

(1) Number of pages 26
(2) Date of repair 27 87
(3) Initials of the Referencer lms

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

G.O. No.	2301 W	Press.
B.P. No.		Mis.
Dated	16. 8. 1883	198.

[Signature]

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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 8th August 1883, No. 84 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 Kistna Eastern Division.

Paragraph 3.—The Executive Engineer's attention should be directed to the frequent erasures in the cash-book, and the cashier should be warned against the continuance of this very objectionable practice.

Paragraph 6.—The procedure described in this and several subsequent paragraphs, in regard to the accounting for stock by Sub-divisional Officers, is very cumbrous. The object is evidently to relieve the Sub-divisional Offices of as much accounts work as possible, thereby throwing the work on the Divisional Office. Ordinarily, according to the Code rules, the Sub-divisional stock returns would be written up without the several "Bills," "Consolidated Bills" and "Detailed Lists" which are now passed to and fro. As so much of the work in the division is carried out by daily labor, the clerical duties are heavy and it would probably be found disadvantageous to hamper the Sub-divisional Officers more than is at present done. The remedy proposed at the end of paragraph 6 should be applied however.

Paragraph 8.—These remarks should be considered by the Executive Engineer. The legitimate cost of sub-heads cannot now be ascertained whilst the work is in progress, which must be a drawback in every way.

Paragraphs 9—11.—See remarks on paragraph 6. The Executive Engineer's attention should be given to these paragraphs, so that correctness and punctuality may be obtained.

Paragraph 12.—This is quite unnecessary, as pointed out, and steps must be taken to avoid the extra labor thrown on the Divisional Office.

Paragraph 13.—The proper course has been explained and should be attended to.

Paragraph 14.—(Paragraph 18 of last report, and paragraph 11 of still previous report). It is not at all satisfactory to find that the cash-book of the Anient Superintendent has been superficially, if at all, checked by the Sub-divisional Officer. This should be noted by the Executive Engineer, and proper scrutiny insisted upon.

Paragraph 15.—The accounts of this division are excessively voluminous, both in respect of works and stock transactions. The Accountant and his assistants have fully as much as they can undertake, and really do more than their proper share, owing to the endeavor to relieve Sub-divisional Offices of what should be done there. Then some of the trained assistants have been transferred elsewhere and this has again upset arrangements. Every endeavor should be made to avoid unnecessary accounts work and to insist on punctuality in the submission of returns from the Sub-divisions.

2. The accounts are on the whole in tolerable order.

ENCLOSURE.

Memorandum of Inspection by R. O. F. VOLKERS, Esq., of the Office of the Executive Engineer, Kistna Eastern Division, on 20th and 21st July 1883.

C. M. Smith, Esq., is officiating as Executive Engineer. The Accountant is K. Jagannatham Pantulu. The office was last inspected on the 8th January last.

2. There are three sub-divisions, and the officers in charge of them have drawing accounts with the treasury.

The Head-quarters Sub-division is in charge of Mr. A. R. Boyle, Assistant Engineer, under whom the Ancient Superintendent has an imprest of Rs. 500.

The Northern Sub-division is in charge of Mr. A. M. Foord, Assistant Engineer, under whom there are two imprest holders with imprests aggregating Rs. 1,000.

The Southern Sub-division is in charge of Mr. C. M. Smith (Officiating Executive Engineer of the Division), under whom there is an imprest-holder for Rs. 300.

The Superintending Engineer continues to hold an imprest of Rs. 100 under the Executive Engineer.

Serjeant Humbly is in charge of the Workshops under the Head-quarters Sub-divisional Officer.

3. Payments are made by a Cashier, and the cash-book is written up by him. Erasures are of frequent occurrence in the cash-book. This practice should at once be discontinued and the course pointed out in Code XV, paragraph 2091, adopted whenever corrections are necessary. This matter was receiving the Executive Engineer's notice.

4. The cash and stock abstracts and the adjustment books are up to date. The cash abstract book should invariably be written up day by day.

5. Sub-divisional cash-books and imprest accounts are in order and are now more punctually submitted.

6. Ten-day reports are as a rule incomplete as regards the materials' accounts, especially in the case of issues from stock by the Storekeeper and outturn from Workshops. The principle followed with regard to the adjustment of the value of these materials appears to be this. The Storekeeper in the case of stock issues, and the Head-quarters Sub-divisional Officer in the case of Workshop's outturn, send, through the Divisional Office, bills to the Sub-divisional Officer in whose charge the works, on account of which the articles have been issued, are situated. These bills are verified by the Sub-divisional Officer, who allocates on them the charges to the sub-heads of works concerned, and returns them to the Divisional Office. From these bills at the end of the month Parts I and IV of the Work Abstract are for the most part posted, the completion of the materials' account of the ten-day reports being entirely neglected, because, practically, at that stage it would be useless. In this system of adjustment there are two disadvantages; firstly, materials are apt to be charged to sub-heads of work, when they are not actually put into the work, and ought consequently to be shown under materials at site; and secondly, heavy work is thrown on the Divisional Office at one time (and that at the commencement of the month) which, under the authorized system would have been done in instalments, and the greater part of which would have been completed before the month began.

To remedy this the authorized system should now be introduced. Under it the materials' account of ten-day reports should be posted by Sub-divisional Officers so far as the quantities of all materials received for, and issued to, works is concerned, values being worked out in those cases only where materials are purchased and paid for locally by Sub-divisional Officers, or obtained from Sub-divisional stock. On receipt in the Divisional Office the reports should be completed as regards the values of other materials, the bills referred to above being used for this purpose, and the results finally carried into Parts I and IV of the Work Abstracts.

7. Work Abstracts are in good order.

8. The register of works is neat, correct, and up to date for all except one work, regarding the expenditure on which during June certain references were necessary to the Sub-divisional Officer before it could be finally accepted.

Where there has been no expenditure on a work during a month, the up-to-date figures should invariably be carried on.

In the case of manufactures subsidiary to works the suspense head "Manufactures" should receive credit for materials as soon as they are outturned, "Materials at site" being debited. The rates to be applied must be approximately fixed by the Sub-divisional Officer, and if on closing the manufacturing account, they are found to be too high or too low, the necessary adjustments can be made. On no account should credits to manufacture for outturn be deferred till the manufacturing operation has been finally completed, for in that case, the rates shown against the sub-heads of work on which the materials (or the greater part of them) have already been used, will not approximate the actual rate at which the work has been done, till the manufacturing account has been finally closed and will therefore be misleading for purposes of check at a time when that check is most necessary.

9. The stock transactions of the division are very heavy; stock is supplied to the adjacent divisions (Kistna Western, and Gudivada) to the Workshops, to Sub-divisions, and in many cases to works direct throughout the division. The Store-keeper deals with the rating and valuing of stock articles in the first instance, his receipts (Form M. 10) being checked in the Divisional Office by the bills of suppliers and other documents. The accepted invoices or bills for stock supplied from time to time during the month, are not returned to the Storekeeper's office (see paragraph 6 above) but, in lieu of these, a consolidated bill for all issues during the month, is sent by the Storekeeper to each Sub-divisional Officer for verification, acceptance, and return, and these bills are sent to Divisional Office in support of the issues shown in Form M. 11.

10. The Storekeeper's registers of daily receipts and issues (Form M. 9) are neatly and correctly prepared and his monthly abstracts clearly and well rendered to the Divisional Office. Every effort should be made by officers in charge of stock to send in their returns as early as possible. At present they are almost invariably submitted late, and as they are generally heavy and take much time to check, the progress of the accounts work in the Divisional Office is retarded.

11. There is much room for improvement in the Sub-divisional monthly stock abstract, especially in regard to the arrangement of receipts and issues. Generally the items are entered indiscriminately and a process of abstracting has to be gone through in the Divisional Office before the total debits to works, and service and departmental heads can be ascertained. The abstracts are prepared entirely by Sub-divisional Officers, rates and values being taken from the Storekeeper's consolidated bill.

12. After the Sub-divisional abstracts have been checked in the Divisional Office, a detailed list is made out for each Sub-division, showing the balance of stores that were in hand at the commencement of the previous month, the receipts and issues during the month, and balance both as regards quantity and cost at the end of month; these are sent to the Sub-divisional officers concerned for information. This practice seems quite unnecessary, and takes up much of the time of the members of the office, which might otherwise be advantageously devoted to the completion of ten-day reports and the preparation of work abstracts. If Sub-divisional Officers keep up the daily register of receipts and issues of stock (Form M. 9) as is required by Code Rules, they can see for themselves how their stock stands as regards quantity, and their office copies of the monthly abstracts of receipts and issues will give the rates to be applied to these quantities if they wish to know the values.

13. The stock return for the half-year ending 31st March last, shows in several instances minus quantities and values at end of half-year. This is ascertained to have been due to articles purchased but not paid for during the half-year, having been altogether omitted to be brought on to the books as receipts while credit was taken in the books for their issue to works, &c. The discrepancy is stated to have been rectified, but care should be taken to avoid its recurrence. Officers in charge of stock should be made to bring all articles on to their books as regards quantity as soon as they are received, whether they are paid for at the time or not. If at the end of the month there still remain articles which have not been paid for, their cost or their approximate value, if the actual cost is not known, should be debited to "stock" by credit to "stock purchases and sales" as laid down in Code Chapter XVI, paragraph 2242. Again, in some instances, where issues from stock have been made at rates either higher or lower than the adjusted rate for the half-year, the balances at the end of the half-year are represented by quantity without any value or with minus value, or by value without any quantity, as the case may be. Such items as these should not find a place in the half-yearly stock return. It is no doubt judicious and necessary in some cases to issue stock at slightly enhanced rates, and losses invariably occur when stores are sold by public auction but before the accounts of the last month of the half-year are closed, the differences can be adjusted by transfer to works. There should be no difficulty in doing this if the half-yearly register is always kept up to date and taken up for investigation and completion as soon as the half-year has closed.

14. With reference to the points in last report which have not already been noted on—

Paragraph 5.—The cash-book is now regularly audited at the close of each day by the Accountant, and his initials are entered against each item. It is also initialled by the Executive Engineer as required by the rules.

Paragraphs 10 and 11.—The items have been adjusted.

Paragraph 14.—A register of miscellaneous revenue has been opened out.

Paragraph 18.—The check proposed in paragraph 11 of my previous report on this office (G.O. No. 2377, dated 14th September 1882) was intended to have been undertaken monthly and rigidly adhered to. This does not appear to be done, for on examining the Ancient Superintendent's cash-book from December last, the only token found by which it could be inferred that the book had been examined at all, was the signature of the Head-quarters Sub-divisional Officer entered at the close of the entries for March on the 19th June.

Paragraph 20.—Service-books are maintained for all permanent non-gazetted servants of Government.

Paragraph 23.—Materials at site have not yet been verified, but Sub-divisional Officers have been addressed on the subject. Stock was last taken in October 1882, and tools and plant counted in March and April last.

Paragraph 26.—A revised rate book has since been framed and sent to Superintending Engineer for approval.

15. *General Remarks.*—The account work in the division is exceptionally heavy, and is on the whole fairly executed. There is room for improvement but I think that when once the proper method of accounting for materials in ten-day reports has been firmly established, when Sub-divisional stock accounts are correctly rendered, and when all superfluous work in the divisional office is done away with, the office will be in as satisfactory a condition as could reasonably be expected. The Accountant is, in my opinion, industrious and painstaking, and if there is a fault to be found with him, it is that of trying to do too much himself. He has latterly been very much handicapped, his first assistant having been transferred on promotion to the Superintending Engineer's Office, and his second, to the Gudivada Division, inexperienced men being appointed in their places.

ORDER—dated 16th August 1883, No. 2301 W., Public Works.

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

(True Extract.)

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

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

Exd. E. Fernandez.
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GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated August, 16th.

Recd.

Encl.

G.O., 16th Aug. 1883, No. 2301 W.

AUGUST.

Inspection

*Passing orders on the Notes of an — of the
Kistna Eastern Division by the Assistant
Examiner, Public Works Accounts.*

31st JANUARY 1883, No. 340 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 284.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 26th January 1883, No. 167 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 6th and 8th instant of the office of the Executive Engineer, Kistna Eastern Division.

2. The previous report by an accounts officer on this office will be found in G.O., No. 2377 W., dated 14th September 1882. The Deputy Examiner informs me that all the points therein noticed for remedy have had attention; but it is evident from his report that several of them need still more attention before they can be pronounced to be in an entirely satisfactory state. For instance the sub-divisional accounts are still submitted late, the register of works is in arrears, and the stock accounts are still out of order. On the other hand it is satisfactory to notice that the work abstracts are now prepared in the Divisional Office, and that the arrangement works well. The workshop accounts are also in very good order.

3. The monthly accounts of the division reach this office, as a rule, after due date, but this is no doubt partly accounted for by the state of the postal facilities and by the heaviness of the accounts work. The accounts are received in tolerably fair order, but sometimes all the requisite vouchers do not accompany them.

4. The number of works in progress without estimate, at the latest date to which accounts have been received, is 13, and the outlay upon them Rs. 7,482. They are all items of maintenance and repair, and had probably to be undertaken on an emergency. In seven instances the expenditure on works has exceeded the sanctioned estimate, but the total excess is only Rs. 463, and this cannot be looked upon as a bad feature.

5. The financial control appears to be efficient; but, from the state of affairs disclosed by this report, I cannot help coming to the conclusion that the accounts work of the division has not of late been satisfactorily performed by the Accountant, K. Jaganathum Pantulu; and this is the less excusable as he has had ample assistance afforded him. He has borne a good character in the past, and I do not therefore recommend any specific punishment at present. Should, however, this warning not produce the desired reformation, and the next report on the office be unfavorable, the question of his responsibility in the matter will have to be brought under careful review. His next increment will not be granted until he is favorably reported upon.

6. The points on which action is now necessary are enumerated below :—

- (a) The outlay in progress without sanctioned estimates should be regularized as soon as possible.
- (b) The Accountant, if he does not write up the cash-book himself, must, without fail, check the entries day by day with the vouchers, and

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- initial the last transaction of each day on either side, putting the date under his initials. The Executive Engineer should also, as frequently as possible, check the cash book entries. He is required by Chief Engineer's (Public Works Department) Circular to initial the totals at the bottom and top of each page. It has to be remembered that the Executive Engineer is responsible for the genuineness of the transactions. The Accountant is responsible for their correct record, and that they are supported by vouchers signed by the Executive Engineer.
- (c) Punctuality in the submission of sub-divisional accounts, and the stock returns, should be insisted upon. Unless this is done the whole machinery of account is retarded.
- (d) The Accountant must perform most of his work himself instead of leaving it to others. He must likewise supervise carefully work done for him. He should remember that although others may actually perform part of the accounts work, he is responsible for it all.
- (e) The register of works must be brought up to date and neatly kept in future.
- (f) The recovery of the amount due from Mr. Barren has apparently been overlooked to some extent in the divisional as well as in the sub-divisional office. This omission was first pointed out by the Examiner's office in Audit Notes on the accounts of August 1882, and it has been regularly noticed monthly since. The omission to act seems, therefore, to require special explanation.
- (g) The amount (Rs. 400-2-0) at credit of "Deposits" should be, it is suggested, cleared by credit to Provincial Revenue. The construction of the brick moulds can then be undertaken in the regular way under sanction.
- (h) The register of miscellaneous revenue should be started. All that is wanted is a register into which claims, when they first become known, shall be at once posted, so that the Executive Engineer, or other officer responsible for their recovery, may see that they are duly realized. The date of credit in the cash-book should be recorded against each claim in the register. Every officer who has to collect revenue should have a register of this character, and a general register would be needed in the Executive Engineer's office. It is usual for the Superintending Engineer to settle such a matter as this; but if he wishes a form of register to be suggested this will be done.
- (i) It should be ascertained and reported that there are service books kept for every permanent non-gazetted servant of Government in the division.
- (k) The stock accounts must be brought up to date and neatly kept. It hardly appears necessary that the Accountant should visit the Storekeeper's office; he should bring delay and defects in the stock returns to the Executive Engineer's notice, when no doubt the Storekeeper will be soon made to correct his errors. The Accountant's place is to be always at his work in the Divisional Office.
- (l) The half-yearly stock register closed to 30th September 1882 was despatched to the Examiner's Office only on the 24th December. It should have been ready for despatch by the 1st November at latest. This delay is doubtless owing to the transactions of each month not being posted monthly. The half-yearly returns will be expected in the Examiner's Office in future within one month of the end of the period to which they relate.
- (m) It should be reported when stock was taken of the stores and tools and plant in each sub-division, and of the materials at site of works. These latter are only of short standing.
- (n) The adjustment of the value of stock to accord with market rates should be made each half-year on the stock register by the Executive Engineer.

neer in communication with the Superintending Engineer, and reported to the Examiner—*vide* Code, paragraph 1301. The necessary action should be taken on the stock register for the half-year ending 31st March 1883.

- (o) The orders regarding percentage of general charges published in G.O., No. 2836 W., dated 15th November 1881, should be followed until altered by Government.

7. The Superintending Engineer's attention may be invited to the remarks in paragraph 26 regarding the schedule of rates.

ENCLOSURE.

NOTES OF INSPECTION by Mr. H. RAINIER, Junior Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Kistna Eastern Division, on the 6th and 8th January 1883; dated Madras, 26th January 1883.

The division was last inspected on the 16th August 1882.

2. The Executive Engineer, J. D. Grant, Esq., and the Accountant, K. Jaganatham Pantulu, were present at this inspection.

3. The sub-divisional charges, drawing accounts and imprests are the same as at last inspection, except that in the Northern Sub-division there is now a Delta Superintendent with an imprest of Rs. 100; also that Mr. Smith, Assistant Engineer (for whom C. Muhammad Cassim Sahib was acting), has now a drawing account. The Superintending Engineer has still an imprest to meet his contingent charges.

4. Imprest accounts were looked through and found in order, duly filed, and outlay abstracted into cash-books. Cash-books and abstracts were examined and found in order.

5. The cash balance is said to average less than Rs. 25, a regularly securitized cashier being in charge, who writes the cash-book, which is occasionally audited by the Accountant.

6. The submission of sub-divisional accounts to the Executive Engineer's office has been unpunctual, but the Executive Engineer is taking this up sharply with his officers, and an improvement may be expected.

7. There is now no reason for unpunctuality, work abstracts being prepared at the Divisional Office—an experiment which seems a decided success.

8. The Accountant has liberal assistance from the office staff, viz. :—

- (a) 1 Clerk at Rs. 40 (Assistant Accountant).
- (b) 1 do. at „ 22 (Cashier).
- (c) 1 do. at „ 22.
- (d) 1 do. at „ 12.

These are all smart men, and relieve the Accountant of a great deal of the work in accounts. This is as it should be, no doubt, as it gives the Accountant time to supervise, but there should be no lack of such supervision, and there is room for improvement in this respect.

9. The preparation of the works abstracts at headquarters, the keeping of the register of works, and the preparation of work vouchers, besides other work, has been done by a clerk on Rs. 22 (c), who has evidently every desire to do this important work well, but for the want of guidance there has been some imperfection in it. The register of works is not neat enough, nor in some cases up to date.

10. The Accountant excuses himself by family misfortune, and promises better work for the future, and this promise may be accepted pending next inspection.

11. In the miscellaneous advance account there is a sum of Rs. 20-13-4 due from Mr. Sub-Taluk Overseer E. A. Barren for an advance of Rs. 80 in December 1881 for purchase of a tent. Nothing was recovered on this account in August, September or October 1882; nothing in December 1882. The Executive Engineer is taking this up with the Sub-divisional officer responsible for the recoveries.

12. With reference to paragraph 13 of the inspection report on this office, promulgated with G.O., No. 553 W., of 3rd March 1882, there is still Rs. 400-2-0 (of the Rs. 9,135-3-4) to be adjusted. This amount is said to be one which was originally deposited with the shops for the making of some brass-lined brick moulds there; it stood at credit of *stores purchases* for a long time, and has lately been removed thence to credit of *deposits*. The Executive Engineer proposes to utilize it now for the moulds for which it was originally meant, as these are now wanted. In this case a regular sanctioned estimate will no doubt be forthcoming for the work, and the amount in deposit may be at once cleared.

13. The register of currency notes and that of rentable buildings were in order.
14. There is no register of income derived from trees, wood, grass, fishing, &c; it is right that one should be kept, and the Executive Engineer has promised to start such a record.
15. There is also no register of liabilities (Code, paragraph 1762); this was also promised.
16. There were certain works in progress without sanctioned estimates, regarding all of which it was seen that steps are taken to regularise outlay.
17. The question of the form expedient for a useful register of license monies, tolls, &c., was gone into. For purposes of account the form of register now in use and the procedure laid down in last report seem sufficient. The register now in use contains the following columns:—
 1. Consecutive Number.
 2. Boat Number.
 3. Name of Owner.
 4. Measurement Tonnage.
 5. Amount of License paid.
 6. Date of License.
 7. Remarks.

This register might be filled up in either the Anicut Superintendent's office or the Executive Engineer's office. Its use is to show at a glance the numbers of boats plying and the licenses recovered; also to enable comparison with the traffic of previous periods and to afford the means of readily furnishing statistical information, for all of which purposes it is thought important to maintain the register carefully.

18. The procedure of check suggested in last report by the Assistant Examiner regarding these collections is said to be regularly followed.

19. At the beginning of the year there is understood to be much pressure of work in licensing boats, some 60 boats being licensed each day. But it was opined by the Executive Engineer that there has been no need that anything should be done to ensure each boat its proper priority of registration for license, as there is never any block and hardly ever any delay.

20. Service books are said to be kept up for all the ministerial establishment entitled to pension.

21. The monthly abstracts of stock receipts and issues from the Storekeeper have been coming up in a very unpunctual and unsatisfactory state, and there is reason for suggesting that the Accountant should occasionally (say every ten days or so) examine the Storekeeper's office for the information of the Executive Engineer.

22. There is at present much delay in posting the divisional stock register caused as above, and by the necessity for frequent references, but very marked improvement is going on in the stock accounts of this division. There has been thorough verification, and the needful steps are taken to regularise rates; but paragraph 9 of last report is, to a certain extent, applicable yet. At the end of November the reserved stock sanctioned was not exceeded in total, though it was in the case of—

Small stores, by Rs. 469-8-6.

Miscellaneous, by Rs. 1,208-3-2.

Manufacture, by Rs. 8,331-13-5.

The manufactures are for works in progress, and the debit will be ere long considerably reduced.

23. The materials at site accounts have none of them been opened more than two months or so.

24. Workshop accounts are being remarkably well kept.

The general charges were looked into and found properly so allocated, and kept down as much as possible. The distribution on this account, by percentage to works, might, however, take place periodically (say monthly) instead of waiting till a work becomes completed, for the sufficiency or otherwise of the percentage fixed cannot in the latter case be easily seen, there being always a balance at debit of general charges to be distributable among unfinished works when they shall become finished. The percentage at present and hitherto in force is—

For Government work, 10 per cent.

For private work, 20 per cent.

The charge to works for machinery used upon them is fixed at the rate of Rs. 3 per day.

25. The accounts as prescribed in G.O., No. 2836 W., dated 15th November 1881, for workshops have not long been in use. They seem to be well understood by G. Seeteram Iyer, the Accounting Clerk of the workshops, who has evidently been very painstaking.

26. It has been omitted in the proper place to mention that the schedule of rates dated October 1880 is regarded by the Executive Engineer as still in force, the rates of work not having materially altered since the above date.

27. The accounts and scriptory work of this division is so extensive that it must call for a good deal of the Executive Engineer's time, which at certain seasons he can doubtless ill-spare from the executive out-door and more emergent work. There is therefore all the more reason why the Accountant should be specially industrious and reliable.

No. 285.

ORDER—dated 31st January 1883, No. 340 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, who will direct the attention of the Executive Engineer, Kistna Eastern Division, to the points noticed by 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. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated January, 31st.

Recd.

Enc.

G.O., 31st Jan. 1883, No. 340 W.

JANUARY.

Nos. 284-285.

Kistna Eastern Division.

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

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government

Public Works Department.

Madras, 8th August

1883.

Sir,

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

Para 3. The Executive Engineer's attention should be directed to the frequent erasures in the Cash Book, and the Cashier should be warned against the continuance of this very objectionable practices.

Para 6. The procedure described in this, and several subsequent paras, in regard to the accounting for Stock by Sub-Divisional Officers is very cumbrous. The object is evidently to relieve the Sub Divisional Offices of as much Accounts work as possible, thereby throwing the work on the Divisional Office. Ordinarily according to the Code rules the Sub Divisional Stock Returns would be written up without and "Detailed Lists" the several "Bills", "Consolidated Bills" which are now passed to and fro. As so much of the work in the Division is carried out by Daily Labor, the clerical duties are heavy and it would probably be found disadvantageous to hamper the Sub Divisional Officers more than is at present done. The remedy

proposed at the end of para 6 should be applied however.

Para 8. These remarks should be considered by the Executive Engineer. The legitimate cost of sub heads cannot now be ascertained whilst the work is in progress which must be a drawback in every way.

Paras 9-11. See remarks on para 6. The Executive Engineer's attention should be given to these paras, so that correctness and punctuality may be obtained.

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Para 13. The proper course has been explained and should be attended to.

Para 14. (Para 18 of last report, and para 11 of still previous report). It is not at all satisfactory to find that the Cash Book of the Anicut Superintendent has been superficially, if at all, checked by the Sub-Divisional Officer. This should be noted by the Executive Engineer and proper scrutiny insisted upon.

Para 15. The Accounts of this Division are excessively voluminous, both in respect of Works and Stock transactions. The Accountant and his assistants have fully as much as they can undertake, and really do more than their proper share, owing to the endeavor to relieve Sub-Divisional Offices of what should be done there. Then some of the trained assistants have been transferred elsewhere and this has again upset arrangements. Every endeavor should be made to avoid

unnecessary Accounts work and to insist on punctuality, in the submission of returns from the Sub-Divisions.

2. The Accounts are on the whole in tolerable order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Quaid

Examiner P.W. Accounts.

ag. 2. 340 W. 31.6.83

Ms. No. 6738

No 2301 W. 16 Aug 83

Communicated to
The Secy Engineer,
Second Circle who
will direct the at-
tention of the Exec.
Engineer, Kistna Eastern
Division to the
remarks & suggestion No. 84 W.
of the inspecting
officer & the Examinr,
P.W. Dept.

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
P.W. Department.

Dated 8th August 1883.

Recd.

CW

10/8

Att.

11/8

24/8

6

St. Second Circle
Examr P.W. Dept.

14 10/8

Enclo. 1.

Notes of inspection of the
Office of the Kistna Eastern Divi-
sion by Mr. Volkers, Asstt. Examiner.
Forwards with remarks-----

with order

MEMO OF INSPECTION BY R. C. F. VOLKERS ESQUIRE OF
THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN
DIVISION ON 20TH AND 21ST JULY 1883.

1. C. M. SMITH ESQUIRE IS OFFICIATING AS EXECUTIVE
ENGINEER. THE ACCOUNTANT IS M. JAGANATHAM PANTULU. THE
OFFICE WAS LAST INSPECTED ON THE 8TH JANUARY LAST.

2. THERE ARE THREE SUB-DIVISIONS AND THE OFFICERS
IN CHARGE OF THEM HAVE DEBITING ACCOUNTS WITH THE TREASURY.

THE HEAD QUARTERS SUB-DIVISION IS IN CHARGE OF
MR A. M. BOYLE ASSISTANT ENGINEER, UNDER WHOM THE ANICUT
SUPERINTENDENT HAS AN IMPREST OF RS 500/.

THE NORTHERN SUB-DIVISION IS IN CHARGE OF MR A. M.
FOOD ASSISTANT ENGINEER, UNDER WHOM THERE ARE TWO IMPREST
HOLDERS WITH IMPRESTS AGGREGATING RS 1000/.

THE SOUTHERN SUB-DIVISION IS IN CHARGE OF MR C. M.
SMITH (OFFICIATING EXECUTIVE ENGINEER OF THE DIVISION)
UNDER WHOM THERE IS AN IMPREST HOLDER FOR RS 300/.

THE SUPERINTENDING ENGINEER CONTINUES TO HOLD AN
IMPREST OF RS 100/ UNDER THE EXECUTIVE ENGINEER.

BEJISANT HUMBLI IS IN CHARGE OF THE WORKSHOPS
UNDER THE HEAD-QUARTERS SUB-DIVISIONAL OFFICER.

3. PAYMENTS ARE MADE BY A CASHIER AND THE CASH BOOK
IS WRITTEN UP BY HIM. ERRORS ARE OF FREQUENT OCCURRENCE
IN THE CASH BOOK. THIS PRACTICE SHOULD AT ONCE BE DIS-
CONTINUED AND THE COURSE POINTED OUT IN CODE XV PARA 2091
ADOPTED WHENEVER CORRECTIONS ARE NECESSARY. THIS MATTER

HAS RECEIVING EXECUTIVE ENGINEERS NOTICE.

4. THE CASH AND STOCK ABSTRACTS AND THE ADJUSTMENT BOOKS ARE UP TO DATE. THE CASH ABSTRACT BOOK SHOULD INVARIABLY BE WRITTEN UP DAY BY DAY.

5. SUB-DIVISIONAL CASH BOOKS AND TRUST ACCOUNTS ARE IN ORDER AND ARE NOW MORE PUNCTUALLY SUBMITTED.

6. TEN-DAY REPORTS ARE AS A RULE INCOMPLETE AS REGARDS THE MATERIALS ACCOUNTS, ESPECIALLY IN THE CASE OF ISSUES FROM STOCK BY THE STOREKEEPER AND OUTTURN FROM WORKSHOPS. THE PRINCIPLE FOLLOWED WITH REGARD TO THE ADJUSTMENT OF THE VALUE OF THESE MATERIALS APPEARS TO BE THIS: THE STOREKEEPER IN THE CASE OF STOCK ISSUES, AND THE HEAD-QUARTERS SUB-DIVISIONAL OFFICER IN THE CASE OF WORKSHOPS OUTTURN, SEND, THROUGH THE DIVISIONAL OFFICE, BILLS TO THE SUB-DIVISIONAL OFFICER IN WHOSE CHARGE THE WORKS, ON ACCOUNT OF WHICH THE ARTICLES HAVE BEEN ISSUED, ARE SITUATED. THESE BILLS ARE VERIFIED BY THE SUB-DIVISIONAL OFFICER, WHO ALLOCATES ON THEM THE CHARGES TO THE SUB-HEADS OF WORKS CONCERNED, AND RETURNS THEM TO THE DIVISIONAL OFFICE. FROM THESE BILLS AT THE END OF THE MONTH PARTS I AND IV OF THE WORK ABSTRACT ARE FOR THE MOST PART POSTED. THE COMPLETION OF THE MATERIALS ACCOUNT OF THE TEN-DAY REPORTS BEING ENTIRELY NEGLECTED, BECAUSE PRACTICALLY, AT THAT STAGE IT WOULD BE USELESS. IN THIS SYSTEM OF ADJUSTMENT THERE ARE TWO DISADVANTAGES, FIRSTLY, MATERIALS ARE APT TO BE CHARGED TO SUB-HEADS OF WORK, WHEN THEY ARE NOT ACTUALLY PUT INTO THE WORK, AND OUGHT CONSEQUENTLY TO ^{be} SHOWN UNDER MATERIALS AT SITE, AND SECONDLY, HEAVY WORK IS THROWN ON THE

THE DIVISIONAL OFFICE AT ONE TIME, (AND THAT AT THE COMMENCEMENT OF THE MONTH) WHICH, UNDER THE AUTHORIZED SYSTEM WOULD HAVE BEEN DONE IN INSTALLMENTS, AND THE GREATER PART OF WHICH WOULD HAVE BEEN COMPLETED BEFORE THE MONTH BEGAN.

TO REMEDY THIS THE AUTHORIZED SYSTEM SHOULD NOW BE INTRODUCED. UNDER IT THE MATERIALS ACCOUNT OF TEN-DAY REPORTS SHOULD BE POSTED BY SUB-DIVISIONAL OFFICERS SO FAR AS THE QUANTITIES OF ALL MATERIALS RECEIVED FOR, AND ISSUED TO, WORKS IS CONCERNED, VALUES BEING WORKED OUT IN THOSE CASES ONLY WHERE MATERIALS ARE PURCHASED AND PAID FOR LOCALLY BY SUB-DIVISIONAL OFFICERS, OR OBTAINED FROM SUB-DIVISIONAL STOCK. ON RECEIPT IN THE DIVISIONAL OFFICE THE REPORTS SHOULD BE COMPLETED AS REGARDS THE VALUES OF OTHER MATERIALS. THE BILLS REFERRED TO ABOVE ^{being} ~~being~~ USED FOR THIS PURPOSE, AND THE RESULTS FINALLY CARRIED INTO PARTS I AND IV OF THE WORK ABSTRACTS.

7. WORK ABSTRACTS ARE IN GOOD ORDER.

8. THE REGISTER OF WORKS IS NEAT, CORRECT, AND UP TO DATE FOR ALL EXCEPT ONE WORK, REGARDING THE EXPENDITURE ON WHICH DURING JUNE, CERTAIN REFERENCES WERE NECESSARY TO THE SUB-DIVISIONAL OFFICER BEFORE IT COULD BE FINALLY ACCEPTED.

WHERE THERE HAS BEEN NO EXPENDITURE ON A WORK DURING A MONTH, THE UP-TO-DATE FIGURES SHOULD INVARIABLY BE CARRIED ON.

IN THE CASE OF MANUFACTURES, SUBSIDIARY TO WORKS THE SUSPENSE HEAD "MANUFACTURE" SHOULD RECEIVE CREDIT FOR MATERIALS

MATERIALS AS SOON AS THEY ARE OBTAINED, MATERIALS AT SITE
BEING DEBITED. THE RATES TO BE APPLIED MUST BE APPROXIMATELY
FIXED BY THE SUB-DIVISIONAL OFFICER, AND IF, ON CLOSING THE
MANUFACTURING ACCOUNT, THEY ARE FOUND TO BE TOO HIGH OR
TOO LOW, THE NECESSARY ADJUSTMENTS CAN BE MADE. ON NO ACCOUNT
SHOULD CREDITS TO MANUFACTURE FOR OUTTURN BE DEFERRED TILL
THE MANUFACTURING OPERATION HAS BEEN FINALLY COMPLETED,
FOR, IN THAT CASE, THE RATES SHOWN AGAINST THE SUB-HEADS OF
WORK ON WHICH THE MATERIALS (OR THE GREATER ^{part} OF THEM) HAVE
ALREADY BEEN USED, WILL NOT APPROXIMATE THE ACTUAL RATE
AT WHICH THE WORK HAS BEEN DONE, TILL THE MANUFACTURING
ACCOUNT HAS BEEN FINALLY CLOSED. AND WILL THEREFORE BE
MISLEADING FOR PURPOSES OF CHECK AT A TIME WHEN THAT CHECK
IS MOST NECESSARY.

9. THE STOCK TRANSACTIONS OF THE DIVISION ARE VERY
HEAVY; STOCK IS SUPPLIED TO THE ADJACENT DIVISIONS, (RISTNA
WESTERN AND GUDIVADA) TO THE WORKSHOPS, TO SUB-DIVISIONS,
AND IN MANY CASES TO WORKS DIRECT THROUGHOUT THE DIVISION.
THE STOREKEEPER DEALS WITH THE RATING AND VALUING OF STOCK
ARTICLES IN THE FIRST INSTANCE, HIS RECEIPTS (FORM M. 10) BEING
CHECKED IN THE DIVISIONAL OFFICE, BY THE BILLS OF SUPPLIERS
AND OTHER DOCUMENTS. THE ACCEPTED INVOICES OR BILLS FOR
STOCK SUPPLIED FROM TIME TO TIME DURING THE MONTH, ARE NOT
RETURNED TO THE STOREKEEPERS OFFICE (SEE PARA 6 ABOVE), BUT,
IN LIEU OF THESE, A CONSOLIDATED BILL FOR ALL ISSUES DURING
THE MONTH, IS SENT BY THE STOREKEEPER TO EACH SUB-DIVISIONAL
OFFICER FOR VERIFICATION, ACCEPTANCE, AND RETURN, AND THESE BILLS
ARE SENT TO DIVISIONAL OFFICE IN SUPPORT OF THE ISSUES
SHOWN IN FORM M. 11.

10. THE STOREKEEPERS REGISTERS OF DAILY RECEIPTS AND
ISSUES (FORM M. 9) ARE NEATLY AND CORRECTLY PREPARED AND HIS
MONTHLY ABSTRACTS CLEARLY AND WELL RENDERED TO THE DIVISIONAL
OFFICE. EVERY EFFORT SHOULD BE MADE BY OFFICERS IN CHARGE
OF STOCK TO SEND IN THEIR RETURNS AS EARLY AS POSSIBLE.
AT PRESENT THEY ARE ALMOST INVARIABLY SUBMITTED LATE,
AND AS THEY ARE GENERALLY HEAVY AND TAKE MUCH TIME TO
CHECK, THE PROGRESS OF THE ACCOUNTS WORK IN THE DIVISIONAL
OFFICE IS RETARDED.

11. THERE IS MUCH ROOM FOR IMPROVEMENT IN THE SUB-
DIVISIONAL MONTHLY STOCK ABSTRACTS, ESPECIALLY IN REGARD TO
THE ARRANGEMENT OF RECEIPTS AND ISSUES. GENERALLY THE
ITEMS ARE ENTERED INDISCRIMINATELY AND A PROCESS OF
ABSTRACTING HAS TO BE GONE THROUGH IN THE DIVISIONAL
OFFICE BEFORE THE TOTAL DEBITS TO WORKS, AND SERVICE AND
DEPARTMENTAL HEADS CAN BE ASCERTAINED. THE ABSTRACTS ARE
PREPARED ENTIRELY BY SUB-DIVISIONAL OFFICERS, RATES AND
VALUES BEING TAKEN FROM THE STOREKEEPERS CONSOLIDATED
BILL.

12. AFTER THE SUB-DIVISIONAL ABSTRACTS HAVE BEEN
CHECKED IN THE DIVISIONAL OFFICE, A DETAILED LIST IS MADE
OUT FOR EACH SUB-DIVISION, SHOWING THE BALANCE OF STOCKS
THAT WERE IN HAND AT THE COMMENCEMENT OF THE PREVIOUS MONTH,
THE RECEIPTS AND ISSUES DURING THE MONTH, AND BALANCE BOTH
AS REGARDS QUANTITY AND COST AT THE END OF MONTH; THESE ARE
SENT TO THE SUB-DIVISIONAL OFFICERS CONCERNED FOR INFORMATION.
THIS PRACTICE SEEMS QUITE UNNECESSARY, AND TAKES UP MUCH
OF THE TIME OF THE MEMBERS OF THE OFFICE, WHICH MIGHT
OTHERWISE BE ADVANTAGEOUSLY DEVOTED TO THE COMPLETION

OF TEN-DAY REPORTS AND THE PREPARATION OF WORK ABSTRACTS. IF SUB-DIVISIONAL OFFICERS KEEP UP THE DAILY REGISTER OF RECEIPTS AND ISSUES OF STOCK (FORM M.9) AS IS REQUIRED BY CODE RULES, THEY CAN SEE FOR THEMSELVES HOW THEIR STOCK STANDS AS REGARDS QUANTITY, AND THEIR OFFICE COPIES OF THE MONTHLY ABSTRACTS OF RECEIPTS AND ISSUES WILL GIVE THE RATES TO BE APPLIED TO THESE QUANTITIES IF THEY WISH TO KNOW THE VALUES.

13. THE STOCK RETURN FOR THE HALF-YEAR ENDING 31ST MARCH LAST SHOWS IN SEVERAL INSTANCES MINUS QUANTITIES AND VALUES AT END OF HALF-YEAR. THIS IS ASCERTAINED TO HAVE BEEN DUE TO ARTICLES PURCHASED BUT NOT PAID FOR DURING THE HALF-YEAR, HAVING BEEN ALTOGETHER OMITTED TO BE BROUGHT ON TO THE BOOKS AS RECEIPTS WHILE CREDIT WAS TAKEN IN THE BOOKS FOR THEIR ISSUE TO WORKS ETC. THE DISCREPANCY IS STATED TO HAVE BEEN RECTIFIED- BUT CARE SHOULD BE TAKEN TO AVOID ITS RECURRENCE. OFFICERS IN CHARGE OF STOCK SHOULD BE MADE TO BRING ALL ARTICLES ON TO THEIR BOOKS AS REGARDS QUANTITY AS SOON AS THEY ARE RECEIVED, WHETHER THEY ARE PAID FOR AT THE TIME OR NOT. IF AT THE END OF THE MONTH THERE STILL REMAIN ARTICLES WHICH HAVE NOT BEEN PAID FOR, THEIR COST, OR THEIR APPROXIMATE VALUE IF THE ACTUAL COST IS NOT KNOWN, SHOULD BE DEBITED TO "STOCK" BY CREDIT TO "STOCK PURCHASES AND SALES" AS LAID DOWN IN CODE CHAPTER XVI PARA 2242. AGAIN IN SOME INSTANCES, WHERE ISSUES FROM STOCK HAVE BEEN MADE AT RATES EITHER HIGHER OR LOWER THAN THE ADJUSTED RATE FOR THE HALF-YEAR, THE BALANCES AT THE END OF THE HALF-YEAR ARE REPRESENTED BY QUANTITY WITHOUT ANY VALUE OR WITH MINUS VALUE, OR BY VALUE

WITHOUT

WITHOUT ANY QUANTITY, AS THE CASE MAY BE. SUCH ITEMS AS THESE SHOULD NOT FIND A PLACE IN THE HALF-YEARLY STOCK RETURN. IT IS NO DOUBT JUDICIOUS AND NECESSARY IN SOME CASES TO ISSUE STOCK AT SLIGHTLY ENHANCED RATES, AND LOSSES INVARIABLY OCCUR WHEN STOCKS ARE SOLD BY PUBLIC AUCTION- BUT, BEFORE THE ACCOUNTS OF THE LAST MONTH OF THE HALF-YEAR ARE CLOSED, THE DIFFERENCES CAN BE ADJUSTED BY TRANSFER TO WORKS. THERE SHOULD BE NO DIFFICULTY IN DOING THIS IF THE HALF-YEARLY REGISTER IS ALWAYS KEPT UP TO DATE AND TAKEN UP FOR INVESTIGATION AND COMPLETION AS SOON AS THE HALF-YEAR HAS CLOSED.

14. WITH REFERENCE TO THE POINTS IN LAST REPORT WHICH HAVE NOT ALREADY BEEN NOTED ON.

PARA 5 - THE CASH BOOK IS NOW REGULARLY AUDITED AT THE CLOSE OF EACH DAY BY THE ACCOUNTANT, AND HIS INITIALS ARE ENTERED AGAINST EACH ITEM. IT IS ALSO INITIALED BY EXECUTIVE ENGINEER AS REQUIRED BY THE RULES.

PARAS 10 AND 11 - THE ITEMS HAVE BEEN ADJUSTED.

PARA 14 - A REGISTER OF MISCELLANEOUS REVENUE HAS BEEN OPENED OUT.

PARA 18 - THE CHECK PROPOSED IN PARA 11 OF MY PREVIOUS REPORT ON THIS OFFICE (G.O. NO 2377 DATED 14TH SEPTEMBER 1882) WAS INTENDED TO HAVE BEEN UNDERTAKEN MONTHLY AND RIGIDLY ADHERED TO. THIS DOES NOT APPEAR TO BE DONE, FOR ON EXAMINING THE ANICUT SUPERINTENDENT'S CASH BOOK FROM DECEMBER LAST, THE ONLY TOKEN FOUND BY WHICH IT COULD BE INFERRED THAT THE BOOK HAD BEEN EXAMINED AT ALL, WAS THE SIGNATURE OF THE HEAD-QUARTERS SUB-DIVISIONAL OFFICER ENTERED AT THE CLOSE OF THE ENTRIES FOR MARCH ON THE 19TH JUNE.

PARA 20 - SERVICE BOOKS ARE MAINTAINED FOR ALL PERMANENT NON-GAZETTED SERVANTS OF GOVERNMENT.

PARA 23. MATERIALS AT SITE HAVE NOT YET BEEN VERIFIED, BUT SUB-DIVISIONAL OFFICERS HAVE BEEN ADDRESSSED ON THE SUBJECT- STOCK WAS LAST TAKEN IN OCTOBER 1882, AND TOOLS AND PLANT COUNTED IN MARCH AND APRIL LAST.

PARA 26. A REVISED RATE BOOK HAS SINCE BEEN FRAMED AND SENT TO SUPERINTENDING ENGINEER FOR APPROVAL.

15. GENERAL REMARKS. THE ACCOUNT WORK IN THE DIVISION,
IS EXCEPTIONALLY HEAVY, AND IS ON THE WHOLE FAIRLY EXECUTED.
THERE IS ROOM FOR IMPROVEMENT, BUT I THINK THAT WHEN ONCE
THE PROPER METHOD OF ACCOUNTING FOR MATERIALS IN TEN-DAY
REPORTS HAS BEEN FIRMLY ESTABLISHED, WHEN SUB DIVISIONAL
STOCK ACCOUNTS ARE CORRECTLY RENDERED, AND WHEN ALL
SUPERFLUOUS WORK IN THE DIVISIONAL OFFICE IS DONE AWAY
WITH- THE OFFICE WILL BE IN AS SATISFACTORY A CONDITION
AS COULD REASONABLY BE EXPECTED. THE ACCOUNTANT IS, IN
MY OPINION, INDUSTRIOUS AND PAINSTAKING, AND IF THERE IS A
FAULT TO BE FOUND WITH HIM, IT IS THAT OF TRYING TO DO TOO
MUCH HIMSELF. HE HAS LATELY BEEN VERY MUCH HANDICAPPED,
HIS FIRST ASSISTANT HAVING BEEN TRANSFERRED ON PROMOTION
TO THE SUPERINTENDING ENGINEERS OFFICE, AND HIS SECOND TO
THE GUDIVADA DIVISION- INEXPERIENCED MEN BEING APPOINTED
IN THEIR PLACES.

H. C. L. Venners

MADRAS

7th AUGUST 1863.

ASST EXAMINER P. & ACCOUNTS.

27/8

6738

Govt. of (1883) Madras.

PUBLIC WORKS.

5th Jan
17/8

Dated

Reca.

Encl.

G. O. 16th Aug 1883, No 2301

Nos.

Inspection

Passing orders on the
Totes of an — of the
Western Eastern Divⁿ
by the Asst. Comm^r
M. Accumb.

5070/5

Subd in Rept. Rights