(1) பக்கங்களின் எண்ணிக்கை
(2) புதுக்கித் திருப்பிய நாள் –8–91
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2811	அச்சகம் பலவகை
நாள் :	8–10–1892 ~~98~~.	

வோ கண்டபடி கையாளவோ கூடாது

கா-1—18,006—15-6-87.

8TH OCTOBER 1892, No. 2811 W., PUBLIC WORKS.

1/2811

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 31st August 1892, No. 146-A.

[*Workshop accounts, Nellore division.*]

These are based on Madras Code, paras. 1793 to 1816, but, however suitable these rules may be for shops of any magnitude, they are, in my opinion, much too complicated for a workshop of the character of that at Nellore.

2. The attempt to arrive at the actual cost of every job necessitates the use of a multiplicity of forms, and, when all these have been elaborated, the result is, after all, only an approximation of actual cost.

3. For instance, the wage of each man employed in the shop is distributed daily over the several jobs on which he is supposed—I use the word deliberately—to have been employed; but what are the data on which this distribution is made? The Superintendent of the shop reluctantly explained to me that at 5 P.M. every day his clerk (salary Rs. 20) went round and asked each man on what job or jobs his time had been spent during the day, and that *on the men's declarations* their wage was allocated to the various jobs.

4. This is assuredly *not* "actual cost" of labour on each job; but to arrive at it a most elaborate form (No. M. 25) is maintained, one for each day, with twenty columns for each day; and in order to group together the charges on each job as scattered over form No. 24, an intermediate record is kept in a "rough" unauthorized book.

5. As regards labour charges, then, it is indisputable that the amount charged to individual jobs is nothing more than an estimate, and an estimate based on most unreliable data, viz., *the word of the workmen engaged in the shop.*

6. To turn, next, to charges for material, and it is found that the data for the charge made to each job are equally unreliable, while the procedure for obtaining the material from stores is the most complicated I have ever seen.

7. To demonstrate this, I submit (as enclosure A) the daily report (form No. M. 27) of materials for one day as a fair sample. The total value of the stores used in the shops on the 31st May aggregated the insignificant sum of Rs. 4-0-11, but this represented 29 separate indents on the storekeeper within six hours, that is to say, at commencement of the day the Superintendent found he wanted 4 oz. of lamp oil, price 9 pies, for job No. 53, and the storekeeper had to comply with the demand; scarcely had this been done when the Superintendent discovered his need of 2 oz. of lamp oil for job No. 16, and the same process was repeated; the Superintendent's next demand was for 2 annas and 11 pies worth flat iron for job No. 26; the next for 1 anna and 9 pies worth of sheet iron for the same job, and, so on, throughout the day.

8. The next stage in the procedure is to collect all the charges on each job, and this is done in the abstract at foot of the form.

9. The operation that follows this is the grouping together of all issues of the same article on each day, and this is done on "rough papers which are thrown away" — a most objectionable practice (see paragraph 27 of inspection report on the Coimbatore office), but enclosure B shows the labour involved in this operation.

10. Immediately following this is a formal requisition on the storekeeper for the total quantity of each article drawn from stores during the day as shown in enclosure B and this will be found in enclosure C (form No. M. 26).

11. If it be remembered that enclosures A, B and C are a record at this initial stage *of only one day's transactions*, the bulk of these preliminary records and the labour involved in their preparation will be easily gauged.

12. But this is not all. I may say without hesitation that the debit to each job for these withdrawals from stores is *not* the cost of the stores actually used on the job; and I may add that the Workshop Superintendent admitted that either he, or, if he was otherwise engaged, his clerk (drawing a salary of Rs. 20) "made the requisition to the best of his judgment," and that if, "after indenting, any material remained over from a job, it was used on an other job" notwithstanding, be it remembered, that the cost had been charged to the job on account of which the supply had been drawn from stores; and I may add, without fear of contradiction, that it is impossible to estimate accurately the quantity of these petty stores that is used on a particular job.

13. Perhaps the weakest part in the system is the attempt to allocate to individual jobs each day the cost of feeding the engine that works the different machines. In the largest workshops such charges, and indeed all the other charges exhibited in enclosure A, are debited to *indirect* or "General" charges of the shops which at the end of the month are distributed proportionately to direct outlay on each job.

14. It is thus shown conclusively that both, as regards labour and materials, the charges made to each job are *not* actuals.

15. I pass now to the trouble involved in collecting the charges of each kind on each job. This is done in form No. M. 28 (enclosure D), of which there is one for each job, or, say, from 60 to 70 each month. It is posted from—

(i) Form No. M. 25 for labour;
(ii) " " 27 for petty stores;
(iii) " " 9 for timber and firewood;
(iv) " " for payments to the sawer; and from
(v) The Workshop Superintendent's imprest cash account for petty cash payments.

Could any procedure be more elaborate especially when the results at the best are mere approximations?

16. With all deference to the rules quoted in para. 1 cf this note, I submit that in a Government workshop of even the greatest magnitude the need for accuracy in arriving at the actual cost of each job does not exist. In a commercial undertaking the case is different, as the element of competition comes in there and it is necessary for the manufacturer to know, as closely as he possibly can, the cost of each operation. The attempt in Government workshops to arrive at this by means of elaborate returns is a great waste of labour, especially when it is remembered that the allocation of charges is, as a rule, left to the intelligence of an irresponsible clerk (see paras. 3 and 11), and this leads me to suggest that all practical purposes would be met by distributing the total charges for labour and material on some recognised principle.

17. But before I formulate my proposal, it may be as well to analyze the operations of the Nellore workshop for the past two years in order to justify a change of procedure. This is tabulated as follows:—

	1890-91.	1891-92.
	RS.	RS.
(i) Departmental work	18,362	15,457
(ii) Work for other departments	846	676
(iii) Work for private individuals	310	626
Total ...	19,518	16,759

2/2811

Of (i), the bulk of the work is done for one project in the division, and even if this were not the case, it would not matter one iota if one work were charged a few rupees too much and another work a few rupees too little for work done in the shop. As a matter of fact this is the case at present, as shown in paras. 3 and 13.

18. Instead, therefore, of arriving at this approximation in the roundabout complicated and costly procedure now in force, I would earnestly recommend that—

(i) on receipt of an order for work *from any source*, the cost be carefully estimated both for labour and for materials, and that this estimated cost be taken as the cost of a job;

(ii) that the cost of labour and material used each month be debited to one general account, say, the workshop suspense account;

(iii) that this account be credited as each job is completed with the estimated cost as obtained by operation;

(iv) that the balance of this account, after providing for outlay on unfinished jobs, be proportionately debited or credited to the jobs done during the previous six months, provided the accounts of the works to which they appertained had not been finally closed.

19. The operation of making a careful estimate of the cost of each job would give no extra trouble, as every charge for labour and material is already estimated (*vide* paras. 5 and 14) though in a much less satisfactory manner than that proposed. The great difference between the two procedures is that in future the approximate cost of a job will, if these proposals meet with approval, be ascertained with the minimum of trouble and without the sham of its representing "actuals."

20. I may mention that until 31st December 1886 it was the practice for the Government Telegraph department to charge State Railways with interest on the actual cost of constructing their lines of telegraphs in addition to a maintenance rate bearing a proportion to the total maintenance charges of the Telegraph department for the year for which the bill was prepared; but under the orders of Government of India, Public Works Department, No. 53-T., dated 23rd February 1887, this was abandoned and "universal fixed rates" were introduced with effect from 1st January 1887 (G.O., No. 207 R. of 8th March 1887). This case is not altogether identical with the one under discussion, but I venture to suggest that universal rates based on the accumulated calculations of averages of previous years *when both material and labour were at a higher or lower value than at present* are less likely to approximate to present actual cost than a system of carefully estimating the cost of each work at rates that are current when the work is put in hand.

21. The weight of argument is, therefore, decidedly in favour of the proposal made in this note; and if State Railways are willing to make large and annually recurring payments to the Government Telegraph department on the data stated above, there is, I submit, all the greater reason for accepting the principle advocated in this note in reference to small sums which go out of one pocket and into another of the same proprietor.

22. If it should happen, which should not be the case with careful estimating, that a private job has been under-charged, the deficit will be more than covered by the additional 25 per cent. that is charged on the actual cost of such work, but the "private" work done is so small that this element may well be thrown out of consideration.

23. If it be decided to place some restriction on the application of the principle here advocated, I would suggest that it be applied to jobs either for the department, or for other departments, or for the public, costing less than Rs. 1,000 each, which is Rs. 1,500 less than the limit fixed in Madras Code, paras. 1785 to 1792, for manufacture accounts which are kept very much on the lines here proposed. It would indeed appear from paras. 1785 and 1793 of that code that the *intention* of Government was to apply the rules in paras. 1793 to 1816 only to workshop jobs costing *more* than Rs. 2,500.

24. I would further recommend that the same rule be extended to *all* sub-divisional workshops in the Presidency, as it is only by the abolition of every description of unnecessary work that divisional and sub-divisional offices will have time to devote to the essentials of accounting.

25. It is within the powers of the Government of Madras to frame its own rules on the subject, as the Government of India Code is silent with reference to it.

Office-note from the Examiner, Public Works Accounts, dated Madras, 1st September 1892, No. 147-A.

[*Workshop Superintendent and Storekeeper, Nellore division.*]

Closely connected with the proposals submitted in my office-note No. 146-A., dated 31st August 1892, for simplification in the procedure for sub-divisional workshop accounts is the desirability of re-adjusting the duties of the Superintendent of the Workshop and of the storekeeper in the Nellore division.

2. Both these men are treated as holding separate charges, but it is submitted that this arrangement is not conducive to the best results.

3. In addition to his functions as Workshop Superintendent, Parthasarathy Naidu (who draws a salary of Rs. 45 and a pension of Rs. 23) has charge of all the timber and firewood in the sub-division, and the storekeeper, A. Sreenivasa Row (salary Rs. 25), has charge of all other stores.

4. The result of this is that articles of daily and hourly consumption in the workshop are in the custody of the storekeeper, and that if the Workshop Superintendent requires an ounce of lamp oil, half a dozen screws, or even a box of matches, he has to indent on the storekeeper for it. As shown in para. 7 of my office-note quoted above, indents on the storekeeper for these petty supplies are numerous, amounting from 20 to 30 *a day*, and sometimes more.

5. And consequent on this work is duplicated in the accounting for these small stores; for instance, on purchase, they are brought on to the storekeeper's form No. M. 9 as receipts; on issue to the workshop they are written off his form No. M. 9 *and brought on the Workshop Superintendent's return of receipts*. These items then pass through the storekeeper's forms 10 and 11 and also through the divisional form as issues and *per contra* through the Workshop Superintendent's forms 10 and 12, and also the divisional form as issues.

6. All this is unnecessary. In large workshops the Superintendent holds an imprest equal to a consumption of about a month's requirements of petty stores, the object being to avoid constant requisitions on the storekeeper, while all other materials are in the custody of the storekeeper; but as shown in para. 3, the procedure here is reversed.

7. In my opinion any division of responsibility for the accounting and issue of stores in the Nellore sub-division is undesirable. The Workshop Superintendent is a man of considerable experience, is well reported on and draws a pension of Rs. 23 a month in addition to his salary; the storekeeper on the other hand is young and comparatively inexperienced—I say not a word to his disparagement, for he is very energetic and intelligent—and he draws a salary of only Rs. 25 a month. These facts would seem to point to the Workshop Superintendent as the more suitable man of the two for the charge for all the stores in addition to his present duties.

8. One advantage of such an arrangement would be that the excessive duplication of work noticed in para. 5 would be avoided, and on this ground alone I recommend that the change be sanctioned, but beyond this the time of the storekeeper and his assistant would be set free for other duties as shown in the following paragraphs.

9. At present the Workshop Superintendent and the storekeeper have an assistant each, but if the proposals submitted in my office-note No. 146-A, dated 31st August 1892, are approved by Government, there will be next to no work for the Workshop clerk, T. Ramachendra Row (salary Rs. 20), whose time is at present entirely taken up in preparing the various returns that are necessary under the present system of accounting in the shop; and the most convenient arrangement would probably be for him to take over the detailed work in connection with storekeeping now done by the storekeeper.

10. This would enable the storekeeper to give undivided assistance to the accountant. At present, with the incessant interruptions to his work as noticed in para. 7 of my office-note No. 146-A, dated 31st August 1892, the help that he renders in the preparation of the monthly accounts, which is a portion of his duty, is very fragmentary and therefore unsatisfactory.

11. The assistant to the storekeeper on Rs. 15 a month, who is only a temporary clerk, would not be required.

12. In the event of these proposals being sanctioned by Government, I will submit, for approval, considerably simplified forms for the accounting of stores in the Nellore sub-division.

From J. W. MARTIN, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Bezváda, 24th September 1892, No. 403 N.L.

With reference to your No. 4120 C., dated 9th instant, enclosing office-notes Nos. 146-A and 147-A., dated 31st August 1892 and 1st September 1892, respectively, from the Examiner, Public Works Accounts, relating to the system of keeping the accounts at Nellore workshops for certain items for my opinion, I have the honour to state that the papers relate to points as follow:—

(1) The present system of attempting to arrive at the actual cost of each job does not give correct results and is complicated.

(2) The method the Examiner proposes to adopt for arriving at the cost of each job in supersession of the present system.

(3) Re-adjusting the duties of the Superintendent and storekeeper.

2. I have not forwarded the notes to the Executive Engineer, Nellore division, for his opinion, but I went through them with the Superintendent and accountant of the Bezváda workshops. The accounts of Nellore workshops appear to be kept in almost exactly the same way as they are kept in Bezváda workshops. I think, therefore, it is not necessary to send the Examiner's notes to the Executive Engineer for his opinion.

3. In regard to actual cost of each job: the existing system of arriving at the cost of labour is as described by the Examiner in para. 3 of his note No. 146-A. The result so arrived at is not, of course, always actual cost strictly speaking, but I think it is practically actual cost, or, at all events, it is sufficiently correct for requirements. The Examiner, however, appears to consider that because the workmen tell the clerk how long daily they work on a job that, therefore, the information is not reliable.

I do not consider that information so collected is not fairly reliable, taking the practical view of the question. I take this view of the matter because, as in practice, it really makes no difference whatever to the workmen whether they are put down for two, three, &c., hours on a job; they are not likely to wilfully try to mislead about giving correct time. They do not, of course, make a practice of noting the hour when they go to a job and leave it, but, in my opinion, the time given by them is, on the average, practically accurate.

4. In para. 4 of note 146-A, the Examiner finds fault with form No. 25. This is the form in which the details of labour for each job are given. I enclose a copy of the form filled up at Bezváda workshops for the first of this month. I do not think the form is very complicated and troublesome to maintain, taking into account that the "amount chargeable to each work" as shown in the last column is made up daily, and that there must be some method maintained for arriving at the cost of each job. As to the "rough unauthorized book" to which the Examiner refers, it must, I think, be a book used by the accountant in which to note details when making up totals. The man must use either a slate, slips of paper, or a rough book for checking totals, but to my mind a book is the most convenient plan, for, in the event of a mistake in

the accounts being subsequently discovered, it can generally be traced out by reference to the book without again going through all the items of the accounts.

5. In paras. 6, 7, 8, 9, 10 and 11 of his note 146-A, the Examiner goes into considerable detail, pointing out the labour involved in issuing to and charging for the stores daily used on each job. Form No. 26 is the one to be used by the Superintendent for obtaining stores from the storekeeper for the jobs in progress. Several copies of the form are kept in a book. The Superintendent at Bezváda, when he wants stores, enters the description and quantity in the counterfoil and sends the book to the storekeeper who then issues the stores, entering them with the value on the duplicate sheet. At the end of each day this sheet is torn off and given to the storekeeper and in due course he sends it to the office to show the quantity and value of stores issued. I enclose a copy of the counterfoil of form No. 26 as filled up at Bezváda workshops for 1st September. The Superintendent there never uses any slip of paper or any form except form No. 26. It appears to me from the entries shown in enclosure C from the Examiner that the Superintendent at Nellore has not been using form No. 26 as intended, and, I think, much of the extra labour noticed by the Examiner is due to this cause. It is obvious that there must be some defined way for indenting for stores and for showing the daily issues. So far as I can see, form No. 26 provides for what is required and is suitable for workshops.

6. In para. 12 of note 146-A, the Examiner expresses his opinion that the present system under which the cost of stores is charged to a job is not suitable, as it sometimes happens that stores received for a particular work in excess of requirements are used on another job. I think, however, this need not be taken into account, for at present it is an even chance whether the daily result is a loss or gain to each job and therefore, I think, the final cost must be fairly accurate.

7. In view to bringing before you as clearly as possible the existing method for arriving at the cost of each job, I am forwarding a set of accounts prepared at Bezváda for 1st September for "work No. 713." Bezváda D., or form No. 25, shows that laborers were not employed on the first; Bezváda E, or form No. 26, exhibits the stores used on the work or job; Bezváda H, or form No. 27, gives an abstract of the value of stores used, and Bezváda K, or form No. 28, brings together the value of labour and materials employed and used on the work for 1st September.

8. In regard to the method the Examiner proposes to adopt for finding the cost of each job in supersession of the present system, the details are given in para. 18 of his note No. 146-A. It appears to me that the success of his method will depend on the accuracy of the estimate for each completed job and on the correctness of the estimate for the remaining work of each incomplete job at the time the general outlay is proportionately debited or credited to all the jobs under execution during the previous six months. It is always difficult to make a correct estimate in the first instance for workshop's jobs, and it is still more difficult to make a reliable estimate for the remaining work in the case of an incomplete job. In these circumstances I am of opinion that there would be considerable difficulty and confusion in arranging to proportionately debit or credit to jobs the expenditure exhibited in the general account. Under any circumstances there must be some defined way for the Superintendent to indent for stores and for showing the stores with price daily issued to him; there must also be some defined way of assigning work to the workmen daily and for recording the same, as, of course, it would not answer to allow the men to wander about the shops and take up any work they please. I think, therefore, that, even should the Examiner's proposal be accepted, forms Nos. 25, 26 and 28, or three forms nearly similar to them must be maintained. Form No. 27, which exhibits the cost of the stores used on each job, might be abolished, but this would not cause much saving as regards account work.

9. My opinion is that the Examiner's proposal does not possess any appreciable advantages over the existing system, and as it is not desirable to make a change except for good reasons, I recommend that the present system should be continued and the Examiner's proposal should be abandoned.

10. With regard to re-adjusting the duties of the Superintendent of Workshops and the storekeeper, the Examiner's proposal is given in his note 147-A. It is simply to put the Superintendent in direct charge of all the stores in addition to his present

4/2811

duties and not keep a storekeeper at all. At present the ~~storekeeper~~ Supdt is directly responsible to the Executive Engineer, Nellore division, for everything that goes on in the workshops. He must see that the men come to work at the proper hour and do not leave before the end of the day; that they properly execute work and do not waste materials, &c. You will, I think, perceive that the Superintendent cannot attend to all these matters unless he is always free to move about the shops. On the other hand, if he is made storekeeper, he certainly will not be able to freely move about, as he must spend a good part of his time in the store-room issuing and receiving stores and arranging them to prevent confusion. Indents may often be numerous during the day for small articles, such as nails, screws, paints, charcoal, small pieces of iron, &c. To weigh or count such articles, give the price of each and make proper entries in the store account is tedious work and unquestionably it would oblige the Superintendent to spend a good part of each day in the store-room. Moreover, the Superintendent is, or ought to be, a practical workman, but men of this class seldom know much about accounts. I think this is reasonable and that it would hardly be fair to expect a Superintendent to keep accounts without assistance.

11. The Examiner, however, appears to consider that because under the present arrangement the Superintendent is in charge of timber and firewood there is no reason why he should not be placed in charge of all stores, but you will easily understand that there is great difference between being in charge of logs of timber that no animal, except an elephant, can freely move and being in charge of small stores.

12. In para. 6 of his note the Examiner observes that in large workshops the Superintendent holds an imprest equal to a consumption of "about a month's requirements of petty stores." He should have explained this matter further, for it is impossible to suppose that, for instance, the Superintendent of the Railway workshops, Madras, is in charge of stores, and I very much doubt if even any of his deputies keep small stores. Perhaps he refers to foremen; such men may be in charge of small stores, but as each foreman is in charge of only his own shop, it may be practicable for him to keep stores; this, however, is quite different from making the Superintendent, who is responsible for everything connected with the workshops, the general storekeeper.

13. For the reasons stated I am convinced it would never answer to make the Superintendent of the Nellore workshops storekeeper in addition to his present duties. I do not, therefore, approve of the Examiner's proposal in regard to re-adjusting the duties of the Superintendent and storekeeper.

Note by Chief Engineer, Public Works Department.

There is no doubt much force in some of the Examiner's criticisms and the whole of them may be studied with advantage by the Executive Engineer, but I am opposed to the introduction of changes in procedure and practice unless the practical advantage by such changes can be very clearly shown.

I am disposed to agree with the Superintending Engineer that the advantages of the proposed change will be very small and would therefore leave the present procedure undisturbed.

Ootacamund,
3rd October 1892.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

Order—dated 8th October 1892, No. 2811 W., Public Works.

His Excellency the Governor in Council agrees with the Chief Engineer. No change in existing procedure will therefore be made.

(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

SE 5th Circle
SE I Circle

GENERAL.
ACCOUNT.

Govt. of (1892) Madras.

PUBLIC WORKS.

Dated October, 8th.

Recd. *Encl.*

G.O., 8th Oct. 1892, No. 2811 W.

OCTOBER.

Nellore Workshops

Ordered that no change be made in the existing procedure relative to the system of keeping the accounts of the —.

This for this also be [illegible] communicated to 1st & 2nd
DC

OMI
20.10

Taken from file of Cos
HC

HC

Please group [illegible] originals & enter [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] to [illegible]
[illegible] I & V. [illegible]
All [illegible] [illegible] should be [illegible] [illegible] [illegible] can be [illegible] [illegible]

[illegible]
2/10/92

EXAMINER
6 SEP 1892
P. W. ACCOUNTS

5/2811

Circular No. 22 of 1892.

[FOR EXAMINERS ONLY.]

ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT.
GENERAL.

Audit of Suspense Balances.

To

The Examiners of Public Works Accounts, Madras and Coorg, Bombay, Bengal, North-Western Provinces and Oudh, Punjab, Central Provinces, Burma, Assam, Hyderabad, and Rajputana and Central India.
The Examiner of Public Works and Railway Accounts, Baluchistan.
The Examiner of Accounts, Military Works.
The Examiner of Telegraph Accounts.
The Examiners of Accounts, North-Western, Oudh and Rohilkhand, Eastern Bengal, Burma, Mu Valley and East Coast State Railways.
The Examiner of Accounts, Mari-Attock Extension Railway and Frontier Railway Surveys.
The Examiner of Accounts, Bhavnagar-Gondal-Junagadh-Porbandar Railway.
The Deputy Examiner of Accounts, State Railway Stores.
The Examiners of Guaranteed Railway Accounts, Madras and Bombay.
The Government Examiners of Accounts, East Indian, Bengal-Nagpur, Southern Mahratta, Indian Midland, Rohilkhand and Kumaon, and Bengal and North-Western Railway Companies.

Sir, Simla, the 24th August 1892.

With reference to my circular no. 14 of 1886, I have the honour to forward, for your information and guidance, a revised memorandum of instructions for the audit of suspense balances.

I have the honour to be,
Sir,
Your most obedient Servant,

R. G. MACDONALD,
Offg. Accountant General.

Documents accompanying.
One memorandum.

6/2811

Enclosure to Accountant General's Circular No. 22 of 1892.

Audit of Suspense Balances.

The balances of the Public Works Department requiring audit are—

Balances affecting charge to grant.

I.—Stock or Stores.
II.—Stock Purchases.
III.—Stock Sales.
IV.—London Invoices.
V.—London Stores.
VI.—Workshop Suspense.
VII.—Manufacture.
VIII.—Miscellaneous Advances (*Suspense* in open line books).
IX.—Demands Payable.

Balances affecting credit to revenue.

X.—Traffic Account.
XI.—Foreign Railways.

Balances not affecting grant or revenue.

XII.—Cash.
XIII.—Takavi Advances.
XIV.—Famine Relief.
XV.—Deposits—
  (*a*) General.
  (*b*) Unpaid Wages.
  (*c*) Private Companies.
  (*d*) Miscellaneous.
XVI.—Fines.
XVII.—State Railway Provident Fund.
XVIII.—Provident Institution for Railway clerks.
XIX.—Civil Engineers' Provident Fund.

Every balance should be proved each month as far as possible, *i.e.*, it should be compared and reconciled with other parts of the accounts where the figures appear, and it should be seen that the total is supported by details, and that the items are current and efficient.

2. The balances are all either assets or liabilities of Government.

3. An item of receipt should not be carried to *Miscellaneous Advances* (*Suspense* in the open line section of the Railway Branch), except for adjustment against a debit already there ; nor an item of payment to *Deposits*, except against a credit already in that account.

4. All the balances, except *Stock* (*Stores* in the Railway Branch), should be analysed and proved monthly. In the Buildings and Roads and Irrigation Branches the Stock Balance should be proved twice a year, and in the Railway Branch once a year, in accordance with the prescribed rules.

5. The following are the chief points to be looked to in examining and proving the different suspense balances :—

I.—*Stock* (*or Stores*).—See that—

(*a*) The priced inventories (stock registers or balance returns taken from stores ledgers) work up to the amount at debit of stock or stores in the general books or accounts.

(*b*) There is a record of stock having been taken by a responsible officer within the previous twelve months. (*Vide* Code, Vol. I, Chap. X, para. 96, and Vol. IV, Chap. V, para. 83.) In the case of railways under construction it is sufficient to see that the orders in Code Vol. III, VI, 46, are attended to.

(*c*) The rates at which articles are priced in the inventories are not in excess of current rates of purchase or manufacture, or of actual cost price.

(*d*) The rules relating to depreciation, and to obsolete and surplus articles have been observed.

II.—*Stock Purchases.*—See that—

(*a*) All items are current, and are for bills payable for articles received or value of supplies from Forest Department, or stores to be paid for through an exchange account.

Note.—Purchases paid for in the month in which received need not, except in the open line branch, be brought into this account.

(*b*) There are no debit items.

III.—*Stock Sales.*—See that—

(*a*) All items are current, and that sufficient documentary evidence exists to support recovery.

(*b*) The sales have been made under competent authority ; and that the proper percentages have been added to the book prices when necessary.

(*c*) There are no credit items.

7/28 11

IV.—*London Invoices.*—See that all items are current, and readily adjustable on receipt of necessary particulars, and that there are no items except those which have come from or will pass direct into Expenditure in England or London Account and London Stores.

V.—*London Stores.*—See that—

(*a*) The items represent nothing else than charges (English or Indian) upon stores imported from Europe, which have not arrived at destination in India.

(*b*) All items are current.

VI. & VII.—*Workshop Suspense or Manufacture* account including *Stock manufacture.*—See that—

(*a*) The balance is supported by details leading down to the individual operations, such as the individual jobs undertaken in large shops, or the individual operations of brick making and such like.

(*b*) The operations are all current, and undertaken under competent sanction.

(*c*) The accounts of manufacturing operations carried on from year to year are closed annually in the off season.

(*d*) Credit items in the detail of balance are noted for immediate adjustment.

(*e*) The detail consists of nothing else than labour and materials expended upon unfinished works.

(*f*) That for all jobs undertaken for outsiders, a sufficient deposit has been made, where such a deposit is required by rule; and that on the first appearance of a work it is seen that an estimate is on record, containing the extra percentages required by rule, and accepted by the person or department ordering the work.

VIII.—*Miscellaneous Advances.*—(‘*Suspense*’ in the open line books).—See that—

(*a*) There are no credit items.

(*b*) There are no items which can be carried to a final head of account or be at once adjusted through transfers or an exchange account.

(*c*) All items are current, and are recoverable or adjustable.

(*d*) Sufficient documentary evidence exists to support recovery or adjustment.

(*e*) All advances have been made under competent authority and in accordance with Code rules.

(*f*) The entries are confined to the following classes of items:—

(1) Charges of doubtful allocation (to be few and of late date).

(2) Advances to be recovered.

(3) Inter-departmental transactions awaiting acceptance by other departments.

(4) Expenditure irregularly incurred for other than public purposes in anticipation of receipt of deposits or contributions.

(5) Payments made in advance for stores to be supplied.

IX.—*Demands Payable.*—The balance of this account must be proved by details of items.

X.—*Traffic Account.*—*Vide* paragraph 43, Chap. IV, Vol. IV of Code. The balances on the traffic book must be proved by the balance sheets of stations and of the audit office, and by the invoice and way bill registers.

XI.—*Foreign Railways.*—This account must be proved by the traffic book and the outstanding registers.

XII.—*Cash.*—See that the original cash balance statements, (including imprests) of disbursers on the 31st March, are submitted with the monthly accounts for March, and that the balances agree with the final account current of the province or railway,—*vide* Accountant General's Circular No. 7 of 1889.

XIII.—*Takari Advances.*—See Public Works Department Code, Vol. II, Chap. XIV, paras. 128 and 129.

XIV.—*Famine Relief.*—See that the items are such that this head will be eventually relieved by the record of the real value at normal rates under the Public Works heads concerned, and that the unfructuous balance will be transferred to the head 33—*Famine Relief.*

XV.—*Deposits.*—See that—

(i). *General* (*a*) There are no debit items.

(*b*) All items are of a class which may be rightly placed in this account, *i.e.*, that they are—

(1) Sums received to be expended on works for individuals, states or corporations financially independent of Government, or payments in advance for stores to be sold to them.

(2) Sums received as security for faithful performance of agreements.

(3) Sums due to contractors on closed accounts. *Vide* Code Vol. II, Chap. XIII, para. 67.

(*c*) The half-yearly balances of Government securities recorded on reverse of the schedules submitted by executive engineers agree with the register of securities maintained in the Examiner's office.

(*d*) All items are current and relate to works in progress or to agreements in course of fulfilment.

(ii). *Unpaid Wages, &c.*—This account is employed only in the open line section of the Railway Branch. It should be proved by the unpaid wages register; and that register should be examined to see that all items over six months old [excepting bills due to contractors, tradesmen or others, which, when the amounts are at all large, are permitted to remain outstanding for a period of three years] are credited to Revenue, and that items outstanding for a shorter period are individually detailed and remain still unpaid.

(iii). *Private Companies.*—As for Foreign Railways.

(iv). *Miscellaneous.*—See that no items other than those indicated in Public Works Department Code, Vol. IV, Chap. IV, para. 19, appear under this head.

XVI. *Fines.*—See that the balance of the Fine Fund is borne out by the accounts of the fund.

XVII to XIX.—*State Railway Provident Institution and other similar funds.*—The balances of these funds must be proved at the end of each year by the detailed books of the funds.

6. *Audit results.*—Items which, upon the examination of a suspense account, are found to have been wrongly carried into it, and others, which have become capable of settlement, are to be noted for immediate adjustment, in the current month's accounts if possible; and every effort should be made to adjust all such items before the final supplementary accounts of March are closed. The balance accounts of the year should close with as few items in them as possible, and those that unavoidably remain should all be proved to be current and efficient.

7. *Annual Report.*—With the annual accounts prescribed in Code, Vol. II, Chap. XIV, para. 184, Vol. III, Chap. VIII, para. 51, and Vol. IV, Chap. IV, para. 60, Examiners should submit a certificate that the balances have been audited in the manner above indicated. Exceptional items should be specially noticed in the note upon the annual accounts concerned.

SIMLA;
The 24th August 1892.

R. G. MACDONALD,
Offg. Accountant General, P. W. D.

G. C. Press, Simla.—No. 248 P. W. D., A. G.—31-8-92.—385.

9.1/9354/92

(C. No. 1201/8.)

KEEP-WITH CURRENT No.

dated 189 .

9/2811

GOVT. OF MADRAS. 1892. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 14 September 1892.

OFFICE NOTE No. 182. A

To

W.

7 4120 C 9.9.92

To para 18, clause i, of my office note No. 146 A. dated 31st. August 1892, please add the following words:-

> " Every such estimate should be accepted by the person or department ordering the work."

2. I make this addition with reference to clause (f), sub-heads VI and VII of Circular from the Accountant General P.W.D. No.22 of 24th. August 1892 just received and of which a copy is enclosed.

14/9

C.

14/9

(Income)

P. W. DEPARTMENT No. 9351

No. 4213 C d/21 Sept. 1892

Encl: 1

Recd: 16-9-92

Copy forwarded to the Suptg. Engr. II circle, who is requested to make the required addition to the Exr's note No. 146 A. forwarded with this office No. 4120 C d/ 9 Sept. 1892

No. 4120 C d/ 9-9-92
" 2892 W d/ 29-10-91
" 1139 W d/ 24-11-91
" 2838 W d/ 27-10-90
" 207 R d/ 8-3-87

OWB
16.9.92

S. E. II circle 22/9

R 21.9.92

M26²

C.

Nellore DIVISION.

Requisition No. 51 on the Divisional Storekeeper for Articles required for the Workshops.

10/28/11

Dated 31st May 1892.

Description of Articles.	No. or Quantity.	Rate. RS. A. P.	Amount. RS. A. P.	Total. RS. A. P.
Lampoil	6¼	0-3-0	~~[illegible]~~	
Flat iron	3 50	0-0-10	0 2 11	
Sheet iron	11 80	0-1-2	0 13 5	
× Coke	5	0-0-3	0 1 3 ×	
Coal	10	0-0-2	0 1 8	
Cocoanut oil	[illegible]	0-3-4	0 0 3	
Brass	10	0-7-0	0 4 5	
Borax	2	0-6-0	0 0 10	
× Coke	10	0-0-3	0 2 6 ×	
Copper rivets	2	1-0-0	0 2 0	
Screws 1" 2		0-0-10	0 0 2	
Oak paint	8	0-3-0	0 1 6	
Linseed oil	12	0-3-5	0 2 7	
Matchboxes 2		0-0-2	0 0 4	
Wick bundle 1		0-1-0	0 1 0	
Engine oil	12	0-3-10	0 2 11	
Brooms 12		0-0-1	0 1 0	
Baskets 4		0-1-0	0 4 0	
Well rope 1		0-1-6	0 1 6	
				4 0 11

Approved. Recd the above articles

K P.
Superintendent.

K P
Foreman.

Issued.

A Sundara Rao
Storekeeper.

This is evidently an [illegible] 4th days issue [illegible] articles [illegible]

B

Abstract of daily report of materials for 31st May 92.

Lampoil
at 0-3-0 per lb.
0-4
0-2
0-4
0-2
0-2
6-0
6-14
Rs. 1-4-8

Flat iron
at 0-0-10 lb.
3-5
Rs. 0-2-11

Sheet iron
at 0-1-2 lb.
1-8
10-0
11-8
Rs. 0-13-5

Coal
at 0-0-2
10-0
Rs. 0-1-8

Coke
at 0-0-3 lb.
6-0
10-0
15-0
Rs. 0-3-9

Cocoanut oil
at 0-3-4 lb.
0-1
Rs. 0-0-3

Brass
at 0-7-0 lb.
0-6
0-4
0-10
Rs. 0-4-5

Borax
at 0-6-0 lb.
0-1
0-1
0-2
Rs. 0-0-10

Copper tacks
at 0-0-0 [illegible]
0-2
Rs. 0-2-0

28/11

Screws 1"
at 0-0-10 per doz.
2
Rs. 0-0-2

Oak paint
at 0-8-0 per lb.
0-8
Rs. 0-1-6

Linseed oil
at 0=3-5 per lb.
0-12
Rs. 0-2-7

Matchboxes
at 0-0-2
2
Rs. 0-0-4

Wick bundle
at 0-1-0
1-
Rs. 0-1-0

Engine oil
at 0-3-10
0-8
0-4
0-12
Rs. 0-2-11

Brooms
at 0-0-1
12
Rs. 0-1-0

Baskets
at 0-1-0
4
Rs. 0-4-0

Well rope
at 0-1-6
1
Rs. 0-1-6.

PW/83-9
28/5/92

D.

Reference to Madras P. W. D. Code
Paras. 2152, 2157, 2160 to 2162. 14

P. W. D. Form.
No. M 28.

P. W. D. Form,
No, M 25.

6

Reference to Madras P. W. D. Code.
Paras. 2152 and 2157.

P. W. D. Fo
No. M

Division— Nellore

Workshops— Nellore

Daily Report of Materials for the
31st day of May 1892.

28/5/92

12 & 13
281

A

Daily Report of Materials for the 31 day of May 1898 Neuse DIVISION.

3/1583
6 83 pd

Description.	No. or Quantity.	Rate. RS. A. P.	Amount. RS. A. P.	Total. RS. A. P.	Amount charged to each Work. RS. A. P.	No. of Work.*	Name of Work to which issued.
[illegible]	4	0 3 0	0 0 9	9	9	53	HB
Do	2	0 3 0	0 0 5	5	5	16	HB
Flat 1 3/4 × 3/8	3 6	0 0 10	0 2 11			26	HB
Sheet 3/16	1 8	0 1 2	0 1 9	4 8	4 8	"	
Coal	10	0 0 2	0 1 8			62	HB
Coke	6	0 0 3	0 1 3	2 11	2 11	"	
Cocoanut oil	1	0 3 4	0 0 3	3	3	26	HB
Brass	6	0 7 0	0 2 8			53	
Borax	1	0 6 0	0 0 5			"	
Coke	10	0 0 3	0 2 6	5 7	5 7	"	
Copper [illegible]	2	1 0 0	0 2 0	2	2	57	
Lampoil	4	0 3 4	0 0 9	9	9	53	
Do	2	0 3 0	0 0 5	5	5	16	
Do	2	0 3 0	0 0 4	4	4	39	
Screws 1"	2	0 0 10 doz	0 0 2	2	2	26	HB
Brass	4	0 7 0	0 1 9			62	
Borax	1	0 6 0	0 0 5	2 2	2 2	"	
Oakpaint	8	0 3 0	0 1 6			25	
Linseed oil	12	0 3 5	0 2 7	4 1	4 1	"	
[illegible]	10	0 1 0	0 11 8	11 8	11 8	60	
[illegible]	2	0 0 2	0 0 4			"	
Wick bundle	1	0 1 0	0 1 0	1 3 6	1 3 6	"	
Engine oil	8	0 2 10	0 1 11	0 1 11	1 11	53	
Do	4	0 3 10	0 1 0	1 0	1 0	16	
~~Copper Taxus~~	~~2~~	1 0 0	0 2 0				
Brooms	12	0 0 1	0 1 0			6	
Baskets	4	0 1 0	0 6 0			"	
Well rope	1	0 1 6	0 1 6	6 6	6 6	"	
Total ..				4 13 11	4 0 11	4-0-11	

25	26	39	53	57	60	62	5
0-4-1	0-4-8 3 2 5-1	0-0-4	0-0-9 5-7 1-9 1-11 9-0	0-2-0	0-11-8	0-2-11 2-2 5-1	0-6-6

Abstract.

No Rs.

(This can be entered on back of statement if necessary.)

6 = 1-3-4
5 = 0-6-6
16 = 0-1-10
25 = 0-4-1
26 = 0-5-1
39 = 0-0-4
53 = 0-9-0
57 = 0-2-0
60 = 0-11-8
62 = 0-5-1
4-0-11

* The initial P should be prefixed to the No. of the Work done for private individuals.

Foreman.

REFERENCE TO MADRAS P. W. D. CODE
PARAS. 2152, 2157, 2160 TO 2162.

14

P. W. D. FORM.
No. M 28.

D.

P. W. D. FORM.
No. M 25.

PW/83

D.

Reference to Madras P. W. D. Code
Paras. 2152, 2157, 2160 to 2162.

14/28/1

P. W. D. Form.
No. M 28.

Division.

Daily Abstract of Labour and Materials

for ______________ 189

GENERAL CHARGES.

Days.	Cash Payments.			Materials from Stock.			Remarks.
	RS.	A.	P.	RS.	A.	P.	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
Value of work done during the month by Petty contract as per separate account. Add in previous months.							
Total ..							

One form used for
each separate for

8,000—28-4-92.

PW/83
8457/9

Reference to Madras P. W. D. Code,
Paras. 2152 and 2157.

P. W. D. Form,
No. M 25.

Division.—Eastern Dn

Workshops.—Bezwada

15
2811

Daily Report of Labor for the 1st
day of September 1892.

Bezwada
D

PW 64/9759/92

______ Division.

Bezwada WORK SHOPS.

16
28"

Daily Report of Labor for the 1st day of September 1892.

No. of Work.	Lascars at 5½ As.	DO at 5¼ As.	DO at 5 As.	DO at 4¾ As.	DO at 4½ As.	DO at 4¼ As.	DO at 4 As.	Hammerman at 13 As.	DO at 6 As.	DO at 5 As.	DO at 4½ As.	DO at 4 As.	Dredger at 1 --- As.	DO at 3¼ As.	DO at 3 As.	DO at 1½ As.	DO at 1¼ As.	DO at 0-1-1 As.	DO at -1- As.	Coolies at 3¾ As.	DO at 3½ As.	DO at 3 As.	at As.	at As.	Amount chargeable to each work. RS.	A.	P.	—
391																				1					1	8	3	
286																									2	9	5	✓
314			2																	4					2	7	9	
319																									2	4	3	
993																									„	2	4	
323	1		1	1		1	1													8	1				4	14	6	
534																				2					2	8	6	
998					2															4					6	4	„	
538																				2					4	3	6	
321			1																	5					5	7	3	
294			1																						„	9	„	
790																									3	„	„	
164																									„	9	4	
832																									„	4	„	
290																									„	1	6	
160													1												4	2	7	
u 751																				1½					2	6	„	
320			1					1	2	1	1	2		½	½	1	1	½	1						4	2	11	
302			1																						„	15	4	
311																									„	6	6	
999																									„	5	„	
89																									„	8	„	
303	1	1	1	1																2					3	8	„	
1027																									„	6	„	
123																									„	9	6	
P 991																									„	7	6	
283	1																								„	5	6	
318			1																	1					„	8	9	
325			1																						„	5	„	
324							1																		„	4	„	
159																									„	4	„	
318							1																					
292 General Charges																						1			„	3	„	
Total Labor	3	1	10	2	2	1	3	1	2	1	1	2	1	½	½	1	1	½	1	30½	1	1	—	—	56	11	6	
Total Rupees	1-„-6	0-5-3	3-2-0	0-9-6	0-9-0	0-4-3	0-12-0	0-13-0	0-12-0	0-5-0	0-4-6	0-8-0	1-0-0	0-1-7½	0-1-6	0-1-6	0-1-3	0-0-6½	0-1-0	7-2-4½	0-3-6	0-3-0						

5,000—3-11-91.

Foreman.

N.B.—The initial P should be prefixed to the number of work done for private individuals.

18- 5-3
38- 6-3
56-11-6

Bezwada
D
Form No. 25

REFERENCE TO MADRAS P. W. D. CODE,
PARAS. 2152 AND 2157.

P. W. D. FORM,
No. M 25.

DIVISION.—

WORKSHOPS.—

Daily Report of Labor *for the*
day of 189 .

17
#
2811

18/28 11

Bezwada WORK SHOPS.

19 ~~20~~ 28 11

Division.

Daily Report of Labor for the 1st day of September 1892.

No. of Work.	Carpt. at 4 As.	Do at 3 As.	Do at 2½ As.	Do at 2 As.	Do at 1½ As.	Apprentice at 3 As.	at 2½ As.	Do at 2 As.	Do at 1½ As.	Painter at 10 As.	Fitter at 1-2-6	Do at 14 As.	Do at 12½ As.	Do at 12 As.	Do at 11 As.	Do at 10 As.	Do at 9 As.	Do at 8 As.	Do at 7 As.	Do at 6 As.	Do at 5½ As.	Do at 4 As.	Do at 3 As.	Do at 1½ (Amount chargeable to each work RS.)	Lascars 9 (A.)	8 (P.)	7½	Do 7	Do 6
391																													
286														1															
314						1																							
319	1																			1									
993																													
323																													
534	1																												
998	2			1	1																								
538																											1		
321					2	1	1	1							1				1										
294													1												1	1		1	
790		1	1																										
164								1																					
832																		½											
290									1																				
160										1	1						1						2	1					
11 751												1					1	1	1										
320														1															
302																1													
311																½								1					
999																½													
89																		1											
303																		2											
1027																				1									2
123																					1	1							
u 991																													
283																											1		
518																													
325																													
324																													
159																													
318																													
292																													
General Charges																													
Total Labor	4	1	1	1	3	2	1	2	1	1	1	1	1	2	1	2	2	4½	2	2	1	1	2	2	1	1	2	1	2
Total Rupees	1-0-0	0-3-0	0-2-6	0-2-0	0-4-6	0-6-0	0-2-6	0-4-0	0-1-6	0-10-0	1-2-6	0-14-0	0-12-6	1-8-0	0-11-0	1-4-0	1-2	2-4-0	0-14-0	0-12-0	0-5-6	0-4-0	0-6-0	0-3-0	0-9-0	0-8-0	0-15-0	0-7-0	0-12-0

Foreman.

N.B.—The initial P should be prefixed to the number of work done for private individuals.

18-13-6
19-8-9
38-6-3

Reference to Madras P. W. D. Code,

Paras. 2152 and 2157.

P. W. D. Form,
No. M 25.

Division.—

Workshops.—

Daily Report of Labor *for the*
day of 189 .

20/2811

Each number in this column is number assigned to a "job"

Bezwada
D.

2811

Bezwada WORKSHOPS.

———— Division.

Daily Report of Labor for the 1st day of September 1892.

No. of Work.	Work on which employed.	at As.	at As.	at As.	at As.	Black at 1-2-6 As.	DO at 9 As.	DO at 6 As.	Ham at 5 As.	DO at 4½ As.	DO at 3½ As.	DO at 3 As.	DO at 2½ As.	BB at 2 As.	DO at 1½ As.	Lascar at 5½ As.	Carpr at 1-2-6 As.	DO at 10 As.	DO at 9 As.	DO at 8 As.	DO at 7½ (Amount chargeable to each works RS.)	DO at 7 (A. P.)	DO at 6½	DO at 6	DO at 5
391	Making iron cash chests					1							½		½										
286	Maintenance of 6 H. p Engine					1			1						1	¼									
314	Maintenance of Vertical Saw machine						1	¼				1				½									
319	Maintenance of General tools &c							¼			¾			1		¼	½						1		
993	Altering iron Chain							¼		3	¼									1					
323	Saw pitt account							¼									1					1			
534	Making glazed Venetian windows																2		1		1	1			
998	Making lock gates for Lutnipuram																	1		2		1	1		2
538	Making glazed Venetian windows																		1						
321	Stationary Engine 20 H p at work																			½					
294	Maintenance of hand-drilling machine																			4	1			½	
790	Constructing 4th Class staff qrt																					1			
164	Maintenance of steamer Alexander																							½	
832	Making teak wood plat form																								
290	Maintenance of lathe large																								
160	Maintenance of No 2 dredge																								
M 751	Making wood work as per statement																								
320	Steamer alexander at work																								
302	Maintenance of fire Engine																								
311	Maintenance of Band Saw																								
999	Making Window work																								
89	Making screw gearing shutters																								
303	Maintenance of planing machine																								
1027	Repairing Lock of Eastern Mr Office																								
123	Repairing & fitting wagons																								
P 991	Repairing Tent for Mr Malet																								
283	Maintenance of 4 Horse p. Engine																								
318	Maintenance of main shaft																								
325	Maintenance of Cock Burns dredge																								
324	Lighting lanterns																								
159	Maintenance of No 1 dredge																								
318																									
292	~~General Charges~~ Maintenance of drilling machine																								
	Total Labor					2	1	1	½	3	1	1	½	1	1½	1	3½	1	2	7½	2	4	2	1	2
	Total Rupees					2-5-0	0-9-0	0-6-0	0-5-0	0-13-6	0-3-6	0-3-0	0-1-3	0-2-..	0-2-3	0-5-6	4-0-9	0-10-0	1-2-0	3-	0-15-0	1-12-0	0-13-0	0-6-0	0-10-0

M. J.

6,000—3-11-91.

Foreman.

N.B.—The initial P should be prefixed to the number of work done for private individuals.

19-8-9

Berywada

F.

Kistna Eastern DIVISION.

Counterfoil

Requisition No. 361 on the Divisional Storekeeper for Articles required for the Workshops.

23/2811

Dated 1 - 9 - 1892

7. Numbers as per
work in [illegible]

	Description of Articles.		No. or Quantity.	Rate. RS.	A.	P.	Amount. RS.	A.	P.	Total. RS.	A.	P.
713	Flat bar 2"×1"	℔	52-0	0	1	0	3	4	0			
	Sundry iron	"	25-0	0	0	5	0	10	5			
713	Flat bar 2"×1"	"	105-0	0	1	0	6	9	0			
	Do 2½"×½"	"	21-0	0	1	0	1	5	0			
	Sundry iron	"	26-0	0	0	5	0	10	10			
	Charcoal	Parras	2	0	6	0	0	12	0			
	Nut Coal	℔	200-0	7 3 md	0	0	0	10	0			
M 758	Do	"	200-0	7 3 md	0	0	0	10	0			
	Charcoal	parras	2	0	6	0	0	12	0			
	Flat bar 2"×1"	℔	17-8	0	1	0	1	1	6			
N 758	Do	"	17-8	0	1	0	1	1	6			
	Charcoal	parras	2	0	6	0	0	12	0			
	Nut coal	℔	200-0	7	0	0	0	10	0			
175	Do	"	200-0	7	0	0	0	10	0			
	Charcoal	parras	2	0	6	0	0	12	0			
190	Do	"	2	0	6	0	0	12	0			
	Nut Coal	℔	200-0	7	0	0	0	10	0			
M 752	Charcoal	parras	2	0	6	0	0	12	0			
N 752	Do	"	2	0	6	0	0	12	0			
N 770	Do	"	2	0	6	0	0	12	0			
M 770	Do	"	2	0	6	0	0	12	0			
P 894	Sheet iron 3/8"	℔	7-0	0	1	0	0	7	0			
	Charcoal	parras	½	0	6	0	0	3	0			
286	Do	"	½	0	6	0	0	3	0			
	Sheet iron 3/8"	℔	7-0	0	1	0	0	7	0			
996	Charcoal	parra	½	0	6	0	0	3	0			
656	Do	"	½	0	6	0	0	3	0			
996	Screws iron 1¼"		18	0	0	8 dozen	0	1	0			
302	Cocoanut oil	℔	0-8	0	2	9	0	1	4½			
	Flax	℔	0-8	0	1	4	0	0	8			
						Carried over	26	5	3½			

Approved.

C. N. Dowler

Superintendent.

Foreman.

Issued.

Storekeeper.

Kistna Eastern DIVISION.

84/2811

Requisition No. 362 on the Divisional Storekeeper for Articles required for the Workshops.

Dated 1-9- 1892

	Description of Articles.	No. or Quantity.	Rate.	Amount.			Total.		
			RS. A. P.	RS.	A.	P.	RS.	A.	P.
			Brought over	26	5	3½			
321	Engine oil — ℔	1-8	0-3-9	0	5	7½			
	Flax — ℔	0-8	0-1-4	0	0	8			
	Nut Coal — ℔	1120-0	7-0-0	3	8	0			
	Saw dust —	8 Bags	0-0-6	0	4	0			
172	Dungry Cloth	20 yards	0-5-6	6	14	0			
	Twine balls —	6	0-1-3	0	7	6			
	Twine Country ℔	0-8	0-4-9	0	2	4½			
	Bees wax — ℔	0-1	0-15-0	0	0	11¼			
	Needle —	1	0-0-3	0	0	3			
P 1002	Brass wire round 4/8 ℔	0-4	0-13-1	0	3	3			
M 769	Iron wire netting	15 feet	1-4-9	19	7	3			
	Screws iron —	144	0-0-10	0	10	0			
N 769	Do —	144	0-0-10	0	10	0			
	Iron wire netting —	15 feet	1-4-9	19	7	3			
319	Iron pad lock —	1	0-8-0	0	8	0			
897	Screws iron 2"	18	0-1-0	0	1	6			
996	Do — 1¼"	15	0-0-8	0	0	10			
	Joint nails ℔	1-0	0-2-0	0	2	0			
P 991	Country twine ℔	0-4	0-4-9	0	1	2¼			
	Coir — ℔	2-0	0-0-7	0	1	2			
160	Cocoanut oil ℔	0-8	0-4-9	0	2	4½			
	Cotton thread ℔	0-8	0-8-0	0	4	0			
	Flax — ℔	0-8	0-1-4	0	0	8			
998	Screws iron 1"	24	0-0-6	0	1	0			
	— Do — ¾"	60	0-0-6	0	2	6			
999	Iron tacks ½" ℔	0-4	0-6-0	0	1	6			
713	Plumbago — ℔	0-4	0-3-0	0	0	9			
	Nut Coal — ℔	~~100~~-0	7-0-0 ton	0	5	0			
			Total	80	6	10½			

why are
there two
items h

[illegible] 27

N.B.—This space should not be written upon as it is required for filing.

Approved.

Superintendent.

Foreman.

Issued.

Storekeeper.

Reference to Madras P. W. D. Code.
Paras. 2152, 2158 and 2163.

P. W. D. Form.
No. M 26.

Division— Kistna Eastern
Workshops— Bezwada

1

Requisition on the Divisional Storekeeper for articles required for the Workshops.

Form No. 26

E.3
OW 5759/92

---

workmember
Elstre

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 1796, 1801, 1804—6.

P. W. D. Form,
No. M 28.

No. 713

25/28/11

Kistna Eastern Division.

Daily Abstract of Labor and Materials

for September 1892.

Making gates &c for Chintamony lock
~~GENERAL CHARGES.~~
Buckingham Canal Wks

Days.	Labor ~~Cash Payments.~~			Materials from Stock.			Remarks.
1	2			3			4
	RS.	A.	P.	RS.	A.	P.	
September/92 1	"	"	"	14	3	0	✓ 7 Rs 13-13-0
2							
3							
4							
5							
6							
7	0	10	6				
8	0	10	6				Bezwada
9	1	5	0				
10							K
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
August/92 — 26							
" 27							
" 28							
" 29	"	-	-	3	0	6	
" 30	"	"	-	25	7	10	
" 31	"	"	"	3	7	0	
Value of work done during the month by Petty contract as per separate account.	"	"	"				
Add in previous months	7	5	4	77	11	9	
Total ..							

6000—19-5-91.

A. W. Tonge
Asst Supdt. W. Shops.

REFERENCE TO MADR

PARAS: 2152, 2

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1796, 1801, 1804—6.

P. W. D. FORM,
No. M 28.

No. 286 Kistna Eastern DIVISION.

26/28

Daily Abstract of Labor and Materials
for September 1892.
Maintenance of 6 H. P. Engine
~~GENERAL CHARGES~~.

Days.	Cash Payments.			Materials from Stock.			REMARKS.
1	2			3			4
	RS.	A.	P.	RS.	A.	P.	
1	2	9	5 ✓	0	10	0 ✓	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
Value of work done during the month by Petty contract as per separate account. Add in previous months.							
Total ..							

6000—19-5-91.

A. W. Lowe
Asst. Supt. B. St.

Reference to Mad

Paras. 2152,

OW 5.2 9759/82

Bezwada

R

Kistna Eastern Division.

Daily Report of Materials for the 1st day of September 1882

29/28/11

Materials and Cost.										Distribution to Works					
No. of Requisition.	Description.	No. or Quantity.	Rate	Amount.			Total.			Amount charged to each Work.			No. of Work.	Name of Work to which issued.	
		no. ths of	Rs. A. P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
				23	12	3	23	12	3						
361	Charcoal	2 Paras.	0-6-0	„	12	„	„	12	„	„	12	„	1770	Constructing 1st class Taluq Cutchery at Nandigama	
	Sheet iron 3/8	7 „ „	0-1-0	„	7	„	„	10	„	„	10	„	1894	Hony Club Secy: Bezwada	
	Charcoal	½ Para	0-6-0	„	3	„								„ „	
	Do —	½ Para	0-6-0	„	3	„	„	10	„	„	10	„	286	1 Portable Steam Engine 6 H.P. repairing.	
	Sheet iron 3/4	7 „ „	0-1-0	„	7	„									
	Charcoal	½ Para	0-6-0	„	3	„	„	3	„	„	3	„	996	Widening Western Delta Main	
	Do —	½ Para	0-6-0	„	3	„	„	3	„	„	3	„	656	Repairing wharf wall at Main Canal at Bezwada	
	Screws ¼	18	0-0-8	„	1	„	„	1	„	„	1	„	996	Widening Western Delta Main Canal.	
			Total	26	3	3	26	3	3						

Abstract.

No. Rs.

(This can be entered on back of Statement if necessary.)

Foreman.

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 2152 AND 2157.

P. W. D. FORM.
No. M. 27.

DIVISION—

WORKSHOPS—

Daily Report of Materials *for the* day of 188

28
28/11

Kistna Eastern DIVISION.

Daily Report of Materials *for the* 1st day of September 1892

MATERIALS AND COST.										DISTRIBUTION TO WORKS				
No. of Requisition.	Description.	No. or Quantity.	Rate	Amount.			Total.			Amount charged to each Work.			No. of Work.	Name of Work to which issued.
		No. lbs oz	RS. A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		
				26	3	3	26	3	3					
361	Cocoanut oil	" 8 -	0-2-9	"	1	4	"	2	"	"	2	"	302	1 Portable fire Engine repairing
	Flax	" 8 -	0-1-4	"	"	8								No. ✓ Rs.
362	Engine oil	1 8 "	0-3-9	"	5	8	4	2	4	4	2	4	321	Stationary Engine 20 H. P. at work.
	Flax	" 8 "	"-1-4	"	"	8								
	Nut coal	1120 " "	7-0-0 per ton	3	8	"								
	Saw dust	8 Bags	0-0-6	"	4	"								
	Dungey Cloth	20 yds	0-5-6	6	14	"	7	9	1	7	9	1	172	(This can be entered on back of Statement if necessary.) Repairing Iron Punt No. 6.
	Twine balls	6	0-1-3	"	7	6								
	Do Country	" 8	0-4-9	"	2	5								
	Beeswax	" 1	0-15-0	"	"	11								
	Needle	1	0-0-3	"	"	3								
			Total ..	38	"	8	38	"	8					

Foreman.

Reference to Madras P. W. D. Code.
Paras. 2152 and 2157.

P. W. D. Form
No. M 27.

Division—

Workshops—

Daily Report of Materials for the day of 188

Bezwada
H

Kistna Eastern Division.

Daily Report of Materials for the 1st day of September 1892

Materials and Cost.										Distribution to Works.				
No. of Requisition.	Description.	No. or Quantity.	Rate.	Amount.			Total.			Amount charged to each Work.			No. of Work.	Name of Work to which issued.
		lbs oz	RS. A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		29/2811
361	Flat bar 2×1	52	0-1-0	3	4									Abstract.
	Sundry iron	25	0-0-5		10	5								Constructing Chintamany Lock gates in
	Flat bar 2×1	105	0-1-0	6	9									
	do — do — 2½×½	21	0-1-0	1	5									
	Sundry iron	26	0-0-5		10	10	13	13	3	13	13	3	713	Buckingham Canal Division
	Charcoal	2 Paras	0-6-0		12									" "
	Nut Coal	200	7-0-0 per ton		10									
	do — do —	200	7-0-0		10									(This can be entered on back of Statement if necessary.)
	Charcoal	2 Paras	0-6-0		12		2	7	6	2	7	6	4758	Constructing 1st class Talug Cutcherry at
	Flat bar 2×1	17 8	0-1-0	1	1	6								Masulipatam
			Total ..	16	4	9	16	4	9					

Foreman.

Reference to Madras P. W. D. Code.
Paras. 2152 and 2157.

P. W. D. Form
No. M 27.

Division—

Workshops—

Daily Report of Materials *for the* *day of* 188

---

30 28/11

Kistna Eastern Division.

Daily Report of Materials *for the* 1st *day of* September 1892

Materials and Cost.										Distribution to Works.				
No. of Requisition.	Description.	No. or Quantity.	Rate.	Amount.			Total.			Amount charged to each Work.			No. of Work.	Name of Work to which issued.
		lbs oz	Rs. A. P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
				16	4	9	16	4	9					
361	Flat bar 2×1	17 8	0-1-0	1	1	6								Constructing 1st Class
	Charcoal	2 Paras	0-6-0		12		2	7	6	2	7	6	N 758	Taluq Cutchery at Nandigama
	Nut coal	200	7-0-0 per ton		10									
	do — do	200	7-0-0		10									Repairing Iron Punt
	Charcoal	2 Paras	0-6-0		12		1	6	0	1	6	0	175	No. 4.
	do —	2 Paras	0-6-0		12									Repairing Iron Punt
	Nut Coal	200	7-0-0		10		1	6	0	1	6	0	190	No. 30.
	Charcoal	2 Paras	0-6-0		12			12			12		N 752	Constructing 1st Class Taluq cutchery at Masulipatam
	do —	2 Paras	0-6-0		12			12			12		N 752	— do — at Nandigama
	do —	2 Paras	0-6-0		12			12			12		N 770	— do — at Masulipatam
			Total …	23	12	3	23	12	3					

No. Rs.
„ „
„ „
(This can be entered on back of Statement if necessary.)

Foreman.

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 2152 AND 2157.

P. W. D. FORM.
No. M 27.

DIVISION—

WORKSHOPS—

Daily Report of Materials for the day of 188

31/28

Kistna Eastern DIVISION.

Daily Report of Materials for the 1st day of September 1887

4

No. of Requisition.	Description.	No. or Quantity.	Rate	Amount.			Total.			Amount charged to each Work.			No. of Work.	Name of Work to which issued.
		No. lbs. ozs.	RS. A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		
				38	"	8	38	"	8					
362	Brass wire round 1/8	" 4	4-13-1	"	3	3	"	3	3	"	3	3	P 1002	A. C. Perera Esqr.
	Iron wire netting	15 ft.	1-4-9	19	7	3	20	1	3	20	1	3	N 769	Constructing 1st class Talug Cutchery at Masulipatam
	Screws Iron	144	0-0-10 per dozen	"	10	"								
	Do — do —	144	0-0-10	"	10	"	20	1	3	20	1	3	N 769	Do — do — at Nandigama.
	Iron wire netting	15 ft.	1-4-9	19	7	3								
	Iron Padlock	1	0-8-0	"	8	"	"	8	"	"	8	"	319	General Tools.
	Screws 2"	18	0-1-0 per dozen	"	1	6	"	1	6	"	1	6	897	Repairing Anicut Supdts Pinnace
	Do — 1/4	15	0-0-8	"	"	10	"	2	10	"	2	10	996	Widening Western delta Main Canal.
	Joint nails	1 " "	0-2-0	"	2	"								
			Total	79	2	9	79	2	9					

(This can be entered on back of Statement if necessary.)

Foreman.

Reference to Madras P. W. D. Code.
Paras. 2152 and 2157.

P. W. D. Form.
No. M 27.

Division—

Workshops—

Daily Report of Materials *for the* day of 188 .

32
2811

Kistna Eastern Division.

Daily Report of Materials *for the* 1st day of September 1892

Materials and Cost.												Distribution to Works.				
No. of Requisition.	Description.	No. or Quantity.			Rate	Amount.			Total.			Amount charged to each Work.			No. of Work.	Name of Work to which issued.
		No.	lbs	oz	RS. A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		
						79	2	9	79	2	9					
362	Country twine		"	4	" 0-4-9	"	1	2	"	2	4	"	2	4	991	For Mallets
	Coir		2	"	" 0-0-7	"	1	2								
	Coconut oil		"	8	" 0-4-9	"	2	4								Maintenance & Repairs
	Cotton thread		"	8	" 0-8-0	"	4	"	"	7	"	"	7	"	160	Repairing Lock steam
	Flax		"	8	" 0-1-4	"	"	8								Dredge No. 2.
	Screws 1"	24			"-"-6 per dozen	"	1	"	-	3	6	-	3	6	998	Constructing Lutchmi-
	Do — 3/4	60			"-"-4-6	"	2	6								puram Lock G. Do
	Iron tacks 1/2"		"	4	" 0-6-0	"	1	6	"	1	6	"	1	6	999	Do — Do —
	Plumbago		"	4	" "-3-"	"	"	9								Constructing Chintamany
	Nut coal		100	"	" 7-0-0 per ton	"	5	"	"	5	9	"	5	9	713	Lock gates B. Canal Do
					Total ..	80	6	10	80	6	10					

(This can be entered on back of Statement if necessary.)

J. N. Joyce
Foreman.

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 2152 AND 2157.

Bezwada
H

P. W. D. FORM.
No. M 27.

DIVISION—Kistna Eastern

WORKSHOPS—Government.

Daily Report of Materials for the 1st day of September 1892

Bezwada
H

[illegible]

Abstract for 1st September/92

713	14-3-0
M758	2-7-6
N758	2-7-6
175	1-6-0
190	1-6-0
M752	0-12-0
N.752	0-12-0
M.770	0-12-0
N.770	0-12-0
P.894	0-10-0
286	0-10-0
656	0-3-0
996	0-6-10
302	0-2-0
321	4-2-4
172	7-9-1
P1002	0-3-3
M769	20-1-3
N.769	20-1-3
319	0-8-0
897	0-1-6
P991	0-2-4
160	0-7-0
998	0-3-6
999	0-1-6
Total Rs-	8[illegible]-6-10

14/8

(C. No. $\frac{1201}{8}$.)

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

33/28/11

Madras, 31 August 1892.

OFFICE NOTE No. 146 A

To

W.

Workshop Accounts, Nellore Division.

These are based on Madras Code, paras 1793 to 1816; but however suitable these rules may be for shops of any magnitude, they are in my opinion much too complicated for a workshop of the character of that at Nellore.

2. The attempt to arrive at the actual cost of every job, necessitates the use of a multiplicity of forms; and when all these have been elaborated, the result is, after all, only an approximation of actual cost.

3. For instance, the wage of eachman employed in the shop is distributed daily over the several jobs on which he is supposed - I use the word deliberately - to have been employed. But what are the data on which this distribution is made? The Superintendent of the shop reluctantly explained to me that at 5 P.M. every day, his clerk (salary Rs.20) went round and asked each man on what job or jobs

3000—3-2-91.

his time had been spent during the day, and that, on the men's declarations, their wage was allocated to the various jobs.

4. This is, assuredly, not " actual cost " of labour on each job; but to arrive at it, a most elaborate form (No. M.25) is maintained, one for each day, with 20 columns for each day; and in order to group together the charges on each job, as scattered over form No.24, an intermediate record is kept in a " rough ", unauthorized book.

5. As regards labour charges, then, it is indisputable that the amount charged to individual jobs is nothing more than an estimate, and an estimate based on most unreliable data, viz the word of the workmen engaged in the shop.

6. To turn, next, to charges for material, and it is found that the data for the charge made to each job are equally unreliable, while the procedure for obtaining the material from stores is the most complicated I have ever seen.

7. To demonstrate this, I submit (as enclosure A) the daily report (form No.M.27) of materials for one day, as a fair sample. The total value of the stores used in the shops on the 31st. May aggregated the insignificant sum of Rs.4-0-11, but this represented

2 Prec

29 separate indents on the Store-keeper within 6 hours. That is to say, at commencement of the day the Superintendent found he wanted 4 oz. of lamp oil, price 9 pies, for job No.53, and the Store-keeper had to comply with the demand; scarcely had this been done when the Superintendent discovered his need of 2 oz. of lamp oil for job No.16, and the same process was repeated; the Superintendent's next demand was for 2 annas and 11 pies worth ~~shell~~ flat iron for job No.26; the next for 1 anna and 9 pies worth of ~~steel~~ sheet iron for the same job; and so on throughout the day.

8. The next stage in the procedure is to collect all the charges on each job, and this is done in the abstract at foot of the form.

9. The operation that follows this is the grouping together of all issues of the same article on each day, & this is done on " rough papers which are thrown away " - a most objectionable practice (see para 27 of inspection report on the Coimbatore office) - but enclosure B shows the labour involved in this operation.

10. Immediately following this, is a formal requisition on the Store-keeper for the total quantity of each article drawn from stores during the day, as shown in enclosure B, and this will be found in enclosure C (form No.M.26).

11. If it be remembered that

enclosures A,B,and C are a record, at this initial stage, of only one day's transactions, the bulk of these preliminary records and the labour involved in their preparation, will be easily guaged.

I2. But this is not all. I may say without hesitation that the debit to each job for these withdrawals from stores is not the cost of the stores actually used on the job; and I may add that the Workshop Superintendent admitted that either he, or if he was otherwise engaged, his clerk (drawing a salary of Rs.20), "made the requisition to the best of his judgment", and that if "after indenting, any material remained over from a job, it was used on another job, "notwithstanding, be it remembered, that the cost had been charged to the job on account of which the supply had been drawn from stores. And I may add, without fear of contradiction, that it is impossible to estimate, accurately, the quantity of these petty stores that is used on a particular job.

I3. Perhaps the weakest part in the system is the attempt to allocate to individual jobs, each day, the cost of feeding the engine that works the different machines. In the largest workshops, such charges, and indeed all the other charges exhibited in enclosure A, are debited to indirect, or "General", charges of the shops, which at the end of the month are distributed proportionately to direct outlay on each job.

35/2811

I4. It is thus shown, conclusively, that both as regards labour and materials the charges made to each job are not actuals.

I5. I pass now to the trouble involved in collecting the charges of each kind on each job. This is done in form No.M.28 (enclosure D), of which there is one for each job, or say from 60 to 70 each month. It is posted from -

i. form No.M.25 for labour;
ii. ,, ,, 27 for petty stores;
iii. ,, ,, 9 for timber & firewood;
iv. ,, ,, for payments to the sawyer; and from
v. the Workshop Superintendent's imprest cash account for petty cash payments.

Could any procedure be more elaborate, especially when the results, at the best are mere approximations ?

I6. With all deference to the rules quoted in para I of this note, I submit that in a Government workshop, of even the greatest magnitude, the need for accuracy in arriving at the actual cost of each job, does not exist. In a commercial undertaking, the case is different, as the element of competition comes in there, and it is necessary for the manufacturer to know, as closely as he possibly can, the cost of each operation. The attempt in Government Workshops to arrive at this, by means of elaborate returns, is a great waste of labour, especially when it is remembered that the allocation of charges is, as a rule, left to the intelligence of an irresponsible clerk (see paras 3 and II). And this leads me to suggest that all practical purposes would be met by distributing the total charges for labour & material on some recognized principle.

I7. But before I formulate my proposal, it may be as well to analyze the operations of the Nellore workshop for the past two years, in order to justify a change of procedure. This is tabulated as follows:-

	I890-9I Rs.	I89I-92. Rs.
i. Departmental work..............	I8,362	I5,457
ii. Work for other Departments......	846	676
iii. Work for private individuals....	3I0	626
	I9,5I8	I6,759

Of i, the bulk of the work is done for one project in the Division, and even if this were not the case, it would not matter one iota if one work were charged a few rupees too much, & another work a few rupees too little, for work done in the shop. As a matter of fact, this is the case at present, as shown in paras 3 and I3.

I8. Instead, therefore, of arriving at this approximation in the round-about complicated, and costly procedure now in force, I would earnestly recommend that-

36/2811

i. on receipt of an order for work from any source, the cost be carefully estimated both for labour for materials, and that this esti mated cost be taken as the cos of a job;

ii. that the cost of labour and material, used each month, be debited t one general account, say the workshop suspense account;

iii. that this account be credited, a each job is completed, with the estimated cost as obtained by operation;

iv. that the balance of this account, after providing for outlay on unfinished jobs, be proportionately d bited or credited to the jobs done during the previous six months, pro vided the accounts of the works t which they appertained had not been finally closed.

I9. The operation of making a careful estimate of the cost of each job would give no extra trouble, as every charge for labour and material, is already estimated (vide paras ~~4~~ 5 and 14), though in a much less satisfactory manner than that proposed. The great difference between the two procedures is that in future the approximate cost of a job will, if these proposals meet with approval, be ascertained with the minimum of trouble, and without the sham of its representing "actuals".

20. I may mention that until 3Ist.

December 1886 it was the practice for the Government Telegraph Department to charge State Railways with interest on the actual cost of constructing their lines of telegraphs, in addition to a maintenance rate, bearing a proportion to the total maintenance charges of the Telegraph Department for the year for which the bill was prepared; but under the orders of Government of India P.W.D.No.53 T, dated 23rd. February 1887, this was abandoned, and "universal fixed rates" were introduced, with effect from 1st. January 1887 (G.O.No.207 R. of 8th. March 1887). This case is not altogether identical with the one under discussion, but I venture to suggest that universal rates, based on the accumulated calculations of averages of previous years, when both material and labour were at a higher or lower value than at present, are less likely to approximate to present actual cost than a system of carefully estimating the cost of each work at rates that are current when the work is put in hand.

21. The weight of argument is therefore decidedly in favour of the proposal made in this note; and if State Railways are willing to make large, and annually recurring payments to the Government Telegraph Department on the data stated above, there is, I submit, all the greater reason for accepting the principle advocated in this note,

37/2811

in reference to small sums which go out of one pocket and into another of the same proprietor.

22. If it should happen - which should not be the case with careful estimating - that a private job has been under-charged, the deficit will be more than covered by the additional 25 per cent that is charged on the actual cost of such work; but the "private" work done is so small that this element may well be thrown out of consideration.

23. If it be decided to place some restriction on the application of the principle here advocated, I would suggest that it be applied to jobs, either for the Department, or for other Departments, or for the public, costing less than Rs.1,000 each, which is Rs. 1,500 less than the limit fixed in Madras Code paras 1785 to 1792 for manufacture accounts which are kept very much on the lines here proposed. It would indeed appear from paras 1785 & 1793 of that Code that the intention of Government was to apply the rules in paras 1793 to 1816 only to workshop jobs costing more than Rs.2,500.

24. I would further recommend that the same rule be extended to all sub-divisional workshops in the Presidency, as it is only by the abolition of every description of unnecessary work that divisional and sub-divisional offices will

P. W. CURRENT No. 8851

have time to devote to the essentials of accounting.

25. It is within the powers of the Government of Madras to frame its own rules on the subject, as the Government of India Code is silent with reference to it.

31/8

C.

31/8
(Encl 4)

Recd. 1st September 92
enclos 4

Ex. Allo 2892 W 29.10.91
" " " 1139 W 24.4.91
" " " 2838 W 27.10.90
" " " 207 R 8.3.87

28.9.92

(C. No. $\frac{1201}{8}$.)

KEEP-WITH CURRENT No.

dated. 189 .

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 1st September 1892.

OFFICE NOTE No. 147 A

28/2811

To

W.

Workshop Superintendent and Storekeeper Nellore Division.

Closely connected with the proposals submitted in my office note, No. 146 A. dated 31st. August 1892 for simplification in the procedure for sub-divisional workshop accounts, is the desirability of readjusting the duties of the Superintendent of the workshop, and of the Storekeeper, in the Nellore Division.

2. Both these men are treated as holding separate charges, but it is submitted that this arrangement is not conducive to the best results.

3. In addition to his functions as Workshop Superintendent, Parthasarathy Naidu (who draws a salary of Rs.45 and a pension of Rs.23) has charge of all the timber and firewood in the sub-division and the Storekeeper, A. Sreenivasa Row (salary Rs.25) has charge of all other stores.

4. The result of this is that articles of daily & hourly consumption

in the workshop are in the custody of the storekeeper, and that if the workshop Superintendent requires an ounce of lamp oil, half a dozen screws, or even a box of matches, he has to indent on the Storekeeper for it. As shown in para 4 of my office note quoted above, indents on the Storekeeper for these petty supplies are numerous, amounting from 20 to 30 a day, and sometimes more.

5. And consequent on this, work is duplicated in the accounting for these small stores. For instance, on purchase, they are brought on to the storekeepers form No.M.9, as receipts; on issue to the workshop, they are written off his form No.M.9, and brought on the workshop Superintendent's return of receipts. These items then pass through the Storekeeper's forms IO and II, and also through the divisional form as issues, and per contra through the Workshop Superintendent's forms IO and I2, and also the divisional form as issues.

6. All this is unnecessary. In large workshops the Superintendent holds an imprest, equal to a consumption, of about a month's requirements of petty stores, the object being to avoid constant requisitions on the Storekeeper, while all other materials are in the custody of the Storekeeper. But, as shown in para 3, the procedure here is reversed.

13/11/92

7. In my opinion, any division of responsibility for the accounting and

19

39/2811

issue of stores in the Nellore sub-division is undesirable. The Workshop Superintendent is a man of considerable experience, is well reported on, and draws a pension of Rs.23 a month in addition to his salary; the storekeeper on the other hand, is young and comparatively inexperienced - I say not a word to his disparagement, for he is very energetic and intelligent - and he draws a salary of only Rs.25 a month. These facts would seem to point to the workshop Superintendent as the more suitable man of the two for the charge for all the stores, in addition to his present duties.

8. One advantage of such an arrangement would be that the excessive duplication of work noticed in para 5 would be avoided, and on this ground alone I recommend that the change be sanctioned; but beyond this, the time of the Storekeeper and his assistant would be set free for other duties, as shown in the following paras.

9. At present the Workshop Superintendent and the storekeeper have an assistant each, but if the proposals submitted in my office note No.I46 A. dated 3Ist. August I892 are approved by Government, there will be next to no work for the workshop clerk, T. Ramachendra Row (salary Rs.20), whose time is at present entirely taken up in preparing the various returns that are necessary under the present system of accounting in

8889

the shop; and the most convenient arrangement would probably be for him to take over the detailed work in connection with store-keeping now done by the Storekeeper.

10. This would enable the storekeeper to give undivided assistance to the Accountant. At present, with the incessant interruptions to his work as noticed in para 7 of my office note No.146 A, dated 31st. August 1892, the help that he renders in the preparation of the monthly accounts, which is a portion of his duty, is very fragmentary & therefore unsatisfactory.

11. The assistant to the Storekeeper on Rs.15 a month, who is only a temporary clerk, would not be required.

12. In the event of these proposals being sanctioned by Government I will submit, for approval, considerably simplified forms for the accounting of stores in the Nellore Sub-division.

C.

Recd 1.9.92

29.9.92

Superintending Engineer's Office.

No. 403 NL

II CIRCLE, Bezwada

Dated 24th Sept 1892.

From,

J. W. Martin Esquire,
Superintending Engineer,
II Circle.

To,

The Chief Engineer,
Public Works Department,
Madras.

Inclosures. 10.
2 Office notes of Exr
Nellore Workshops
1 Daily Report of materials
1 Abstract of do
1 Requisition
1 Daily abstract of labor & materials
Bezwada Workshops
1 Daily Report of labor
1 Requisition
1 Daily Report of materials
1 Daily abstract of labor & materials
10

Sir,

With reference to your No. 4120 C dated 9th instant enclosing office notes nos 146 A and 147 A dated 31-8.92 and 1.9.92 — respectively from the Examiner Public Works accounts relating to the system of keeping the accounts at Nellore Workshops for certain items for my opinion, I have the honor to state that the papers relate to points as follow.

(1) The present system of attempting to arrive at the actual cost of each job does not give correct results and is complicated.

(2) The method the Examiner proposes to

adopt

adopt for arriving at the cost of each job in supersession of the present system.

(3) Readjusting the duties of the Superintendent and Storekeeper.

2. I have not forwarded the notes to the Executive Engineer, Nellore Division for his opinion, but I went through them with the Superintendent and Accountant of the Bezwada Workshops. The accounts of Nellore Workshops appear to be kept in almost exactly the same way, as they are kept in Bezwada Workshops. I think, therefore, it is not necessary to send the Examiner's notes to the Executive Engineer for his opinion.

3. In regard to actual cost of each job, the existing system of arriving at the cost of labor is as described by the Examiner in para 3 of his note No. 146 A. The result so arrived at is not, of course, always actual cost strictly speaking, but, I think it is practically actual cost, or, at all events, it is sufficiently correct for requirements. The Examiner, however, appears to consider that because the workmen tell the Clerk how long daily they work on a job, that therefore the information is not reliable.

I

I donot consider that information so collected is not fairly reliable, taking the practical view of the question. I take this view of the matter, because, as in practice, it really makes no difference whatever to the workmen whether they are put down for two, three &c hours on a job, they are not likely to wilfully try to mislead about giving correct time. They donot, of course make a practice of noting the hour when they go to a job and leave it, but in my opinion the time given by them is on the average practically accurate.

4. In para 4 of note 146 A, the Examiner finds fault with Form No. 25 - This is the form in which the details of labor for each job are given - I enclose a copy of the form filled up at Bezwada Workshops for the first of this month. I donot think the form is very complicated and troublesome to maintain, taking into account that the "amount chargeable to each work" as shown in the last column is made up daily, and that there must be some method maintained for arriving at the cost of each job. As to the "rough

unauthorized

7. In view to bringing before you as clearly as possible the existing method for arriving at the cost of each job, I am forwarding a set of accounts prepared at Bezwada for 1st September for "Work No. 713". Bezwada D or Form No. 25 shows that labourers were not employed on the first: Bezwada E or Form No. 26 exhibits the stores used on the work or job; Bezwada H or Form No. 27 gives an abstract of the value of stores used; and Bezwada K or Form No 28 brings together the value of labour and materials employed and used on the work for 1st September.

8. In regard to the method the Examiner proposes to adopt for finding the cost of each job in supersession of the present system, the details are given in para 18 of his note to 146 A. It appears to me that the success of his method will depend on the accuracy of the estimate for each completed job, and on the correctness of the estimate for the remaining work of each incomplete job at the time the general outlay is proportionately debited or credited to all the jobs under execution during the previous six months. It is always difficult to make a correct estimate in the first instance for workshop's jobs; and it is still more difficult to make a reliable

estimate

estimate for the remaining work in the case of an incomplete job. In these circumstances, I am of opinion that there would be considerable difficulty and confusion in arranging to proportionately debit or credit to jobs the expenditure exhibited in the general account. Under any circumstances, there must be some defined way for the Superintendent to indent for stores, and for showing the stores with price daily issued to him; there must also be some defined way of assigning work to the workmen daily, and for recording the same, as, of course, it would not answer to allow the men to wander about the shops and take up any work they please. I think therefore, that even should the Examiner's proposal be accepted, Forms No. 25, 26 and 28 or three forms nearly similar to them must be maintained. Form No 27 which exhibits the cost of the stores used on each job might be abolished, but this would not cause much saving as regards account work.

9. My opinion is that the Examiner's proposal does not possess any appreciable advantages over the existing system, and as it is not desirable to make a change except for good reasons, I recommend that the present system should be

43/28.11

Continued

continued and the Examiner's proposal should be ~~abolished~~ abandoned.

10. With regard to readjusting the duties of the Superintendent of Workshops and the Storekeeper, the Examiner's proposal is given in his note 147 A. It is simply to put the Superintendent in direct charge of all the stores in addition to his present duties, and not keep a storekeeper at all. At present, the StoreKeeper is directly responsible to the Executive Engineer, Nellore Division for everything that goes on in the Workshops. He must see that the men come to work at the proper hour, and do not leave before the end of the day; that they properly execute work, and do not waste materials &c. You will, I think, perceive that the Superintendent cannot attend to all these matters unless he is always free to move about the Shops. On the other hand if he is made Storekeeper, he certainly will not be able to freely move about as he must spend a good part of his time in the Store room issuing and receiving stores, and arranging them to prevent Confusion. Indents may often be numerous during the day for small articles such as nails, screws, paints, Charcoal, small pieces of iron &c. To weigh or count such articles, give the price of each, and make proper entries in the Store Account —

is

is tedious work, and unquestionably it would oblige the Superintendent to spend a good part of each day in the Storeroom. Moreover, the Superintendent is, or ought to be, a practical workman, but men of this class seldom know much about accounts. I think this is reasonable, and that it would hardly be fair to expect a Superintendent to keep accounts without assistance.

4.4/28/11

11 The Examiner, however, appears to consider that because under the present arrangement, the Superintendent is in charge of timber and firewood, there is no reason why he should not be placed in charge of all stores, but you will easily understand that there is great difference between being in charge of logs of timber that no animal, except an elephant, can freely move, and being in charge of small stores.

12. In para 6 of his note the Examiner observes that in large workshops the Superintendent holds an imprest equal to a consumption of "about a months requirements of petty stores". He should have explained this matter further, for it is impossible to suppose that, for instance, the Superintendent

of

of the Railway Workshops, Madras, is in charge of Stores, and I very much doubt if even any of his deputies keep small stores. Perhaps Mr refers to Foremen – such men may be in charge of small stores but as each Foreman is in charge of only his own shop, it may be practicable for him to keep stores; this however is quite different from making the Superintendent, who is responsible for everything connected with the Workshops, the general Storekeeper.

13. For the reasons stated, I am convinced it would never answer to make the Superintendent of the Nellore Workshops Storekeeper in addition to his present duties. I do not, therefore, approve of the Examiner's proposal in regard to readjusting the duties of the Superintendent and Storekeeper.

I have the honor to be,
Sir,
Your most obedient Servant,

J. W. Martin
Superintending Engineer
V Circle

23.9.92

45/2511

P. W. CURRENT No. 9759

From

The Supg Engineer
2nd Circle

To

The Chief Engineer
P. W. Dept
Madras.

Recd: 28-9-92

Dated 24th Sept 92

No. 403 NL

Encls. 10

Account at Nellore Workshops — Offering remarks on the Examiner's Office notes relating to the system of Keeping the —

Memo No. 4213 C d 21-9-92
" " 4120 C d 9-9-92
Pr. A No. 2892 W d 29-10-92
" " " 1139 W d 24-4-91
" " " 1139 W d 24-4-91.
" " " 2838 W d 27-10-90
" " " 207 R d 8-3-87

R 8-10-92

Sent again 0/3/10

0/28/9

old 186 G
No 30 G
Am 4-10
on 6-10

P. W. D.

S.A.W

Is not "Storekeeper" in the 14 line of page 8 of G.O. 2811 W a misprint for Superintendent

46/2811

18/10

D.S.

The word "Storekeeper" occurs in the original, but it is evidently a clerical error. The printed copies will be corrected before issue.

18/10 Ch

1

P. W. CURRENT No. 9769

pd 1867
M 30/9
Am 4-10
on 6-10.

P. W. D.

Note by Chief Engineer P. W. D.

14 P

47/2811

There is no doubt much force in some of the Examiner's criticisms and the whole of them may be studied with advantage by the Executive Engineer, but I am opposed to the introduction of changes in procedure and practice unless the practical advantage by such changes can be very clearly shown.

I am disposed to agree with the Superintending Engineer that the advantage of the proposed change will be very small, and would therefore leave the present proced-

procedure undisturbed.

E. W.
3. x. 92

Cir. 9759

48/2811

DW 2811 W

The Supdg Engr 2nd Circle does not endorse the Exe's proposals to modify the system of account in ~~the~~ Nellore Workshops, nor does he approve the proposed ~~[illegible]~~ rearrangement of the duties of the Workshop Supt: & Storekeeper —

The papers are submitted for final orders, with reference to the notes attached to No 4120 C of 9.9.92.

Cr
28/9/92

W.

For orders - I think that Mr L.G. shows that the Exr proposals possess no very great advantages

over the procedure
now in force.

OW
30.9.92

Send to Madras

20/9

P. W. DEPARTMENT.

49/2811

READ the following:—

Letter from the Suptg. Engr. II circle No. 403 N.L. d/ 24 Sept 92

Note by the Chief Engineer, P.W.D. d/ 3d October 1892.

FOR ORDERS.

On the whole, I agree with W.

MO
5 Oct

W
7.10

Hu

2811 W

No. 2811 W d/8 October 1892

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

9/10/11

READ the following

Office Note from the Examiner P. W. Accounts (H.E. No. 146 A d/ 31. viii. 1892)
—do— —do— —do— (" " 147 A d/ 7. ix. 1892)
From the S. E. II circle (" " 403 N. L d/ 24. ix. 1892)
Note by Chief Engineer P. W. D. (——— d/ 3. x. 1892)

15 P

His Excellency the Governor in Council agrees with the Chief Engineer. No change in existing procedure will therefore be made.

S. E. II circle
Ex. P. W. Accts.
S. E. I circle
[illegible]

9/10