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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 107.

READ—the following paper:—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th September 1882, No. 84 W.

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

Paragraph 4.—The Executive Engineer should note for future guidance the remarks at the close of this paragraph.

Paragraph 5.—Nominal muster rolls must be submitted with the cash-books. Unless this is done there is no voucher from which the payment entered can be checked by the head-quarter office. To obviate the preparation of duplicates of these muster rolls two courses are practicable:—

- I. The cash-books to which they form vouchers should be checked with the rolls as soon as they are received by the divisional office, and the rolls can then be returned to the sub-divisions.
- II. If the above (I) is found inconvenient, the sub-divisional office requires to keep a copy of Part II only, from which can be obtained all necessary details for "arrears," and the muster roll could be filed in the divisional office.

Of course this applies only when work abstracts are prepared at sub-divisional offices. If they are compiled in the divisional office, muster rolls must of necessity be sent there.

Paragraph 6.—The value of work done should always be shown in the work abstracts as well as that of work paid for. It is for the Executive Engineer to consider whether the preparation of the work abstracts can best be carried out by sub-divisional offices or at head-quarters. It might possibly expedite their preparation if the extra clerks, assigned apparently for the work in the former, carried it out in the latter; the punctual submission of muster rolls and ten-day reports would enable this to be done during the month, and possibly the sub-divisional accounts would then be completed sooner than they are at present. However the trial the Executive Engineer proposes to give to the arrangement will allow him to come to a decision.

Paragraph 8.—The correct procedure must be followed. It is of great importance that the initial stock returns should be clear and accurate.

Paragraph 9.—This matter is already under consideration of Government upon the Superintending Engineer's representation.

Paragraph 11.—The adjustment of items referred to in paragraph 13 of last report should be carried out without further delay. The proposals for the check and scrutiny of navigation receipts should have Executive Engineer's consideration.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the office of the Executive Engineer, Kistna Eastern Division, on the 16th August 1882.

1. The division was last inspected on the 9th and 10th February 1882.
2. The Executive Engineer is J. D. Grant, Esq., and the Accountant, K. Jaganatham Puntulu.
- (1.) Mr. A. R. Boyle, Assistant Engineer, is in charge of the head quarters sub-division and the workshops, under him the Anicut Superintendent has an imprest of Rs. 500.
- (2.) Mr. A. M. Foord, Assistant Engineer, is in charge of the northern sub-division and has two imprest holders under him.
- (3.) C. Mahomed Kasim Saib, Honorary Assistant Engineer, is in temporary charge of the southern sub-division, under him are three imprest holders.

Each of the sub-divisional officers has a drawing account with the treasury. In addition to the imprest holders, referred to in (3) above, the sub-divisional officer himself has an imprest of Rs. 50. This is irregular; the imprest should have been withdrawn as soon as he received charge of the sub-division. Steps have been taken to remedy the irregularity. The Superintending Engineer has an imprest of Rs. 100 under the Executive Engineer.

4. The cash-book is up to date and neatly kept; totals brought forward should be initialled as well as those carried over. It is ordinarily written up by the Cashier, with the exception of the entries in column head in cash abstract book which are filled in by the Accountant. The Cashier is, however, at present absent making payments on emergent works, and the care of the divisional cash-chest and also the writing up of the cash-book has been entrusted to the Accountant as a temporary measure. In current month the cash-book shows a credit to Provincial Revenue on account of the value of certain lost tools, recovered by the Executive Engineer, Kistna Western Division, from the responsible person, and remitted in cash to the Kistna Eastern Division. The procedure here involved is irregular. The amount should either have been adjusted through the transfer accounts of the department, or, considering the nature of the recovery, credited to Revenue direct in the cash-book of the Kistna Western Division. An intimation of the transaction only being afforded to the Kistna Eastern Division.

5. Sub-divisional cash-books and imprest accounts are correctly kept. In some cases nominal muster rolls were not sent till long after the submission of sub-divisional cash-book, in fact till all arrears had been finally cleared off. Consequently for the time being there was no voucher to support the payment for daily labor. It was argued that if muster rolls were invariably submitted with cash-books, duplicate copies would have to be kept by the paying officer for reference till arrears had been cleared off, thus considerably increasing clerical labor in sub-divisional offices. Further, that the submission of muster rolls for purposes of check was next to useless, inasmuch as they themselves could not be subjected to any check, and that the only effectual check on work done by daily labor was established, not by the submission of muster rolls in support of each payment, but by a comparison of the executed with the estimated rate. There is certainly much truth in this, but it seems to me that any relaxation of the rules requiring the due submission of muster rolls is unadvisable, and that since it is essential that the document should be carefully, systematically and regularly maintained (*vide* Code, Chapter XII, paragraph 1,475) nothing can be more conducive to effect this than the scrutiny it undergoes in the divisional office.

6. Work Abstracts are on the whole correctly prepared. It was noticed, however, that in some cases the value of labor employed was not included in the total value of work done, till one or two months subsequent to that in which the labor was entertained, in fact till it had been paid for. This is a serious irregularity and should be promptly stopped. Work abstracts are still prepared in sub-divisional offices. In favor of the continuance of this arrangement the Executive Engineer states that sub-divisional officers are provided each with an extra clerk to prepare their work abstracts, that as two of the three sub-divisional offices are at head-quarters information and instruction can readily be obtained from the divisional office, that in the case of the third sub-division the clerk may be brought into the divisional office at any time for instruction if necessary, and, lastly, that he considers any increase to the already heavy accounts work of the divisional office is to be avoided if possible. Facts, however, tend to prove that it is not instruction which sub-divisional clerks require, but rather a reduction in the clerical labor which they have at present to get through. This will be seen from the foregoing paragraphs, where it has been pointed out, that work abstracts are generally well prepared; but that sub-divisional accounts are submitted late, and nominal muster rolls are retained when arrears are due to avoid making a second copy.

No attempt has yet been made to prepare work abstracts in the divisional office. The Executive Engineer has, however, stated his intention of giving the suggestion a trial, and of then making a further report on its working.

Sub-divisional accounts are still submitted late, and until this is remedied it is vain to look for the submission of the divisional accounts by due date.

7. The register of works was posted to end of June only, under ordinary circumstances it could also have been posted for July. The delay was due to the late submission of work abstracts by sub-divisional officers.

Stock Accounts.

8. Form No. 12 (daily account of receipts and issues) has only been lately opened out. It is noticed that issues to works were invariably shown against the head 'transfers within division' instead of against the works to which they were issued, as was done in Form No. 10 (monthly abstract of issues) and consequently no agreement could be made between the forms. In Form No. 10 works were entered indiscriminately instead of by departmental and service heads, the stock abstract book could not therefore be readily posted and checked.

9. The last half-yearly return of stock shows several items which have quantity only against them without any value, and some value without any quantity. The former represent offits by sales at enhanced rates. Code, paragraph 1,301, authorizes issues at enhanced rates, but they should not be permitted to be abnormally high. The latter represent losses by sales of unserviceable and surplus articles. Superintending Engineer's orders, regarding the adjustment of the differences have been applied for.

10. The Workshop Accounts are in good order and up to date. The percentage charges for private works are fixed at 20 per cent. on the net estimated cost of the works, those for Government works at 10 per cent. on the net actual cost.

11. With reference to report on last inspection the following remarks may be made:—

Paragraph 10.—The total balance at debit of stock is not well within the reserve limit. There are however excesses under the sub-heads 'small stores,' 'painters' stores,' and 'house fittings,' steps are being taken to work these off. Stock returns for past half-years have been rendered. That for current half-year is posted up to date.

Paragraph 11.—Of the sum of Rs. 273-10-5 at debit of 'land and kilns' a portion, Rs. 47, has been adjusted in July. It is stated that no difficulty is anticipated in adjusting the difference.

Paragraph 12.—Half-yearly returns of tools and plant are now up to date.

Paragraph 13.—Of the sum of Rs. 9,135-3-4 a balance of Rs. 4,101-6-6 still remains unadjusted. This represents advances made by the division to the workshops for work to be done. As it is known to what works the greater part was originally charged, adjustment should be made as early as possible.

Paragraph 15.—A register similar in form to that maintained in the Godavari divisions has been opened out. Only licensed cargo boats have however been entered in it. Other classes of boats and rafts as well as tolls should be similarly entered. With regard to the manner in which check in each case should be exercised, the most effective would be the following:—

In the case of licenses the Anicut Superintendent's cash-book together with the register of boats licensed and book of duplicate licenses should be sent to the head-quarter's sub-divisional officer (under whose orders the Anicut Superintendent is and in whose accounts the receipts are credited) or to the divisional office, shortly after the close of each month. The register and cash-book should first be checked with the duplicate license tickets, and finally the cash-book should be checked with the amounts brought to credit in the sub-divisional accounts.

In the case of tolls, the memoranda of receipts sent in by Lock Superintendent together with returned toll tickets, should also be submitted. The memoranda should be compared with the toll tickets, and the register and cash-book with the memoranda, and finally the cash-book with the amounts brought to credit in the sub-divisional accounts.

Paragraph 16.—The items have been adjusted.

Paragraph 17.—The account was closed at the end of last official year and has now been opened afresh.

Paragraph 18.—No separate register is kept up, but the information is recorded on the deposit schedules in the place provided for the purpose.

12. General remarks.—The account work of the division is heavy, but is on the whole very fairly executed.

The books and returns not mentioned here are in good order.

No. 103.

ORDER—dated 14th September 1882, No. 2377 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Kistna Eastern Division.

2. The special points noticed by the Examiner of Public Works Accounts should receive the Superintending Engineer's early attention.

(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

GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated September, 14th.

Recd.

Encl.

G.O., 14th Sept. 1882, No. 2377 W.

SEPTEMBER.
Nos. 107-108.

Kistna Eastern Division Office.

Notes of Inspection of the — by the Assistant Examiner, 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. 84 W.

Madras,

September 1882.

Sir,

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

Para 4. The Executive Engineer should note for future guidance the remarks at the close of this paragraph.

Para 5. Nominal Muster Rolls must be submitted with the Cash Books. Unless this done, there is no voucher from which the payment entered can be checked by the Head Quarter Office. To obviate the preparation of duplicates of these Muster Rolls, two courses are practicable:-

1. The Cash Books to which they form vouchers should be checked with the Rolls as soon as they are received by the Divisional Office, and the Rolls can then be returned to the Sub Divisions.
2. If the above (1) is found inconvenient, the Sub Divisional Office requires to keep a copy of Part II only, from which can be obtained all necessary details for "arrears", and the Muster Roll could be filed in the Divisional Office.

Of course this applies only when Work Abstracts are prepared

at Sub Divisional Offices. If they are compiled in the Divisional Office, Muster Rolls must of necessity be sent there.

Para 6. The value of work done should always be shewn in the Work Abstracts as well as that of work paid for. It is for the Executive Engineer to consider whether the preparation of the Work Abstracts can best be carried out by Sub Divisional Offices or at Head Quarters. It might possibly expedite their preparation if the extra clerks, assigned apparently for the work in the former, carried it out in the latter; the punctual submission of Muster Rolls and Ten Day Reports would enable this to be done during the month, and possibly the Sub Divisional Accounts would then be completed sooner than they are at present. However the trial the Executive Engineer proposes to give to the arrangement will allow him to come to a decision.

Para 8. The correct procedure must be followed. It is of great importance that the initial Stock Returns should be clear and accurate.

Para 9. This matter is already under consideration of Government upon the Superintending Engineer's representation.

Para 11. The adjustment of items referred to in para 13 of last report should be carried out without further delay.

The proposals for the check and scrutiny of Navigation Receipts should have Executive Engineer's consideration.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. W. Accounts

Examiner P. W. Accounts.

2377/5
NOTES OF INSPECTION BY MR. R. C. F. VOLKERS, ASSISTANT EXAMINER P. W. ACCOUNTS OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION, ON THE 16TH AUGUST 1882.

1. THE DIVISION WAS LAST INSPECTED ON THE 9TH AND 10TH FEBRUARY 1882.

2. THE EXECUTIVE ENGINEER IS J. D. GRANT ESQUIRE AND THE ACCOUNTANT K. JAGANATHAM PUNTHU.

3. (1) MR. A. R. MOYLE, ASST. ENGINEER, IS IN CHARGE OF THE HEAD QUARTERS SUB DIVISION AND THE WORKSHOPS, UNDER HIM THE ANICUT SUPERINTENDENT HAS AN IMPREST OF RS. 500.

(2) MR. A. M. POORE, ASST. ENGINEER, IS IN CHARGE OF THE NORTHERN SUB DIVISION AND HAS TWO IMPREST HOLDERS UNDER HIM.

(3) C. MAHOMED KASIM SAIB, HONORARY ASST. ENGINEER, IS IN TEMPORARY CHARGE OF THE SOUTHERN SUB DIVISION UNDER HIM ARE THREE IMPREST HOLDERS.

EACH OF THE SUB DIVISIONAL OFFICERS HAS A DRAWING ACCOUNT WITH THE TREASURY. IN ADDITION TO THE IMPREST HOLDERS REFERRED TO IN (3) ABOVE, THE SUB DIVISIONAL OFFICER HIMSELF HAS AN IMPREST OF RS. 50. THIS IS IRREGULAR; THE IMPREST SHOULD HAVE BEEN WITHDRAWN AS SOON AS HE RECEIVED CHARGE OF THE SUB DIVISION. STEPS HAVE BEEN TAKEN TO REMEDY THE IRREGULARITY. THE SUPERINTENDING ENGINEER HAS AN IMPREST OF RS. 100 UNDER THE EXECUTIVE ENGINEER.

4. THE CASH BOOK IS UP TO DATE AND NEATLY KEPT; TOTALS BROUGHT FORWARD SHOULD BE INITIALLED AS WELL AS THOSE CARRIED OVER. IT IS ORDINARILY WRITTEN UP BY THE CASHIER, WITH THE EXCEPTION OF THE ENTRIES IN COLUMN HEAD IN CASH ABSTRACT BOOK WHICH ARE FILLED IN BY THE ACCOUNTANT.

THE CASHIER IS, HOWEVER, AT PRESENT ABSENT MAKING PAYMENTS ON EMERGENT WORKS, AND THE CARE OF THE DIVISIONAL CASH CHEST AND ALSO THE WRITING UP OF THE CASH BOOK HAS BEEN ENTRUSTED TO THE ACCOUNTANT AS A TEMPORARY MEASURE. IN CURRENT MONTH THE CASH BOOK SHOWS A CREDIT TO PROVINCIAL REVENUE ON ACCOUNT OF THE VALUE OF CERTAIN LOST TOOLS, RECOVERED BY THE EXECUTIVE ENGINEER KISTNA WESTERN DIVISION FROM THE RESPONSIBLE PERSON, AND REMITTED IN CASH TO THE KISTNA EASTERN DIVISION. THE PROCEDURE HERE INVOLVED IS IRREGULAR. THE AMOUNT SHOULD EITHER HAVE BEEN ADJUSTED THROUGH THE TRANSFER ACCOUNTS OF THE DEPARTMENT, OR, CONSIDERING THE NATURE OF THE RECOVERY CREDITED TO REVENUE DIRECT IN THE CASH BOOK OF THE KISTNA WESTERN DIVISION. AN INTIMATION OF THE TRANSACTION ONLY BEING AFFORDED TO THE KISTNA EASTERN DIVISION.

5. SUB DIVISIONAL CASH BOOKS AND IMPREST ACCOUNTS ARE CORRECTLY KEPT. IN SOME CASES NOMINAL MUSTER ROLLS WERE NOT SENT TILL LONG AFTER THE SUBMISSION OF SUB DIVISIONAL CASH BOOK, IN FACT TILL ALL ARREARS HAD BEEN FINALLY CLEARED OFF. CONSEQUENTLY FOR THE TIME BEING THERE WAS NO VOUCHER TO SUPPORT THE PAYMENT FOR DAILY LABOR. IT WAS ARGUED THAT IF MUSTER ROLLS WERE INVARIABLY SUBMITTED WITH CASH BOOKS, DUPLICATE COPIES WOULD HAVE TO BE KEPT BY THE PAYING OFFICER FOR REFERENCE TILL ARREARS HAD BEEN CLEARED OFF, THUS CONSIDERABLY INCREASING CLERICAL LABOR IN SUB DIVISIONAL OFFICES. FURTHER, THAT THE SUBMISSION OF MUSTER ROLLS FOR PURPOSES OF CHECK WAS NEXT TO USELESS, INASMUCH AS THEY THEMSELVES COULD NOT BE SUBJECTED TO ANY CHECK.

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AND THAT THE ONLY EFFECTUAL CHECK ON WORK DONE BY DAILY LABOR WAS ESTABLISHED, NOT BY THE SUBMISSION OF MUSTER ROLLS IN SUPPORT OF EACH PAYMENT, BUT BY A COMPARISON OF THE EXECUTED WITH THE ESTIMATED RATE. THERE IS CERTAINLY MUCH TRUTH IN THIS, BUT IT SEEMS TO ME THAT ANY RELAXATION OF THE RULES REQUIRING THE DUE SUBMISSION OF MUSTER ROLLS IS UNADVISABLE AND THAT SINCE IT IS ESSENTIAL THAT THE DOCUMENT SHOULD BE CAREFULLY, SYSTEMATICALLY, AND REGULARLY MAINTAINED (VIDE CODE CHAPTER XII PARA 1475) NOTHING CAN BE MORE CONDUCTIVE TO EFFECT THIS, THAN THE SCRUTINY IT UNDERGOES IN THE DIVISIONAL OFFICE.

6. WORK ABSTRACTS ARE ON THE WHOLE CORRECTLY PREPARED. IT WAS NOTICED, HOWEVER, THAT IN SOME CASES THE VALUE OF LABOR EMPLOYED WAS NOT INCLUDED IN THE TOTAL VALUE OF WORK DONE, TILL ONE OR TWO MONTHS SUBSEQUENT TO THAT IN WHICH THE LABOR WAS ENTERTAINED, IN FACT TILL IT HAD BEEN PAID FOR. THIS IS A SERIOUS IRREGULARITY AND SHOULD BE PROMPTLY STOPPED. WORK ABSTRACTS ARE STILL PREPARED IN SUB DIVISIONAL OFFICES. IN FAVOR OF THE CONTINUANCE OF THIS ARRANGEMENT THE EXECUTIVE ENGINEER STATES THAT SUB-DIVISIONAL OFFICERS ARE PROVIDED EACH WITH AN EXTRA CLERK TO PREPARE THEIR WORK ABSTRACTS, THAT AS TWO OF THE THREE SUB DIVISIONAL OFFICES ARE AT HEAD QUARTERS INFORMATION AND INSTRUCTION CAN READILY BE OBTAINED FROM THE DIVISIONAL OFFICE. THAT IN THE CASE OF THE THIRD SUB DIVISION THE CLERK MAY BE BROUGHT INTO THE DIVISIONAL OFFICE AT ANY TIME FOR INSTRUCTION IF NECESSARY, AND LASTLY THAT HE

CONSIDERS

CONSIDERS ANY INCREASE TO THE ALREADY HEAVY ACCOUNTS WORK
OF THE DIVISIONAL OFFICE IS TO BE AVOIDED IF POSSIBLE.
FACTS HOWEVER TEND TO PROVE THAT IT IS NOT INSTRUCTION
WHICH SUB DIVISIONAL CLERKS REQUIRE, BUT RATHER A REDUCTION
IN THE CLERICAL LABOR WHICH THEY HAVE AT PRESENT TO GET
THROUGH. THIS WILL BE SEEN FROM THE FOREGOING PARAS, WHERE
IT HAS BEEN POINTED OUT, THAT WORK ABSTRACTS ARE GENERALLY
WELL PREPARED BUT THAT SUB DIVISIONAL ACCOUNTS ARE SUBMITTED
LATE, AND NOMINAL MUSTER ROLLS ARE RETAINED WHEN ARREARS
ARE DUE TO AVOID MAKING A SECOND COPY.

NO ATTEMPT HAS YET BEEN MADE TO PREPARE WORK ABSTRACTS
IN THE DIVISIONAL OFFICE. THE EXECUTIVE ENGINEER HAS,
HOWEVER, STATED HIS INTENTION OF GIVING THE SUGGESTION A
TRIAL, AND OF THEN MAKING A FURTHER REPORT ON ITS WORKING.

SUB DIVISIONAL ACCOUNTS ARE STILL SUBMITTED LATE, AND
UNTIL THIS IS REMEDIED IT IS VAIN TO LOOK FOR THE SUBMISSION
OF THE DIVISIONAL ACCOUNTS BY DUE DATE.

7. THE REGISTER OF WORKS WAS POSTED TO END OF JUNE
ONLY, UNDER ORDINARY CIRCUMSTANCES IT SHOULD ALSO HAVE BEEN
POSTED FOR JULY. THE DELAY WAS DUE TO THE LATE SUBMISSION
OF WORK ABSTRACTS BY SUB DIVISIONAL OFFICERS.

STOCK ACCOUNTS.

8. FORM NO. 12 (DAILY ACCOUNT OF RECEIPTS AND ISSUES)
HAS ONLY BEEN LATELY OPENED OUT. IT WAS NOTICED THAT
ISSUES TO WORKS WERE INVARIABLY SHOWN AGAINST THE HEAD
'TRANSFERS WITHIN DIVISION' INSTEAD OF AGAINST THE WORKS
TO WHICH THEY WERE ISSUED, AS WAS DONE IN FORM NO. 10

MONTHLY

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(MONTHLY ABSTRACT OF ISSUES) AND CONSEQUENTLY NO AGREEMENT
COULD BE MADE BETWEEN THE FORMS. IN FORM NO. 10 WORKS
WERE ENTERED INDISCRIMINATELY INSTEAD OF BY DEPARTMENTAL
AND SERVICE HEADS, THE STOCK ABSTRACT WORK COULD NOT THERE-
FORE BE READILY POSTED AND CHECKED.

9. THE LAST HALF YEARLY RETURN OF STOCK SHOWS SEVERAL
ITEMS WHICH HAVE QUANTITY ONLY AGAINST THEM WITHOUT ANY
VALUE, AND SOME VALUE WITHOUT ANY QUANTITY. THE FORMER
REPRESENT PROFITS BY SALES AT ENHANCED RATES. CODE PARA
131 AUTHORIZES ISSUES AT ENHANCED RATES BUT THEY SHOULD
NOT BE PERMITTED TO BE ABNORMALLY HIGH. THE LATTER
REPRESENT LOSSES BY SALES OF UNSERVICEABLE AND SURPLUS
ARTICLES. SUPERINTENDING ENGINEER'S ORDERS REGARDING THE
ADJUSTMENT OF THE DIFFERENCES HAVE BEEN APPLIED FOR.

10. THE WORKSHOP ACCOUNTS ARE IN GOOD ORDER AND UP TO
DATE. THE PER-CENTAGE CHARGES FOR PRIVATE WORKS ARE
FIXED AT 20 PER CENT ON THE NET ESTIMATED COST OF THE
WORKS, THOSE FOR GOVERNMENT WORKS AT 10 PER CENT ON THE
NET ACTUAL COST.

11. WITH REFERENCE TO REPORT ON LAST INSPECTION THE
FOLLOWING REMARKS MAY BE MADE.

PARA 10. THE TOTAL BALANCE AT DEBIT OF STOCK IS NOW
WELL WITHIN THE RESERVE LIMIT. THERE ARE
HOWEVER EXCESSES UNDER THE SUB HEADS 'SMALL STORES',
'PAINTERS' STORES' AND 'HOUSE FITTINGS'; STEPS
ARE BEING TAKEN TO WORK THESE OFF. STOCK
RETURNS FOR PAST HALF YEARS HAVE BEEN RENDERED.

THAT

THAT FOR CURRENT HALF YEAR IS POSTED UP TO DATE.

PARA 11. OF THE SUM OF RS. 273-10-5 AT DEBIT OF 'LAND AND KILNS' A PORTION RS. 47 HAS BEEN ADJUSTED 'IN JULY'. IT IS STATED THAT NO DIFFICULTY IS ANTICIPATED IN ADJUSTING THE DIFFERENCE.

PARA 12. HALF YEARLY RETURNS OF TOOLS AND PLANT ARE NOW UP TO DATE.

PARA 13. OF THE SUM OF RS. 2,135-3-4 A BALANCE OF RS. 4,101-5-6 STILL REMAINS UNADJUSTED. THIS REPRESENTS ADVANCES MADE BY THE DIVISION TO THE WORKSHOPS FOR WORK TO BE DONE. AS IT IS KNOWN TO WHAT WORKS THE GREATER PART WAS ORIGINALLY CHARGED, ADJUSTMENT SHOULD BE MADE AS EARLY AS POSSIBLE.

PARA 15. A REGISTER SIMILAR IN FORM TO THAT MAINTAINED IN THE GODAVERY DIVISIONS HAS BEEN OPENED OUT. ONLY LICENSED CARGO BOATS HAVE HOWEVER BEEN ENTERED IN IT. OTHER CLASSES OF BOATS AND SAFTS AS WELL AS TOLLS SHOULD BE SIMILARLY ENTERED. WITH REGARD TO THE MANNER IN WHICH CHECK IN EACH CASE SHOULD BE EXERCISED, THE MOST EFFECTIVE WOULD BE THE FOLLOWING:-

IN THE CASE OF LICENSES THE ANICUT SUPERINTENDENT'S CASH BOOK TOGETHER WITH THE REGISTER OF BOATS LICENSED AND BOOK OF DUPLICATE LICENSES SHOULD BE SENT TO THE HEAD QUARTERS SUB DIVISIONAL OFFICE (UNDER WHOSE ORDERS THE ANICUT SUPERINTENDENT IS AND IN WHOSE ACCOUNTS THE RECEIPTS ARE CREDITED) OR TO THE DIVISIONAL OFFICE, SHORTLY AFTER THE CLOSE OF EACH MONTH. THE REGISTER AND CASH BOOK SHOULD FIRST BE CHECKED WITH THE DUPLICATE LICENSE TICKETS.

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TICKETS, AND FINALLY THE CASH BOOK SHOULD BE CHECKED WITH THE AMOUNTS BROUGHT TO CREDIT IN THE SUB DIVISIONAL ACCOUNTS.

IN THE CASE OF TOLLS, THE MEMORANDA OF RECEIPTS SENT IN BY LOCK SUPERINTENDENT TOGETHER WITH RETURNED TOLL TICKETS, SHOULD ALSO BE SUBMITTED. THE MEMORANDA SHOULD BE COMPARED WITH THE TOLL TICKETS, AND THE REGISTER AND CASH BOOK WITH THE MEMORANDA, AND FINALLY THE CASH BOOK WITH THE AMOUNTS BROUGHT TO CREDIT IN THE SUB DIVISIONAL ACCOUNTS.

PARA 16. THE ITEMS HAVE BEEN ADJUSTED.

PARA 17. THE ACCOUNT WAS CLOSED AT THE END OF LAST OFFICIAL YEAR AND HAS NOT BEEN OPENED AFRESH.

PARA 18. NO SEPARATE REGISTER IS KEPT UP BUT THE INFORMATION IS RECORDED ON THE DEPOSIT SCHEDULES IN THE PLACE PROVIDED FOR THE PURPOSE.

GENERAL REMARKS.

12. THE ACCOUNT WORK OF THE DIVISION IS HEAVY, BUT IS ON THE WHOLE VERY FAIRLY EXECUTED.

THE BOOKS AND RETURNS NOT MENTIONED HERE ARE IN GOOD ORDER.

P. S. S. S.

ASSTT. EXAMINER P.W. ACCOUNTS.

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A. No. 5584. 3-3-82. 6 seal
No. 2377 w. d/14 Sept/82
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P. W. C. No. 6000

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Communicated to
the Supd. Engrs. Second
Circle, for the information
and guidance of the Executive
Engrs. Kistna Eastern
Division

From,
The Examiner P. W. Accounts,
Madras.
To,
The Secretary to Government,
P. W. Department.

2. The special points
noticed by the Examiner
of P. W. Accounts should
receive the Supd. Engrs.
early attention.

No. 84 W.

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11-9-82
17-9-82 W.

Dated 11 September 1882.
Recd. 25 September 1882

Desd
21/9
45/12

Encl. I.

Notes of Inspection of the
Kistna Eastern Division Office by
the Asst. Examiner. Forwards with
remarks-----for information and
orders of Government.

S. E. Second Circle
S. E. Second Circle
Examiner P. W. A.
21

Re 14/9
only 7/9. Oct 13-9

with order

Done
10/9

6000.

Govt. of (1882) Madras.
PUBLIC WORKS.

23

14/9
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Recd.

G. O. 14. Sept. 1882, No. 23774.

Nos. 107 to 108

Kidna Eastern Div. office

Attest of inspection of the
by the Asst. Commr.
Carried to the St. Louis
Circle with remails

✓

Entd. in Receipt Register

14/9

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