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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	2306 W.	Press.
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Dated	7-9-1882.	<i>197</i>

S. G. M.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 61.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th August 1882, No. 81 W. :—

I have the honor to submit, for information and orders of Government, Notes by the Assistant Examiner of his inspection of the Sangum Project Division Office.

2. *Paragraph 7.*—In my letter to Government with the last inspection report (*vide* G.O., No. 551 W., dated 3rd March 1882), I suggested what I thought would meet the convenience of the Executive Engineer in regard to the location of stock. The state of things as described in the present report must cause very great confusion in accounting for stock, and steps must be taken to adopt the more regular procedure pointed out by the Assistant Examiner.

Paragraphs 9 and 12.—It is of importance that the initial stock returns should be properly kept. Unless this is done the monthly and half-yearly returns are necessarily incorrect and unpunctual.

4. *Paragraph 11.*—A copy of G.O., No. 2836 W., of 15th November 1881, with the rules and forms for sub-divisional workshops accounts has been forwarded to the Executive Engineer for information.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Sangum Project Division, on the 7th August 1882.

The Division was last inspected in February 1882.

2. The Executive Engineer is Captain D. McN. Campbell, R.E., and the Accountant P. Hanumajee Row.

3. There are two sub-divisions :—

(I) The Sangum Sub-division in charge of Mr. A. Malet, Assistant Engineer.

(II) The Kanigari Sub-division in charge of Mr. H. O'Connell, Assistant Engineer, who has an imprest of Rs. 400.

4. There are three subordinate imprest holders in the Sangum Sub-division and one in the Kanigari. Their imprest cash accounts are submitted to the Executive Engineer through Sub-divisional Officers and are included in the Divisional cash-books. The Executive Engineer only has a drawing account with the treasury.

5. *Cash-books.*—Two cash-books are kept up in the divisional office, and are used alternately, month by month. This practice facilitates the compilation of the monthly accounts without hindering current work.

6. *The Cash and Stock Abstract and Adjustment Books* are up to date, neat and correct.

7. *Ten-day Reports and Work Abstracts* have been maintained since the commencement of the current official year.

There is a difficulty in some cases with regard to the adjustment of the value of materials for the following reasons :—

(1) Materials are obtained for works in progress, and their value is charged to those works. It is often, however, not convenient to locate them at the site of the works, and they are therefore kept in the divisional store-yard with stock articles. Ultimately it is difficult to tell whether their value was originally charged to stock or to works, and if to works, which in particular. These materials are issued

indiscriminately to all works requiring them, in the same manner as stock. In the ten-day reports of the works to which they are issued, their value is entered under "Receipts," but as it is not known at the time, in the accounts of which work the corresponding "Issues" are to be entered, the receipts have to be struck out till the matter has been investigated.

- (2) Again, at times works are situated so closely to one another that it is impossible to keep the materials at site of each separate, and they are consequently used indiscriminately by all the works, thus creating a recurrence of the difficulty alluded to above.

The remedy for this is simple. It is given in Code, Chapter XII, paragraph 1,486, which rules that the value of materials should only be charged to works direct, when such materials can be used up at once, or when circumstances are such as to enable them to be located at the site of each work, and kept separate and distinct. In all other cases the value should be charged as a temporary measure to the suspense accounts stock, and adjusted from time to time, as the materials are issued for use on the works, by credits to stock and debits to the works concerned in the usual manner.

8. The register of works has been opened out by sub-heads from the commencement of the current official year. It is posted up to date, and is complete with the exception that rates are wanting in some instances, and that the line for 'estimate' has not been filled in.

With regard to the latter exception, it is stated that the necessary entries will be made as the revised estimates (which are in progress) are sanctioned.

9. Stock Accounts.—Forms Nos. 9 and 10 were correctly maintained till December 1881, but were discontinued from that period till very lately. Those of recent date had not been correctly prepared, and did not agree with the stock abstract book. This has since been remedied.

10. Manufacture.—There are six manufactures in progress, besides those which are treated as subsidiary to works.

The total debit to manufacture to end of June last aggregated Rs. 34,892 and the total credits Rs. 29,167. The comparison between outlay and outturn appears favorable.

11. Workshops.—The work in connection with the project necessitates the maintenance of a workshop on a limited scale. The account of the workshop is not treated as subsidiary to 'Stock,' all outlay incurred being allocated to works direct. The 'general charges' are debited to those jobs which can best bear them, no percentage charges are therefore necessary. The accounts are kept in certain manuscript forms which are somewhat similar to those in use in the Nellore and Bezvada Workshops, though some links are wanting to form a complete chain. It would be advisable to introduce the authorised forms as far as possible.

12. Half-yearly return of stock has not been posted up to date. This should be done month by month, from Form No. II.

The half-yearly return of tools and plant is up to date.

13. Cheques should be crossed as required by Code, paragraph 1231 A, Standing Order No. 23 of 1882.

14. No Rate Book exists in the division.

15. General Remarks.—The division is on the whole in very fair order; where discrepancies exist endeavors are being made to rectify them as speedily as possible.

No. 62.

ORDER—dated 7th September 1882, No. 2306 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, who will direct the attention of the Executive Engineer, Sangam Project Division, to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

(True Extract.)

Under Secy. to Govt., P.W.D.,
Irrigation Branch.

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

Exd. S. T. Austin.

Spare Copies

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GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated September, 7th.

Recd.

Encl.

G.O., 7th Sep. 1882, No. 2306 W.

SEPTEMBER.

Nos. 61-62.

Sangum Project Division Office.

Notes of Inspection of the — by the Assistant Examiner of Public Works Accounts, communicated to the Superintending Engineer, Second Circle, with remarks.

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 8/W.

Madras, 30th August 1882.

Sir,

I have the honor to submit for information and orders of Government, Notes by the Asst. Examiner of his Inspection of the Sangum Project Division Office.

2. Para 7. In my letter to Government with the last Inspection Report (vide G.O. No. 551 W. dated 3rd. March 1882) I suggested what I thought would meet the convenience of the Executive Engineer in regard to the location of Stock. The state of things as described in the present Report must cause very great confusion in accounting for Stock, and steps must be taken to adopt the more regular procedure pointed out by the Asst. Examiner.

3. Para 9 and 12. It is of importance that the initial Stock Returns should be properly kept. Unless this is done the Monthly and Half-Yearly Returns are necessarily incorrect and unpunctual.

4. Para 11. A copy of G.O. No. 2836 W. of 15th. November

1881 with the rules and forms for Sub Divisional Workshops
Accounts has been forwarded to the Executive Engineer for
information.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Cardou

Examiner P.W. Accounts.

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Handwritten mark

A. No 5514. 3-3-82.

P.M.C. No. 5874

From,

The Examiner P.W. Accounts,

Madras,

To,

The Secretary to Government,

P.W. Department.

No. 8/W.

Dated 30th August 1882.

Recd. 31/8

Enclo. I.

Notes of Inspection of the
Sungum Project Division Office
by the Asst. Examiner Forwards
with remarks.

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NOTES OF INSPECTION BY MR. R. C. F. VOLKERS ASSISTANT
EXAMINER PUBLIC WORKS ACCOUNTS OF THE OFFICE OF THE
EXECUTIVE ENGINEER SUNGUM PROJECT DIVISION ON THE 7TH 2300
AUGUST 1882. 5

1. THE DIVISION WAS LAST INSPECTED IN FEBRUARY 1882.
2. THE EXECUTIVE ENGINEER IS CAPTAIN D. MCN. CAMPBELL R.E.
AND THE ACCOUNTANT P. HANDMAJEE ROW.
3. THERE ARE TWO SUB-DIVISIONS:-
 - (I) THE SANGAM SUB-DIVISION IN CHARGE OF MR. A
MALET ASSISTANT ENGINEER.
 - (II) THE KANIGARI SUB-DIVISION IN CHARGE OF MR.
R. O'CONNELL ASSISTANT ENGINEER WHO HAS AN IMPREST OF
RS. 400.
4. THERE ARE THREE SUBORDINATE IMPREST HOLDERS IN
THE SANGAM SUB-DIVISION AND ONE IN THE KANIGARI. THEIR
IMPREST CASH ACCOUNTS ARE SUBMITTED TO THE EXECUTIVE ENGI-
NEER THROUGH SUB-DIVISIONAL OFFICERS AND ARE INCLUDED IN
THE DIVISIONAL CASH BOOKS. THE EXECUTIVE ENGINEER ONLY
HAS A DRAWING ACCOUNT WITH THE TREASURY.
5. CASH BOOKS. TWO CASH BOOKS ARE KEPT UP IN THE
DIVISIONAL OFFICE, AND ARE USED ALTERNATELY, MONTH BY MONTH.
THIS PRACTICE FACILITATES THE COMPILATION OF THE MONTHLY
ACCOUNTS, WITHOUT HINDERING CURRENT WORK.
6. THE CASH AND STOCK ABSTRACT AND ADJUSTMENT BOOKS
ARE UP TO DATE, NEAT, AND CORRECT.
7. TEN-DAY REPORTS AND WORK ABSTRACTS HAVE BEEN MAINTAIN-
ED SINCE THE COMMENCEMENT OF THE CURRENT OFFICIAL YEAR.

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THERE IS A DIFFICULTY IN SOME CASES WITH REGARD TO THE ADJUSTMENT OF THE VALUE OF MATERIALS FOR THE FOLLOWING REASONS:-

(1) MATERIALS ARE OBTAINED FOR WORKS IN PROGRESS, AND THEIR VALUE IS CHARGED TO THOSE WORKS. IT IS OFTEN, HOWEVER, NOT CONVENIENT TO LOCATE THEM AT THE SITE OF THE WORKS, AND THEY ARE THEREFORE KEPT IN THE DIVISIONAL STOREYARD WITH STOCK ARTICLES. ULTIMATELY IT IS DIFFICULT TO TELL WHETHER THEIR VALUE WAS ORIGINALLY CHARGED TO STOCK OR TO WORKS, AND IF TO WORKS, WHICH IN PARTICULAR. THESE MATERIALS ISSUED INDISCRIMINATELY TO ALL WORKS REQUIRING THEM. IN THE SAME MANNER AS STOCK. IN THE TEN-DAY REPORTS OF THE WORKS TO WHICH THEY ARE ISSUED, THEIR VALUE IS ENTERED UNDER 'RECEIPTS' BUT AS IT IS NOT KNOWN AT THE TIME, IN THE ACCOUNTS OF WHICH WORK THE CORRESPONDING 'ISSUES' ARE TO BE ENTERED, THE RECEIPTS HAVE TO BE STRUCK OUT TILL THE MATTER HAS BEEN INVESTIGATED.

(2) AGAIN AT TIMES WORKS ARE SITUATED SO CLOSELY TO ONE ANOTHER, THAT IT IS IMPOSSIBLE TO KEEP THE MATERIALS AT SITE OF EACH SEPARATE, AND THEY ARE CONSEQUENTLY USED INDISCRIMINATELY BY ALL THE WORKS THUS CREATING A RECURRENCE OF THE DIFFICULTY ALLUDED TO ABOVE.

THE REMEDY FOR THIS IS SIMPLE. IT IS GIVEN IN CODE CHAPTER XII PARA 1486, WHICH RULES THAT THE VALUE OF MATERIALS SHOULD ONLY BE CHARGED TO WORKS DIRECT, WHEN SUCH MATERIALS CAN BE USED UP AT ONCE, OR WHEN CIRCUMSTANCES ARE SUCH AS TO ENABLE THEM TO BE LOCATED AT THE SITE OF EACH WORK, AND KEPT SEPARATE AND DISTINCT. IN ALL OTHER CASES THE VALUE SHOULD BE CHARGED AS A TEMPORARY MEASURE TO THE SUSPENSE ACCOUNT STOCK, AND ADJUSTED FROM TIME TO TIME, AS THE MATERIALS ARE ISSUED FOR USE ON THE WORKS, BY CREDITS TO STOCK AND DEBITS TO THE WORKS CONCERNED IN THE USUAL MANNER.

8. THE REGISTER OF WORKS HAS BEEN OPENED OUT BY SUB-

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HEADS FROM THE COMMENCEMENT OF THE CURRENT OFFICIAL YEAR. IT IS POSTED UP TO DATE, AND IS COMPLETE WITH THE EXCEPTION THAT RATES ARE WANTING IN SOME INSTANCES, AND THAT THE LINE FOR 'ESTIMATE' HAS NOT BEEN FILLED IN.

WITH REGARD TO THE LATTER EXCEPTION, IT IS STATED THAT THE NECESSARY ENTRIES WILL BE MADE AS THE REVISED ESTIMATES (WHICH ARE IN PROGRESS) ARE SANCTIONED.

9. STOCK ACCOUNTS. FORMS NO. 9 AND 10 WERE CORRECTLY MAINTAINED TILL DECEMBER 1881 BUT WERE DISCONTINUED FROM THAT PERIOD TILL VERY LATELY. THOSE OF RECENT DATE HAD NOT BEEN CORRECTLY PREPARED, AND DID NOT AGREE WITH THE STOCK ABSTRACT BOOK. THIS HAS SINCE BEEN REMEDIED.

10. MANUFACTURE. THERE ARE SIX MANUFACTURES IN PROGRESS, BESIDES THOSE WHICH ARE TREATED AS SUBSIDIARY TO WORKS.

THE TOTAL DEBIT TO MANUFACTURE TO END OF JUNE LAST THE COMPARISON BETWEEN OUTLAY AGGREGATED RS. 34,092 AND THE TOTAL CREDITS RS. 29,167, AND OUTTURN APPEARS FAVORABLE.

11. WORKSHOPS. THE WORK IN CONNECTION WITH THE PROJECT NECESSITATES THE MAINTENANCE OF A WORKSHOP ON A LIMITED SCALE. THE ACCOUNT OF THE WORKSHOP IS NOT TREATED AS SUBSIDIARY TO 'STOCK', ALL OUTLAY INCURRED BEING ALLOCATED TO WORKS DIRECT. THE 'GENERAL CHARGES' ARE DEBITED TO THOSE JOBS WHICH CAN BEST BEAR THEM. NO PERCENTAGE CHARGES ARE THEREFORE NECESSARY. THE ACCOUNTS ARE KEPT IN CERTAIN MANUSCRIPT FORMS WHICH ARE SOMEWHAT SIMILAR TO THOSE IN USE IN THE NELLORE AND BEZWADA WORKSHOPS, THOUGH SOME LINKS

ARE

ARE WANTING TO FORM A COMPLETE CHAIN. IT WOULD BE ADVISABLE TO INTRODUCE THE AUTHORIZED FORMS AS FAR AS POSSIBLE.

12. HALF YEARLY RETURN OF STOCK HAS NOT BEEN POSTED UP TO DATE. THIS SHOULD BE DONE MONTH BY MONTH, FROM FORM NO. II. THE HALF YEARLY RETURN OF TOOLS AND PLANT IS UP TO DATE.

13. CHEQUES SHOULD BE CROSSED AS REQUIRED BY CODE PARA 1231. A. STANDING ORDER NO. 23 OF 1882.

14. NO BATE BOOK EXISTS IN THE DIVISION.

15. GENERAL REMARKS. THE DIVISION IS ON THE WHOLE IN VERY FAIR ORDER; THERE DISCREPANCIES EXIST, ENDEAVOURS ARE BEING MADE TO RECTIFY THEM AS SPEEDILY AS POSSIBLE.

Reviewed

ASSISTANT EXAMINER P.W. ACCOUNTS.

No 2306 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 7th Sept 82
Read the following:—

From the Sur P.W. 10.8. 42 81 W 0730 am 82

Communicated
to the Supply Engineer
Second Circle, who
will direct the attention
of the Executive
Engineer, Sengam Project
Division, to the remarks
and suggestions of the
inspecting officer and
the Sur of P.W. Accts.

S. E. Second Circle
Sur P.W. Accts.

4.9.82

5.9.82

C.C. 29/8/82

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Gobt. of (1882) Madras.
PUBLIC WORKS.

7/9

Dated

Recd.

Encl.

G. O. 7th Sept. 1882. No. 2306 W.

Nos. 61 to 62

Lumpsum Proper Draw
Office

Notes of inspection
of the Canal by the Asst.
Sg. Diva. Commando
to the S. G. Second Canal
with remarks.

25 Sept 2
7/9

20/9/82

Entd. in Receipt Book.