(1) பக்கங்களின் எண்ணிக்கை 74

(2) புதுக்கித் திருப்பிய நாள் 19.5.88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	401 W.	அச்சகம் பலவகை
நாள் :	4.2.1888	198 .

க்கவோ கண்டபடி கையாளவோ கூடாது

ணை. கா-1—18,006—15-6-87.

401/1

4TH FEBRUARY 1888, No. 401 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 28th November 1887, No. 3540:—

With reference to G.O., No. 1823 W., dated 7th July 1887, on the Provincial statement of objectionable items in the month of March 1887, item No. 19, I have the honor to state that the purchase of materials in the workshops is confined to the actual requirements of work; but so long as there are unfinished jobs there will be materials in hand, the value of materials being commensurate with the cost of unfinished jobs on hand.

2. The value of balance of materials in hand on 1st April 1886, 1st April 1887, and 1st October 1887 is shown in the margin. It will be seen that the balance on the last mentioned date has been reduced to within the stock limit of Rs. 5,000 for the workshops, and that the excess is on account of teak timber and scantlings left in hand from whole logs purchased from the Public Works Stores for the execution of orders received in the workshops from the divisions.

Month and date.	Balance.		
	Teak timber.	Other material.	Total.
	RS.	RS.	RS.
1st April 1886 ..	19,048	18,177	37,225
1st April 1887 ..	21,175	7,874	29,049
1st October 1887 ..	20,000	3,679	23,679

3. There will be thus always an excess over the sanctioned stock limit for the workshops on account of teakwood. I would recommend that a separate stock limit of Rs. 20,000 should be sanctioned for teak timber in addition to the Rs. 5,000 for other materials for the workshops. The General Superintendent of Public Works Workshops considers that the timber operations can be worked within Rs. 20,000.

No. 1018.

The limit of Rs. 20,000 might, I think, be experimentally assigned as the balance of the "Saw-pit Suspense Account" proposed to be opened in my office note No. 880, dated 16th December 1887 (*vide* remark No. 9 in my summary of Mr. Rainier's inspection notes on Public Works Workshops forwarded therewith).

2. The above limit might probably be considerably reduced if steps were taken for the prompt disposal of all timber cut to waste, and if such waste timber were priced at its probable market, *i.e.*, saleable value, instead of at the same rate as the whole logs from which it is sawn.

3. The question of reducing the limit might, however, be considered hereafter in the light of the information which should become available if the saw-pit suspense account is properly maintained.

MADRAS,
31st January 1888.

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

TH FEBRUARY 1888, NO. 401 W., PUBLIC WORKS.

n February 1888, No. 401 W., Public Works.

s. 20,000 is fixed experimentally as the balance of the "Saw-pit
," as proposed by the Examiner, whose remarks in paragraph 2 of the
hould be considered by the General Superintendent.

sity for reducing this limit, if practicable, should be kept in view.

(True Extract.)

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

g Engineer, V Circle.
blic Works Accounts.

GENERAL.
ACCOUNT.

Govt. of 1888 Madras.

PUBLIC WORKS.

Dated February, 4th.

Recd. *Encl.*

G.O., 4th Feb. 1888, No. 401 W.

FEBRUARY.

Materials

Orders on note by the Examiner, Public Works Accounts, on report from the Superintending Engineer, V Circle, in regard to the outlay on account of — in the Public Works Workshop division.

20th December 1887, No. 3174 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. 1500 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 steam being debited to "General charges," which means that the cost of sawing and carrying wood for, say, a State railway horse box made almost entirely of sawn wood would fall in pretty equal proportions upon all the jobs in the shops, whether sawn wood is used upon them or not.

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

21. And since the materials account is, after being debited with logs, credited only with wood from 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 sheets.			Amount represented by 25 per cent.			Total.			Further profit.			Loss.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Instrument Department, Public Works Department.																		
Repairing instruments for Public Works Stores	140	0	0	94	11	3	..			94	11	3	45	4	9	..		
Do. do. ..	809	0	0	596	8	11	..			596	8	11	212	7	1	..		
Supply of five brass badges (Executive Engineer, Godavari Western Division)	7	8	0	5	8	7	..			5	8	7	1	15	5	..		
Instrument Department, Private.																		
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	..		
Instrument Department, Public Department.																		
Letter weighing scales, &c. (Survey Department)	730	8	0	403	1	8	100	12	6	503	14	2	226	9	10	..		
Mechanical Department, Public Works Department.																		
Teakwood doors, &c., for Cuddapah division	1,402	0	0	1,334	14	11	..			1,334	14	11	67	1	1	..		
Twenty-five cast-iron runners (Executive Engineer, West Coast Division).	35	11	0	27	7	4	..			27	7	4	8	3	8	..		
Mechanical Department, Private.																		
Repairing an engine and boiler, Messrs. Gordon, Woodroffe and Company ...	310	0	0	159	8	0	39	14	0	199	6	0	110	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 coolage for General charges.			Profit.			
		RS.	A.	P.	RS.	A.	P.	
Instrument Department, Public Works Department.								
Repairing scientific instruments	Public Works Department.	63	5	1		...		
Supplying letter weighing scales	Do. do. ...	32	11	0		...		
Mechanical Department, Public Works Department.								
Iron work for 3 shutters ...	Public Works Department.	147	3	0		...		
Fourteen sets of wrought-iron fittings	Do. do. ...	592	12	0		...		
Public Department.								
Pan machine and cup scale ...	Public Works Department.	381	14	1	95	7	11	25 per cent.
Repairing machine attached to the Medical stores	Do. do. ...	171	6	2	42	13	10	25 ,,
Private.								
Three eccentric jaws	Private	278	4	7	69	9	5	25 ,,
Two cast-iron fire-bars and 4 spur-wheels	Do.	181	3	8	45	4	4	25 ,,
Two spur-wheels	Do.	65	5	8	16	5	4	25 ,,
One cast-iron movable jaw ...	Do.	161	5	5	40	5	7	25 ,,

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

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

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

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

No. of requisition.	Name of Work.	Whether for Public Works Department, other departments or outsiders.	Actual cost including 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.
	Instruments, Public Department.																						
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
	Mechanical Department, Public Works Department.																						
2187 of 1886-87.	Six angle irons, South Arcot Division.	Public Works Department.	66	7	7		..		66	7	7	63	8	0	2	15	7		..		2	15	7
1741 of 1886-87.	One iron cash-chest for Board of Revenue.	Other department.	194	8	7	48	10	1	243	2	8	225	6	0	17	12	8	13	10	1	4	2	7
2904 of 1886-87.	Altering and repairing one 4-horse power engine and boiler, Superintendent, School of Arts.	Do. ..	62	13	1	15	11	3	78	8	4	66	4	0	12	4	4	4	7	8	7	12	8
	Private.																						
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.

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

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 :—

	Date of last attestation.
T. Vythealinga Chari	22nd December 1876.

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

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

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

56. The accountant is sufficiently assisted.

(Signed) H. RAINIER,
Inspecting Officer.

No. 880.

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

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

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

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

Paragraph of inspection notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
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.
9	Obtaining signature of payees in duplicate vouchers.	Public Works Department Code paragrap 1644.	4. The practice is prohibited and should be discontinued.
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.
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.
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.
18, 21, 22, 23, 24.	Omission to credit the timber account with the wastage and offcuttings.	...	8. All wastage should be charged to the jobs concerned, otherwise there will be a loss to be accounted for. Steps should be taken to write off at once all balances not representing good value in the timber account, and to report the result to this office.
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.
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.
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—4.	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.

With 6 Memos.
Spare Copies

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 Workshops, submitted by the Examiner, Public Works Accounts.

30th March 1886, No. 858 W., Public Works.

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 Dowlaishweram 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 Chepák, 22nd March 1886, No. 5219.

I have the honor to return your endorsement, No. 556 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.

3. The proposal to make an additional charge of 25 per cent. for works 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 recovery of payment for work will be guided by the rules in paragraphs 2233, 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 Dowlaishweram 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.
,, ,, I ,,
,, Examiner, Public Works Accounts.

Ext. R. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. 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.

401/12

27th June 1887, No. 1715 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From H. H. O'CONNELL, Esq., General Superintendent, Public Works Stores, to the Superintending Engineer, V Circle, dated Madras, 12th March 1887, No. 1207.

The Government, in their order, No. 2270 W., dated 15th September 1884, fixed the limit of reserve stock in the Public Works Stores at Rs. 1,50,000. The workshops, moreover, were prohibited from keeping a reserve stock exceeding Rs. 5,000 (*vide* paragraph 4 of letter from Examiner, Public Works Accounts, recorded in G.O., No. 858 W., dated 30th March 1886). It becomes necessary, therefore, that the Public Works Stores should be prepared to supply the shops with their wants. To this end, the undermentioned articles, amounting in value to Rs. 1,23,861-7-11, were borne on the reserve stock accounts of the Public Works Stores on the 30th September 1886 :—

	RS.	A.	P.
Timber	27,790	9	5
Coke	3,602	7	8
Metals	92,468	6	10
Total ...	123,861	7	11

2. If the above were eliminated from the reserve stock, the balance would amount to Rs. 75,050 ; this amount represents only the value of stock articles. Tools, instruments, machinery and plant are borne on the books numerically—As it has been found impossible to reduce the reserve stock to Rs. 1,50,000 without serious loss to Government, the Examiner of Public Works Accounts, in his audit note for July 1886, suggests that I should apply to you to obtain sanction of Government to raise the reserve limit, and I request that, under the circumstances, the Government may be moved to raise the limit of reserve stock in the Public Works Stores to Rs. 2,50,000.

3. I would further point out that all unnecessary stock in the Public Works Workshop and divisions are frequently transferred to the Public Works Stores, thus increasing the reserve balance.

No. 6400.

Forwarded to the Chief Engineer, Public Works Department, with reference to paragraph 3 of G.O., No. 1186 W., dated 11th May 1886.

2. Under the circumstances reported by the General Superintendent, it seems at present impossible to reduce the stock limit of the Public Works Stores division, and that it is necessary to increase it by 1,00,000. I request that sanction may be given to the stock limit being Rs. 2,50,000.

(Signed) W. H. BURTON, Col., R.E.,
Superintending Engineer, V Circle.

24th March 1887.

Office note from the Examiner, Public Works Accounts, dated 20th May 1887, No. 122.
" to the Superintending Engineer, V Circle, dated 26th May 1887, No. 1788 C.

From A. JOYCE, Esq., General Superintendent, Public Works Stores, to the Superintending Engineer, V Circle, dated Madras, 8th June 1887, No. 225 S.

With reference to your endorsement, No. 1108, dated 1st June 1887, on office note from Examiner, Public Works Accounts, I have the honor to state, with reference to paragraph 3, that tenders were called for, by notification in the *Fort St. George Gazette*, in June and July 1886, for the purchase of the surplus stock in the Public Works Stores, while printed lists of the surplus stores were freely circulated to departments and Native States as well as to private firms and individuals, but the circulation has not been made to the extent noted by the Examiner.

2. Taking into consideration paragraphs 2 and 4 of the Examiner's note, as to the speediest way of reducing the surplus stock, I concur in his opinion that the most practical way is by reducing the book price by 50 per cent. This would most assuredly clear the greater part of the raw materials in a very short time, but I cannot recommend so arbitrary a reduction until all other means have failed. The market rates are constantly fluctuating. For instance, the price of steel now received from England is annas 2 and pies 10 per pound, while the book rate is annas 4 per pound. Iron is quoted at 9 and 10 pies per pound, the book rate is 10 and 11 pies, and, considering the length of time the metal has been in stock, it may have slightly deteriorated. The South Indian Railway frequently send me memoranda of stores required, and ask if they can be supplied at their rates. Bound by paragraph 1669 of the Public Works Code, I am precluded from making the smallest reduction, and in many cases their indents are negatived. It will be apparent therefore that some discretionary power should be vested in the Superintendent of Stores to effect a reduction in the surplus stock, and I would ask to be allowed to exercise that discretion by reducing the book value of all surplus stores to not more than 30 per cent. according to market rates of the articles. The Code rule will stand good as regards all stores not surplus.

3. I beg to propose that this method be first tried, and the result reported after a lapse of 12 months.

4. G.O., No. 1008 W., dated 5th April 1887, will receive attention in a separate communication as soon as replies are received to references abroad.

5. The papers received with Examiner's note are herewith returned.

No. 1285.

Forwarded to the Chief Engineer, Public Works Department, with reference to his endorsement, No. 1788 C., dated 26th May 1887, returned.

2. I concur with the views of the General Superintendent, and recommend that the suggestion that the book value of all surplus stores be reduced by not more than 30 per cent. be allowed a year's trial.

3. I should mention that the notice of sale of surplus stores was published not only in the *Fort St. George Gazette*, but also in the *Madras Mail*, *Bombay Times* and *Bangalore Spectator*, in addition to circulation of printed lists of the surplus stores to departments, Native States, private firms and individuals.

Bangalore,
16th June 1887.

(Signed) H. M. VIBART, Col., R.E.,
Superintending Engineer, V Circle.

Order—dated 27th June 1887, No. 1715 W., Public Works.

The suggestion that the General Superintendent, Public Works Stores, should have the power to reduce the value of *surplus* stores by any amount not exceeding 30 per cent., if necessary, is approved.

2. A report should be submitted at the end of twelve months, showing the results of the reduction in price.

3. Paragraph 1669 of the Public Works Code will be modified in accordance with paragraph 1 of this order.

(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.
,, Secretary, Code Committee.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated June, 27th.

Recd. *Encl.*

G.O., 27th June 1887, No. 1715 W.

JUNE.

Public Works Stores, Madras

Approving the proposal to let the General Superintendent, —, have the power to reduce the value of surplus stores by any amount not exceeding 30 per cent. if necessary.

401/14

24th September 1887, No. 2547 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

From Colonel W. H. BURTON, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepák, 1st April 1887, No. 16.

With reference to your demi-official letter, dated 15th September 1886, and enclosures (herewith returned), I have the honor to state that the Executive Engineer, Presidency Division, employed, by my direction, a maistry for preparing the estimate for the repairs of the Civil Orphan Asylum buildings at Madras. The estimate was likely to be a long one. But as the buildings are rather the private property of a public institution than Government buildings, I would ask that the charges on account of the salary of the maistry employed, not exceeding Rs. 50, may be sanctioned under Provincial, Civil Buildings, Repairs.

2. I understood, too, that the Government would probably give a grant-in-aid of the repairs found necessary.

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepák, 1st September 1887, No. 2280.

With reference to your office note, No. 1382 C., dated 18th April 1887, I have the honor to submit an estimate of Rs. 16,540 for repairing the Civil Orphan Asylum buildings at Madras.

2. The Secretary of the Asylum has intimated that a grant of Rs. 6,000 has been sanctioned in G.O., dated 15th July 1887, No. 368, Educational Department, towards the repairs of the buildings.

3. A sum of Rs. 50 was spent on pay of maistry, who was employed for preparation of the estimate, as reported in this office letter, No. 16, dated 1st April 1887, and I request that orders may be passed to enable the Examiner to admit the charge.

ORDER—dated 24th September 1887, No. 2547 W., Public Works.

The estimate, amounting to Rs. 16,540, for repairs to the Civil Orphan Asylum buildings, Madras, is sanctioned for execution by the Public Works Department.

2. A grant of Rs. 6,000 was made for the work in G.O., Educational, No. 363, dated 15th July 1887, and that sum should be utilised on emergent repairs, a report being submitted stating the further sum required to make the buildings safe.

3. The pay of the maistry should be charged to the work.

(True Extract.)

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

To the Superintending Engineer, V Circle, with four enclosures.
" Examiner, Public Works Accounts, with copy of G.O.,
No. 363, dated 15th July 1887, Educational
" Educational Department.

Exd. J. Moses.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated September, 24th.

Recd. *Encl.*

G.O., 24th Sept. 1887, No. 2547 W.

SEPTEMBER.

Civil Orphan Asylum Buildings, Madras

Estimate of Rs. 16,540 for repairs to the —, sanctioned, with remarks, for execution by the Public Works Department.

401/16

14th June 1887, No. 1599 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

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

The continued disregard of orders as to recovery in advance of value of work for outsiders seems to require notice (paragraph 6). On this point, however, I would invite attention to paragraphs 11, 12 and 13 of my office note, No. 126, dated 19th May 1887.

2. It seems clear that G.O., No. 1067, of 28th April 1886, did not fix any reserve limit for stock of the division, and it seems desirable that orders should be issued on this point, as also on the question of sanction for stock purchases (paragraph 7).

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Dowlaishweram Workshops, on the 11th March 1887.

The Executive Engineer, Godávari Eastern division (at present Mr. J. E. Paul), continues to hold charge of these workshops, which are under the immediate supervision of Sub-Conductor Bennett, Supervisor.

The last inspection of the office by an Accounts officer was in February 1886 (see G.O., No. 758 W., of 22nd March 1886).

2. The requirements of the letter (paragraph 5) from the Government of India, No. 277 A.G. of 30th October 1885, have been met by bringing into force, from 1st April 1886, the system explained in G.O., No. 371 I., of 25th May 1886, under which all the expenditure of the workshops is now budgetted for in the same way as other Public Works Department expenditure. And with reference to paragraph 178 of the report which accompanied the Government of India's letter above quoted, vouchers now support charges in the accounts rendered to the central audit office, just as they do in the case of any other division.

3. The Executive Engineer remains the only drawing officer. The balance of his drawing account at the close of February 1887 was proved correct. The cash-book was checked for two months and found in order. The cash balance was counted, and agreed with the cash-book.

4. The outlay unvouched for to the central office of account was audited for three months. There was found a considerable difference between the wages of labor as actually paid and as charged to jobs month by month. This difference was traced back to July 1886 and the following figures are offered :—

Months.	Paid Wages.			Charged Jobs.		
	RS.	A.	P.	RS.	A.	P.
July 1886	1,051	15	4	1,104	1	6
August „	1,058	14	5	954	4	6
September „	1,010	12	11	881	7	6
October „	988	14	10	815	3	9
November „	904	11	8	803	7	3
December „	992	15	8	803	8	9
January 1887	930	5	2	734	8	0
February „ (not yet paid on 11th March.)	...			...		
	6,933	10	0	6,096	9	3

Thus the jobs have been short charged for labor, in the above months, Rs. 837-0-9. There was a debit to Tools and Plant, in April 1886, of Rs. 1,154 for adjustment of similar differences in 1885-86. The explanation of the above difference is as follows. Instead of charging to each job the actual wages of fitters, bellows-boys, hammermen or carpenters employed on it, and because the wages of a fitter or a carpenter, &c., may vary, it has been customary to charge jobs with all hammermen at one rate, all carpenters at another, and all fitters at another, these rates representing or pretending to represent as nearly as possible the mean or average rate paid such men; but the above figures show that this scale of wages, if continued at all, requires re-arranging.

The worst effect the above difference has is to undercharge all jobs for labor, so that bills for completed jobs do not represent the full cost of the work and there is always a difference between the work book and the workshop manufacture suspense account, which there should not be.

A trial should be made of recording actual wages in the time book and allocating them to the jobs in the work book. It is believed that there will be no difficulty.

5. The delta works now bear all the cost of general charges, for it is incorrect to suppose that the 25 per cent. charged to other than delta works has anything to do with general charges. The only centage charge levied on jobs for the purpose of covering general charges is the 10 per cent. added to the cost of jobs for the delta works, and although this 10 per cent. is found to much more than suffice,* it only proves that, in charging other than delta works also, a considerable reduction in the centage is possible, especially if applied all round. The Executive Engineer should fix a sufficient centage on *all* jobs, to as nearly as possible balance the general charges. The rate might be based upon the ratio of the general charges to the total cost of jobs during the last six months.

* *January* 1887.	RS.	A.	P.
General charges ..	311	14	5
10 per cent. on delta works jobs	609	0	7

6. At the end of January 1887, Rs. 670 was outstanding as due to the shops from private individuals for jobs done. Rs. 65-8-0 is due from Mr. Somers-Eve in 4 items, dated August, September, November and December 1886; Rs. 19-15-0 is due from Mr. Handcock; Rs. 28-2-0 from Mr. Hughes, and Rs. 92-13-0 from Mr. G. T. Walch for work done in December 1886; Rs. 18-12-0 from Mr. Thomson for October 1886, Rs. 152 from Rev. J. English, and there are 23 other small items. These should all be recovered at once, and the rules (*vide* Code paragraph 1904 and directions at back of form No. M 7 W.) requiring prepayment for all jobs for municipalities or private parties should now be observed. These rules have been perseveringly called attention to in audit notes and objectionable items statements from the central audit office without success.

7. The stock of the shops at the end of February 1887 is valued in the books at Rs. 71,797-9-4. There is said to be sanction for Rs. 50,000 of stock in G.O., No. 1067 W., of 28th April 1886, but this is doubtful.

The stock comprises—

				RS.	A.	P.
Small stores ...				4,855	2	9
Metals ...				21,139	3	3
Painters' stores ...				460	2	11
House fittings ...				4	11	4
Miscellaneous ...				7,432	14	8
Timber—						
Pegu logs ...	4,479	14	4			
Godávari logs ...	734	6	6			
,, new half-wrought ...	6,515	4	7			
,, old ...	25,953	8	2			
Bandar logs ...	54	10	8			
Marjoty logs ...	15	7	1			
,, half-wrought ...	23	1	2			
Rosewood ...	0	8	0			
				37,806	12	6
Fuel ...				98	9	11
				71,797	9	4

It is not known exactly in the shops what portion of the above detailed timber can be regarded as serviceable, but this should be ascertained by a careful early examination, and the result reported to the Superintending Engineer (see Code paragraphs 1718 and 1719). The orders of Government are desirable whether Code paragraph 1669 is applicable to this as well as to the Presidency Stores division. At present purchases of stores do not seem to be covered by any sanction, and there have been large purchases of Godávari timber.

8. The stores accounts are in order, and the stock is now under constant verification.

40/17

9. The accountant has been doing the work of the bill writer, in addition to his own duties, since November 1886. It is generally desirable that the accountant should be free of outside work, so that he can have no excuse for bad or dilatory accounts.

10. The office is in good order.

Order—dated 14th June 1887, No. 1599 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information of the Executive Engineer in charge Dowlaishweram Workshops.

2. The question as to the expediency of modifying existing orders with respect to the recovery in advance of the value of work undertaken for Local bodies or private parties, will be considered separately.

3. The Superintending Engineer, I Circle, should apply, through the Chief Engineer for Irrigation, for sanction to a fixed limit of reserve stock to be maintained in the workshops; and the Superintending Engineers, I and V Circles, will submit their views on the subject of paragraph 7 of the inspection notes, with respect to the Dowlaishweram and Presidency workshops, respectively.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.

PUBLIC WORKS.

ated June, 14th.

ecd. Enc

G.O., 14th June 1887, No. 1599 W

JUNE.

Inspection Notes

Orders on the — on the office of the Executive Engineer, Dowlaishweram Workshops, submitted by the Examiner, Public Works Accounts.

40/18

NOTES OF INSPECTION BY G.RAINIER ESQ, DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER DOWLAISHWERAM WORKSHOPS, ON THE 11TH MARCH 1887.

THE EXECUTIVE ENGINEER GODAVARI EASTERN DIVISION (AT PRESENT MR.J.E.PAUL) CONTINUES TO HOLD CHARGE OF THESE WORKSHOPS WHICH ARE UNDER THE IMMEDIATE SUPERVISION OF SUB-CONDUCTOR BENNETT, SUPERVISOR.

THE LAST INSPECTION OF THE OFFICE BY AN ACCOUNTS OFFICER WAS IN FEBRUARY 1886. SEE G.O. NO.758 W. OF 22ND MARCH 1886.

2. THE REQUIREMENTS OF THE LETTER (PARA 5) FROM THE GOVERNMENT OF INDIA NO.277 A.G OF 30TH OCTOBER 1885 HAVE BEEN MET BY BRINGING INTO FORCE FROM 1ST APRIL 1886, THE SYSTEM EXPLAINED IN G.O. NO.371 I.OF 25TH MAY 1886 UNDER WHICH ALL THE EXPENDITURE OF THE WORKSHOPS IS NOW BUDGETTED FOR IN THE SAME WAY AS OTHER P.W.D.EXPENDITURE. AND WITH REFERENCE TO PARA 278 OF THE REPORT WHICH ACCOMPANIED THE GOVERNMENT OF INDIA'S LETTER ABOVE QUOTED, VOUCHERS NOW SUPPORT CHARGES IN THE ACCOUNTS RENDERED TO THE CENTRAL AUDIT OFFICE, JUST AS THEY DO IN THE CASE OF ANY OTHER DIVISION.

3. THE EXECUTIVE ENGINEER REMAINS THE ONLY DRAWING OFFICER. THE BALANCE OF HIS DRAWING ACCOUNT AT THE CLOSE OF FEBRUARY 1887 WAS PROVED CORRECT. THE CASH BOOK WAS CHECKED FOR TWO MONTHS AND FOUND IN ORDER. THE CASH BALANCE WAS COUNTED, AND AGREED WITH THE CASH BOOK.

4. THE OUTLAY UNVOUCHED FOR TO THE CENTRAL OFFICE OF ACCOUNT WAS AUDITED FOR THREE MONTHS. THERE WAS FOUND A CON-

SIDERABLE

SIDERABLE DIFFERENCE BETWEEN THE WAGES OF LABOR AS ACTUALLY PAID, AND AS CHARGED TO JOBS MONTH BY MONTH. THIS DIFFERENCE WAS TRACED BACK TO JULY 1886 AND THE FOLLOWING FIGURES ARE OBTAINED.

MONTH	PAID WAGES	CHARGED JOBS.
JULY 1886	RS.1051-15- 4	RS.1104- 1- 6
AUGUST	RS.1088-14- 5	RS. 954- 4- 6
SEPTEMBER	RS.1010-12-11	RS. 881- 7- 6
OCTOBER	RS. 953-14-10	RS. 815- 3- 9
NOVEMBER	RS. 904-11- 8	RS. 803- 7- 3
DECEMBER	RS. 992-15- 8	RS. 803- 8- 9
JANUARY 1887	RS. 930- 5- 2	RS. 734- 8- 0
FEBRUARY	NOT YET PAID ON 12TH MARCH.	
	RS.6933-10- 0	RS.6096- 9- 3

THUS THE JOBS HAVE BEEN UNDER CHARGED FOR LABOR IN THE ABOVE MONTHS, RS.837-0-9. THERE WAS A CREDIT TO TOOLS AND PLANT IN APRIL 1886 OF RS.1,154 FOR ADJUSTMENT OF SIMILAR DIFFERENCES IN 1885-86. THE EXPLANATION OF THE ABOVE DIFFERENCE IS AS FOLLOWS. INSTEAD OF CHARGING TO EACH JOB THE ACTUAL WAGES OF FITTERS, BELLOWS-BOYS, HAMMERMEN OR CARPENTERS EMPLOYED ON IT - AND BECAUSE THE WAGES OF A FITTER OR A CARPENTER ETC. MAY VARY IT HAS BEEN CUSTOMARY TO CHARGE JOBS WITH ALL HAMMERMEN AT ONE RATE, ALL CARPENTERS AT ANOTHER, AND ALL FITTERS AT ANOTHER, THESE RATES REPRESENTING OR PRETENDING TO REPRESENT AS NEARLY AS POSSIBLE THE MEAN OR AVERAGE RATE PAID SUCH MEN. BUT THE ABOVE FIGURES SHEW THAT THIS SCALE OF WAGES IF CONTINUED AT ALL, REQUIRES REARRANGING.

THE WORST EFFECT THE ABOVE DIFFERENCE HAS IS TO UNDERCHARGE ALL JOBS FOR LABOR, SO THAT BILLS FOR COMPLETED JOBS DO NOT REPRESENT THE FULL COST OF THE WORK AND THERE IS ALWAYS A DIFFERENCE BETWEEN THE WORK BOOK AND THE WORKSHOP

MANUFACTURE

MANUFACTURE SUSPENSE ACCOUNT WHICH THERE SHOULD NOT BE.

A TRIAL SHOULD BE MADE OF RECORDING ACTUAL WAGES IN THE TIME BOOK AND ALLOCATING THEM TO THE JOBS IN THE WORK BOOK. IT IS BELIEVED THAT THERE WILL BE NO DIFFICULTY.

5. THE DELTA WORKS NOW BEAR ALL THE COST OF GENERAL CHARGES, FOR IT IS INCORRECT TO SUPPOSE THAT THE 25 PER CENT CHARGED TO OTHER THAN DELTA WORKS HAS ANYTHING TO DO WITH GENERAL CHARGES. THE ONLY CENTAGE CHARGE LEVIED ON JOBS FOR THE PURPOSE OF COVERING GENERAL CHARGES IS THE TEN PER CENT ADDED TO THE COST OF JOBS FOR THE DELTA WORKS, AND ALTHOUGH THIS 10 PER CENT IS FOUND TO MUCH MORE* THAN SUFFICE, IT ONLY PROVES [illegible] CHARGING OTHER THAN DELTA WORKS ALSO, A CONSIDERABLE REDUCTION IN THE CENTAGE IS POSSIBLE, ESPECIALLY IF APPLIED ALL ROUND. THE EXECUTIVE ENGINEER SHOULD FIX A SUFFICIENT CENTAGE ON ALL JOBS, TO AS NEARLY AS POSSIBLE BALANCE THE GENERAL CHARGES. THE RATE MIGHT BE BASED UPON THE RATIO OF THE GENERAL CHARGES TO THE TOTAL COST OF JOBS DURING THE LAST SIX MONTHS.

* JANUARY 1887
GENERAL CHARGES..........RS.311-14-5
10 PER CENT ON DELTA WORKS
JOBS..................RS.609- 0-7

6. AT THE END OF JANUARY 1887 RS.670 WAS OUTSTANDING AS DUE TO THE SHOPS FROM PRIVATE INDIVIDUALS FOR JOBS DONE. RS.65-8-0 IS DUE FROM MR.SOMERS EVE IN 4 ITEMS DATED AUGUST, SEPTEMBER, NOVEMBER AND DECEMBER 1886. RS.19-15-0 IS DUE FROM MR.H. [illegible]COCK, RS.28-2-[illegible].HUGHES AND RS.93-13-0 FROM M[illegible] T.WALCH FOR WORK DONE IN DECEMBER 1886. RS.18-12-0 [illegible]SON FOR OCTOBER 1886. RS.152 FROM REV J.

ENGLISH .

REALISED, AND THERE ARE 23 OTHER SMALL ITEMS. THESE SHOULD ALL BE RECOVERED AT ONCE, AND THE RULES (VIDE CODE PARA 1904, AND DIRECTIONS AT BACK OF FORM NO. 67 W.) REQUIRING PREPAYMENT FOR ALL JOBS FOR MUNICIPALITIES OR PRIVATE PARTIES, SHOULD NOW BE OBSERVED. THESE RULES HAVE BEEN PERS[illegible] [illegible]ALLED ATTENTION TO IN AUDIT NOTES AND OBJECTIONABLE ITEMS STATEMENTS FROM THE CENTRAL AUDIT OFFICE WITHOUT SUCCESS.

7. THE STOCK OF THE SHOPS AT THE END OF FEBRUARY 1887 IS VALUED IN THE BOOKS AT RS.71,797-9-4. THERE IS SAID TO BE SANCTION FOR RS.50,000 OF STOCK IN G.O. NO.1067 W. OF 28TH APRIL 1886, BUT THIS IS DOUBTFUL.

THE STOCK COMPRISES:-

SMALL STORES		RS. 4,855- 2- 9
METALS		RS.21,139- 3- 3
PAINTERS' STORES		RS. 460 -2-11
HOUSE FITTINGS		RS. 4-11- 4
MISCELLANEOUS		RS. 7,432-14- 8
TIMBER		
PEGU LOGS	RS. 4479-14-4	
GODAVARI LOGS	RS. 764- 6-6	
,, NEW HALF WROUGHT	RS. 6515- 4-7	
,, OLD ,, ,,	RS.23,958- 8-2	
BUNDER LOGS	RS. 54-10- 8	
MARJORY LOGS	RS. 15- 7-1	
,, HALF WROUGHT	RS. 38- 1-2	
ROSEWOOD	RS. 0- 8-0	RS.37,806-12- 6
FUEL		RS. 198- 9-11
		RS.71,797- 9- 4

IT IS NOT KNOWN EXACTLY IN THE SHOPS WHAT PORTION OF THE ABOVE DETAILED AMOUNT CAN BE REGARDED AS SERVICEABLE, BUT THIS SHOULD BE ASCERTAINED [illegible] A CAREFUL EARLY EXAMINATION, AND THE RESULT REPORTED TO THE SUPERINTENDING ENGINEER (SEE CODE PARAS 1118 AND 1719). THE ORDERS OF GOVERN[illegible] [illegible] DESIRABLE REPAIRS (VIDE PARA 11) IS APPLICABLE TO THIS, AS WELL AS TO

THE

401/20.

THE PRESIDENCY STORES DIVISION. AT PRESENT PURCHASES OF STORES DO NOT SEEM TO BE COVERED BY ANY SANCTION, AND THERE HAVE BEEN LARGE PURCHASES OF GODAVARI TIMBER.

8. THE STORES ACCOUNTS ARE IN ORDER, AND THE STOCK IS NOW UNDER CONSTANT VERIFICATION.

9. THE ACCOUNTANT HAS BEEN DOING THE WORK OF THE BILL WRITER IN ADDITION TO HIS OWN DUTIES SINCE NOVEMBER 1886. IT IS GENERALLY DESIRABLE THAT THE ACCOUNTANT SHOULD BE FREE OF OUTSIDE WORK SO THAT HE CAN HAVE NO EXCUSE FOR BAD OR DILATORY ACCOUNTS.

10. THE OFFICE IS IN GOOD ORDER.

MADRAS
2ND APRIL 1887.

DY. EXAMINER P.W. ACCOUNTS,
MADRAS.

NOTE BY THE EXAMINER P.W. ACCOUNTS.

THE CONTINUED DISREGARD OF ORDERS AS TO RECOVERY IN ADVANCE OF VALUE OF WORK FOR OUTSIDERS SEEMS TO REQUIRE NOTICE (PARA 6). ON THIS POINT HOWEVER I WOULD INVITE ATTENTION TO PARAS 11, 13 & 15 OF MY ~~[illegible]~~ Office Note NO. 126 DATED 19th May 1887.

2. IT SEEMS CLEAR THAT G.O. NO.1067 OF 28TH APRIL 1886 DID NOT FIX ANY RESERVE LIMIT FOR STOCK OF THE DIVISION, AND IT SEEMS DESIRABLE THAT ORDERS SHOULD BE ISSUED ON THIS POINT, AS ALSO ON THE QUESTION OF SANCTION FOR STOCK PURCHASES (PARA 7).

MADRAS
19 MAY 188

MAJOR R.E.
EXAMINER P.W. ACCOUNTS, MADRAS.

No. 2
PW 381/

401/87

Genl
Acct

PUBLIC WORKS DEPARTMENT.

No. 1579 W.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the [illegible]

READ the following

Endorsement from the Secy. P.W. Accts. of 19.5.87. on notes of inspection by the Dy. Secy. of the Office of the Ex. Engr. Dowlaishweram Workshops in March 87

5

Communicated to the Supdg. Engr. I Circle, for the information of the Ex. Engr. in charge of the Dowlaishweram Workshops.

2. The question as to the expediency of modifying existing orders with respect to the recovery in advance of the value of work undertaken for local bodies or private parties, will be considered separately. The

D/
27/6

S. E. I Circle ✓
S. E. V Circle ✓
Ch. E. [illegible]
[illegible] Nos

38614

G.O. of 1887, Madras
PUBLIC WORKS

14th June 1887 No 1599 W

Inspection Report

[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

B.M. 1386 W. 21.5.87
G.O. 1535 W. 9.6.87
" 1259 W. 10.5.87
B.M. 1227 W. 4.5.87
G.O. 1110 W. 23.4.87.

4014

401/23 P.W.C. No. 4123

P. W. D. FORM.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

Orgl.

4014 W

CIRCLE Fifth

FUND Imperial and Provincial

Ry 17.6.87 a. duple.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of March 1887.

No. ——

MADRAS,

Dated 16th June 1887.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

No. 1823 W rep. 9th July /87

~~Examiner of P. W. Accounts,~~
Madras.

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of executive engineers for the month of March 1887 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year, 18 . Amount of Appropriation.	Comparison with Appropriation of the Year, 18 . Expenditure of the year.	Comparison with Appropriation of the Year, 18 . Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Presidency Division Imperial Want of Estimate										
1	Bangalore St John's Hill Barracks, Cure. from Non Commissioned officers mess Providing sky lights	March 1887	..	257	257	..	..	..	257	Sanction to Estimates for these works is awaited. The Executive Engineer states that the Estimate for the former is under preparation, and that for the latter has been submitted to the Superintending Engineer.	Noted.
2	Do. staff & married sergeants quarters Providing glazed sashes	March 1887	..	512	512	..	..	..	512		
	Excess over Estimate										
3	Madras House rates and lighting taxes on Military Buildings for 1886-87	March 1887	15,105	15,522	417	..	..	..	7472	These excesses over Estimate are brought to the notice of Government for orders. The Executive Engineer offers no explanation in respect to the cause of the excesses	The circumstances in which the estimates were exceeded should be explained.
4	Rent of building for accommodation of Military Subordinates	March 1887	4,789	5768	979				765		

1,000—21-3-87.

[P. W. D. Form No. M. 112—Inner Sheet.]

401/125

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Presidency Division (contd.) Imperial (contd.) Excess over Appropriation										
5	Bangalore. Cavalry stables for 66 horses of the British Cavalry at Agram	March 1887	-	-		4742	3560	818	2666	The sanction of Government is necessary for the outlay in excess of grant to be finally admitted by this office.	The cause of outlay in excess of the sanctioned grant should be explained
	Provincial Want of Estimate.										
6	Madras-St Mary's Cemetery - Repairs to the walls of	March 1887	-	1116	1116	-	-	-	1116	sanction to Estimates for these works is awaited. The Executive Engineer states that the Estimate for the former is under preparation, and that for the latter has been submitted to the Superintending Engineer	Noted.
7	Repairing the bunds of the River Cooum	March 1887	-	835	835	-	-	-	835		

1,000—21-3-87.

[P. W. D. Form No. M 112—Inner Sheet.]

4 and
26

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	P. W. Workshop Division Provincial (contd.) Want of Estimate (contd.) Tools and Plant New Supplies										
8	Additional Charges for 1 Rivetting machine Rs 680-6-5 1 Circular saw 20-9-5 1 Lathe screw cutting & boring 6" 1080-15-3 1 Nut shaping machine 370-15-6 1 Timber frame [illegible]	March 1887	—	2620	2620	—	—	—	2620	The General Superintendent P. W. Workshops states that an estimate has been submitted for sanction	Sanctioned vide G. O. No. 1555W dated 9th June 1887.
	Presidency Division Excess over Appropriation										
9	Repairs—Civil Buildings	—	—	—	—	57485	61199	3714	13624	The sanction of Government is necessary for the outlay in excess of grant to be finally admitted by this office. The Executive Engineer has not explained cause of excess.	The circumstances in which outlay was incurred in excess of the grant should be explained.

1,000—21-3-87.

401/37

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts in which Objectionable Expenditure first appeared	Comparison with Estimate: Amount of Estimate.	Comparison with Estimate: Expenditure up to Date.	Comparison with Estimate: Excess over Estimate.	Comparison with Appropriation of the Year: Amount of Appropriation.	Comparison with Appropriation of the Year: Expenditure of the Year.	Comparison with Appropriation of the Year: Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	P. W. Workshop Division Provincial (contd.) Excess over Appropriation (contd.) Tools and Plant										
10	New supplies						9302		5620	Orders of Government are requested in regard to the outlay in excess of Appropriation.	The excess outlay was ordered to be admitted vide G.O. No 1227W dated 4th May 1887.
	Repairs						699 10001		5620		
	Deduct 1 per cent on Value of work done						514		51		
	Net Charges (Tools & Plant)					2200	9487	7287	5569		
	South Arcot Division Miscellaneous Irregularities Works for which Revised Estimates are required										
11	Constructing an embankment for the Gadilam river to protect the town of Tirupapuliyur from floods	March 1887	8550	6022					[illegible]	The Executive Engineer states that a Revised Estimate is under preparation.	

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	South Arcot Division (contd.) Provincial (contd.) Miscellaneous Irregularities (contd.) Works for which Completion Reports are due										
12	Repairing Government house at Manjacoopum	March 1887	560	614	..	..	..	..	..	The non submission of Completion Reports for these works is brought to notice.	The submission of Completion reports for these works should be expedited
13	Repairing the Sub Divisional office at Vriddachellam	March 1887	118	118	..	..	..	..	8		
14	Reconstructing sheds for 2 horses in the Compound of South Arcot Divisional office	March 1887	300	295				..	41		
15	Non-inspection of Sub Divisional office at Tindivanam from 5th September 1886	March 1887								The Executive Engineer promises to inspect this Sub Divisional office at an early date	Noted

27

[P. W. D. Form No. M 112—Inner Sheet.]

401/29

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	South Arcot Division (Contd) Provincial (Contd) Miscellaneous Irregularities (Contd) Rents outstanding for more than 3 months										
	Rent of Sub Divisional office at Porto Novo for January 1887	–	Rs 15							The Executive Engineer states that Mr Evans has been requested to remit the amount	Noted
	Jail at old town Cuddalore occupied by Messrs Parry and Co. from August 1st to March 31st 1887		Rs 242							In the Return of Public buildings rented, it is stated that a reminder has been sent to Messrs Parry & Co for payment of the amount	Under consideration

1,000—21-3-87.

[P. W. D. Form No. M 112—Inner Sheet.]

401/30

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Presidency Division Provincial (contd) Miscellaneous Irregularities (contd)										
18	Repairs to Civil Orphan Asylum building at Madras	March 1887	50	50					50	It has been ascertained from the Superintending Engineer that this building does not belong to Government; ~~Expense~~ the expenditure should not therefore have been incurred from State funds without the special orders of Government. The Superintending Engineer states that he has since applied for the requisite sanction and orders of Government thereon are now awaited.	No communication has been received from the Supg Engr on the subject of repairs to the Civil Orphan Asylum. The S. E. will explain the circumstances in which outlay was incurred on the work from state funds.
	P. W. Workshop Division Schedule of Workshops & Manufacture suspense accounts										
19	VI. Materials in hand			29,550						The General Superintendent states that the Superintending Engineer has been addressed to increase the balance	The Supg Engr. will submit a special report on the subject

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the orders of Government.

4B/37

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared	Comparison with Estimate			Comparison with Appropriation of the Year			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
18	P. W. Workshop Division (contd) Provincial (contd) Miscellaneous Irregularities (contd) Schedule of Deposits									the balance limit to Rs 25,000, and that orders are not yet received	
20	Works carried out prior to recovery of Estimated cost									Works to the extent of Rs 90/ was executed without the estimated cost being recovered beforehand. This irregularity has been repeatedly pointed out but no attention appears to have been paid to it	This question is under consideration by Government
	Chingleput Division										
21	Pay of one Maistry charged to more than one work during the month									With reference to the orders of Government of India communicated in G.O. No 1259 W dated 10th May/87, orders are requested as to the final adjustment of the charges incurred in 1886-87, in contravention of the rule laid down in Code para 735, Condition 1	The S. E. will apply for the requisite sanction under establishment.

19

Provincial statement of objectionable items in the accounts of Executive Engineers for the month of March 1887 requiring the orders of Government.

401/32

Item No.	Particulars of each item	Month in the Accounts of which Objectionable Expenditure first appeared	Comparison with Estimate			Comparison with appropriation of the Year			Expenditure during the Month	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate	Expenditure up to Date	Excess over Estimate	Amount of Appropriation	Expenditure of the Year	Excess over Appropriation			
	North Arcot Division Provincial (Contd.) Miscellaneous Irrigation (Contd.) Pay of one lascar charged to more than one work during the month									With reference to the orders of Government of India communicated in G.O. No. 1257 W dated 10th May 1887, orders are requested as to the final adjustment of the charge incurred in 1886-87, in contravention of the rule laid down in Code para. 935 Condition 1.	Vide orders against item No. 21. Vide orders against item No. 21 MCW 30.6.87

[illegible] Major R.E.
Examiner of P. W. Accounts,
Madras.

A.P. 7/6/87

To
The Deputy Supt. Irr. Circle
thro' the Examr. of P.W. Accts.
Desp. 2/7/87
8/7/87

1887.

P. W. DEPARTMENT.

40/[illegible]

Current No. 6553

From

The Supdg Engr V Circle

Enclos. —

No. 1670

Dated —

Received 19th July 1887.

Subject.

Reporting on the purchase of Stores for the P. W. Workshop Madras.

Disposal.

Notice? Dated [illegible]

No

C

For note, and to favor of return.

20/10 L. C. K.

D.W.

B

20/10

Desp. 20-10-87

547

No. 3540

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepak, 28th November 1887.

FROM
Colonel G. M. Sibart R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

TO
THE Chief Engineer
P. W. Department

Enclosures.

SIR,

With reference to G.O. No. 1823 W dated 7th July 1887, on the Provincial Statement of Objectionable Items in the month of March 1887, Item No. 19 I have the honor to state that the purchase of Materials in the Workshops is confined to the actual requirements of work; but so long as there are unfinished jobs there will be materials in hand, the value of materials being commensurate with the cost of unfinished jobs on hand.

2 The value of Balance of

materials

materials in hand on 1st April 1896, 1st April 97 and 1st October 1897 is shown in the margin. It will be seen that the Balance on the last mentioned date has been reduced to within he Stock limit of Rs 5000 or the Workshops nd that the excess is on account of ak timber and scantlings left in hand om whole logs purchased from the W. Stores for the execution of orders eceived in the Workshops from the ivisions.

Month and Date	Balance		
	Teak timber	Other Materials	Total
1st April 1896	19048	15177	34225
1st April 1897	21175	7874	29049
1st October 1897	20000	3649	23649

There will be thus always excess over the sanctioned stock limit the Workshops on account of teak d. I would recommend that a rate Stock limit of Rs 20000 should anctioned for teak timber in

addition

5/35

addition to the Rs 5000 for other Materials for the Workshops. The General Superintendent of R. W. Workshops considers that the timber operations can be worked within Rs 20,000.

I have the honour to be
Sir,
Your most obedt. servt.
Col. R.E.,
Superintending Engineer
5th Circle

No. 4416 of 2nd December 1887

To [illegible]

For favour of remarks.

Jd 11/12/87

No. 1018 / 31/1/88

The limit of Rs. 20,000/ might I think be experimentally assigned as the balance of the "Sawpit Suspense Account" proposed to be opened in my O.N. No. 390 dated 30th. November 1887, vide remark No. [illegible] of my summary of Mr [illegible]'s inspection notes on P.W. Workshops forwarded therewith.

2. The above limit might probably be considerably reduced if steps were taken for the prompt disposal of all timber cut to waste, and if such waste timber were priced at its probable market i.e. saleable value, instead of at the same rate as the whole logs from which it is sawn.

3. The question of reducing the limit might however be considered hereafter in the light of the information which should become available if the Sawpit Suspense Account is properly maintained.

C.

3/1.

From
The Superintending Engr.
5th Circle

To
The Chief Engineer
P.W. Department

Dated 28th November 1887

Received 30/11/87

No. 3540

Stock limit for the Work shops.

Requesting sanction for a separate stock limit of Rs [illegible] for teak timber under the circumstances explained.

To

(10)/36

4

5583 C d/20-10-87
3429 W d/18-11-87
1826 W d/7-7-87
2474 W d/20-12-87 } Sent here

No. 401 W dated 1st February

P.W.C. No 955

A limit of Rs 20,000 is fixed, experimentally, as the balance of the "Deposit Suspense Account" as proposed by the Examiner, whose remarks in para 2 of the above office note should be considered by the General Superintendent.

The necessity for reducing this limit, if practicable, should be kept in view

W.W.
2-2-88

11/2

SE II Circle ✓

Ex T.W.A ✓

W.W. 2-2-88

With order

Govt. of 1885 Madras
PUBLIC WORKS

No. 4 Febr 1885 401 W

[illegible]

Orders on note by the
Offg. Secretary, on a [illegible]
from the Deputy [illegible]
[illegible], in regard to the
[illegible] on account of
in the P.W. Workshop
[illegible]