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- (1) பக்கங்கவின் எண்ணிக்கை 20
(2) புதுக்கித் திருப்பிய நாள் 26-7-88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 7

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெரியபாளையம் துறை

அரசாணை எண். 2024W அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 16-8-1884.

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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16TH AUGUST 1884, No. 2024 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 9th August 1884, No. 44 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 Kistna Eastern division.

2. The remarks in paragraphs 6, 8, 9 and 10 show that the management of stock transactions is faulty still. The Superintending Engineer's attention is necessary to the depreciation in the timber account, and also to the continuance of the irregularities noticed in paragraph 10, with reference to the remarks on the same subject in last report (G.O., No. 275 W., dated 1st February 1884).

3. The periodical credits to the sub-head "Land and Kilns," instead of regular monthly adjustments (paragraph 12), must cause trouble in the end, for the outturn issued to works will have to be traced, that the works may be charged with their share of this periodical debit to the Manufacture Account which supplied such outturn. By monthly adjustments the rate put on the outturn would include the charge for "Land and Kilns," and such rate need only be varied at the Executive Engineer's discretion, half-yearly or even yearly, should the progress of outlay on manufacture show necessity.

4. The matter of paragraph 13 has been dealt with by this office.

5. The accounts work in this division is very heavy and the state of the office is on the whole satisfactory.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Eastern division, on the 30th and 31st July 1884.

The Executive Engineer, Mr. J. D. Grant, and the Accountant, K. Jaganatham Pantulu, were present.

2. The office was last inspected on the 16th January 1884 (*vide* papers printed with G.O., No. 275 W., of 1st February 1884).

3. Except that the northern sub-division is now under the Executive Engineer, and that Mr. C. A. Smith, Assistant Engineer, has charge of the head-quarters sub-division, the sub-divisional arrangements remain the same as last reported. The imprest of the Anicut Superintendent is now Rs. 800.

4. The Executive Engineer's cash-book is now well kept, and all the cash accounts may be described as in thorough order. The balance of the Executive Engineer's drawing account on 30th June 1884 was proved correct.

5. The register of works is well kept, and work abstracts were found to be properly prepared and neat; owing to temporary circumstances, the initial accounts have in some cases been received late, and a difficulty in obtaining petty contractors' receipts has retarded the submission of their accounts, but all this is said to be now remedied and punctuality is promised.

6. In the stock accounts it was found that there are virtually two Storekeepers, the Work-shops Storekeeper and the Anicut Superintendent; true that the latter would, as a rule, obtain all other than the produce of manufactures from the former, but in his (the Anicut Superintendent's) charge all building materials, as well as miscellaneous stock, are placed till issued.

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He has charge of such issues, and has the accounting for receipts, and yet keeps no daily register of receipts and issues. It is reasoned that no daily register of receipts is used because all the materials are the outturn of manufacture, which in every case is under the Anicut Superintendent's charge, and that no daily register of issues is necessary because on the top of the issue note for each item of stock issued, and as a summary of such, a monthly bill is sent for acceptance to each party supplied. Tracing several such items, it was found that the proper entry had been made in the "daily report of materials received" on the work concerned, but until the daily register of receipts and issues is adopted there must be room for omissions and errors, and such a register should be maintained. As regards the monthly bill, there appears to be no practical utility in sending such, or thus summarising issues of stock, except to outside divisions, and the Executive Engineer promised to try the abolition of it.

7. In the Workshops Storekeeper's register of receipts and issues there were noticed one or two small imperfections which will be amended, and this register should be written up according to the strict consecutive order of the transactions, both as regards receipts and issues.

8. In the half-yearly register of stock there are several instances of difference between balance as per return and as actually counted; and respecting teakwood, though described as "very third-class quality," there has been a remarkable change in the market value, which in the last return was stated as 4 annas, but now as 4 pies per cube foot. The book value in a previous return was stated (at 4 annas 6 pies) to be Rs. 1,146-12-8, but now as (at 5 pies) Rs. 111-12-5.

9. The balances taken forward from one half-year to another should be the "number as actually counted" and not "the number as per return." The count is to correct the books, and not the reverse, and when the books are found to be wrong by actual count, it is for the difference to be reported and the books adjusted.

10. There have been balances of quantity without value, and of value without quantity (timber), but this is now stated to be under adjustment.

11. The manufacture accounts of this division are heavy. They are on the whole well kept, but outturn might be advised to the Executive Engineer's office more frequently than once a month as at present. The first tidings of outturn is now obtained by the Executive Engineer from the Anicut Superintendent's monthly abstract of materials received, which must need be some days late under the present system of posting that abstract.

12. There is a proper disposition to afford credit to "Land Kilns," but this should be done not every six months or annually, but by pricing all manufactured outturn at such a rate (when debiting stock) as to afford sufficient (neither too much nor too little) credit to "Land Kilns," having proper regard to the outturn expected from the manufacture in question during the lifetime of the said "Land Kilns," &c.

13. The workshop accounts were found to be well kept. The form of requisition for materials (Form No. 5 W, old style) might have a column added to precede the others headed "No. of Workshop Order."

Outlay on *unfinished* jobs, as found at the end of the financial year, should not be debited in transfer to the debtor divisions as has been done last March.

14. The verification of materials is said to be generally impossible. Stores, as far as possible, have lately undergone a thorough count.

15. The suspense accounts are in a satisfactory state.

16. Matters in last reports have, subject to above remarks, been well attended to.

17. The Accountant is very sufficiently assisted.

ORDER—dated 16th August 1884, No. 2024 W., Public Works.

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

(True Extract.)

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

To the Superintending Engineer, II Circle.
,, Examiner, Public Works Accounts.

Exd. A. F. Goodall.

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Orders on the notes of an — of the Kistna Eastern Division Office submitted by the Examiner, Public Works Accounts.

[illegible]

3. The divisional and sub-divisional books and imprest accounts are in order and the frequency of entries in the divisional cash-book is noticed in the following manner.

4. The cash and abstract books are up to date, the former now written up regularly day by day.

5. There is, on the whole, an improvement in the manner of writing up the ten-day reports of labor and materials. The accuracy and completeness of the work abstract depends, in the first instance, on the correctness of the materials at site (part iv of work abstract) and the completeness of the ten-day reports of materials received, and therefore it is absolutely necessary that all entries in connection with "materials at site" should be brought together in the work abstract and part iv of the work abstract should invariably be so posted, as to admit of a comparison being formed, and agreement made between the two, and until this can be done, no error or deficiency in posting must exist in either, or both, of these documents. In part of the work abstract no details should be given of the receipts and issues of "materials at site" the entry for the month should be confined to the net increase or decrease as the case may be. If the ten-day reports of materials were prepared as pointed out above, details in part i of the work abstract would not be necessary. It is to compensate for deficient posting in the ten-day reports, that this entry of the debits and credits to "materials at site" has been resorted to. Another point requires attention, as being one which tends towards lessening labor in keeping up reports of materials received and issued, and that is, the manner in which petty purchases by sub-divisional officers should be accounted for. No running account is necessary for articles purchased, their cost should be charged off to the sub-head of work for which they are required as soon as they are paid for, irrespective of whether they have been put into the work or not.

There is still a tendency on the part of sub-divisional officers to omit to take into account in their ten-day reports the value of labor which has not been paid for, and to keep back nominal muster rolls on which there are arrears, till such arrears have been paid. These points were noticed in paragraphs 5 and 6 of report printed with G.O., No. 2377, dated 14th September 1882.

6. Except as they are affected by the remarks made in the previous paragraph, work abstracts are well prepared. The posting, however, though it is rightly done from time to time during the month as ten-day reports are received, is somewhat behind-hand. But few abstracts for December had been completed, and, consequently, the register of works was written up to the end of November only.

7. The daily and monthly stock accounts are in good order, but the submission of the latter by sub-divisional officers is still occasionally unduly delayed. This is a deficiency which requires notice; for it must be remembered that unless the stock accounts are received in good time, the work of completing and verifying work abstracts, and, consequently, of writing up the register of works and schedules of expenditure, of making out work vouchers, in short almost the whole account work of the divisional office, is delayed.

8. The adjustment of rates of stock at the end of the half-year still needs attention. The stock register continues to exhibit, in several cases, entries without value, or with minus value, and value without any quantity, or with minus quantity, which is incorrect, as pointed out in paragraph 13 of last report. The Code rules paragraph 2227 on the subject are very clear, and should be followed in closing the register for the current half-year.

9. The register for the past half-year 30th September 1883 shows numerous, and in some instances apparently serious, differences (vide statements attached) between the quantity of articles as per the register and as actually counted. The Executive Engineer supposes that the excesses are due in a degree to more accurate (i.e., shorter) measure being allowed in the case of issues of stores than in that of receipts into store, and the deficiencies to wastage. It is more than probable, too, that the system at one time partly in force (vide paragraph 13 of last report) of basing the debits and credits to "stock" on payment instead of on the actual receipts and issues, has occasioned many of these differences, which a recent change of storekeepers, and a consequently thorough verification of stores, has only now brought clearly and fully to light. Considering the circumstances of the case, it would be useless to enter into any investigation of the exact cause of these differences now. It is evident that more care and accuracy are necessary in receiving and issuing stores, and in accounting for them, and this should be rigorously exercised in the future. The extent to which they affect the total value of stock in the division is not known, as no real adjustment of rates was made at the end of the half year. This matter should receive special attention at the next adjustment of rates, and the Superintendent Engineer's orders taken regarding the difference, if any.

10. The current half-yearly stock register is posted up to end of November only. The delay in posting for December is due to late receipt of stock accounts from sub-divisional officers. The

articles under building materials have not been verified by an officer of the Engineer establishment for more than a year (Code paragraphs 2014 and 2016).

11. The register of tools and plant is up to date; count was made in September and October last.

12. Materials at site of works were verified between March and July last.

13. The boat office and workshop accounts are in order. The net gain to the workshops at end of December was Rs. 444.

14. The contractors' ledger should be signed by contractors when they present themselves at the divisional office.

15. The rate-book is not in the standard form issued with Chief Engineer's (Public Works Department) circular, No. 1619 C., dated 30th August 1883.

16. Pass-books are retained by Treasury officers and sent in to the Executive Engineer at the commencement of each month for verification. This is contrary to Code paragraph 1882 (Standard Order No. 108 of 1883).

17. The following two items have been held at debit of miscellaneous advances for some time:—

	RS.	A.	P.
Expenditure incurred in attempting to raise the Steamer "Charles Orr"	1,188	4	6
Expenditure incurred in despatching Amaravati marbles to Madras	1,306	9	2

The Executive Engineer states that the Superintendent Engineer has been addressed regarding the adjustment of these outstandings.

18. All other books and accounts examined are in order; and irregularities pointed out in last report have been rectified.

19. There is a marked improvement in the state of the office, which is now in very fair order.

ORDER—dated 1st February 1884, No. 275 W., Public Works.

Communicated to the Superintendent Engineer, II Circle, who will direct the attention of the Executive Engineer, Kistna Eastern division, to the remarks and suggestions of the inspecting officer and of the Examiner, Public Works Accounts.

2. The inaccuracies brought to notice in accounting for stock, should receive the Superintendent Engineer's attention.

3. The report is generally satisfactory.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent Engineer, II Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1884} Madras.
PUBLIC WORKS.

Dated February, 1st.

Recd.

Encl.

G.O., 1st Feb. 1884, No. 275 W.

FEBRUARY.

Notes

Notes of Inspection

The — of the Kistna Eastern division office, by the Assistant Examiner, Public Works Accounts, communicated to the Superintending Engineer, II Circle, with remarks.

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NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION, ON THE 30TH. AND 31ST. JULY 1884.

1. THE EXECUTIVE ENGINEER MR. J. D. GRANT, AND THE ACCOUNTANT K. JAGANATHAM PANTULU, WERE PRESENT.

2. THE OFFICE WAS LAST INSPECTED ON THE 16TH. JANUARY. 1884. VIDE PAPERS PRINTED WITH G.O. NO. 275 W. OF 1ST. FEBRUARY 1884.

3. EXCEPT THAT THE NORTHERN SUB-DIVISION IS NOW UNDER THE EXECUTIVE ENGINEER, AND THAT MR. C. A. SMITH, ASST. ENGINEER, HAS CHARGE OF THE HEAD QUARTERS SUB-DIVISION, THE SUB-DIVISIONAL ARRANGEMENTS REMAIN THE SAME AS LAST REPORTED. THE IMPREST OF THE ANICUT SUPERINTENDENT IS NOW RS. 800.

4. THE EXECUTIVE ENGINEER'S CASH BOOK IS NOW WELL KEPT, AND ALL THE CASH ACCOUNTS MAY BE DESCRIBED AS IN THOROUGH ORDER. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON 30TH. JUNE 1884 WAS PROVED CORRECT.

5. THE REGISTER OF WORKS IS WELL KEPT, AND WORK ABSTRACTS WERE FOUND TO BE PROPERLY PREPARED AND NEAT; OWING TO TEMPORARY CIRCUMSTANCES THE INITIAL ACCOUNTS HAVE IN SOME CASES BEEN RECEIVED LATE, AND A DIFFICULTY IN OBTAINING PETTY CONTRACTORS' RECEIPTS HAS RETARDED THE SUBMISSION OF THEIR ACCOUNTS, BUT ALL THIS IS SAID TO BE NOW REMEDIED

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AND PUNCTUALITY IS PROMISED.

6. IN THE STOCK ACCOUNTS IT WAS FOUND THAT THERE ARE VIRTUALLY TWO STORE-KEEPERS, THE WORKSHOP STOREKEEPER, AND THE ANICUT SUPERINTENDENT; TRUE THAT THE LATTER WOULD AS A RULE OBTAIN ALL OTHER THAN THE PRODUCE OF MANUFACTURES FROM THE FORMER, BUT IN HIS (THE ANICUT SUPERINTENDENT'S) CHARGE ALL BUILDING MATERIALS, AS WELL AS MISCELLANEOUS STOCK ARE PLACED, TILL ISSUED. HE HAS CHARGE OF SUCH ISSUES, AND HAS THE ACCOUNTING FOR RECEIPTS, AND YET KEEPS NO DAILY REGISTER OF RECEIPTS AND ISSUES. IT IS REASONED THAT NO DAILY REGISTER OF RECEIPTS IS USED BECAUSE ALL THE MATERIALS ARE THE OUTTURN OF MANUFACTURE, WHICH IN EVERY CASE IS UNDER THE ANICUT SUPERINTENDENT'S CHARGE AND THAT NO DAILY REGISTER OF ISSUES IS NECESSARY BECAUSE ON THE TOP OF THE ISSUE NOTE FOR EACH ITEM OF STOCK ISSUED, AND AS A SUMMARY OF SUCH, A MONTHLY BILL IS SENT FOR ACCEPTANCE TO EACH PARTY SUPPLIED. TRACING SEVERAL SUCH ITEMS, IT WAS FOUND THAT THE PROPER ENTRY HAD BEEN MADE IN THE DAILY REPORT OF MATERIALS RECEIVED ON THE WORK CONCERNED, BUT UNTIL THE DAILY REGISTER OF RECEIPTS AND ISSUES IS ADOPTED THERE MUST BE ROOM FOR OMISSIONS AND ERRORS AND SUCH A REGISTER SHOULD BE MAINTAINED. AS REGARDS THE MONTHLY BILL THERE APPEARS TO BE NO PRACTICAL UTILITY IN SENDING SUCH, OR THUS SUMMARISING ISSUES OF STOCK EXCEPT TO OUTSIDE DIVISIONS, AND THE EXECUTIVE ENGINEER PROMISED TO TRY THE ABOLITION OF IT.

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7. IN THE WORKSHOP STOREKEEPER'S REGISTER OF RECEIPTS AND ISSUES THERE WERE NOTICED ONE OR TWO SMALL IMPERFECTIONS WHICH WILL BE AMENDED, AND THIS REGISTER SHOULD BE WRITTEN UP ACCORDING TO THE STRICT CONSECUTIVE ORDER OF THE TRANSACTIONS, BOTH AS REGARDS RECEIPTS, AND ISSUES.

8. IN THE HALF YEARLY REGISTER OF STOCK THERE ARE SEVERAL INSTANCES OF DIFFERENCE BETWEEN BALANCE AS PER RETURN AND AS ACTUALLY COUNTED, AND RESPECTING TEAKWOOD *though* THE DESCRIBED AS "VERY THIRD CLASS QUALITY" THERE HAS BEEN A REMARKABLE CHANGE IN THE MARKET VALUE WHICH IN THE LAST RETURN WAS STATED AS 4 ANNAS, BUT NOW AS 4 PIES PER CUBE FOOT. THE BOOK VALUE IN A PREVIOUS RETURN WAS STATED AT 4 ANNAS 6 PIES. TO BE RS. 1146-12-8, BUT NOW AS (AT 5 PIES) RS. 1111-12-5.

9. THE BALANCES TAKEN FORWARD FROM ONE HALF YEAR TO ANOTHER SHOULD BE THE 'NUMBER AS ACTUALLY COUNTED' AND NOT 'THE NUMBER AS PER RETURN.' THE COUNT IS TO CORRECT THE BOOKS, AND NOT THE REVERSE, AND WHEN THE BOOKS ARE FOUND TO BE WRONG BY ACTUAL COUNT IT IS FOR THE DIFFERENCE TO BE REPORTED AND THE BOOKS ADJUSTED.

10. THERE HAVE BEEN BALANCES OF QUANTITY WITHOUT VALUE, AND OF VALUE WITHOUT QUANTITY (TIMBER) BUT THIS IS NOW STATED TO BE UNDER ADJUSTMENT.

11. THE MANUFACTURE ACCOUNTS OF THIS DIVISION ARE HEAVY. THEY ARE ON THE WHOLE, WELL KEPT, BUT OUTTURN MIGHT

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BE ADVISED TO THE EXECUTIVE ENGINEER'S OFFICE MORE FRE-
QUENTLY THAN ONCE A MONTH AS AT PRESENT. THE FIRST
RIDINGS OF OUTTURN IS NOW OBTAINED BY THE EXECUTIVE
ENGINEER FROM THE ANICUT SUPERINTENDENT'S MONTHLY ABSTRACT
OF MATERIALS RECEIVED, WHICH MUST NEED BE SOME DAYS LATE
UNDER THE PRESENT SYSTEM OF POSTING THAT ABSTRACT.

12. THERE IS A PROPER DISPOSITION TO AFFORD CREDIT TO
'LAND KILNS', BUT THIS SHOULD BE DONE NOT EVERY SIX MONTHS
OR ANNUALLY BUT BY PRICING ALL MANUFACTURED OUTTURN AT
SUCH A RATE (WHEN DEBITING STOCK) AS TO AFFORD SUFFICIENT
(NEITHER TOO MUCH NOR TOO LITTLE) CREDIT TO 'LAND KILNS',
HAVING PROPER REGARD TO THE OUTTURN EXPECTED FROM THE
MANUFACTURE IN QUESTION DURING THE LIFETIME OF THE SAID
'LAND KILNS' ETC.

13. THE WORKSHOP ACCOUNTS WERE FOUND TO BE WELL KEPT.
THE FORM OF REQUISITION FOR MATERIALS (FORM NO. 5 W. OLD
STYLE) MIGHT HAVE A COLUMN ADDED TO PRECEDE THE OTHERS-
HEADED "NO. OF WORKSHOP ORDER".

OUTLAY ON UNFINISHED JOBS AS FOUND AT THE END OF
THE FINANCIAL YEAR SHOULD NOT BE DEBITED IN TRANSFER TO
THE DEBTOR DIVISIONS AS HAS BEEN DONE LAST MARCH.

14. THE VERIFICATION OF MATERIALS IS SAID TO BE GENERAL-
LY IMPOSSIBLE- STORES AS FAR AS POSSIBLE, HAVE LATELY
UNDERGONE A THOROUGH COUNT.

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15. THE SUSPENSE ACCOUNTS ARE IN A SATISFACTORY STATE.

16. MATTERS IN LAST REPORTS HAVE, SUBJECT TO ABOVE
REMARKS, BEEN WELL ATTENDED TO.

17. THE ACCOUNTANT IS VERY SUFFICIENTLY ASSISTED.

J. Rainier
DEPUTY EXAMINER P.W. ACCOUNTS.

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From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department,
Madras,

9th August

1884.

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 Kistna Eastern Division.

2. The remarks in paras 6, 8, 9 and 10, shew that the management of Stock transactions is faulty still. The Superintending Engineer's attention is necessary to the depreciation in the Timber Account and also to the continuance of the irregularities noticed in para 10, with reference to the remarks on the same subject in last report (G.O. No. 275 W. dated 1st. February 1884).

3. The periodical credits to the sub head " Land and Kilns " instead of regular monthly adjustments (para 12) must cause trouble in the end, for the outturn issued to works will have to be traced, that the works may be charged with their share of this periodical debit to the Manufacture Account which supplied such outturn. By monthly adjustments the rate put on the outturn would include the charge for "Land and Kilns", and such rate need only be varied at the Executive Engineer's discretion, half yearly or even yearly, should the progress of outlay on Manufacture shew necessity.

4. The matter of para 13 has been dealt with by this Office.

WASOS

5. The Accounts work in this Division is very heavy
and the state of the Office is on the whole satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Lucas

Examiner P. W. Accounts.

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G.O. No 275 W 1-2-84,

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2024 W of 16 August

From,

The Examiner P.W. Accounts,
Madras.

(9)

To,

The Secretary to Government,
P.W. Department.

Communicated to
the Suptg Engr II
Circle who will
direct the attention
of the Ex Engr Kistna
Eastern Division to
the remarks + suggestion
of the inspecting officer
and of the Ex^r P.W.
Accounts

No. 44 W

Dated 9th August 1884.
Recd. 11

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Encl. 1.

Notes of Inspection of the
Office of the Kistna Eastern Divn.
by Mr. Rainier Dy. Examiner. Forwards
with remarks-----

Wittororden

20 II Circle
Ex^r P.W. Accts

2024 W of 16 August
G.O. No 275 W 1-2-84

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Govt. of (1884) Madras.
PUBLIC WORKS.

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Dated

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G.O. Bangalore 1884, No 2024

Suspension

orders on the matter
of an — of the
District Eastern Division
Office Submitted by
the Ex. S.W.A.

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