Archives I —10,006—16-8 77.

(1) Number of pages 32

(2) Date of repair 3-6-88

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Publicity DEPARTMENT

G.O. No. 3498 Press.
B.P. No. Mis.

Dated 3-11-1988 197—.

247

Not to be folded or roughly handled

3498
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

Read—the following paper:—

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Bangalore, 6th August 1888, No. 1989.

With reference to your memorandum No. 2124 C., dated 5th June 1888, I have the honor to state that the General Superintendent, Public Works Stores and Workshops, reports that he has completed the stock-taking of the tools, plant, &c., in the Public Works Stores and Workshops and has found all the balances in the Public Works Stores correct as per stock books. The General Superintendent remarks that the stock books, issue and receipt books have been very carefully and creditably kept by the storekeepers.

2. As regards the result of the stock-taking in the Public Works Workshops, except in the item of teakwood in which a deficiency to the amount of Rs. 11,410 is shown, the balances in other cases have been found fairly correct. There have, however, been one or two irregularities, such as omissions to strike off the books portions of machinery sold and to enter in the books items found surplus, &c.

3. I enclose the General Superintendent's report in original.

Enclosures.

From Lieut.-Colonel S. C. CLARKE, R.E., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 2nd August 1888, No. 1182 W.

I have the honor to report that I have now concluded the stock-taking and comparing of the machinery and other plant in the workshops with the number entered in the ledger, and beg to report as follows.

2. *Office furniture.*—The number of articles entered in the ledger is correct. Several pieces were not marked but have been subsequently. They are all in fair condition.

3. *Machinery and other plant.*—The number of machines, &c., with the exception of those items marginally noted is correct. Some of the machines had not been marked, others (new ones) not entered in the ledger.

	Rs.
1 Force pump for testing boiler, small	92
3 Bearings 3½"	145
1 Pulley 64" × 8"	29
14 Feet shaftings 3½"	52
10 Feet shaftings 2½"	44
3 Standards with countershafts for 40 H.P. engine..	189
Total ..	551

The pulleys, shaftings, &c., now found missing are reported to have been sold and removed by the purchaser of the 40 H.P. engine in the year 1883, but through some carelessness the said items had never been struck out of the return.

The items found surplus should have been entered in the return, but carelessly omitted.

4. *Stock—Iron, brass, oil, &c.*—The stock articles have all been carefully counted and weighed and found fairly correct with the exception of the item "Coke," the deficiency of which amounts to about 200 lb. or about ·06 per cent. of the total quantity* purchased during the past year or so (135 tons). I had the whole of the coke dust, amounting to 9,100 lb. nearly, weighed in my presence, the whole of which will have to be sold at auction, if we cannot devise some method of utilising it in the forges.

* Viz., from August 1887 to August 1888.

5. *Timber—Teakwood and other classes of wood.*—Owing to the various scantlings and other pieces being more or less scattered all over the yard, and as a very large proportion of the said pieces could not be measured, I determined on weighing up every scrap in the yard, and I am now able to show the correct balance of both the good and bad wood, or serviceable and unserviceable pieces.

From the list appended it will be seen that out of the 135 tons of teakwood, I can only declare 40¼ tons fit for use, leaving 94¾ tons as the quantity that must now be sold by auction. This quantity (135 tons), or about 6,700 cubic feet, falls considerably short of the quantity entered in the stock-book,* viz., 8,439 cubic feet, in addition to which three-fourths of the total quantity is utterly worthless and cannot, under any circumstances, be rated at the full book-value, viz., Rs. 2-8-3, computing its more correct value, or what might be realized for it, at any auction at Re. 1 per cubic foot. We get 40·5 tons or

	Rs.
2,025 cubic feet at Rs. 2-8-3	5,095
94·5 tons or 4,725 cubic feet at Re. 1	4,725
	9,820

Rs. 9,820 as its true value: thus an actual loss of († 21,230 — 9,820 =) Rs. 11,410 must be anticipated.

This heavy loss is undoubtedly a serious one to have to bring to notice and one that I have very great difficulty in accounting for.

I cannot help remarking that the late system of maintaining the saw-mill outturn and issue to the various shops was a most imperfect one and very likely to produce inaccurate balances of wood in stock.

The outside cuts and broken pieces were never taken into account but thrown aside anywhere, and only the actual cubical or square dimensions, as per estimate of each piece, were shown in the issue-book.

The prevailing system of stock-taking at the close of each official year happens to have been also most superficial, and must, in my opinion, have produced most inaccurate results. The accumulation of wood was measured in the bulk, and then an arbitrary deduction of one-fourth or one-third was made, the ¼th or ⅓rd balance being noted as serviceable wood and priced accordingly.

The balances of the other classes of wood are fairly accurate; some small differences occur which need not be taken into account.

6. *Old timber.*—I have found in this yard a considerable number of logs of sál and other kinds of wood, which I am told were sent here, some years back, for experimental purposes; but, with some few exceptions, I find no experiments have been made nor have the logs been sawn up, &c. Many of them are now decayed and worm-eaten and cannot be turned to much account. Judging from the appearance of the fibre of both the sál and aini woods,‡ I have no hesitation in asserting that neither would be suitable for the Public Works as far as buildings are concerned; possibly the former class of wood might be used for sluice shutters, as I was given to understand, when travelling in the Northern division in 1886, that it was suitable for "Irrigation works," being indestructible under the action of water; this was the opinion expressed by the Forest officer, which can only be corroborated or disputed by some competent officer, after subjecting the wood to the action of water.

	Logs.
‡ Sál	20
Aini	2

borne in the Public Works Stores Division ledger.

* As on 31st March 1888.

† Value of 8,439 cubic feet at Rs. 2-8-3 = 21,230.

PRESIDENCY PUBLIC WORKS WORKSHOPS.

Statement of Timber balances on 20th July 1888.

Class of timber.	Receipt account.			Issue account.			Balance as per books.	Actual balance as per weighments.	Difference.	Remarks.			
	Balance on the 31st Mar 1888.	Receipts from 1st April to 20th July 1888.	Total.	1st April to 20th July 1888.	Wastage on above issue.	Total.				Logs.	Scantlings utilizable.	Scantlings useless.	Deficiency.
Teak	8,439½	3,096	11,535½	1,873½	81	1,954½	9,580½	7,891½	1,689¼	1,141½	2,025	4,725	1,689¼
Red cedar ..	306	..	306	20	..	20	286	302	— 16	..	302	..	..
White cedar ..	56	..	56	34½	..	35	21	15½	5½	..	..	18½	..
Peddock	24½	..	24½	6	..	6	18½	13	5½	..	9	4	2¼
Rose	3¼	..	3	..	..	3¼	3	3¼	..	..	3½	..	¼
Carrai	2	..	2	..	..	..	2	2	..	..	..	..	..
Mango planks ..	111	3,006¼	2,118	1,452½	..	1,452½	666	687	—21 Sq. ft.	..	300	387	..
Ventesk	67	..	67	5	..	5	62	52	10	..	36	16	..
Malabar teak ..	61¼	..	61¼	23¾	¼	23¾	37½	40	— 2½	..	40	..	10
													..

Office note from the Examiner, Public Works Accounts, dated 28th Sept. 1888, No. 2330.

Order—dated 3rd November 1888, No. 3498 W., Public Works.

With his letter No. 1182 W., dated 2nd August 1888, the General Superintendent, Public Works Workshops, submits a report on the stock-taking of the stores, machinery and plant in the Public Works Stores and Workshops, ordered in memorandum No. 2124 C., dated 5th June 1888.

2. The results are satisfactory with the exception of the item Teakwood, under which a considerable loss is anticipated.

3. The General Superintendent will be called upon through the Superintending Engineer, V Circle, to explain, for the information of the Government, the manner in which the stock-taking was carried out and how far the results were personally checked by him. He should also submit any proposals he has to make in regard to stock-taking and should explain the system now in force for maintaining the saw-mill outturn and issue to the various shops.

4. Sanction is accorded to the sale by auction of the 94¾ tons of teakwood declared by the Superintendent to be unfit for use. The loss incurred by the sale should be reported in due course for the orders of Government.

5. There does not appear to be sufficient reason for adopting the suggestion made by the Examiner, Public Works Accounts, in para. 3 of his note above recorded.

(True Extract.)

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

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

Exd. J. Henrious.
Spare Copies

From the list appended it will be seen that out of the 135 tons of teakwood, I can only declare 40¼ tons fit for use, leaving 94¼ tons as the quantity that must now be sold by auction. This quantity (135 tons), or about 6,700 cubic feet, falls considerably short of the quantity entered in the stock-book,* viz., 8,439 cubic feet, in addition to which three-fourths of the total quantity is utterly worthless and cannot, under any circumstances, be rated at the full book-value, viz., Rs. 2-8-3, computing its more correct value, or what might be realized for it, at any auction at Re. 1 per cubic foot. We get 40·5 tons or

	Rs.
2,625 cubic feet at Rs. 2-8-3	5,095
94·5 tons or 4,725 cubic feet at Re. 1	4,725
	9,820

Rs. 9,820 as its true value: thus an actual loss of († 21,230 — 9,820 =) Rs. 11,410 must be anticipated.

This heavy loss is undoubtedly a serious one to have to bring to notice and one that I have very great difficulty in accounting for.

I cannot help remarking that the late system of maintaining the saw-mill outturn and issue to the various shops was a most imperfect one and very likely to produce inaccurate balances of wood in stock.

The outside cuts and broken pieces were never taken into account but thrown aside anywhere, and only the actual cubical or square dimensions, as per estimate of each piece, were shown in the issue-book.

The prevailing system of stock-taking at the close of each official year happens to have been also most superficial, and must, in my opinion, have produced most inaccurate results. The accumulation of wood was measured in the bulk, and then an arbitrary deduction of one-fourth or one-third was made, the ¼th or ⅓rd balance being noted as serviceable wood and priced accordingly.

The balances of the other classes of wood are fairly accurate; some small differences occur which need not be taken into account.

6. *Old timber.*—I have found in this yard a considerable number of logs of sál and other kinds of wood, which I am told were sent here, some years back, for experimental purposes; but, with some few exceptions, I find no experiments have been made nor have the logs been sawn up, &c. Many of them are now decayed and worm-eaten and cannot be turned to much account. Judging from the appearance of the fibre of both the sál and aini woods,‡ I have no hesitation in asserting that neither would be suitable for the Public Works as far as buildings are concerned; possibly the former class of wood might be used for sluice shutters, as I was given to understand, when travelling in the Northern division in 1886, that it was suitable for "Irrigation works," being indestructible under the action of water; this was the opinion expressed by the Forest officer, which can only be corroborated or disputed by some competent officer, after subjecting the wood to the action of water.

* As on 31st March 1888.

† Value of 8,439 cubic feet at Rs. 2-8-3 = 21,230.

‡ Sál ... ... Lons. 20
Aini 2
borne in the Public Works Stores Division ledger.

PRESIDENCY PUBLIC WORKS WORKSHOPS.

Statement of Timber balances on 20th July 1888.

Class of timber.	Receipt account.			Issue account.			Balance as per books.	Actual balance as per weighments.	Difference.	Remarks.			
	Balance on the 31st Mar 1888.	Receipts from 1st April to 20th July 1888.	Total.	1st April to 20th July 1888.	Wastage on above issue.	Total.				Logs.	Scantlings utilizable.	Scantlings useless.	Deficiency.
Teak	8,439½	3,096	11,535½	1,873½	81	1,954½	9,580½	7,891½	— 1,689	1,141½	2,625	4,725	1,689½
Red cedar ..	306	..	306	20	..	20	286	302	— 16	..	302	..	..
White cedar ..	56	..	56	34½	½	35	21	18½	2½	..	..	18½	..
Peddock ..	24½	..	24½	6	..	6	18½	13	5½	..	9	4	2½
Rose	3½	..	3½	..	..	..	3½	2½	..	..	3½	..	..
Carrai	2½	..	2½	..	..	..	2½	2½	..	..	..	2½	..
Mango planks ..	111½	2,006½	2,118	1,452½	..	1,452½	666	687	—21 Sq. ft.	..	300	387	..
Venteak ..	67½	..	67½	5½	..	5½	62	52	10	..	26	16	10
Malabar tear ..	61½	..	61½	23½	½	24	37½	40	— 2½	..	40	..	..

Office note from the Examiner, Public Works Accounts, dated 28th Sept. 1888, No. 2330.

Order—dated 3rd November 1888, No. 3498 W., Public Works.

With his letter No. 1182 W., dated 2nd August 1888, the General Superintendent, Public Works Workshops, submits a report on the stock-taking of the stores, machinery and plant in the Public Works Stores and Workshops, ordered in memorandum No. 2124 C., dated 5th June 1888.

2. The results are satisfactory with the exception of the item Teakwood, under which a considerable loss is anticipated.

3. The General Superintendent will be called upon through the Superintending Engineer, V Circle, to explain, for the information of the Government, the manner in which the stock-taking was carried out and how far the results were personally checked by him. He should also submit any proposals he has to make in regard to stock-taking and should explain the system now in force for maintaining the saw-mill outturn and issue to the various shops.

4. Sanction is accorded to the sale by auction of the 94½ tons of teakwood declared by the Superintendent to be unfit for use. The loss incurred by the sale should be reported in due course for the orders of Government.

5. There does not appear to be sufficient reason for adopting the suggestion made by the Examiner, Public Works Accounts, in para. 3 of his note above recorded.

(True Extract.)

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

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

Exd. J. Henrious.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated November, 3rd.

Read. *En*

G.O., 3rd Nov. 1888, No. 3498 V

NOVEMBER.

Public Works Stores and Workshops, Madras

Orders on report on the stock-taking of stores, machinery and plant in the —.

3498/13

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

2 from the Supdg. Engr. S. Circle, dated No. 1162 & 19th June 1888.

The loss by sale, Rs. 526, of the side cuttings in question will be credited to materials in hand in the workshop manufacture suspense account, and debited to Tools and Plant under the sub head "Loss".

3. The Government do not consider that any advantage will result from the inquiry suggested by the Examiner. Before the information can be obtained, a fresh lot of side cuttings will have accumulated and the "loss" by sale is purely a nominal, ~~for~~ provided the price realized is the market value.

Accts
13.7.88

To The Supdg Engr S Circle
Exr. Board

Cos

No 576 D. 24-8-88.
19980 W. 4-7-86
34744 W. 20-12-87
21746 C. 8-6-86
4780 W - 10-2-86
15774 W - 11-6-87
18294 W. 27-5-86
11457 11-1-88

9828

C.A.W.

The previous papers connected with this case appear to be with No 576 D & 24-8-88 at Ooty, & as the question of the disposal of the cuttings is under reference from Ooty Office, I send up this file for submission to W, with the Ooty papers.

C
3.10.88

C.A.W.

Kindly note that these papers was not sent to Ootacamund yesterday as it ought to have been - Moreover it is the wish that Ooty records will not be pushed up

103

PRESIDENCY E. W. WORKSHOPS,

No. 2nd August 1888.

To Clarke R.E.
GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

Sending Engineer
5th Circle
Madras

I have the honor to report that I have completed the Stock taking and Machinery and other Plant with the remarks entered in the margin and beg to report as follows:-

The number of articles entered in the Stock Register were not found to be correct. Several pieces were not found to have been, subsequently, Thrown out of condition.

The number of Machines &c, is correct. Of those items marginally noted, one of the Machines had been sold and Others (new ones) not received.

The Belts, Shaftings &c now found to be worked to have been sold and the Purchaser of the 40 H.P Engine,

&c

No 576 D. 24-8-88.
19984. 4-7-96
34764. 20-12-87
21246. 8-6-46
47800 - 10-2-96
15774 - 14-6-87
18294. 27-5-86
11457 11-1-88

9828

C.A.W.

The previous papers connected with this case appear to be into No 576 D & 24.8.88 at Adty, save the question of the disposal of side cuttings is under reference from Adty Office, I send up this file for submission to W, with the Adty papers.

Ch
3.10.88

C.A.W.

Kind that this paper was not sent to Adty yesterday as it ought to have been - I now send it in the hope that Adty records will not be pulled up

Purchase of the 40 HP Engine,

Nos 576 D. 24-8-88.
19980 4-7-88
36744 20-12-87
21246 5-6-46
4788 10-2-88
15774 H-6-87
18294 27-5-86
11457 11-1-88

by tomorrow evening
If the file could be
completed & the
papers circulated
to-morrow, I would
submit them to W
here on Thursday

C
6.10.88.

(17)

9808

576/5

Dw.

This file has been
waiting for Ord's papers,
which have now come
to hand.

The S.E. I Circle has
already reported on the
subject of side cuttings,
& the papers were sent to
C. for report with Ord's
memo No 576 D. 9/24.8.88.

I Proposed now to
await C's reply to the
last named reference,
when the whole subject
can be disposed of at
once.

C
18.10.88

Send reminder to C.

Wor
15.10.88

LO pending reply to No
Sent 19/10/88 576 D 9/24.8.88. Meanwhile
WCC. Noted for one
reminder to C. C
19.10.88

purchase of the 40 H.P Engine.

ca

No 576 D. 24-8-88.
19980. 4-7-88
3474W. 20.12.87
2124C. 5-6-46
4780 - 10-2-88
1577W - 14-6-87
1829W. 27-5-86
1145H 11-1-88

9828

To Ow.

For orders with reference to paras 2 to 24 of the Govt's note.

2.10.88

I will look into this when I come to Mysore.

3.10.88

The 94½ tons of teak ordered to be sold by auction & the result reported, orders will be issued regarding handing over of the "teak & plants" to the Conservator of Forests ~~Working~~ Working Plans who is now in charge of maintaining the Saw mill and then to do what has proposed with regard to Teak Cuttings. It is not clear how many trees can be assigned for Teak cuttings, considering

purchaser of the 40 H.P. Engine,

to

Nos 576 D. 24-8-88.
19980 W. 4-7-88
3644 W. 20-12-87
2124 C. 5-6-86
4780 - 10-2-86
5770 - 14-6-87
13290. 27-5-86
11457 11-1-88

that here is no means of knowing how much there will fetch at any time.
We can't suppose Rennie to explain the manner in which stock taking is carried out, and how far the results are checked personally by him.

Wells
3.10.88

Note

These losses, recalled, are most are purely fictitious - When a log of wood is bought, it contains so many cubic feet, when cut up into spokes or planks, there is a certain amount of waste in sawdust & in the decreased value of the side cuttings - and these losses are made up in the increased sale price charged for the wood when sent out of the shops in the shape of shutters, boxes &c.
I do not approve of the £10 proposed for our subsequent stock taking.

Wells

6734

Dup.

I order as whether the C's suggestion should be acted on -

The sale now reported has been completed, & the loss must be adjusted.
It is difficult to see what will be gained by ~~postpo~~ postponing the adjustment until we know how much more cuttings can be sold.

The S. S. might be asked to report what quantity of cuttings remain to be sold, & when it will be disposed of &c, as suggested by C, but no doubt sales are made in convenient lots, & not favourable

Purchaser of the 40 H.P. Engine,

to

Nos 576 D. 24-8-88.
1998 W. 4-7-88
3474 W. 20-12-87
2124 C. 5-6-46
478 W - 10-2-88
1577 W - 14-6-87
1829 W. 27-5-86
1145 W 11-1-88

opportunities.

As work goes on, it is presumed more cuttings will accumulate.

A
11-7-88

The present application should be returned. The term therein is probably petitioners, for the price charged for wood cut & sawn includes an allowance for wastage. Every round log that is cut into planks or beams or worked up in any way, contributes a quota of side cuttings

The price realized for the side cuttings was Rs 516-8 against book value of Rs 1042-8. is very high, probably owing to frequent sales. If help in keeping side cuttings work could be given - To make the enquiry suggested by C would open up useful prospects

12-7-88

6-13-6-88

1903

No. 1182 W. PRESIDENCY P. W. WORKSHOPS,

Madras, 2nd August 1888.

From

Lt. Col. S. C. Clarke RE
GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To

THE Superintending Engineer
5th Circle
Madras

SIR,

ENCLOSURE 1182 17 AUG 88

I have the honor to report that I have now concluded the Stock taking and Comparing of the Machinery and other Plant in the Workshops with the Number entered in the Ledger, and beg to report as follows:-

The number of articles entered in the Ledger is correct. Several pieces were not marked, but have been, subsequently. They are all in fair condition.

The number of Machines &c, is with the exception of those items marginally noted correct. Some of the Machines had not been marked. Others (new ones) not entered in the Ledger.

The Pulleys, Shaftings &c now found missing, are reported to have been sold and removed by the Purchaser of the 40 H.P. Engine.

Office Furniture

Machinery and other Plant.

Force Pump for Testing Boilers small	3	Rs. 92
Bearings 5½"	143	
Pulley 64"×8"	29	
Foot Shaftings 5½"	188	
Foot Shaftings 2½"	44	
Standards with Countershafts for 40 H.P. Engine	189	
	565	

ENCLOSURE
18 AUG 88

1884

in the year 1883, but through some carelessness, the said items had never been struck out of the Return.

The items found surplus, should have been entered in the Return, but carelessly omitted.

The Stock articles have all been carefully counted and weighed, and found fairly correct, with the exception of the "item" Coke, the deficiency of which amounts to about 200 lbs, or about .06 per Cent of the total quantity purchased during the past year or so (135 Tons) I had the whole of the Coke Dust, amounting to 9,100 lbs nearly, weighed in my presence, the whole of which will have to be sold at Auction, if we cannot devise some method of utilizing it in the Forges.

Stock
Iron, Brass, &c &c

* From August 1883 to August 1884

Owing

Timber

Teakwood
and other Classes
of Wood

Owing to the various Scantlings and other pieces being more or less scattered all over the Yard, and as a very large proportion of the said pieces could not be measured, I determined on weighing up every Scrap in the Yard, and I am now able to shew the correct balance of both the good and bad Wood, or serviceable and unserviceable pieces.

From the List appended, it will be seen that out of the 135 Tons of Teakwood, I can only declare 40¼ Tons, fit for use, leaving 94¾ Tons as the quantity that must now be sold by Auction.

This quantity (135 Tons) or about 6,700 Cubic Feet, falls considerably short of the quantity entered in the Stock Book, viz 8439 C.ft, in addition to which, three fourths of the total quantity is utterly worthless, and cannot, under any circumstances, be rated at the full Book Value, viz Rupees 2-8-3,

on 31st March 1888

computing

computing its more correct value, or what might be realized for it, at any Auction at Rupees 1. per Cubic Foot. We get 40.5 Tons or 2025 Cubic Feet at 2-8-3. . . . . Rs. 5095-- --

94.5 Tons or 4725 Cubic feet at 1 Rs. - Rs. 4725-- --

Rs. 9820-- --

Rupees 9820 as its true value - thus an actual loss of (21230 - 9820) = Rs 11410-- -- must be anticipated.

* Value of 8439 Cub. Feet @ Rs 2-8-3 = 21230.

This heavy loss is undoubtedly a serious one to have to bring to notice, and one that I have very great difficulty in accounting for.

I cannot help remarking that the late system of maintaining the Saw Mill out turn and Issue to the various Ships, was a most imperfect one, and very likely to produce inaccurate balances of Wood in Stock

The outside cuts and broken pieces were never taken into account but thrown aside anywhere

anywhere, and only the actual Cubical or Square dimensions, as per Estimate of each piece, were shewn in the Issue Book.

The prevailing system of Stock taking, at the close of each official Year, happens to have been also most superficial, and must, in my opinion, have produced most inaccurate results. The accumulation of Wood was measured in the bulk, and then an arbitrary deduction of 1/4th or 1/5th was made, the 3/4th or 2/5th balance being noted as serviceable Wood, and priced accordingly.

The balances of the other classes of Wood are fairly accurate. some small differences occur, which need not be taken into account

Old Timber

I have found in this yard, a considerable number of Logs of Sal and other kinds of Wood, which I am told, were sent here some years back, for experimental purposes, but, with some few exceptions, I find no experiments have been made. nor have the Logs been sawn up

up &c. Many of them are now decayed and worm eaten, and cannot be turned to much account. Judging from the appearance of the fibre of both the Sal and Aini Woods I have no hesitation in asserting, that neither would be suitable for the Public Works, as far as Buildings are concerned. possibly the former class of Wood might be used for Sluice Shutters, as I was given to understand, when travelling in the Northern Division in 1886. that it was suitable for "Irrigation Works", being indestructible under the action of Water, this was the opinion expressed by the Forest officer, which can only be corroborated or disputed by some competent officer, after subjecting the Wood to the action of Water.

* Sal. 20 Logs
Aini. 2 Logs
borne in the P.W. Stores Division Ledger.

1/188 P.W. 54
3 8 88

Con 1

I have the honor to be
Sir,
Your most obedient Servt.
[signature] Lt. Col. R.E.
Genl. Supdt. P.W. Workshops

Presidency P.W. Workshops

Statement of timber Balances on 20th July 1888

Class of Timber	Receipt Account: Balance on the 31st March 1888	Receipt Account: Receipts from 1st April to 20th July/88	Receipt Account: Total	Issue Account: 1 April to 20th July/88	Issue Account: Wastage on above Issue	Issue Account: Total	Balance as per Books	Actual Balance as per Weighments	Difference	Remarks: Logs	Remarks: Scantlings utilizable	Remarks: Scantlings useless	Remarks: Deficiency
Teak	8439 1/4	3096	11535 1/4	1873 1/2	81	1954 1/2	9580 3/4	7891 1/2	1689 1/4	1141 1/2	2025	4725	1689 1/4
Red Cedar	306	"	306	20	"	20	286	302	-16	"	302	"	"
White Cedar	56	"	56	34 1/3	2/3	35	21	18 1/2	2 1/2	"	"	18 1/2	2 1/2
Peddock	24 3/4	"	24 3/4	6	"	6	18 3/4	13	5 3/4	"	9	4	5 3/4
Rose	3 1/2	"	3 1/2	"	"	3 1/2	3 1/2	3 1/2	"	"	3 1/2	"	"
Carrai	2 3/4	"	2 3/4	"	"	"	2 3/4	2 3/4	"	"	"	2 3/4	"
Mango Planks	111 3/4	2006 3/4	2118 1/2	1452 1/2	"	1452 1/2	666	687	-21 Sqr. Feet	"	300	387	"
Venteak	67 1/2	"	67 1/2	5 1/2	"	5 1/2	62	52	10	"	36	16	10
Malabar Teak	61 1/4	"	61 1/4	23 1/2	1/4	23 3/4	37 1/2	40	-2 1/2	"	40	"	"

Presidency P.W. Workshops
2nd August 1888

[signature] Lt. Col. R.E.
Genl. Supdt. P.W. Workshops

Compd. P.W. 4/8



EXAMINED
No. 1461
13 AUG 1888
ENCLOSURES 2
P. W. ACCOUNTS.

No. 3059 C dy 11th August 1888

To C

In favour of remarks.

10.8.88

Dr.

To V.P. 2330 d. 28-9-88
Encl 2

Under Code para 1850, losses due to erroneous accounting cannot be charged to "profit and loss". They must be written off to some service head, and tools and plant seems to be the most appropriate head in this case, as that is the head to which all Workshops losses are charged. Under Code para 1072 the sanction of Government will be necessary to the write off.

2. With regard to verification in the Stores Division, the results are so extraordinary as to suggest some doubt as to their accuracy. I have had a good deal of experience of the results of stock verifications in large Railway Stores and I

From

The Superintending Engineer,

V Circle,

To

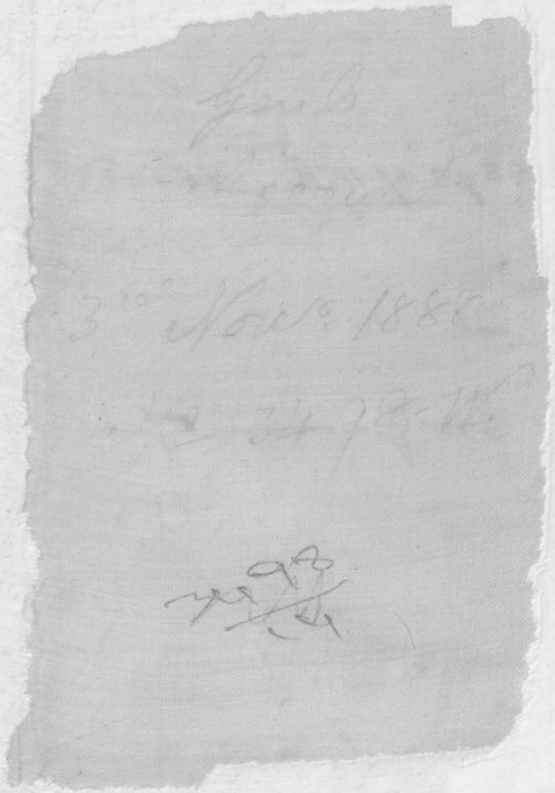
The Chief Engineer
P.W. Department.

Dated 6th August 1888.
Recd.

Enclosures. 2.

No. 1939.

State that the General Superintendent P.W. Stores and Workshops reports that he has completed the Stock taking of the Sole Plant &c in the P.W. Stores Workshops & has found all the balances correct.



3498/87

never yet knew of a case in which innumerable trifling discrepancies were not discovered on stock-takings. The Examiner Guaranteed Railway Accounts who has also had similar experience tells me that he too never heard of such a result. If, and as far as, the process of verification was conducted or personally supervised by the Superintendent, there can be no doubt of the correctness of the statement of results; but if the verification was conducted by the persons actually responsible for the stores in question, I should be disposed to view the results with decided suspicion.

3. I am disposed to think that it would be a good plan to arrange for an independent stock-taking as on all railways, where the stock verifiers are part of the audit establishment. It is of course essential that a stock verifier should be a practical man, with a knowledge of stores and tools, and their nomenclature, and if he is not to be member of the establishment of the division of

2576 D 24-8-88

P. W. Corr: 9828

which he takes stock, but is to work under the Examiner, the arrangement would hardly be practicable unless work could be found for him all the year round; but I do not think there would be any difficulty about this if he went about from division to division wherever there are stores to verify. Unless stock taking can be carried out by the Executive Engineer himself or by some trustworthy subordinate who has no interest in showing complete agreement between actual and book balances, which is seldom practicable, ~~and~~ it should be carried out by an independent verifier who, when he counts or weighs any articles, does not know how many or how much of them there ought to be. Verification by the establishment responsible for the custody of the articles is seldom of much value.

4. I make these remarks with considerable reluctance, but I know from experience what surprising differences are usually found when an independent check is substituted for an interested one.

W. B. C.

Rec'd 1st Oct/88.

2576 D 24-8-88

P 1

No. 989

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Bangalore Cantonment, 6th August 1888.

From

Lieut.-Colonel N. Elliot R.E.

To

SUPERINTENDING ENGINEER, V CIRCLE,

THE Chief Engineer,
P.W. Department.

SIR,

Enclosures.

With reference to your Memorandum No. 2124 C. dated 5th June 1888, I have the honour to state that the General Superintendent P.W. Stores & Workshops reports that he has completed the Stock-taking of the Tools Plant & and has found all the balances in the P.W. Stores correct as per Stock books. The General Superintendent remarks that the Stock books Issue and Receipt Books have been very carefully and creditably kept by the Storekeepers.

2. As regards the results of the Stock taking in the P.W. Workshops

Workshops, except in the item of teakwood in which a deficiency to the amount of Rupees 11410 is shown — the balances in other cases have been found fairly correct. There have however been one or two irregularities such as omissions to strike off the books portions of old machinery sold and to enter in the Books items found Surplus &c.

3. I enclose the Genl. Superintendent's Report in original.

I have the honor to be
Sir
Your Most Obedient Servt

Superintending Engineer
5th Circle

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT

UNDER date the

READ the following

Letter from the S. E. V. Circle No. 1989 dy 6 Augt/88.
office note from the Sy. P.W. Acct. No. 2330 dy 28 Sept/88.

With his letter 3rd
1182 W dy 2nd Augt/88 the
Genl Supt P.W. Workshops sub-
mits a report on the
stock taking of the
stores, machinery and
plant in the P.W. Stores
& Workshops ordered in Memo.
No. 2124. C dy 5th June 1888.

2. The results are satisfactory with the exception of the items of teakwood under which a considerable loss is anticipated.

3. The Supt: will be called upon through the Supdg. Engr. V. circle to explain for the informat

of the Govt: the manner in which the stock taking was carried out and how far the results were personally checked by him. He should also submit any proposals he has to make in regard to stock taking and should explain the system now in force for maintaining the Saw-mill out turns and issues to the various ships.

4. Sanction is accorded to the sale by auction of the 94½ tons of teakwood declared by the Superintendent to be unfit for use. The loss incurred by the sale should be reported in due course for the orders of Govt.

5. There does not appear to be sufficient reason for adopting the suggestion made by the Examiner Pr. accts. in para 3 of his note above recorded.

Secy
3.11.55

3/11/55

S. E. I. circle ✓
Ex. Pr. accts ✓

17/11

9
1
1/18

9828.

Govt. of Madras. 1888

PUBLIC WORKS.

Read

Read

G.O. 3rd Nov 1888. No. 3498

P.W. Stores Workshops Madras.

Orders on report on the stock taking of the stores, machinery and plant in the —.

60/3

Archives I —10,006—16-8 77.

(1) Number of pages 14

(2) Date of repair 3-8-88

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. 3512	Press.
B.P. No.	Mis.

Dated 5-11-1888 197 .

248

Not to be folded or roughly handled