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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

DEPARTMENT

G.O. No. / B.P. No.	2070 —W	Press. / Mis.
Dated	30-7-1883.	198

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2070

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, 18th July 1883,—No. 72 W.:—

I have the honor to submit, for information and orders of Government, notes by the Assistant Examiner, Mr. Volkers, of his inspection of the office of the Nellore Division.

Paragraph 2.—The difficulty, if represented through the Superintending Engineer, would no doubt be met by Government approving an unpassed man being temporarily entertained in lieu of the absentee, or, in a case of urgency, as an extra hand.

Paragraph 4.—Books of duplicate cheque forms have not been obtained, and, as such transactions must be rare, there seems no particular object in now obtaining them.

Paragraph 5.—There is no doubt that, if sub-divisions submit their ten-day reports incorrectly, they would get into a hopeless mess if they were to attempt to post work abstracts, and accounts would be indefinitely delayed. The Executive Engineer should endeavour to have the sub-divisional writers trained for a time at the Divisional Office.

Paragraph 6.—The erroneous debits under "Land and Kilns" must be transferred to Manufacturing Operations. There is no objection to the revision of issue rates for stock under the circumstances pointed out.

2. The office is in very fair order.

ENCLOSURE.

Memorandum of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, of the Office of the Executive Engineer, Nellore Division, on the 16th July 1883.

The Executive Engineer is Captain C. B. Henderson, R.E., and the Accountant, A. Sashachella Moodelliar. The office was last inspected on the 15th and 16th January 1883.

2. The efficiency of the Clerks establishment of the division is now in a more satisfactory condition, and the Accountant has an Assistant who promises in a short time to become a very capable workman. Great difficulty is experienced in obtaining men who have passed the authorized standards to fill the lower appointments in the Clerks establishment when there are vacancies, especially in the case of *temporary* appointments. In my opinion the present scale of office establishment is but barely sufficient to carry on the work of the division.

3. The Executive Engineer is the only officer who has a drawing account with the treasury, minor payments for works being made by imprest-holders. There are nine imprest-holders, whose imprests aggregate Rs. 2,200.

4. *The Cash Book* is now written up by the Head Clerk. It is neatly and well kept up. Imprests should be detailed when closing the cash book, for, though they may have been detailed when opening it, reductions or additions may have been effected during the month, and the details at the end of the month need not necessarily in such case agree with the details at the commencement of the month.

When a cheque is lost and a duplicate is subsequently issued from one of the ordinary cheque books in use, a note should be made in the cash book on the date on which the duplicate is issued (in addition to the note made against the original entry) so as to explain the cause of the break in the consecutive order of cheques issued which is caused thereby. It is usual when cheques are lost to issue duplicates from a book specially intended for the purpose and which have no number, either *book* or *consecutive*, stamped on them. The use of these duplicates would avoid the necessity of the additional note being made.

5. *Work Abstracts* are much more satisfactorily prepared than formerly (*vide* paragraph 9 of report printed with G.O., No. 2145, dated 19th August 1882), but stock issues to works are not yet properly recorded in Part I. Such issues should be shown as "Charges by Executive Engineer," and not as "Charges by Sub-Divisional Office." Charges on account of such items as basket, twine, &c., should not be brought on to the materials account, but charged direct to the sub-head concerned in the same way as "daily labor." In accordance with a suggestion made in the last report, a trial has been given to the preparation of certain of the work abstracts in the divisional office. The result has not proved satisfactory so far as a saving of time is concerned. This is due to the delay in sending in ten-day reports and to inaccuracy in their preparation, necessitating frequent references to the officers in charge of works. This, in my opinion, serves to increase the desirability of preparing work abstracts in the Divisional Office, for, if their preparation is left to officers in charge of works, they will be as unreliable as the ten-day reports from which they are compiled. If the punctual submission of ten-day reports is insisted upon, and Overseers' writers are once thoroughly made conversant with the system upon which the reports are framed, there should be no difficulty in the preparation of the work abstracts in the Divisional Office, and the time which is now spent in inquiring into and rectifying errors will be saved. A few days would be sufficient to instruct Overseers' writers, and they might be brought into the Divisional Office in turn at times when they could be best spared.

6. The stock accounts are in fair order, and up to date refunds necessitating debits to stock should be separately and distinctly entered in forms M 10 and M 11 (monthly abstracts of receipts and issues of stores) and on both sides of the stock abstract book in the manner laid down for refunds, instead of only the *net* amount debitable to the head of service from which the refund is made being entered in form M 11 and the issue side of the stock abstract book.

The manufacture of lime was commenced in March, and all expenditure incurred on it has been charged to "Land and Kilns." This is erroneous; only the charges incurred in the building of kilns should be debited to "Land and Kilns," the remaining expenditure being transferred to debit of Manufacture.

Stock rates are in a manner adjusted monthly, instead of half-yearly. This is done by dividing the total value against articles affected by the transactions of the month by the balance at end of the month as exhibited by form M 12. There does not seem to be any objection to this system being maintained, as the transactions are not sufficiently large and important to require an account being kept in the stock sub-ledger form.

7. All other books and accounts not mentioned here are in order and up to date.

8. With reference to the last report—

Paragraph 7.—The preparation of the revised rate book has been completed.

Paragraph 10.—The register of buildings has been completed and sent to Superintending Engineer.

Paragraph 14.—Stock issues agree with indents which are countersigned by the indenting officer.

Paragraph 17.—Service books are stated to be maintained for all non-gazetted servants of Government.

9. The office is in very fair order. Much improvement is noticed in the manner in which work is done generally.

ORDER—dated 30th July 1883, No. 2070 W., Public Works.

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

2. The improvement noticed since the date of the previous inspection is satisfactory.

(True Extract.)

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

To the Superintending Engineer, Second Circle.
" Examiner, Public Works Accounts.
Exd. J. W. Fischer.
Spare Copies

2070
2

GENERAL
ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated July, 30*th*.

Read. *Encl.*

G.O., 30th July 1883, No. 2070 W.

JULY.

Nellore Division

Passing orders on the inspection notes on the — submitted by the Examiner of Public Works Accounts.

—

19TH AUGUST 1882, No. 2145 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

No. 134.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th August 1882, No. 67 W. :—

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

2. The remarks should have the Executive Engineer's attention. In regard to the percentages charged on Workshops outturn, I consider the rate should be left entirely to the discretion of the Executive Engineer, the object being that "General Charges" should be covered.

3. The improvement in the state of the accounts is most satisfactory, and is due to the trouble the Executive Engineer has taken to meet the requirements of Code procedure, and the proposals put forward by this office.

—

ENCLOSURE.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Nellore Division, on the 4th and 5th August 1882.

The office was last inspected in November 1881.

2. The Executive Engineer is Lieutenant C. B. Henderson, R.E., and the Accountant A. Sashachella Mudaliar.

3. There are eight disbursers in the division besides the Executive Engineer, of whom seven are imprest-holders. The Gúdúr Sub-divisional Office has a drawing account with the treasury.

4. *Office Arrangements.*—The following changes since the last inspection require notice :—

(1.) The cash-book is now written up by a junior Clerk, the Accountant checking the entries with the vouchers, &c., at the close of each day.

(2.) The Accountant has been supplied with more capable assistants. They are not very well up in Public Works Accounts and procedure, but there is every reason to expect (*if they are retained in their present capacity*) that they will become efficient within a reasonable time.

Frequent changes in assistants should be avoided and as far as possible, otherwise the greater part of the Accountant's time will be taken up in instructing new men and checking their work.

5. *Accounts.*—The *cash-book* is up to date and neatly and correctly kept. The totals brought forward should be initialled by the Executive Engineer as well as those carried over. This was noticed in last report.

When money is received from, or paid to, persons in Government employ, their official designations should be given when recording the transactions.

6. *Cash abstract book* is up to date, *not* neat, correctly maintained except as shown below :—

Adjustments are often lumped up so as not to be capable of ready check with the adjustment book; they should be entered separately item by item.

Refunds of *quantities* are frequently omitted in the progress of the monthly account of being entered in a separate column for refunds and then deducted from the "Charges" side as required by Code, Chapter XIII, para. graph 1043.

7. *Adjustment Book.*—Explanations of adjustments are not sufficiently clear and definite. This was noticed in the last report.

8. *Sub-divisional Cash Book and Imprest Account.*—Correctly maintained.

9. *Work Abstracts.*—Fairly well prepared. Arrears due to labourers should be included in the total value of work done in Part I. The value of stock issued to works should first be brought on to the Materials Account, Part IV. When the materials are used up on the work, their value should be transferred from the Materials Account (through column "Issues") in Part V against the sub-heads concerned, and thus included in the total value of work done during the month.

10. *Register of Works.*—Neat, correct, and complete with the exception of rates in some instances. Rates should be struck month by month where quantities are known.

All works are detailed by sub-heads in the register. This the Executive Engineer considers necessary to maintain complete control over expenditure, and to facilitate reference. There seems to be no objection to this procedure, beyond that it tends largely to increase clerical labor.

11. *Stock Accounts.*—Forms Nos. 9, 10, 11, and 12 have been opened out since the last inspection.

In Forms Nos. 9 and 10 the outturn from Workshops is represented by a lump sum value only, both when transferred from "Manufactures" to "Miscellaneous" and when finally issued from "Miscellaneous." This may be accepted, as the articles are detailed in accounts and returns kept up in the Workshops.

12. *Workshop Accounts.*—These are kept up to accordance with the rules and in the forms issued with G.O., No. 2859 W., dated 16th November 1881.

The system has been in force since the commencement of the current official year, and seems in every respect to suit the purposes for which it was framed. Some few unnecessary complications and irregularities, such as were commented on in last report, have disappeared, as far as can be seen, of prudential notes, and there is every hope that when the new hands become more familiar they will cease to exist at all.

Some remark is necessary with regard to the [illegible] charged to overcome the discretion in this matter so long as the total general charges are covered by the total percentages.

13. *Remittance Book and Pass Book.*—Examined and found correct.

14. *Cheque Books* are kept by the Executive Engineer, who makes out all cheques and fills in the counterfoils and reconciles the drawing accounts. All cheques cancelled [illegible] date of issue in the manner required by Standing Order No. [illegible] paragraph 1251-A.

15. *A Rate Book* compiled in March 1879 is in use in the Division. It appears to show averaged rates for the division taken as a whole, and not the [illegible] which are [illegible] the different districts. It can therefore only be looked upon as a general guide, and cannot be used to check rates given in estimates.

16. *Half-yearly Return of Stock* is posted up to date. That for tools and plant should also be brought up.

General Remarks.

17. The irregularities pointed out in last report, and which have not been noticed here, have been remedied.

There is a marked improvement in the state of the office.

No. 135.

Order—dated 19th August 1882, No. 2145 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Nellore Division.

2. The Government note the improvement that has taken place in this office since the date of the previous inspection (G.O., No. 2945 W., dated 25th November 1881).

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

General Branch

Govt. of Madras.

PUBLIC WORKS.

G.O., 18th Aug. 1882, No. 2145 W.

AUGUST.

Nos. 134-135.

Nellore Divisional Office.

Note of Inspection of R. — by Mr. Talbot, Assistant Examiner, communicated to the Superintending Engineer, Second Circle, with remarks.

1st February 1883, No. 350 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

No. 8.

Read—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th January 1883, No. 170 W.:—

I have the honor to submit, for the information and orders of Government, copy of a report by Mr. H. Rainier, Junior Deputy Examiner, of an inspection made on the 15th and 16th instant of the office of the Executive Engineer, Nellore Division.

2. The last previous report by an accounts officer on this office will be found in G.O., No. 2145 W., dated 18th August 1882. It was then observed that there had been a most satisfactory improvement in the state of the accounts; and from the report now submitted and the accounts received in the Examiner's office it is observed that this improvement has been maintained.

3. The accounts of the last six months (and for a further back period also, but I am referring only to the period since the last report) have been received always within due date and in fair order. The stock accounts were formerly in much confusion, but are now better understood.

4. There are fifteen works in progress without sanctioned estimates, upon which the outlay is Rs. 11,767. In two instances there are excesses over estimate, and the amount is the large figure of Rs. 1,56,831. This is how matters stood at the end of November, which is the latest date up to which objectionable items statements have been dealt with. These items of outlay without and in excess of estimate are all, with the exception of a small item of repair of Rs. 43, in connection with the Pounér Anicut System, a Productive Public Work. The financial control over the expenditure of the division cannot, I venture to think, be, therefore, held to be sufficient. Of course it will be a matter of much labor and of time too to compile the revised estimates necessary.

5. There are appropriations of funds for all items of outlay.

6. The points to which attention is now necessary are—

(*a*) The outlay without and in excess of estimates needs to be regularised.

(*b*) It is evidently necessary to reform the office staff. In the previous inspection report, as well as in this, the inefficiency of the clerks was noticed. This is a point commended specially to the Superintending Engineer's attention.

(*c*) The neatness of some of the books admits of improvement.

(*d*) The Accountant should, in Examiner's opinion, keep the cash-book under the circumstances of this division. The order permitting this duty to be done by the Head Clerk is, it will be observed from Chief Engineer's (Public Works Department) Circular No. 1670, dated 16th July 1881, only permissive. It reads "*may* be entrusted."

(*e*) The preparation of the works abstracts in the divisional office has answered well elsewhere, and it is hoped that the introduction of this procedure in the Nellore Division will produce good results.

(*f*) Superintending Engineer's attention is invited to Deputy Examiner's remarks about schedule of rates.

(g) The register of buildings should be completed.

(h) It should be stated whether there are service books kept for every permanent non-gazetted servant of Government.

(i) The original record of receipts and issues of stock (Form No. 9) should be written up daily exactly as the transactions occur and sent in with Forms Nos. 10 and 11 at the end of the month to the Executive Engineer's office for check by the Accountant.

(k) The disagreement of the record of issues with the indents, the issues exceeding the indents, deserve careful notice, to prevent a storekeeper taking credit for larger issues than he has actually made. The issues should also be vouched by receipts of the departmental officers who have received the articles.

Extracts.

Notes of Inspection by Mr. H. RAINIER, Junior Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Salem Division, on the 15th and 16th January 1883; dated 25th January 1883.

1. The office was last inspected on the 8th and 9th of August 1882.

2. Captain C. B. Henderson, R.E., the Executive Engineer, and A. Sankaralinga Mudaliar, the Accountant, were present.

3. The Cudalur Subdivisional Officer, Mr. Stephens, is away on leave, and his beats, Mr. Supervisor Cope has an imprest of Rs. 500. The other Subdivisional Officer, Mr. Mahoney, at Ongole, has also an imprest of Rs. 500, and there are six other imprest holders.

4. The average cash in hand is less than Rs. 200, though generally about that amount; it is kept by the Executive Engineer himself.

5. The Accountant is assisted by—

(a) 1 Clerk at Rs. 32 (Ramaya Chetty).
(b) 1 do. at „ 20 (Storekeeper).
(c) 1 do. at „ 15.

Also to some extent by—

(d) 1 Clerk at Rs. 35 (Chendraramaiah).
(e) 1 do. at „ 25 (Vanita Chetty).

6. The imprest accounts, their abstracts, the cash-books, and cash abstract books were found in order and neat, but there is a slightly inaccurate way of allotting irrigation outlay, which was pointed out and will be corrected.

The cash-book is kept by the Executive Engineer's Correspondence Clerk (d), and is regularly audited by the Accountant, who keeps the cash abstract books.

7. The initial accounts of works were checked here and there, and items followed through to the register of works. The works abstracts now prepared in sub-divisional offices are not understood there, and much reference and delay occurs with regard to them; the Executive Engineer is about to make a trial of their preparation at head quarters. The register of works is not quite so neat as it might be, but here and in all other respects there will be less difficulty when the work abstracts are prepared locally. The schedule of rates dates 1879, but it is under revision. There are emergent repairs going on upon the anicut, for which no estimate has been possible yet, but this will be set right as soon as possible.

8. There is every disposition to afford clerical assistance to the Accountant, but so unfortunate is the office as regards the efficiency of the clerks that there is much difficulty in regulating the work in accounts as desired, that is to say, so that should the necessity arise the Accountant's work during a few days' absence might be arranged for. The Executive Engineer is at present decidedly overweighted with petty office work, and has too much of his time and attention called for by the mere routine work of the office. This is because the clerks enumerated above as (c) and (e) are almost past active work from their long services. If the former (Chendraramiah) could be transferred and a younger man sent instead, it would be of much advantage.

Ramaya Chetty (a) is of some assistance to the Accountant, but on the whole there is need of much more efficient aid, and the work suffers accordingly in spite of all efforts.

9. There is nothing either in the miscellaneous advance or deposits account to call for notice.

10. There is a register of buildings regarding which there is some want of information ere it can be completed. There is rent due respecting only one house rented, viz., that occupied by the Assistant Superintendent of Police, the amount of which outstanding for any time is Rs. 1515-0. This, however, is now under recovery.

11. There is no register of liabilities, and it has not been found necessary to maintain a register of currency notes.

12. Materials at site of works aggregated in value Rs. 6,189-9-8, but the only works having more than 500 rupees' worth are—

	Rs.	A.	P.
The District Munsif's Court at Kávali	2,192	5	9
2nd-class Police Station-house at Ongole	665	2	10

Regarding the first of which it may be said that the materials are principally wood-work, such as doors, windows, and the like; all materials at site are well looked after, and either have been or are being, or shortly will be, verified.

13. The workshop accounts are generally in order.

14. In the stock accounts the daily receipts and issue registers are not well kept; issues do not in some cases agree with the indents, and there is no regular acknowledgment of such issues, but rates are fairly struck and adjusted monthly, and nothing is wanted but a little more clerical care. The entire stock has been verified lately (last autumn) by the Executive Engineer himself, and all the divisional stock accounts are nicely kept and are up to date.

15. There has been some little misconception here of what is exactly meant by the terms "value at present rates" and "adjusted value."

The adjustment of stock rates is according to Code rule a half-yearly operation (the process is fully described on the back of the forms), and the rate adjusted on the basis of one half-year's transactions becomes then the rate in use for the ensuing half, the rate adjusted on the basis of that half's transactions becoming the rate in use for the next half, and so on; but when the rate is adjusted, it is [illegible] which there is no [illegible] these are my [illegible] there is no difference between the "present rates" and the rates to which [illegible] according to the adjustments of rates for the half-year next ensuing notice). In this division the rates are adjusted monthly as before stated.

16. The stock reserve sanctioned is Rs. 5,000, to not exceeded in respect of stock, but with the addition of manufactures, Rs. 1,022, there is an excess. This sum, Rs. 1,022, represents incomplete workshop jobs.

17. Service books are said to be maintained for all pensionable subordinate establishment.

18. The personal attention of the Executive Engineer to the system of accounts work, as well as the arrangements of that office on the workshops, stores and record-room, are seen as to call for notice. [illegible] has [illegible] to keep the issues in advance under. It is [illegible] a good staff, the office would [illegible] character of accounts.

19. The [illegible] bears a good character from the Personal Assistant. He is evidently hard-working and [illegible] and all things considered deserves much credit. The Executive Engineer strongly recommends him for promotion. His head is plainly seen almost everywhere in the work, which he has been instrumental in bringing to its present very tolerable state.

No. 9.

Order—dated 1st February 1883, No. 350 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Salem Division.

2. The particular attention of the Superintending Engineer is called to the Examiner's remarks as to the necessity for reforming the divisional office staff.

(True Extract.)

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

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

Exd. C. Howarth.
Spare Copies

GENERAL ACCOUNT.

Govt. of Madras.

PUBLIC WORKS.

Dated February, 1st.

Read. *Encl.*

G.O., 1st Feb 1883, No. 350 W.

FEBRUARY.

Nos. 8-9.

Nellore Division.

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

No. 2 W.

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

To

MADRAS,

The Secretary to Government,

Public Works Department,

Madras. 18th July 1883.

Sir,

I have the honor to submit for information and orders of Government notes of the Asst. Examiner Mr. Collett's of his inspection of the Office of the Nellore Division.

Para 2. The difficulty at present through the Superintending Engineer, would be done away with by Government approving an unposted Asst being temporarily entertained in lieu of the absentee, or, in a case of urgency, as an extra hand.

Para 4. Books of duplicate cheque forms have not been obtained, and as such transactions must be rare, there seems no particular object in now obtaining them.

Para 5. There is no doubt that if Sub-Divisions submit their 10 day reports incorrectly, they would get into a hopeless mess if they were to attempt to post Work Abstracts and Accounts would be indefinitely delayed. The Executive Engineer should endeavor to have the Sub-Divisional writers trained for a time at the Divisional Office.

Para 6. The erroneous debits under "Hand and Kalas" must be transferred to Manufacturing Operations. There is no

objection to the revision of assam rates for Kuch, under the circumstances mentioned.

2. The letter is in fair typewritten.

I have the honour to be,

Sir,

Your most obedient Servant,

P. Cracroft

Examiner P.W. Accounts.

Communicated to the Supdg Engr, Second Circle vide note with direction to the Executive Engineer, Nellore to the remarks & suggestions of the inspecting officer & the Executive Engineer.

2. The improvements noted since the date of the previous inspection is satisfactory.

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

P.W.Department.

No. 12 Vr.

Dated 18 July 1913.

Noted.

Notes of inspection by Mr. R.C.F.Volkers of the Office of the Executive Engineer Nellore Division. Forwards---with remarks.

To the Supdg Engr, Second Circle

Encd P.N. dated 15

15

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1. THE EXECUTIVE ENGINEER IS CAPTAIN C.H.MEREDITH R.E AND HIS ASSISTANT A.RAMACHANDRA MOORTY.THE E.E WAS LAST INSPECTED ON THE 17TH AND 18TH JANUARY 1909.

2. THE EFFICIENCY OF THE CLERICAL ESTABLISHMENT OF THE DIVISION IS NOW IN A MORE SATISFACTORY CONDITION.AND THE ACCOUNTANT HAS AN ASSISTANT WHO PROMISES IN A SHORT TIME TO BECOME A VERY CAPABLE WORKMAN. SOME DIFFICULTY IS EXPERIENCED IN OBTAINING MEN WHO HAVE PASSED THE AUTHORIZED EXAMINATION TO FILL THE LOWER APPOINTMENTS IN THE CLERICAL ESTABLISHMENT WHEN THEY ARE VACANCIES ESPECIALLY IN THE CASE OF TEMPORARY APPOINTMENTS.IT IS OPINION THE PRESENT SCALE OF CLERICAL ESTABLISHMENT IS NOT BARELY SUFFICIENT TO CARRY ON THE WORK OF THE DIVISION.

3. THE EXECUTIVE ENGINEER IS THE ONLY OFFICER WHO HAS A DRAWING ACCOUNT WITH THE TREASURY.MINOR PAYMENTS FOR SMALL PETTY WORK ARE MADE BY ADVANCE HOLDERS.THERE ARE NINE IMPREST HOLDERS WHOSE IMPRESTS APPROPRIATE TO DEPOSITS.

4. THE CASH BOOK IS NOW WRITTEN UP BY THE HEAD CLERK. IT IS NEATLY AND WELL KEPT UP .ENTRIES SHOULD BE DETAILED WHEN CLOSING THE CASH BOOK,FOR THOUGH THEY MAY HAVE BEEN DETAILED WHEN OPENING IT,REDUCTIONS OR ADDITIONS MAY HAVE BEEN EFFECTED DURING THE MONTH.AND THE DETAILS AT THE END OF THE MONTH NEED NOT NECESSARILY IN SUCH CASE AGREE WITH THE DETAILS AT THE COMMENCEMENT OF THE MONTH.

5. WHEN A CHEQUE IS LOST AND A DUPLICATE IS SUBSEQUENTLY ISSUED FROM ONE OF THE ORDINARY CHEQUE BOOKS IN USE,A

NOTE

ACCURACIES IN THE DIVISIONAL OFFICE AND THE TIME WHICH IS NOW BEING SPENT IN CHECKING THIS, RECEIPTING ERRORS WILL BE SAVED. A FEW DAYS WOULD BE SUFFICIENT TO INSTRUCT OVERSEERS WRITERS AND CLERKS MUST BE BROUGHT INTO THE DIVISIONAL OFFICE IN TURN, OF THREE WEEKS EACH COULD BE DULY STAFFED.

6. THE STOCK ACCOUNTS ARE IN GOOD ORDER AND UP TO DATE. A NUMBER MISCELLANEOUS ITEMS TO STOCK SHOULD BE SEPARATELY AND CONSECUTIVELY ENTERED IN BOOKS M TO AND M 17(MONTHLY ACCOUNTS OF RECEIPTS AND ISSUES OF STORES) AND ON BOTH SIDES OF THE STOCK ABSTRACT BOOK IN THE MANNER LAID DOWN FOR PETROL INSTEAD OF ONLY ONE SIDE AS AT PRESENT. THE LOAD OF SERVICE FROM WHICH THE RETURN IS MADE BEING ENTERED IN BOOK M.17 AND THE TOTAL SIDE OF THE STOCK ABSTRACT BOOK.

7. THE MANUFACTURE OF LIME WAS COMMENCED IN MARCH AND ALL EXPENDITURE INCURRED ON IT HAS BEEN CHARGED TO "LAND AND BUILDINGS" IN ERROR. ONLY THE CHARGES INCURRED ON THE BUILDING OF KILNS SHOULD BE CREDITED TO "LAND AND BUILDS" THE REMAINING EXPENDITURE BEING TRANSFERRED TO DEBIT OF MANUFACTURE.

STOCK RATES ARE IN A SATISFACTORY CONDITION, INSTEAD OF HALF-YEARLY, THIS IS DONE BY DIVIDING THE TOTAL VALUE AGAINST ARTICLES AFFECTED BY THE TRANSACTIONS OF THE MONTH, BY THE BALANCE AT END OF THE MONTH AS EXHIBITED BY BOOK M.17. THERE DOES NOT SEEM TO BE ANY OBJECTION TO THIS SYSTEM BEING MAINTAINED AS THE TRANSACTIONS ARE NOT SUFFICIENTLY LARGE AND OTHERWISE TO REQUIRE AN ACCOUNT BEING KEPT IN THE STOCK SUNDRIES FORM.

8. ALL OTHER BOOKS AND ACCOUNTS NOT MENTIONED HERE ARE IN ORDER AND UP TO DATE.

9. WITH REFERENCE TO THE LAST REPORT.

PARA 7. THE PREPARATION OF THE REVISED RATE BOOK HAS BEEN COMPLETED.

PARA 10. THE REGISTER OF BUILDINGS HAS BEEN COMPLETED AND SENT TO SUPERINTENDING ENGINEER.

PARA 22. STOCK ISSUES AGREE WITH INDENTS WHICH ARE COUNTERSIGNED BY THE INDENTING OFFICER.

PARA 27. SERVICE BOOKS ARE STATED TO BE MAINTAINED FOR ALL NON-GAZETTED SERVANTS OF GOVERNMENT.

9. THE OFFICE IS IN VERY FAIR ORDER.MUCH IMPROVEMENT IS NOTICED IN THE MANNER IN WHICH WORK IS DONE GENERALLY.

(SIGNED) R.C.P.VOLKERS

ASST.EXAMINER P.W.ACCOUNTS

18TH.JULY 1923.

(TRUE COPY)

[signature]

ASST.EXAMINER P.W.ACCOUNTS.

202/11

Mehrere Bücher

Packing orders on the
Inspection notes on the
— Returned after
Examination