

(1) Number of pages 18 (9 sheets)
(2) Date of repair July 1987
(3) Initials of the Referencer Long ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
J.W.D. DEPARTMENT

G.O. No.	275 W	Press.
B.P. No.		Mis.
Dated	1 - 2 - 1884	197.

Not to be folded or roughly handled

9

$$\frac{275}{1}$$

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

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, 29th January 1884, No. 175 W. :—

For the information and orders of Government, notes of the Kistna Eastern

I have the honor to submit, for the information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the office of the Kistna Eastern division.

2. The notes are full and clear, and the various points noticed should have the attention of the Executive Engineer and of the accountant, the sub-divisional officers being given explicit instructions regarding the details necessary in their returns, more especially in their ten-day reports and stock returns.

3. In paragraphs 8 and 9, the inaccuracies in accounting for stock are brought to notice. In a division such as this, where stock transactions are so varied and so very numerous, discrepancies between book and count balances must in many cases be expected, but there are discrepancies in the statements submitted showing considerable quantities, both excess and deficit, which can hardly be attributed to the differences between wholesale receipts and retail issues. More strict supervision is evidently necessary. The Executive Engineer will, no doubt, put this right. Steps should be taken to adjust all differences in March, when the next adjustment of rates is due.

4. The improvement in the general state of the office is satisfactory.

ENCLOSURE.

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
January 1884.

J. D. Grant, Esq., and the accountant, K. Jaganatham Pantulu.
G.O. No. 2301 W., dated 16th August

The Executive Engineer is J. D. Grant, Esq., and the accountant, K. Jaganatham Pantulu. The office was last inspected on the 21st July last (*vide* G.O., No. 2301 W., dated 16th August 1883).

The office was last inspected on the 21st July 1883).

2. The head-quarters sub-division is at present under the direct charge of the Executive Engineer. It includes the workshops, boat office, and ancient superintendent's charges. The ancient superintendent has an imprest of Rs. 800. The northern sub-division is in charge of Mr. P. R. Allen, Assistant Engineer, who has a drawing account with the treasury and under whom there are two imprest-holders, viz. :—

					RS.
...	...	...	...	...	800
					200

R. Allen, Assistant Engineer, who		Rs.
there are two imprest-holders, viz. :-		800
P. Ramabrahmam, Overseer	...	200
Mr. D. S. Newman, Do.	...	

... .. recently taken over charge of the There are two imprest-holder

	Rs.
sub-division from Mr. Grant, the	500
sub-division, viz. :—	50

Mr. U. N. Joyce, Oversee
Shaik Hussain Saib, Delta Superintendent
The Superintending Engineer has an imprest of Rs. 100 under the Executive Engineer.

3. The divisional and sub-divisional cash-books and imprest accounts are in order. The irregularity regarding the frequency of erasures in the divisional cash-book noticed in last report has been discontinued.

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

5. There is, on the whole, an improvement in the manner of submission of ten-day reports of labor and materials. The intricate and unnecessary system followed in connection with the accounting for materials received for works, which was noticed in paragraph 6 of last report, has been replaced by the authorised system, but more attention is still necessary in this direction. The accuracy of the account of "materials at site," (part iv of work abstract) depends, in the first instance, on the correctness and completeness of the ten-day reports of materials received, and therefore it is absolutely necessary that all charges in connection with "materials at site" should be brought together in the report, so as to ensure part iv. of the work abstract being correctly and clearly posted. The ten-day reports of materials and part iv of the work abstract should invariably be so posted, as to admit of a ready comparison being formed, and agreement made between the two, and until this can be done, some error or deficiency in posting must exist in either, or both, of these documents. In part i. 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 so 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, quantity 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 payments 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 their value, and this should be rigorously exercised in 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 Superintending 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 (Standing 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 Superintending 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 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.

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

3. The report is generally satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

G.O. of (1884) Madras.
PUBLIC WORKS.

Dated February, 1st.

Recd.

Encl.

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

FEBRUARY.

Noets 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.

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department,

Madras,

29th January 1884.

Sir,

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

2. The notes are full and clear, and the various points noticed should have the attention of the Executive Engineer of the Accountant, the Sub-Divisional Officers being given explicit instructions regarding the details necessary in their returns, more especially in their Ten-Day Reports and Stock Returns.

3. In paras 8 and 9, the inaccuracies in accounting for Stock are brought to notice. In a Division such as this where Stock transactions are so varied and so very numerous, discrepancies between book and count balances must in many cases be expected, but there are discrepancies in the statements submitted shewing considerable quantities both excess and deficit, which can hardly be attributed to the differences between wholesale receipts and retail issues. More strict supervision is evidently necessary. The Executive Engineer will no doubt put this right. Steps should be taken to adjust all differences in March when the next adjustment

258
of rates is due.

4. The improvement in the general state of the Office is satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. L. Curdson

Examiner P. W. Accounts.

A *Curdson* 275/3
Notes of inspection by R. C. F. Volkers Esquire, Asstt. Examiner P. W. Accounts, of the Office of the Executive Engineer Kistna Eastern Division, on the 16th. January 1884.

The Executive Engineer is J. D. Grant Esquire and the Accountant K. Jaganatham Pantulu. The Office was last inspected on the 21st. July last, vide G. O. No. 2301 W. dated 16th. August 1883.

2. The Head Quarters Sub-Division is at present under the direct charge of the Executive Engineer. It includes the workshops, Boat Office, and Amicut Superintendent's charges. The Amicut Superintendent has an Imprest of Rs. 800. The Northern Sub-Division is in charge of Mr P. R. Allen Asstt. Engineer, who has a drawing account with the Treasury and under whom there are two Imprest Holders viz:-

P. Ramabrahman, Overseer..... Rs. 800,
Mr D. S. Newman, Overseer..... Rs. 200.

Mr. J. Inglis Asstt. Engineer has very recently taken over charge of the Southern Sub-Division from Mr. Grant the Executive Engineer. There are two Imprest Holders in the Sub-Division viz:-

Mr. U. N. Joyce, Overseer..... Rs. 500,
Shaik Hussain Saib, Delta Suptt..... Rs. 50.

The Superintending Engineer has an imprest of Rs. 100 under the Executive Engineer.

3. The Divisional and Sub-Divisional Cash Books and Imprest Accounts are in order. The irregularity regarding the frequency of erasures in the Divisional Cash Book noticed in last report has been discontinued.

4. The Cash and Stock Abstract Books are up to date

2/2/10
The former is now written up regularly day by day.

5. There is on the whole an improvement in the manner of submission of ten-day reports of labor and materials. The intricate and unnecessary system followed in connection with the accounting for materials received for works, which was noticed in para 6 of last report, has been replaced by the authorized system, but more attention is still necessary in this direction. The accuracy of the account of "Materials at site" (Part IV. of Work Abstract) depends in the first instance on the correctness and completeness of the ten-day reports of materials received, and therefore it is absolutely necessary that all charges in connection "materials at site" should be brought together in the report, so as to ensure part IV of the Work Abstract being correctly and clearly posted. The ten-day reports of materials and Part IV. of the Work Abstract should invariably ^{be} so posted, as to admit of a ready comparison being formed, and agreement made between the two, and until this can be done, some error or deficiency in posting must exist, in either, or both of these documents. In Part I. 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. 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

5
275/4
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 so 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 paras 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 para, 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 behindhand. 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

25/2
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 quantity without value, or with minus value and value without any quantity, or with minus quantity- which is incorrect, as pointed out in para 13 of last report. The Code rules (para 2237) 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) shews numerous, and in some instances apparently serious difference (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 para 13 of last report) of basing the debits and credits to "Stock" on payments 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 their value, and this should be

6
275/3
rigorously exercised in 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 Superintending 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 paras 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 (P.W. Department) Circular No. 1619, 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 para 1883 (Standing Order No. 108 of 1883).

28/1

17. The following two items have been at debit of

Miscellaneous Advances for some time:-

- Expenditure incurred in attempting to raise the Steamer "Charles Orr"....Rs.1,188-4-6
- Expenditure incurred in despatching Amaravati Marbles to Madras.....Rs.1,306-9-2

The Executive Engineer states that the Superintending 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.

R. C. S. Venu

Madras.
23rd. January 1884.

Asstt. Examiner P. W. Accounts.

275
7

28/1

W 230751-8-83.

Mar 1884

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
P.W. Department.

No. 175 W.

Dated th 29 January 1884.

Recd.

Enclos. 3.

Notes of inspection by Mr. Volkers Asstt. Examiner of the Office of the Executive Engineer Kistna Eastern Division. Forwards with remarks—

Saw

PUBLIC WORKS DEPARTMENT.

No. 275 H

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 1st February 1884

Read the following

From the Examiner P.W. Accts H. E. No: 175 W of 29th Jan'y 1884

5

Communicated to the Supg. 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 Superintending Engineer's attention.

3. The report is ^{generally} satisfactory on the whole.

Supg. Engr II Circle with
Examiner P.W. Accts
Chief Engr for Irriga

El.
1-2-84

1-2-84

8/2 W

832.

Gobt. of (1883) Madras.

PUBLIC WORKS.

Dated

9th.

Encl.

Encl.

G.O. 18th Decr 1883 No. 275W.

Notes of Inspection

The — of the Ristna
East Division Office
by the Asst Engineer
Mr. Canning to the
Sd. II Circle with
Remarks.

55
24

22C
2/2
copy
copy

Subin kept kept