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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

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

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Press.
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Dated

24.4.1883

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Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 21st April 1883, No. 18 W. :—

I have the honor to submit, for information and orders of Government, notes by the Assistant Examiner of his inspection of the office of the Madras Harbour Works.

Paragraph 3.—The Cashier must keep some record of his receipts and payments from which the Accountant writes up the cash-book. It would avoid duplication if the Cashier wrote up the cash-book in the first instance, as proposed.

Paragraph 4.—I know no reason why the Code rules regarding charges for Police Guards should not apply to the Harbour Works. In regard to past charges, there seems not much object in now raising the question, but the orders of Government are requisite to decide this point for the current financial year.

Paragraph 5.—The cash abstract book must be posted punctually day by day, and not allowed to remain in abeyance.

Paragraphs 6 and 7.—Much clerical labor and many subsidiary statements will be done away with if the prescribed form of work abstract be introduced as proposed.

Paragraph 8.—The posting of the register of works will be simpler when work abstracts are in force, and the details more readily ascertainable.

Paragraph 9.—Here, as in paragraphs 6 and 7, time and labor would be saved by the adoption of the regular Code forms.

Paragraph 10.—This should be carried out strictly from the commencement of current official year.

Paragraph 12.—I concur in the view of the Superintendent that an Accountant of lower grade should be attached to his office, as the works are in abeyance. The Accountant who had charge during Mr. Hutton's absence on leave, and who was favorably reported upon by the then Acting Superintendent, will be sent on 1st May next, if Government approves.

The report shows that the system of accounts has not followed in all respects that in force in the ordinary divisions of Public Works, but as the circumstances of this division were special, and its transactions and administration in a measure peculiar to itself, considerable license was given in the adoption of forms of account which suited the circumstances, so as not to hamper the officers concerned with strict adherence to Code routine forms. It is evident that some of the regular forms are better adapted for accounts requirements than those actually in use, and steps should now be taken to introduce these, and get them understood while work is slack.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Superintendent, Madras Harbour Works, on the 13th April 1883, dated Madras, 20th April 1883.

F. N. Thorowgood, Esq., is Superintendent. The Accountant is Mr. C. Hutton.

2. The office was last inspected on the 21st May 1880.
3. The Superintendent is the only disburser. Payments are made by a Cashier, who keeps one key of the cash-chest (the other remaining in charge of the Superintendent), while the cash-book is written up by the Accountant. It would be better if the Cashier were to write up the cash-book (*vide* Code, paragraph 2128), the entries being examined by the Accountant at the close of each day and compared with the vouchers. This would obviate the necessity for verifying the cash balance each day.
4. The cash-book is very neatly and carefully kept. Totals carried over and brought forward should be initialed by the Superintendent, in accordance with concluding sentence paragraph 10 of Notes on Form No. M 3. A payment was noticed of Rs. 71 to the Police Commissioner for guards supplied by the Police Department for watching stores, &c., and the Superintendent stated that similar payments had been made since the commencement of the works. Under recent orders (*vide* Code, paragraph 1918) such payments should, it is thought, be discontinued.
5. The cash abstract book is posted up to the end of March only, though the closing entries for that month had not been made. It should be posted up day by day, after the cash transactions of the day are finished. The entries under adjustments should in every case be detailed.
6. With regard to the primary work accounts. The daily reports of labor referred to in paragraph 4 of last report are still in use, and the procedure regarding their abstraction by sub-heads into fortnightly sheets, and entry in the cash-book when paid, still remains in force. The distribution of other liabilities against the work is made in separate statements, showing the cash payments on account of contract labor, materials issued direct to the work, outstandings and arrears due, stock issues, &c. From these statements the amount to be entered against each sub-head in the work voucher is summed up (on odd slips of paper), and from the work voucher the register of works is posted.
7. It will be seen from this that there is no document in which the total value of work done is so recorded as to admit of the items of which it is composed being readily traced into the initial accounts and brought together by sub-heads for entry in the register of works. It is necessary that such a document should exist, and there is none more suitable for the purpose than Form No. M 6 (Work Abstract). Entries will not be necessary in this case in Part IV of the abstract, as the regular stock accounts take the place of the ordinary "materials at site" account. No stock of material being issued to the work, but what is required for immediate use on it, it is proposed to prepare the work abstract from the commencement of the present official year.
8. The register of works is up to date and is neatly kept, but, for reasons stated above, it cannot be checked without great difficulty. It is opened out for the work as a whole, and also for the more important sub-works. If the keeping up of the work abstract is approved, a separate work abstract will have to be prepared monthly for each of the sub-works so detailed in the register of works, in addition to the main abstract for the whole work.
9. The stock accounts are in very fair order. The Storekeeper's daily account of receipts and issues (Form No. M 9) is especially neat and accurate. More care is necessary in the preparation of the monthly abstracts of receipts and issues of stock. The items should be so entered as to render a second process of abstracting unnecessary; for instance, in the case of "Receipts," they should be entered in the column "Source of Receipt" under their respective heads of account (Stock Purchases and Sales, Manufacture, &c.), so that the amounts to be credited to each of those heads of account can be at once ascertained, and in the columns for nature of articles purchased items should be entered under their proper sub-heads, so as to exhibit clearly the values to be shown against each of those sub-heads in Part III of the stock abstract book. The standard forms show this very clearly. If the receipts and issues are properly abstracted at the end of the month in Form No. 9, the proper preparation of Forms Nos. 10 and 11 will be an easy matter. The half-yearly return of stock is up to date. Count was last taken in May 1882.
10. The initial returns of tools and plant are not in authorised form. They consist of a register of receipts and another of issues kept by the Storekeeper of the tools and plant received and issued by him, but in a form from which it is impossible to ascertain the balance in hand of tools of any specific kind. This system has already been examined into and commented upon, and it was decided that it should be discontinued, and that the system now in force in

* Examiner's Office Note, No. 52, dated 17th June 1880.
Chief Engineer's, Public Works Department, memorandum, No. 1591, dated 24th June 1880.

the department generally (*vide* Code, paragraphs 2131-9) should be adopted in its stead; further, that Foremen to whom tools are issued for use on the works should be required to submit, monthly, a memorandum of tools in their charge in Form No. 12. These measures (with the exception of the preparation and submission of the half-yearly register, Form No. M 13) were not adopted, but the Superintendent promises to introduce them from the 1st April. The half-yearly return of tools and plant for the past half-year has not been written up yet; the work is stated to have been put in hand. Count of tools and plant was made in May last.

11. The other books and returns examined were in good order and up to date.

12. General.—As the works are at present in abeyance, it is anticipated that there will be no difficulty in adopting the suggestions recommended above, and that the working of them will have become familiar and easy by the time work is put in hand again. The Superintendent is anxious to exchange his present Accountant for one in a lower grade, as there is now, comparatively speaking, but little accounts work to do, and he wishes to curtail expenditure as much as possible. I think it advisable that the change should be made, both for the reason given above by the Superintendent, and also because I am of opinion that an Accountant better acquainted with the general system of accounts in force in the department than the present Accountant will be more competent than he to introduce successfully the reforms noted above.

ORDER—dated 24th April 1883, No. 1222 W., Public Works.

Communicated to the Superintendent, Madras Harbour Works, who will carry out the suggestions of the Examiner, Public Works Accounts.

2. Under the provisions of paragraph 1918 of the Public Works Code, no payment should be made on account of Police guards.
3. The proposed change of Accountants is approved.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts.
" Judicial Department.

Exd. A. F. Goodall.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated April, 24th.

Recd.

Encl.

G.O., 24th April 1883, No. 1222 W.

APRIL.

Madras Harbour Works

Passing orders on Notes of Inspection of
the office of the — submitted by the Examiner,
Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

31st July 1879, No. 2,016 W.

General.
Establishment.

No. 227. Read the following:—

List of disallowances by the Examiner, Public Works Accounts, from the salary bill of the Madras Harbour Works Office for May 1879.

No. 228. ORDER THEREON, 31st July 1879, No. 2,016 W.

THE Examiner is authorised to pass the charge in question.

2. This correspondence has drawn attention to the necessity for a definition of the powers of the Superintendent of the Madras Harbour Works as to the entertainment of establishment, and also of the meaning of the expression "Petty Establishment," in Code III, iii, 30, and elsewhere.

3. As regards the latter or general question, all persons drawing monthly salaries not exceeding Rupees 20, or daily wages not exceeding one rupee, and paid from the estimates for particular works, will be considered as coming under the head of "Petty Establishment."

4. The Superintendent of the Madras Harbour Works will be considered to combine the powers granted by the Code to an Executive and a Superintending Engineer, but to avoid the necessity of too frequent reference to Government, the power of sanctioning appointments up to a limit of Rupees 60 per month or Rupees 3 per day, will be delegated to the Harbour Works Committee.

5. The Superintendent will therefore have power to appoint of his own authority up to the limit of Rupees 20 per month or one rupee per day, and with the approval of the Harbour Works Committee, up to the higher limits mentioned in the previous paragraph.

6. All appointments or promotions to higher salaries than those above named will require the previous sanction of Government.

7. The Superintendent will submit at an early date, a list of all persons now employed by him, whose pay exceeds the limits named in paragraph 3, showing to what heads or sub-heads of the estimate their salaries are at present charged.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent, Madras Harbour Works.
" Examiner of Public Works Accounts.
" Harbour Works Committee.
" Chief Engineer for Irrigation.
" Superintending Engineers.
" Consulting Architect.

Exd. S. T. Austin.

Spare Copies

Govt. of (1879) Madras.
PUBLIC WORKS.

THE SUPERINTENDENT,
MADRAS HARBOUR WORKS.

Dated July 31st.

Issued.

Recd.

Encl.

G. O., 31st July 1879, No. 2,016 W.

JULY.

Nos. 227-228.

The powers of the Superintendent of the Madras Harbour Works as to the entertainment of establishment, also the meaning of the expression "Petty Establishment" in Code III, iii, 30, definitely laid down, and the disallowances in question authorised to be passed by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

8th September 1880, No. 2,116 W.

General.
Account.

Read the following paper :—

No. 33. From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 2nd September 1880, No. 93 W.

I HAVE the honor to bring to your notice that the stock and tools and plant returns for the half-year ending 31st March 1880 have not as yet been received from the under-mentioned divisions :—

Chingleput	Division,	} Tools and Plant and Stock.
Coimbatore	do.	
Godavari, Eastern	do.	
Godavari, Western	do.	
Kistna, Eastern	do.	
Cuddapah	do.	} Tools and Plant only.
West Coast	do.	
Madras Harbour,		
Kistna, Western Division,	do.	
Vizagapatam	do.	
North Arcot	Division,	} Stock only.
Trichinopoly	do.	

2. If the accounts are regularly kept up to date, month by month, there should be no need for this delay. The issue of such orders as will ensure greater regularity is consequently respectfully requested.

No. 34. ORDER THEREON, 8th September 1880, No. 2,116 W.

COMMUNICATED to the Superintending Engineers and Superintendents of Works concerned, who will take steps for the prompt submission of the returns in question, and report the cause of any undue delay after the receipt of these orders.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineers, First, Second and Third Circles.

" Superintendent of Works, Godavari.
" " Kistna.
" " of Madras Harbour Works.
" Examiner of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

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GENERAL
ACCOUNT.

Govt. of 1880 Madras
PUBLIC WORKS.

To
The SUPERINTENDING ENGINEERS,
FIRST, SECOND AND THIRD, CIRCLES.

Rs. P. As.

Dated September, 8th.

Issued

Recd.

Recd.

G. O., 8th September 1880, No. 2,116 W.

SEPTEMBER.

Nos. 33-34.

Returns of Stock and Tools and Plant for
the half-year ending 31st March 1880.—
Letter from the Examiner, Public Works
Accounts, noticing the delay in the submis-
sion of the — from certain divisions, com-
municated to the Superintending Engineers
and Superintendents of Works with
remarks.

Schedule No. 1
General Tools

1222

Total cost to end of March 1883 42255 61

April 1883.

One File 1/2 Round Rasp 8 14

Boat hire for landing stores from S. S. Clara Drummond in Febry/83 12

Total as per Statement 42255 61

Madras
28th May 1883

J. H. Mowson
Superintendent
Madras Harbour Works.

Schedule No 3

Establishment

1227

No 2
4883/53

	Month of April 1883	Total	Amount paid at date included in total
Salaries	8057 15 9	390798 1 8	...
Office Contingencies	212 1	58326 7	...
Travelling Allowances	68 11 4	46083 2	...
Medical	...	369158 1	...
Assistance in Surveys	...	5119 11 11	...
Total as per Statement: 8123 7 1 446193 5 10			

by

Madras — }
28th May 1883

J. M. Morrowsord.
Superintendent
Madras Harbour Works.

25/5

FROM THE EXAMINER P.W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT
PUBLIC WORKS DEPARTMENT.

NO. 49 W.

MADRAS

9th JUNE 1883

SIR,

I HAVE THE HONOR TO FORWARD HERewith IN ORIGINAL
DULY VERIFIED AND WITH 4 ACCOMPANIMENTS THE STATEMENT
OF OUTLAY ON THE MADRAS HARBOR WORKS TO END OF APRIL 1883,
AS COMPARED WITH THE SANCTIONED ESTIMATE FOR THAT PROJECT.

I HAVE THE HONOR TO BE.

SIR,

YOUR MOST OBEДИENT SERVANT

J. C. Gonsou

EXAMINER P.W. ACCOUNTS.

Mexico. No 1521 of 20 June 1822

Co's Office note - 12/22/22

Copy furnished to the
Sup^{nt} at ^{Mexico} ~~for~~ Works, P^{er} ~~the~~

is requested to collect
the same recommended
of the Incumbent - and
to ^{submit} report at the earliest
practicable date, for the
information of Government,
and explanation as
far as regarding any
tools which cannot be
accounted for -

If on further con-
sideration the Sup^{nt}
considers the assistance
of one or more writers
absolutely necessary for
the purpose of keeping
the necessary records of

1222
✓

B no 874 w 16.3.83
" " 1198 w 21.4.83
" " 1460 w 19.5.83

I.W.C. No 4383

Re 1677 Wd 15 June 83

FROM THE EXAMINER P.W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT

PUBLIC WORKS DEPARTMENT

Recorded

Atty 11/6
13/6

NO. 497

DATED

9th

JUNE 1883

RECD.

Re 1677 Wd 15-6-83

Success

STATEMENT OF OUTLAY TO
END OF APRIL 1883, ON HARBOR WORKS
FORWARDED-----

Oct 19.6

Oct 11/6 R.R. 15/6

With order
Encl. in Receipt Map

G. H. Dept

Memo No 1591. date 24th
June 1880 -

Office Note No 55.

Copy forwarded to the
Superintendent Madras
Harbour Works, who is
requested to adopt the
course recommended by
the Examiner and to
submit at the earliest
practicable date, for the
information of Gov^{ty}
such explanation as he
can regarding any tools
which cannot be account-
ed for -

2. If on further con-
sideration the Superintendent
considers the assistance
of one or more writers

absolutely necessary for
the purpose of keeping
the necessary records
of receipts and issues,
he is requested to sub-
mit his proposals to
the Harbour Works Com-
mittee, who possess
(under G.O. No. 2016
W of 31st July 1879)
the power of sanctioning
the necessary Establi-
shment.

And I P.

Received following Report

12/5 P1

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department.

No. 18 W.

Madras, 21st April 1883.

Sir,

I have the honor to submit for information and
orders of Government notes by the Assistant Examiner of his
inspection of the Office of the Madras Harbor Works.

Para 3. The Cashier must keep some record of his receipts
and payments from which the Accountant writes up the Cash
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Para 4. I know no reason why the Code rules regarding
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requisite to decide this point for the current financial
year.

Para 5. The Cash Abstract Book must be posted punctually
day by day, and not allowed to remain in abeyance.

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Para 8. The posting of the Register of Works will be simpler when Work Abstracts are in force, and the details more readily ascertainable.

Para 9. Here as in paras 6 and 7, time and labor would be saved by the adoption of the regular Code Forms.

Para 10. This should be carried out strictly from the commencement of current official year.

Para 12. I concur in the view of the Superintendent that an Accountant of lower grade should be attached to his Office, as the works are in abeyance. The Accountant who had charge during Mr. Hutton's absence on leave, and who was favorably reported upon by the then Acting Superintendent, will be sent on 1st May next, if Government approves.

The report shews that the system of accounts has not followed in all respects that in force in the ordinary Divisions of Public Works, but as the circumstances of this Division were special, and its transactions and administration in a measure peculiar to itself, considerable license was given in the adoption of forms of account which suited the circumstances, so as not to hamper the officers concerned with strict adherence to Code routine forms. It is evident that some of the regular forms were better adopted for accounts requirements than those actually in use, and steps

should

742
1722
16
should now be taken to introduce these, and get them understood while work is slack.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Lindsay

Examiner P.W. Accounts.

2016 W 4/31.7.79
2116 W 4/2.9.80

DWC No 34/3

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 18 W.

Dated 21st April 1883.

Recd.

Encls. 1.

Notes of inspection by the
Asst. Examiner of the Office of the
Madras Harbor Works. Forwards
with remarks-----

Recd. 21/4/83

NOTES OF INSPECTION BY R. C. F. VOLKERS ESQ. ASSISTANT
EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE SUPERINTENDENT
MADRAS HARBOR WORKS, ON THE 13TH. APRIL 1883.

1. F. N. THOROWGOOD ESQ. IS SUPERINTENDENT. THE ACCOUNT-
ANT IS MR. C. HUFFETON.

2. THE OFFICE WAS LAST INSPECTED ON THE 21ST. MAY 1880.

3. THE SUPERINTENDENT IS THE ONLY DISBURSER. PAYMENTS
ARE MADE BY A CASHIER WHO KEEPS ONE KEY OF THE CASH CHEST
(THE OTHER REMAINING IN CHARGE OF THE SUPERINTENDENT)
WHILE THE CASH BOOK IS WRITTEN UP BY THE ACCOUNTANT. IT
WOULD BE BETTER IF THE CASHIER WERE TO WRITE UP THE CASH
BOOK (VIDE CODE PARA 2128) THE ENTRIES BEING EXAMINED BY
THE ACCOUNTANT AT THE CLOSE OF EACH DAY AND COMPARED WITH
THE VOUCHERS. THIS WOULD OBVIATE THE NECESSITY FOR
VERIFYING THE CASH BALANCE EACH DAY.

4. THE CASH BOOK IS VERY NEATLY AND CAREFULLY KEPT.
TOTALS CARRIED OVER AND BROUGHT FORWARD SHOULD BE INITIALED
BY THE SUPERINTENDENT, IN ACCORDANCE WITH CONCLUDING SENTENCE
PARA 10 OF NOTES ON FORM NO. M 3. A PAYMENT WAS NOTICED
OF RS. 71 TO THE POLICE COMMISSIONER FOR GUARDS SUPPLIED
BY THE POLICE DEPARTMENT FOR WATCHING STORES ETC. AND THE
SUPERINTENDENT STATED THAT SIMILAR PAYMENTS HAD BEEN MADE
SINCE THE COMMENCEMENT OF THE WORKS. UNDER RECENT ORDERS
(VIDE CODE PARA 1218) SUCH PAYMENTS SHOULD, IT IS THOUGHT
BE DISCONTINUED.

5. THE CASH ABSTRACT BOOK IS POSTED UP TO THE END OF MARCH ONLY, THOUGH THE CLOSING ENTRIES FOR THAT MONTH HAD NOT BEEN MADE. IT SHOULD BE POSTED UP DAY BY DAY, AFTER THE CASH TRANSACTIONS OF THE DAY ARE FINISHED. THE ENTRIES UNDER ADJUSTMENTS SHOULD IN EVERY CASE BE DETAILED.

6. WITH REGARD TO THE PRIMARY WORK ACCOUNTS, THE DAILY REPORTS OF LABOR REFERRED TO IN PARA 4 OF LAST REPORT ARE STILL IN USE, AND THE PROCEDURE REGARDING THEIR ABSTRACTION BY SUB HEADS INTO FORTNIGHTLY SHEETS, AND ENTRY IN THE CASH BOOK WHEN PAID, STILL REMAINS IN FORCE. THE DISTRIBUTION OF OTHER LIABILITIES AGAINST THE WORK IS MADE IN SEPARATE STATEMENTS, SHOWING THE CASH PAYMENTS ON ACCOUNT OF CONTRACT LABOUR, MATERIALS ISSUED DIRECT TO THE WORK, OUTSTANDINGS AND ARREARS DUE, STOCK ISSUES ETC. FROM THESE STATEMENTS THE AMOUNT TO BE ENTERED AGAINST EACH SUB HEAD IN THE WORK VOUCHER, IS SUMMED UP (ON ODD SLIPS OF PAPER), AND FROM THE WORK VOUCHER THE REGISTER OF WORKS IS POSTED.

7. IT WILL BE SEEN FROM THIS, THAT THERE IS NO DOCUMENT IN WHICH THE TOTAL VALUE OF WORK DONE IS SO RECORDED, AS TO ADMIT OF THE ITEMS OF WHICH IT IS COMPOSED, BEING READILY TRACED INTO THE INITIAL ACCOUNTS, AND BROUGHT TOGETHER BY SUB HEADS FOR ENTRY IN THE REGISTER OF WORKS. IT IS NECESSARY THAT SUCH A DOCUMENT SHOULD EXIST, AND THERE IS NONE MORE SUITABLE FOR THE PURPOSE THAN FORM NO. M 6 (WORK ABSTRACT). ENTRIES WILL NOT BE NECESSARY IN THIS

CASE

1212
18 11/4

CASE IN PART IV OF THE ABSTRACT, AS THE REGULAR STOCK ACCOUNTS TAKE THE PLACE OF THE ORDINARY 'MATERIALS AT SITE' ACCOUNT. NO STOCK OR MATERIAL BEING ISSUED TO THE WORK BUT WHAT IS REQUIRED FOR IMMEDIATE USE ON IT. IT IS PROPOSED TO PREPARE THE WORK ABSTRACT FROM THE COMMENCEMENT OF THE PRESENT OFFICIAL YEAR.

8. THE REGISTER OF WORKS IS UP TO DATE AND IS NEATLY KEPT, BUT FOR REASONS STATED ABOVE IT CANNOT BE CHECKED WITHOUT GREAT DIFFICULTY. IT IS OPENED OUT FOR THE WORK AS A WHOLE, AND ALSO FOR THE MORE IMPORTANT SUB WORKS. IF THE KEEPING UP OF THE WORK ABSTRACT IS APPROVED, A SEPARATE WORK ABSTRACT WILL HAVE TO BE PREPARED MONTHLY FOR EACH OF THE SUB WORKS SO DETAILED IN THE REGISTER OF WORKS, IN ADDITION TO THE MAIN ABSTRACT FOR THE WHOLE WORK.

9. THE STOCK ACCOUNTS ARE IN VERY FAIR ORDER. THE STOREKEEPER'S DAILY ACCOUNT OF RECEIPTS AND ISSUES (FORM NO. M 9) IS ESPECIALLY NEAT AND ACCURATE. MORE CARE IS NECESSARY IN THE PREPARATION OF THE MONTHLY ABSTRACTS OF RECEIPTS AND ISSUES OF STOCK. THE ITEMS SHOULD BE SO ENTERED AS TO RENDER A SECOND PROCESS OF ABSTRACTING UNNECESSARY; FOR INSTANCE IN THE CASE OF 'RECEIPTS', THEY SHOULD BE ENTERED IN THE COLUMN 'SOURCE OF RECEIPT' UNDER THEIR RESPECTIVE HEADS OF ACCOUNT (STOCK PURCHASES AND SALES, MANUFACTURE ETC), SO THAT THE AMOUNTS TO BE CREDITED TO EACH OF THOSE HEADS OF ACCOUNT CAN BE AT ONCE ASCERTAINED, AND IN THE COLUMNS FOR NATURE OF ARTICLES PURCHASED

ITEMS

ITEMS SHOULD BE ENTERED UNDER THEIR PROPER SUB HEADS, SO AS TO EXHIBIT CLEARLY THE VALUES TO BE SHOWN AGAINST EACH OF THOSE SUB HEADS IN PART III OF THE STOCK ABSTRACT BOOK. THE STANDARD FORMS SHOW THIS VERY CLEARLY. IF THE RECEIPTS AND ISSUES ARE PROPERLY ABSTRACTED AT THE END OF THE MONTH IN FORM NO. 9, THE PROPER PREPARATION OF FORMS NOS. 10 AND 11 WILL BE AN EASY MATTER. THE HALF YEARLY RETURN OF STOCK IS UP TO DATE. COUNT WAS LAST TAKEN IN MAY 1882.

10. THE INITIAL RETURNS OF TOOLS AND PLANT ARE NOT IN AUTHORIZED FORM. THEY CONSIST OF A REGISTER OF RECEIPTS AND ANOTHER OF ISSUES KEPT BY THE STOREKEEPER OF THE TOOLS AND PLANT RECEIVED AND ISSUED BY HIM, BUT IN A FORM FROM WHICH IT IS IMPOSSIBLE TO ASCERTAIN THE BALANCE IN HAND OF TOOLS OF ANY SPECIFIC KIND. THIS SYSTEM HAS ALREADY BEEN EXAMINED INTO AND COMMENTED UPON, AND IT WAS DECIDED

X. EXAMINER'S OFFICE NOTE NO. 53 DATED 17TH JUNE 1880. } THAT IT SHOULD BE
CHIEF ENGINEER'S P.W.D. MEMO NO. 1591 DATED 24TH JUNE 1880. } DISCONTINUED AND
NOW IN FORCE IN THE DEPARTMENT GENERALLY (VIDE CODE PARAS 2131-9) SHOULD BE ADOPTED IN ITS STEAD-FURTHER, THAT FOREMEN TO WHOM TOOLS ARE ISSUED FOR USE ON THE WORKS; SHOULD BE REQUIRED TO SUBMIT, MONTHLY, A MEMORANDUM OF TOOLS IN THEIR CHARGE IN FORM NO. 12. THESE MEASURES (WITH THE EXCEPTION OF THE PREPARATION AND SUBMISSION OF THE HALF YEARLY REGISTER FORM NO. 13) WERE NOT ADOPTED-BUT

1222 19
THE SUPERINTENDENT PROMISES TO INTRODUCE THEM FROM THE 1ST. APRIL. THE HALF YEARLY RETURN OF TOOLS AND PLANT FOR THE PAST HALF YEAR HAS NOT BEEN WRITTEN UP YET, THE WORK IS STATED TO HAVE BEEN PUT IN HAND. COUNT OF TOOLS AND PLANT WAS MADE IN MAY LAST.

11. THE OTHER BOOKS AND RETURNS EXAMINED WERE IN GOOD ORDER AND UP TO DATE.

12. GENERAL. AS THE WORKS ARE AT PRESENT IN ABRUYANCE, IT IS ANTICIPATED THAT THERE WILL BE NO DIFFICULTY IN ADOPTING THE SUGGESTIONS RECOMMENDED ABOVE, AND THAT THE WORKING OF THEM WILL HAVE BECOME FAMILIAR AND EASY BY THE TIME WORK IS PUT IN HAND AGAIN. THE SUPERINTENDENT IS ANXIOUS TO EXCHANGE HIS PRESENT ACCOUNTANT FOR ONE IN A LOWER GRADE, AS THERE IS NOW, COMPARATIVELY SPEAKING, BUT LITTLE ACCOUNTS WORK TO DO, AND HE WISHES TO CURTAIL EXPENDITURE AS MUCH AS POSSIBLE. I THINK IT ADVISABLE THAT THE CHANGE SHOULD BE MADE, BOTH FOR THE REASON GIVEN ABOVE BY THE SUPERINTENDENT, AND ALSO, BECAUSE I AM OF OPINION THAT AN ACCOUNTANT BETTER ACQUAINTED WITH THE GENERAL SYSTEM OF ACCOUNTS IN FORCE IN THE DEPARTMENT THAN THE PRESENT ACCOUNTANT IS, WILL BE MORE COMPETENT THAN HE TO INTRODUCE SUCCESSFULLY THE REFORMS NOTED ABOVE.

H. C. J. Volmers

ASST. EXAMINER P. W. ACCOUNTS.

MADRAS,
20th APRIL 1883

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 24th April 1883
Read the following

From
The Exr. P. & A. Accts (H.E. Dec. 1882 & 21st April 1883)

Communicated to the
Superintendent, Madras
Harbour & Co, who will
carry out the sugges-
tions of the Examiners
P. & A. Accounts.

2. Under the provisions
of para: 1718 of the P. & A.
Code no payment
should be made on
account of Police guards.

Det^l 3. The proposed change
1/5 of Accountants is

To
The Supt. In. H. & Co & approved.
" Exr. P. & A. Accounts 13
" Judicial Department 7
21

24/4

5413
Govt. of (1883) Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G. O. 24/4/83

1883, No. 1222

Nos.

Messrs. Harbours Board

In reply to the note of the
specimen of the office of the - and
submitted by the 4 members of the
Committee

45
4

1254
Entered Receipt Register