

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. 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.

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 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 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, 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	4,538 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. 95	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 I 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.	
		Actual cost as per manufacture suspense.	Amount represented by 25 per cent.	Total.	Further profit.	Loss.
<i>Instrument Department, Public Works Department.</i>	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Repairing instruments for Public Works Stores	140 0 0	94 11 3	..	94 11 3	45 4 9	..
Do.	809 0 0	596 8 11	..	596 8 11	212 7 1	..
Supply of five brass badges (Executive Engineer, Godavari Western Division)	7 8 0	5 8 7	..	5 8 7	1 15 5	..
<i>Instrument Department, Private.</i>						
Supply of brass badges, Taluk Board, Palghat	3 4 0	1 2 4	0 4 7	1 6 11	1 13 1	..
Two punching instruments, Taluk Board, Tanjore	25 15 0	12 15 8	3 3 11	16 3 7	9 11 5	..
<i>Instrument Department, Public Department.</i>						
Letter weighing scales, &c. (Survey Department)	730 8 0	403 1 9	100 12 5	503 14 2	226 9 10	..
<i>Mechanical Department, Public Works Department.</i>						
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	..
<i>Mechanical Department, Private.</i>						
Repairing an engine and boiler, Messrs. Gordon, Woodroffe and Company ..	810 0 0	399 8 0	99 14 0	499 6 0	310 10 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 centage for General charges.	Profit.
<i>Instrument Department, Public Works Department.</i>		RS. A. P.	RS. A. P.
Repairing scientific instruments	Public Works Department.	62 5 1	..
Supplying letter weighing scales	Do. do. ..	32 11 0	..
<i>Mechanical Department, Public Works Department.</i>			
Iron work for 3 shutters	Public Works Department.	147 3 0	..
Fourteen sets of wrought-iron fittings	Do. do. ..	592 12 0	..
<i>Public Department.</i>			
Pan machine and cup scale	Public Works Department.	381 14 1	95 7 11
Repairing machine attached to the Medical stores	Do. do. ..	171 6 2	42 13 10
<i>Private.</i>			
Three eccentric jaws	Private	278 4 7	69 9 5
Two cast-iron fire-bars and 4 spur-wheels	Do.	181 3 8	45 4 4
Two spur-wheels	Do.	65 5 8	16 5 4
One cast-iron movable jaw	Do.	161 5 5	40 5 7

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.	809	0 0	596	8 11
Teakwood doors, &c., for Cuddapah division ..	1,402	0 0	1,334	14 11
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 10 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.
439 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
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
204 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	2,304 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.		Amount.
Names of Works.		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 ventek 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. Veerasaamy 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 1 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 reapers	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:—

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:—

Requisition No.	Profit.	RS.	A.	P.
No. 2002 of 1886-87	Brought forward	8	12	10
Do. " 2170 of "	Less amount of extra profits on the marginally noted requisitions erroneously credited to workshop manufacture suspense account instead of to revenue	0	0	9
Do. " 2379 of "		0	0	5
Do. " 2571 of "		0	0	10
Do. " 2395 of "		0	0	3
Do. " 2846 of "		0	0	8
Do. " 2858 of "		0	0	8
Do. " 3134 of "		0	0	3
Do. " 3228 of "		0	0	3
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.

* Requisition No. 2913 of 1886-87.

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:—

T. Vythealinga Chari ... Date of last attestation. 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 two attenders and two boys employed on the permanent establishment have not been opened out.

55. A service book for one Antony 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.

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 off-cuttings.	...	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. 858 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

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

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.)

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

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

BUILDINGS AND ROADS,
CIVIL WORKS.

Gobt. of (1887) Madras.
PUBLIC WORKS.

Dated December, 20th.

Recd.

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.

Presidency P.W. Workshops

12th June 1888

No 613 W.

From

Lieut Col. S. Clarke R.E.

Genl Suptt P.W. Workshops,

To

The Examiner of P.W. Accounts,
Madras.

Sir,

With reference to your No 767 S.E. of 16th May 1888,
I have the honor to inform you that, until I have had
all the balance of timber weighed and counted, I am
unable to determine what wastage has actually
occurred.

Your orders vide Para 8 will be attended to, as soon as
possible.

2. Since January 1888, all charges for sawing, have
been debited to the "timber Account," & all previous charges, viz:
between April & Dec 87, have been "written back" from Sub Head
"General Charges" to "Timber Account."

3. No irregular percentage charges have been made, but in some instances,
the differences between the actual value of work, as turned out, & the estimated
value of the work, have been credited to the Workshops as "Profit."

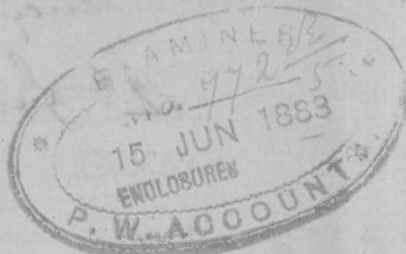
4. The Circumstance, vide Para 14, referred to, took place in 1906, which
has not yet been traced by this office. Book transactions for all work,
executed for "Military Deptt," are preferred by this office.

Yours Para 4.

5. Service Books have been since opened out.

I have the honor to be Sir,
Your most obedient Servt.

James Clarke Lt Col. R.E.



Presidency P. W. Workshops.

From
THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,
Madras,

To
P.W. Genl
6192/88

No. _____ W.

Dated _____
Despatched _____
Received _____

No. of ENCLOSURES.

Subject.

KEEP-WITH

Genl. No.

dated

188 .

1,000-7-2-88.

[C. No. 8.]

GOVT.
OF MADRAS. }

188 8.

{ P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 25 June 188 8

OFFICE NOTE No. 174 8

Enc: 1

To

W.

I beg to forward herewith, in original, explanation of the General Superintendent Presidency Workshops on the several points noticed in the inspection report of the Workshop Division accounts requiring his attention. His letter appears to have been sent to me direct by an oversight, in reply to a reference made by me, asking him what action he had taken on G.O. No. 3474^W dated 20th. December 1887 passing orders on the inspection report.

2. Item No. 8 of summary. Further report will I presume, be submitted in due course.

3. Item No. 9. Charges for sawing should not be debited to the "Timber account", which should be an account of Stock. Sawing charges

P.W. Cus 6192

should be dealt with in the Sawpit account, which should be debited (by credit to some stock account) with the timber received for working, and also with labour etc. of sawing, and should be credited (by debit to some stock account, or to jobs) with value of scantlings produced, at a rate sufficient to cover cost of timber wrought (including waste) and labour.

4. The other items call for no further remarks.

Recd: 26.6.88

No. 1998 W d/4 July 1888

G.C. 3474 W. 20.12.87.

No. 1998 W d/4 July 1888

The ~~hymns~~ remarks
in our remarks
will be communicated
to the Genl Supdt P.W.
workshops for in-
formation

Decd 5/7 27.6.88

B. H. 13 July
J. 28/7/88
P. 28/7/88

Public Department

Proceedings of the Madras Government

Read the following

From Mr. Sivalai Ramaswami Mudaliyar, M. L. A., dated 10th March 1888

From the President, Municipal Commission, Madras, dated 3rd May 1888, No 151

From the S. G. Jails, dated 4th June 1888 No 239.

Order 20th June 1888 No 628.

The papers read above relate to a request made by Mr. Sivalai Ramaswami Mudaliyar for the grant of a piece of land on which to erect a choultry. Mr. Sivalai asks for one of two sites, viz.

(a) The space between the road opposite the new Town Hall and the S. G. Jail line, or

(b) The Municipal garden east of the Central Railway Station.

2. The Government agree with the President of the Municipal Commission that it would be inadvisable to give the second site, which would involve the closure of the public garden which

Municipality

Municipality have constructed thereon.
At the same time, the Commissioners
are reminded that the land is the prop-
erty of Government, that it was only
granted to them temporarily, and
that it may be resumed at any time.

3. On the first site quarters for the Hos-
pital Assistants attached to the Madras
Penitentiary have already been built,
and it has been proposed to utilize the
the remaining space for houses for the
European Warders of that institution.
The Government, however, after careful
consideration, have come to the conclu-
sion that there is no valid objection
to the portion of this site west of the
line marked A B in the plan sub-
mitted with Col. Moor's letter being
handed over to Sir Sawalai Ramaswami
Mudaliyar as a site for his proposed
choultry, subject to the condition that
the plan of the building is approved
by the Governor in Council and to such
terms as may be prescribed in the
Revenue Department. The Inspector
General of Jails is apprehensive that
the vicinity of the choultry will afford
facilities for the introduction of illicit
articles.

G.O. 18 May 1881 No 882

Articles into the Penitentiary, but
with reference to this it is observed
that the two buildings will be separated
by the railway, and that the objec-
tion would apply with still greater
force to the Railway Station which
has nevertheless been permitted. As
regards the warders' houses, these, if
wanted at all, may be built in
front of "John Pereira's", opposite the
General Hospital, or partly there and
partly to the East of the space now
allotted for the choultry, in pro-
ximity to the Hospital Assistants'
quarters.

4. The papers will be trans-
ferred to the Revenue De-
partment for final orders.

(True Extract)

Aswaja
Assistant Secretary

To

Sir Sawalai Ramaswami Mudaliyar, M. C. P. E.
The Revenue Dept
" P. W. D.
" Judicial Dept
" D. G. of Jails.
" President, Municipal Commission, Madras. M.

Govt. of (188) Madras.

B. No. 1996 waf 4 July 88

To

The P.W. Dept

Communicated to the
Communicated to the
Supdy Engineer I Circle
and the Consulting
Engineers for Railways

M. M. M.
23/6/88

Recd 27.6.88

Proceedings, dated 20 June 1888.
No. 628

Subject.

Regarding the grant of
piece of land on which to
erect a choultry.

No. 1996 waf 4 July 1888

1428 waf. 8.6.81.

J. C. C.
B. May

Rev. Secy
S. E. V. Circle
C. E. for the
C. E. for the
Deskd
5/7/88

M. M. M.
23/6/88

135
11/88
25.6.88
7/7
677

For the order