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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

G.O. No. / B.P. No.	854	W	Press. / Mis.
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

31st March 1882, No. 854 W.

General Account.

Read the following paper:—

No. 234. From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 23rd March 1882, No. 235 W.

I HAVE the honor to submit, for information and orders of Government, Notes of Inspection by the Assistant Examiner, of the Office of the Tanjore Division.

2. *Paragraph* 5.—The entries in column "Head in cash abstract book" may advantageously be posted by the Accountant, whose duty it is to see that the day's entries throughout are complete in every respect. If when a bill or document is passed for payment, the allocation (head in cash abstract book) were at once enfaced on it, in the same manner as the summary or abstract on an imprest account, the Head Clerk could post the last column of the cash-book with confidence. In paragraph 6 of last Inspection Report the initialling of all totals on each folio of the cash-book was urged, and since then Chief Engineer's Circular, No. 2847 of 28th November 1881, has been issued; the orders in the latter should have Executive Engineer's attention.

3. *Paragraphs* 8 *and* 9.—The attention of the Executive Engineer is most necessary to these remarks. It would be advisable to prepare all work abstracts in the head-quarter office. In regard to the register of works, especially with respect to the manner in which should be entered the expenditure under an estimate comprising several sub-works under one general scheme, composing one or mass of buildings; in the first place, the sub-heads of the abstract estimate should be the sub-heads in the register of works. If the sub-heads are *sub-works*, each by its distinct name or number without details of work to be done, the register of works should be opened out accordingly. If the Executive Engineer desires to know the progress of expenditure by sub-heads of work done under each sub-work, a work abstract for each sub-work must be kept up, the quantities during the month and up to date being posted in the ordinary course from the measurement books, and the expenditure during the month from the ten-day reports. The total of each work abstract would then be posted under the *sub-work* sub-head concerned in the register. The work abstract is not intended to show up to date *outlay* on sub-heads, though it shows up to date *progress* (quantities), but it would be easy to enter in the current abstract the outlay shown in the previous abstract and so bring together, for Executive Engineer's information, up to date outlay. By this means the trouble of keeping a separate account in the register of works for each *sub-work* by sub-heads would be avoided, but the information would still be at hand if reference were necessary. I would therefore suggest that the register of works for the Tanjore palace be opened out on 1st April 1882, by *sub-works*, the known outlay to 31st March 1882 being distributed over such sub-works by the Executive Engineer and posted into the register as expenditure brought forward from

previous years. Thereafter, the work abstracts, as proposed above, can be kept for each sub-work by sub-heads of work, totals being posted monthly under the corresponding sub-work head in the register. The check over rates would be effected by reference to the detailed estimates for the several works; the check in the register could be only of the total actual cost against the total estimated cost of each sub-work. If however the works are to be treated as ordinary repairs, for which estimates are current only for the year, the outlay to end of 1881-82 may be finally determined and the completion report submitted. For 1882-83 the register of works must be opened to follow the sub-heads of the new estimate for the year's repairs expenditure.

4. *Paragraph* 10.—Form 13 should be posted monthly; unless this is done the half-yearly returns must be delayed.

5. *Paragraph* 11.—The orders regarding the crossing of cheques will issue as a standing order.

6. *Paragraph* 12.—This should not be delayed.

7. *Paragraph* 13.—The register of lands available for rent was ordered to be opened out in G.O., No. 2689 W., dated 23rd November 1880. Again in (G.O., No. 2626 W. of 26th October 1881,) last inspection report, it was brought to notice that it had not been completed. There has been great delay in this matter.

8. *Paragraph* 14.—I have strongly advocated, in my remarks on late inspection reports, that work abstracts should be prepared in divisional instead of in sub-divisional offices. To the uninitiated the document is no doubt a complicated arrangement, and I do not wonder that sub-divisional clerks with their limited idea, if not complete ignorance, of accounts, find it beyond their powers to compile work abstracts, nor do I think it necessary that they should be required to do so. If they are taught how to keep their nominal rolls and ten-day reports, if they are told what sub-heads are to be kept for each work for which they have to account, and if, in the event of continued errors in accounts sent forward, they were called in to head-quarters for instruction, or the Assistant Accountant were sent out to sub-divisions to show them how to overcome their difficulties, I think the compilation of work abstracts at the divisional office would easily be managed, time saved, and correctness as far as possible secured.

9. With regard to the procedure in charging manufacture under the account of one work, though its outturn is known to be destined for other works, no doubt it is irregular, and has been adopted to avoid the intricacies of keeping separate manufacture returns. If the Executive Engineer find it difficult to treat manufacturing operations as a separate work from the palace work he should state his difficulties. Is it not possible to obtain bricks, lime, &c., from petty contractors, or piece-workers working under supervision, instead of by departmental labor? If so, the supplies could be debited at once to Stock or to Works as the case might be. At last inspection I understood the arrangement was a temporary one and would soon cease, and that all outturn was debited to the foreign works at fixed rates, so that there was no trouble or difficulty. If the transactions are to continue still longer they must be put on a proper footing.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Tanjore Division, on the 13th and 14th March 1882.

1. The Executive Engineer is W. Hughes, Esq., and the Accountant, Kristnasawmy Iyer.

2. The division was last inspected on the 21st and 22nd September 1881.

3. The Executive Engineer was unable to be at head-quarters at the time of this inspection.

4. Mr. W. Bird, Assistant Engineer, has relieved Mr. Hanson of the charge of the Tanjore Sub-division, but with this exception no other changes have been made. The number of imprest holders and the aggregate amount of imprests remain as last reported. These are under Mr. Bird (not Mr. Baker, as entered, by a clerical error apparently, in last report).

5. The Head Clerk keeps the key of the cash-chest, makes all disbursements and writes up the cash-book. It would be better if the column "Head in cash abstract book" were left blank

by the Head Clerk, and filled in by the Accountant when examining the cash-book at the close of each day, as the Head Clerk cannot always with certainty know the exact classification in account of transactions, and in one or two instances errors were detected and pointed out. Erasures are (for a cash-book) frequent, and in some cases erroneous entries have been rectified by writing the correct figures *over* them. This should be promptly discontinued, and corrections in future made only by scoring out the erroneous entries and inserting the correct figures in red ink. The Accountant's examination of the cash-book should be more strictly conducted than appears to have been done heretofore, as an error in the classification of an entry had not been detected, and the entry had consequently been erroneously posted into the cash abstract book. The Executive Engineer is stated to examine the cash-book only at the close of each month, when he attaches his initials to the totals brought forward and carried over, and his signature to the balance at end of month. A more frequent examination, if such is possible, appears desirable.

6. The sub-divisional cash-books and imprest accounts are in good order. The former are now sent in twice a month, as suggested in paragraph 8 of last report.

7. The cash abstract and adjustment books are neatly and correctly kept up.

8. The work abstracts are prepared in the sub-divisions, in some instances they do not agree with the ten-day reports of labor and materials with regard to the distribution of liabilities over sub-heads, though the total value of work done tallies. Such discrepancies should be brought seriously to the notice of sub-divisional officers, for these documents are the initial and most important records of the accounts of works, and that they should therefore be prepared with all due care and accuracy is essential. Corrections in work abstracts should be made in red ink, and black-lead resorted to only as a temporary measure.

9. The register of works is correctly and very neatly kept up. Rates should be struck for all items for which quantities have been given. No register has been opened out for the work repairing Tanjore Palace—the record of expenditure by sub-heads being maintained in the work voucher form. The reason assigned for this is that as the accounts of each *sub-work* (which taken together comprise the whole work) are required by the Executive Engineer to be kept seperately by sub-heads, and as, very frequently indeed, work is done on sub-heads not provided for in the estimate, loose sheets of work voucher form are found more convenient for recording expenditure than a bound book. If sufficient space were allowed for each sub-work in the register of works, it would be found by far the most convenient document for recording expenditure, and it would materially tend to decrease work, for there would then be no necessity for writing down both the sub-heads of estimate and expenditure each month, as is done at present. Further, it is advisable to record the expenditure by sub-heads for the work taken as a *whole*, and not separately for each *sub-work*. The adoption of this system would reduce clerical labor to a most appreciable extent, and would not tend to weaken the check on expenditure, for if at any time it is desirable to know what any one sub-work has cost, the information can easily be ascertained, to a very approximate degree, by applying the rates as struck in the register of works to the quantities shown in the measurement book. It is strongly recommended that the register of works may now be opened out on this system. To write it up from the commencement of the work would be waste of time and labor, and I would therefore suggest its being opened out from the 1st April next, previous expenditure being shown by sub-heads in one line as "expenditure brought forward from previous years," and the work vouchers referred to above being carefully recorded.

10. The stock accounts are correctly prepared and are up to date, with the exception of form No. 13. No reserve limit has yet been fixed by Government, though one aggregating Rs. 11,017 has been approved of by Chief Engineer, Public Works Department. This limit is Rs. 500 less than the actual balance at debit of stock, but a reduction in the actual balance, by issues to works, will shortly be made.

11. The cheque books were with the Executive Engineer, and were consequently not examined. No orders appear to have been received in the divisional office regarding the crossing of cheques.

12. Service books are not complete, but steps are being taken to have them written up to date.

13. The register of Padugai lands, &c., (referred to in paragraph 14 of last report,) have not yet been compiled, owing to certain information required from sub-divisional officers not having been received.

14. *General.*—The division is in very fair order with the exception of the Tanjore Palace accounts, which, besides having fallen into arrears, are both unsystematic and inaccurate. The arrears date from the accounts for July, the work abstract for that month not having been submitted till September. It was then returned, first, to the sub-divisional office for investigation, and subsequently to the Overseer for revision, and was not finally checked in time to admit of the work voucher being prepared and sent to the Examiner before the 12*th February*. The work abstract for August was submitted in January, and those for September and October towards the end of February. Those for the three subsequent months, and which are all due, not having yet been received.

The work is comprised of forty-two sub-works, the accounts of each of which the Executive Engineer requires to be kept up in detail separately (see paragraph 9). It is evident that the Overseer in charge of the work, and who is expected to prepare the accounts,* cannot do so by due date, as the greater part of his time must necessarily be devoted to supervising the workmen; and the Sub-divisional Officer (who has one clerk) states his inability to undertake the preparation of work abstracts, as he has now seventeen works on hand which are being executed by departmental agency, and for which work abstracts have to be submitted.

Under these circumstances the compilation of the work abstract in the divisional office is recommended. This was suggested to the Accountant, and he in reply stated his willingness to undertake the preparation of *all* work abstracts, provided Sub-divisional Officers send in their ten-day reports as soon after due date as possible.

With regard to the unsystematic way in which the accounts are kept, expenditure, properly debitable to several other works, is in the first instance charged in the palace accounts as materials at site, and finally adjusted by transfer to the works concerned. This expenditure is generally in connection with manufactures (*e.g.*, bricks, lime, windows, doors, &c.), and the reason for so doing, as explained to me, is, that materials and workmen are more handy at the site of the palace works. This procedure is irregular, and also both encumbers the palace accounts and multiplies clerical labor, for each adjustment necessitates twelve† distinct entries in the accounts of the division. In this case it would be best where articles are largely required (*e.g.*, bricks and lime,) for several works in progress, to treat their manufacture as 'Stock' in the first instance where not largely required, (*e.g.*, doors and windows,) to debit their cost direct to the works concerned.

* Nominal Muster Roll.
Ten-day Reports.
Work Abstract.

† Work Abstract .. .. 2 Entries
Adjustment book .. .. .. 2 do.
Cash Abstract book .. .. .. 2 do.
Refund Statement .. .. .. 2 do.
Work Voucher .. .. .. 2 do.
Schedule of Expenditure .. .. 12 do.

The inaccuracies referred to are similar to those noted in paragraph 8.

The Sub-divisional Officer states that he will have no difficulty in submitting the ten-day reports by due date, once the arrears have been brought up, and the Accountant has promised to give every assistance in view to this end being effected. It is a pity that when arrears first became serious, the suggestion in paragraph 11 of last report was not acted on.

No further remarks are necessary beyond that those points noticed in the last report, which have not been adverted to here, have received due attention, and that the Accountant and his Assistant are well up to their work, intelligent and anxious to keep work in order.

(Signed) R. C. F. VOLKERS,
Asstt. Examr., P.W. Accounts.

No. 235. ORDER THEREON, 31st March 1882, No. 854 W.

COMMUNICATED to the Superintending Engineer, Sixth 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. Paragraphs 3 and 8 of the Examiner's letter will be communicated to all Superintending Engineers for information and guidance as far as may be practicable. If difficulties in regard to the preparation of the work abstracts in divisional instead of sub-divisional offices present themselves these should be stated to the Examiner, and his opinion taken.

(True Extract.)

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

To the Superintending Engineer, Sixth Circle.
" other Superintending Engineers.
" the Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Cash. of (1882) Madras
PUBLIC WORKS.

To

The SUPERINTENDING ENGINEER,
SIXTH CIRCLE,
&c. &c., &c.

Dated Madras, 82nd

Issued

Rec'd

G. O. Civil Dated 1882, No. 861 W.

MARCH.
Nos. 234-235.

Forwarding Notes by the Assistant Examiner of the Office of the Tanjore Division, communicated with remarks to the Superintending Engineer, Sixth Circle.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 2357 W. MADRAS, 23 MARCH 1882.

SIR,

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

2 PARA 5. THE ENTRIES IN COLUMN 'HEAD IN CASH ABSTRACT BOOK' MAY ADVANTAGEOUSLY BE POSTED BY THE ACCOUNTANT, WHOSE DUTY IT IS TO SEE THAT THE DAY'S ENTRIES THROUGHOUT ARE COMPLETE IN EVERY RESPECT. IF WHEN A BILL OR DOCUMENT IS PASSED FOR PAYMENT, THE ALLOCATION (HEAD IN CASH ABSTRACT BOOK) WERE AT ONCE ENFACED ON IT, IN THE SAME MANNER AS THE SUMMARY OR ABSTRACT ON AN IMPREST ACCOUNT, THE HEAD CLERK COULD POST THE LAST COLUMN OF THE CASH BOOK WITH CONFIDENCE. IN PARA 6 OF LAST INSPECTION REPORT, THE INITIALLING OF ALL TOTALS ON EACH FOLIO OF THE CASH BOOK WAS URGED, AND SINCE THE CHIEF ENGINEER'S CIRCULAR NO. 2847 OF 28TH NOVEMBER 1881 HAS BEEN ISSUED; THE ORDERS IN THE LATTER SHOULD HAVE EXECUTIVE ENGINEER'S ATTENTION.

3. PARAS 8 AND 9. THE ATTENTION OF THE EXECUTIVE ENGINEER IS MOST NECESSARY TO THESE REMARKS. IT WOULD BE ADVISABLE TO PREPARE ALL WORK ABSTRACTS IN THE HEAD QUARTER OFFICE. IN REGARD TO THE REGISTER OF WORKS, ESPECIALLY WITH RESPECT TO THE MANNER IN WHICH SHOULD BE ENTERED THE EXPENDITURE UNDER AN ESTIMATE COMPRISING SEVERAL SUB WORKS UNDER ONE GENERAL SCHEME, COMPOSING ONE OR MORE OF BUILDINGS, IN THE FIRST PLACE, THE SUB HEADS OF THE ABSTRACT ESTIMATE SHOULD BE THE SUB HEADS IN THE REGISTER OF WORKS. IF THE SUB HEADS ARE SUB WORKS, EACH BY ITS DISTINCT NAME OR NUMBER WITHOUT DETAILS OF WORK TO BE DONE, THE REGISTER OF WORKS SHOULD BE OPENED OUT ACCORDINGLY. IF THE EXECUTIVE ENGINEER DESIRES TO KNOW THE PROGRESS OF EXPENDITURE BY SUB HEADS OF WORK DONE UNDER EACH SUB WORK, A WORK ABSTRACT FOR EACH SUB WORK MAY BE KEPT UP, THE QUANTITIES DURING THE MONTH AND UP TO DATE BEING POSTED IN THE ORDINARY COURSE FROM THE MEASUREMENT BOOKS, AND THE EXPENDITURE DURING THE MONTH FROM THE 15TH-DAY REPORTS. THE TOTAL OF EACH WORK ABSTRACT WOULD THEN BE POSTED UNDER THE SUB WORK SUB HEAD CONCERNED IN THE REGISTER. THE WORK ABSTRACT IS NOT INTENDED TO SHOW UP TO DATE OUTLAY ON SUB HEADS THOUGH IT SHOWS UP TO DATE PROGRESS (QUANTITIES) BUT IT WOULD BE EASY TO ENTER IN THE CURRENT ABSTRACT THE OUTLAY SHOWN IN THE PREVIOUS ABSTRACT AND SO BRING TOGETHER, FOR EXECUTIVE ENGINEER'S INFORMATION, UP TO DATE OUTLAY. BY THIS MEANS THE TROUBLE OF KEEPING A SEPARATE ACCOUNT IN THE REGISTER OF WORKS FOR EACH SUB WORK BY SUB HEADS WOULD BE AVOIDED, BUT THE INFORMATION WOULD STILL BE

BE AT HAND IF REFERENCE WERE NECESSARY. I WOULD THEREFORE SUGGEST THAT THE REGISTER OF WORKS FOR THE TANJORE PALACE BE OPENED OUT ON 1ST APRIL 1920, BY SUB WORKS, THE KNOWN OUTLAY TO 31ST MARCH 1920 BEING DISTRIBUTED OVER SUCH SUB WORKS BY THE EXECUTIVE ENGINEER AND POSTED INTO THE REGISTER AS EXPENDITURE BROUGHT FORWARD FROM PREVIOUS YEARS. THEREAFTER, THE WORK ABSTRACTS AS PROPOSED ABOVE CAN BE KEPT FOR EACH SUB WORK BY SUB HEADS OF WORK, TOTALS BEING POSTED MONTHLY UNDER THE CORRESPONDING SUB WORK HEAD IN THE REGISTER. THE CHECK OVER RATES WOULD BE EFFECTED BY REFERENCE TO THE ORIGINAL ESTIMATES FOR THE SEVERAL WORKS. THE CHECK IN THE REGISTER COULD BE ONLY OF THE TOTAL ACTUAL COST AGAINST THE TOTAL ESTIMATED COST OF EACH SUB WORK. IF DESIRED, THE WORKS ARE TO BE TREATED AS ORDINARY REPAIRS FOR ESTIMATES AND CHARGE ONLY FOR THE YEAR, THE OUTLAY TO END OF 1ST-HOWEVER BE FINALLY DETERMINED AND THE COMPLETION REPORT SUBMITTED. FOR 1920-21 THE REGISTER OF WORKS MUST BE OPENED TO FOLLOW THE SUB HEADS OF THE NEW ESTIMATE FOR THE YEARS REPAIRS EXPENDITURE.

4. PARA 10. FORM 13 SHOULD BE POSTED MONTHLY UNLESS THIS TO SUIT THE HALF YEARLY RETURNS MUST BE DELAYED.

5. PARA 11. THE ORDERS REGARDING THE CROSSING OF CIRCUS WILL EXIST AS A STANDING ORDER.

6. PARA 12. THIS SHOULD NOT BE DELAYED.

7. PARA 13. THE REGISTER OF LANDS AVAILABLE FOR RENT WAS ORDERED TO BE OPENED OUT IN G.C. NO. 2683 R. DATED 23RD.

NOVEMBER 1880. AGAIN IN [illegible] NO.2526 A.OF 25TH.OCTOBER 1880 LAST INSPECTION REPORT,IT WAS BROUGHT TO NOTICE THAT IT HAD NOT BEEN COMPLETED. THERE HAS BEEN GREAT DELAY IN THIS MATTER.

6. PARA 14. I HAVE STRONGLY ADVOCATED,IN MY REMARKS ON LATE INSPECTION REPORTS,THAT WORK ABSTRACTS SHOULD BE PREPARED IN DIVISIONAL INSTEAD OF IN SUB DIVISIONAL OFFICES. TO THE UNINITIATED,THE DOCUMENT IS NO DOUBT A COMPLICATED ARRANGEMENT,AND I DO NOT WONDER THAT SUB DIVISIONAL CLERKS WITH THEIR LIMITED IDEAS,OF BOOK KEEPING,OR ACCOUNTS,FIND IT BEYOND THEIR POWERS TO COMPILE WORK ABSTRACTS. NOR DO I THINK IT NECESSARY THAT THEY SHOULD BE REQUIRED TO DO SO. IF THEY ARE TAUGHT HOW TO KEEP THEIR NOMINAL ROLLS AND TEN-DAY REPORTS,IF THEY ARE TOLD WHAT SUB HEADS ARE TO BE KEPT FOR EACH WORK FOR WHICH THEY HAVE TO ACCOUNT,AND IF,IN THE EVENT OF CONTINUED ERRORS IN ACCOUNTS SENT UP,THEY WERE CALLED IN TO HEAD QUARTERS FOR INSTRUCTION,OR THE ASST. ACCOUNTANT WERE SENT OUT TO SUB DIVISIONS TO SHOW THEM HOW TO OVERCOME THEIR DIFFICULTIES,I THINK THE COMPILATION OF WORK ABSTRACTS AT THE DIVISIONAL OFFICE WOULD EASILY BE MANAGED,TIME SAVED,AND CORRECTNESS AS FAR AS POSSIBLE SECURED.

9. WITH REGARD TO THE PROCEDURE IN CHARGING MANUFACTURE UNDER THE ACCOUNT OF ONE WORK,THOUGH ITS DESTINATION IS KNOWN TO BE DESTINED FOR OTHER WORKS,NO DOUBT IT IS IRREGULAR,AND HAS BEEN ADOPTED TO AVOID THE INTRICACIES OF KEEPING SEPARATE MANUFACTURE RETURNS. IF THE EXECUTIVE ENGINEER

ENGINEER FIND IT DIFFICULT TO TREAT MANUFACTURING OPERATIONS AS A SEPARATE WORK (PROV THE PALACE WORK HE SHOULD STATE HIS DIFFICULTIES. IS IT NOT POSSIBLE TO OBTAIN BRICKS,LIME,ETC. FROM PETTY CONTRACTORS,OR PIECE WORKERS WORKING UNDER SUPERVISION,INSTEAD OF BY DEPARTMENTAL LABOR ? IF SO,THE SUPPLIES COULD BE DEBITED AT ONCE TO STOCK OR TO WORKS AS THE CASE MIGHT BE. AT LAST INSPECTION,I UNDERSTOOD THE ARRANGEMENT WAS A TEMPORARY ONE AND WOULD SOON CEASE,AND THAT ALL OUTTURN WAS DEBITED TO THE FOREIGN WORKS AT FIXED RATES,SO THAT THERE WAS NO TROUBLE OR DIFFICULTY. IF THE TRANSACTIONS ARE TO CONTINUE STILL LONGER,THEY MUST BE PUT ON A PROPER FOOTING.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D.C. Cameron

EXAMINER P.W.ACCOUNTS.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

2659W. 23-11-80
2626 W. 26-11-81
Ch 2869 of 28-11-81

No 235-W

DATED 23rd MARCH 1882.

RECD.

ENCLOSURE.1.

NOTES OF INSPECTION BY THE ASST.EXAMINER OF THE OFFICE OF THE TANJORE DIVISION. FORWARDS WITH REMARKS-------

Cir 28.3.

NOTES OF INSPECTION BY MR.H.S.P.WORTHS,ASSISTANT EXAMINER P.W.ACCOUNTS OF THE OFFICE OF THE EXECUTIVE ENGINEER TANJORE DIVISION ON THE 15TH AND 16TH MARCH 1882.

1. THE EXECUTIVE ENGINEER IS PUNCTUAL AND THE ACCOUNTS ARE SATISFACTORY EVEN.

2. THE DIVISION WAS LAST INSPECTED ON THE 21ST AND 22ND SEPTEMBER 1881.

3. THE EXECUTIVE ENGINEER WAS STATIONED AT HEAD QUARTERS AT THE TIME OF THIS INSPECTION.

4. MR.J.PERCY ALLEN HAS RELIEVED MR.HAIGH OF THE CHARGE OF THE TANJORE SUB-DIVISION, BUT WITH THIS EXCEPTION NO OTHER CHANGES HAVE BEEN MADE. THE NUMBER OF IMPREST HOLDERS AND THE AGGREGATE AMOUNT OF IMPRESTS REMAIN AS LAST REPORTED. (THESE ARE UNDER MR.PIKE (NOT MR.HAIGH AS STATED BY A CLERICAL ERROR APPARENTLY IN LAST REPORT).

5. THE HEAD CLERK KEEPS THE KEY OF THE CASH CHEST, MAKES ALL DISBURSEMENTS AND WRITES UP THE CASH BOOK. IT WOULD BE BETTER IF THE COLUMN 'HEAD IN CASH ABSTRACT BOOK' WERE LEFT BLANK BY THE HEAD CLERK, AND FILLED IN BY THE ACCOUNTANT WHEN EXAMINING THE CASH BOOK AT THE CLOSE OF EACH DAY, AS THE HEAD CLERK CANNOT ALWAYS WITH CERTAINTY KNOW THE EXACT CLASSIFICATION TO ACCOUNT OF TRANSACTIONS, AND IN ONE OR TWO INSTANCES ERRORS WERE DETECTED AND POINTED OUT. ERASURES ARE (FOR A CASH BOOK) FREQUENT.

AND

AND IN SOME CASES ERRONEOUS ENTRIES HAVE BEEN RECTIFIED BY WRITING THE CORRECT FIGURES OVER THEM. THIS SHOULD BE STRICTLY DISCOUNTENANCED, AND CORRECTIONS IN FIGURE WORK ONLY BY SCORING OUT THE ERRONEOUS ENTRIES AND INSERTING THE CORRECT FIGURES IN RED INK. THE ACCOUNTANT'S EXAMINATION OF THE CASH BOOK SHOULD BE MORE STRICTLY CONDUCTED THAN APPEARS TO HAVE BEEN DONE HITHERTO, AS ARREARS IN THE CLASSIFICATION OF ENTRIES HAD NOT BEEN DETECTED, AND THE ENTRY HAD CONSEQUENTLY NOT INFREQUENTLY FOUND INTO THE CASH ABSTRACT BOOK. THE EXECUTIVE ENGINEER IS STATED TO EXAMINE THE CASH BOOK ONLY AT THE CLOSE OF EACH MONTH, WHEN HE ATTACHES HIS INITIALS TO THE TOTALS FIGURES PUT UP AND CARRIED OVER, AND HIS SIGNATURE TO THE BALANCE AT END OF MONTH. A MORE FREQUENT EXAMINATION, IS STATED TO BE, APPEARS DESIRABLE.

5. THE SUB-DIVISIONAL CASH BOOKS AND IMPREST ACCOUNTS ARE IN GOOD ORDER. THE FORMS ARE NOT SENT IN TWICE A MONTH, AS SUGGESTED IN PARA 6 OF LAST REPORT.

17. THE CASH ABSTRACT AND ADJUSTMENT BOOKS ARE NEATLY AND CORRECTLY KEPT UP.

8. THE WORK ABSTRACTS ARE PREPARED IN THE SUB-DIVISIONS. IN SOME INSTANCES THEY DO NOT AGREE WITH THE TEN-DAY REPORTS OF LABOR AND MATERIALS WITH REGARD TO THE DISTRIBUTION OF LIABILITIES OVER SUB HEADS, THOUGH THE TOTAL VALUE OF WORK DONE TALLIES. SUCH DISCREPANCIES SHOULD BE BROUGHT SERIOUSLY TO THE NOTICE OF SUB-DIVISIONAL OFFICERS, FOR THESE DOCUMENTS ARE THE INITIAL AND MOST IMPORTANT RECORDS OF THE

THE ACCOUNTS OF WORKS, AND THAT GREAT CARE SHOULD THEREFORE BE PREPARED WITH ALL DUE CARE AND ACCURACY IS ESSENTIAL. CORRECTIONS IN WORK ABSTRACTS SHOULD BE MADE TO RED INK AND BLACK LEAD PENCIL IS ONLY AS A TEMPORARY MEASURE.

9. THE REGISTER OF WORKS IS CORRECTLY AND VERY NEATLY KEPT UP. RATES SHOULD BE STRUCK OFF ALL ITEMS FOR WHICH QUANTITIES HAVE BEEN GIVEN. NO REGISTER HAS BEEN OPENED OUT FOR THE WORK REGARDING CAPITAL VALUE AND RECORD OF EXPENDITURE BY SUB HEADS AND MAINTAINED IN THE WORK VOUCHER BOOK. THE REASON ASSIGNED FOR THIS, IS THAT AS THE ACCOUNTS OF EACH SUB-WORK (WHICH TAKEN TOGETHER COMPRISE THE WHOLE WORK) ARE REQUIRED BY THE EXECUTIVE ENGINEER TO BE KEPT SEPARATELY BY SUB HEADS, AND AS VERY FREQUENTLY FIGURES, WORK IS DONE ON SUB HEADS NOT PROVIDED FOR IN THE ESTIMATE, LOOSE SHEETS OR WORK VOUCHER BOOKS ARE FOUND MORE CONVENIENT FOR RECORDING EXPENDITURE THAN A BOUND BOOK. IF SUFFICIENT SPACE WERE ALLOWED FOR EACH SUB WORK IN THE REGISTER OF WORKS, IT WOULD BE FOUND BY FAR THE MOST CONVENIENT BOOK FOR RECORDING EXPENDITURE, AND IT WOULD MATERIALLY TEND TO DECREASE WORK, FOR THERE WOULD THEN BE NO NECESSITY FOR KEEPING OPEN BOTH THE SUB HEADS OF ESTIMATE AND EXPENDITURE EACH MONTH, AS IS DONE AT PRESENT. FURTHER, IT IS ADVISABLE TO RECORD THE EXPENDITURE BY SUB-HEADS FOR THE WORK TAKEN AS A WHOLE, AND NOT SEPARATELY FOR EACH SUB-WORK. THE ADOPTION OF THIS SYSTEM WOULD REDUCE CLERICAL LABOR TO A MOST APPRECIABLE EXTENT, AND WOULD NOT TEND TO WEAKEN THE CHECK ON EXPENDITURE FOR IF AT ANY TIME IT IS DESIRABLE TO KNOW WHAT ANY ONE SUB-WORK

HAS

WAS LOST. THE INFORMATION CAN EASILY BE ACCOMMODATED IN A VERY APPROXIMATE JOURNALISY ADDED TO THE PAGE AT EITHER IN THE REGISTER OF VOUCHERS OR THE GOVERNMENT SUPPLY IN THE DISBURSEMENT BOOK. IT IS STRONGLY RECOMMENDED THAT THE REGISTER OF VOUCHERS MAY NOT BE OPENED ON THIS SYSTEM. SO WHILE IT IS APPRECIATED THAT THE CONSIDERATION OF THE WORK WOULD BE PART OF TIME AND LABOUR, IT WOULD APPEARS SUGGEST IT BEING CARRIED OUT FROM THE DIVISIONAL WORK ABSTRACTS AND FROM TIME TO TIME ENTRIES SHOULD BE MADE IN THE LEDGER AS EXPENDITURE PROVIDED ADVANCED FROM DIVISIONAL FUNDS, AND THE WORK VOUCHERS RETURNED TO ABOVE BEING CAREFULLY ARRANGED.

10. THE STOCK ACCOUNTS ARE CONSIDERED AND ARE UP TO DATE, WITH THE EXCEPTION OF THOSE DEALT WITH ABOVE WHICH HAVE NOT YET BEEN CLOSED. THE ANNUAL STOCK VERIFICATION HAS BEEN CARRIED OUT AND THE RESULTS FOR 56.57.017 HAS BEEN APPROVED OF BY CHIEF ENGINEER P.W. EXAMINER, SOUTH EAST AREA. THE BALANCE AT CREDIT OF STOCK ADJUSTMENT ACCOUNT AT THE BALANCE AT CREDIT OF STOCK ADJUSTMENT ACCOUNT AT THE CLOSE OF WORKS, THE BALANCE OF £ [illegible]

11. THE CASH BOOK WAS FOUND TO BE CORRECTLY CASTED AND WAS CORRECTLY POSTED. NO CHEQUES APPEAR TO HAVE BEEN RETAINED IN SAFE CUSTODY AWAITING REMITTANCE TO THE CREDITORS OR CLAIMANTS.

12. SERVICE PAGES HAD NOT BEEN COMPLETED, AND COULD ARE NOT TAKEN TO HAVE BEEN RENDERED UP TO DATE.

13. THE REGISTER OF PAYSLIP LABOUR ETC. (REFERRED TO IN PARA 14 OF LAST REPORT) HAVE NOT YET BEEN COMPILED, OWING TO CERTAIN INFORMATION REQUIRED FROM SUB DIVISIONAL OFFICERS NOT HAVING BEEN RECEIVED.

14. GENERAL. THE DIVISION IS IN VERY BAD ORDER WITH THE EXCEPTION OF THE IMPREST SALARY ACCOUNTS, WHICH, BESIDES BEING FALLEN INTO ARREARS ARE QUITE UNSYSTEMATIC AND INACCURATE. THE ARREARS DATE FROM THE ACCOUNT FOR JULY. THE WORK ABSTRACT FOR THAT MONTH NOT HAVING BEEN SUBMITTED TILL OCTOBER. IT WAS VERY DIFFICULT TO TRACE THE SALARY DIVISIONAL SHEETS FOR INVESTIGATION AND SUBSEQUENTLY TO THE QUARTERLY SUB DIVISIONAL, AND WAS NOT FULLY SATISFIED TILL TO THAT OF THE WORK WORKED DURING SEPTEMBER AND BEING TO SEE EXAMINED BEFORE THE LAST QUARTERLY. THE WORK ABSTRACT FOR AUGUST WAS SUBMITTED IN JANUARY, AND THOSE FOR SEPTEMBER AND OCTOBER TOGETHER, TOWARDS THE END OF FEBRUARY. THOSE FOR THE THREE SUBSEQUENT MONTHS (NOV.) AND ALL DUE, NOT HAVING YET BEEN RECEIVED.

THE WORK IS COMPLEX, FOR AS SUB WORKS, THE ACCOUNTS OF EACH OF WHICH THE EXECUTIVE ENGINEER REQUIRES TO BE KEPT UP IN DETAIL SEPARATELY (SEE PARA 6), IT IS EVIDENT THAT THE OVERSEER IN CHARGE OF THE WORK, AND WHO IS EXPECTED TO PREPARE THE ACCOUNTS, CANNOT DO SO BY LOCAL DATE, AS THE

* NOMINAL MUSTER ROLL. } GREATER PART OF HIS TIME MUST
TO-DAY RECORDS. }
WORK ABSTRACT. } UNDOUBTEDLY BE DEVOTED TO SUPERVISING THE WORK MEN, AND BUT FOR DIVISIONAL OFFICER (WHO HAS ONE CLERK) SHARES HIS INABILITY TO UNDERTAKE THE PREPARATION OF WORK ABSTRACTS, AS HE HAS NOW 17 WORKS ON HAND WHICH ARE BEING EXECUTED BY DEPARTMENTAL AGENCY, AND FOR WHICH WORK ABSTRACTS HAVE TO BE SUBMITTED.

UNDER THESE CIRCUMSTANCES, THE COMPILATION OF THE WORK ABSTRACT IN THE DIVISIONAL OFFICE IS RECOMMENDED.

THIS

THIS WAS SUGGESTED TO THE ACCOUNTANT, AND HE HAS REPLY STATED HIS WILLINGNESS TO UNDERTAKE THE DISTRIBUTION OF ALL WORK, CONTRACT, OBSERVED AND DIVISIONAL OFFICERS TO WORK IN THEIR RESPECTIVE ACCOUNTS AS SOON AS POSSIBLE

WITH REGARD TO THE SUB DIVISIONAL WAY IN WHICH THE ACCOUNTS AND CASH, STATIONERY, ARE DEALT WITH, SEVERAL OTHER POINTS, IT WAS NOTED, FIRSTLY, THAT THE PLACE ACCOUNTS AS MATERIALS AT SITE AND FINALLY ACCOUNTED AT TRANSFER TO THE WORKS CONCERNED. THIS APPLICATION IS GENERALLY IN CONNECTION WITH MATERIALS (E.G. PRICED LINE, WINDOW DOORS ETC.) AND THE LEARNER WAS SO SATISFACTORY EXPLAINED TO BE (1) THAT MATERIALS AND VOUCHERS ARE MORE HANDY AT THE SITE OF THE PLACE WORKS. THIS PROCEDURE IS UNNECESSARY, AND ALSO BOTH COMPLICATES THE PLACE ACCOUNTS, AND NECESSITATES MULTIPLIED CLERICAL LABOUR FOR EACH ADJUSTMENT NECESSITATED

TWELVE DISTINCT ENTRIES IN THE ACCOUNTS OF THIS DIVISION.

WORK ABSTRACT	1 ENTRY.	IN EACH CASE IT MUST BE MADE AFTER CARE AND LABOUR REQUIRED (E.G. PRICES AND LINE) FOR SEVERAL WORKS IN PROGRESS, TO SHOW THEIR MANUFACTURE AS 'STOCK' IN THE FIRST INSTANCE WHERE NOT LARGELY RETURNED (E.G. LOCKS & WINDOWS) SO AS TO DEBIT THEIR COST DIRECT TO THE WORKS CONCERNED.
ADJUSTMENT BOOK	DO	
CASH ABSTRACT BOOK	DO	
REFUND STATEMENT	DO	
WORK VOUCHER	DO	
SCHEDULE OF EXPENDITURE	DO	
	12 ENTRIES.	

THE INACCURACIES REFERRED TO ARE SIMILAR TO THOSE NOTED IN PARA 6.

THE SUB DIVISIONAL OFFICER STATES THAT HE WILL HAVE NO DIFFICULTY IN SUBMITTING THE TEN-DAY REPORTS BY DUE DATE, ONCE THE ARREARS HAVE BEEN BROUGHT UP, AND THE ACCOUNTANT HAS PROMISED TO GIVE EVERY ASSISTANCE IN VIEW TO THIS END BEING EFFECTED. IT IS A FACT THAT WORK ARREARS FIRST BECAME SERIOUS, THE SUGGESTION IN PARA 11 OF LAST REPORT WAS NOT ACTED ON.

NO FURTHER REMARKS ARE NECESSARY BEYOND THAT THOSE POINTS NOTICED IN THE LAST REPORT, WHICH HAVE NOT BEEN ADVERTED TO HERE, HAVE RECEIVED DUE ATTENTION, AND THAT THE ACCOUNTANT AND HIS ASSISTANT ARE KEEN UP TO THEIR WORK, INTELLIGENT AND ANXIOUS TO KEEP WORK IN ORDER.

(SIGNED) P.C.P.VICKERS

SUPT. EXAMINER P.W.ACCOUNTS.

(TRUE COPY)

D. C. Gordon

EXAMINER P.W.ACCOUNTS.

No 834 W.

Genl Dept

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 31st March 82

Read the following

From

The Examiner P.W. Accounts. (A.E. No 235 Way 23rd March 82)

Communicated to the Superintending Engineer 6th Circle who will direct the attention of the Executive Engineer to the remarks and suggestions of the inspecting officers and the Examiner P.W. Accounts

2. Paras 3 & 8 of the Examiner's letter will be communicated to all Supdg Engineers for information and guidance as far as may be practicable.

If difficulties in regard to the preparation of the work abstracts in divisional instead of Sub divisional offices present themselves these should be stated to the Examiner and his opinion taken.

CM

28/3/82

S. E. M. Circle

Chief Superintending Engineer

Examiner P.W. Accounts

28/3/82

Encl 3-1-1-1-1-2

1931

Govt. of [1881] Madras.

PUBLIC WORKS.

Paid			
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Rcvd.		Issd.	

G. O. 31 dated 25 Jan. 834

Nos. 24 to 285

Instructions issued by the Chief Secretary of the Office of the Darjeeling Division, and with reference to G.O. No. 20 dated 1st Jan. 1881.

Captain H. Knight Superintendent