

- (1) பக்கங்களின் எண்ணிக்கை 28
 (2) புதுக்கித் திருப்பிய நாள் Aug. 88
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.V.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>3632.W.</u>	அச்சகம் பலவகை
நாள் :	<u>16-11-1888</u>	<u>198</u>

மடிக்கவேண்டிய கையாளவோ கூடாது

16TH NOVEMBER 1888, No. 3632 W., PUBLIC WORKS.

3632
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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 (through the Examiner, Public Works Accounts), dated Bangalore, 9th October 1888, No. 2942 A.

In para. 4 of G.O., No. 858 W., dated 30th March 1886, it was ordered that a trial should be given to the suggestion made by the then Superintending Engineer that for works undertaken at the Public Works Workshops, the General Superintendent's estimates for any job, as approved by the customer who ordered it, shall be binding both upon the General Superintendent and upon the customers. This is still in force, as mentioned in para. 31 of the Deputy Examiner's note in G.O., No. 3474 W., dated 20th December 1887.

2. In para. 4 of my letter No. 2403, dated 2nd September 1887, I suggested that, as far as all Government work is concerned, estimates might be abolished and actual cost *plus* percentages charged without undue profit or loss.

3. The General Superintendent, Public Works Workshops, considers that estimates should be treated as estimates only both for Government departments as well as for private individuals, and that charges made for work done should be the actual cost of the work *plus* the percentages in all cases, in accordance with para. 2 of chapter VII of the Government of India Public Works Code, volume III of 1887, and that the practice of treating estimates as binding whereby considerable extra profits accrue to the workshops is unfair to the customers. I would advocate the adoption of the procedure laid down in the Government of India Code paragraph alluded to, and would suggest that when estimates are framed under this ruling for private individuals and sent to them for approval, a copy of the Government of India Code paragraph should be attached to each estimate and, if the parties refuse to agree to the condition therein mentioned, the work will not be carried out. I would remark, however, that no prohibitory orders have been passed in G.O., No. 3474 W., dated 20th December 1887, on the instances brought to notice by the Deputy Examiner of extra profits derived by the workshops from actual cost of work falling below the cost previously estimated, and I would further observe that in cases of work undertaken by the workshops for private individuals turning out to be bad and having to be done over again, as in the case of the rams ordered by Messrs. Stanes and Co., it cannot be expected that the cost of doing the work a second time will be borne by the person who ordered it, and in such cases the loss will fall on the workshops, and there will be nothing as a set off against such losses if any balances remaining from estimates after deducting the actual cost *plus* the percentages were not to be credited to the workshops as extra profits.

No. 2561.

Forwarded with the remark that, from an accounts point of view, it will be very much simpler to charge actual cost in all cases as proposed by the Superintending Engineer.

8th November 1888.

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

ORDER—dated 16th November 1888, No. 3632 W., Public Works.

The Government approve of the proposal that actual cost *plus* the sanctioned percentages should be charged in all cases. The General Superintendent, Public Works Workshops, will be instructed accordingly.

(True Extract.)

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

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

Exd. J. Henricus.
Spare Copies

3632
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GENERAL.
ACCOUNT.

Govt. of 1888 Madras.
PUBLIC WORKS.

Dated November, 16th.

Recd.

Encl.

G.O., 16th Nov. 1888, No. 3632 W.

NOVEMBER.

Public Works Workshops,
Madras

Orders approving of the proposal that actual cost *plus* the sanctioned percentages should be charged in all cases of work turned out in the —.

30TH MARCH 1886, No. 858 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th February 1886, No. 125 W.

With reference to paragraph 5 of my office note, No. 675, dated 25th November 1885, I have the honor to submit, for the approval of Government, a set of forms and instructions in view to giving effect to the requirements of the Government of India (*vide* letter, No. 277 A.G., of 30th October 1885, printed with G.O., No. 2950 W., dated 9th December 1885).

2. The General Superintendent, Presidency Workshops, has tested the forms in their general character, and though I have somewhat modified them since they were so tested, the alterations will not cause any practical difficulties in their compilation. The annual administrative accounts of the shops will be prepared as heretofore, the introduction of the forms now proposed affecting only monthly procedure and accounts.

3. Provision has been made for charges on account of—
Additions and repairs to block,
Sanctioned permanent establishment,
Purchase and repairs of machinery and plant,
being debit to the Provincial budget grant under—
Original Works.
Repairs.
Establishment.
Tools and Plant.

4. Charges, outturn, and balance on works done in the shops will be recorded in a special suspense account, termed the "Workshop manufacture suspense." In this account will be included "raw materials in hand," *i.e.*, for current use, the object being to obviate the inconvenience which the General Superintendent represents would be caused by obtaining all articles required for immediate use from the Stores division. The value of materials charged under this head is not to exceed Rs. 5,000 at any time.

5. A subsidiary account, termed "Sales," is proposed, chargeable to the budget grant, for the purpose of recording deposits, which are compulsory prior to commencement of work in certain cases, and for adjustments in advance of completion of work (see code paragraphs 2283 A to 2283 E).

6. With reference to code paragraph 2283 D, it is proposed that "jobs of a trifling character" may be considered to be works estimated to cost Rs. 2,500 and under for which monthly adjustment in anticipation of completion will not be considered necessary.

7. Work done for the Public Works Department will be billed for at the cost as brought into the workshop manufacture suspense account, that is, at the actual cost of labor and materials *plus* a percentage of the general and contingent charges of manufacture distributed at the discretion of the General Superintendent to the works in hand.

8. For works undertaken for other departments, for municipalities, and miscellaneous orders, an additional charge is necessary to cover general liabilities; this, it is proposed, should, for the present, be 25 per cent. above the charge to the Public Works Department, arrived at as follows for—

1. Interest on capital	...	...	...	...	5 per cent.
2. Depreciation	...	...	...	...	2
3. Establishment	...	...	...	...	10
4. Tools and plant	...	...	...	...	1
5. Additional percentage for profit	...	...	...	...	7
Total	...	...	...	...	25

It will be for the General Superintendent to propose, for consideration of Government, any modification in this percentage which a year's practical working may show to be requisite.

9. The proceeds of the percentages above proposed under items 3 and 4 will be taken directly in reduction of the charges to the budget grant for establishment and tools and plant, respectively; those under items 1, 2 and 5 will be credited to Provincial revenue.

10. Losses, if any, will be debited to Tools and Plant under a separate sub-head, "Loss," but in view to prevent undue exaggeration of credits to Revenue for profits, and charges to grant for loss, it is proposed to show at the end of each month only the net result, net credit for profit or net debit for loss.

11. A matter for consideration of Government is to what extent work should be done on estimates furnished by the shops and approved by customers. Ordinarily, the amount of the estimate is that which is recoverable, and the shops take the risk of working within or beyond. I would suggest that, for purely departmental work an estimate furnished to an Executive Engineer should be treated only as indicating the probable liability he will have to meet, but that the eventual charge be made as proposed in paragraph 7. To other departments, and for miscellaneous orders, the estimate amount must, I presume, be binding, unless otherwise stipulated by the General Superintendent when undertaking the work.

12. Under the new procedure now proposed, grants in regular course must be assigned for the charges mentioned in paragraph 3. For establishment and tools and plant the assignments would be subject to such reduction as might be anticipated under the working proposed in paragraph 9.

13. If Government approves these proposals, the procedure might be introduced in the workshops at the Presidency and at Dowlaishwaram from 1st April 1886, details being settled direct with this office by the officers in charge.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chépák, 22nd March 1886, No. 5219.

I have the honor to return your endorsement, No. 856 C., dated the 3rd instant, and to state that I consider the accounts may be modified generally as proposed by the Examiner.

2. With reference to paragraph 8 of the Examiner's letter, the General Superintendent of the Public Works Workshops considers that the additional charge of 25 per cent. for other departments, municipalities, &c., will tend to drive away work, and he wishes to have no such additional charges made. I am of opinion, however, that the Government Workshops are intended not to attract work generally, but to allow of its being done where the general market fails, or in consequence of its superiority. I recommend therefore that the 25 per cent. additional charge be established.

3. As to the Examiner's paragraph 11, the General Superintendent desires that his estimate should be binding, both for work done for Executive Engineers as well as for miscellaneous orders. The workshops would then be in the position of a contractor

who engages to carry out a work for a lump sum. This arrangement is a favorable one for the Public Works Department, and altogether I am of opinion that it may be tried; for, in the event of alterations being made in an indent on the workshops, a revised estimate would also be made, so as to adjust the probable cost.

4. The Examiner proposes, in note 2 on form 7, that no work is to be undertaken for municipalities, &c., before the whole estimated cost has been paid. There would then be no debts outstanding; but Mr. O'Connell thinks credit should be given to municipalities, firms, and persons of position; and proposes that the enforcing of payment in advance should be left to the discretion of the General Superintendent. Cases will happen at the presidency town where emergent work has to be done without estimate, and without regard to cost; in these cases prepayment of a definite sum cannot be made. But as contributions from local fund boards are credited to the Government before work is carried out by the Public Works Department, the same system will probably be followed with advantage, when orders are sent from the districts to the workshops.

From H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 5th March 1886, No. 1867 W.

I have the honor to request that you will be good enough to obtain the sanction of Government for the grant of Rs. 1,50,000 for the operations of the Public Works Workshops for the year 1886-87.

2. As the workshop is now open to all departments of Government and the general public, I have increased the amount applied for last year by Rs. 50,000.

Endorsement on the above.

No. 5050.

Recommended to the Chief Engineer, Public Works Department, for sanction.
(Signed) H. L. PRENDERGAST, Colonel, R.E.,
Superintending Engineer, V Circle.

11th March 1886.

Office note from the Examiner, Public Works Accounts, dated Madras, 17th March 1886, No. 942.

Your office note, No. 1065 C., dated the 16th March 1886.

According to the proposals made in my letter, No. 125 W., dated the 25th February 1886, the system hitherto adopted of sanctioning an annual lump sum estimate for the workshops will have to be discontinued, and, like an ordinary division, the workshops will have to be provided with budget grants from Provincial funds according to the requirements of the Executive Engineers under the following items of expenditure:—

1. Original Works, Civil Buildings—Additions to block.
2. Repairs, Civil Buildings—Repairs to block.
3. Establishment—Sanctioned permanent establishment.
4. Tools and Plant—Purchase and repairs of machinery and plant.

Order—dated 30th March 1886, No. 858 W., Public Works.

The introduction in the Presidency Public Works Workshops, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, is sanctioned.

2. The grants required for the year 1886-87, under the heads mentioned in paragraph 3 of the Examiner's letter, should be reported without delay.

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10TH MARCH 1886, No. 658 W., PUBLIC WORKS.

3. The proposal to make an additional charge of 15 per cent. for work undertaken for other departments and for local bodies, &c., is approved. The Superintending Engineer will report, after the end of 1886-87, whether the charge may be reduced.
4. The arrangements suggested in paragraph 3 of the Superintending Engineer's letter, with respect to estimates for work, may be tried as suggested. The manner of payment for work will be guided by the rules in paragraphs 2281, A to E, of the Public Works Code. In emergent cases, work may be commenced in anticipation of payment at the discretion of the General Superintendent, but such cases should be rare.
5. The requisite orders for introducing the modified system of account in the Downshire Workshops will issue in the Irrigation Branch.

(True Extract.)

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

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

Ed. Y. Fernandez,
Byas Copies

GENERAL
ACCOUNT.

Gobt. of (1886) Madras.
PUBLIC WORKS.

Dated March, 30th.

Recd.

Encl.

G.O., 30th Mar. 1886, No. 858 W.

MARCH.

Presidency Public Works
Workshops

The introduction in the —, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, sanctioned with remarks.

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
	19	14	9
Deduct receipts not entered	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 work accounts are generally very good.
14. The workshop manufacturing expenses schedule 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. 25,673, which includes timber Rs. 20,000, and to have been the value of 29,000 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 before being sent to the stores department, and on these requisitions logs are supplied to the workshops.

17. The materials (timber) account is debited with the value of each receipt and until the value of debit (receipt) 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-cuts.

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 boulders before wood can be used in jobs, there is no sawing account, all the labor and sawing charges including those being debited to "General charges," which means that the cost of sawing and carrying wood for, say, a bridge railway from the forest almost entirely at cost would fall in pretty equal proportions upon all the jobs in the shops, whether more wood is used upon them or not.

20. It goes without saying that, since there is no sawing account, and therefore no amount of estimate of sawing account, there is no amount of actual or estimated off-cuts, or of waste used in the work, 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, even 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 amounted on the 22nd to 25th March 1887 as 2,201 cubic feet; this and subsequent payments of logs came to 14,000 cubic feet at the close of September 1887; after deducting issues of wood to works up to that date, there remained 10,000 cubic feet, valued at Rs. 20,000.

23. What proportion of this quantity was wastage and unused is not on record, no account being kept; but we know that there were only 211 cubic feet of logs, valued at Rs. 210, having 10,000 cubic feet of off-cuts and rubbish, valued at Rs. 10,000.

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 measured.

25. If sawn wood was equally used on all jobs in the shops, it would be possible to charge "General charges" with the cost of steam and labor for sawing. But now it is "General charges" it is no necessary either to make all jobs which use sawn timber pay an extra percentage to "General charges" or to make sawing charges, or to make sawing account will be necessary, and the method presented in Appendix C of Volume IV of the Government of India Code might be utilized for charging value 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. 1,000-14-4, 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.	Rs. A. P.
July, August and September 1887	Rs. 7 11	Rs. 2 2	104 9 2	1,000 14 4	1,704 2 8

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

1. Amount spent on 2 right angle bands and 24 rubber-washers of sizes ordered by the Executive Engineer, Vaigai Bridge Works, Madras (register No. 572) ...	20 0 6
2. Trepalins ...	156 15 8
3. Smith's contract labor for making an iron tongue for bull, omitted on register No. 620 ...	1 8 0
4. Deller's contract labor for drilling holes in a cast-iron handle, omitted on register No. 59 ...	0 5 0
5. Amount expended in making one teakwood work-table for Public Works Workshops (register No. 3174) ...	15 4 0
6. Smith's contract labor, omitted on register No. 685 ...	0 5 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. 25,673. Deducting Rs. 20,000 as the book value of teak timber, the remainder, Rs. 5,673, 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 amounts of which are in order.

29. There were no noteworthy errors in the arithmetic of the work books, and time sheets, on comparison with master 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 regarding 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.

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

List of Works completed in August and September 1887.

Names of Works.	Amount of Estimate.	Cost.			Difference.		
		Actual cost as per manufacture statement.	Amount represented by 25 per cent.	Total.	Further profit.	Loss.	
<i>Instrument Department, Public Works Department.</i>							
Repairing instruments for Public Works Stores	140 0 0	94 11 3	..	94 11 3	45 4 5	..	
Do. ..	599 0 0	599 8 11	..	599 8 11	213 7 1	..	
Supply of five brass badges (Executive Engineer, Godavari Western Division)	7 8 0	5 8 7	..	5 8 7	1 15 3	..	
<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 5	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 runners (Executive Engineer, West Coast Division)	36 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.
		RS. A. P.	RS. A. P.	
<i>Instrument Department, Public Works Department.</i>				
Repairing scientific instruments	Public Works Department.	62 5 1	..	..
Supplying letter weighing scales	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. ..	592 12 0	..	..
<i>Public Department.</i>				
Fan machine and cup scale	Public Works Department.	381 14 1	95 7 11	25 per cent.
Repairing machine attached to the Medical stores	Do. ..	171 6 2	42 13 10	25 "
<i>Private.</i>				
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 "

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

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. ..	805	0 0	596	8 11
Do. ..	1,402	0 0	1,334	14 11
Teakwood doors, &c., for Cuddapah division	5,141	0 0	4,594	2 1
Do. ..	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 department 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.	RS. A. P.
493 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 13 0	0 4 5	..
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	..
1743 of 1886-87.	One iron cash-chest for Board of Revenue.	Other do.	194 8 7	48 10 1	243 2 8	226 6 0	17 12 8	13 10 1	4 2 7	..
2804 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	65 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. Namas and Co., Chinnabot.	Outsider.	361 10 3	90 6 7	452 0 10	390 0 0	62 0 10	25 4 10	35 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:—

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

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

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 percentage charges to outsiders and other departments.	G.O., No. 858 W., dated 20th March 1886.	11. The General Superintendent should explain the difference noticed.

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

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 rules 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.)

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

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

Exd. J. Moses.
Spare Copies

3632
11

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. 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 Work-
shops, submitted by the Examiner, Public
Works Accounts.

SUPERINTENDING ENGINEER'S OFFICE,

V Circle, Madras,

No. 2942 A

Bangalore 9 October 1888.

From

Colonel H. M. Litchfield R.E.

SUPERINTENDING ENGINEER, V CIRCLE,

To

The Chief Engineer
Thro' the Examiner, Public Works,
Madras.

Sir,

Enclosures.

In para 4 of G.O. No. 858 W
dated 30 March 1888, it was ordered
that a trial should be given to the
suggestion made by the then Super-
intending Engineer that for works
undertaken at the P.W. Workshops
the General Superintendent's Estimates
for any job, as approved by the Cust-
omer who ordered it, shall be binding
both upon the General Superintendent
and upon the Customers. This
is still in force as mentioned in para
34 of the Deputy Examiner's Note in G.O.
No. 3474 W dated 20 December 1887.
In para 4 of my letter
No. 2403 dated 26 September 1887, I
suggested that as far as all Govern-
ment work is concerned, the
rates might be abolished and
actual cost plus percentages charged
without any profit or loss.

3703C 4/4/87
in the file.

3. The General Superintendent
P.W. Workshops considers that Estima-
-mates should be treated as Estima-
-mates only both for Government Depts
partments as well as for private indi-
viduals and that charges made for
work done should be the actual
cost of the work plus the percentages
in all cases in accordance with
para 2 of Chapter III of the Government
of India P.W. Code Volume III of 1887 &
that the practice of treating Estimates
as binding whereby considerable extra
profits accrue to the Workshops, is
unfair to the customers. I would rec-
ommend the adoption of the procedure
laid down in the Government of India
Code Para 111 which would regu-
-late that when Estimates are
framed under this ruling for private
individuals & sent to them for appro-
-val, a copy of the Government of
India Code Para 111 should be at-
-tached to each Estimate & if the
parties refuse to agree to the condi-
-tion therein mentioned, the work
will not be carried out. I would
remark however that no prohibitory
order has been passed in G.O. P.
3474 dt 20 Dec 1887, on the instance
brought to notice by the Dy. Commr.
of extra profits derived by the Workshops
from actual cost of work falling below
the cost previously estimated and it
would

3622/13

would further observe that in cases
of work undertaken by the Workshops
for private individuals, turning
out to be bad & having to be done
over again, as in the case of the frame
ordered by Messrs. Stanes & Co. it
cannot be expected that the cost of
doing the work a second time, &
will be borne by the person who or-
-dered it and in such cases the
loss will fall on the Workshops and
there will be nothing as a set off
against such losses if any balances
remaining from Estimates after
deducting the actual cost plus
the percentages, were not to be
credited to the Workshops as
extra profits.

I have the honor to be
Sir
Yours Most Obedt Servt
Henry Robert Lee P.W.C.
Superintendent P.W. Works.

703474 Ua/30.11.87
8586 Ua/30.3.86

No. 256187 8.11.88

From *Recd. 11/11/88*
THE SUPERINTENDING ENGINEER,
V Circle,

To
The *763 32*
1635
ACCOUNTS

Forwarded with the remark
that from an accounts point
of view, it will be very much simpler
to charge actual cost in all cases,
as proposed by the Supd. Engineer.



4/11

Dated *11/11/88* 188
Recd. *11/11/88*

ENCLOSURES

No.

The Government
approve of the proposal
that actual cost plus
the sanctioned percentages
should be charged in
all cases. The General
Superintendent P.W. Works
will be instructed accordingly

13.11.88
14/11/88
S.E. Circle ✓
Encl. ✓
13.11.88
14.11.88

2632
14

Govt. of (1888) Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 16 Nov. 1888, No. 26224

P.W. works

Madras

Orders approving of the
proposal that actual
cost plus the sanctioned
percentages should be
charged in all cases
of work turned out
in the —

17/11