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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.
B.P. No.

486 w

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Dated

23-2-1882 197 .

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

23rd February 1882, No. 486 W.

General.
Account.

Read the following paper :—

No. 92. From D. C. GORDON, Esq., Examiner of Public Accounts, to the Secretary to Government, Public Works Department, dated Madras, 18th February 1882, No. 216 W.

I HAVE the honor to submit, for the information and orders of Government, Inspection Notes by Mr. Godfrey, Examiner, of the Office of the Executive Engineer, Godavari Eastern Division.

PARAGRAPH 5.—The procedure is quite wrong, for it practically causes the imprest holder to submit an imprest account to account for the imprest, and a cash account to clear the debit to transfers. If the advance of additional funds was urgent and unforeseen, the temporary increase above the maximum imprest amount could have been easily explained, and ordinary procedure followed. The amount of an imprest ought never to exceed half the total outlay for the month.

PARAGRAPH 6.—There can be no difficulty about additional check books being used by the Executive Engineer. All salaries should be paid by the divisional office.

PARAGRAPH 7.—Unless the counterfoils are written in to show the available balance, overdrawals are possible. The remarks of the Inspecting Officer should have attention.

PARAGRAPH 10.—If the records and registers referred to are all at head-quarters of the Executive Engineer, and at call, there should be no trouble in comparing the transactions in initial records with those brought into the divisional cash-book.

PARAGRAPH 12.—It is a great mistake to adopt these slipshod devices with the idea that work is furthered or that time is saved. Practically time is wasted, and procrastination developed. It would be found simpler and quicker to adopt strictly the rules prescribed in the Code.

PARAGRAPH 13.—If the work abstracts record the progress up to date, as they should do in all cases, and for all sub-heads, there can be no difficulty in making out completion reports. Outlay will be shown only in lump sum for the whole work, and by applying estimate rates to actual progress (quantity) it can be easily ascertained how the estimate is being worked to. The modification of existing rules with the object of omitting from the register of works all sub-heads for works of Rs. 2,500 and less is under consideration of Government.

PARAGRAPH 15.—Steps must be taken to show outturn as well as outlay in the register of works. As to the manner in which the outturn is rated when sent in as stock and again rated when issued from stock to works, I find the arrangement has been in practice since 1878, and was a proposal made by Mr. Walch and acquiesced in by this office. I would prefer that manufacture should be credited at once, when the outturn is sent to stock. The 'general charges' must of course be distributed at a percentage rate, and as the manufacturing operations have been in continuance for a long time past, sufficient data are likely to be available to determine a fair average percentage now. The Superintending Engineer will perhaps take up this point with this office when other matters (referred to in paragraphs 16 and 18) are under reference.

PARAGRAPH 16.—The disposal of all surplus stock has already been dealt with by Government. In regard to the items composing the sum of Rs. 16,526 the Superintending Engineer's views and proposals must be awaited. In my opinion the broad principle which should rule the incidence of cost in such cases is that all such auxiliary works should be charged as far as possible to the estimates of works and the main heads of service which benefit by their use, but that, while so charged, they should form distinct sub-heads of estimates, so as not to have the cost concealed by incorporation with other items. The loss of Rs. 34,190 by sale of the Upper Godavari stock will be adjusted as soon as proposals are received from the Superintending Engineer.

PARAGRAPH 18.—The Superintending Engineer's views on this matter must be awaited.

PARAGRAPH 19.—It is possible that the item of Rs. 11,217 in the deposit account is connected with the sale proceeds referred to in paragraph 16, and that it will be transferred to proper heads of account when the Executive Engineer has finally scrutinised the account sales; but this should not be delayed.

PARAGRAPH 22.—This division has a very heavy mass of accounts, and I beg to recommend that a (so-called) Assistant Accountant be permanently engaged on the Clerks' establishment of the divisional office. The appointment has been sanctioned from time to time as a temporary arrangement, but might well be made permanent.

REPORT of Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer Godavari Eastern Division, on the 3rd and 4th February 1882.

The Executive Engineer is J. C. Larmine, Esq., and the Accountant is C. Brahmiah.

2. The office was last inspected on the 15th and 16th July 1881.

3. There are three sub-divisions:—

(1) The *Eastern Delta* Sub-division in charge of C. H. B. Burlton, Esq., Assistant Engineer, under whom are the following imprests:—

	RS.
T. Subramaniam Iyar, Supervisor	250
Serjeant E. Cope, Overseer... ..	300
Mr. J. C. Lawrence do.	400

(2) The *Central Delta* Sub-division in charge of R. H. Dorman, Esq., Assistant Engineer, with the following imprest holders:—

	RS.
Mr. C. W. Traish, Overseer	300
R. Rungiah Naidu, Delta Superintendent	300
P. Venkata Row, do.	200

(3) The *Head Works* Sub-division in charge of the Executive Engineer, under whom are the following imprest holders:—

	RS.
D. Ramanah Naidu, Anicut Superintendent	1,000
B. Kuniah Laul, Overseer	600
Mr. W. E. Johannes, do.	200

4. The Assistant Engineers in charge of the Eastern and Central Deltas have drawing accounts and keep regular cash-books.

5. The imprest of Rs. 1,000 with the Anicut Superintendent has been sanctioned by the Superintending Engineer. It was observed from the Executive Engineer's cash-book that the imprest had been temporarily increased to Rs. 2,000 on the 21st December, by a cheque for Rs. 1,000 having been drawn in favor of the Anicut Superintendent otherwise than in recoupment of the standing imprest, and charged to "transfers within the division." If it was necessary to place further funds at the disposal of the Anicut Superintendent, the rules for imprest accounts should have been observed, and the requisite sanction obtained for exceeding the maximum of Rs. 1,000—Code, paragraph 1208.

6. All members of the establishment in the division are not paid by cheques from head-quarters. The Executive Engineer states that if he is required to pay all, two additional cheque books will have to be used for the purpose with sub-treasuries on which he does not at present draw direct.

7. The cheque books at head-quarters are in the Executive Engineer's own custody, and when drawn are filled up by him. Each counterfoil should show the remaining balance; and

receipt and transfer of credits should be recorded whenever necessary. An old form of cheque book in use for the Bhadrachalam sub-treasury should be returned to the Examiner's Office and a new form used instead.

8. The cash-books and imprest accounts are correctly and well kept. The divisional cash-book is written up by the acting temporary Assistant Accountant, who keeps the key of the cash-chest and makes petty payments. The chest is an iron one with one key.

9. Miscellaneous receipts are not invariably paid into treasury with requisite promptness by the Eastern and Central Delta sub-divisional officers. At the end of December sums of Rs. 333-3-8 and Rs. 203-12-4 remained to be paid in by them respectively. This has been brought to their notice by the Executive Engineer.

10. The Boat Superintendent keeps a register of boats licensed, in which receipts are recorded as licenses issued from the Anicut Superintendent. He also keeps a cash-book in which the receipts are brought to account. The receipts are paid over to the Anicut Superintendent who keeps a daily register of collections, which is sent to the Executive Engineer at the end of the month, and through it the receipts are brought to debit in the divisional cash-book. The Anicut Superintendent scrutinizes the receipts brought to debit by the Boat Superintendent, but neither the entries in the cash-book of the Boat Superintendent, nor those in his register of boats licensed, are, as would appear to be desirable, compared in the divisional office with the receipts brought to debit in the divisional cash-book through the register of collections furnished by the Anicut Superintendent. The originals as well as counterfoils of all licenses and toll tickets should also be checked with the register of collections.

11. In the register of tents of boats two months rent is shown as due by Mr. Burlton. This will be adjusted in the current month.

12. In this division work is carried out either by daily labor or on the piece-work system. The works abstracts are prepared by the imprest holders, and are checked in the divisional office, where the necessary entries are made for cash payments and stock charges, if any, by the Executive Engineer. The works abstracts are now being received in the divisional office from the 5th to the 8th of the month for the month preceding. Seven or eight days are occupied in checking and completing them, and if this work were taken in hand at once, on their receipt, there would be little difficulty in posting the register of works before the preparation of the schedules of expenditure. But this is not done. The schedules are posted from a rough abstract compiled from the cash, adjustment and stock abstract books, and the accounts are despatched before the register of works has been completed, and are not accompanied by the works vouchers. It is thought that if the labor which is expended on the preparation of the rough abstract of expenditure were devoted to the proper completion of the works abstracts and the posting of the register of works, the submission of the accounts of the month would be but little delayed.

13. As the register of works is not kept by sub-head for works costing less than Rs. 2,500, either by actuals or on the normal cost system, some difficulty will be experienced in preparing the completion reports of such works, as the expenditure should be detailed in the completion report against each sub-head of estimate.

14. Some completion reports for last year are still due. These will be sent to the Examiner at an early date.

15. The outlay on manufactures is recorded in the register of works under the sub-heads of operation. But no outturn is shown. This is necessary—Code, paragraphs 1602 and 1604; and the method of accounting appears to require revision. Under the head "General Charges" and the method of accounting appears to require revision. Under the head "General Charges" should be included the share of supervision, contingencies, and cost of conveyance into store, or this last item might be charged to the description of stock concerned in the stock books on the receipt of the manufactured articles. The rates at which outturn is credited when manufactured articles are brought on to stock should be such as to cover the whole cost of each kind of manufacture including "General Charge." At present the practice is to credit manufacture at a fixed rate, which under the piece-work system covers the cost of production, but which is not sufficient to cover "General Charges." The adjustment of the latter takes place on the issue, at a higher fixed rate, of the manufactured articles from stock. This adjustment can only be approximate, and there is nothing to show whether the issue rates are too high or too low. Taking the case of stone manufacture, for example, the outturn, as it is brought on to stock is credited to manufacture at the rate of As. 5-6 per cubic yard, which rate represents the value of the stone per cubic yard as turned out by piece-work. When the stone is issued from stock it is charged to works at the higher fixed rate of Re. 1 per cubic yard, and the head Manufacture is credited at the rate of As. 10-6 per cubic yard, which is the difference between the higher rate of issue from stock and the rate at which, while in stock, the manufactured articles are borne on the books. Thus the sub-head manufacture under stock receives credit each month at one fixed rate for outturn from manufacture, and at another fixed rate for issues from stock. The fictitious nature of this system of accounting is very apparent from the stock sub-ledger, in which balances are brought down at the lower rates and the issues credited at the higher.

16. The balance stock of the division at 31st December 1881 was Rs. 78,446-8-5, consisting of:—

	RS.	A.	P.
Small stores	6,677	4	1
Building materials	8,170	3	2
Timber	14,028	9	1
Metals	17,812	11	0
Fuel	767	2	0
Painters' stores	62	7	7
House fittings	41	6	9
Miscellaneous	4,340	15	2
Manufactures	24,011	11	1
Land and Kilns	2,534	2	6

The sanctioned limit of reserve stock is Rs. 30,000.

The item of Rs. 24,011-11-1 under manufactures includes a sum of Rs. 16,526-7-3 which represents the book value of the dead stock, e.g. tramways, loading channels, store-sheds, &c., constructed for working the quarries and other manufacture operations in the division, the whole or a fair proportion of which would have been long since cleared off if a proper system of accounting for manufacture operations had been followed. A revaluation of this dead stock has lately been made by the Executive Engineer, and a statement has been sent to the Superintending Engineer for orders, with a view to the adjustment of the amount standing at the debit of manufactures and land and kilns.

The items—

	RS.	A.	P.
Timber	14,028	9	1
Metals	17,812	11	0

and Miscellaneous

4,340 15 2

are said to form part of the book value of the Upper Godavari stock, which was ordered to be sold, and the loss by sale to be debited to Works. *Vide* G.O., No. 914 W. of 4th April 1881. The stock has been sold, but no adjustment has been made as yet. The following shows the amount realized by the sales and the loss:—

	Book Value.			Sales.			Loss.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
At Dowlaisheram	1,259	0	3	516	9	6	742	6	9
„ Dumagudiem	49,486	11	11	16,038	15	5	33,447	12	6
	50,745	12	2	16,555	8	11	34,190	3	3

The stock register has not been written up with the details of the stock sold.

17. The tools and plant register is correctly posted. Count was last made in September and October 1881. There are some unserviceable articles about which the Superintending Engineer has been addressed.

18. The balance at the debit of miscellaneous advances at the end of December 1881 was Rs. 6,269-3-2, out of which Rs. 5,485-0-2 represented the balance of unrecovered advances to coolies on steamers, to Boat Office Establishment, and for grain issued to lascars during the famine. A statement exhibiting the advances and recoveries, and the balance irrecoverable, has been sent to the Superintending Engineer for disposal. This matter has been noticed in previous inspection reports.

19. The amount at the credit of deposits at the end of December 1881 was Rs. 12,932-5-5. Of this sum Rs. 11,217-7-6 was on account of sales of stock and tools and plant temporarily credited to this head pending receipt of particulars of sales. As the detailed statement of the sales is now ready this amount should be removed at an early date by credit to stock and revenue. A sum of Rs. 268-10-7 in the schedule of deposits represents the earnings of the Superintending Engineer's Press: if not soon utilized this sum should be credited to revenue.

20. In the petty contract account the following outstandings appear:—

	RS.	A.	P.
B. Ramasawmy from April 1881	4	0	0
C. Veerasawmy do.	4	0	0
J. Appijudu July 1881	1	11	6

The necessary inquiries are being made with a view to discovering the people to whom the sums are due.

21. The service books are said to be complete, except those for the anicut lascars, which are being brought up.

22. The large number of works and manufacture operations in progress in this division render the accounts work exceptionally heavy. To assist in the preparation of the accounts a temporary Assistant Accountant has been entertained, and the Executive Engineer is of opinion that the appointment should be made permanent. If the appointment is made permanent it should be in the grade of Clerks, as the duties performed by the Assistant Accountant are such as may be carried out by a Clerk. The present temporary incumbent of the post is a Clerk on the Executive Engineer's permanent establishment.

(Signed) F. E. GODFREY,
Examiner, Public Works Accounts.

No. 93. ORDER THEREON, 23rd February 1882, No. 486 W.

COMMUNICATED to the Superintending Engineer, First Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner, Public Works Accounts.

2. The Superintending Engineer's views on the points raised in paragraphs 15, 16 and 18 of Mr. Godfrey's report and the Examiner's remarks thereon should be submitted as early as practicable.

3. The Superintending Engineer should submit a separate application for a permanent addition to the Divisional Office Establishment if considered necessary, giving details as to pay, &c.

(True Extract.)

Lieut.-Col., R.E.,
Acting Under Secy. to Govt., P.W.D.

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
FIRST CIRCLE,
&c., &c., &c.

Dated February, 23rd.

Issued.

Recd.

Enc.

G.O., 23rd February 1882, No. 486 W.

FEBRUARY.
Nos. 92-93.

Inspection Report by the Deputy Examiner,
Public Works Accounts, of the Office of the
Executive Engineer, Godavari Eastern Divi-
sion, communicated to the Superintending
Engineer, First Circle, with remarks.

FROM THE EXAMINED P.W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 216 W

MADRAS, 18th FEBRUARY 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE INFORMATION AND
ORDERS OF GOVERNMENT, INSPECTION NOTES BY MR. GODFREY, EXAMINER
OF THE OFFICE OF THE EXECUTIVE ENGINEER, GODAVARI EASTERN
DIVISION.

PARA 5. THE PROCEDURE IS WITH WINGS, FOR IT PRACTICALLY
CAUSES THE IMPREST HOLDER TO SUBMIT AN IMPREST ACCOUNT
TO ACCOUNT FOR THE IMPREST, AND A CASH ACCOUNT TO CLEAR THE
DEBIT TO TRANSFERS. IF THE ADVANCE OF ADDITIONAL FUNDS
WAS URGENT AND UNFORESEEN, THE TEMPORARY INCREASE ABOVE
THE MAXIMUM IMPREST AMOUNT COULD HAVE BEEN EASILY EX-
PLAINED, AND ORDINARY PROCEDURE FOLLOWED. THE AMOUNT
OF AN IMPREST OUGHT NEVER TO EXCEED HALF THE TOTAL OUTLAY
FOR THE MONTH.

PARA 6. THERE CAN BE NO DIFFICULTY ABOUT ADDITIONAL
CHECK BOOKS BEING USED BY THE EXECUTIVE ENGINEER. ALSO
SALARIES SHOULD BE PAID BY THE DIVISIONAL OFFICE.

PARA 7. UNLESS THE COUNTERFOOTS ARE WRITTEN IN RED INK

THE AVAILABLE BALANCE, OVERDRAUGHTS ARE POSSIBLE. THE
REMARKS OF THE INSPECTING OFFICER SHOULD HAVE ATTENTION.

PARA 10. IF THE RECORDS AND REGISTERS REFERRED TO
BEHOLD AT HEAD QUARTERS OF THE EXECUTIVE ENGINEER, AND
AT CALL, THERE SHOULD BE NO TROUBLE IN COMPARING THE
TRANSACTIONS IN INITIAL RECORDS WITH THOSE BROUGHT INTO
THE DIVISIONAL CASH BOOK.

PARA 12. IT IS A GREAT MISTAKE TO ADOPT THESE SLIPSHOD
DEVICES WITH THE IDEA THAT WORK IS MAINTAINED OR THAT TIME
IS SAVED. PRACTICALLY TIME IS WASTED, AND MISADMINISTRATION
DEVELOPED. IT WOULD BE FOUND SIMPLER AND QUICKER TO
ADOPT STRICTLY THE RULES PRESCRIBED IN THE CODE.

PARA 13. IF THE WORK ABSTRACTS RECORD THE PROGRESS UP
TO DATE, AS THEY SHOULD DO IN ALL CASES, AND FOR ALL WORK
HEADS, THERE CAN BE NO DIFFICULTY IN MAKING OUT COMPLETION
REPORTS. OUTLAY WILL BE SHOWN ONLY IN LUMP SUM FOR THE
WHOLE WORK, AND BY APPLYING PERCENTAGE RATES TO ACTUAL
PROGRESS (QUANTITIES) IT CAN BE EASILY ASCERTAINED HOW
THE ESTIMATE IS BEING WORKED TO. THE MODIFICATION OF
EXISTING RULES WITH THE OBJECT OF OMITTING FROM THE
REGISTER OF WORKS ALL SUB HEADS FOR WORKS OF RS. 2,500 AND
LESS IS UNDER CONSIDERATION OF GOVERNMENT.

PARA 15. STEPS MUST BE TAKEN TO BRING OUT WORK AS TEND
AS OUTLAY IN THE REGISTER OF WORKS. AS TO THE MANNER IN
WHICH THE OUTLAY IS RATED WHEN SENT IN AS STOCK, AND
AGAIN RATED WHEN ISSUED FROM STOCK I KNOW, I FIND THE
ARRANGEMENT HAS BEEN IN PRACTICE SINCE 1917, AND WAS A

PROPOSAL MADE BY MR. VALCH AND ACCEPTED IN BY THIS OFFICE.

IT WOULD BE BETTER THAT MANUFACTURE SHOULD BE CREDITED AT
ONCE, WHEN THE OUTLAY IS SENT TO STOCK. THE "GENERAL
CHARGES" MUST OF COURSE BE DISTRIBUTED AT A PERCENTAGE
RATE, AND AS THE MANUFACTURING OPERATIONS HAVE BEEN IN
CONTINUANCE FOR A LONG TIME PAST, SUFFICIENT DATA ARE
LIKELY TO BE AVAILABLE TO DETERMINE A FAIR AVERAGE PER-
CENTAGE RATE. THE SUPERINTENDING ENGINEER WILL PERHAPS
TAKE UP THIS POINT WITH THIS OFFICE WHEN OTHER MATTERS
(REFERRED TO IN PARAS 16 AND 17) ARE UNDER REFERENCE.

PARA 16. THE DISPOSAL OF ALL SURPLUS STOCK HAS ALREADY
BEEN DECIDED UPON BY GOVERNMENT. IN REGARD TO THE ITEMS
COMPOSING THE SUM OF RS. 16,500 THE SUPERINTENDING ENGINEER
WILL'S VIEWS AND PROPOSALS MUST BE OBTAINED. IN MY OPINION
THE BROAD PRINCIPLE WHICH SHOULD RULE THE INCIDENCE OF
COST IN SUCH CASES IS, THAT ALL SUCH AUXILIARY WORKS
SHOULD BE CHARGED AS FAR AS POSSIBLE TO THE ESTIMATES
OF WORKS AND THE MAIN HEADS OF SERVICE WHICH BENEFIT BY
THEIR USE BUT THAT, WHILE SO CHARGED THEY SHOULD FORM
DISTINCT SUB HEADS OF ESTIMATES, SO AS NOT TO HAVE THE
COST CONCEALED BY INCORPORATION WITH OTHER ITEMS. THE
LOSS OF RS. 24,100 BY SALE OF THE UPPER GODAVARI STOCK WILL
BE ADJUSTED AS SOON AS PROPOSALS ARE RECEIVED FROM THE
SUPERINTENDING ENGINEER.

PARA 18. THE SUPERINTENDING ENGINEER'S VIEWS ON THIS
MATTER MUST BE OBTAINED.

PARA 19. IT IS POSSIBLE THAT THE ITEM OF RS. 11,217 IN
THE DEPOSIT ACCOUNT IS CONNECTED WITH THE BALK PROCEEDS

REFERRED TO IN PARA 10- AND THAT IT WILL BE TRANSFERRED
TO PROPER HEADS OF ACCOUNT WHEN THE EXECUTIVE ENGINEER
HAS FINALLY SCRUTINIZED THE ACCOUNT SALES; BUT THIS SHOULD
NOT BE DELAYED.

6
PARA 22. THIS DIVISION HAS A VERY HEAVY MASS OF ACCOUNTS,
AND I DES TO RECOMMEND THAT A (SO CALLED) ASSISTANT
ACCOUNTANT BE PERMANENTLY ENGAGED ON THE CLERKS ESTABLISH-
MENT OF THE DIVISIONAL OFFICE. THE APPOINTMENT HAS
BEEN SANCTIONED FROM TIME TO TIME AS A TEMPORARY ARRANGE-
MENT, BUT MIGHT WELL BE MADE PERMANENT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEIENT SERVANT.

J. C. Gordon

EXAMINER P. R. ACCOUNTS.

FROM THE EXAMINER P.W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO. 216W

DATED 18th FEBRUARY 1912.

RECD.

ENCLOSURE.

INSPECTION NOTES BY MR. GODFREY
EXAMINER, OF THE OFFICE OF THE
EXECUTIVE ENGINEER GODAVARI
EASTERN DIVISION, FORWARDING
THE..... WITH REMARKS.

REPORT OF INSPECTION BY F.E. GODFREY ESQ., EXAMINER,
OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI EASTERN
DIVISION ON THE 3RD AND 4TH FEBRUARY 1912.

1. THE EXECUTIVE ENGINEER IS J.C. LAWINE ESQ. AND THE
ACCOUNTANT IS C. BRAMMARIA.

2. THE OFFICE WAS LAST INSPECTED ON THE 15TH AND 16TH
JULY 1881.

3. THERE ARE THREE SUB DIVISIONS:-

(1) THE EASTERN DELTA SUB DIVISION IN CHARGE OF
C.H.B. BURLTON ESQ. ASST. ENGINEER UNDER WHOM ARE
THE FOLLOWING IMPRESTS:-

T. SUBRAMANIAM IYAR	SUPERVISOR	RS. 250.
SERJEANT COPE	OVERSEER	RS. 300.
MR. J.C. LAWRENCE	DO	RS. 400.

(2) THE CENTRAL DELTA SUB DIVISION IN CHARGE OF
P.A. DORMAN ESQ. ASST. ENGINEER WITH THE FOLLOW-
ING IMPREST HOLDERS:-

MR. C.V. TRAIK	OVERSEER	RS. 300.
R. RUMJAL NAIDU-DELTA SUPOT.		RS. 300.
P. VENKATA ROW	DO	RS. 200.

(3) THE HEAD WORKS SUB DIVISION IN CHARGE OF THE
EXECUTIVE ENGINEER UNDER WHOM ARE THE FOLLOW-
ING IMPREST HOLDERS:-

D. RAMANAH NAIDU-ANICUT SUPOT.		RS. 1000.
D. KUNNIAH LAUL- OVERSEER		RS. 600.
MR. W.E. JOHANNES	DO	RS. 200.

4. THE ASSISTANT ENGINEERS IN CHARGE OF THE EASTERN
AND CENTRAL DELTAS HAVE CRAWLING ACCOUNTS AND KEEP IRREGULAR
CASH BOOKS.

5. THE IMPREST OF RS. 1,000 WITH THE ANICUT SUPERIN-
TENDENT HAS BEEN SANCTIONED BY THE SUPERINTENDING ENGINEER.

IT WAS OBSERVED FROM THE EXECUTIVE ENGINEER'S CASH BOOK THAT THE IMPREST HAD BEEN TEMPORARILY INCREASED TO RS. 5,000 ON THE 21ST DECEMBER BY A CHEQUE FOR RS. 1,000 HAVING BEEN DRAWN IN FAVOR OF THE ANICUT SUPERINTENDENT OTHERWISE THAN IN RECOGNITION OF THE STANDING IMPREST, AND CHANGED TO TRANSFERS WITHIN THE DIVISION. IF IT WAS NECESSARY TO PLACE FURTHER FUNDS AT THE DISPOSAL OF THE ANICUT SUPERINTENDENT, THE RULES FOR IMPREST ACCOUNTS SHOULD HAVE BEEN OBSERVED, AND THE REQUISITE SANCTION OBTAINED FOR EXCEEDING THE MAXIMUM OF RS. 1,000, CODE PARA 1206.

C. ALL MEMBERS OF THE ESTABLISHMENT IN THE DIVISION ARE NOT PAID BY CHEQUES FROM HEAD QUARTERS. THE EXECUTIVE ENGINEER STATES THAT IF HE IS REQUIRED TO PAY ALL TWO ADDITIONAL CHEQUE BOOKS WILL HAVE TO BE USED FOR THE PURPOSE WITH SUB TREASURERS ON WHOM HE DOES NOT AT PRESENT DRAW DIRECT.

7. THE CHEQUE BOOKS AT HEAD QUARTERS ARE IN THE EXECUTIVE ENGINEER'S OWN CUSTODY, AND WHEN DRAWN ARE FILLED UP BY HIM. EACH CONCERNED PARTY SHOULD ADVISE THE REMAINING BALANCE; AND RECEIPT AND TRANSFER OF CREDITS SHOULD BE RECORDED WHEREVER NECESSARY. AN OLD FORM OF CHEQUE BOOK IN USE FOR THE BLADRAZELLAN SUB TREASURY SHOULD BE RETURNED TO THE EXAMINER'S OFFICE AND A NEW FORM USED INSTEAD.

8. THE CASH BOOKS AND IMPREST ACCOUNTS ARE CORRECTLY & WELL KEPT. THE DIVISIONAL CASH BOOK IS WRITTEN UP BY THE ACTING TEMPORARY ASSISTANT ACCOUNTANT, WHO KEEPS THE KEY OF THE CASH SHEET AND MAKES PETTY PAYMENTS. THE CHEST IS AN IRON ONE WITH ONE KEY.

9. MISCELLANEOUS RECEIPTS ARE NOT INVARIABLY PAID INTO TREASURY WITH REQUISITE PROMPTNESS BY THE EASTERN AND CENTRAL DELTA SUB DIVISIONAL OFFICERS. AT THE END OF DECEMBER, SUMS OF RS. 336-3-8 AND RS. 203-12-4 REMAINED TO BE PAID IN BY THEM RESPECTIVELY. THIS HAS BEEN BROUGHT TO THEIR NOTICE BY THE EXECUTIVE ENGINEER.

10. THE BOAT SUPERINTENDENT KEEPS A REGISTER OF BOATS LICENSED, IN WHICH RECEIPTS ARE RECORDED AS LICENSES ISSUED FROM THE ANICUT SUPERINTENDENT. HE ALSO KEEPS A CASH BOOK IN WHICH THE RECEIPTS ARE BROUGHT TO ACCOUNT. THE RECEIPTS ARE PAID OVER TO THE ANICUT SUPERINTENDENT WHO KEEPS A DAILY REGISTER OF COLLECTIONS, WHICH IS SENT TO THE EXECUTIVE ENGINEER AT THE END OF THE MONTH, AND THROUGH IT THE RECEIPTS ARE BROUGHT TO DEBIT IN THE DIVISIONAL CASH BOOK. THE ANICUT SUPERINTENDENT SCOTCHIZES THE RECEIPTS BROUGHT TO DEBIT BY THE BOAT SUPERINTENDENT, BUT NEITHER THE ENTRIES IN THE CASH BOOK OF THE BOAT SUPERINTENDENT, NOR THOSE IN HIS REGISTER OF BOATS LICENSED, ARE, AS WOULD APPEAR TO BE DESIRABLE, COMPARED IN THE DIVISIONAL OFFICE WITH THE RECEIPTS BROUGHT TO DEBIT IN THE DIVISIONAL CASH BOOK THROUGH THE REGISTER OF COLLECTIONS FURNISHED BY THE ANICUT SUPERINTENDENT. THE ORIGINALS AS WELL AS COUNTERFOILS OF ALL LICENSES AND TOLL TICKETS SHOULD ALSO BE CHECKED WITH THE REGISTER OF COLLECTIONS.

11. IN THE REGISTER OF RENTS OF BOATS TWO MONTHS RENT IS SHOWN AS DUE BY MR. BURLTON. THIS WILL BE ADJUSTED IN THE CURRENT MONTH.

12. IN THIS DIVISION WORK IS CARRIED OUT BY DAILY

LABOR

LABOR OR ON THE PIECE-WORK SYSTEM. THE WORKS ABSTRACTS ARE PREPARED BY THE IMPREST HOLDERS, AND ARE CHECKED IN THE DIVISIONAL OFFICE, WHERE THE NECESSARY ENTRIES ARE MADE FOR CASH PAYMENTS AND STOCK CHARGES, IF ANY, BY THE EXECUTIVE ENGINEER. THE WORKS ABSTRACTS ARE NOW BEING RECEIVED IN THE DIVISIONAL OFFICE FROM THE 5TH TO THE 10TH OF THE MONTH FOR THE MONTH PRECEDING. SEVEN OR EIGHT DAYS ARE OCCUPIED IN CHECKING AND COMPLETING THEM, AND IF THIS WORK WERE TAKEN IN HAND AT ONCE, ON THEIR RECEIPT, THERE WOULD BE LITTLE DIFFICULTY IN POSTING THE REGISTER OF WORKS BEFORE THE PREPARATION OF THE SCHEDULES OF EXPENDITURE. BUT THIS IS NOT DONE. THE SCHEDULES ARE POSTED FROM A ROUGH ABSTRACT COMPILED FROM THE CASH, ADJUSTMENT AND STOCK ABSTRACT BOOKS, AND THE ACCOUNTS ARE DESPATCHED BEFORE THE REGISTER OF WORKS HAS BEEN COMPLETED, AND ARE NOT ACCOMPANIED BY THE WORKS VOUCHERS. IT IS THOUGHT THAT IN THE LABOUR WHICH IS EXPENDED ON THE PREPARATION OF THE ROUGH ABSTRACT OF EXPENDITURE WERE DEVOTED TO THE PROPER COMPLETION OF THE WORKS ABSTRACTS AND THE POSTING OF THE REGISTER OF WORKS, THE SUBMISSION OF THE ACCOUNTS OF THE MONTH WOULD BE BUT LITTLE DELAYED.

13. AS THE REGISTER OF WORKS IS NOT KEPT BY SUB HEADS FOR WORKS COSTING LESS THAN RS.2,500 EITHER BY ACTUALS OR ON THE NORMAL COST SYSTEM, SOME DIFFICULTY WILL BE EXPERIENCED IN PREPARING THE COMPLETION REPORTS OF SUCH WORKS. AS THE EXPENDITURE SHOULD BE DETAILED IN THE COMPLETION REPORT AGAINST EACH SUB HEAD OF ESTIMATE.

14. SOME COMPLETION REPORTS FOR LAST YEAR ARE STILL DUE. THESE WILL BE SENT TO THE EXAMINER AT AN EARLY DATE.

15. THE OUT-TURN ON MANUFACTURES IS RECORDED IN THE REGISTER OF WORKS UNDER THE SUB HEADS OF EXPENDITURE. BUT NO OUT-TURN IS SHOWN. THIS IS NECESSARY. CODE PARA 1002 & 1004; AND THE METHOD OF ACCOUNTING APPEARS TO REQUIRE REVISION. UNDER THE HEAD 'GENERAL CHARGES' SHOULD BE INCLUDED THE SHARE OF SUPERVISION, CONTINGENCIES, AND COST OF CONVEYANCE INTO STORE, ON THIS LAST ITEM MIGHT BE CHARGED TO THE DESCRIPTION OF STOCK CONCERNED IN THE STOCK BOOKS ON THE RECEIPT OF THE MANUFACTURED ARTICLES. THE RATES AT WHICH OUT-TURN IS DEBITED WHEN MANUFACTURED ARTICLES ARE BROUGHT ON TO STOCK SHOULD BE SUCH AS TO COVER THE WHOLE COST OF EACH KIND OF MANUFACTURE INCLUDING 'GENERAL CHARGE'. AT PRESENT THE PRACTICE IS TO CREDIT MANUFACTURE AT A FIXED RATE, WHICH UNDER THE PIECE-WORK SYSTEM COVERS THE COST OF PRODUCTION, BUT WHICH IS NOT SUFFICIENT TO COVER 'GENERAL CHARGES'. THE ADJUSTMENT OF THE LATTER LIES BEHIND, ON THE ISSUE, AS A HIGHER FIXED RATE OF THE MANUFACTURED ARTICLES FROM STOCK. THIS ADJUSTMENT CAN ONLY BE APPROXIMATE, AND THERE IS NOTHING TO SHOW WHETHER THE ISSUE RATES ARE TOO HIGH OR TOO LOW. TAKING THE CASE OF STONE MANUFACTURE, FOR EXAMPLE, THE OUT-TURN, AS IT IS BROUGHT ON TO STOCK IS CREDITED TO MANUFACTURE AT THE RATE OF RS.6-5-0 PER CUBIC YARD, WHICH RATE REPRESENTS THE VALUE OF THE STONE PER CUBIC YARD AS TURNED OUT BY PIECE WORK. WHEN THE STONE IS ISSUED FROM STOCK IT IS CHARGED TO WORKS AT THE HIGHER FIXED RATE OF RS.10-0-0 PER CUBIC YARD, AND THE HEAD MANUFACTURE IS CREDITED AT THE RATE OF RS.6-10-0 PER CUBIC YARD WHICH IS THE DIFFERENCE BETWEEN THE HIGHER RATE OF ISSUE FROM STOCK AND THE RATE AT WHICH, WHILE IN STOCK,

STOCK, THE MANUFACTURED ARTICLES ARE BORNE ON THE BOOKS. THUS THE SUPERHEAD MANUFACTURE UNDER STOCK RECEIVES CREDIT EACH MONTH AT ONE FIXED RATE FOR OUT-TURN FROM MANUFACTURE, AND AT ANOTHER FIXED RATE FOR ISSUES FROM STOCK. THE FICTITIOUS NATURE OF THIS SYSTEM OF ACCOUNTING IS VERY APPARENT FROM THE STOCK SUB-LEDGER IN WHICH BALANCES ARE BROUGHT DOWN AT THE LOWER RATES AND THE ISSUES CREDITED AT THE HIGHER.

16. THE BALANCE OF STOCK OF THE DIVISION AT 31ST. DECEMBER 1881 WAS RS. 78,446-8-5, CONSISTING OF

SMALL STONES.....RS. 6,677-4-1.
BUILDING MATERIALS.....RS. 8,170-3-2.
TIMBER.....RS. 14,036-9-1.
METALS.....RS. 17,812-11-0.
FUEL.....RS. 767-2-0.
PAINTERS STORES.....RS. 63-7-7.
HOUSE FITTINGS.....RS. 61-6-9.
MISCELLANEOUS.....RS. 4,340-15-2.
MANUFACTURES.....RS. 24,011-11-1.
LAND & KILNS.....RS. 2,534-2-6.

THE SANCTIONED LIMIT OF RESERVE STOCK IS RS. 30,000.

THE ITEM OF RS. 24,011-11-1 UNDER MANUFACTURES INCLUDES A SUM OF RS. 16,526-7-3 WHICH REPRESENTS THE BOOK VALUE OF THE DEAD STOCK, E.G. TRAMWAYS, LOADING CHAMBERS, STORE-SHEDS, ETC. CONSTRUCTED FOR WORKING THE QUARRIES AND OTHER MANUFACTURE OPERATIONS IN THE DIVISION, THE WHOLE OR A FAIR PROPORTION OF WHICH WOULD HAVE BEEN LONG SINCE CLEARED OFF IF A PROPER SYSTEM OF ACCOUNTING FOR MANUFACTURE OPERATIONS HAD BEEN FOLLOWED. A REVALUATION OF THIS DEAD STOCK HAS LATELY BEEN MADE BY THE EXECUTIVE ENGINEER, AND A STATEMENT HAS BEEN SENT TO THE SUPERINTENDING ENGINEER FOR ORDERS, WITH A VIEW TO THE ADJUSTMENT OF THE AMOUNT STANDING AT THE DEBIT OF MANUFACTURES AND LAND AND KILNS.

THE 1ST. TIMBER.....RS. 14,036-9-1.
METALS.....RS. 17,812-11-0.

AND MISCELLANEOUS RS. 4340-15-2, ARE SAID TO FORM PART OF THE BOOK VALUE OF THE UPPER GODAVARI STOCK, WHICH WAS ORDERED TO BE SOLD, AND THE LOSS BY SALE TO BE DEBITED TO WORKS. VIDE G.O. 914, OF 4TH. APRIL 1881. THE STOCK HAS BEEN SOLD, BUT NO ADJUSTMENT HAS BEEN MADE AS YET. THE FOLLOWING SHOWS THE AMOUNT REALIZED BY THE SALES AND THE LOSS.

BOOK VALUE.	SALES	LOSS.
AT DOWLAISHWERAMRS. 1,359-0-0.	816-9-6.	742-6-0.
AT DUMAGUDTEN.....49,486-11-11.	10,668-15-5.	38,817-12-6.
RS. 50,745-12-2.	10,555-8-11.	34,190-3-3.

THE STOCK REGISTER HAS NOT BEEN WRITTEN UP WITH THE DETAILS OF THE STOCK SOLD.

17. THE TOOLS AND PLANT REGISTER IS CORRECTLY POSTED. COUNT WAS LAST MADE IN SEPTEMBER AND OCTOBER 1881. THERE ARE SOME UNSERVICEABLE ARTICLES ABOUT WHICH THE SUPERINTENDING ENGINEER HAS BEEN ADDRESSED.

18. THE BALANCE AT THE DEBIT OF MISCELLANEOUS ADVANCES AT THE END OF DECEMBER 1881 WAS RS. 6,269-3-2, OUT OF WHICH RS. 2,485-0-0 REPRESENTED THE BALANCE OF UNRECOVERED ADVANCES TO COOLIES ON TRAMWAYS, TO BOAT OFFICE ESTABLISHMENT, AND FOR GRAIN ISSUED TO LASCARS DURING THE FAMINE. A STATEMENT EXHIBITING THE ADVANCES AND RECOVERIES, AND THE BALANCE IRRECOVERABLE, HAS BEEN SENT TO THE SUPERINTENDING ENGINEER FOR DISPOSAL. THIS MATTER HAS BEEN NOTICED IN PREVIOUS INSPECTION REPORTS.

19. THE AMOUNT AT THE CREDIT OF DEPOSITS AT THE END OF DECEMBER 1881 WAS RS. 12,939-5-5. OF THIS SUM RS. 11,217-7-6 WAS

WAS ON ACCOUNT OF SALES OF STOCK AND TOOLS AND PLANT
TEMPORARILY CREDITED TO THIS HEAD PENDING RECEIPT OF
PARTICULARS OF SALES. AS THE DETAILED STATEMENT OF THE
SALES IS NOW READY THIS AMOUNT SHOULD BE REMOVED AT AN
EARLY DATE BY CREDIT TO STOCK AND REVENUE. A SUM OF
RS. 268-10-7 IN THE SCHEDULE OF DEPOSITS REPRESENTS THE
EARNINGS OF THE SUPERINTENDING ENGINEER'S PRESS. IF NOT
SOON UTILIZED THIS SUM SHOULD BE CREDITED TO REVENUE.

20. IN THE PRYLY CONTRACT ACCOUNT THE FOLLOWING OUT-
STANDING APPEAR:-

B. RAMASAMY FROM APRIL 1888.	4-0-0.
C. VETRASAMY DO	RS. 4-0-0.
J. APPARAJU	JULY 1881, RS. 1-11-0.

THE NECESSARY ENQUIRIES ARE BEING MADE WITH A VIEW
TO DISCOVERING THE PEOPLE TO WHOM THE SUMS ARE DUE.

21. THE SERVICE BOOKS ARE SAID TO BE COMPLETE, EXCEPT
THOSE FOR THE ANCIENT LASCARS, WHICH ARE BEING BROUGHT
UP.

22. THE LARGE NUMBER OF WORKS AND MANUFACTURE OPERATIONS
IN PROGRESS IN THIS DIVISION RENDER THE ACCOUNTS WORK
EXCEPTIONALLY HEAVY. TO ASSIST IN THE PREPARATION OF THE
ACCOUNTS A TEMPORARY ASSISTANT ACCOUNTANT HAS BEEN ENTER-
TAINED, AND THE EXECUTIVE ENGINEER IS OF OPINION THAT THE
APPOINTMENT SHOULD BE MADE PERMANENT. IF THE APPOINTMENT
IS MADE PERMANENT, IT SHOULD BE IN THE GRADE OF CLERKS,
AS THE DUTIES PERFORMED BY ^{THE} ASSISTANT ACCOUNTANT ARE SUCH
AS MAY BE CARRIED OUT BY A CLERK. THE PRESENT TEMPORARY
INCUMBENT OF THE POST IS A CLERK ON THE EXECUTIVE ENGINEER'S

PERMANENT

PERMANENT ESTABLISHMENT.

(SIGNED) F. E. GODFREY

EXAMINER P.W. ACCOUNTS.

(TRUE COPY)

J. C. Gordon

EXAMINER P.W. ACCOUNTS.

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N^o 486 W.

Recd 9
Aech 9

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 23rd July 1882

Read the following:—

1882
12

From the Secy P.W.D. H.S. No 216 W of 19th July 82.

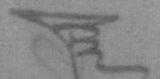
Communicated to
the Supty Engineer 1st
Circle who will direct
the attention of the
En. Engineer to the
remarks & suggestions
of the Insp. Officer
& the Secy P.W.D.

2. The Supty Engineer's
views on the points
raised in paras 15, 16
& 18 of Mr Godfrey's
report & the Enr's remarks
thereon should be submitted
as early as practicable.

Atte
20/2/82

3. The Supt. Sur-
should submit a
separate application
for a permanent ad-
dition to the Divisional
Office establishment
if considered necessary,
giving details as to pay etc.

Cy


21.2.82

The Hon. Mr. Justice

S. E. 1. Circle ✓
Sur. Plea.

Sept 8-3-82

Cy 21. 23.2

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1129.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 24th July 1882, No. 4864

Nos. 92593

Inspection Report by
Mr. Dy. S. M. A.
Mr. Godfrey, of the Office
of the Executive Engineer,
Godavari Circle
D. - Comd to the S. Eng.
1st file with remarks.

1024/2