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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

G.O. No. 2945-W
B.P. No.

Press.
Mis.

Dated 25-11-1881

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Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th November 1881, No. 2945 W.

General.
Establishment.

Read the following paper:—

No. 114. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th November 1881, No. 165 W.

I HAVE the honor to submit, for information and orders of Government, Inspection Notes by the Assistant Examiner on the accounts of the Nellore Division.

Paragraph 4.—It is difficult to understand why two clerks are retained in the office, whom the Executive Engineer himself pronounces to be incompetent for arithmetical check and for copying work. It is still more extraordinary that these incompetent men should be told off as "Assistants" to the Accountant. It is absolutely impossible for the Accountant to get through his work unaided, and incompetent aid is mere waste of time, and increase of the Accountant's work, for probably he has to revise his Assistants' work and to unravel additional errors. It cannot be too strongly insisted upon that the Assistants given to Accountants must be men who know something of the accounts, their object, and manner of compilation, so that in the event of the accounts of a Sub-Divisional Office getting into confusion, or being systematically in arrears, the Assistants and sub-divisional clerks may temporarily exchange places, the latter being instructed at head-quarters by the Accountant, or even locally by the Assistant himself.

Paragraph 7.—The Executive Engineer should also initial totals brought and carried forward on each folio of the cash book.

Paragraph 10.—The old stock waste book was approved for stock transactions with the workshops, as the Executive Engineer considered it useful, but it was not intended that it should supplant the ordinary stock returns for works.

Paragraph 16.—The proposed system of accounts to be maintained for sub-divisional workshops is now with Government for approval. The proposals were sent to the Nellore Division for the opinion of the Executive Engineer, and his replies were unfavorable to it, and favorable to his own local procedure. The discussion which took place at the inspection on the comparative merits of the two must have satisfied the Executive Engineer that his procedure was most imperfect, and he has since practically approved of the new proposals. The Executive Engineer has found the ordinary stock forms unworkable, because he has attempted to use them for purposes for which they were not adapted, as explained in paragraphs 12 to 15, but with the errors of his system pointed out and explained, and notes left with the Accountant giving detailed instructions and examples, there should be no difficulty in future.

General.—Except with regard to stock transactions, the accounts sent to my office are in fair order, and the only fault which the Executive Engineer has to find with the Accountant is a tendency to act blindly and so commit errors rather than admit himself to be at a loss.

MEMORANDUM of an Inspection by Mr. R. O. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Nellore Division on the 2nd, 3rd, and 4th November 1881.

The Executive Engineer is Lieutenant C. B. Henderson, R.E., and the Accountant A. Sashachella Moodaliar. The office was last inspected on 28th and 29th July 1881.

2. *Office Arrangements.*—The Executive Engineer keeps the key of the cash-chest and makes all disbursements himself. The Accountant writes up the cash book.

3. The Accountant is assisted by two clerks, who aid him in checking sub-divisional accounts and in copying out the divisional accounts. He is also otherwise aided by the clerks establishment when he requires such help.

4. Under this arrangement there should ordinarily be no excuse for the late or incomplete submission of accounts, provided the assistance rendered is thorough and reliable. This, however, is by no means the case, as the Executive Engineer states that the two special Assistants are neither competent at calculating nor at copying work.

5. The office is divided into two distinct parts, viz., the "accounts" and "executive" work, the Accountant having charge of the former and the Head Clerk of the latter.

6. The records of the office are for the most part kept in boxes, and consequently are next to useless in the matter of facilitating reference. Racks or almirahs are recommended.

7. *Accounts.*—Cash book was posted up only to end of October, though payments had been made in November. It should be written up day by day as the transactions occur. The certificate of the count of cash in chest at end of October had not been given by the Executive Engineer. When Executive Engineer is at head-quarters the count should be made and the numbering of vouchers was in most cases in pencil, and in others omitted altogether. This was due to sub-divisional acquittance rolls not having been numbered previous to despatch, which is irregular. Certain corrections had not been initialled by Executive Engineer. His initials to corrections should be obtained as soon as possible after they have been carried out.

8. *Adjustment Book.*—The adjustments should be more clearly detailed than they are in many cases.

9. *Register of Works.*—A few works had been omitted to be entered. This was owing to the late submission of certain sub-divisional accounts.

10. *Stock Accounts.*—None of the authorized initial forms are kept up, all transactions being recorded in the stock waste book (a form which is now obsolete), consequently it is impossible to trace out items unless the month's transactions are gone through one by one. At the end of each month rough abstracts of the receipts and issues under the different heads are made out, and the results posted into the stock account current and the half-yearly return.

11. This system, together with the irregular manner in which the workshop's operations have been accounted for (see paragraph 16), have led to complications which it will take some time to unravel.

12. The Executive Engineer states that the authorized forms were tried, at the commencement of the year, but owing to the numerous jobs executed by the workshops, the issues to each of which were separately detailed, it was found impossible to maintain the forms. The matter was therefore represented at the last inspection of the office, and sanction to the course adopted by him subsequently obtained on the report of that inspection.

13. In arriving at the foregoing conclusion the Executive Engineer was laboring under a misunderstanding, for there is no more need to detail in the stock accounts the issues to individual jobs executed by the workshops, than in the case of a work to detail in the stock accounts the stock issues to the different sub-heads of that work; for, just as the stock issues to works are distributed among the sub-heads in the work abstracts or accounts of the works only, so also ought the distribution by individual jobs of stock issues to the workshops to appear only in the accounts of the workshops, lump sum issues alone appearing in the stock accounts against the head "Workshop Operation" under manufacture.

14. On my representations the Executive Engineer has opened out the new forms for the current month, but the previous months' transactions (from April upwards) will have to be carefully gone through, so that the correct balance may be arrived at.

15. *Schedule of Stock Purchases and Sales.*—This account has heretofore been compiled by the Storekeeper, a man who appears to be but indifferently acquainted with the significance of the terms *debit* and *credit*. The consequence is that the account has been thrown into utter confusion. In some cases balances affected by transactions during the month have been increased or decreased, as the case may be, in the column "Balance brought forward from last month," or omitted altogether from it, instead of being debited or credited in proper course. In the office copy of the account all items are fully detailed, whereas in the copy submitted to this office they have in some cases been lumped together without sufficient explanation. It follows, therefore, that when corrections in the lump sum balances are advised it is difficult, and frequently quite

impossible, to correct the divisional copy, which is thus permitted to bring forward month after month balances previously modified by this office. Both the accounts should be identical.

All stock accounts but those referred to in Code 1593 (which alone should be kept up by the Storekeeper) should be compiled in the divisional office from the data furnished in the Storekeeper's accounts.

16. *Workshop Accounts.*—These have been framed by the Executive Engineer, and seem to meet all requirements so far as the exhibition of assets and liabilities is concerned. The adjustment of cash receipts and payments of stock issues and the value of outturn is effected in the divisional books, but that in a manner which is both complicated and irregular. For instance, the commission charged on finished jobs, instead of being debited as a stock issue to the heads, on account of which the jobs were executed, has been adjusted through the cash abstract book. Again, stock issued for jobs required for specific works has been debited to those works *direct*, instead of to manufacture in the first instance.

17. From the assets and liabilities as shown by the workshop accounts, and with the aid of the Executive Engineer, I worked out the balance at *credit* of workshop operations to be Rs. 689-6-7 at end of September, that shown in the Executive Engineer's accounts being a credit of only Rs. 489.

18. Much is required to be done in the matter of investigation of back accounts to detect the errors which exist and to adjust them finally; meantime I have given full instructions as to how current results are to be treated in account.

19. *General.*—With the exception of the above, the office is in fair condition. The system of sub-divisional accounts seems to be understood, and the accounts themselves are carefully checked and completed.

20. Most of the work in the division is executed by job or task work. I therefore recommend the adoption of the task work form (No. 8), which will tend much to lessen clerical labor.

21. The irregularities pointed in the last Inspection Report appear to have received prompt attention, as no recurrences were detected.

22. The Executive Engineer states that, far from being able to reduce his present stock balance as he had previously anticipated, he will be obliged to apply for sanction to a larger reserve limit, owing to the large amount of work which is being carried out by the workshops in connection with the Sangam Project.

No. 115. ORDER THEREON, 25th November 1881, No. 2945 W.

COMMUNICATED to the Superintending Engineer, Second Circle, in view to the prompt attention of the Executive Engineer being called to the several points noticed by the Examiner of Public Works Accounts.

2. The introduction of the new form of accounts sanctioned in G.O., No. 2836 W., dated 15th November 1881, will doubtless obviate the irregularities now stated to exist.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Ext. A. F. Goodall.
Spare Copies

GENERAL
ESTABLISHMENT

Genl. of 1881
PUBLIC WORKS.

THE SUPERINTENDING ENGINEER,
SECOND CIRCLE.

CO. & CO.

Dated November 23/11.

Issued

Recd.

C.O. 20th November 1881, No. 2945 W.

NOVEMBER.

Nos. 114-115.

Inspection Notes by the Assistant Engineer,
Public Works Accounts of the Nellore
Division Office, communicated with remarks
to the Superintending Engineer, Second
Circle.

FROM THE EXAMINER P. & A. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT

PUBLIC WORKS DEPARTMENT.

NO. 115/11

MADRAS, 11th NOVEMBER 1881.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT INSPECTION NOTES BY THE ASST. EXAMINER
ON THE ACCOUNTS OF THE NELLORE DIVISION.

PARA 4. IT IS DIFFICULT TO UNDERSTAND WHY TWO CLERKS
ARE RETAINED IN THE OFFICE, WHOM THE EXECUTIVE ENGINEER
HIMSELF PRONOUNCES TO BE INCOMPETENT FOR ARITHMETICAL
CHECK AND FOR COPYING WORK. IT IS STILL MORE EXTRAORDI-
NARY THAT THESE INCOMPETENT MEN SHOULD BE TOLD OFF AS
'ASSISTANTS' TO THE ACCOUNTANT. IT IS ABSOLUTELY IMPOSSI-
BLE FOR THE ACCOUNTANT TO GET THROUGH HIS WORK UNAIDED,
AND INCOMPETENT AID IS WERE WASTE OF TIME, AND INCREASE
OF THE ACCOUNTANT'S WORK. FOR PROBABLY HE HAS TO REVISE
HIS ASSISTANTS' WORK AND TO UNRAVEL ADDITIONAL ERRORS.
IT CANNOT BE TOO STRONGLY INSISTED UPON THAT THE ASSISTANTS
GIVEN TO ACCOUNTANTS MUST BE MEN WHO KNOW SOMETHING OF
THE ACCOUNTS, THEIR OBJECT, AND MANNER OF COMPILATION, SO
THAT IN THE EVENT OF THE ACCOUNTS OF A SUB-DIVISIONAL

OFFICE GETTING INTO CONFUSION, OR BEING SYSTEMATICALLY
IN APPEARS. THE ASSISTANT AND SUB-DIVISIONAL CLERKS MAY
TEMPORARILY EXCHANGE PLACES, THE LATTER BEING INSTRUCTED
AT HEAD QUARTERS BY THE ACCOUNTANT, OR EVEN LOCALLY BY THE
ASSISTANT HIMSELF.

PARA 7. THE EXECUTIVE ENGINEER SHOULD ALSO INITIAL
TOTALS BROUGHT AND CARRIED FORWARD ON EACH FOLIO OF THE
CASH BOOK.

PARA 10. THE OLD STOCK WASTE BOOK WAS APPROVED FOR
STOCK TRANSACTIONS WITH THE WORKSHOPS, AS THE EXECUTIVE
ENGINEER CONSIDERED IT USEFUL, BUT IT WAS NOT INTENDED THAT
IT SHOULD SUPPLANT ^{the} ORDINARY STOCK ~~BOOKS~~ ^{returned} FOR WORKS.

PARA 16. THE PROPOSED SYSTEM OF ACCOUNTS TO BE MAINTAIN-
ED FOR SUB-DIVISIONAL WORKSHOPS IS NOW WITH GOVERNMENT
FOR APPROVAL. THE PROPOSALS WERE SENT TO THE MELLORE
DIVISION FOR THE OPINION OF THE EXECUTIVE ENGINEER, AND
HIS REPLIES WERE UNFAVORABLE TO IT, AND FAVORABLE TO HIS
OWN LOCAL PROCEDURE. THE DISCUSSION WHICH TOOK PLACE
AT THE INSPECTION ON THE COMPARATIVE MERITS OF THE TWO
JUST HAVE SATISFIED THE EXECUTIVE ENGINEER THAT HIS
PROCEDURE WAS MOST IMPERFECT, AND HE HAS SINCE PRACTICALLY
APPROVED OF THE NEW PROPOSALS. THE EXECUTIVE ENGINEER
HAD FOUND THE ORDINARY STOCK FORMS UNWORKABLE BECAUSE
HE HAD ATTEMPTED TO USE THEM FOR PURPOSES FOR WHICH THEY
WERE NOT ADAPTED, AS EXPLAINED IN PARAS 12 TO 15, BUT
WITH THE ERRORS OF HIS SYSTEM POINTED OUT AND EXPLAINED,
AND NOTES LEFT WITH THE ACCOUNTANT GIVING DETAILED
INSTRUCTIONS AND EXAMPLES, THERE SHOULD BE NO DIFFICULTY

IN FUTURE.

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GENERAL. EXCEPT WITH REGARD TO STOCK TRANSACTIONS THE
ACCOUNTS SENT TO MY OFFICE ARE IN FAIR ORDER, AND THE ONLY
FAULT WHICH THE EXECUTIVE ENGINEER HAS TO FIND WITH THE
ACCOUNTANT IS A TENDENCY TO ACT BLINDLY AND SO COMMIT
ERRORS RATHER THAN ADMIT HIMSELF TO BE AT A LOSS.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEYIENT SERVANT.

P. C. Chandrasekhar

EXAMINER P. & ACCOUNTS.

FROM THE EXAMINER, P.W. ACCOUNTS,

MADRAS,

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO. 16547

DATED 16th NOVEMBER 1931.

REC'D.

ENCLOSURE, 1.

INSPECTION NOTES BY THE ASST.
EXAMINER ON THE ACCOUNTS OF THE
MELLORE DIVISION. FORWARDS WITH
REMARKS.....

C-22-11. 6-25-11

MEMORANDUM OF AN INSPECTION BY MR. R. C. F. VOLKERS,
ASST. EXAMINER P.W. ACCOUNTS OF THE OFFICE OF THE MELLORE
DIVISION ON THE 2ND, 3RD, & 4TH, NOVEMBER 1931.

1. THE EXECUTIVE ENGINEER IS LIEUT. C. B. MENDORSON R.E.
AND THE ACCOUNTANT A. SATHYANARAYAN MOODALIAR. THE OFFICE
WAS LAST INSPECTED ON 28TH AND 29TH, JULY 1931.

OFFICE ARRANGEMENTS.

2. THE EXECUTIVE ENGINEER KEEPS THE KEY OF THE CASH
CHEST AND MAKES ALL DISBURSEMENTS HIMSELF. THE ACCOUNTANT
WRITES UP THE CASH BOOK.

3. THE ACCOUNTANT IS ASSISTED BY TWO CLERKS WHO AID
HIM IN CHECKING SUB-DIVISIONAL ACCOUNTS AND IN COPYING UP
THE DIVISIONAL ACCOUNTS. HE IS ALSO OTHERWISE AIDED BY
THE CLERKS ESTABLISHMENT WHEN HE REQUIRES SUCH HELP.

4. UNDER THIS ARRANGEMENT THERE SHOULD ORDINARILY BE NO
EXCUSE FOR THE LATE OR INCOMPLETE SUBMISSION OF ACCOUNTS,
PROVIDED THE ASSISTANCE RENDERED IS THOROUGH AND RELIABLE.
THIS HOWEVER IS BY NO MEANS THE CASE, AS THE EXECUTIVE
ENGINEER STATES THAT THE TWO SPECIAL ASSISTANTS ARE NEITHER
COMPETENT AT CALCULATING NOR AT COPYING WORK.

5. THE OFFICE IS DIVIDED INTO TWO DISTINCT PARTS, VIZ.
THE 'ACCOUNTS' AND 'EXECUTIVE' WORK, THE ACCOUNTANT HAVING
CHARGE OF THE FORMER AND THE HEAD CLERK OF THE LATTER.

6. THE RECORDS OF THE OFFICE ARE FOR THE MOST PART
KEPT IN BOXES, AND CONSEQUENTLY ARE NEXT TO USELESS IN

THE

THE MATTER OF FACILITATING REFERENCE. BOOKS OR ALPHABETS ARE RECOMMENDED.

ACCOUNTS.

7. CASH BOOK WAS POSTED UP ONLY TO END OF OCTOBER, THOUGH PAYMENTS HAD BEEN MADE IN NOVEMBER. IT SHOULD BE WRITTEN UP DAY BY DAY AS THE TRANSACTIONS OCCUR. THE CERTIFICATE OF THE COUNT OF CASH IN CHEST AT END OF OCTOBER HAD NOT BEEN GIVEN BY THE EXECUTIVE ENGINEER. WHEN EXECUTIVE ENGINEER IS AT HEAD QUARTERS THE COUNT SHOULD BE MADE, AND CERTIFICATE GIVEN OF THE LAST WORKING DAY OF THE MONTH, OR ON THE FIRST OF THE SUCCEEDING MONTH. THE NUMBERING OF VOUCHERS WAS IN MOST CASES IN PENCIL, AND IN OTHERS OMITTED ALTOGETHER. THIS WAS DUE TO SUB-DIVISIONAL ACQUITTABLE ROLLS NOT HAVING BEEN NUMBERED PREVIOUS TO DESPATCH, WHICH IS IRREGULAR. CERTAIN CORRECTIONS HAD NOT BEEN INITIALED BY EXECUTIVE ENGINEER. HIS INITIALS TO CORRECTIONS SHOULD BE OBTAINED AS SOON AS POSSIBLE AFTER THEY HAVE BEEN CARRIED OUT.

8. ADJUSTMENT BOOK. THE ADJUSTMENTS SHOULD BE MORE CLEARLY DETAILED THAN THEY ARE IN MANY CASES.

9. REGISTER OF WORKS. A FEW WORKS HAD BEEN OMITTED TO BE ENTERED. THIS WAS DUE TO THE LATE SUBMISSION OF CERTAIN SUB-DIVISIONAL ACCOUNTS.

10. STOCK ACCOUNTS. NONE OF THE AUTHORIZED INITIAL FORMS WERE KEPT UP, ALL TRANSACTIONS BEING RECORDED IN THE STOCK WASTE BOOK. A FORM WHICH IS NOW OBSOLETE, CONSEQUENTLY IT IS IMPOSSIBLE TO TRACK OUT ITEMS UNLESS THE MONTH'S TRANSACTIONS

TRANSACTIONS ARE GONE THROUGH ONE BY ONE. AT THE END OF EACH MONTH ROUGH ABSTRACTS OF THE RECEIPTS AND ISSUES UNDER THE DIFFERENT HEADS ARE WRITTEN OUT, AND THE RESULTS POSTED INTO THE STOCK ACCOUNT CURRENT AND THE HALF-YEARLY RETURN.

11. THIS SYSTEM, TOGETHER WITH THE IRREGULAR MANNER IN WHICH THE WORKSHOP OPERATIONS HAVE BEEN ACCOUNTED FOR, HAS TAKEN A LONG TIME TO UNRAVEL.

12. THE EXECUTIVE ENGINEER STATES THAT THE AUTHORIZED FORMS WERE USED AT THE COMMENCEMENT OF THE YEAR, BUT DUE TO THE NUMEROUS JOBS ENTERED IN THE WORKSHOPS THE SYSTEM TO WHICH OF WHICH WERE SEPARATELY DETAILED. IT WAS FOUND IMPOSSIBLE TO MAINTAIN THE FORMS. THE MATTER WAS THEREFORE REPRESENTED AT THE LAST INSPECTION OF THE OFFICE, AND CAUTION TO THE COURSE ADOPTED BY HIM SUBSEQUENTLY OBTAINED ON THE REPORT OF THAT INSPECTION.

13. IN ARRIVING AT THE FOREGOING CONCLUSION THE EXECUTIVE ENGINEER WAS LABORING UNDER A MISUNDERSTANDING FOR THERE IS NO MORE NEED TO DETAIL IN THE STOCK ACCOUNTS THE ISSUES TO INDIVIDUAL JOBS ENTERED IN THE WORKSHOPS, THAN IN THE CASE OF A WORK TO DETAIL IN THE STOCK ACCOUNTS THE STOCK ISSUED TO THE DIFFERENT SUB-HEADS OF THAT WORK. FOR, JUST AS THE STOCK ISSUED TO WORKS ARE DISTRIBUTED AMONG THE SUB-HEADS IN THE WORK ABSTRACTS OR ACCOUNTS OF THE WORKS, SO ALSO, OUGHT THE DISTRIBUTION BY INDIVIDUAL JOBS OF STOCK ISSUES TO THE WORKSHOPS TO APPEAR ONLY IN THE ACCOUNTS OF THE WORKSHOPS. LUMP SUM ISSUES SHOULD APPEAR IN THE STOCK ACCOUNTS, AND THE WORKS OF OPERATION

UNDER MANUFACTURE.

14. ON MY REPRESENTATIONS THE EXECUTIVE ENGINEER HAS OPENED OUT THE NEW FORMS FOR THE CURRENT MONTH, BUT THE PREVIOUS MONTHS' TRANSACTIONS (FROM APRIL UPWARDS) WILL HAVE TO BE CAREFULLY GONE THROUGH, SO THAT THE CORRECT BALANCE MAY BE ARRIVED AT.

15. SCHEDULE OF STOCK PURCHASES AND SALES. THIS ACCOUNT HAS HERETOFORE BEEN COMPILED BY THE STOREKEEPER, A MAN WHO APPEARS TO BE BUT INDIFFERENTLY ACQUAINTED WITH THE SIGNIFICANCE OF THE TERMS DEBIT AND CREDIT. THE CONSEQUENCE IS THAT THE ACCOUNT HAS BEEN THROWN INTO UTTER CONFUSION. IN SOME CASES BALANCES AFFECTED BY TRANSACTIONS DURING THE MONTH HAVE BEEN INCREASED OR DECREASED, AS THE CASE MAY BE, IN THE COLUMN 'BALANCE BROUGHT FORWARD FROM LAST MONTH' OR OMITTED ALTOGETHER FROM IT, INSTEAD OF BEING DEBITED OR CREDITED IN PROPER COURSE. IN THE OFFICE COPY OF THE ACCOUNT ALL ITEMS ARE FULLY DETAILED, WHEREAS IN THE COPY SUBMITTED TO THIS OFFICE THEY HAVE IN SOME CASES BEEN LUMPED TOGETHER WITHOUT SUFFICIENT EXPLANATION. IT FOLLOWS THEREFORE, THAT WHEN CORRECTIONS IN THE LUMP SUM BALANCES ARE ADVISED IT IS DIFFICULT AND FREQUENTLY QUITE IMPOSSIBLE TO CORRECT THE DIVISIONAL COPY, WHICH IS THUS PERMITTED TO BEING FORWARDED MONTH AFTER MONTH BALANCES PREVIOUSLY MODIFIED BY THIS OFFICE. BOTH THE ACCOUNTS SHOULD BE IDENTICAL.

ALL STOCK ACCOUNTS BUT THOSE REFERRED TO IN CODE 1303 (WHICH ALONE SHOULD BE KEPT BY THE STOREKEEPER) SHOULD BE COMPILED IN THE DIVISIONAL OFFICE FROM THE DATA FURNISHED

2745/7 185
FURNISHED IN THE STOREKEEPER'S ACCOUNTS.

16. WORKSHOP ACCOUNTS. THESE HAVE BEEN FRAMED BY THE EXECUTIVE ENGINEER AND SEEM TO MEET ALL REQUIREMENTS SO FAR AS THE EXHIBITION OF ASSETS AND LIABILITIES IS CONCERNED. THE ADJUSTMENT OF CASH RECEIPTS AND PAYMENTS OF STOCK ISSUES AND THE VALUE OF OUTPUT, IS EXPECTED IN THE DIVISIONAL BOOKS, BUT THAT IN A MANNER WHICH IS BOTH COMPLICATED AND IRREGULAR. FOR INSTANCE, THE COMMISSION CHARGED ON FINISHED JOBS INSTEAD OF BEING DEBITED AS A STOCK ISSUE TO THE HEADS ON ACCOUNT OF WHICH THE JOBS WERE EXECUTED, HAS BEEN ADJUSTED THROUGH THE CASH ABSTRACT BOOK. AGAIN, STOCK ISSUED FOR JOBS REQUIRED FOR SPECIFIC WORKS, HAS BEEN DEBITED TO THOSE WORKS DIRECT, INSTEAD OF TO MANUFACTURE IN THE FIRST INSTANCE.

17. FROM THE ASSETS AND LIABILITIES AS SHOWN BY THE WORKSHOP ACCOUNTS, AND WITH THE AID OF THE EXECUTIVE ENGINEER, I WORKED OUT THE BALANCE AT CREDIT OF WORKSHOP OPERATIONS TO BE RS. 589-6-7 AT END OF SEPTEMBER THAT SHOWN IN THE EXECUTIVE ENGINEER'S ACCOUNTS BEING A CREDIT OF ONLY RS. 489-0-0.

18. MUCH IS REQUIRED TO BE DONE IN THE MATTER OF INVESTIGATION OF BACK ACCOUNTS, TO DETECT THE ERRORS WHICH EXIST AND TO ADJUST THEM SUITABLY. MEANTIME I HAVE GIVEN FULL INSTRUCTIONS AS TO HOW CURRENT RESULTS ARE TO BE TREATED IN ACCOUNT.

GENERAL.

19. WITH THE EXCEPTION OF THE ABOVE THE OFFICE IS IN

FAIR

FAIR CONDITION. THE SYSTEM OF SUB-DIVISIONAL ACCOUNTS
SEEMS TO BE UNDERSTOOD, AND THE ACCOUNTS THEMSELVES ARE
CAREFULLY CHECKED AND COMPLETED.

20. MOST OF THE WORK IN THE DIVISION IS EXECUTED BY JOB
OR TASK WORK. I THEREFORE RECOMMEND THE ADOPTION OF THE
TASK WORK FORM (NO. 8) WHICH WILL TEND MUCH TO LESSEN
CLERICAL LABOR.

21. THE IRREGULARITIES POINTED IN THE LAST INSPECTION
REPORT APPEAR TO HAVE RECEIVED PROMPT ATTENTION AS NO
RECURRENCES WERE DETECTED.

22. THE EXECUTIVE ENGINEER STATES THAT FAR FROM BEING
ABLE TO REDUCE HIS PRESENT STOCK BALANCE AS HE HAD PREVI-
OUSLY ANTICIPATED HE WILL BE OBLIGED TO APPLY FOR SANCTION
TO A LARGER RESERVE LIMIT, OWING TO THE LARGE AMOUNT OF
WORK WHICH IS BEING CARRIED OUT BY THE WORKSHOPS IN CON-
NECTION WITH THE SUNGUM PROJECT.

Approved

ASST. EXAMINER P.W. ACCOUNTS.

No 2945 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25th Nov/81
Read the following:—

From the Examiner
C.W. Reells } H.E. No 165 W. dated
16th Nov 1881

Communicated to
the Superintending Engineer
2nd Circle in view to the
prompt attention of the Ex-
ecutive Engineer being
called to the several points
noticed by the Examiner
of Public Works Accounts.
2. The introduction of the
new form of Accounts sanc-
tioned in G.O. No 2830 W
dated 15th November 1881
will doubtless obviate the
irregularities now stated
to exist.

S. Engr. 2nd Circle ✓
" Exr P.W. Reells ✓
received 7-12-81-

22/11/81

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Govt. of (1881) Madras.
PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 25 Nov. 1881, No. 2945 W.

Nos. 114 to 115

Inspection notes by the
Asst Engineer Mr. [unclear]
of the [unclear] Division
concerning with [unclear]
to the Supt. Engr. [unclear]

Filed in Receipt Book