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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

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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

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 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 securitied 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.

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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.)

Major, R.E.,
Under Secy. 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. *Encl.*

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

JANUARY.

Nos. 284-285.

Kistna Eastern Division.

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

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

15th November 1881, No. 2836 W.

General.
Account.

Read the following paper:—

No. 73. Office Note from Examiner of Public Works Accounts, Madras, dated 28th September 1881, No. 650.

I beg to submit two copies of a draft of Rules, with illustrative forms, for the accounts of Sub-divisional Workshops, such as those attached to the Nellore and Kistna Eastern (Bezváda) Divisions.

2. There are no Rules in the Code applicable to the system of accounts in such shops, and our ordinary forms are totally unsuited.

3. I have sent these to the Executive Engineers of the above divisions for their opinion, as they have the advantage of being able to practically test the proposals and to point out where modifications are necessary.

4. I shall be glad to be favored with your opinion and remarks, so that before submitting the proposals to the Code Committee I may have the benefit of the united opinions to revise the draft where desirable.

No. 73-A. Office Note from Secretary to Government, Public Works Department, dated 30th September 1881, No. 542.

No. 73-B. Office Note from Examiner of Public Works Accounts, Madras, dated 9th November 1881, No. 794.

Your Office Note No. 542 of 30th September 1881.

Replies have been received from the Executive Engineers in charge of the Sub-divisional Workshops, Nellore and Bezváda, and I send the papers with their remarks and my rejoinders for your information.

Executive Engineer, Kistna Eastern Division, letter No. 2252 A., dated 25th October 1881, with twelve enclosures.

Examiner's rejoinder to above, No. 752 S.E., 2nd, dated 7th November 1881, in original.

Executive Engineer, Nellore Division, memorandum on proposed procedure for accounts of Sub-divisional Workshops, with nine enclosures.

Assistant Examiner's memorandum marked A.

2. The Executive Engineer, Kistna Eastern Division, accepts the proposed Rules.

3. The Executive Engineer, Nellore Division, raised several objections as you will perceive, but these were rather with reference to the (very crude) practice obtaining at Nellore, than to the system as a system. The Assistant Examiner took the proposed Rules to Nellore and discussed them fully with the Executive Engineer, and the result of the discussion is recorded in the paper marked *A*.

4. The main point at issue is whether private work is to be undertaken after an advance or deposit has been obtained, or is to be paid for only when the work is

completed. I have modified paragraph 21, interpolating "as a rule," and this leaves it free to Executive Engineers to do as they please.

5. It is impossible to adopt a system which is not open to criticism according to the caprices of one person or another, but neither officer considers the proposals unfeasible, and as far as I have reconsidered them, after giving weight to the criticisms elicited, I think the system could not be simpler, nor more concise, nor requiring details which are not already, in some form or other, necessarily kept. The text has been altered to meet certain representations, but the forms, in my opinion, require no modification. I shall be glad if you will now take such steps as you may consider necessary to obtain final approval for the adoption of the proposed rules.

No. 74. ORDER THEREON, 15th November 1881, No. 2836 W.

THE Government accept the proposals of the Examiner, Public Works Accounts, and direct the adoption (as modified) of the "Rules of Procedure for Accounts of Sub-divisional Workshops." Private work should be paid for before or at time of delivery of goods.

(True Extract.)

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

To the Superintending Engineer, ~~First~~ Circle.
" " " Second Circle.
" Examiner of Public Works Accounts, with twenty-five enclosures.

Exd. S. T. Austin.

Spare Copies

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GENERAL.
ACCOUNT.

Govt. of [1881] Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
FIFTH CIRCLE,

&c., &c., &c.

Dated November, 1883.

Issued

Recd.

Encl.

G. O., 15th November 1881, No. 2836 W.

NOVEMBER.
Nos. 73-74.

Rules of Procedure for Accounts of Sub-Divisional Workshops.—Directing the adoption (as modified) of the —.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

3rd March 1882, No. 553 W.

General.
Account.

Read the following paper :—

No. 21. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th February 1882, No. 222 W.

I HAVE the honor to submit, for information and orders of Government, Notes of Inspection by Mr. Godfrey, Examiner, of the Office of the Executive Engineer, Kistna Eastern Division.

PARAGRAPH 8.—Work abstracts should be prepared in the divisional office if it is possible. The sub-divisional officers should send their ten-day reports punctually, together with all vouchers, &c., when they submit copies of their cash-books, or their imprest accounts. If they were relieved from the compilation of the work abstracts they would have more time to see to the proper record of information in the initial accounts, and the correct and punctual submission of these should facilitate the preparation of the abstracts at head-quarters. I do not think it would take up more of the Accountant's time than that now occupied in making out rough statements, and it would enable the register of works to be properly entered up, and thereby enable work vouchers to accompany the monthly accounts.

PARAGRAPH 9.—No materials should have been charged to sub-heads of work that were not used in that sub-head. If they were available for issue to contractors the value should have remained against the sub-head 'materials at site.'

PARAGRAPH 10.—It is of little use now to prepare the stock return to 30th September 1881. The stock verification ordered by Government to be completed on 31st March 1882 will show the actual state of the stock in the division. The delay which has occurred in submitting the half-yearly returns shows the absolute necessity of posting from the monthly returns with punctuality, and the Executive Engineer should see that this is done henceforward, so also the posting of the half-yearly returns for tools and plant.

PARAGRAPH 13.—Previous procedure was quite erroneous. No advances should be taken for work to be done for other divisions. The work that passes through the workshops will remain under stock manufacture till completed. On completion it should be credited to the sub-head manufacture and debited to the sub-head miscellaneous under stock, pending adjustment by debit in transfer to the division for which the work has been done and credit to stock. Sales of ordinary stock articles will pass through the stock purchases and sales account as laid down in Code rules. Advances that may be received from private individuals for work to be done in the shops should be credited to 'deposits,' which head will be relieved when the article is completed and delivered by debit to deposits and credit to stock. To clear the improper credit

to stock purchases and sales the advances received for work *to be done* for other divisions should be refunded to those divisions by transfer adjustment. When the work is finished the divisions concerned can be billed in ordinary course. Advances which it is known will not be used, owing to work having already been finished leaving a balance in hand, or owing to work being countermanded, should also be refunded to the divisions which gave the advances originally, so that credit may be afforded to the heads previously debited.

PARAGRAPH 15.—It is impossible for me to suggest any arrangements for a proper check without being fully cognisant of the executive details of management and procedure. The Executive Engineer can best arrange for this from his personal experience of the system obtaining, and can say whether the suggestions in the report are practicable.

PARAGRAPH 16.—The old outstandings in the miscellaneous advance account should be adjusted at once.

PARAGRAPH 17.—The excess earnings are perhaps the result of excessive charges for the use of the punts, &c. It is for Executive Engineer to consider whether this is desirable.

REPORT of Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer, Kistna Eastern Division, on the 9th and 10th February 1882.

1. The Executive Engineer is J. D. Grant, Esq., and the Accountant is K. Jaganatham Puntulu.

2. The Accountant was unavoidably prevented from being present at the time of the inspection.

3. The office was last inspected on the 21st and 22nd July 1881.

4. There are three sub-divisions :—

(1.) *Head-quarters*, in charge of the Executive Engineer, under whom is one Imprest-holder, P. Vencata Subbayah Chetty, for Rs. 500.

(2.) *Northern Sub-division*, in charge of Mr. G. B. Lambert, Assistant Engineer, who has a drawing account and keeps a cash-book.

Imprest-holder, Mr. D. S. Newman, Overseer, for Rs. 200.

(3.) *Southern Sub-division*, in charge of Mr. C. M. Smith, Assistant Engineer, who has a drawing account and keeps a cash-book.

Imprests.—Mahomed Cossim Saib, Sub-Engineer ... ... Rs. 50
Mr. Joyce, Overseer ... ... „ 350
A. V. Runga Row Naidu, Overseer ... ... „ 120

5. Sergeant Humbly, in charge of the Workshops, keeps a regular cash-book in which cheques drawn by the Executive Engineer in his favor are brought to account under 'transfers within the division.' Cheques issue from the Executive Engineer upon Sergeant Humbly's application to meet known demands, and the payments are promptly made and charged to 'stock manufacture.'

6. A cashier, who was appointed three months ago, keeps the divisional cash-book. He is also in charge of the office chest, and makes petty payments. The chest is an iron one with one lock and duplicate keys, one in charge of the Executive Engineer and the other with the cashier.

7. The divisional and sub-divisional cash-books and the imprest accounts are all correctly and well kept.

8. The works abstract which are prepared by the sub-divisional officers are not, as a rule, received punctually in the divisional office. The schedules of expenditure are posted from an abstract of the cash, stock, and adjustment books, and the monthly accounts are sent to the Examiner before the register of works has been completed. If the works abstracts were received by due date there should be no difficulty in completing the register of works before the preparation of the schedules of expenditure.

9. The register of works was found to be correctly kept, and up to date except for the work 'constructing quay wall in the creek,' for which outlay to the end of October only had been posted up. This was stated to be for want of information as to the particular sub-heads of the work from which certain materials had been issued to contractors. It was explained that the value of the materials might have been deducted from 'materials at site' pending receipt of the required information, and that the register of works should have been so posted.

10. The balance of stock on the 31st December 1881 was Rs. 49,083-10-7, against a sanctioned reserve of Rs. 48,000.

Stock Balance.	Rs.	A.	P.	Sanctioned Reserve. Rs.	A.	P.
Small stores	1,883	4	7	1,000	0	0
Building materials	4,141	2	8	5,000	0	0
Timber	13,174	5	5	20,000	0	0
Metals	14,402	13	10	9,500	0	0
Fuel	494	5	2	.....		
Painter's stores	1,071	10	9	.....		
House fittings	256	12	10	.....		
Miscellaneous	7,064	13	4	4,500	0	0
Manufacture	6,320	11	7	8,000	0	0
Land and kilns	273	10	5	.....		
	49,083	10	7	48,000	0	0

The principal excess was under metals, but this will be reduced by the writing off of the loss, Rs. 4,604-7-0, on the book value of iron transferred to the Presidency Stores, as sanctioned in G.O., No. 213 W., of 26th January 1882. This adjustment will bring the total value of the stock within the total reserve limit; but there will still be excesses under 'small stores' and 'miscellaneous.'

The monthly return of receipts and issues of stock is correctly prepared, but the half-yearly return has not been posted up monthly as it should be. This omission has thrown much extra work on the office, as the half-yearly returns for the periods ending 31st March and 30th September 1881 have had to be written up. The half-yearly return for March 1881 has lately been sent to the Superintending Engineer, and that for September 1881 will be ready in March 1882, *i.e.*, very little before the one for the following half-year will have become due.

11. The outlay on manufactures is correctly recorded. The following operations are in progress :—

	Outlay to 31st December 1881 Rs.	A.	P.	Outturn to 31st December 1881. Rs	A.	P.
Stone manufacture at Bezvada and Secta-nagaram	9,480	15	5	9,396	14	8
Lime at do. do.	571	8	2	657	6	0
Lime do. at Ampapore	1,655	10	10	1,334	0	5

The sanctioned estimate for the manufacture of stone and lime in the division during 1881-82 amounts to Rs. 9,500. There is a debit of Rs. 273-10-5 under land and kilns which is being worked off.

12. The half-yearly return of tools and plant for the period ending 30th September 1881 is long overdue. It will be completed at an early date. This, like the half-yearly stock return, should be written up every month. Count of tools, &c., was made at head-quarters in April and May 1881, and in sub-divisions from August to October 1881.

13. The schedule of stock purchases and sales shows an item at credit of Rs. 9,135-3-4 as on account of the Workshop. This is not correct, as some of the component items included under this head are credits to stock purchases and sales for works which are not to be carried out by the Workshop. The credits for works to be done by the shop should be separated from those to be otherwise adjusted than by Workshop outturn. If any of the works on account of which credits remain in this schedule are not likely to be carried to completion, the necessary debit should be given to stock purchases and sales by credit to revenue. It is stated that this large item of credit to stock purchases and sales originated in the practice, now obsolete, of crediting under this head the unexpended balance of the grant for repairs. If this was the case it would be advisable to fix a date for the completion of the several works on account of which the credits appear, and on that date to debit stock purchase and sales and credit revenue with the unexpended balances—fresh sanctions being obtained for the completion of the works, in ordinary course, under existing rules.

14. The new procedure and forms for the accounts of Sub-divisional Workshops have been introduced by the Executive Engineer in the Bezvada Workshop, and are found to work satisfactorily. The "abstract of expenditure charges and outturn" for December 1881 was examined, and the expenditure was found to agree with amount at debit of Workshop under "stock manufacture." The percentages for "general charges" were correctly allocated, and compared with the actuals, as provided for in the form.

15. Some systematic method of scrutinizing the navigation receipts appears to be necessary At present only the forms for licenses, in duplicate, are kept for cargo boats, rafts, passenger

boats and pleasure boats. A register should be maintained in which should be entered under each class of boat, &c., as the licenses are granted, the tonnage and number of boat, &c., and the amount received, which should be compared with the receipts brought to account in the cash-book. A similar record should be kept and check made of all tolls collected in the division. The originals of the toll tickets being on collection compared with the entries in the register; and with this view the originals of all tickets for journeys extending into the Godávari canals should be obtained from the officers concerned. This register would be useful for comparing from year to year the fluctuations in the different sources of navigation revenue.

16. The schedule of miscellaneous advances shows an item of Rs. 24-9-3, being the unrecovered balance of advances to coolies for body-cloths since December 1880. This item should be adjusted. There are two items of Rs. 338-2-8 and Rs. 189-5-9 of advances to punt lascars and charges by the Buckingham Canal Division, respectively, for the conveyance of stock and tools and plant to Madras. These items should have been charged direct to head of account concerned pending sanction of estimates, and should have been entered in the divisional objectionable items statement. A sum of Rs. 50, being the salary of an Apprentice Supervisor, chargeable to the Educational Department, has been through an oversight paid by the Executive Engineer and charged to miscellaneous advances. This will be recovered and adjusted at an early date.

17. The deposit schedule shows a balance of Rs. 1,952-9-5, on account of the earnings of punts and wages of lascars, at the end of December 1881.

	Rs.	A.	P.
The total earnings from punts to the 31st December 1881 were	7,356	9	7
And do. charges do. do.	4,458	2	6
	2,898	7	1
Balance as per Deposit Account ...	1,952	9	5
Bills outstanding	945	13	8

It would be desirable to close this account at the end of each year by crediting the balance to revenue, as the charges seem to be well within the amount of receipts.

18. A register should be kept of securities deposited, showing the description of security and in whose custody kept, &c.; and if in cash and deposited in the Savings' Bank, a note of the amount, date of payment into bank and reference to the pass book should be made. There are two cash deposits, one by the cashier and one by the Storekeeper, both paid into the Savings' Bank, and for which the pass books are retained.

19. Service books were said to be kept for all for whom they are required, and to be complete.

(Signed) F. E. GODFREY,
Examiner, Public Works Accounts.

No. 22. ORDER THEREON, 3rd March 1882, No. 553 W.

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

2. Special attention should be drawn to the Examiner's remarks on paragraphs 15 and 17 of the report.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

360/80

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
SECOND CIRCLE,
&c., &c., &c.

Dated March, 3rd.

Issued.

Recd. *Encl.*

G.O., 3rd March 1882, No. 553 W.

MARCH.
Nos. 21-22.

Notes of Inspection by the Examiner of Public Works Accounts of the Office of the Kistna Eastern Division, communicated to the Superintending Engineer, Second Circle, with remarks.

14TH SEPTEMBER 1882, No. 2377 W., PUBLIC WORKS.

3 40
5

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 107.

READ—the following paper:—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th September 1882, No. 84 W.

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

Paragraph 4.—The Executive Engineer should note for future guidance the remarks at the close of this paragraph.

Paragraph 5.—Nominal muster rolls must be submitted with the cash-books. Unless this is done there is no voucher from which the payment entered can be checked by the head-quarter office. To obviate the preparation of duplicates of these muster rolls two courses are practicable:—

I. The cash-books to which they form vouchers should be checked with the rolls as soon as they are received by the divisional office, and the rolls can then be returned to the sub-divisions.

II. If the above (I) is found inconvenient, the sub-divisional office requires to keep a copy of Part II only, from which can be obtained all necessary details for "arrears," and the muster roll could be filed in the divisional office.

Of course this applies only when work abstracts are prepared at sub-divisional offices. If they are compiled in the divisional office, muster rolls must of necessity be sent there.

Paragraph 6.—The value of work done should always be shown in the work abstracts as well as that of work paid for. It is for the Executive Engineer to consider whether the preparation of the work abstracts can best be carried out by sub-divisional offices or at head-quarters. It might possibly expedite their preparation if the extra clerks, assigned apparently for the work in the former, carried it out in the latter; the punctual submission of muster rolls and ten-day reports would enable this to be done during the month, and possibly the sub-divisional accounts would then be completed sooner than they are at present. However the trial the Executive Engineer proposes to give to the arrangement will allow him to come to a decision.

Paragraph 8.—The correct procedure must be followed. It is of great importance that the initial stock returns should be clear and accurate.

Paragraph 9.—This matter is already under consideration of Government upon the Superintending Engineer's representation.

Paragraph 11.—The adjustment of items referred to in paragraph 13 of last report should be carried out without further delay. The proposals for the check and scrutiny of navigation receipts should have Executive Engineer's consideration.

Enclosure.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the office of the Executive Engineer, Kistna Eastern Division, on the 16th August 1882.

1. The division was last inspected on the 9th and 10th February 1882.

2. The Executive Engineer is J. D. Grant, Esq., and the Accountant, K. Jaganatham Puntulu.

(1.) Mr. A. R. Boyle, Assistant Engineer, is in charge of the head quarters sub-division and the workshops, under him the Anicut Superintendent has an imprest of Rs. 500.

(2.) Mr. A. M. Foord, Assistant Engineer, is in charge of the northern sub-division and has two imprest holders under him.

(3.) C. Mahomed Kasim Saib, Honorary Assistant Engineer, is in temporary charge of the southern sub-division, under him are three imprest holders.

Each of the sub-divisional officers has a drawing account with the treasury. In addition to the imprest holders, referred to in (3) above, the sub-divisional officer himself has an imprest of Rs. 50. This is irregular; the imprest should have been withdrawn as soon as he received charge of the sub-division. Steps have been taken to remedy the irregularity. The Superintending Engineer has an imprest of Rs. 100 under the Executive Engineer.

4. The *cash-book* is up to date and neatly kept; totals brought forward should be initialled as well as those carried over. It is ordinarily written up by the Cashier, with the exception of the entries in column head in cash abstract book which are filled in by the Accountant. The Cashier is, however, at present absent making payments on emergent works, and the care of the divisional cash-chest and also the writing up of the cash-book has been entrusted to the Accountant as a temporary measure. In current month the cash-book shows a credit to Provincial Revenue on account of the value of certain lost tools, recovered by the Executive Engineer, Kistna Western Division, from the responsible person, and remitted in cash to the Kistna Eastern Division. The procedure here involved is irregular. The amount should either have been adjusted through the transfer accounts of the department, or, considering the nature of the recovery, credited to Revenue direct in the cash-book of the *Kistna Western Division*. An intimation of the transaction only being afforded to the Kistna Eastern Division.

5. *Sub-divisional cash-books* and *imprest accounts* are correctly kept. In some cases nominal muster rolls were not sent till long after the submission of sub-divisional cash-book, in fact till all arrears had been finally cleared off. Consequently for the time being there was no voucher to support the payment for daily labor. It was argued that if muster rolls were invariably submitted with cash-books, duplicate copies would have to be kept by the paying officer for reference till arrears had been cleared off, thus considerably increasing clerical labor in sub-divisional offices. Further, that the submission of muster rolls for purposes of check was next to useless, inasmuch as they themselves could not be subjected to any check, and that the only effectual check on work done by daily labor was established, not by the submission of muster rolls in support of each payment, but by a comparison of the executed with the estimated rate. There is certainly much truth in this, but it seems to me that any relaxation of the rules requiring the due submission of muster rolls is unadvisable, and that since it is essential that the document should be carefully, systematically and regularly maintained (*vide* Code, Chapter XII, paragraph 1,475) nothing can be more conductive to effect this than the scrutiny it undergoes in the divisional office.

6. *Work Abstracts* are on the whole correctly prepared. It was noticed, however, that in some cases the *value* of labor employed was not included in the total value of work done, till one or two months subsequent to that in which the labor was entertained, in fact till it had been paid for. This is a serious irregularity and should be promptly stopped. Work abstracts are still prepared in sub-divisional offices. In favor of the continuance of this arrangement the Executive Engineer states that sub-divisional officers are provided each with an extra clerk to prepare their work abstracts, that as two of the three sub-divisional offices are at head-quarters information and instruction can readily be obtained from the divisional office, that in the case of the third sub-division the clerk may be brought into the divisional office at any time for instruction if necessary, and, lastly, that he considers any increase to the already heavy accounts work of the divisional office is to be avoided if possible. Facts, however, tend to prove that it is not *instruction* which sub-divisional clerks require, but rather a reduction in the clerical labor which they have at present to get through. This will be seen from the foregoing paragraphs, where it has been pointed out, that work abstracts are generally well prepared; but that sub-divisional accounts are submitted late, and nominal muster rolls are retained when arrears are due to avoid making a second copy.

No attempt has yet been made to prepare work abstracts in the divisional office. The Executive Engineer has, however, stated his intention of giving the suggestion a trial, and of then making a further report on its working.

Sub-divisional accounts are still submitted late, and until this is remedied it is vain to look for the submission of the divisional accounts by due date.

7. The *register of works* was posted to end of June only, under ordinary circumstances it should also have been posted for July. The delay was due to the late submission of work abstracts by sub-divisional officers.

Stock Accounts.

8. Form No. 12 (daily account of receipts and issues) has only been lately opened out. It was noticed that issues to works were invariably shown against the head 'transfers within division' instead of against the works to which they were issued, as was done in Form No. 10 (monthly abstract of issues) and consequently no agreement could be made between the forms. In Form No. 10 works were entered indiscriminately instead of by departmental and service heads, the stock abstract book could not therefore be readily posted and checked.

9. The last half-yearly return of stock shows several items which have quantity only against them without any value, and some value without any quantity. The former represent profits by sales at enhanced rates. Code, paragraph 1,301, authorizes issues at enhanced rates, but they should not be permitted to be abnormally high. The latter represent losses by sales of unserviceable and surplus articles. Superintending Engineer's orders regarding the adjustment of the differences have been applied for.

10. The *Workshop Accounts* are in good order and up to date. The percentage charges for private works are fixed at 20 per cent. on the net *estimated* cost of the works, those for Government works at 10 per cent. on the net *actual* cost.

11. With reference to report on last inspection the following remarks may be made:—

Paragraph 10.—The total balance at debit of stock is not well within the reserve limit. There are however excesses under the sub-heads 'small stores,' 'painters' stores,' and 'house fittings;' steps are being taken to work these off. Stock returns for past half-years have been rendered. That for current half-year is posted up to date.

Paragraph 11.—Of the sum of Rs. 273-10-5 at debit of 'land and kilns' a portion, Rs. 47, has been adjusted in July. It is stated that no difficulty is anticipated in adjusting the difference.

Paragraph 12.— Half-yearly returns of tools and plant are now up to date.

Paragraph 13.—Of the sum of Rs. 9,135-3-4 a balance of Rs. 4,101-6-6 still remains unadjusted. This represents advances made by the division to the workshops for work to be done. As it is known to what works the greater part was originally charged, adjustment should be made as early as possible.

Paragraph 15.—A register similar in form to that maintained in the Godávari divisions has been opened out. Only licensed cargo boats have however been entered in it. Other classes of boats and rafts as well as tolls should be similarly entered. With regard to the manner in which check in each case should be exercised, the most effective would be the following:—

In the case of *licenses* the Anicut Superintendent's cash-book together with, the register of boats licensed and book of duplicate licenses should be sent to the head-quarter's sub-divisional officer (under whose orders the Anicut Superintendent is and in whose accounts the receipts are credited) or to the divisional office, shortly after the close of each month. The register and cash-book should first be checked with the duplicate license tickets, and finally the cash-book should be checked with the amounts brought to credit in the sub-divisional accounts.

In the case of *tolls*, the memoranda of receipts sent in by Lock Superintendent together with returned toll tickets, should also be submitted. The memoranda should be compared with the toll tickets, and the register and cash-book with the memoranda, and finally the cash-book with the amounts brought to credit in the sub-divisional accounts.

Paragraph 16.—The items have been adjusted.

Paragraph 17.—The account was closed at the end of last official year and has now been opened afresh.

Paragraph 18.—No separate register is kept up, but the information is recorded on the deposit schedules in the place provided for the purpose.

12. *General remarks.*—The account work of the division is heavy, but is on the whole very fairly executed.

The books and returns not mentioned here are in good order.

No. 108.

ORDER—dated 14th September 1882, No. 2377 W., Public Works.

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

2. The special points noticed by the Examiner of Public Works Accounts should receive the Superintending Engineer's early 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. S. T. Austin.
Spare Copies

340/11

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

3408.

Dated September, 1882.

Recd. *Encl.*

G.O., 14th Sept. 1882, No. 2377 W.

SEPTEMBER.
Nos. 107-108.

Kistna Eastern Division Office.

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

Enclosure No 85

340 12

JUNIOR

NOTES OF INSPECTION BY MR.R.RATNER, DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION, ON THE 6TH. AND 8TH. JANUARY 1883.

1. THE DIVISION WAS LAST INSPECTED ON THE 16TH. AUGUST 1882.

2. THE EXECUTIVE ENGINEER J.D.GRANT ESQUIRE, AND THE ACCOUNTANT, R.JAGANATHAM PUNTULU, 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 NO. 2 ASSTT. ENGINEER (FOR WHOM C.MAHOMED CASSIM SAIB 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 SECURITIED CASHIER BEING IN CHARGE, AND WRITES THE CASH BOOK, WHICH IS OCCASIONALLY AUDITED BY THE ACCOUNTANT.

6. THE SUBMISSION OF SUB DIVISIONAL ACCOUNTS TO THE EXECUTIVE ENGINEER'S OFFICE

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 NAMELY:-

(A) 1 CLERK AT Rs.40 (ASSTT.ACCOUNTANT)
(B) 1 DO AT Rs.22 (CASHIER)
(C) 1 DO AT Rs.22.
(D) 1 DO AT Rs.12.

THESE ARE ALL SHARP MEN, AND BELIEVE THE ACCOUNTANT DOES 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 HEAD QUARTERS, 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,

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. SOH TALIBA OVERSEER C.A. BARREN FOR AN ADVANCE OF Rs.60, 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 PARA [illegible] OF THE INSPECTION REPORT ON THIS OFFICE, PROMULGATED WITH G.O.5[illegible] DATED MARCH 1882, THERE IS STILL Rs.400-8-0 (OF THE Rs.9,135-8-4; TO BE ADJUSTED. THIS AMOUNT IS SAID TO BE ONE WHICH WAS ORIGINALLY DEPOSITED WITH THE SHOPS, FOR THE MAKING OF SOME BRASS LINED BRICKMOULDS THEFT; 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 PENSIONABLE BUILDINGS WERE IN ORDER.

14.

14. THERE IS NO REGISTER OF INCOME DERIVED FROM TREES, WOOD, GRASS, FISHING, ETC.; 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 PARA 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, ETC. WAS DONE INTO. FOR PURPOSES OF ACCOUNT, THE FORM OF REGISTER NOW IN USE, and the procedure laid down AND THE PROCEDURE IN LAST REPORT SEEM SUFFICIENT. THE REGISTER NOW IN USE CONTAINS THE FOLLOWING COLUMNS :-

1. CONSECUTIVE NO.
2. BOAT NO.
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 IN THE EXECUTIVE ENGINEER'S OFFICE. ITS USE IS TO SHEW 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 OR WHICH PURPOSES, IT IS THOUGHT IMPORTANT

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 WAS SEEN NO NEED THAT ANY THING SHOULD BE DONE TO ENSURE EACH BOAT ITS PROPER PRIORITY OF REGISTRATION FOR LICENSE-AS THERE IS NEVER ANY BLOCK, AND RARELY 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.

DIVISION. THERE HAS BEEN THOROUGH VERIFICATION, AND THE NEEDFUL STEPS ARE TAKEN TO REGULARISE RATES; BUT PARA 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 CREDIT WILL BE FOR LONG CONSIDERABLY REDUCED.

23. THE MATERIALS AT SITE ACCOUNTS HAVE NONE OF THEM BEEN OPEN MORE THAN 2 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 PER CENTAGE, TO WORKS, MUST 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 CREDIT OF GENERAL CHARGES TO BE DISTRIBUTED AMONG UNFINISHED WORKS, WHEN THEY SHALL BECOME FINISHED. THE PER CENTAGE AT PRESENT AND HITHERTO IN FORCE IS :-

FOR GOVERNMENT WORK, 10 PER CENT.
FOR PRIVATE WORK....20 DO

THE CHARGE TO WORKS FOR MACHINERY USED UPON THEM, IS FIXED AT

AT THE RATE OF RS.3 PER DAY.

25. THE ACCOUNTS AS PRESCRIBED IN G.O.NO.2836 W DATED 11TH.NOVEMBER 1881 FOR WORKSHOPS HAVE NOT LONG BEEN IN USE. THEY SEEM TO BE WELL UNDERSTOOD BY G.SEETRAM TYPE 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 DESCRIPTORY 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!

MADRAS.
26TH.JANUARY 1883.

J. H. Rainier

DEPUTY EXAMINER P.W.ACCOUNTS,
MADRAS.

THE MANUFACTURE

WILL BE P

From.

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

811

340/16.

No. 167 W. Madras, 26th January 1883.

Sir,

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 Dy. 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 18, 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 Puntulu; 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 regularised 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 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 (P.W. 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 pointed out by the Examiner's Office in Audit Notes on the Accounts of August 1883 and it has been regularly noticed monthly since. The omission to act seems therefore to require special explanation.

(g) The amount (Rs.400-3-0) 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

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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 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 in communication with the Superintending Engineer and reported to the Examiner vide Code para 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 para 26 regarding the Schedule of Rates.

I have the honor to be,

Sir,

Your Most Obedient Servant.

K. G. Mantonald

Ag. Examiner P.W. Accounts.

Genl:
accts:

P.W.Co.f.763

No 340 W of 31 January 83

Communicates to the Supdg Engr Second circle for his guidance & direct attention of the Ex: Engr Kistna Eastern Divn to the points noticed by the Examiner of P.W. accts:

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

P.W.Department.

No.164W.

Dated 26th January 1883.

Recd.

Enclo.1.

Notes of inspection by Mr. H.Rainier Junior Dy.Examiner of the Office of the Executive Engineer Kistna Eastern Division. Forwards with remarks----

Eg. 2836. ft. 13:11.82
- 633. ft. 3.3.82
- 2377. ft. 14.9.82

Supdg Engr: Second circle:

Examiner P.W.A.

21

30/1/83

340/83

763

Govt. of (1882) Madras.

PUBLIC WORKS.

Dated

Rcvd. Encl.

Acted 1/2/83.

G. O. 31 - January 1883 No. 340-W

Nos. 284-285

Kistna Eastern D.

Passing orders on the Inspection Notes on the — submitted by the Exec. P. W. Accountant

40/3

Entd. in Receipt Regr.