

(1) Number of pages 18
(2) Date of repair 28.7.87
(3) Initials of the Referencer long ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No.	3071 W	Press.
B.P. No.		Mis.
Dated	30. 10. 1983	198

Not to be folded or roughly handled.

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, 20th October 1883, No. 126 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Cauvery and Vennár regulators division.

2. As regards the necessity for the imprests, seeing that possibly all payments might be made from the divisional office direct, the Superintending Engineer, from his knowledge of the locality and of the nature of the work, will be able to form the best opinion. If imprests are granted, the accountant should see that the imprest cash-books are properly submitted, initialling vouchers submitted in support of the expenditure, noting on the accounts, after having made the abstract for entry in the divisional cash-book, the date and manner of recoupment.

3. The cash payments appear to be very heavy. I think it would be decidedly advantageous to employ a cashier, who could make periodical payments on the works for amounts supported by the ten-day muster sheets, and in the presence of the officer in charge of the works concerned. Paragraphs 2125—2130 and connected paragraphs show what the cashier's duties are, and note 4 of the instructions on form No. M. 3 (divisional cash-book) describes procedure to be adopted in the case of payments on works by the cashier.

As regards contractors being averse to cheque payments, I should imagine that the Executive Engineer could easily overcome this alleged aversion if he refused to pay them otherwise.

4. The cash-book should be written up by the cashier, or, in his absence from the office, by whomsoever payments are made, but no payment whatever should be made except on the authority given in paragraph 2127; and as to head-quarters payments, no bills, &c., should be presented to the Executive Engineer for order of payment unless it has been checked and initialled by the accountant. It is further the duty of the accountant to see that the allocation of expenditure for posting into the cash abstract book is correctly entered in the last column of the cash-book; also to check *daily* with the vouchers the entries in the cash-book, and to initial the last entry of the day; having already initialled each voucher as above prescribed, no further initialling of them will be required. It has already been ordered that totals brought and carried forward on *each* folio of the cash-book should have the Executive Engineer's initials, and this must be done regularly in future.

5. In regard to the remarks upon the manner in which "materials at site" and "manufactures" are confused, the special attention of the Executive Engineer and of the accountant is necessary to the code rules. In *every* case outlay on these sub-heads should be kept quite distinct, and the procedure prescribed in code paragraph 2235

should be followed if the manufacture is for only one work. If the manufacturing operations are for "stock," or for outturn to be eventually used on various works, the procedure laid down in paragraphs 2140—2148 must be observed.

6. With reference to paragraph 7, the Executive Engineer's attention should be directed to paragraphs 1936—1938. If the so-called "stock" is required for, and will be used upon, a specified work, it should be charged at once to that work, and be held there as materials at site; but if its destination is not positively known, it must be treated properly as stock, and sanction obtained in ordinary course. The Superintending Engineer's attention is necessary to this matter.

7. Paragraph 8.—The schedule form ordered in circular No. 1619 C. of 30th August 1883 of the Chief Engineer should be kept up.

Paragraph 10.—This matter has been reported already to Government in usual course.

8. The state of things in this office is not by any means satisfactory, but it is hoped that, with the instructions given during the inspection, and with attention to what is stated in this report, matters will have considerably improved before next inspection.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Cauvery and Vennar Regulators Division, on the 13th October 1883.

The Executive Engineer, Mr. C. J. Peters, and the accountant, Mr. C. A. Montgomery, were present.

2. This division commenced sending accounts up independently from 1st February 1883, and this is the first inspection by an accounts officer of the Executive Engineer's office.

3. There is but one drawing account, with the Trichinopoly treasury. There are no subdivisions, and the imprest-holders are two in number—

(1) Supervisor T. Subramonia Pillay	Rs. 300
(2) Overseer Streeneevasa Iyer	400

Both these men are located at head works, and the supervisor's payments might just as well be made (as indeed they very often are) from the Executive Engineer's office, and it was explained to the Executive Engineer how desirable it has generally been found to avoid imprests as much as possible. The accuracy of the Executive Engineer's treasury drawing account balance on the 30th September 1883, was proved.

4. The imprest accounts cannot be said to be in order; vouchers show not the slightest sign of verification by any one. The manner of recongment of the imprest has never been specified. The totals have not been carried over, nor do the calculations appear to have been checked. The expenditure has been erroneously allocated. Instructions were given to the accountant fully descriptive of what is required.

5. The divisional cash-book is altogether misunderstood, but I must first explain that the cash balance of this divisional office—the cash in chest—is often as much as Rs. 3,000, or even Rs. 4,000; this is in the custody of the head clerk (Rs. 60 per month), who makes all payments; bills on which payment is made do not at present bear the written order of the Executive Engineer to pay, nor in some cases is the acknowledgment of the payee what is desirable. Payments are made almost entirely in cash; the head clerk pays in this way about Rs. 9,000 per month for labor alone. Contractors are said to be averse to receiving cheque payment, possibly from the long distance they are from a treasury.

The cash-book will from these circumstances, take an importance even more than usually paramount—and it was very strongly urged on the Executive Engineer (1) that there should be a regularly-constituted cashier (duly securitied to do the work at present done by the head clerk; (2) that then the abolition of the supervisor's imprest would be well within practical possibility; (3) that too much scrutiny can hardly be given to the cash vouchers, not only by the accountant, but by the Executive Engineer himself at odd times, to see that everything is being done methodically, and that the possibility of fraud is reduced to a minimum (it may be here stated that no voucher seen at the inspection bore any sign of the accountant's verification, and that in the case of the muster rolls (labor pay-sheets), the usual certificate of the labor having all been paid (code paragraph 2104) was omitted; (4) that the cashier, or the man who makes the payments and keeps the keys of the chest, should keep the divisional cash-book; and (5) that this

3071
2

book should undergo every day, at the close of the day's transactions, a thorough auditing by the accountant, who should take every voucher in turn, see that it is in order in every respect, and then that it is entered in the cash-book; then initialling the voucher with the date of verification. This process would give the cashier regular clearance and keep the responsibility in the right place. At the close of the day's auditing the accountant would put his initial against the last transaction audited, and the Executive Engineer would be invited occasionally to satisfy himself of the correctness of everything and initial the amounts carried forward from page to page, corrections, &c. The present procedure is quite unsatisfactory: the head clerk keeps a rough record of all payments; this is never audited, and its contents are transcribed into the divisional cash-book sometimes once a-week only—generally every four or five days—by the accountant, who says that when this transcribing is going on he checks the vouchers; but he has left no sign of such check.

It may be stated, however, that so far as the appearance of the divisional cash-book goes, it is neat, and only wants the certificate of count of cash to look exactly like the genuine article. Unless, however, it is a daily record of actual events the cash-book loses a great deal of its integrity and usefulness, and the accountant should have known better than to let matters of this importance fall entirely upon the head clerk, as they (cash accounts) apparently have.

5. A slight alteration of the present initial accounts practice was recommended, in order to reduce the work and minimise ten-day reports; and the work abstracts need the following attention, viz., that in Part IV all particulars of manufacture outlay and outturn should be quite eliminated from those of materials at site; in fact, the former should have a separate work abstract of their own for each manufacturing operation, as prescribed in code paragraph 2142 *et seq.*; also should these work abstracts after final completion be examined and signed by the Executive Engineer himself as specially laid down in code paragraph 2247. At present the manufacture accounts are receiving some attention, but the present practice of debiting such outlay to materials at site in the register of works should be at once discontinued and code paragraphs 2235 and 2254-55 observed. As regards the materials at site, there should be the utmost vigilance in keeping all such materials properly accounted for and periodically verified, and the transactions in them in the initial accounts must be very sharply checked by the accountant himself. It would not appear that this has been done hitherto, but there will now be no difficulty, full instructions having been given.

7. The materials at site are thus placed:—

	RS.
(1) Cauvery head-sluice	27,670
(2) Vennar do.	2,237
(3) Constructing Executive Engineer's bungalow	867
Total	30,774

The Cauvery head sluice (1) has not really so much at site as all this, but there having been no stock sanctioned, all stores for general purposes have gone to temporary debit of the materials at site account of this work, pending final use; there is no doubt that it is necessary to have stock in this division for a time, and it would be better to at once get a certain stock reserve sanctioned and open stock accounts to prevent confusion and irregularity.

8. A divisional rate-book is said to be under preparation in accordance with code paragraph 1073

9. In the contractors' accounts there is a sum of Rs. 100 due to one Ramalinga Pillay since March 1883, which is because the man's work is still incomplete. There are no disputed accounts. Contractors will be invited to initial their accounts in the Executive Engineer's ledger in token of correctness.

10. Outlay on tools and plant amounts to Rs. 11,722 which is not yet covered by a sanctioned estimate; this is being regularised however.

11. The miscellaneous advances account and deposits schedule are in a satisfactory state.

12. The accountant is regarded as having somewhat misunderstood his duties and responsibilities in the Executive Engineer's office; he now understands them, and that as the Executive Engineer's office manager he must take command of the book-keeping and accounting, and of all office establishment, and office economy, taking the Executive Engineer's orders on every point himself, and not through any clerk. By showing with zeal his ability to keep the office in order, it will free the Executive Engineer from much petty care and annoyance; in fact, it is essential that the accountant, with the Executive Engineer's permission, should at once set the cash-book in order and re-arrange the work of the office clerks. In future everything that is necessary should be always brought to the Executive Engineer's notice in time.

The Executive Engineer was understood to cordially agree to the suggestion regarding a cashier, and there was said to be a storekeeper already on the staff.

TRICHINOPOLY,
13th October 1883.

3071
3

4

30TH OCTOBER 1883, No. 3071 W., PUBLIC WORKS.

ORDER—dated 30th October 1883, No. 3071 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, for the information and guidance of the Executive Engineer of the division.

2. The report must be considered unsatisfactory, and a more favorable report of the state of the division will be looked for after the next inspection.

3. The Superintending Engineer will report separately on the subject of paragraph 3 of the Examiner's letter.

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated October, 30th.

Recd.

Encl.

G.O., 30th Oct. 1883, No. 3071 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the
Cauvery and Vennar regulators division
office by the Deputy Examiner, Public
Works Accounts.

No. 126W

3071
4

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 20th October

1883.

Sir,

I have the honor to submit for information and orders of Government, notes by Mr Rainier, Dy. Examiner, of his inspection of the Office of the Cauvery and Vennar Regulators Division.

2. As regards the necessity for the Imprests, seeing that possibly all payments might be made from the Divisional Office direct, the Superintending Engineer from his knowledge of the locality and of the nature of the work will be able to form the best opinion. If Imprests are granted, the Accountant should see that the Imprest Cash Books are properly submitted, initialling vouchers submitted in support of the expenditure, noting on the Accounts, after having made the abstract for entry in the Divisional Cash Book, the date and manner of recongment.

3. The Cash payments appear to be very heavy. I think it would be decidedly advantageous to employ a Cashier, who could make periodical payments on the works, for amounts supported by the Ten-day Muster sheets, and in the presence of the Officer in charge of the works concerned. Paras 2125-2130 and connected paras shew what the Cashier's duties are, and note 4 of the instructions on Form No. M.3

(Divisional Cash Book) describes procedure to be adopted in the case of payments on works by the Cashier.

As regards Contractors being averse to cheque payments, I should imagine that the Executive Engineer could easily overcome this alleged aversion if he refused to pay them otherwise.

4. The Cash Book should be written up by the Cashier, or in his absence from the Office by whomsoever payments are made, but no payment whatever should be made except on the authority given in para 2127, and as to Head Quarters payments, no bills, etc. should be presented to the Executive Engineer for order of payment unless it has been checked and initialled by the Accountant. It is further the duty of the Accountant to see that the allocation of expenditure for posting into the Cash Abstract Book is correctly entered in the last column of the Cash Book; also to check daily with the vouchers the entries in the Cash Book, and to initial the last entry of the day having already initialled each voucher as above prescribed, no further initialling of them will be required. It has already been ordered that totals brought and carried forward on each folio of the Cash Book should have the Executive Engineer's initials, and this must be done regularly in future.

5. In regard to the remarks upon the manner in which "Materials at site" and "Manufactures" are confused, the special attention of the Executive Engineer and of the Accountant is necessary to the Code rules. In every case outlay on these sub-heads should be kept quite distinct, and the procedure

prescribed in Code para 2235 should be followed if the manufacture is for only one work. If the Manufacturing operations are for "Stock", or for outturn to be eventually used on various works the procedure laid down in paras 2140-2148 must be observed.

6. With reference to para 7, the Executive Engineer's attention should be directed to paras 1936-1938. If the so called "Stock" is required for, and will be used upon, a specified work, it should be charged at once to that work and be held there as Materials at site; but if its destination is not positively known, it must be treated properly as Stock, and sanction obtained in ordinary course. The Superintending Engineer's attention is necessary to this matter.

7. Para 8. The Schedule Form ordered in Circular No. 1619 C. of 30th. August 1883 of the Chief Engineer should be kept up.

Para 10. This matter has been reported already to Government in usual course.

8. The state of things in this Office is not by any means satisfactory, but it is hoped that with the instructions given during the inspection, and with attention to what is stated in this report, matters will have considerably improved before next inspection.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Laxman

Examiner P.W. Accounts.

13. 134314 of 9-5-83
 16190 of 30-8-83
 230711 of 30-8-83

Mr. C. J. Peters

Communicated to
 the Supg Engr. Sixth
 Circle for the informa-
 tion and guidance of
 the Engr. of the
 Division -

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

2. The report must be
 considered unsatisfactory
 and a more favorable
 report of the state of the
 Division will be looked
 for after the next inspection

No. 12641

3. The Sup Engr. will re-
 port separately on the
 subject of para 3 of the
 Examiner's letter -

Dated 20th October 1883.
 Recd. 22

W. C. 26-10-83
 2-1062 28.6.83

S. Engr Sixth Circle
 P.W. Accounts -

Encl. 1.

Notes of inspection of the
 Office of the Cauvery and Vennar
 Regulators Division by Mr. Rainier
 Dy. Examiner. Forwards with remarks -

AS 34/10. Recd 29/10
 Acty 25/10 Mo. 29/10

With order

3011/18

NOTES OF INSPECTION BY H. RAINIER, ESQUIRE, DEPUTY
 EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF
 THE EXECUTIVE ENGINEER CAUVERY AND VENNAR REGULATORS
 DIVISION, ON THE 13TH OCTOBER 1883.

THE EXECUTIVE ENGINEER MR C. J. PETERS, AND THE
 ACCOUNTANT MR C. A. MONTGOMERY, WERE PRESENT.

2. THIS DIVISION COMMENCED SENDING ACCOUNTS UP INDE-
 PENDENTLY FROM 1ST FEBRUARY 1883, AND THIS IS THE FIRST
 INSPECTION BY AN ACCOUNTS OFFICER, OF THE EXECUTIVE ENGINEER'S
 OFFICE.

3. THERE IS BUT ONE DRAWING ACCOUNT, WITH THE TRICHINOPOLY
 TREASURY. THERE ARE NO SUB-DIVISIONS, AND THE IMPREST
 HOLDERS ARE TWO IN NUMBER:-

- (1) SUPERVISOR T. SUBRAMONIA PILLAY.....RS 300/-
- (2) OVERSEER STRENEEVASA IYER.....400/-

BOTH THESE MEN ARE LOCATED AT HEAD WORKS, AND THE SUPERVISOR'S
 PAYMENTS MIGHT JUST AS WELL BE MADE (AS INDEED THEY VERY
 OFTEN ARE) FROM THE EXECUTIVE ENGINEER'S OFFICE - AND IT
 WAS EXPLAINED TO THE EXECUTIVE ENGINEER HOW DESIRABLE IT
 WAS GENERALLY BEEN FOUND, TO AVOID IMPRESTS AS MUCH AS
 POSSIBLE. THE ACCURACY OF THE EXECUTIVE ENGINEER'S TREASURY
 DRAWING ACCOUNT BALANCE ON THE 30TH SEPTEMBER 1883, WAS
 PROVED.

4. THE IMPREST ACCOUNTS CANNOT BE SAID TO BE IN ORDER -
 VOUCHERS SHOW NOT THE SLIGHTEST SIGN OF VERIFICATION BY
 ANYONE - THE MANNER OF RECOUPMENT OF THE IMPREST HAS NEVER
 BEEN SPECIFIED. THE TOTALS HAVE NOT BEEN CARRIED OVER NOR
 DO THE CALCULATIONS APPEAR TO HAVE BEEN CHECKED - THE EX-
 PENDITURE HAS BEEN ERRONEOUSLY ALLOCATED. INSTRUCTIONS

WERE

WERE GIVEN TO THE ACCOUNTANT FULLY DESCRIPTIVE OF WHAT IS REQUIRED.

5. THE DIVISIONAL CASH BOOK IS ALTOGETHER MISUNDERSTOOD BUT I MUST FIRST EXPLAIN THAT THE CASH BALANCE OF THIS DIVISIONAL OFFICE- THE CASH IN CHEST, IS OFTEN AS MUCH AS RS 3000/- OR EVEN RS 4000/- THIS IS IN THE CUSTODY OF THE HEAD CLERK (RS 60/ PER MONTH) WHO MAKES ALL PAYMENTS-BILLS ON WHICH PAYMENT IS MADE DO NOT AT PRESENT BEAR THE WRITTEN ORDER OF THE EXECUTIVE ENGINEER TO PAY-NOR IN SOME CASES IS THE ACKNOWLEDGMENT OF THE PAYEE WHAT IS DESIRABLE. PAYMENTS ARE MADE ALMOST ENTIRELY IN CASH-THE HEAD CLERK PAYS IN THIS WAY ABOUT RS 9000/- PER MONTH FOR LABOR ALONE. CONTRACTORS ARE SAID TO BE AVERSE TO RECEIVING CHEQUE PAYMENT-POSSIBLY FROM THE LONG DISTANCE THEY ARE FROM A TREASURY.

THE CASH BOOK WILL FROM THESE CIRCUMSTANCES TAKE AN IMPORTANCE EVEN MORE THAN USUALLY PARAMOUNT- AND IT WAS VERY STRONGLY URGED ON THE EXECUTIVE ENGINEER (1) THAT THERE SHOULD BE A REGULARLY CONSTITUTED CASHIER (DULY SECURITIZED) TO DO THE WORK AT PRESENT DONE BY THE HEAD CLERK. (2) THAT THEN THE ABOLITION OF THE SUPERVISORS IMPREST WOULD BE WELL WITHIN PRACTICAL POSSIBILITY (3) THAT TOO MUCH SCRUTINY CAN HARDLY BE GIVEN TO THE CASH VOUCHERS, NOT ONLY BY THE ACCOUNTANT BUT BY THE EXECUTIVE ENGINEER HIMSELF AT ODD TIMES- TO SEE THAT EVERYTHING IS BEING DONE METHODICALLY AND THAT THE POSSIBILITY OF FRAUD IS REDUCED TO A MINIMUM. (IT MAY BE HERE STATED THAT NO VOUCHER SEEN AT THE INSPECTION BORE ANY SIGN OF THE ACCOUNTANT'S VERIFICATION, AND THAT IN THE CASE OF THE MUSTER

30/1/4
MUSTER ROLLS (LABOR PAYSHEETS) THE USUAL CERTIFICATE OF THE LABOR HAVING ALL BEEN PAID (CODE PARA 2104) WAS OMITTED). (4) THAT THE CASHIER, OR THE MAN WHO MAKES THE PAYMENTS AND KEEPS THE KEYS OF THE CHEST, SHOULD KEEP THE DIVISIONAL CASH BOOK- AND (5) THAT THIS BOOK SHOULD UNDERGO EVERY DAY- AT THE CLOSE OF THE DAYS TRANSACTIONS,- A THOROUGH AUDITING BY THE ACCOUNTANT WHO SHOULD TAKE EVERY VOUCHER IN TURN, SEE THAT IT IS IN ORDER IN EVERY RESPECT, AND THEN THAT IT IS ENTERED IN THE CASH BOOK- THEN INITIALLING THE VOUCHER WITH THE DATE OF VERIFICATION- THIS PROCESS WOULD GIVE THE CASHIER REGULAR CLEARANCE AND KEEP THE RESPONSIBILITY IN THE RIGHT PLACE, AT THE CLOSE OF THE DAYS AUDITING THE ACCOUNTANT WOULD PUT HIS INITIAL AGAINST THE LAST TRANSACTION AUDITED, AND THE EXECUTIVE ENGINEER WOULD BE INVITED OCCASIONALLY TO SATISFY HIMSELF OF THE CORRECTNESS OF EVERYTHING AND INITIAL THE AMOUNTS CARRIED FORWARD FROM PAGE TO PAGE- CORRECTIONS, ETC. THE PRESENT PROCEDURE IS QUITE UNSATISFACTORY, THE HEAD CLERK KEEPS A ROUGH RECORD OF ALL PAYMENTS- THIS IS NEVER AUDITED AND ITS CONTENTS ARE TRANSCRIBED INTO THE DIVISIONAL CASH BOOK SOMETIMES ONCE A WEEK ONLY- GENERALLY EVERY FOUR OR FIVE DAYS- BY THE ACCOUNTANT, WHO SAYS THAT WHEN THIS TRANSCRIBING IS GOING ON HE CHECKS THE VOUCHERS; BUT HE HAS LEFT NO SIGN OF SUCH CHECK.

IT MAY BE STATED HOWEVER THAT SO FAR AS THE APPEARANCE OF THE DIVISIONAL CASH BOOK GOES, IT IS NEAT- AND ONLY WANTS THE CERTIFICATE OF COUNT OF CASH, TO LOOK EXACTLY LIKE THE GENUINE ARTICLE. UNLESS HOWEVER IT IS A DAILY RECORD OF ACTUAL EVENTS- THE CASH BOOK LOSES A GREAT DEAL

OF ITS INTEGRITY AND USEFULNESS, AND THE ACCOUNTANT SHOULD HAVE KNOWN BETTER THAN TO LET MATTERS OF THIS IMPORTANCE FALL ENTIRELY UPON THE HEAD CLERK AS THEY (CASH ACCOUNTS) APPARENTLY HAVE.

6. A SLIGHT ALTERATION OF THE PRESENT INITIAL ACCOUNTS PRACTICE, WAS RECOMMENDED- IN ORDER TO REDUCE THE WORK AND MINIMISE TEN-DAY REPORTS; AND THE WORK ABSTRACTS NEED THE FOLLOWING ATTENTION- NAMELY THAT IN PART IV ALL PARTICULARS OF MANUFACTURE OUTLAY AND OUTTURN SHOULD BE QUITE ELIMINATED FROM THOSE OF MATERIALS AT SITE- IN FACT THE FORMER SHOULD HAVE A SEPARATE WORK ABSTRACT OF THEIR OWN, FOR EACH MANUFACTURING OPERATION, AS PRESCRIBED IN CODE PARA 2142 ET SEQUITUR- ALSO SHOULD THESE WORK ABSTRACTS AFTER FINAL COMPLETION, BE EXAMINED AND SIGNED BY THE EXECUTIVE ENGINEER HIMSELF AS SPECIALLY LAID DOWN IN CODE PARA 2247. AT PRESENT THE MANUFACTURE ACCOUNTS ARE RECEIVING SOME ATTENTION, BUT THE PRESENT PRACTICE OF DEBITING SUCH OUTLAY TO MATERIALS AT SITE IN THE REGISTER OF WORKS SHOULD BE AT ONCE DISCONTINUED AND CODE PARAS 2235 AND 2254-55 OBSERVED. AS REGARDS THE MATERIALS AT SITE THERE SHOULD BE THE UTMOST VIGILANCE IN KEEPING ALL SUCH MATERIALS PROPERLY ACCOUNTED FOR AND PERIODICALLY VERIFIED AND THE TRANSACTIONS IN THEM, IN THE INITIAL ACCOUNTS, MUST BE VERY SHARPLY CHECKED BY THE ACCOUNTANT HIMSELF- IT WOULD NOT APPEAR THAT THIS HAS BEEN DONE HITHERTO, BUT THERE WILL NOW BE NO DIFFICULTY- FULL INSTRUCTIONS HAVING BEEN GIVEN.

7. THE MATERIALS AT SITE ARE THUS PLACED:-

(1)	CAUVERY HEAD SLUICE.....	RS 27670.
(2)	VENNAUR HEAD SLUICE.....	2237.
(3)	CONSTRUCTING EXECUTIVE ENGINEERS BUNGALOW.....	867.
		RS 30774.

351/4
THE CAUVERY HEAD SLUICE (1) HAS NOT REALLY SO MUCH AT SITE AS ALL THIS, BUT THERE HAVING BEEN NO STOCK SANCTIONED ALL STORES FOR GENERAL PURPOSES HAVE GONE TO TEMPORARY DEBIT OF THE MATERIALS AT SITE ACCOUNT OF THIS WORK, PENDING FINAL USE- THERE IS NO DOUBT THAT IT IS NECESSARY TO HAVE STOCK IN THIS DIVISION FOR A TIME, AND IT WOULD BE BETTER TO AT ONCE GET A CERTAIN STOCK RESERVE SANCTIONED, AND OPEN STOCK ACCOUNTS, TO PREVENT CONFUSION AND IRREGULARITY.

8. A DIVISIONAL RATE BOOK IS SAID TO BE UNDER PREPARATION IN ACCORDANCE WITH CODE PARA 1075.

9. IN THE CONTRACTORS' ACCOUNTS THERE IS A SUM OF RS 100/ DUE TO ONE RAMALINGA PILLAY SINCE MARCH 1883, WHICH IS BECAUSE THE MAN'S WORK IS STILL INCOMPLETE. THERE ARE NO DISPUTED ACCOUNTS. CONTRACTORS WILL BE INVITED TO INITIAL THEIR ACCOUNTS IN THE EXECUTIVE ENGINEERS LEDGER IN TOKEN OF CORRECTNESS.

10. OUTLAY ON TOOLS AND PLANT AMOUNTS TO RS 11,722/ WHICH IS NOT YET COVERED BY A SANCTIONED ESTIMATE, THIS BEING REGULARISED HOWEVER.

and
11. THE MISCELLANEOUS ADVANCES ACCOUNT, DEPOSITS SCHEDULE ARE IN A SATISFACTORY STATE.

12. THE ACCOUNTANT IS REGARDED AS HAVING SOMEWHAT MIS- UNDERSTOOD HIS DUTIES AND RESPONSIBILITIES IN THE EXECUTIVE ENGINEERS' OFFICE- HE NOW UNDERSTANDS THEM, AND THAT AS THE EXECUTIVE ENGINEERS' OFFICE MANAGER HE MUST TAKE COMMAND OF THE BOOK-KEEPING AND ACCOUNTING, AND OF ALL OFFICE ESTABLISHMENT, AND OFFICE ECONOMY, TAKING THE EXECUTIVE ENGINEERS ORDERS ON EVERY POINT HIMSELF, AND NOT THROUGH ANY

110.3
ANY CLERK, BY SHEWING WITH ZEAL, HIS ABILITY TO KEEP THE
OFFICE IN ORDER, IT WILL, FREE THE EXECUTIVE ENGINEER FROM
MUCH PETTY CARE AND ANNOYANCE- IN FACT IT IS ESSENTIAL
THAT THE ACCOUNTANT WITH THE EXECUTIVE ENGINEERS PERMISSION
SHOULD AT ONCE SET THE CASH BOOK IN ORDER AND REARRANGE
THE WORK OF THE OFFICE CLERKS - IN FUTURE EVERYTHING THAT
IS NECESSARY SHOULD BE ALWAYS BROUGHT TO THE EXECUTIVE
ENGINEERS NOTICE IN TIME.

THE EXECUTIVE ENGINEER WAS UNDERSTOOD TO CORDIALLY
AGREE TO THE SUGGESTION REGARDING A CASHIER, AND THERE
WAS SAID TO BE A STOREKEEPER ALREADY ON THE STAFF.

Trasher copy
13th October 1883 }

[SIGNED] H. RAINIER.
BY EXAMINER P.W. ACCOUNTS.

[TRUE COPY]

Magayner
HONY ASST EXAMINER P.W. ACCOUNTS.

3071
9

9154

Govt. of (1883) Madras.

PUBLIC WORKS.

17-11-21

1111

Dated

Reco.

Encl.

G. O., 30 Oct. 1883. No. 3071

NO.

Inspection

Passing orders on the notes
of the Quarry
& Venuar Regulations
Division Office by the
of Ex. P.W. Accts.

203

103/1

Encl. Recd. P.W. Accts.