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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.V.D. DEPARTMENT

G.O. No.	<i>2406.KV.</i>	Press.
B.P. No.		Mis.
Dated	<i>16.7.1982</i>	<i>197</i>

Rep
Not to be folded or roughly handled

16TH SEPTEMBER 1882, No. 2406 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 132.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 7th September 1882, No. 88 W. :—

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

Paragraphs 4 and 5.—The instructions here given should be carried out.

Paragraph 6.—If the sub-divisional clerks are eventually able to prepare correctly and to submit punctually the work abstracts due from sub-divisional offices, a great advance will have been made. But it is quite impossible that punctual submission can be expected, if all the work of compilation is put off to the end of the month, instead of being taken up as soon as the ten-day reports are completed.

Paragraph 7.—The practice of accounting for local manufacture through the sub-head "materials at site" is quite irregular and must be stopped. The correct procedure is explained in the Assistant Examiner's remarks.

Paragraph 8.—This matter was referred to in paragraphs 15 and 16 of last report, (G.O., 486 W. of 23rd February 1882,) the Superintending Engineer's views have not yet been communicated to me. It is not at present worth while for me to submit any remarks, for they would possibly require modification after consideration of the opinions of the Superintending Engineer.

Paragraph 10.—This is at present under consideration, the Superintending Engineer in his No. 1193 G.D., dated ^{18th}_{22nd} August 1882, to the Chief Engineer, Public Works Department, having submitted statements in connection with the sale.

Paragraph 12.—The Superintending Engineer's attention should be invited to this matter.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Godavari Eastern Division, on the 21st August 1882.

The office was last inspected in February 1882.

2. C. H. B. Burlton, Esq., Assistant Engineer, is in charge, the Accountant is C. Brahmariam.

3. There are five sub-divisions, viz. :—

- (1) The *Head-quarter's* Sub-division under the officer in charge of the division, who has four imprest holders.
- (2) The *Eastern Delta* Sub-division in charge of Mr. J. D. Legge, Sub-Engineer, who has an imprest of Rs. 1,000 under the Executive Engineer.
- (3) The *Central Delta* Sub-division in charge of Mr. J. W. Laskey, under whom there are three imprest holders.
- (4) The *Head Works* Sub-division in charge of Mr. W. Jopp, Assistant Engineer, under whom the Assistant Superintendent has an imprest of Rs. 500.
- (5) The *Rajahmundry* Sub-division in charge of N. Veeraghaviah Pantulu under whom there is one imprest holder.

All sub-divisional officers having drawing accounts with the treasury, with the exception of the Eastern Delta Sub-divisional Officer.

4. The divisional cash-book and copies of sub-divisional cash-books and imprest accounts are up to date and in good order. In the divisional cash-book totals brought forward should be initialled as well as those carried over.

5. The cash abstract book is up to date. More care should be exercised in posting it, for it may frequently happen when an erroneous posting has been made, that the transactions of the whole month have to be gone through, item by item, before the error is detected.

6. Work abstracts are prepared at present in the divisional office by sub-divisional clerks, who are brought in for that purpose on the 5th of each month. No attempt is made at writing up work abstracts as far as possible during the month to which they relate from the ten-day reports. Consequently they are not finally checked and completed for posting into the register of works till after the 15th of the subsequent month, that is about the date when work vouchers should ordinarily be ready for submission to the Examiner.

The Executive Engineer does not intend the present arrangement, regarding the preparation of work abstracts in the divisional office, as a permanent one, as he is of opinion that when once sub-divisional clerks have been made thoroughly well acquainted with the system, there will be no difficulty in the preparation of work abstracts in, and no delay in their submission by sub-divisional offices.

The register of works is posted up to end of June; under ordinary circumstances it should have been posted up for July also, the delay is due to the time taken up in preparing and completing work abstracts (*vide* previous paragraph). In the case of works on which there have been no transactions during the month, the total results of previous months should be carried forward, and the register thus kept up to date for all works in progress. The account of manufactures which are subsidiary to works should not be included in the 'materials at site' account, but kept under a separate suspense sub-head, which will be debited with all outlay, and credited with the value of materials issued direct to sub-heads of work, or transferred to 'materials at site'—the balance (if any) being ultimately adjusted by debit to those sub-heads of work for which the materials were manufactured.

8. An account has been opened out in the register for the outturn from stock manufacture. It is divided into two parts, the first showing the value of outturn at the rate at which the articles are held on the stock accounts, and, the second, value of issues from stock at a rate represented by the difference between the issue rate from stock and the original outturn rate from manufacture. This second credit to manufacture goes towards covering the cost of tramways, quarry channels and other dead stock, the greater part of which still stand at debit of manufacture. The practice of making this double credit to manufacture was introduced in order that the articles in stock might be represented by their real value so long as they were held on the stock accounts. The question of the adjustment of the value of dead stock, referred to in paragraph 16 of last report, has not yet been disposed of by Superintending Engineer. If, when the matter is taken up, it is decided that the procedure hitherto in force regarding its adjustment must be continued till the balance is finally cleared off, it would be advisable both to keep the accounts of that balance clearly and also to obviate the maintenance of two separate accounts for the outturn from each manufacturing operation—that it should be treated as a separate work under manufacture, credit being afforded to it (as outturn) for the difference between the issue rate from stock and the original outturn rate from manufacture.

9. The daily and monthly stock returns are correctly maintained and are up to date. The half-yearly returns of stock and tools and plant are also posted up to date.

10. The balance at debit of stock at the end of June aggregated Rs. 61,092 and at end of July Rs. 44,699. This large reduction is due to the sum of Rs. 19,824 being loss by sale of stores at Damagudem and Dowlaishwaram having been written off to profit and loss in accordance with G.O., No. 914 W., dated 4th April 1881. The balance of Rs. 44,699 is susceptible of further reduction, as there is a sum of Rs. 8,977 representing the loss sustained by the issue of materials at market in place of book rates, which is adjustable by debit to works. The reserve limit of stock is Rs. 30,000.

11. *Miscellaneous advances.*—The sum of Rs. 6,269, outstanding against 'boat office,' and referred to in paragraph 18 of last report, has been reduced at end of July to Rs. 1,960.

12. *Deposits.*—Of eighteen items in the deposit ordinary account sixteen represent deposits by ryots and others, as guarantees for the performance of certain duties in connection with canals, such as 'securing palmyrah spouts placed in canals and channel banks,' &c., some of these have been outstanding since 1877, and since they are not likely to be refunded till an indefinite time, it is advisable that they should be placed in Savings Banks and so cleared off the accounts of the department. This course was suggested to the officer in charge of the division, who however stated that the ryots had no faith in the Savings Bank. If the advantages accruing to depositors were explained to them, it is thought that their objections would be easily overcome.

13. All other books and accounts are in good order, and the points taken up in last report which have not been specially alluded to here have received attention.

No. 133.

ORDER—dated 16th September 1882, No. 2406 W., Public Works.

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

2. The Superintending Engineer will expedite his reply to paragraph 2 of G.O., No. 486 W., dated 23rd February 1882.

3. The subject of paragraph 10 of the Inspection Notes is under consideration separately.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1882. Madras.
PUBLIC WORKS.

Dated September, 16th.

Recd.

Encl.

G.O., 16th Sept. 1882, No. 2406 W.

SEPTEMBER
Nos. 132-133.

Godavari Eastern Division Office.

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

FROM THE EXAMINER P.W. ACCOUNTS, *2406/3*

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 88W.

MADRAS, *16th* SEPTEMBER 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND ORDERS OF GOVERNMENT, NOTES BY THE ASSISTANT EXAMINER OF HIS INSPECTION OF THE GODAVARI EASTERN DIVISION OFFICE.

PARAS 4 AND 5. THE INSTRUCTIONS HERE GIVEN SHOULD BE CARRIED OUT.

PARA 6. IF THE SUB DIVISIONAL CLERKS ARE EVENTUALLY ABLE TO PREPARE CORRECTLY AND TO SUBMIT PUNCTUALLY THE WORK ABSTRACTS DUE FROM SUB DIVISIONAL OFFICES, A GREAT ADVANCE WILL HAVE BEEN MADE, BUT IT IS QUITE IMPOSSIBLE THAT PUNCTUAL SUBMISSION CAN BE EXPECTED, IF ALL THE WORK OF COMPILATION IS PUT OFF TO THE END OF THE MONTH, INSTEAD OF BEING TAKEN UP AS SOON AS THE TEN-DAY REPORTS ARE COMPLETED.

PARA 7. THE PRACTICE OF ACCOUNTING FOR LOCAL MANUFACTURE THROUGH THE SUB HEAD MATERIALS AT SITE IS QUITE IRREGULAR, AND MUST BE STOPPED. THE CORRECT PROCEDURE

IS EXPLAINED IN THE ASSISTANT EXAMINER'S REMARKS.

PARA 9. THIS MATTER WAS REFERRED TO IN PARAS 15 & 16 OF LAST REPORT, (G.O. 486 W. OF 23RD. FEBRUARY 1882) THE SUPERINTENDING ENGINEER'S VIEWS HAVE NOT YET BEEN COMMUNICATED TO ME. IT IS NOT AT PRESENT WORTHWHILE FOR ME TO SUBMIT ANY REMARKS, FOR THEY WOULD POSSIBLY REQUIRE MODIFICATION AFTER CONSIDERATION OF THE OPINIONS OF THE SUPERINTENDING ENGINEER.

5775-*sent*
10/-29-82
PARA 10. THIS IS AT PRESENT UNDER CONSIDERATION, THE SUPERINTENDING ENGINEER IN HIS NO. 1123 G.O. DATED 18TH. 22ND. AUGUST 1882 TO THE CHIEF ENGINEER P.W. DEPARTMENT HAVING SUBMITTED STATEMENTS IN CONNECTION WITH THE SALE.

PARA 12. THE SUPERINTENDING ENGINEER'S ATTENTION SHOULD BE INVITED TO THIS MATTER.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. P. Curdson

EXAMINER P.W. ACCOUNTS.

Endorsement
GRH
APR
NOTES OF INSPECTION BY MR. F. C. F. VOLKERS, ASSISTANT EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI EASTERN DIVISION, ON THE 21ST. AUGUST 1882.

- 86 W
23-2-82
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1. THE OFFICE WAS LAST INSPECTED IN FEBRUARY 1882.
 2. C. H. B. HUFLTON ESQUIRE, ASSISTANT ENGINEER, IS IN CHARGE, THE ACCOUNTANT IS C. BRAHMARTIAH.
 3. THERE ARE FIVE SUB-DIVISIONS VIZ:-
 - (1) THE HEAD QUARTERS SUB-DIVISION UNDER THE OFFICER IN CHARGE OF THE DIVISION, WHO HAS FOUR IMPREST HOLDERS.
 - (2) THE EASTERN DELTA SUB-DIVISION IN CHARGE OF MR. J. D. LEGGE, SUB ENGINEER, WHO HAS AN IMPREST OF RS. 1,000 UNDER THE EXECUTIVE ENGINEER.
 - (3) THE CENTRAL DELTA SUB-DIVISION IN CHARGE OF MR. J. W. LASKEY, UNDER WHOM THERE ARE THREE IMPREST HOLDERS.
 - (4) THE HEAD WORKS SUB DIVISION IN CHARGE OF MR. W. JOPP, ASSISTANT ENGINEER, UNDER WHOM THE ANICUT SUPERINTENDENT HAS AN IMPREST OF RS. 500.
 - (5) THE RAJAHMUNDRY SUB-DIVISION IN CHARGE OF N. VEERABAGHAVIAH PANTULU UNDER WHOM THERE IS ONE IMPREST HOLDER.

ALL SUB DIVISIONAL OFFICERS HAVING DRAWING ACCOUNTS WITH THE TREASURY, WITH THE EXCEPTION OF THE EASTERN DELTA SUB DIVISIONAL OFFICER.

4. THE DIVISIONAL CASH BOOK AND COPIES OF SUB DIVISIONAL CASH BOOKS AND IMPREST ACCOUNTS ARE UP TO DATE AND IN GOOD ORDER. IN THE DIVISIONAL CASH BOOK TOTALS BROUGHT FORWARD SHOULD BE INITIALLED AS WELL AS THOSE CARRIED OVER.

THE

5. THE CASH ABSTRACT BOOK IS UP TO DATE. MORE CARE SHOULD BE EXERCISED IN POSTING IT, FOR IT MAY FREQUENTLY HAPPEN WHEN AN ERRONEOUS POSTING HAS BEEN MADE, THAT THE TRANSACTIONS OF THE WHOLE MONTH HAVE TO BE GONE THROUGH, ITEM BY ITEM, BEFORE THE ERROR IS DETECTED.

6. WORK ABSTRACTS ARE PREPARED AT PRESENT IN THE DIVISIONAL OFFICE BY SUB-DIVISIONAL CLERKS WHO ARE BROUGHT IN FOR THAT PURPOSE ON THE 5TH. OF EACH MONTH. NO ATTEMPT IS MADE AT WRITING UP WORK ABSTRACTS AS FAR AS POSSIBLE DURING THE MONTH TO WHICH THEY RELATE FROM THE TEN-DAY REPORTS. CONSEQUENTLY THEY ARE NOT FINALLY CHECKED AND COMPLETED FOR POSTING INTO THE REGISTER OF WORKS TILL 15TH. OF THE AFTER THE SUBSEQUENT MONTH, THAT IS ABOUT THE DATE WHEN WORK VOUCHERS SHOULD ORDINARILY BE READY FOR SUBMISSION TO THE EXAMINER.

THE EXECUTIVE ENGINEER DOES NOT INTEND THE PRESENT ARRANGEMENT REGARDING THE PREPARATION OF WORK ABSTRACTS IN THE DIVISIONAL OFFICE AS A PERMANENT ONE. AS HE IS OF OPINION, THAT WHEN ONCE SUB-DIVISIONAL CLERKS HAVE BEEN MADE THOROUGHLY WELL ACQUAINTED WITH THE SYSTEM, THERE WILL BE NO DIFFICULTY IN THE PREPARATION OF WORK ABSTRACTS IN, AND NO DELAY IN THEIR SUBMISSION, BY SUB-DIVISIONAL OFFICES.

7. THE REGISTER OF WORKS IS POSTED UP TO END OF JUNE, UNDER ORDINARY CIRCUMSTANCES IT SHOULD HAVE BEEN POSTED UP FOR JULY ALSO - THE DELAY IS DUE TO THE TIME TAKEN UP

IN

IN PREPARING AND COMPLETING WORK ABSTRACTS (VICE PREVIOUS PARA). IN THE CASE OF WORKS ON WHICH THERE HAVE BEEN NO TRANSACTIONS DURING THE MONTH, THE TOTAL RESULTS OF PREVIOUS MONTHS SHOULD BE CARRIED FORWARD, AND THE REGISTER THUS KEPT UP TO DATE FOR ALL WORKS IN PROGRESS. THE ACCOUNT OF MANUFACTURES WHICH ARE SUBSIDIARY TO WORKS SHOULD NOT BE INCLUDED IN THE 'MATERIALS AT SITE' ACCOUNT, BUT KEPT UNDER A SEPARATE SUSPENSE SUB-HEAD, WHICH WILL BE DEBITED WITH ALL OUTLAY, AND CREDITED WITH THE VALUE OF MATERIALS ISSUED DIRECT TO SUB HEADS OF WORK, OR TRANSFERRED TO 'MATERIALS AT SITE' - THE BALANCE (IF ANY) BEING ULTIMATELY ADJUSTED BY DEBIT TO THOSE SUB-HEADS OF WORK FOR WHICH THE MATERIALS WERE MANUFACTURED.

8. AN ACCOUNT HAS BEEN OPENED OUT IN THE REGISTER FOR THE OUTTURN FROM STOCK MANUFACTURE. IT IS DIVIDED INTO TWO PARTS, THE FIRST SHOWING THE VALUE OF OUTTURN AT THE RATE AT WHICH THE ARTICLES ARE HELD ON THE STOCK ACCOUNTS, AND THE SECOND THE VALUE OF ISSUES FROM STOCK AT A RATE REPRESENTED BY THE DIFFERENCE BETWEEN THE ISSUE RATE FROM STOCK, AND THE ORIGINAL OUTTURN RATE FROM MANUFACTURE. THIS SECOND CREDIT TO MANUFACTURE GOES TOWARDS COVERING THE COST OF TRAMWAYS, QUARRY CHANNELS AND OTHER DEAD STOCK, THE GREATER PART OF WHICH STILL STAND AT DEBIT OF MANUFACTURE. THE PRACTICE OF MAKING THIS DOUBLE CREDIT TO MANUFACTURE WAS INTRODUCED IN ORDER THAT THE ARTICLES IN STOCK MIGHT BE REPRESENTED BY THEIR REAL VALUE SO LONG AS

THEY

THEY WERE HELD ON THE STOCK ACCOUNTS. THE QUESTION OF THE ADJUSTMENT OF THE VALUE OF DEAD STOCK REFERRED TO IN PARA 15 OF LAST REPORT, HAS NOT YET BEEN DISPOSED OF BY SUPERINTENDING ENGINEER. IF WHEN THE MATTER IS TAKEN UP IT IS DECIDED THAT THE PROCEDURE HITHERTO IN FORCE REGARDING ITS ADJUSTMENT MUST BE CONTINUED TILL THE BALANCE IS FINALLY CLEARED OFF, IT WOULD BE ADVISABLE BOTH TO KEEP THE ACCOUNTS OF THAT BALANCE CLEARLY AND ALSO TO OBVIATE THE MAINTENANCE OF TWO SEPARATE ACCOUNTS FOR THE OUTTURN FROM EACH MANUFACTURING OPERATION THAT IT SHOULD BE TREATED AS A SEPARATE WORK UNDER MANUFACTURE, CREDIT BEING AFFORDED TO IT (AS ~~TO~~ OUTTURN) FOR THE DIFFERENCE BETWEEN THE ISSUE RATE FROM STOCK AND THE ORIGINAL OUTTURN RATE FROM MANUFACTURE.

9. THE DAILY AND MONTHLY STOCK RETURNS ARE CORRECTLY MAINTAINED AND ARE UP TO DATE.

THE HALF YEARLY RETURNS OF STOCK AND TOOLS & PLANT ARE ALSO POSTED UP TO DATE.

10. THE BALANCE AT DEBIT OF STOCK AT THE END OF JUNE AGGREGATED RS.61,092 AND AT END OF JULY RS.44,699. THIS LARGE REDUCTION IS DUE TO THE SUM OF RS.19,824 BEING LOSS BY SALE OF STORES AT DUMAGUEDEM AND DOTLATSHWERAM HAVING BEEN WRITTEN OFF TO PROFIT AND LOSS IN ACCORDANCE WITH G.O.NO. 914 W.DATED 4TH.APRIL 1881. THE BALANCE OF RS.44,699 IS SUSCEPTIBLE OF FURTHER REDUCTION AS THERE IS

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A SUM OF RS.8,977 REPRESENTING THE LOSS SUSTAINED BY THE ISSUE OF MATERIALS AT MARKET IN PLACE OF BOOK RATES, WHICH IS ADJUSTABLE BY DEBIT TO WORKS. THE RESERVE LIMIT OF STOCK IS RS.30,000.

11. MISCELLANEOUS ADVANCES- THE SUM OF RS.6259 OUTSTANDING AGAINST 'BOAT OFFICE' AND REFERRED TO IN PARA 18 OF LAST REPORT HAS BEEN REDUCED AT END OF JULY TO RS.1250.

12. DEPOSITS- OF EIGHTEEN ITEMS IN THE DEPOSIT ORDINARY ACCOUNT SIXTEEN REPRESENT DEPOSITS BY RYOTS AND OTHERS, AS GUARANTEES FOR THE PERFORMANCE OF CERTAIN DUTIES IN CONNECTION WITH CANALS SUCH AS 'SECURING PALMYRAH SPOUTS PLACED IN CANALS AND CHANNEL BANKS' ETC. SOME OF THESE HAVE BEEN OUTSTANDING SINCE 1877, AND SINCE THEY ARE NOT LIKELY TO BE REFUNDED TILL AN INDEFINITE TIME, IT IS ADVISABLE THAT THEY SHOULD BE PLACED IN SAVINGS BANKS AND SO CLEARED OFF THE ACCOUNTS OF THE DEPARTMENT. THIS COURSE WAS SUGGESTED TO THE OFFICER IN CHARGE OF THE DIVISION, WHO HOWEVER STATED THAT THE RYOTS HAD NO FAITH IN THE SAVINGS BANK. IF THE ADVANTAGES ACCRUING TO DEPOSITORS WERE EXPLAINED TO THEM, IT IS THOUGHT THAT THEIR OBJECTIONS WOULD BE EASILY OVERCOME.

13. ALL OTHER BOOKS AND ACCOUNTS ARE IN GOOD ORDER, AND THE POINTS TAKEN UP IN LAST REPORT WHICH HAVE NOT BEEN SPECIALLY ALLUDED TO HERE HAVE RECEIVED ATTENTION.

827/9
Revised

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S. No. 4868. 23-2-82. 5th Sept

No 2406 W of 16th Sept

P. m. c. 20 6077

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Communicated to the
Supty. Engr. First Circle for
the information & guidance
of the Engr. Godavari
Eastern Division

FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P. W. DEPARTMENT.

2. The Supty. Engr. will
expedite his reply to
para 2 of G.O. No. 486W
of 23rd Feb 1882

NO. 88W

3. The subject of para
10 of the Inspection Note
is under consideration
separately

DATED 7th SEPTEMBER 1882.

Received 8th Sept

13.9.82

ENCLOSURE I.

NOTES OF INSPECTION OF THE GODAVARI
EASTERN DIVISION OFFICE-----
FORWARDS FOR THE ORDERS OF
GOVERNMENT-----

P. E. First Circle
S. S. First Circle
Engr. P. W. A. II
21
11/9 16/9

With order

6077

G.O. of (1882) Madras.
PUBLIC WORKS.

Dated

11/9 5/11

Recd.

Encl.

G. O. 16th Sept 1882, No. 2406 W

Nos. 132 to 133

Godavari Cactation
Office

Notes of inspection
of the — by the
Mra. Com. to the
Sd. First Civil with
Remarks.

Entd. in Receipt Register

25 Sept 1
1879.

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