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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W DEPARTMENT

G.O. No.	2102 W	Press.
B.P. No.		Mis.
Dated	1.8.1883	198

Not to be folded or roughly handled

1st AUGUST 1883, No. 2102 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th July 1883, No. 77 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 Sangam Project Division.

2. There is nothing special for me to remark upon, as the office seems in very fair order; the few points of routine procedure pointed out by the Assistant Examiner should be attended to by the Executive Engineer and his Accountant.

3. A supply of Workshops forms was sent to the Division in August last, and, if the Executive Engineer has no objection, they can now be adopted.

4. As the manufacturing operations are numerous and extensive, it is important that expenditure should be adequately covered by the issue rates of the outturn from time to time, and that such rates should also include a portion of the debit against "Land and Kilns."

ENCLOSURE.

Notes of Inspection by R. C. F. Volkers, Esq., Assistant Examiner, of the office of the Executive Engineer, Sangam Project Division, on the 12th July 1883.

The Executive Engineer is Captain D. McNeil Campbell, R.E., and the Accountant P. Hanumajee Row. The office was last inspected on the 29th January 1883.

2. The Executive Engineer is still the only officer who has a drawing account with the treasury. There are five imprest-holders under the Executive Engineer, whose imprests aggregate Rs. 1,450.

The balance of cash in chest still continues high, but this is said to be unavoidable owing to the frequent payments which have to be made on account of the works and the distance of the treasury from the head-quarters of the division.

3. The cash book is daily examined by the Accountant at the close of each day, and his initials are attached in token of the fact.

When cash is drawn from treasury to replenish the chest, the cheque should be made out in favor of the Executive Engineer, and not of the person who is sent for the money.

When salaries are paid partly in cash and partly by cheques, the amount of cheques, though drawn out in favor of the persons concerned, are treated as "cash from treasury" in the first instance, the full amount of salaries being afterwards entered in the cash column of the credit side. This is irregular. The cheques when drawn out should be debited to establishment direct.

Payments for work done by contractors should not be made to their reputed agents till the necessary powers of attorney have been obtained and filed in the Divisional Office.

4. *Work Abstracts* are generally speaking in very good order. There are, however, a few points which require attention. Though the total value of labor employed and materials received and issued, as exhibited in the ten-day reports, is included in the work abstract, yet they do not in many cases agree, the amounts entered in the work abstracts being greater than those in the ten-day reports. This is due to the labor and materials charges incurred on account of the works in the Workshops (see paragraph 7 below) of which the officers in charge of the works are ignorant, and which consequently they do not include in their ten-day reports. It is necessary that an agreement should be effected, and the additions should be made when the ten-day reports are received in the Divisional Office.

In Part IV of the work abstract the materials received during the month are not detailed by periods of ten-days, according to the ten-day reports in which they are acknowledged, and consequently they cannot be readily checked.

5. The register of works is complete and up to date. Materials at site were verified in March last.

6. The daily and monthly stock accounts are in good order, neat and complete. All issues are supported by accepted indents.

The half-yearly register is not written up month by month as it should be. This was pointed out in my report last year (G.O., No. 2306, dated 7th September 1882).

7. The standard Workshops forms have not yet been adopted as a whole, and the system of accounting for expenditure is the same as when the Workshops were first reported upon; that is, the charges for labor and materials are allocated directly to Works instead of being passed through the stock accounts. The work done in the shops is of so simple and limited a nature (and added to this workmen are engaged and paid for by the month, so that there are no arrears on account of labor,) that there is no difficulty in examining and checking expenditure incurred; but still there is no doubt that, if the rules and forms ordered by Government for application in the case of small workshops were introduced in their entirety, the record of expenditure and its allocation to the works in hand would be much more connected and satisfactory.

8. Besides the operations subsidiary to works, there are nine manufactures (chiefly of brick, lime, and stone) which are accounted for under Stock. They have an aggregate unadjusted balance of Rs. 14,900, which however is covered by materials, &c. In the case of those operations which have been in hand for more than a year, and which are not to be closed for good shortly, the account should be closed, the unadjusted balance, if any, being reduced by a corresponding increase in the value of outturn; or, if covered by materials and incomplete outturn, by a transfer to the new account.

9. There is a balance of Rs. 1,554 at debit of Land and Kilns. This will be adjusted by periodical debits to Lime Manufacture.

10. Stock rates are adjusted monthly by dividing the value against those articles which are affected by the transactions of the month by the balance as shown by Form M. 12.

11. All other books and accounts not noted on here are in good order and up to date.

12. With reference to the last report—

- (1) Work abstracts are initialled by the Executive Engineer.
- (2) Defined duties are assigned to the office establishment.
- (3) Bills are personally checked by the Accountant.
- (4) A register of buildings has been prepared. It should show the classification of each building.

(5.) Service books are kept up for all non-gazetted servants of Government.

13. The office is on the whole in good order.

ORDER—dated 1st August 1883, No. 2102 W., Public Works.

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

2. The report 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

2102
2

GENERAL
ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated August, 1st.

Recd.

Encl.

G.O., 1st Aug. 1883, No. 2102 W.

AUGUST.

Sangam Project Division

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

31st JANUARY 1883, No. 341 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 286.

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. 171 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 17th instant of the office of the Executive Engineer in charge of the Sangam Project.

2. The last previous report by an Accounts Officer will be found in G.O., No. 2306 W., dated 7th September 1882. There were then several points noticed for remedy, and these appear to have had careful attention.

3. Within the past six months the accounts of this division have been thrice received late by a day or two, and frequently they have been submitted incomplete, the work vouchers not being all sent in for about a fortnight afterwards. The accounts are received in a fair state.

4. There is one item of outlay of Rs. 3,762 on tools and plant, which has been incurred without an estimate, but there are no cases of excesses over estimate, and the appropriation of funds are all right.

5. The following are the points to which attention is now required. It will be observed that the Deputy Examiner reports that the cash-book is neatly kept; and the conclusion I arrive at from a perusal of all the papers is that the work of the office, although admitting of considerable improvement, is not in what should be called an unsatisfactory state :—

- (a) The item of outlay incurred without sanction should be regularised as soon as possible.
- (b) Attention might be given to the suggestion that defined duties should be assigned to the different members of the office.
- (c) The Accountant must really check the entries in the cash-book day by day by the vouchers bearing the Executive Engineer's signature. He should also thoroughly check the work of his assistants.
- (d) Greater attention is needed to the preparation of the work abstracts, which are the basis of all control over the outlay. They should also be invariably signed by the Executive Engineer after his examination of them, *vide* Code, paragraph 1682.
- (e) The Accountant should personally check the bills.
- (f) The materials at site should be taken stock of at least once a year, or a report should be made, for the approval of Government, showing why this desirable precaution cannot be taken.
- (g) The necessity for large reserves of cash in the division has been lately under reference to the Superintending Engineer. It is for the Executive and Superintending Engineers to say if these are required, and if so, to take the necessary steps to protect the cash. Workmen must, of course, be paid where they work, and contractors cannot be expected to go long distances to get cheques cashed without the works suffering; but

the banking facilities afforded by treasuries and sub-treasuries should be availed of as much as is consistent with the good progress of the works.

- (h) A register of buildings should be kept, *vide* Code, paragraph 1395.
(i) It should be stated whether service books are really kept for every permanent non-gazetted servant employed in the division.

6. The management of the manufacture accounts appears to be quite regular. There are estimates approved by the Superintending Engineer for operations costing Rs. 2,500 and upwards, and each operation is shown distinctly in the monthly accounts. It should be understood that outturn of the manufacture account is to be passed through "Stock" and not debited direct to the work. This remark, of course, does not apply to cases where a manufacture sub-head is opened in a work's account corresponding to the head Materials at Site; in such a case the procedure laid down in paragraph 1670 of Code is to be followed.

ENCLOSURE.

Notes of an Inspection by Mr. H. RAINIER, Junior Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Sangam Project Division, on the 17th January 1883; dated Madras, 29th January 1883.

The division was last inspected on the 7th August 1882.
2. The Executive Engineer, Captain D. McN. Campbell, R.E., and the Accountant, P. Hanumajee Row, were present.

3. The sub-divisional arrangements are still the same, and the imprests now aggregate Rs. 2,240, of which Rs. 890 is held in the Sangam and Rs. 1,350 in the Kanigiri Sub-division.

4. The average cash in the Executive Engineer's office is about Rs. 2,500, kept by a duly securitised cashier, who keeps the cash-book, which is said to be duly audited daily by the Accountant.

5. The accounts work to a certain extent is regularly allocated. For instance, the cashier keeps the cash-book, a clerk on Rs. 20 checks all the bills, and one on Rs. 22 prepares work abstracts; but the register of works is not kept by any one in particular, nor is the cash abstract, nor apparently are the stock accounts; and although it is desirable to leave such distribution of work a great deal at the discretion of the responsible officer, it may be suggested that it has been generally found best to apportion out all the principal work, so that some one clerk may be responsible, under the Executive Engineer, for each important part of it. In this division it was noticed that although most men in the office have some little idea of something in the accounts work, yet there is no single individual who is at all prepared to act for the Accountant, should the necessity arise. Nor indeed is there, it is thought, any one clerk, excluding the Accountant and cashier, who has been long enough engaged on any specific duty to become qualified in it.

There is some explanation of this in the comparatively short time the office has been established, but it is doubted whether under the present system of distribution of work there would be any difference as the office becomes older, as meanwhile changes would probably be taking place as in other divisions.

6. The imprest accounts are duly filed and in order, as is the cash-book, which is especially neat and well kept.

The work abstracts prepared by a clerk on Rs. 22, a man who is said to be only temporarily employed in the office, are not in many respects complete, and are generally ill-kept, not from neglect on the part of the clerk, but because he is not fit for such duty, not having been properly instructed. A permanent and qualified clerk should do this work, or else the Accountant himself.

The register of works is on the whole tolerably well kept.
Materials at site aggregate Rs. 51,189-4-1, principally in stone and bricks, in such quantity as to be incapable of verification.

7. There is nothing in the suspense accounts to call for notices.
8. There is a register of liabilities, one of currency notes; and as regards buildings, though all are said to be merely temporary, and none rentable, a list should be kept.
9. In the stock accounts the issues of stock by Storekeeper have no sort of acknowledgment, but this is about to be remedied.
Stock rates are adjusted half-yearly except in special cases.

The stock register is written up monthly, but there is some little want of completeness and finish in this direction as in others. For instance, very few of the books, &c., bear the Executive Engineer's signature (this is specially noticeable in the work abstracts, regarding which the rules are so imperative).

10. In the workshop accounts there is every activity desired, but until the system promulgated with G.O., No. 2836 W., of 15th November 1881, is introduced there will be a want of completeness in this. For instance, there is at present no "time account" and no "general charges" account. The Executive Engineer promises to introduce the new system with the new financial year.

11. The manufacture operations cause a large excess over the sanctioned stock reserve, but are said to be for works already duly sanctioned, and have been approved by Superintending Engineer.

12. Service books are said to be properly maintained.

13. There is a schedule of rates dated September 1882.

14. The difficulty touched upon in paragraph 7 of last report has been, it is said, entirely overcome, and the proper course followed.

15. The Accountant is well spoken of by the Executive Engineer.

16. The expenditure in this division is in the coming year 1883-84 to be very heavy, and there is already much work in the office; it therefore becomes necessary to set the arrangements of the office on a proper footing.

17. Advantage was taken of the presence of the Superintending Engineer at Nellore to discuss with him there the present clerical office staff of the Nellore and Sangam offices, and it was understood that the subject will receive his early attention.

No. 287.

ORDER—dated 31st January 1883, No. 341 W., Public Works.

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

2. The points noticed by the Examiner should receive careful attention.

(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. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1883) Madras.
PUBLIC WORKS.

Dated January, 31st.

Recd.

Encl.

G.O., 31st Jan. 1883, No. 341 W.

JANUARY.

Nos. 286-287.

Sangam Project Division.

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

7TH SEPTEMBER 1882, No. 2306 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 61.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th August 1882, No. 81 W. :—

I have the honor to submit, for information and orders of Government, Notes by the Assistant Examiner of his inspection of the Sangam Project Division Office.

2. Paragraph 7.—In my letter to Government with the last inspection report (*vide* G.O., No. 551 W., dated 3rd March 1882), I suggested what I thought would meet the convenience of the Executive Engineer in regard to the location of stock. The state of things as described in the present report must cause very great confusion in accounting for stock, and steps must be taken to adopt the more regular procedure pointed out by the Assistant Examiner.

Paragraphs 9 and 12.—It is of importance that the initial stock returns should be properly kept. Unless this is done the monthly and half-yearly returns are necessarily incorrect and unpunctual.

4. Paragraph 11.—A copy of G.O., No. 2836 W., of 15th November 1881, with the rules and forms for sub-divisional workshops accounts has been forwarded to the Executive Engineer for information.

ENCLOSURE.

NOTES OF INSPECTION BY R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Sangam Project Division, on the 7th August 1882.

The Division was last inspected in February 1882.

2. The Executive Engineer is Captain D. McN. Campbell, R.E., and the Accountant P. Hanumajee Row.

3. There are two sub-divisions :—

- (I) The Sangam Sub-division in charge of Mr. A. Malet, Assistant Engineer.
- (II) The Kanigari Sub-division in charge of Mr. H. O'Connell, Assistant Engineer, who has an imprest of Rs. 400.

4. There are three subordinate imprest holders in the Sangam Sub-division and one in the Kanigari. Their imprest cash accounts are submitted to the Executive Engineer through Sub-divisional Officers and are included in the Divisional cash-books. The Executive Engineer only has a drawing account with the treasury.

5. Cash-books.—Two cash-books are kept up in the divisional office, and are used alternately, month by month. This practice facilitates the compilation of the monthly accounts without hindering current work.

6. The Cash and Stock Abstract and Adjustment Books are up to date, neat and correct.

7. Ten-day Reports and Work Abstracts have been maintained since the commencement of the current official year.

There is a difficulty in some cases with regard to the adjustment of the value of materials for the following reasons :—

- (1) Materials are obtained for works in progress, and their value is charged to those works. It is often, however, not convenient to locate them at the site of the works, and they are therefore kept in the divisional store-yard with stock articles. Ultimately it is difficult to tell whether their value was originally charged to stock or to works, and if to works, which in particular. These materials are issued

indiscriminately to all works requiring them, in the same manner as stock. In the ten-day reports of the works to which they are issued, their value is entered under "Receipts," but as it is not known at the time, in the accounts of which work the corresponding "Issues" are to be entered, the receipts have to be struck out till the matter has been investigated.

- (2) Again, at times works are situated so closely to one another that it is impossible to keep the materials at site of each separate, and they are consequently used indiscriminately by all the works, thus creating a recurrence of the difficulty alluded to above.

The remedy for this is simple. It is given in Code, Chapter XII, paragraph 1,486, which rules that the value of materials should only be charged to works direct, when such materials can be used up at once, or when circumstances are such as to enable them to be located at the site of each work, and kept *separate and distinct*. In all other cases the value should be charged as a temporary measure to the suspense accounts stock, and adjusted from time to time, as the materials are issued for use on the works, by credits to stock and debits to the works concerned in the usual manner.

8. The register of works has been opened out by sub-heads from the commencement of the current official year. It is posted up to date, and is complete with the exception that rates are wanting in some instances, and that the line for 'estimate' has not been filled in.

With regard to the latter exception, it is stated that the necessary entries will be made as the revised estimates (which are in progress) are sanctioned.

9. Stock Accounts.—Forms Nos. 9 and 10 were correctly maintained till December 1881, but were discontinued from that period till very lately. Those of recent date had not been correctly prepared, and did not agree with the stock abstract book. This has since been remedied.

10. Manufacture.—There are six manufactures in progress, besides those which are treated as subsidiary to works.

The total debit to manufacture to end of June last aggregated Rs. 34,892 and the total credits Rs. 29,167. The comparison between outlay and outturn appears favorable.

11. Workshops.—The work in connection with the project necessitates the maintenance of a workshop on a limited scale. The account of the workshop is not treated as subsidiary to 'Stock,' all outlay incurred being allocated to works direct. The 'general charges' are debited to those jobs which can best bear them, no percentage charges are therefore necessary. The accounts are kept in certain manuscript forms which are somewhat similar to those in use in the Nellore and Bezvada Workshops, though some links are wanting to form a complete chain. It would be advisable to introduce the authorised forms as far as possible.

12. Half-yearly return of stock has not been posted up to date. This should be done month by month, from Form No. II.

The half-yearly return of tools and plant is up to date.

13. Cheques should be crossed as required by Code, paragraph 1231 A, Standing Order No. 23 of 1882.

14. No Rate Book exists in the division.

15. General Remarks.—The division is on the whole in very fair order; where discrepancies exist endeavors are being made to rectify them as speedily as possible.

No. 62.

ORDER—dated 7th September 1882, No. 2306 W., Public Works.

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

(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. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated September, 7th.

Recd.

Encl.

G.O., 7th Sep. 1882, No. 2306 W.

SEPTEMBER.
Nos. 61-62.

Sangum Project Division Office.

Notes of Inspection of the — by the Assistant Examiner of Public Works Accounts, communicated to the Superintending Engineer, Second Circle, with remarks.

No. 77/11

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS.

MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, 24-10-1882

1882-

Sir,

I have the honor to submit for information and orders of Government notes by the Asst. Examiner Mr. Volkers of his inspection of the Office of the Sangum Project Division.

2. There is nothing special for me to remark upon, as the Office seems in very fair order; the few points of routine procedure pointed out by the Asst. Examiner should be attended to by the Executive Engineer and his Accountant.

3. A supply of Workshops Forms was sent to the Division in August last, and if the Executive Engineer has no objection they can now be adopted.

4. As the manufacturing operations are numerous and extensive, it is important that expenditure should be adequately covered by the issue rates of the outturn from time to time, and that such rates should also include a portion of the debit against "Land and Kilns".

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Gordon

Examiner P.W. Accounts.

22-24/7

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a 2306 w 7.9.82
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No 2102 W aff^{et} August 83

APL
Comm. recd

Communicated
to the Supt Engineer,
Second Circle for
the information and
guidance of the
Exec: Engr Sangan
Project Division

2. The report is
satisfactory

Cy.
26/7

Dated 24 July 1883.
Recd. 25

Encls. 1.

Notes of inspection by Mr.
Volkers Asst. Examiner, of the Office
of the Executive Engineer, Sangan
Project Division. Forwards with
remarks—

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Lt Second Circle
Examr, P. W. Dept. 13

10th 27/7 recd 38.7

P.W.C. No. 62431

NOTES OF INSPECTION BY R.C.F. VOLKERS ESQUIRE, ASST
EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER SANGAN
PROJECT DIVISION ON THE 12TH JULY 1883.

1. THE EXECUTIVE ENGINEER IS CAPTAIN D. MCNEIL CAMPBELL
R.E. AND THE ACCOUNTANT E. BANUMAJEE ROW. THE OFFICE WAS
LAST INSPECTED ON THE 29TH JANUARY 1883.

2. THE EXECUTIVE ENGINEER IS STILL THE ONLY OFFICER
WHO HAS A DRAWING ACCOUNT WITH THE TREASURY. THERE ARE
FIVE IMPREST HOLDERS UNDER THE EXECUTIVE ENGINEER, WHOSE
IMPRESTS AGGREGATE RS 1450-0-0.

THE BALANCE OF CASH IN CHEST STILL CONTINUES HIGH. BUT
THIS IS SAID TO BE UNAVOIDABLE, OWING TO THE FREQUENT
PAYMENTS WHICH HAVE TO BE MADE ON ACCOUNT OF THE
WORKS, AND THE DISTANCE OF THE TREASURY FROM THE
HEAD QUARTERS OF THE DIVISION.

3. THE CASH BOOK IS DAILY EXAMINED BY THE ACCOUNTANT
AT THE CLOSE OF EACH DAY, AND HIS INITIALS ARE ATTACHED IN
TOKEN OF THE FACT.

WHEN CASH IS DRAWN FROM TREASURY TO REPLENISH THE CHEST,
THE CHEQUE SHOULD BE MADE OUT IN FAVOR OF THE
EXECUTIVE ENGINEER AND NOT OF THE PERSON WHO IS
SENT FOR THE MONEY.

WHEN SALARIES ARE PAID PARTLY IN CASH AND PARTLY BY
CHEQUES, THE AMOUNT OF CHEQUES THOUGH DRAWN OUT IN
FAVOR OF THE PERSONS CONCERNED ARE TREATED AS "CASH
FROM TREASURY" IN THE FIRST INSTANCE, THE FULL AMOUNT
OF SALARIES BEING AFTERWARDS ENTERED IN THE CASH
COLUMN OF THE CR. SIDE. THIS IS IRREGULAR. THE CHEQUES
WHEN DRAWN OUT SHOULD BE DEBITED TO ESTABLISHMENT
DIRECT.

PAYMENTS FOR WORK DONE BY CONTRACTORS SHOULD NOT BE MADE
TO THEIR REPUTED AGENTS TILL THE NECESSARY POWERS
OF ATTORNEY HAVE BEEN OBTAINED AND FILED IN THE
DIVISIONAL OFFICE.

4. WORK ABSTRACTS ARE GENERALLY SPEAKING IN VERY GOOD ORDER.
THERE ARE HOWEVER A FEW POINTS WHICH REQUIRE ATTENTION.
THOUGH

THOUGH THE TOTAL VALUE OF LABOR EMPLOYED AND MATERIALS RECEIVED AND ISSUED AS EXHIBITED IN THE TEN-DAY REPORTS IS INCLUDED IN THE WORK ABSTRACT, YET THEY DO NOT IN MANY CASES AGREE THE AMOUNTS ENTERED IN THE WORK ABSTRACTS BEING GREATER THAN THOSE IN THE TEN-DAY REPORTS. THIS IS DUE TO THE LABOR AND MATERIALS CHARGES INCURRED ON ACCOUNT OF THE WORKS IN THE WORKSHOPS (SEE PARA 7 BELOW) OF WHICH THE OFFICERS IN CHARGE OF THE WORKS ARE IGNORANT, AND WHICH CONSEQUENTLY THEY DO NOT INCLUDE IN THEIR TEN-DAY REPORTS. IT IS NECESSARY THAT AN AGREEMENT SHOULD BE EFFECTED AND THE ADDITIONS SHOULD BE MADE WHEN THE TEN-DAY REPORTS ARE RECEIVED IN THE DIVISIONAL OFFICE.

IN PART IV OF THE WORK ABSTRACT THE MATERIALS RECEIVED DURING THE MONTH ARE NOT DETAILED BY PERIODS OF TEN-DAYS, ACCORDING TO THE TEN-DAY REPORTS IN WHICH THEY ARE ACKNOWLEDGED, AND CONSEQUENTLY THEY CANNOT BE READILY CHECKED.

5. THE REGISTER OF WORKS IS COMPLETE AND UP TO DATE. MATERIALS AT SITE WERE VERIFIED IN MARCH LAST.

6. THE DAILY AND MONTHLY STOCK ACCOUNTS ARE IN GOOD ORDER, NEAT AND COMPLETE. ALL ISSUES ARE SUPPORTED BY ACCEPTED INDENTS.

THE HALF YEARLY REGISTER IS NOT WRITTEN UP MONTH BY MONTH, AS IT SHOULD BE. THIS WAS POINTED OUT IN MY REPORT LAST YEAR (G.O. NO 2306 DATED 7TH SEPTEMBER 1892).

7. THE STANDARD WORKSHOPS FORMS HAVE NOT YET BEEN ADOPTED AS A WHOLE, AND THE SYSTEM OF ACCOUNTING FOR EXPENDITURE IS THE SAME AS WHEN THE WORKSHOPS WERE FIRST REPORTED UPON; THAT IS THE CHARGES FOR LABOR AND MATERIALS ARE ALLOCATED DIRECTLY TO WORKS INSTEAD OF BEING PASSED

THROUGH

THROUGH THE STOCK ACCOUNTS. THE WORK DONE IN THE SHOPS IS OF SO SIMPLE AND LIMITED A NATURE (AND ADDED TO THIS WORKMEN ARE ENGAGED AND PAID FOR BY THE MONTH, SO THAT THERE ARE NO ARREARS ON ACCOUNT OF LABOR) THAT THERE IS NO DIFFICULTY IN EXAMINING AND CHECKING EXPENDITURE INCURRED. BUT STILL, THERE IS NO DOUBT THAT, IF THE RULES AND FORMS ORDERED BY GOVERNMENT FOR APPLICATION IN THE CASE OF SMALL WORKSHOPS WERE INTRODUCED IN THEIR ENTIRETY, THE RECORD OF EXPENDITURE AND ITS ALLOCATION TO THE WORKS IN HAND WOULD BE MUCH MORE CONNECTED AND SATISFACTORY.

8. BESIDES THE OPERATIONS SUBSIDIARY TO WORKS, THERE ARE NINE MANUFACTURES, CHIEFLY OF BRICK, LIME, AND STONE WHICH ARE ACCOUNTED FOR UNDER STOCK. THEY HAVE AN AGGREGATE UNADJUSTED BALANCE OF RS 14,900-0-0 WHICH HOWEVER IS COVERED BY MATERIALS ETC. IN THE CASE OF THOSE OPERATIONS WHICH HAVE BEEN IN HAND FOR MORE THAN A YEAR AND WHICH ARE NOT TO BE CLOSED FOR GOOD SHORTLY, THE ACCOUNT SHOULD BE CLOSED, THE UNADJUSTED BALANCE, IF ANY, BEING REDUCED BY A CORRESPONDING INCREASE IN THE VALUE OF OUTTURN; OR, IF COVERED BY MATERIALS AND INCOMPLETE OUTTURN, BY A TRANSFER TO THE NEW ACCOUNT.

9. THERE IS A BALANCE OF RS 1,554-0-0 AT DEBIT OF LAND AND KILNS. THIS WILL BE ADJUSTED BY PERIODICAL DEBITS TO LIME MANUFACTURE.

10. STOCK RATES ARE ADJUSTED MONTHLY, BY DIVIDING THE VALUE AGAINST THOSE ARTICLES WHICH ARE AFFECTED BY THE TRANSACTIONS OF THE MONTH BY THE BALANCE AS SHOWN BY FORM H. 12.

11. ALL OTHER BOOKS AND ACCOUNTS NOT NOTED ON HERE ARE
IN GOOD ORDER AND UP TO DATE.

12. WITH REFERENCE TO THE LAST REPORT:-

I. WORK ABSTRACTS ARE INITIALED BY THE EXECUTIVE ENGINEER

II. DEFINED DUTIES ARE ASSIGNED TO THE OFFICE ESTABLISH-
MENT.

III. BILLS ARE PERSONALLY CHECKED BY THE ACCOUNTANT.

IV. A REGISTER OF BUILDINGS HAS BEEN PREPARED. IT SHOULD
SHOW THE CLASSIFICATION OF EACH BUILDING.

V. SERVICE BOOKS ARE KEPT UP FOR ALL NON-GAZETTED
SERVANTS OF GOVERNMENT.

13. THE OFFICE IS ON THE WHOLE IN GOOD ORDER.

(TRUE COPY.)

15TH JULY 1883.

W. W. Gaynes
JOINT ASST EXAMINER W. ACCOUNTS.

2102
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39. 24/7

W. W. Gaynes

Govt. of Madras.

PUBLIC WORKS.

Dated

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Recd.

Encl.

G.O. 1st August 1882, No. 2102 w

Nos.

Tanjore Project Diary

Passing orders on the Project
Notes on the — submitted
by the Exam^r. P.W. and to

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Encl. in Receipt Register