(1) பக்கங்களின் எண்ணிக்கை 20

(2) புதுக்கித் திருப்பிய நாள் 12.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

120

அரசாணை எண். — 2777 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 22-10-1891 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

10 Sheets

ஆவண. கா-1—18,006—15-6-87.

2777/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From W. JOPP, Esq., Executive Engineer, Kistna Eastern division, to the Superintending Engineer, II Circle, dated Kistna, 20th August 1891, No. 2581.

In reply to your No. 2151 K.S. of 27th November 1890 on G.O. No. 3020 W., dated 13th November 1890, I have the honour to state that the Examiner of Public Works Accounts, to whom I have communicated the present system of keeping the sawing account of the Bezvada workshops, has made his proposals in his letter No. 3293 of 12th June 1891, a copy of which I send with this.

2. He proposes that all off-cuttings and waste from sawing operations should be redebited to stock, and that credit be raised to stock after periodic sales of such waste material. The present system is to retain on the sawing account all off-cuttings or waste and to raise credits to the sawing account from the periodic sale-proceeds of this waste.

3. In my opinion the Examiner's proposals would in practice give much trouble and cause confusion in our stock accounts. For instance, much of the off-cuttings, all of the waste and saw-dust, are not, in practice, capable of such accurate measurement as should be essential when bringing articles on to stock, and I suppose measurements *must* be taken, or it is not possible to show the pieces or dust as brought on to stock. The labour that would be involved in actually measuring every small piece of off-cutting, chips and saw-dust and then of passing these figures through several books would be very heavy, and, from the nature of the material measured, extensive errors would certainly be made which would vitiate the balances of stock shown in our books. Then again, if brought on to stock, it would be valued at the same rate, as the rough logs, much of it being waste, would not be worth a fraction of that rate and for the rest no allowance would have been made for waste in sawing.

4. By the present system all the cuttings and waste obtained from a log are retained on the sawing account, there being no necessity to measure each and every piece and no confusion can possibly arise.

The whole value of the rough log is debited to the sawing account, and as it is used up in scantlings or is sold, credits are raised.

5. In the Government Order calling for this report it is ordered that the system should be revised in accordance with rules laid down in Appendix C, Vol. IV of Government of India Code. These rules are intended for guidance in extensive operations where a variety of different kinds of timber and variety of sizes of scantlings are included in the operations. In these shops the transactions are limited almost entirely to teakwood, and the scantlings in demand are comparatively few, being such as are usually worked up in the delta irrigation works.

6. The great point that should not be overlooked is that the sawing account should be carefully gone into at every stock-taking. Since the time that the deficiency in the sawing account was reported, the same system has been in force in the shops

and after one year at the stock-taking at the end of March 1891, the account was found in good order. There was in fact a profit of Rs. 1,084–10–7 to its credit on the year's transactions.

7. In these circumstances, I think there is no need to revise the present system of account.

8. The Examiner has given no reason to show the advantages to be gained by the system he proposes over that which is now in force. If there are any which I have failed to observe, and it is finally settled that his system is to be adopted, I would ask that his demand for quarterly and half-yearly returns be not insisted on.

Stock should invariably be taken every half-year and the results reported to the Superintending Engineer who has the authority to dispose of any differences.

It is supposed that the system proposed by the Examiner will render it easier for him to do so than it was under the old one, and there would not appear to be any necessity to add very considerably to the clerical work of the division by sending these frequent returns for the Examiner's scrutiny also.

ENCLOSURE.

From Major C. H. P. CHRISTIE, R.E., Examiner of Public Works Accounts, to the Executive Engineer, Kistna Eastern division, dated Madras, 12th June 1891, No. 3293.

With reference to your letter No. 6358, dated 28th March 1891, furnishing further information regarding the sawing account at Bezváda workshops, I have the honour to state that, having regard to the smallness of the saw-pit transactions, the only change that seems necessary in the system of keeping the sawing account is that all unused materials (including such waste as saw-dust and off-cuttings of no use in the division) should be redebited to stock, the latter (waste) being periodically sold and the debits to stock for waste returned to it being based on average of such sales.

2. To enable me to watch the account, please furnish me once a quarter, pending further instructions, with a statement (in the accompanying form A) showing the quantity and value of receipts, issues (including sales) and the balance under stock head or heads of such waste materials and half-yearly with a second statement showing plainly that the sawing account is regularly cleared by sufficient credits for outturn and for waste returned to stock and that the balance of sawing account represents only work in hand.

3. The quarterly statement referred to above should be rendered for the first time for the quarter ending 30th June next immediately after the close of the quarter and the half-yearly statements should commence with the half-year ending with 30th September next and should follow the usual half-yearly store returns.

No. 1272 K.S.

Forwarded in original (to be returned) to the Chief Engineer, Public Works Department, with reference to G.O., No. 1019 W. of 11th April 1891, and to state that the undersigned entirely concurs with the division officer.

(Signed) J. HANNAN,
Superintending Engineer, II Circle.

1st September 1891.

Office-note from the Officiating Examiner, Public Works Accounts, dated Madras, 18th September 1891, No. 5679.

[Your office-note No. 3986 C. of 8th September 1891.]

I propose to inspect the Kistna Eastern division office accounts some time in October 1891, and I therefore request that the question of the system of sawing account to be adopted at Bezváda workshops may be deferred until then.

2777/2

Office-note from the Officiating Examiner, Public Works Accounts, dated Madras, 8th October 1891, No. 6124.

Having had occasion to give up the inspection of the Kistna Eastern division office accounts referred to in my office-note No. 5679, dated 18th September 1891, I would suggest that if the procedure described in this office letter No. 3293, dated 12th June 1891, to the address of the Executive Engineer of that division, in regard to the sawing account of the Bezváda workshops has already been introduced, it may be continued until Major Christie has had an opportunity of considering the objections that have been raised against it. Considering that Major Christie laid down that procedure only a fortnight before he went on leave and that he will return to duty here in less than three months, I hesitate from proposing any change in it, but I may add—

(i) That in my opinion the Executive Engineer's proposed method of dealing with off-cuttings and waste from sawing operations is preferable from every point of view to their being brought on to stock, provided the sawing account is carefully watched.

(ii) That the Executive Engineer's scrutiny of that account ought to be of much greater value than any check the Examiner could exercise on the quarterly and half-yearly returns objected to in para. 8 of the Executive Engineer's letter. The *Examiner's* audit should be done on the spot when inspecting the divisional office.

ORDER—dated 22nd October 1891, No. 2777 W., Public Works.

His Excellency the Governor in Council agrees with the Officiating Examiner's views, as contained in the office-note of the 8th October 1891, No. 6124, and no change in the Executive Engineer's method of dealing with off-cuttings and waste from sawing operations seems called for, but strict supervision by local officers must be insisted on. The Examiner should take the opportunity of making a thorough audit on the spot when the divisional accounts are being inspected.

(True Extract.)

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

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

Exd. S. J. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1891} Madras.

PUBLIC WORKS.

Dated October, 22nd.

Recd. *Encl.*

G.O., 22nd Oct. 1891, No. 2777 W.

OCTOBER.

Bezvada Workshops

Orders with regard to the system of sawing account to be adopted at —.

ENGINEER'S OFFICE
23 AUG 91
R.W.D.
2ND CIRCLE

Copy of letter from Major C. A. P. Christie R.E.
Examiner of P.W. Accounts, Madras, to the Executive
Engineer Kistna Eastern Division, dated Madras,
12th June 1891, No. 3293.

2777

Sir,

With reference to your letter No. 6358 dated
28th March 1891 furnishing further information
regarding the sawing account at Bezvada Workshops,
I have the honor to state that having regard to the
smallness of the sawpit transactions, the only
change that seems necessary in the system of keeping
the sawing account is, that all unused materials
(including such waste as saw dust and off cuttings of
no use in the division) should be debited to
stock, the latter (Waste) being periodically sold,
and the debits to stock for waste returned to
it, being based on average of such sales.

2. To enable me to watch the account, please
furnish me once a quarter, pending further in-
structions, with a statement (in the accompanying
form A) showing the quantity and value of
receipts, issues (including sales), and of the balance
under stock (head or heads of such waste

materials, and half yearly with a second statement showing plainly that the sawing account is regularly cleared by sufficient credits for outturn and for waste returned to stock, and that the balance of sawing account represents only work in hand.

3. The quarterly statement referred to above should be rendered for the first time for the quarter ending 30th June next immediately after the close of the quarter and the half yearly statements should commence with the half year ending with 30th September next & should follow the usual half yearly store returns.

I have &c.

(Sd) C. F. Christie R.E.

Examiner P.W. Accts

Madras

(True Copy)

W. Lapp
Mgr.
Exe. Engineer

Comptr

No. 2581

KISTNA EASTERN DIVISION OFFICE

20th August 1891.

From W. Lapp Esqr. 27th Oct.

~~The~~ Executive Engineer

Kistna Eastern Division.

2773/4

To

The Superintending Engineer

2nd Circle

Enclosures /

Sir,

In reply to your No. 2151 K.S. of 27th November 1890 on G.O. No. 3020 W 13-11-90, I have the honor to state that the Examiner of P.W. Accounts to whom I have communicated the present system of keeping the sawing account of the Bezwada workshops has made his proposals in his letter No. 3293 of 12th June 1891, a copy of which I send with this.

2. He proposes that all off cuttings and waste from sawing operations should be debited to stock and that credit be raised to stock after periodic sales of such waste material.

The present system is to retain on the sawing account all off cuttings or waste and to raise

credits

credits to the sawing account from the periodic sale proceeds of this waste.

3. In my opinion the Examiner's proposals would in practice give much trouble and cause confusion in our stock accounts. For instance much of the off cuttings, all of the waste and saw dust are not in practice capable of such accurate measurement as should be essential when bringing articles on to stock and I suppose measurements must be taken or it is not possible to shew the pieces or dust as brought on to stock. The labour that would be involved in actually measuring every small piece of off cutting chips & saw dust and then of passing these figures through several books would be very heavy and from the nature of the material measured extensive errors would certainly be made which would vitiate the balances of stock shewn in our books. Then again if brought on to stock it would be valued at the same rate as the rough logs, much of it being waste would not be worth a fraction of that rate and for the past no allowance would have been made for waste in sawing.

4. By the present system all the cuttings and waste obtained from a log are retained on the sawing account there being no necessity to measure each and every piece and no confusion can possibly arise.

The whole value of the rough log is debited to the sawing account and as it is used up in scantlings or is sold, credits are passed.

5. In the G. O. calling for this report it is ordered that the system should be revised in accordance with rules laid down in appendix C Vol IV of Government of India Code. These rules are intended for guidance in extensive operations where a variety of different kinds of timber and variety of sizes of scantlings are included in the operations. In these shops the transactions are limited almost entirely to teakwood and the scantlings in demand are comparatively few being such as are usually worked up in the delta irrigation works.

6. The great point that should not be overlooked is that the sawing account should be carefully gone into at every stock taking. Since the time that the difficiency in the sawing account was reported the same system has been in force in the shops and after one year, at the stock taking at the end of March 1891, the account was found in good order - There was in fact a profit of Rs. 1082-10-7 to its credit on the years transactions

7. In these circumstances I think there is no need to revise the present system of account.

8. The Examiner has given no reason to shew the advantages to be gained by the system he proposes over that which is now in force - If there are any which I have failed to observe and if it is finally settled that his system is to be adopted I would ask that his demand for quarterly and half yearly returns be not insisted on.

Stock should invariably be taken every half year and the results reported to the Superintending Engineer, who has the authority to dispose of any differences.

It is supposed that the system proposed by the Examiner will render it easier for him to do so than it was under the old one and there would not appear to be any necessity to add very considerably to the clerical work of the division by sending these frequent returns for the Examiner's scrutiny also.

27/6

I have the honor to be
Sir,
Your Most Obt. Servt.

Executive Engineer

Encls: 1.

Comptt.

c/r 1272 Rd.

Forwarded in original (to be returned) to the Chief Engineer, P.W.D., with reference to E.D. No 1019 W of 11th April 1891, and to state that the undersigned entirely Concurs with the Division Officer.

J. Hannaford
Supr. Engineer
II Circle

Copy. Supr. Engr's Office,
2nd Circle.
1st September 91

26.
31.8.91

(To be kindly returned)

3118

SUPERINTENDING ENGINEER'S OFFICE
28 AUG. 91
P. W. D.
SECOND CIRCLE

P. W. CURRENT No. 9976 & 9961/91

EXAMINER
No. 5207
9-SEP.91
P. W. ACCOUNTS

From

The Executive Engineer

Kistna Eastern D:-

To

The Supdg. Engineer

II Circle

Dated 20
Date 27 } August 91
Read

No. 2581

Encls 1,

R 4.9.91.

E.I

No. 3986 C of 8th Septr. 91

To C

For favour of remarks.

DZB
7.9.91.

Saving accounts —

Reporting on the system

of keeping the —

With an Endorsement regarding C.E. letter No. 1272 Ks dated 15-9-91.

(C. No. 1201/8)

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 189 . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

2777/7

Madras, 18 September 1891.

OFFICE NOTE No. 5679.

To

W.

Your office note No.3986 C.of 8th. September 1891.

I propose to inspect the Kistna Eastern Division Office accounts sometime in October 1891 and I therefore request that the question of the system of sawing account to be adopted at Bezwada Workshops may be deferred until then.

AHS/9
Offg.C.

AEZ/9

PR 17/9
(Encl)

9961

(92)

Rec'd 19-9-91
Rec'd

(C. No. 1201/6)

KEEP-WITH CURRENT No. GOVT. OF MADRAS. } 189 . { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS.

277/6

Madras, 8 October 189 .

OFFICE NOTE No. 624.

To

W.

Having had occasion to give up the inspection of the Kistna Eastern Division office accounts referred to in my office note No.5679 dated I8th.Septem - ber I89I,I would suggest that if the procedure described in this office letter No.3293 dated I2th.June I89I to the address of the Executive Engineer of that Division in regard to the sawing account of the Bezwada Workshops has already been introduced,it may be continued until Major Christie has had an opportunity of considering the objections that have been raised against it. Considering that Major Christie laid down that procedure only a fortnight before he went on leave and that he will return to duty here in less than three months,I hesitate from proposing any change in it;but I may add -

i. that in my opinion the Executive Engineer's proposed method of dealing with off-cuttings & waste from sawing operations is preferable from every point of view to

Cir 9961

2000-3-2-91.

their being brought on to stock, provided the sawing account is carefully watched.

ii. that the Executive Engineers scrutiny of that account ought to be of much greater value than any check the Examiner could exercise on the quarterly and half- yearly returns objected to in para 8 of the Executive Engineer's letter. The Examiner's audit should be done on the spot when inspecting the Divisional Office.

Offg.C.

No. 302 ow d/ 13-11-90
" 1019 w " 11-4-91

No. 2777 W d/ 22nd October 1891.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

From the S. E. II Circle No 1272 W.S. dt 1 Sept 1891.
Office Note from the Examiner P.W. Accounts No. No 5679 dt 18th Sept 1891.
— do — do — do — No. No 6124 dt 8th October 91.

READ the following

His Excellency the Governor in Council agrees with the Offg: Examiner's views as contained in the office Note of the 8th October 1891 No 6124 and no change in the Executive Engineer's method of dealing with offcuttings and waste from sawing operations seems called for, but strict supervision by local officers must be insisted on. The Examiner should take the opportunity of making a thorough audit on the spot when the Divisional accounts are being inspected.

To
The Supdg: Engineer
II Circle
& Examiner P.W. Accounts

2772
10

1707

Govt. of India Madras.

PUBLIC WORKS.



Retd. Retd.

G.O. 22nd Octr 1891 No. 2774C

Begvada Workshops

Orders with regard
to the System of Issuing
Account to be adopted
at ——

(10)

5.2.2.41

2.23/10