report the result to this office.
9	19, 20, & 25.	Omission to maintain a separate sawing account, all charges for sawing and carrying wood being debited to "General charges."	...	9. A subsidiary "Sawpit" suspense account should be opened at once, and kept and debited with wood used and labor employed, and credited (by debit to jobs concerned only) with value of outturn, on principles similar to those followed in dealing with the foundry account. The General Superintendent should report at an early date that this has been done.
10	26 & 27	Other inappropriate debits to General charges.	1795	10. Should be removed and charged to accounts or jobs concerned. Consumable tools, such as files, chisels, &c., are properly debitable to General charges.
11	30	Irregular centage charges to outsiders and other departments.	G.O., No. 853 W., dated 30th March 1886.	11. The General Superintendent should explain the difference noticed.

Public Works Workshops—Summary of inspection notes, &c.—*cont.*

Item No.	Paragraph of inspection notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
12	31, 32, 33, 35, & 36.	Non-observance or irregular observance of rule requiring estimates to be prepared for large jobs.	Note 1 at the back of Form No. 7 W.	12. The rule should presumably be observed, or sanction obtained to its modification.
13	38 & 39	Omission to charge off monthly the outlay on works for Public Works Department estimated to cost more than Rs. 2,500, and to adjust in advance the value of work done for other departments.	Public Works Department Code paragraphs 1901—2.	13. Should be attended to.
14	40	Failure of Military Department to pay in cash for petty items under Rs. 50.	1880 W-A. ...	14. The circumstances should be reported by the General Superintendent to this office for representation to the Military Department.
15	44	Discrepancy between workshop manufacture suspense and work book.	...	15. A clerical error, should be rectified.
16	47	Delay in posting work books.	...	16. Arrangements should be made to post these more frequently than is the case at present.
17	49	Non-maintenance of tools and plant account and list of office furniture.	Public Works Department Code paragraph 829.	17. Should be attended to.
18	50	Failure to produce the general sanction of Superintending Engineer for sales of refuse wood as well as scantlings.	Public Works Department Code paragraph 1720.	18. Under Code paragraph 1712, the General Superintendent apparently has authority to effect such sales without reference to the Superintending Engineer.
19	52	Want of re-attestation of a service book.	...	19. Should be attended to.
20	53	Entry of personal certificates of character in several of the service books.	Section 129 of Civil Pension Code.	20. The entries are irregular and should be scored out.
21	54 & 55	Non-maintenance of service books for two attenders, two boys employed on the permanent establishment, and one gate-keeper, a military pensioner.	...	21. These should be opened out, and a report made when this has been done.

MADRAS,
16th December 1887.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts

Order—dated 20th December 1887, No. 3474 W., Public Works.

Communicated to the Superintending Engineer, V Circle, who will direct the attention of the General Superintendent, Public Works Workshops, to the remarks and suggestions of the Inspecting Officer and of the Examiner, Public Works Accounts.

(True Extract.)

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

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

Exd. J. Moses.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated December, 20th.

Read. *Encl.*

G.O., 20th Dec. 1887, No. 3474 W.

DECEMBER.

Inspection Notes

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

14th June 1887, No. 1600 W., Public Works.

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.

302/5

Ask out P.W. Workshops pumps for their tests
W.W. 14.2.87

Has contractor any ?

advertisement

Make enquiry from the St. V about this –

R. Chisholm

No. 1236

2 Copy forwarded
to the S.E. V Circle, for
favour of information
as to the price paid
by the Ry. workshops
for their teak in log
& for remarks generally
on Mr Chisholm's letter.

3. Information is
also requested as to whether
anything is known about
the last contract let
by the Department,
which Mr Chisholm
states was at the rate
of Rs 3/8. The Consg.
Architect may know
something about the
matter.

WCO
15.2.87

S.E. V Circle 15/2

Endorsed

Memo

With reference to his letter
No 6326 of 21st March 1887
the S.E. V Circle is requested
to report how the teak
supplies of Teak are
obtained by the P.W.D.
& Workshops, and if
by tender whether the
lowest offer was accepted.
It is thought that
a considerable number
of beams & various
scantlings of teak are
obtained on contract in
the Presy. Division both
at Madras & Bangalore
and information is
required as to the
lowest price paid per
cubic foot, and whether
any attempt has been
made to reduce the
rate.

WCO
23.3.87.

S.E. V Circle

Despd 24/3/87

Supg. Engineer's Office
5th Circle Madras

wright

3879/12

The best test of existing rates, is to advertise for tenders for woodwork required for any particular purpose wrought & put up, of best sound timber & the best workmanship and I think the S.E. should be instructed to do this and report the result.

20/4/57

With reference to his No 415 of 22nd April 1857 the S.E. 4th Circle is requested to advertise for tenders for teak wood wrought & put up, on the first opportunity. This will necessitate probably the employment of two contractors on the same building; but it is essential that the price of woodwork should be reduced if possible.

The tenders should be for all the woodwork required for one or more buildings of considerable size; and the result should be reported in due course.

4.5.57

No. 6326 3011/13

Supg Engineer's Office
5th Circle Madras
Chepauk 21st March 1887

From
Colonel W. H. Benton R.E.
Superintending Engineer
5th Circle.

To
The Chief Engineer
P. W. Department.

Sir,

With reference to your endorsement No. 669 C dated 15th February 1887. On Mr Chisholm's letter on the Current price of Teakwood work wrought & fitted as per at Madras by P. W. D. I have the honor to observe that Mr Chisholm while pointing out the prevailing high price labour at Bombay has omitted to note the price current for a Cft of Rough Teak in Logs, and has thus afforded no opportunity for comparing, in detail, the Madras and Bombay rates for a Cft of teakwood

wrought

wrought framed and put up.

The P.W. Workshops cost price of a Cft of teakwood, rough in logs & Cut into Scantlings, are Rs 2-4-0 and 3-0-0 respectively as per Marginal details.

Per Ton of 50 Cft.

	Rs	
Prime Cost as per invoice	85	
Freight	20	
Landing Charges	2	
Harbour dues	1	
Municipal License tax	2	8
Removal & Stacking Charges	2	
Total Cost price for 50 Cft.	113	
Cost of a Cft of rough timber in log	2	
Add one third for wastage & labour	0	
Net price for a Cft of timber sawn to Scantlings	3	

Hence an additional charge for planing, framing & fitting according to size & the nature of workmanship required, of Eight annas is not excessive. But presently Mr Chisholm's letter relates solely to some works contracted for in the Consulting Architect's Division.

The works are usually let out on contract in the Presidency Division on the offers at an uniform percentage below estimated rates as from 2 to 10 as the estimated rate is Rs 3-12-0 to Rs 4-0-0 per Cft

3-8 It follows that the amount allowed to a contractor in the Presidency Division is Rs 4-0-0 minus say 5 per Cent or Rs 3-12-9 per Cft.

I have the honour to be
Sir,
Your Most Obed. Servt.

W H Horton Col. RE.

Superintending Engineer
5th Circle

IV.

Mr Chisholm says that in Bombay, he pays for the finest teak, wrought framed & priced 2/14 Cubic foot, while in Madras the PWd pays 3/8 Cubic foot – The S.E. V Circle says that the ordinary price paid in the Presid^y. division is about 3-12 Cubic foot.

The papers may I think be "recorded" as it is certain that the price paid for teak here is not higher than absolutely necessary.

The simple means to which Mr Chisholm refers are unusually more expensive to buy, than small wood which can be made out of side cuttings.

WW
23.3.87

[illegible]

P.W.C. No 2347

From

The Superintending Engineer
5th Circle

To

The Chief Engineer
P.W. Department.

Dated 21st } March 1887
Recd 22nd }

No. 6326.

No 1152 C of 24-3-87

Teakwood – Reports on the price paid by the P.W. Workshops for the — in logs and cut scantlings and affords remarks on Mr Chisholm's letter.

No. 415

Superintending Engineer's Office,
V Circle, Madras,
Bangalore ~~Camp, 22~~ 22nd April 1887.

From

Colᵒ W. H. Burton R.E.
Superintending Engineer,
V Circle,

To

The Chief Engineer
P.W. Department

Enclosures.

Sir,

With reference to your Memorandum No 1152 C dated 24th March 1887, I have the honor to report that the last supply of teak timber was obtained by the P.W. Stores and Workshops from the Forest Officer, Rangoon, after first ascertaining at what rate per ton he would supply selected logs at Madras. The rate offered was Rupees 85 per ton at Rangoon and Rs 20 per ton for freight – this was accepted but the charges at Madras

for landing per ton	Rs 2 — —
delivery at Stores	2 — —
Municipal Tax	2 — 8
Harbour dues	— 12
Cooly labour stacking	1 — —
	8 — 4

increased the cost per ton in the log to Rs 113-4-0 at which rate the timber is issued to the Workshops.

2. With regard to timber for Works of the Presidency Division at Madras and Bangalore. No teak timber in log has for a long time been purchased departmentally or obtained from suppliers, as all the building works are carried out by Contract, the Contractor supplying all labour & materials. The last purchase of (Mysore) teak in logs was in February 1885 at Rs 1-15-6 per Cub ft. for the Telegraph Office at Bangalore. The latest supply of Moulmein teak scantlings for works at Madras was obtained in March 1887 for work at the Penitentiary at Rs 3 per C ft, the cost of putting up the same was four annas per C ft making a total of Rs 3-4-0 per C ft.

I have the honor to be
Sir
Your Most Obedt Servt

W H Brunton
Coll R E
Superintg Engr [illegible] Circle

1552C. 24-3-87
569C. 15. 2-87.

P.W.C. No 3186

With reference to Note by W dated 23-3-87 the S.E. does not say how the local supply of Teak was obtained – except that obtained by the Workshops. But it is clear that as all buildings are given out on contract, the only way to reduce the price of Teak is to reduce the estimate rates, which vary now from 3-12 to 4 to per cubic foot – The old rate in the Presidency was 3-8 and I would suggest that an attempt be made to revert to this rate.

Mr Chisholm seems to have been misinformed as to the manner in which teak is procured by the Dept; but the enquiry made, shows that the prevailing rates are high –

If the Ex Engrs of the Pres. & Chingleput Divisions enter 3/8 per cubic foot in their estimates it is very probable that the contractors will accept these rates.

Draft order.

The S.E. will consider the advisability of reducing the estimate rate for Teak wood ~~wrought~~ put up to 3/8 cubic foot. It is probable that many contractors will be willing to accept this rate for ordinary work

No. 415
From
The Superintg Engr
5 Circle
To
The Chief Engr
P.W. Dept.

Dated 24 } April
Recd 26 } 1887.

No. 1557C of 5-5-87

Teak Timber

—

Reports
regarding Machinery
& allowance —

No. 1557C

Public Works Department

Chepauk 5th May 1887

Memo.

With reference to his No 415 of the 24th April 1887 the Suptg Engr. V Circle is requested to advertise for tenders for teakwood brought and put up on the first opportunity. This will necessitate probably the employment of two contractors on the same building; but it is essential that the price of wood work should be reduced if possible.

The tenders should be for all the wood work required for one or more buildings of considerable size, and the result should be reported in due course.

4.5.87
D.W.

To
Suptg. Engr V circle.

D
5/5/8

Read the following papers

3696/18

17 DEC 87

NOTES OF INSPECTION BY H. RAINIER ESQ. OF THE OFFICE OF THE GENERAL SUPERINTENDENT P.W. WORKSHOPS, ON THE 25TH SEPTEMBER TO 3RD OCTOBER 1887.

MR. ALFRED JOYCE, EXECUTIVE ENGINEER 3RD GRADE, THE GENERAL SUPERINTENDENT WAS PRESENT, THE ACCOUNTANT MR. A. THEYAGARAJA IYER, WHO TOOK CHARGE OF THE ACCOUNTS OF THIS DIVISION FROM MR. P. KOTHUNDASAWMY PILLAY ON THE 2ND MAY 1887, WAS ALSO PRESENT.

2. THE OFFICE WAS LAST EXAMINED IN MARCH 1887, SEE PAPERS PRINTED WITH G.O. NO. 1600 W. OF 14TH JUNE 1887.

3. THE NET OUTLAY IN SEPTEMBER 1887 WHICH WAS RS. 11,533 LEFT A BALANCE IN THE TREASURY OF RS. 6,519, OR IN OTHER WORDS, THE AMOUNT OF CREDIT APPLIED FOR SEPTEMBER 1887 WAS ABOUT 56 PER CENT, INSTEAD OF ABOUT 25 PER CENT MORE THAN THE EXPENDITURE OF THE MONTH.

4. APPLICATIONS FOR OTHER MONTHS HAVE BEEN RATHER MORE THAN WAS NECESSARY UNDER RULES (CODE PARA 1580), ~~AND~~ CONSIDERING THE EASE AND RAPIDITY WITH WHICH A SUPPLEMENTAL LETTER OF CREDIT CAN IN THIS DIVISION ALWAYS BE OBTAINED.

5. THE CASH BOOK WAS EXAMINED FOR TWO MONTHS. IT IS SAID TO BE REGULARLY AUDITED BOTH BY THE ACCOUNTANT AND GENERAL SUPERINTENDENT.

6. THE CASH BALANCE WAS COUNTED AS.....	RS. 96-11- 1
ADD AMOUNT SENT OUT FOR CHANGE................	RS. 18- 0- 0
ALSO PAYMENTS INTO TREASURY NOT ENTERED IN CASH BOOK.........................	RS. 268-13- 7
	RS. 383- 8- 8
DEDUCT RECEIPTS NOT ENTERED..................	RS. 19-14- 0
	RS. 363- 9-11

WHICH WAS THE BALANCE OF THE CASH BOOK.

7. THE NUMBERING OF CASH BOOK VOUCHERS CONSECUTIVELY THROUGH THE YEAR IS UNUSUAL AND INCONVENIENT - IT WOULD BE BETTER TO BEGIN EACH MONTH WITH A FRESH NUMBER.

8. THE CERTIFICATE OF POSTING THE CASH ABSTRACT BOOK IS NOT SIGNED BY THE ACCOUNTANT IN THE CASH BOOK, AS IT SHOULD BE, VIDE FORM NO.M.8.

9. THE DUPLICATES OF VOUCHERS ARE SIGNED BY PAYEES - WHICH IS CONTRARY TO CODE PARA 1644.

10. THE ACCOUNTANT'S INITIALS IN TOKEN OF HAVING CHECKED THE BILLS AND THE EXECUTIVE ENGINEER'S ORDERS TO 'PAY' ARE NOT DATED.

11. IN THE MUSTER ROLL OF WORKMEN EMPLOYED AT THE GENERAL HOSPITAL THE MARKS OF PAYEES ARE NOT ATTESTED BY ANY BODY, NOR IS THERE A CERTIFICATE TO THE EFFECT THAT THE PAYMENT HAS BEEN MADE IN THE PRESENCE OF ANY BODY - THOUGH THE PAYMENTS ARE MADE BY THE CASHIER AND REQUIRE SUCH CERTIFICATE ACCORDING TO G.O. NO.2001 W. OF 26TH JULY 1887.

12. VOUCHER NO.783 OF SEPTEMBER 1887 SHOWS AN ADVANCE OF RS.60 TO CARPENTER MUNISAWMY FOR LABOR SUPPLIED - IT IS CUSTOMARY TO MAKE SUCH ADVANCES IN ANTICIPATION OF THE WORKS' COMPLETION.

13. THE CASH ACCOUNTS ARE GENERALLY VERY NEAT.

14. THE WORKSHOP MANUFACTURE SUSPENSE SCHEDULES OF AUGUST AND SEPTEMBER 1887 WERE AUDITED, TOGETHER WITH SOME ACCOUNTS OF OTHER MONTHS.

3010/19

15. THE BALANCE OF MATERIALS IN HAND AT THE CLOSE OF SEPTEMBER 1887 BEARS A BOOK VALUE OF RS.23,679 WHICH INCLUDES TIMBER RS.20,506 SAID TO HAVE BEEN THE VALUE OF 10,556 CUBIC FEET OF TEAK WOOD.

16. REQUISITIONS FOR TIMBER FROM THE STORES DEPARTMENT WITH APPROXIMATE ESTIMATES OF THE QUANTITY NEEDED FOR EACH JOB ARE SIGNED BY THE GENERAL SUPERINTENDENT FROM TIME TO TIME AS OCCASION REQUIRES AND ON THESE REQUISITIONS LOGS ARE SUPPLIED TO THE WORKSHOPS.

17. THE MATERIALS (TIMBER) ACCOUNT IS DEBITED WITH THE VALUE OF SUCH RECEIPTS NOT UNTIL THE ADVICE OF DEBIT (TRANSFER) IS RECEIVED FROM THE STORES.

18. THE SAME ACCOUNT IS CREDITED WITH THE ACTUAL AMOUNT OF WOOD PUT INTO JOBS, BUT NOT WITH THE WASTAGE AND OFF CUTTINGS.

19. AND ALTHOUGH THERE IS A LARGE AMOUNT OF SAWING BY BOTH STEAM AND HAND SAW AND ALSO CONSIDERABLE LABOR IN MOVING THE LOGS AND BOARDS BEFORE WOOD CAN BE ISSUED TO JOBS, THERE IS NO SAWING ACCOUNT, ALL THE LABOR AND SAWING CHARGES INCLUDING STEAM BEING DEBITED TO 'GENERAL CHARGES', WHICH MEANS THAT THE COST OF SAWING AND CARRYING WOOD FOR, SAY, A STATE RAILWAY HORSE BOX MADE ALMOST ENTIRELY OF SAWN WOOD WOULD FALL IN PRETTY EQUAL PROPORTIONS UPON ALL THE JOBS IN THE SHOPS WHETHER SAWN WOOD IS USED UPON THEM OR NOT.

20. IT GOES WITHOUT SAYING THAT SINCE THERE IS NO SAWING

ACCOUNT

ACCOUNT, AND THEREFORE NO ACCOUNT OF OUT-TURN OF SAWING ACCOUNT - THERE IS NO ACCOUNT OF USEFUL OR USELESS OFF CUTTINGS OR OF WASTE USED AS FIREWOOD, SUCH AS TO MAKE A PROPER ACCOUNT OF THE MATERIALS (TIMBER) POSSIBLE.

21. AND SINCE THE MATERIALS ACCOUNT IS AFTER BEING DEBITED WITH LOGS - CREDITED ONLY WITH WOOD FROM THOSE LOGS ACTUALLY USED ON JOBS - IT FOLLOWS THAT THE BALANCE OF THIS ACCOUNT AT ANY TIME WILL BE FOUND TO CONTAIN THE ACCUMULATED AMOUNT OF ALL WOOD CUT, BUT NOT PUT INTO JOBS - SAVE ONLY SUCH AS HAS BEEN SOLD BY AUCTION AND CREDITED TO THE MATERIALS (TIMBER) ACCOUNT.

22. THE BALANCE IN THIS ACCOUNT IS SAID TO HAVE BEEN MEASURED ON THE 22ND TO 28TH MARCH 1887 AS 9,283 CUBIC FEET; THIS AND SUBSEQUENT RECEIPTS OF LOGS CAME TO 14,888 CUBIC FEET AT THE CLOSE OF SEPTEMBER 1887; AFTER DEDUCTING ISSUES OF WOOD TO WORKS UP TO THAT DATE, THERE REMAINED 10,556 CUBIC FEET VALUED AT RS.20,506.

23. WHAT PROPORTION OF THIS QUANTITY WAS WASTAGE AND USELESS IS NOT ON RECORD, NO ACCOUNT BEING KEPT, BUT WE KNOW THAT THERE WERE ONLY 413 CUBIC FEET OF LOGS, VALUED AT RS.930; LEAVING 10,143 CUBIC FEET OF OFF CUTTINGS AND RUBBISH VALUED AT RS.19,576.

24. HOW FAR THIS VALUE IS GOOD OR BAD CAN ONLY BE DETERMINED BY A MEASUREMENT AND VALUATION OF ALL THE STUFF, WHICH UNTIL THE ACCOUNTS ARE ON A BETTER FOOTING SHOULD BE FREQUENTLY AND CAREFULLY RECORDED.

25. IF SAWN WOOD WAS EQUALLY USED ON ALL JOBS IN THE

SHOPS

SHOPS - IT WOULD BE REASONABLE TO CHARGE 'GENERAL CHARGES' WITH THE COST OF STEAM AND LABOR FOR SAWING. BUT AS ONLY ABOUT HALF THE JOBS USE SAWN WOOD, AND AS ALL THE JOBS CONTRIBUTE AT THE SAME RATE TO 'GENERAL CHARGES', IT SEEMS NECESSARY EITHER TO MAKE ALL JOBS WHICH USE SAWN TIMBER PAY AN EXTRA PERCENTAGE TO GENERAL CHARGES TO COVER SAWING CHARGES, OR TO KEEP SAWING CHARGES OUTSIDE OF THE GENERAL CHARGES ACCOUNT. IN THE LATTER CASE A SAWING ACCOUNT WILL BE NECESSARY AND THE METHOD PRESCRIBED IN APPENDIX C. OF VOL.IV OF THE GOVERNMENT OF INDIA CODE MIGHT BE UTILISED FOR STRIKING RATES FOR SAWN WOOD.

26. OF THE TOTAL GENERAL CHARGES IN THE MONTHS OF JULY, AUGUST AND SEPTEMBER 1887, THE CHARGES RELATING TO TIMBER, AS WELL AS OTHER INAPPROPRIATE CHARGES AMOUNTED TO RS.1058-14-4, THUS:-

Month	Total General charges	Charges relating to timber	Other inappropriate debits to General charges	Total inappropriate charges	Amount contributed by works to cover General charges
July August and September 1887	4538 7 11	864 5 2	194 9 2	1058 14 4	3755 3

27. THE OTHER INAPPROPRIATE DEBITS TO GENERAL CHARGES COMPRISED THE FOLLOWING ITEMS:-

1. AMOUNT SPENT ON 2 RIGHT ANGLE BENDS AND 24 RUBBER WASHERS OF SIZES ORDERED BY THE EXECUTIVE ENGINEER VAIGAI BRIDGE WORKS, MADURA. (REGISTER NO.572).......RS. 20- 0- 6
2. TARPAULINS...RS.156-15- 8

CARRIED OVER...........RS.177- 0- 2

BROUGHT FORWARD	RS.177- 0- 2
3. SMITH'S CONTRACT LABOR FOR MAKING AN IRON TONGUE FOR BELL OMITTED ON REGISTER NO.626	RS. 1- 8- 0
4. DRILLER'S CONTRACT LABOR FOR DRILLING HOLES IN A CAST IRON HANDLE OMITTED ON REGISTER NO.95	RS. 0- 5- 0
5. AMOUNT EXPENDED IN MAKING ONE TEAKWOOD WORK-TABLE FOR P.W.WORKSHOPS (REGISTER NO.3172)	RS. 15- 4- 0
6. SMITH'S CONTRACT LABOR OMITTED ON REGISTER NO.685	RS. 0- 8- 0
TOTAL	RS.194- 9- 2

CHARGES FOR TOOLS SUCH AS CHISELS, HAMMERS, PLANES, JOINERS ETC. ARE DEBITED TO 'GENERAL CHARGES'.

28. THE TOTAL ALLEGED BALANCE OF MATERIALS IN HAND AT THE END OF SEPTEMBER 1887 IS RS.23,679. DEDUCTING RS.20,506 AS THE BOOK VALUE OF TEAK TIMBER, THE REMAINDER RS.3,173 IS SAID TO REPRESENT THE VALUE OF IRON, SMALL STORES, (I.E. SCREW HINGES, NAILS, ETC.), FUEL (COAL, COKE AND FIREWOOD), AND A FEW OTHER MISCELLANEOUS ARTICLES. THE ACCOUNTS OF WHICH ARE IN ORDER.

29. THERE WERE NO NOTEWORTHY ERRORS IN THE ARITHMETIC OF THE WORK BOOKS, AND TIME SHEETS ON COMPARISON WITH MUSTER ROLLS WERE FOUND TO AGREE, BOTH BEING IN ORDER.

30. THE PRINCIPLE PECULIARITY NOTICED WAS AN APPARENT INCONSISTENCY IN THE CHARGE FOR JOBS FOR OTHER DEPARTMENTS AND OUTSIDERS. THE PROFIT ON SOME JOBS BEING THE BARE 25 PER CENT (SEE PARA 8 OF EXAMINER'S LETTER NO.125 W. OF 25TH FEBRUARY 1886 PRINTED WITH G.O. NO.858 W. OF 30TH MARCH 1886), THAT ON OTHERS OF QUITE A SIMILAR CHARACTER BEING MORE THAN 100 PER CENT.

31. THE ORDERS (PARA 4 OF G.O. NO.858 W. OF 30TH MARCH 1886) IN FORCE ARE THAT THE SUPERINTENDING ENGINEER'S SUGGESTIONS WITH RESPECT TO ESTIMATES FOR WORKS ARE TO BE TRIED, AND THE SUPERINTENDING ENGINEER'S SUGGESTIONS (VIDE HIS LETTER NO.5219 OF 22ND MARCH 1886 WITH THE ABOVE G.O.) ARE THAT THE GENERAL SUPERINTENDENT'S ESTIMATE FOR ANY JOB AS APPROVED BY THE CUSTOMER WHO ORDERED IT, SHALL BE BINDING BOTH UPON THE GENERAL SUPERINTENDENT AND UPON THE CUSTOMER, THE GENERAL SUPERINTENDENT ENGAGING TO CARRY OUT THE WORK FOR A LUMP SUM.

32. THE ONLY RULE REQUIRING AN ESTIMATE FOR EVERY JOB, AND ITS APPROVAL BY THE CUSTOMER IS APPARENTLY TO BE FOUND IN NOTE 1, AT THE BACK OF FORM M.7 W, WHICH SAYS THAT 'FOR ALL WORKS, ESTIMATES WILL AS A GENERAL RULE, BE PREPARED AND ACCEPTED BY THE OFFICERS OR INDIVIDUALS ORDERING THE WORKS, BEFORE THE WORK IS PUT IN HAND'. THERE IS ADDED 'IT WILL REST WITH THE GENERAL SUPERINTENDENT TO FIX A LIMIT FOR PETTY JOBS WITHIN WHICH THE PREPARATION OF ESTIMATES MAY BE DISPENSED WITH'. BUT NO SUCH LIMIT HAS BEEN FIXED, AND JOBS OF APPARENTLY SIMILAR MAGNITUDE, CHARACTER AND CONDITIONS HAVE BEEN DIFFERENTLY TREATED IN THIS RESPECT, SOME HAVING AN APPROVED ESTIMATE AND OTHERS HAVING NONE.

33. AS A MATTER OF FACT THE JOBS WITH ESTIMATES HAVE YIELDED THE SHOPS FAR MORE PROFIT THAN THOSE WITHOUT THEM. TO SHOW THIS, THE FOLLOWING ARE WORKS, ESTIMATES FOR WHICH WERE PREPARED AND ACCEPTED:-

List of works completed in August and September 1887.

Names of Works.	Amount of Estimate	Cost			Difference		Remarks.
		Actual cost as per manufacture expenses	Amount represented by 25 per cent.	Total	Further profit.	Loss.	
Instrument Department P.W.D.							
Repairing instruments for P.W. Stores	Rs. 140	Rs. 94-11-3	..	Rs. 94-11-3	Rs. 45-4-9	..	
do do	809	596-8-11	..	596-8-11	212-7-1	..	
Supply of 5 Brass badges (Executive Engineer, Godavari Western Division.	7-8-0	5-8-7	..	5-8-7	1-15-5	..	
Instrument Department-Private.							
Supply of Brass badges Taluq Board Palghat	3-4-0	1-2-4	Rs. 0-4-7	1-6-11	1-13-1	..	
Ring instruments Taluq Board Tanjore	25-15-0	12-15-8	3-3-11	16-3-7	9-11-5	..	
Instrument Department-Public Department.							
Letter weighing scales &c (Survey Department)	730-8-0	403-1-9	100-12-5	503-14-2	226-9-10	..	
Mechanical Department-P.W.D.							
Teak wood doors &c for Cuddapah Division	1402-0-0	1334-14-11	..	1334-14-11	67-1-1	..	
25 Cast Iron rammers (Executive Engineer, West Coast Division).	35-11-0	27-7-4	..	27-7-4	8-3-8	..	
Mechanical Department-Private							
Repairing an Engine and Boiler, Messrs Gordon Woodroffe &Co.	810-0-0	399-8-0	99-14-0	499-6-0	310-10-0	..	

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54. AND THE FOLLOWING ARE VERY SIMILAR WORKS FOR WHICH NO ESTIMATES WERE PREPARED.

List of Works completed in August and September 1887 for which no Estimates were prepared.

Name of Works	Whether for P.W.D. other Department, or for outsiders.	Actual cost plus centage for General Charges			Profit.			
		Rs	a	p	Rs	a	p	
Instrument Department. P.W.D.								
Repairing Scientific Instruments	P.W.D.	62	5	1	Nil			
Supplying letter weighing scales	do	32	11	..	Nil			
Mechanical Department. P.W.D.								
Iron work for 2 shutters	P.W.D.	147	3	..	Nil			
14 Sets of wrought iron fittings	do	592	12	..	Nil			
Public Department								
Saw machine and cup scale	P.W.D.	381	4	1	95	7	11	25 percent
Repairing machine attached to the Medical Stores	do	171	6	2	42	13	6	25 percent
Private								
2 Eccentric Jaws	Private	278	4	7	69	9	5	25 percent
2 Cast iron fire-bars and 4 spur wheels	do	181	3	8	45	4	1	25 percent
2 Spur wheels	do	65	3	8	16	5	6	25 percent
1 Cast iron moveable Jaw	do	161	5	5	40	5	7	25 percent

55. IT IS THE PRACTICE WITH P.W.D JOBS IF OR WHENEVER AN ESTIMATE HAS BEEN FRAMED AND AGREED TO, TO CHARGE THE WHOLE AMOUNT OF THE ESTIMATE WHATEVER THE COST OF THE JOB, BUT IT IS ONLY IN CASES WHERE ESTIMATES ARE CALLED FOR BY THE EXECUTIVE ENGINEER WHO ORDERS THE JOB, THAT AN ESTIMATE

IS FRAMED. THE FOLLOWING ARE A FEW SUCH INSTANCES:-

Name of Works.	Estimate Rs a p	Actual cost Rs a p	Remarks
Repairing scientific instruments for P. W. Stores	140	94 11 3	
do	809	376 8 11	
Teak wood doors &c for Cuddapah Division	1402	1334 14 11	
do	5141	4994 2 1	
Letter weighing scales &c (Survey Department)	730 8 ..	503 14 2	

36. ON THE OTHER HAND WITH PRIVATE PARTIES (OUTSIDERS) THE AMOUNT OF THE ESTIMATE IS CHARGED OR THE AMOUNT OF COST OF THE JOB WHICHEVER IS HIGHEST.

37. THERE ARE ONLY THE FEW FOLLOWING INSTANCES OF LOSS, THAT IS, EXCESS OF COST OVER ESTIMATE, AND FROM THIS EXCESS A DEDUCTION OF 7 PER CENT OUT OF THE 25 — PER CENT ADDED FOR GENERAL LIABILITIES (THE 7 PER CENT HAVING BEEN ADDED FOR PROFIT) HAS TO BE MADE THUS:-

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6

384/27

No. of Requisition	Name of Work	Whether for P. W. Department other Departments or outsiders.	Actual cost including 10 per cent for General charges Rs a p	25 per cent added Rs a p	Total cost. Rs a p	Amount of Estimate Rs a p	Apparent loss. Rs a p	Deduct 7 per cent Rs a p	Actual Loss Rs a p	Remarks.
	Instruments - Public Departments									
39 of 1887-88	Supply of scales for Inspector General of Police	Other Department	25 .. 5	6 4 1	31 4 6	29 4 ..	2 0 6	1 12 ..	.. 4 6	
	Mechanical Department P. W. D.									
197 of 1886-87	6 angle irons, South Arcot Division	P. W. D	66 7 7	.. .. ..	66 7 7	63 8 ..	2 15 7	.. .. ..	2 15 7	
741 of 1886-87	One Iron cash chest for Board of Revenue	other Department	194 8 7	48 10 1	243 2 8	225 6 ..	17 12 8	13 10 1	4 2 7	
04 of 1886-87	Altering and repairing one 4 H. P. Engine and boiler Supt. School of A	do	[illegible] 13 1	15 11 3	78 3 4	66 4 ..	12 4 4	4 7 8	7 12 8	
	Private									
04 of 1886-87.	Two new pans &c, cover plates for cotton press Messrs Stanes & Co. Coimbatore	outsider.	361 10 3	90 6 7	452 .. 10	390	62 0 10	25 4 10	36 12 0	

38. WITH REFERENCE TO CODE PARA 1901 THE FOLLOWING JOB HAS BEEN EXECUTED WITHOUT ANY RECOVERY UP TO DATE:-

Name of Work	Amount Rs	a	p	Remarks
Two Girder Bridges for Buckingham Canal	2304	6	9	Estimated cost 5,00

39. WITH REFERENCE TO CODE PARA 1902, THE FOLLOWING WORKS HAVE BEEN EXECUTED WITHOUT THE NECESSARY PAYMENT IN ADVANCE OR BY INSTALMENTS:-

Names of Works	Rs	a	p	Remarks
Other Departments.				
General Hospital Punkah works to end of September 1887	4,287	11	6	
Cast iron weights & scales for Commissariat StoreKeeper General	4752	15	4	
40 Cast iron weights & 40 beam scales for do	2716	1	..	

40. ALTHOUGH UNDER ARRANGEMENT WITH THE CIVIL DEPARTMENT, JOBS OF RS.50/ AND UNDER ARE PAID IN CASH, THE MILITARY DEPARTMENT, INSIST UPON TRANSFER ADJUSTMENT IN EVERY CASE - THE RULING IN CODE PARA 1880 NOTWITHSTANDING - THERE HAVE BEEN FROM APRIL TO SEPTEMBER 1887, 29 INSTANCES OF THIS TRANSFER ADJUSTMENT FOR SMALL JOBS FOR THE MILITARY DEPARTMENT

41.

41. THE CODE AS REVISED UP TO 31ST MARCH 1886 PARA 1904, RULES THAT NO WORK SHOULD BE UNDERTAKEN FOR MUNICIPALITIES OR PRIVATE PARTIES BEFORE THE WHOLE ESTIMATED COST INCLUDING ALL CHARGES FOR SUPERVISION PROFIT ETC. HAS BEEN PAID INTO THE HANDS OF THE SUPERINTENDENT OF THE SHOPS, OR INTO A GOVERNMENT TREASURY, SO THAT G.O. NO.858 W. OF 30TH MARCH 1886 WHICH GIVES (PARA 4) THE GENERAL SUPERINTENDENT, THE OPTION OF COMMENCING WORK IN ANTICIPATION OF PAYMENT, IS APPARENTLY WITHOUT FORCE.

42. THE FOLLOWING DEPOSITS WERE OUTSTANDING AT THE END OF SEPTEMBER 1887:-

List of Deposits outstanding at the end of September 1887

Month outstanding	Particulars	Rs	a	p	Remarks
April 1887	Soma Achari - for supplying 5 Venteak pieces of sizes and welding 4 iron pieces	5	..	..	
June 1887	Secretary Court of Wards - for supplying a letter weighing scale with weights	12	5	..	
do	M. Veerasawmy Moodr - for manufacturing 2 iron Car axles	300	..	..	
July 1887	Secretary, Court of Wards - for supplying 3 scales on Tripods with copper pans and 3 sets brass weights from 1/4 to 500 tolas	375	..	..	
June 1887	District Board Engineer, Nilgiri - for supplying 50 cast iron rammers	45	..	..	
August/87	Aroonachella Moodr - for screw cutting and turning a brass nut	3	8	..	

Month outstanding	Particulars	Rs.	a.	p.	Remarks
September 1887	Rutna Naick - for supplying one ton of reepers	35	..	..	
do	President District Board Tellicherry - for supplying a seal	4	14		

43. THE BALANCES OF WORKSHOPS MANUFACTURE SUSPENSE ACCOUNT FOR AUGUST 1887 WERE ANALYSED.

44. THE BALANCE AGAINST '1. WORKS FOR THE P.W.D' AS PER WORKSHOP MANUFACTURE SUSPENSE AMOUNTS TO RS.41,422-0-4 WHILE ACCORDING TO THE WORK BOOKS IT IS RS.41,413-7-11 OR RS.8-8-5 LESS. THIS DIFFERENCE IS MADE UP AS FOLLOWS:-

AMOUNT SPENT LAST YEAR ON REQUISITION NO.2985 OF 1886-87 FROM THE SUPERINTENDENT MADRAS HARBOR WORKS.......................................RS.8-12-10

THIS ACCOUNT HAS BEEN TRANSFERRED IN MAY 1887 FROM WORK BOOK FOR P.W.DEPARTMENT TO WORK BOOK FOR PRIVATE PARTIES - THE NECESSARY ENTRIES BEING OMITTED IN THE MANUFACTURE SUSPENSE ACCOUNT.

BROUGHT FORWARD.........RS.8-12-10

REQUISITION NO.	PROFIT.
2202 OF 1886-87	RS.0-0- 9
2170 DO	RS.0-0- 5
2379 DO	RS.0-0-10
2671 DO	RS.0-0- 5
2395 DO	RS.0-0- 8
2846 DO	RS.0-0- 8
2858 DO	RS.0-0- 3
3154 DO	RS.0-0- 3
3226 DO	RS.0-0- 4
	RS.0-4- 5

LESS AMOUNT OF EXTRA PROFITS ON THE MARGINALLY NOTED REQUISITIONS ERRONEOUSLY CREDITED TO WORKSHOP MANUFACTURE SUSPENSE ACCOUNT INSTEAD OF TO REVENUE.....................RS.0- 4- 5

RS.8- 8- 5

45. THE BALANCE AGAINST '2. WORKS FOR OTHER DEPARTMENTS' AS PER WORKSHOP MANUFACTURE SUSPENSE ACCOUNT IS RS.27,382-3-9 WHILE ACCORDING TO WORK BOOKS IT IS RS.27,412-10-0 OR RS. 30-6-3 MORE. THE DIFFERENCE REPRESENTS AN ERRONEOUS DEDUCTION IN THE MANUFACTURE SUSPENSE ACCOUNT ON ACCOUNT OF A REQUISITION NO.2913 OF 1886-87. } COMPLETED WORK IN THE ACCOUNTS FOR AUGUST 1887. THE ERROR HAS BEEN RECTIFIED IN THE ACCOUNTS FOR ~~AUGUST~~ SEPTEMBER 1887.

46. THE 10 PER CENT DEDUCTION ON ACCOUNT OF ESTABLISHMENT AND ONE PER CENT ON ACCOUNT OF TOOLS AND PLANT BY DEBIT TO REVENUE, WERE CHECKED AND FOUND CORRECT.

47. IT WOULD BE WELL IF THE WORK BOOK COULD BE POSTED EVERY DAY OR SO, BUT IT IS NOT AT PRESENT POSTED FOR ANY MONTH UNTIL THE ACCOUNTS OF THAT MONTH ARE GONE OUT. IT IS SAID THAT THE WORK OF THE OFFICE IS SUCH AS TO PREVENT THE WORK BOOK BEING POSTED MORE FREQUENTLY.

48. IT WOULD ALSO BE WELL IF EVERY ACCOUNT IN THE WORK BOOK WERE HEADED WITH PARTICULARS OF ESTIMATE, AMOUNT AND NATURE OF DEPOSIT, OR MANNER IN WHICH PAYMENT IS RECOVERED. IN SOME FEW CASES THE AMOUNT OF ESTIMATED COST IS NOW GIVEN. THIS SHOULD BE INVARIABLY STATED.

49. WITH REFERENCE TO CODE PARA 829 THERE IS NO LIST OF OFFICE FURNITURE AND NO RETURN OF SAME OR OF TOOLS AND PLANT. A BOOK WAS SHOWN, SAID TO CONTAIN AN INVENTORY OF TOOLS AND PLANT AS ON 31ST MARCH 1887, BUT THIS BOOK IS MANIFESTLY INCOMPLETE. IT IS IMPORTANT THAT THE USUAL TOOLS AND PLANT ACCOUNT SHOULD BE KEPT AND THIS SHOULD BE ATTENDED TO IMMEDIATELY.

50. REFERRING BACK TO PARA 35 THERE HAVE BEEN SALES OF REFUSE WOOD AS WELL AS SCANTLINGS. UNDER CODE PARA 1720, IT SEEMS AS IF THE SUPERINTENDING ENGINEER'S PRE-SANCTION WERE NECESSARY TO EACH SUCH SALE, BUT IT IS SAID THAT A GENERAL SANCTION FROM THE SUPERINTENDING ENGINEER FOR ALL SUCH SALES EXISTS - WHICH HOWEVER WAS NOT PRODUCED.

51. THE BUDGET REGISTERS ARE IN ORDER.

52. THE FOLLOWING SERVICE BOOK REQUIRES RE-ATTESTATION:-

	DATE OF LAST ATTESTATION.
T.VYTHEALINGA CHARI	22ND DECEMBER 1876.

53. PERSONAL CERTIFICATES OF CHARACTER ARE NOTED IN SEVERAL OF THE SERVICE BOOKS, WHICH IS CONTRARY TO RULE 8, SECTION 129, OF THE CIVIL PENSION CODE.

54. SERVICE BOOKS FOR 2 ATTENDERS AND 2 BOYS EMPLOYED ON THE PERMANENT ESTABLISHMENT HAVE NOT BEEN OPENED OUT.

55. A SERVICE BOOK FOR ONE ANTONEY PERAIRA, GATEKEEPER, A MILITARY PENSIONER, HAS NOT BEEN MAINTAINED IN THE OFFICE.

56. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED.

(SIGNED) H.RAINIER.

INSPECTING OFFICER.

NO. 880 DATED MADRAS, DECEMBER 16, 1887.

FORWARDED WITH THE ACCOMPANYING SUMMARY AND REMARKS FOR THE INFORMATION AND ORDERS OF GOVERNMENT:-

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(G. No. 93.)

Division P.W. Workshops Summary of Inspection Notes dated 16th December 1887

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks. 38vi/2
1	3 and 4	Failure to restrict amount of letters of credit within prescribed limits.	- P.W.D. Code para 1580	1. Requires the General Superintendent's attention.
2	7	Numbering of vouchers consecutively for the year instead of for each month	-	2. As the accounts are closed and rendered separately for each month it is desirable that the vouchers should also be numbered for each month afresh, as in other divisions.
3.	8	Omission by the accountant to sign the certificate of having posted the Cash Abstract Book	P.W.D. Form No. 3	3. Should be attended to, by the Accountant in future.
4.	9	Obtaining signature of payees in duplicate vouchers.	P.W.D. Code para 1644	4. The practice is prohibited and should be discontinued
5	10	Omission of date to the		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5 (Contd)		initials of Accountant in the vouchers and to Executive Engineer's orders to pay, respectively.	-	5. Should be attended to.
6	11	Non-attestation of marks of payees in certain Muster Rolls and omission of certificate of payment by disbursing officer.	Form No. M. 1.	6. Marks of payees should not be taken in Muster Rolls. The paying officer should initial in such cases. Certificate of payment should be filled in as required by the Form.
7	17	Omission to debit the Timber account in the shops with the value of receipts until advised by Stores Division.	1775	7. The debit should be raised immediately on receipt of the timber through the Stock Purchases and Sales account if necessary.
8.	18 21 22 23 24.	Omission to credit the		8. All wastage should

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
8 (contd)		Timber account with the wastage and off cuttings.		8 (contd). be charged to the jobs concerned, otherwise there will be a loss to be accounted for. Steps should be taken to write off at once all balances not representing good value in the timber account, and to report the result to this office
9	19, 20 & 25	Omission to maintain a separate sawing account, all charges for sawing and carrying wood being debited to "General Charges":		9. A subsidiary "Sawpit" suspense account should be opened at once, and kept and debited with wood used and labor employed, and credited (by debit to jobs concerned only) with value of out-turn, on principles similar to those followed in dealing with the foundry account. The General Superintendent should report at an early date that this has been done.
10	26 27	Other inappropriate		10. Should be removed

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10 (contd)		debits to general charges	1795	10 (Contd). and charged to accounts or jobs concerned. Consumable tools, such as files, chisels, &c., are properly debitable to general charges.
11	30	Irregular centage charges to outsiders and other Departments.	G.O. No 888W dated 30-3-88	11. The General Superintendent should explain the difference noticed.
12.	31. 32, 33, 35 & 36.	Non-observance or irregular observance of rule requiring estimates to be prepared for large jobs.	Notes at the back of Form S.78.	12. The rule should presumably be observed, or sanction obtained to its modification.
13.	38 and 39	Omission to charge off monthly the outlay on works for P.W.D. estimated to cost more than Rs 2,500, and to adjust in advance the value of work done for other		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
13 (contd)		Departments.	P.W.D. Code paras 1901-2.	13. Should be attended to.
14.	40	Failure of Military Department to pay in cash for petty items under Rs. 50/.	1880 IVA.	14. The circumstances should be reported by the General Superintendent to this office for representation to the Military Department.
15.	44	Discrepancy between Workshop Manufacture Suspense and Work book.		15. A clerical error, should be rectified.
16	47	Delay in posting Workbooks.		16. Arrangements should be made to post these more frequently than is the case at present.
17	49	Non-maintenance of Tools and Plant account and list of Office furniture.	P.W.D. Code para 829.	17. Should be attended to.
18.	50	Failure to produce the general sanction		18. Under Code para

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18 (Contd.)		of Superintending Engineer, for sales of refuse wood as well as scantlings.	P.W.D. Code para 1720	18 (Contd.) 1712, the General Superintendent apparently has authority to effect such sales without reference to the Superintending Engineer.
19.	52.	Want of re-attestation of a service book.		19. Should be attended to.
20.	53.	Entry of personal certificates of character in several of the service books.	Section 129 of Civil Pension Code.	20. The entries are irregular and should be scored out.
21.	54 & 55.	Non-maintenance of service books for two attenders, two boys, employed on the permanent establishment, and one gate-keeper, a military pensioner.		21. These should be opened out, and a report made when this has been done.

Major R.E.

Examiner P.W. Accounts,
Madras

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

SAW

No. 3474 W d/20th Decr 1887

MClis 10372

FROM

THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO

THE SECY.TO GOVERNMENT,

P.W.DEPARTMENT.

Communicated to the S.E. V Circle, who will direct the attention of the General Supt P.W. Workshops to the remarks & suggestions of the inspecting officer & of the Exr P.W. Accts.

19.12.87

19/12/87

NO. 880

DATED 16 DECEMBER 1887.

RECD. 17

No. 855 W d/30.3.86
" 2001 W d/26.7.87
" 2520 C d/28.7.87
" 1557 C d/5.5.87
" 2269 W d/20.8.87

S.E. V Circle
Exr P.W. Accts
d 13/1/88

NOTES OF INSPECTION --- FORWARDS --- OF THE OFFICE OF THE GENERAL SUPERINTENDENT P.W.WORKSHOPS WITH REMARKS.

10,372

Govt. of [1887] Madras
PUBLIC WORKS

21/12/87

G.O. 20th Dec 1887, No. 3474 W

Inspection notes

Orders on — of the office of the Genl Supt of P.W. Workshops, submitted by the Eng [illegible]

5V/3