(1) பக்கங்களின் எண்ணிக்கை 22
(2) புதுக்கித் திருப்பிய நாள் March 90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

# தமிழ்நாடு ஆவணக் காப்பகம்.

## தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 3020 W அச்சகம் / பலவகை

நாள் : 13.11.1890 100.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண., கா-1—18,006—15-6-87.

Stock taking

No. 2193

SUPG. ENGINEER'S OFFICE
No. [illegible]
4 AUG. 90
P.W.

FROM W. Jopp Esquire
Executive Engineer, 3020
Eastern Division Kistna.

To.
The Superintending Engineer
II Circle

Dated 30th
Despatched 2nd August July 1890.
Received

Enclosures. 1

Sir,

I have the honor to report the results of stock taking in the division for the half year ending the 31st March 1890 for your perusal and early orders.

2. I was assisted by Mr. Mildred Asst. Engineer. I myself measured up the teak head timber in the stock accounts as it is in this item that there is likely to be discrepancies.

3. No serious discrepancies were found by Mr. Mildred but the

result of my investigation was to find a serious deficie in the stock value of timber which I proceed [illegible] before you and suggest means of adjusting.

4. In first class teakwood I found 262 cft. in excess of the quantity shown as balance on the books. In [illegible]ond class wood the quantity agreed with the book balance.

But under sawpit a very heavy deficiency was found to exist.

The debits to sawpit account stand on the books at Rs 6268 but I was unable to find wood of greater value than Rs 1209 – Thus showing a deficit of Rs 5059 –

It now remains to suggest for your approval the means of adjusting this loss.

5. First I propose to keep the balance of teakwood first class at the same figure as it appeared on the books at the end of the half year and to credit the sawpit account with the value of the 262 cft of first class wood at Rs 608 which I found excess on that item – and second to afford credit to sawpit by book adjustment of the value of all teakwood "rubbish" surplus in manufacture and which has from time to time been sold by public auction and already credited to "General Charges". The fairness of crediting sawpit and not general charges with the sales of rubbish is obvious and has already been pointed out by the Examiner of P.W. accounts.

6. The sawpit account would after these adjustments stand thus.

3020/2

AUG 1890

| Debits | | Credits | |
|---|---|---|---|
| Balance on books on 31st March/90 | Rs 6268 | Actually counted at stock taking | Rs 1209- |
| | | Credit taken from "1st class timber" | Rs 608 |
| | Rs 6268 | Credit taken from general charges - | Rs 1838 |
| | | | Rs 3655 |
| | | deficient | 2613 |
| | 6268 | | Rs 6268 |

7. There still remains, you will observe, a sum of Rs 2613 to be covered. How this is to be met it is not easy to decide –

Under para 1850 section (2) of the P.W. Code this loss should be charged to work in progress i.e. I suppose by increasing our rates in the ensuing half year –

But unfortunately already our rates for teakwood are extremely high and to raise sufficient credit to cover this heavy loss the rates would have to be fixed at a figure far in excess of the market rates which would possibly drive away work from the shops.

Further under para 1972 of the Code there would be necessity to make a special report to Government with full explanations of the deficiency in the sawpit account which necessitates the abnormal rate.

8. The stock accounts have been carefully gone into and a scheme devised by means of which the stock accounts will be made to balance and these difficulties for a time removed but it will at best be a somewhat fictitious settlement of the difficulty and is submitted for your acceptance in the hope that by better or more economical management in the shops hereafter the losses may be recouped.

I cannot however hold out much hopes of such being the case in the current half year as much inferior timber and rubbish borne on stock has had to be worked up and on which nothing but a loss can be anticipated.

9. The means of raising credits to cover the loss is, stated concisely, (1) to value the stock timber in hand at the end of the half year, at the market rates, which are considerably in excess of the [illegible] book rate and credit sawpit with the difference namely Rs 753, (2) to debit "Painters Stores" sub head "Chocolate paint" with Rs 1192-0-0 and credit sawpit (3) to debit metals sub head "Sheet iron" with Rs 668-0-0 and credit sawpit. By these means a credit of Rs 2613 will be raised to sawpit account and thus the whole deficiency of Rs 5059 will be fully covered.

3020
3

10. I attach an explanatory memorandum which will enable you to note the credits proposed and the grounds on which they are recommended.

11. It is now necessary to offer some explanation for the heavy loss under the "Sawpit" account and I regret to say that I can find no satisfactory excuse - I am unable to find any trace of this account having ever been checked thus ~~The~~ the error has I suppose been accumulating and is no doubt due to; 1st. to theft: the wood held on sawpit is at present lying about the shops unprotected and not even under any cover-

Theft is very common in the shops and there is nothing easier, the shops being so badly protected, than to steal several pieces of wood from a heap without the slightest risk of detection — 2nd to carelessness in the working supervisor in charging to the sawpit account more wood than has actually been transferred to it. 3rd to the inferior quality of timber hitherto purchased resulting in far more wastage than was ever anticipated.

I have the honor to be
Sir
Your most obdt. Servant

MR.

[illegible]
Executive Engr E. C. Railw

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Adjustment proposed to be made
to meet the deficiency in the sawpit account
of Bezwada Workshops.

3020
4

The value of wood at debit of sawpit account (no measurements ~~[illegible]~~ of quantity are kept) is Rs. 6268/-. At stock taking, all wood in "sawpit" was weighed and found to be 32 tons 4 cwt. 56 lbs. Assuming the average weight of a cubic foot of teakwood to be 50 lbs; the above weight would represent 1611 cft. of teakwood.

A very excessive proportion of this wood is practically rubbish although no such but * first class wood is supposed to be retained in the sawpit account. The most economical way in which it may be worked up is into reepers. In this by rough experiment a loss 75% at least will be experienced. The value of the wood borne on sawpit account may therefore be approximately taken at 75% of 1611 cft. or 403 cft. at Rs 3 per cft. = Rs 1209 — no greater value could with safety be put upon it. There is thus a deficiency or a loss of Rs 6268 – 1209 or Rs 5059.

To meet this loss the following adjustments are proposed.

AJ.

## Sawpit Account

| Debits | | Credits | |
|---|---|---|---|
| Value of wood borne on books on 31-3-90 | Rs 6268 | Value of wood actual measured at stock taking | Rs 1209- |
| | | (1) Value of 256 cft of 1st class timber (found excess at stock taking) valued at current market rate Rs. 2-6-0 | 608- |
| | | (2) By adjustment of value of sales of rubbish erroneously credited to "general charges" | 1838- |
| | | (3) By debit to item "1st class timber" as explained in attached memo. | 67- |
| | | (4) — Do — do 2nd class timber | 686- |
| | | (5) — Do — do "Painters stores" | 1192 |
| | | (6) — Do — do "Metals" | 668 |
| | Rs 6268 | | 6268 |

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## Explanatory memorandum of the adjustment proposed.

3020/5

[illegible] this quantity 256 cft. was actually found, on stock taking, in excess of the balance shewn to be in stock and as much of it was short ends & pieces only fit for miscellaneous work it is inadvisable to increase the balance shown on the books by that amount but to hold it at sawpit and crediting that account with its value at current market rates.

Item (2) Since the present system of accounts has been in force all rubbish not fit to be retained at sawpit has been sold by auction the proceeds being credited to "general charges". This is obviously unfair & at the last examination of the accounts by the Examiner of P. W. A. he suggested that proceeds should in future be credited to sawpit. It is now proposed to so credit the value all previous sales.

Item (3) - During the half year ending the 31st March 1890 the book value of 1st class timber was shewn at Rs. 1-14-2 per cft. and the market value at Rs. 2-6-0 per cft. It is known full well that no first class wood was ever purchased at so low a rate as Rs. 1-14-2 per cft. and erroneous accounting was no doubt responsible for fixing such a rate. For instance a particular quantity of timber, I ascertained, had been held on the accounts at 848 cft. whereas only 443 cft actually existed; in this way the rate struck was lower than it should have been.

The quantity of timber 1st class that I found by actual assessment at the end of the half year was with the value at which it was borne on stock account gives a book or present value of Rs. [illegible] for the current half year.

The rate at which merchants in the locality are offering teakwood is Rs. 2-6-0 per cubic foot. If the value is therefore readjusted to agree with this market rate we shall have a sum of Rs 67 with which the sawpitt account may be credited.

Item (4) Similarly for 2nd class timber. The adjusted rate for the half year ending 31st March 1890 was Rs. 1-4-0. The market rate is now Rs. 2-6-0. By debiting second class timber with the difference between these two rates a sum of Rs. 686 will be raised for crediting sawpit account.

Item 5. In the month of September 1889. 4200 lbs of chocolate paint were purchased at a cost of Rs. 409 but owing to some errors in accounting only 420 lbs of paint were shown as received for the same amount of money (Rs. 409), the rate per lb being thus about 10 times what it should have been and at this rate it has been issued to works. The result has been that although 3809 lbs still remain in stock it appears at a minus value of Rs 121-6-2.

The market rate for this commodity is now 4½ annas per lb. The value of the 3809 lbs at this rate is Rs 1071,- add to this the minus balance of Rs 121 and we arrive at Rs 1192 which by debiting to Painters stores subhead chocolate paint enables us to credit sawpit to the same extent.

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Item 6. After all the above adjustments are made sawpit account still remains Rs. 668 to the bad. The only set off that can be suggested against this, is to debit Metals subhead sheet iron. At the end March 1890 there remained 239881 lbs of such metal on our stock. By charging off Rs. 668 to this the rate will be very slightly increased scarcely 1 pie per pound.

W.

W. Dopp
1-8-90

Executive Engineer E.S.C.

1042

SUPG. ENGINEER'S OFFICE
No. 11035/HS
AUG. 90
P.W.D.
SECOND CIRCLE

From the Executive Engineer, Eastern Division, Kistnee to the Superintending Engineer, 2nd Circle No. 3133 dated 29th September 1890.

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7

With reference to your endorsement No. 1500W of 11th instant, I have the honor to propose that of the total loss of Rs 6268 in timber under saw pit account, the adjustment of Rs 1838 may be made by charging it off as a work to "42 Major works, working expenses, III Tools & Plant"

2. This is the head of account under which largest debits from workshops were made in 9 months during the past year. The proposed debit to this head is as per suggestion of the Examiner in para. 4 of his letter No. 6294 of 4th September /90.

3. Should the proposal meet your approval, I have the honor to request that early sanction of Government may be obtained to carry out the necessary adjustment.

4. A statement of discrepancies discovered between

the books, and the stock actually taken for the half year ending 31st March last is herewith submitted as required by para 1782 of the P. W. Code.

5. As per this statement, the increase and decrease in subheads is as follows.—

| | Increase | Decrease |
|---|---|---|
| Small stores ... ... | 12.7.8 | 5.10.10. |
| Fuel ... ... ... | – – – | 152.10.6 |
| Metals ... ... ... | 871.4.5 | 3.7.0 |
| Painter's stores ... ... | 31.3.8 | 5.9.2 |
| Miscellaneous ... ... | 47.2.5 | 59.12.8 |
| Rs | 962.2.2. | 227.2.2 |

6. The net result being surplus of Rs 735, a modified proposal in supercession of that made in the memorandum which accompanied this Office letter No 2193 of 30-7-90 is submitted for approval as follows

Saw pit account

| Debits | | Credits | |
|---|---|---|---|
| Book value on 31-3-90 | Rs 6,268 | Value of wood actually measured at stock taking Rs — | 1,209. |
| | | Value of 256 cft of 1st class timber found excess at stock taking — Rs | 608 |
| | | By debit to 2nd class timber | 686 |
| | | Do. Do to Painter's stores | 1,192 |
| | | Do debit to Tools & Plant as proposed in this letter | 1,838 |
| | | Do debit to Metals not by increasing the rate as previously suggested but by the increase as per statement | 735 |
| | | | 6,268 |

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7 I request that the statement accompanying this letter may be returned approved early so as to enable this office to have the discrepancies adjusted in

in the accounts for September 1890

(True Copy)

J Hannan

Superintending Engineer
2nd Circle

H
14-10-90

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Superintending Engineer's Office.

**No.** 1765 KP

II CIRCLE, Bezwada
Dated 15th October 1890.

3020
9

From,
J Hannan, Esquire,
Superintending Engineer,
II Circle.

To,
The Chief Engineer,
Public Works Department,
Thro' the Examiner, P. W. Accounts

Sir,

I have the honor to forward herewith, in original, letter No. 2193 dated 30th July /90 and also copy of letter No. 3133 dated 29th September /90 received from the Executive Engineer, Kistna Eastern Division regarding the adjustment of loss of timber in Saw pit account and to request that you will be good enough to obtain the sanction of Government

to

to write off the net loss of Rs 1,838 by charging it off as a work to "42 Major works, working expenses, III Tools & Plant" to which the largest debits from workshops are generally made.

I have the honor to remain,

Sir,

Your most obedient Servant,

J Hemman

Superintending Engineer

2nd Circle.

JL
11-10.

3020
/10

O.W.C. No. 10223

EXAMINER
7843

From

The Supt'g Engineer
2nd Circle

To

The Chief Engineer,
P.W. Department,
Madras

Thro' the Examiner P.W. Acct

Dated 15th October 1890
R 28-10-90

No. 1765 KS

Enclos 2

Loss of Rs 1.838 - Reports to obtain Sanction of Govt to write off the - & to charge the Same to "42 Major works working expenses of Tools & Plants.

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No. 6376 d/ 27-10-90

To E.W.

Forwarded with the remark that with the approval of Government, the loss may be written off as proposed by the Superintending Engineer.

2. I would point out that the Executive Engineer's explanation for the loss does not appear satisfactory. Sufficient means do not seem to have been taken to protect Government property and the Executive Engineer, in para II of his letter No.2193 of 30th July 1890 to the Superintending Engineer 2nd.Circle, states that there has been carelessness in supervision in charging the sawpit account with the value of more wood than was actually transferred to it.

27-10

Offg.C.

27/10

27/10
(Encl 2)

No. 3020 W d/13-XI-90

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No. 3020 W d/ 13th Nov 1890

PUBLIC WORKS DEPARTMENT.

3020
11

# PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Supdg. Engr. II Circle. Letter No. 1765 KS d/ 15th Octr 1890

Office note from the Exr. P.W. Accts. " No. 6376 d/ 27th Octr 1890

The loss will be written off as proposed by the Superintending Engineer.

2. The sawing account does not appear to be properly kept and the Executive Engineer will, in communication with the Examiner P.W. Accounts, revise the system of accounts on the lines of Appendix O vol IV Govt. of India Code. No system of accounts will however compensate for defective supervision and the Supdg Engineer is requested to give his special attention to means for securing Govt. from losses of this

15/11/90

this nature in future, and to report the action taken by him in the matter.

1.11.90

2.11

B Reg

No. 392 OW d/13 Novr 1890

To

The Supdg. Engr II Circle

" Examiner PW Acct

D 14/11

Hlio 4.XI.90

A 11.XI.90

J.C. 15.XI.90

J 15/11-