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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No. 553 W
B.P. No.

Press.
Mis.

Dated 23-3-1882

197 .

L.B.

Not to be folded or roughly handled

553
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

3rd March 1882, No. 553 W.

General.
Account.

Read the following paper :—

No. 21. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th February 1882, No. 222 W.

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

PARAGRAPH 8.—Work abstracts should be prepared in the divisional office if it is possible. The sub-divisional officers should send their ten-day reports punctually, together with all vouchers, &c., when they submit copies of their cash-books, or their imprest accounts. If they were relieved from the compilation of the work abstracts they would have more time to see to the proper record of information in the initial accounts, and the correct and punctual submission of these should facilitate the preparation of the abstracts at head-quarters. I do not think it would take up more of the Accountant's time than that now occupied in making out rough statements, and it would enable the register of works to be properly entered up, and thereby enable work vouchers to accompany the monthly accounts.

PARAGRAPH 9.—No materials should have been charged to sub-heads of work that were not used in that sub-head. If they were available for issue to contractors the value should have remained against the sub-head 'materials at site.'

PARAGRAPH 10.—It is of little use now to prepare the stock return to 30th September 1881. The stock verification ordered by Government to be completed on 31st March 1882 will show the actual state of the stock in the division. The delay which has occurred in submitting the half-yearly returns shows the absolute necessity of posting from the monthly returns with punctuality, and the Executive Engineer should see that this is done henceforward, so also the posting of the half-yearly returns for tools and plant.

PARAGRAPH 13.—Previous procedure was quite erroneous. No advances should be taken for work to be done for other divisions. The work that passes through the workshops will remain under stock manufacture till completed. On completion it should be credited to the sub-head manufacture and debited to the sub-head miscellaneous under stock, pending adjustment by debit in transfer to the division for which the work has been done and credit to stock. Sales of ordinary stock articles will pass through the stock purchases and sales account as laid down in Code rules. Advances that may be received from private individuals for work to be done in the shops should be credited to 'deposits,' which head will be relieved when the article is completed and delivered by debit to deposits and credit to stock. To clear the improper credit

to stock purchases and sales the advances received for work *to be done* for other divisions should be refunded to those divisions by transfer adjustment. When the work is finished the divisions concerned can be billed in ordinary course. Advances which it is known will not be used, owing to work having already been finished leaving a balance in hand, or owing to work being countermanded, should also be refunded to the divisions which gave the advances originally, so that credit may be afforded to the heads previously debited.

PARAGRAPH 15.—It is impossible for me to suggest any arrangements for a proper check without being fully cognisant of the executive details of management and procedure. The Executive Engineer can best arrange for this from his personal experience of the system obtaining, and can say whether the suggestions in the report are practicable.

PARAGRAPH 16.—The old outstandings in the miscellaneous advance account should be adjusted at once.

PARAGRAPH 17.—The excess earnings are perhaps the result of excessive charges for the use of the punts, &c. It is for Executive Engineer to consider whether this is desirable.

REPORT of Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer, Kistna Eastern Division, on the 9th and 10th February 1882.

1. The Executive Engineer is J. D. Grant, Esq., and the Accountant is K. Jaganatham Puntulu.

2. The Accountant was unavoidably prevented from being present at the time of the inspection.

3. The office was last inspected on the 21st and 22nd July 1881.

4. There are three sub-divisions :—

(1.) *Head-quarters*, in charge of the Executive Engineer, under whom is one Imprest-holder, P. Vencata Subbayah Chetty, for Rs. 500.

(2.) *Northern Sub-division*, in charge of Mr. G. B. Lambert, Assistant Engineer, who has a drawing account and keeps a cash-book.
Imprest-holder, Mr. D. S. Newman, Overseer, for Rs. 200.

(3.) *Southern Sub-division*, in charge of Mr. C. M. Smith, Assistant Engineer, who has a drawing account and keeps a cash-book.
Imprests.—Mahomed Cossim Saib, Sub-Engineer ... ... Rs. 50
Mr. Joyce, Overseer ... ... „ 350
A. V. Runga Row Naidu, Overseer ... ... „ 120

5. Sergeant Humbly, in charge of the Workshops, keeps a regular cash-book in which cheques drawn by the Executive Engineer in his favor are brought to account under 'transfers within the division.' Cheques issue from the Executive Engineer upon Sergeant Humbly's application to meet known demands, and the payments are promptly made and charged to 'stock manufacture.'

6. A cashier, who was appointed three months ago, keeps the divisional cash-book. He is also in charge of the office chest, and makes petty payments. The chest is an iron one with one lock and duplicate keys, one in charge of the Executive Engineer and the other with the cashier.

7. The divisional and sub-divisional cash-books and the imprest accounts are all correctly and well kept.

8. The works abstract which are prepared by the sub-divisional officers are not, as a rule, received punctually in the divisional office. The schedules of expenditure are posted from an abstract of the cash, stock, and adjustment books, and the monthly accounts are sent to the Examiner before the register of works has been completed. If the works abstracts were received by due date there should be no difficulty in completing the register of works before the preparation of the schedules of expenditure.

9. The register of works was found to be correctly kept, and up to date except for the work 'constructing quay wall in the creek,' for which outlay to the end of October only had been posted up. This was stated to be for want of information as to the particular sub-heads of the work from which certain materials had been issued to contractors. It was explained that the value of the materials might have been deducted from 'materials at site' pending receipt of the required information, and that the register of works should have been so posted.

10. The balance of stock on the 31st December 1881 was Rs. 49,083-10-7, against a sanctioned reserve of Rs. 48,000.

Stock Balance.	Rs.	A.	P.	Sanctioned Reserve. Rs.	A.	P.
Small stores	1,883	4	7	1,000	0	0
Building materials	4,141	2	8	5,000	0	0
Timber	13,174	5	5	20,000	0	0
Metals	14,402	13	10	9,500	0	0
Fuel	494	5	2	.....		
Painter's stores	1,071	10	9	.....		
House fittings	256	12	10	.....		
Miscellaneous	7,064	13	4	4,500	0	0
Manufacture	6,320	11	7	8,000	0	0
Land and kilns	273	10	5	.....		
	49,083	10	7	48,000	0	0

The principal excess was under metals, but this will be reduced by the writing off of the loss, Rs. 4,604-7-0, on the book value of iron transferred to the Presidency Stores, as sanctioned in G.O., No. 213 W., of 26th January 1882. This adjustment will bring the total value of the stock within the total reserve limit; but there will still be excesses under 'small stores' and 'miscellaneous.'

The monthly return of receipts and issues of stock is correctly prepared, but the half-yearly return has not been posted up monthly as it should be. This omission has thrown much extra work on the office, as the half-yearly returns for the periods ending 31st March and 30th September 1881 have had to be written up. The half-yearly return for March 1881 has lately been sent to the Superintending Engineer, and that for September 1881 will be ready in March 1882, *i.e.*, very little before the one for the following half-year will have become due.

11. The outlay on manufactures is correctly recorded. The following operations are in progress :—

	Outlay to 31st December 1881. Rs.	A.	P.	Outturn to 31st December 1881. Rs	A.	P.
Stone manufacture at Bezváda and Seetanagaram	9,480	15	5	9,396	14	8
Lime at do. do	571	8	2	657	6	0
Lime do. at Ampapore	1,655	10	10	1,334	0	5

The sanctioned estimate for the manufacture of stone and lime in the division during 1881-82 amounts to Rs. 9,500. There is a debit of Rs. 273-10-5 under land and kilns which is being worked off.

12. The half-yearly return of tools and plant for the period ending 30th September 1881 is long overdue. It will be completed at an early date. This, like the half-yearly stock return, should be written up every month. Count of tools, &c., was made at head-quarters in April and May 1881, and in sub-divisions from August to October 1881.

13. The schedule of stock purchases and sales shows an item at credit of Rs. 9,135-3-4 as on account of the Workshop. This is not correct, as some of the component items included under this head are credits to stock purchases and sales for works which are not to be carried out by the Workshop. The credits for works to be done by the shop should be separated from those to be otherwise adjusted than by Workshop outturn. If any of the works on account of which credits remain in this schedule are not likely to be carried to completion, the necessary debit should be given to stock purchases and sales by credit to revenue. It is stated that this large item of credit to stock purchases and sales originated in the practice, now obsolete, of crediting under this head the unexpended balance of the grant for repairs. If this was the case it would be advisable to fix a date for the completion of the several works on account of which the credits appear, and on that date to debit stock purchase and sales and credit revenue with the unexpended balances—fresh sanctions being obtained for the completion of the works, in ordinary course, under existing rules.

14. The new procedure and forms for the accounts of Sub-divisional Workshops have been introduced by the Executive Engineer in the Bezváda Workshop, and are found to work satisfactorily. The "abstract of expenditure charges and outturn" for December 1881 was examined, and the expenditure was found to agree with amount at debit of Workshop under "stock manufacture." The percentages for "general charges" were correctly allocated, and compared with the actuals, as provided for in the form.

15. Some systematic method of scrutinizing the navigation receipts appears to be necessary At present only the forms for licenses, in duplicate, are kept for cargo boats, rafts, passenger

boats and pleasure boats. A register should be maintained in which should be entered under each class of boat, &c., as the licenses are granted, the tonnage and number of boat, &c., and the amount received, which should be compared with the receipts brought to account in the cash-book. A similar record should be kept and check made of all tolls collected in the division. The originals of the toll tickets being on collection compared with the entries in the register; and with this view the originals of all tickets for journeys extending into the Godávari canals should be obtained from the officers concerned. This register would be useful for comparing from year to year the fluctuations in the different sources of navigation revenue.

16. The schedule of miscellaneous advances shows an item of Rs. 24-9-3, being the unrecovered balance of advances to coolies for body-cloths since December 1880. This item should be adjusted. There are two items of Rs. 338-2-8 and Rs. 189-5-9 of advances to punt lascars and charges by the Buckingham Canal Division, respectively, for the conveyance of stock and tools and plant to Madras. These items should have been charged direct to head of account concerned pending sanction of estimates, and should have been entered in the divisional objectionable items statement. A sum of Rs. 50, being the salary of an Apprentice Supervisor, chargeable to the Educational Department, has been through an ovesight paid by the Executive Engineer and charged to miscellaneous advances. This will be recovered and adjusted at an early date.

17. The deposit schedule shows a balance of Rs. 1,952-9-5, on account of the earnings of punts and wages of lascars, at the end of December 1881.

		RS.	A.	P.
The total earnings from punts to the 31st December 1881 were		7,356	9	7
And do. charges do. do.		4,458	2	6
		2,898	7	1
Balance as per Deposit Account ...		1,952	9	5
Bills outstanding		945	13	8

It would be desirable to close this account at the end of each year by crediting the balance to revenue, as the charges seem to be well within the amount of receipts.

18. A register should be kept of securities deposited, showing the description of security and in whose custody kept, &c.; and if in cash and deposited in the Savings' Bank, a note of the amount, date of payment into bank and reference to the pass book should be made. There are two cash deposits, one by the cashier and one by the Storekeeper, both paid into the Savings' Bank, and for which the pass books are retained.

19. Service books were said to be kept for all for whom they are required, and to be complete.

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

No. 22. ORDER THEREON, 3rd March 1882, No. 553 W.

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

2. Special attention should be drawn to the Examiner's remarks on paragraphs 15 and 17 of the report.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

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

Dated March, 3rd.

Issued,

Recd. *Encl.*

G.O., 3rd March 1882, No. 553 W.

MARCH.
Nos. 21-22.

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

21

553/4

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 222 W. MADRAS, 24th FEBRUARY 1882.

SIR,

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

PARA 3. WORK ABSTRACTS SHOULD BE PREPARED IN THE DIVISIONAL OFFICE IF IT IS POSSIBLE. THE SUB-DIVISIONAL OFFICERS SHOULD SEND THEIR TEN-DAY REPORTS PUNCTUALLY, TOGETHER WITH ALL VOUCHERS ETC. WHEN THEY SUBMIT COPIES OF THEIR CASH BOOKS, OR THEIR IMPREST ACCOUNTS. IF THEY WERE RELIEVED FROM THE COMPILATION OF THE WORK ABSTRACTS THEY WOULD HAVE MORE TIME TO SEE TO THE PROPER RECORD OF INFORMATION IN THE INITIAL ACCOUNTS, AND THE CORRECT AND PUNCTUAL SUBMISSION OF THESE SHOULD FACILITATE THE PREPARATION OF THE ABSTRACTS AT HEAD QUARTERS. I DO NOT THINK IT WOULD TAKE UP MORE OF THE ACCOUNTANT'S TIME THAN THAT NOW OCCUPIED IN MAKING OUT ROUGH STATEMENTS, AND IT WOULD ENABLE THE REGISTER OF WORKS, TO BE

PROPERLY ENTERED UP, AND THEREBY ENABLE WORK VOUCHERS TO ACCOMPANY THE MONTHLY ACCOUNTS.

PARA.9. NO MATERIALS SHOULD HAVE BEEN CHARGED TO SUB HEADS OF WORK THAT WERE NOT USED IN THAT SUB HEAD. IF THEY WERE AVAILABLE FOR ISSUE TO CONTRACTORS THE VALUE SHOULD HAVE REMAINED AGAINST THE SUB HEAD 'MATERIALS AT SITE'.

PARA 10. IT IS OF LITTLE USE NOW TO PREPARE THE STOCK RETURN TO 30TH. SEPTEMBER 1881. THE STOCK VERIFICATION ORDERED BY GOVERNMENT TO BE COMPLETED ON 31ST. MARCH 1882 WILL SHOW THE ACTUAL STATE OF THE STOCK IN THE DIVISION. THE DELAY WHICH HAS OCCURRED IN SUBMITTING THE HALF YEARLY RETURNS SHOWS THE ABSOLUTE NECESSITY OF POSTING FROM THE MONTHLY RETURNS WITH PUNCTUALITY, AND THE EXECUTIVE ENGINEER SHOULD SEE THAT THIS IS DONE HENCEFORWARD- SO ALSO THE POSTING OF THE HALF YEARLY RETUENS FOR TOOLS AND PLANT.

PARA 12. PREVIOUS PROCEDURE WAS QUITE ERRONEOUS. NO ADVANCES SHOULD BE TAKEN FOR WORK TO BE DONE FOR OTHER DIVISIONS. THE WORK THAT PASSES THROUGH THE WORKSHOPS WILL REMAIN UNDER STOCK MANUFACTURE TILL COMPLETED. ON COMPLETION IT SHOULD BE CREDITED TO THE SUB HEAD MANUFACTURE AND DEBITED TO THE SUB HEAD MISCELLANEOUS UNDER STOCK, PENDING ADJUSTMENT BY DEBIT IN TRANSFER TO THE DIVISION FOR WHICH THE WORK HAS BEEN DONE AND CREDIT TO STOCK. SALES OF ORDINARY STOCK ARTICLES WILL PASS THROUGH THE STOCK PURCHASES AND SALES ACCOUNT AS LAID DOWN IN CODE RULES. ADVANCES THAT MAY BE RECEIVED FROM PRIVATE

INDIVIDUALS FOR WORK TO BE DONE IN THE SHOPS SHOULD BE CREDITED TO 'DEPOSITS', WHICH HEAD WILL BE RELIEVED WHEN THE ARTICLE IS COMPLETED AND DELIVERED BY DEBIT TO DEPOSITS AND CREDIT TO STOCK. TO CLEAR THE IMPROPER CREDIT TO STOCK PURCHASES AND SALES THE ADVANCES RECEIVED FOR WORK TO BE DONE FOR OTHER DIVISIONS SHOULD BE REFUNDED TO THOSE DIVISIONS BY TRANSFER ADJUSTMENT. WHEN THE WORK IS FINISHED, THE DIVISIONS CONCERNED CAN BE BILLED IN ORDINARY COURSE. ADVANCES WHICH IT IS KNOWN WILL NOT BE USED, OWING TO WORK HAVING ALREADY BEEN FINISHED LEAVING A BALANCE IN HAND, OR OWING TO WORK BEING COUNTERMANDED, SHOULD ALSO BE REFUNDED TO THE DIVISIONS WITCH GAVE THE ADVANCES ORIGINALLY, SO THAT CREDIT MAY BE AFFORDED TO THE HEADS PREVIOUSLY DEBITED.

PARA 15. IT IS IMPOSSIBLE FOR ME TO SUGGEST ANY ARRANGEMENTS FOR A PROPER CHECK WITHOUT BEING FULLY COGNISANT OF THE EXECUTIVE DETAILS OF MANAGEMENT AND PROCEDURE. THE EXECUTIVE ENGINEER CAN BEST ARRANGE FOR THIS, FROM HIS PERSONAL EXPERIENCE OF THE SYSTEM OBTAINING, AND CAN SAY WHETHER THE SUGGESTIONS IN THE REPORT ARE PRACTICABLE.

PARA 16. THE OLD OUTSTANDINGS IN THE MISCELLANEOUS ADVANCE ACCOUNT SHOULD BE ADJUSTED AT ONCE.

PARA 17. THE EXCESS EARNINGS ARE PERHAPS THE RESULT OF EXCESSIVE CHARGES FOR THE USE OF THE PUNTS ETC. IT IS FOR EXECUTIVE ENGINEER TO CONSIDER WHETHER THIS IS DESIRABLE.

I HAVE THE HONOR TO BE,
SIR,
YOUR MOST OBEDIENT SERVANT.

D. C. Gordon

EXAMINER P.W. ACCOUNTS.

S.O. 9147 - 4-4-81
" 2134 - 26-1-82

No. 533 W&S 3 - Marches

Communicated to the Supdg Engr. 2nd Circle who will direct the attention of the Ex. Engr to the remarks & suggestions of the inspecting officer & the Asst Accountant.

2. Special attention should be drawn to the Asst remarks on paras 16 & 17 of the report

Cy

28.2.82

Attd
28/2/82

Despd 17-3-82
Supdg Engr 2nd Circle
Asst Accountant
Cir 1.3.82 [illegible] 2-3-82

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

222 K.

24th.

ENCLO.1.

NOTES OF INSPECTION BY MR. GODFREY, EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER KRISTNA EASTERN DIVISION, FORTNIGHTLY FIELD DEPARTMENT.

With Order.

1193

559/6

REPORT OF INSPECTION BY F.E.GODFREY ESQ. EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION, ON THE 9TH. AND 10TH. FEBRUARY 1882.

1. THE EXECUTIVE ENGINEER IS J.D.GRANT ESQ. AND THE ACCOUNTANT IS K.JAGANATHAM PUNTULU.

2. THE ACCOUNTANT WAS UNAVOIDABLY PREVENTED FROM BEING PRESENT AT THE TIME OF THE INSPECTION.

3. THE OFFICE WAS LAST INSPECTED ON THE 21ST. AND 22ND. JULY 1881.

4. THERE ARE THREE SUB DIVISIONS:-

(1) HEAD QUARTERS IN CHARGE OF THE EXECUTIVE ENGINEER UNDER WHOM IS ONE IMPREST HOLDER- P.VENKATA - SUBBAYAH CHETTY FOR RS.500.

(2) NORTHERN SUB-DIVISION IN CHARGE OF MR.C.E.LAMBERT, ASST.ENGINEER WHO HAS A DRAWING ACCOUNT AND KEEPS A CASH BOOK.
IMPREST HOLDER MR.O.S.NEWMAN OVERSEER FOR RS.200.

(3) SOUTHERN SUB DIVISION IN CHARGE OF MR.C.H.SMITH. ASST.ENGINEER WHO HAS A DRAWING ACCOUNT AND KEEPS A CASH BOOK.
IMPRESTS. MAHOMED COSSIM SAIB SUB ENGINEER RS. 50.
MR.JOYCE OVERSEER.....RS.350.
A.V.ROWGA ROY NAIDU OVERSEER.....RS.150.

5. SERJEANT HUMBLY IN CHARGE OF THE WORKSHOPS KEEPS A REGULAR CASH BOOK IN WHICH CHEQUES DRAWN BY THE EXECUTIVE ENGINEER IN HIS FAVOR ARE BROUGHT TO ACCOUNT UNDER 'ESTABLISHMENTS WITHIN THE DIVISION' CHEQUES ISSUED FROM THE EXECUTIVE ENGINEER UPON SERJT.HUMBLY'S APPLICATION TO MEET UNKNOWN DEMANDS, AND THE PAYMENTS ARE PROMPTLY MADE AND CHARGED TO 'STOCK MANUFACTURE'.

6.

6. A CASHIER, WHO WAS APPOINTED THREE MONTHS AGO, KEEPS THE DIVISIONAL CASH BOOK. HE IS ALSO IN CHARGE OF THE OFFICE CHEST, AND MAKES PETTY PAYMENTS. THE CHEST IS AN IRON ONE WITH ONE LOCK AND DUPLICATE KEYS, ONE IN CHARGE OF THE EXECUTIVE ENGINEER AND THE OTHER WITH THE CASHIER.

7. THE DIVISIONAL AND SUB DIVISIONAL CASH BOOKS, AND THE IMPREST ACCOUNTS ARE ALL CORRECTLY AND WELL KEPT.

8. THE WORKS ABSTRACTS WHICH ARE PREPARED BY THE SUB-DIVISIONAL OFFICERS ARE NOT AS A RULE RECEIVED PUNCTUALLY IN THE DIVISIONAL OFFICE. THE SCHEDULES OF EXPENDITURE ARE POSTED FROM AN ABSTRACT OF THE CASH, STOCK AND ADJUSTMENT BOOKS, AND THE MONTHLY ACCOUNTS ARE SENT TO THE EXAMINER BEFORE THE REGISTER OF WORKS HAS BEEN COMPLETED. IF THE WORKS ABSTRACTS WERE RECEIVED BY DUE DATE THERE SHOULD BE NO DIFFICULTY IN COMPLETING THE REGISTER OF WORKS BEFORE THE PREPARATION OF THE SCHEDULES OF EXPENDITURE.

9. THE REGISTER OF WORKS WAS FOUND TO BE CORRECTLY KEPT, AND UP TO DATE EXCEPT FOR THE WORK 'CONSTRUCTING QUAY WALL IN THE CREEK', FOR WHICH OUTLAY TO THE END OF OCTOBER ONLY HAD BEEN POSTED UP. THIS WAS STATED TO BE FOR WANT OF INFORMATION AS TO THE PARTICULAR SUB HEADS OF THE WORK FROM WHICH CERTAIN MATERIALS HAD BEEN ISSUED TO CONTRACTORS. IT WAS EXPLAINED THAT THE VALUE OF THE MATERIALS MIGHT HAVE BEEN DEDUCTED FROM 'MATERIALS AT SITE' PENDING RECEIPT OF THE REQUIRED INFORMATION, AND THAT THE REGISTER OF WORKS SHOULD HAVE BEEN SO POSTED.

Appx. 559/9

10. THE BALANCE OF STOCK ON THE 31ST. DECEMBER 1881 WAS RS.49,083-10-7, AGAINST A SANCTIONED RESERVE OF RS.48,000.

STOCK BALANCE.		SANCTIONED RESERVE
SMALL STORES	RS. 1,883- 4- 7.	RS. 1,000.
BUILDING MATERIALS	RS. 4,741- 8- 8.	RS. 6000.
TIMBER	RS.18,174- 5- 5.	RS.20000.
METALS	RS.14,402-13-10.	RS. 9500.
FUEL	RS. 456- 8- 2.	
PAINTERS STORES	RS. 1,071-10- 9.	
HOUSE FITTINGS	RS. 350-13-10.	
MISCELLANEOUS	RS. 7,064-13- 4.	RS. 4500.
MANUFACTURE	RS. 1,320-11- 7.	RS. 8000.
LAND AND KILNS	RS. 273-10- 5.	
	RS.49,083-10-7.	RS.48,000.

THE PRINCIPAL EXCESS WAS UNDER METALS, BUT THIS WILL BE REDUCED BY THE WRITING OFF OF THE LOSS RS.4,604-7-0 ON THE BOOK VALUE OF IRON TRANSFERRED TO THE PRESIDENCY STORES, AS SANCTIONED IN G.O.215.W OF 26TH. JANUARY 1882. THIS ADJUSTMENT WILL BRING THE TOTAL VALUE OF THE STOCK WITHIN THE TOTAL RESERVE LIMIT; BUT THERE WILL STILL BE EXCESSES UNDER 'SMALL STORES' AND 'MISCELLANEOUS'.

THE MONTHLY RETURN OF RECEIPTS AND ISSUES OF STOCK IS CORRECTLY PREPARED, BUT THE HALF YEARLY RETURN HAS NOT BEEN POSTED UP MONTHLY AS IT SHOULD BE. THIS OMISSION HAS THROWN MUCH EXTRA WORK ON THE OFFICE, AS THE HALF YEARLY RETURNS FOR THE PERIODS ENDING 31ST. MARCH AND 30TH. SEPTEMBER 1881 HAVE HAD TO BE WRITTEN UP. THE HALF YEARLY RETURN FOR MARCH 1881 HAS LATELY BEEN SENT TO THE SUPERINTENDING ENGINEER, AND THAT FOR SEPTEMBER 1881 WILL BE READY IN MARCH 1882 I.E. VERY LITTLE BEFORE THE ONE FOR THE FOLLOWING HALF YEAR WILL HAVE BECOME DUE.

11. THE OUTLAY ON MANUFACTURES IS CORRECTLY RECORDED.

THE

THE FOLLOWING OPERATIONS ARE IN PROGRESS:-

	OUTLAY TO 31ST. DECEMBER 1880.	OUTTURN TO 31ST. DECR. 1881.
STONE MANUFACTURE AT BEZWADA & SEETANAGRAM.....	RS. 9,480-15- 5.	9,396-14-8
LIME AT DO DO.....	RS. 571- 8- 8.	657-6 -0
LIME DO AT ANDAPORE.....	RS. 1,685-10-10.	1,334-0-5.

THE SANCTIONED ESTIMATE FOR THE MANUFACTURE OF STONE AND LIME IN THE DIVISION DURING 1881-82 AMOUNTS TO RS.9500. THERE IS A DEBIT OF RS.876-10-5 UNDER LAND AND KILNS WHICH IS BEING WORKED OFF.

12. THE HALF YEARLY RETURN OF TOOLS AND PLANT FOR THE PERIOD ENDING 30TH.SEPTEMBER 1881 IS LONG OVERDUE. IT WILL BE COMPLETED AT AN EARLY DATE. THIS,LIKE THE HALF YEARLY STOCK RETURN,SHOULD BE WRITTEN UP EVERY MONTH. COUNT OF TOOLS ETC.WAS MADE AT HEAD QUARTERS IN APRIL AND MAY 1881, AND IN SUB DIVISIONS FROM AUGUST TO OCTOBER 1881.

13. THE SCHEDULE OF STOCK PURCHASES AND SALES SHOWS AN ITEM AT CREDIT OF RS.9,131-3-4 AS ON ACCOUNT OF THE WORKSHOP. THIS IS NOT CORRECT,AS SOME OF THE COMPONENT ITEMS INCLUDED UNDER THIS HEAD ARE CREDITS TO STOCK PURCHASES & SALES FOR WORKS WHICH ARE NOT TO BE CARRIED OUT BY THE WORKSHOP. THE CREDITS FOR WORKS TO BE DONE BY THE SHOP SHOULD BE SEPARATED FROM THOSE TO BE OTHERWISE ADJUSTED THAN BY WORKSHOP OUTTURN. IF ANY OF THE WORKS ON ACCOUNT OF WHICH CREDITS REMAIN IN THIS SCHEDULE ARE NOT LIKELY TO BE CARRIED TO COMPLETION,THE NECESSARY DEBIT SHOULD BE GIVEN TO STOCK PURCHASES AND SALES BY CREDIT TO REVENUE. IT IS STATED THAT THIS LARGE ITEM OF CREDIT TO STOCK

PURCHASES

PURCHASES AND SALES ORGINATED IN THE PRACTICE,NOW OBSOLETE, OF CREDITING UNDER THIS HEAD THE UNEXPENDED BALANCE OF THE GRANT FOR REPAIRS. IF THIS WAS THE CASE IT WOULD BE ADVISABLE TO FIX A DATE FOR THE COMPLETION OF THE SEVERAL WORKS ON ACCOUNT OF WHICH THE CREDITS APPEAR, AND ON THAT DATE TO DEBIT STOCK PURCHASE AND SALES AND CREDIT REVENUE WITH THE UNEXPENDED BALANCES- FRESH SANCTIONS BEING OBTAINED FOR THE COMPLETION OF THE WORKS, IN ORDINARY COURSE, UNDER EXISTING RULES.

14. THE NEW PROCEDURE AND FORMS FOR THE ACCOUNTS OF SUB-DIVISIONAL WORKSHOPS HAVE BEEN INTRODUCED BY THE EXECUTIVE ENGINEER IN THE BEZWADA WORKSHOP, AND ARE FOUND TO WORK SATISFACTORILY. THE ABSTRACT OF EXPENDITURE CHARGES AND OUTTURN FOR DECEMBER 1881 WAS EXAMINED AND THE EXPENDITURE WAS FOUND TO AGREE WITH AMOUNT AT DEBIT OF WORKSHOP UNDER 'STOCK MANUFACTURE'. THE PERCENTAGES FOR 'GENERAL CHARGES' WERE CORRECTLY ALLOCATED,AND COMPARED WITH THE ACTUALS, AS PROVIDED FOR IN THE FORM.

15. SOME SYSTEMATIC METHOD OF SCRUTINIZING THE NAVIGATION RECEIPTS APPEARS TO BE NECESSARY. AT PRESENT ONLY THE FORMS FOR LICENSES,IN DUPLICATE,ARE KEPT FOR CARGO BOATS,RAFTS,PASSENGER BOATS AND PLEASURE BOATS. A REGISTER SHOULD BE MAINTAINED IN WHICH SHOULD BE ENTERED UNDER EACH CLASS OF BOAT ETC.AS THE LICENSES ARE GRANTED, THE TONNAGE AND NUMBER OF BOAT ETC.AND THE AMOUNT RECEIVED,WHICH SHOULD BE COMPARED WITH THE RECEIPTS BROUGHT TO ACCOUNT IN THE CASH BOOK. A SIMILAR RECORD SHOULD BE KEPT AND CHECK MADE

OF

OF ALL TOLLS COLLECTED IN THE DIVISION, THE ORIGINALS OF THE TOLL TICKETS BEING ON COLLECTION COMPARED WITH THE ENTRIES IN THE REGISTER; AND WITH THIS VIEW THE ORIGINALS OF ALL TICKETS FOR JOURNEYS EXTENDING INTO THE GODAVARY CANALS SHOULD BE OBTAINED FROM THE OFFICERS CONCERNED.

THIS REGISTER WOULD BE USEFUL FOR COMPARING FROM YEAR TO YEAR THE FLUCTUATIONS IN THE DIFFERENT SOURCES OF NAVIGATION REVENUE.

16. THE SCHEDULE OF MISCELLANEOUS ADVANCES SHOWS AN ITEM OF RS.24-9-3 BEING THE UNRECOVERED BALANCE OF ADVANCES TO COOLIES FOR BODY CLOTHS SINCE DECEMBER 1880. THIS ITEM SHOULD BE ADJUSTED. THERE ARE TWO ITEMS OF RS.332-2-9 AND 186-3-9 OF ADVANCES TO PUNT LASCARS AND CHARGES BY THE BUCKINGHAM CANAL DIVISION, RESPECTIVELY, FOR THE CONVEYANCE OF STOCK AND TOOLS AND PLANT TO MADRAS. THESE ITEMS SHOULD HAVE BEEN CHARGED DIRECT TO HEAD OF ACCOUNT CONCERNED PENDING SANCTION OF ESTIMATES, AND SHOULD HAVE BEEN ENTERED IN THE DIVISIONAL OBJECTIONABLE ITEMS STATEMENT. A SUM OF RS.30, BEING THE SALARY OF AN APPRENTICE SUPERVISOR, CHARGEABLE TO THE EDUCATIONAL DEPARTMENT, HAS BEEN THROUGH AN OVERSIGHT PAID BY THE EXECUTIVE ENGINEER AND CHARGED TO MISCELLANEOUS ADVANCES. THIS WILL BE RECOVERED AND ADJUSTED AT AN EARLY DATE.

17. THE DEPOSIT SCHEDULE SHEWS A BALANCE OF RS.1952-9-5 ON ACCOUNT OF THE EARNINGS OF PUNTS AND WAGES OF LASCARS, AT THE END OF DECEMBER 1881.

THE TOTAL EARNINGS FROM PUNTS TO THE
31ST.DECEMBER 1881 WERE.....RS. 7356-9-7.
DO CHARGES DO DO.....RS.4456-2-6.
RS.2898-7-1.
BALANCE AS PER DEPOSIT ACCOUNT RS.1952-9-5.
BILLS OUTSTANDING.....RS. 945-13-6. IT

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IT WOULD BE DESIRABLE TO CLOSE THIS ACCOUNT AT THE END OF EACH YEAR BY CREDITING THE BALANCE TO REVENUE, AS THE CHARGES SEEM TO BE WELL WITHIN THE AMOUNT OF RECEIPTS.

18. A REGISTER SHOULD BE KEPT OF SECURITIES DEPOSITED, SHOWING THE DESCRIPTION OF SECURITY AND IN WHOSE CUSTODY KEPT ETC.; AND IF IN CASH AND DEPOSITED IN THE SAVINGS BANK, A NOTE ON THE AMOUNT, DATE OF PAYMENT INTO BANK AND REFERENCE TO THE PASS BOOK SHOULD BE MADE. THERE ARE TWO CASH DEPOSITS ONE BY THE CASHIER AND ONE BY THE STOREKEEPER, BOTH PAID INTO THE SAVINGS BANK, AND FOR WHICH THE PASS BOOKS ARE RETAINED.

19. SERVICE BOOKS WERE SAID TO BE KEPT FOR ALL FOR WHOM THEY ARE REQUIRED, AND TO BE COMPLETE.

J. E. Godfrey

EXAMINER P.W.ACCOUNTS.

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