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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

J. WD. DEPARTMENT

G.O. No. / B.P. No.	642 W	Press. / Mis.

Dated 10 3 1884 197 .

Not to be folded or roughly handled

17

642
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 6th March 1884, No. 189 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 Godávari Western division.

2. The issue rates for outturn from manufacture should be based on an estimate of what the Executive Engineer expects the outturn to cost, or else on market rates. As manufacture progresses, and more reliable rates are capable of being fixed, the tentative rates should be modified, if necessary, and should be watched, from time to time, during continuance of operations, so as to ensure, as far as possible, that charges and value of outturn balance one another. There must always be a balance either for or against each manufacture account, but modification of rates at which the outturn is issued to "Stock," as distinct from "Manufacture," should keep the account fairly straight.

3. The procedure noticed in paragraph 6 requires some explanation. It is not clear why this fuel should be treated as stock proper, since, apparently, it is not required for a fuel reserve, but for present use. The stuff, I understand, is got from the canal banks, but only the incidental charges for cutting and carrying are debited to it, no prime cost being debited, so that irrigation revenue is not credited with the value of this produce, nor is the fuel debited to subsequent use at proper cost. The reason for delay in settlement for the incidental charges is also unapparent. If the stuff is obtained from the canal banks, it can be valued by the Executive Engineer and that value debited direct, on issue of the fuel, to "Manufacture." The rates at which the outturn is estimated (as proposed in my previous paragraph) should include this prime cost *plus* the incidental charges for cutting and carrying, and these latter could be debited to manufacture at time of actual payment, so that the stock purchases and sales account would not be necessary, nor the interchange of entries under stock between "Fuel" and "Manufacture."

4. The distribution of work in the office will be considered by the Executive Engineer. The accountant and two clerks should be able to get through with all the accounts compilation work. Copying work of all sorts should be arranged for by the head clerk.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts, of the office of the Executive Engineer, Godávari Western division, on the 19th February 1884.

Mr. J. E. Paul, the Executive Engineer, and C. Brahmarayya, the accountant, were present.

2. The office was last inspected by an Accounts officer on 19th March 1883, *vide* report printed with G.O., No. 1066 W., of 10th April 1883.

3. The drawing officers, other than the Executive Engineer, are (1) Mr. W. C. Lewis, Assistant Engineer in charge of the Eastern, and (2) Mr. A. B. Cruse, temporary Assistant Engineer in charge of the Western sub-division. The sub-divisional offices have been recently inspected. The balance of the Executive Engineer's drawing account, on 31st January 1884, was proved correct. Cheque books are in order, imprest accounts regularly received and properly audited, cash-book neat and entirely in order, and the cash abstract book regularly posted.

4. Initial works accounts come up pretty punctually and correctly from sub-divisions; work abstracts are prepared in the divisional office, the register of works is fairly up to date. *Materials at site* of works, aggregating in value Rs. 20,285, are placed at eight different works, and are all described by the Executive Engineer as of good value and well looked after.

5. As regards the stock accounts, the stock abstract book was not in the office, and its absence was explained as caused by the necessity of some reference to it by one of the sub-divisional officers. The principal books of a divisional office, as a rule, should be kept there. There has, apparently, been some little misapprehension in the accounts of manufactures (lime); certain outturn at Rs. 10 per garce (at which rate stock was debited and manufactures credited) having been issued to works at Rs. 12 and 14 per garce, thus causing a profit, as it were, to stock at the expense of works. The accountant, in order to try and set this right, over-credited *manufacture* for subsequent outturn by over-debit to stock, thus giving the manufacture account the benefit of the overcharge to *works*. The fairer course would have been to lower the rates of subsequent issues to *works* till the equilibrium of the stock account was restored. As it is, there is an over-credit to the manufacture account (lime) of Rs. 934-1-2.

6. As regards *fuel*, the charges for cutting and carrying have been invariably received in the Executive Engineer's office very late, and there has been a consequent appearance of under-debit to this account; but if the *stock purchases and sales* account were utilised in such cases, that account being credited by debit to *stock* (fuel) pending actual payment of the charges, there would be no such appearance. This will now be properly done. Meanwhile certain particulars of the debits and credits to the fuel account, which seemed doubtful, will be reported upon to the Central Accounts Office, as desired at the time of inspection.

7. Response was given to the Executive Engineer's request for opinion as to the distribution of the work in his office, and the necessity for further increased staff; and it is as well to record here what was suggested in this respect. At present about one clerk and-a-half out of seven is employed on correspondence and non-accounts business, namely, about $\frac{1}{2}$ of the head clerk on Rs. 70, about $\frac{1}{4}$ of the copyist on Rs. 15, and the whole of a clerk on Rs. 25. $\frac{3}{4}$ of the head clerk, the whole of a clerk on Rs. 46, of one on Rs. 30, of one on Rs. 22, $\frac{3}{4}$ of the copying clerk, and the whole of the acting storekeeper are engaged on accounts work.

There are a great many work abstracts to prepare, no doubt, and the acting storekeeper is almost useless for anything but mere copying; but he is about to be replaced by an intelligent man. When this is done and the new man is taught to help the accountant, and provided the clerk on Rs. 46 remains in charge of the register of works, the accountant should only further require the whole of the clerk on Rs. 22 (a very promising lad, named T. Nursing Row) and will then be sufficiently assisted. The accountant should, in fact, undertake more of the accounts work himself, and has now agreed to do so and consented to the above arrangement, which will doubtless be carried out in a liberal spirit by the Executive Engineer. No increase to the office staff is necessary.

8. The matters noticed in last report have had attention, and in all other respects the office is in very good order.

ORDER—dated 10th March 1884, No. 642 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Godávari Western division.

2. The Examiner's remarks on paragraphs 5 and 6 of the inspection note should receive the Superintending Engineer's attention.

3. The report is on the whole satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

642/2

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated March, 10th.

Read. *Encl.*

G.O., 10th March 1884, No. 642 W.

MARCH.

Notes of Inspection

The — of the office of the Godávari Western division, by the Deputy Examiner of Public Works Accounts, communicated to the Superintending Engineer, I Circle.

642/3

DUTIES OF THE ESTIMATOR AND DRAUGHTSMAN.

1. He will be responsible that all plans, estimates, specifications, &c., are promptly disposed of, according to the detailed instructions of the Executive Engineer.

2. He will be bound to check all measurements, calculations, quantities, rates, &c. in Estimates submitted by Sub-Divisional Officers, and bring to the notice of the Executive Engineer any excess over the ordinary rates of the Division, and also to prepare such estimates as may be ordered by the Executive Engineer.

3. He will keep two registers, one for estimates, Form No. M 59, and the other for notifications of sanctions by the Executive Engineer—in dealing with which, he will be careful not to confuse the Heads and Sub-Heads, to which these properly belong.

4. He will be responsible that all the Estimates are carefully docketed, numbered, &c., so as to facilitate reference from the register.

5. He will make himself thoroughly acquainted with the orders in the Code, Chap. VII, regarding plans and estimates.

6. When not engaged in his regular duties he will make himself useful in such other work in the office as the Executive Engineer may direct.

(Here enter any detailed instructions regarding particular work.)

642/4

DUTIES OF THE STORE-KEEPER.

1. The Store-keeper will have nothing to do with the disbursement of cash or the supply of materials,—his duty being confined to the custody, *preservation* and issue of stores under his charge, and to keeping the required returns relating thereto, separately for Stock and for Tools and Plant. These returns will be :—

Code XII, 1592.

(1.) The daily Issue return [Form M 12] supported by receipts for all articles issued. If articles are sold by auction, the voucher for issue from Store will be the account sale receipted by the Cashier (Form M 28).

Code XII, 1596.

(2.) Statement of Receipts in the same form.

(3.) Half-yearly balance return.

2. He will be held strictly responsible that all articles shown on the Returns have actually been received, and are producible in good order, at any time, when ordered by the Executive Engineer.

3. Tools in use will be borne on the store-keeper's books under the head of "Tools in use with A. B." or as the case may be. When no longer required, they will be received back by the store-keeper, and transferred to the heading for articles in store. If received back as unserviceable or requiring repair, the fact must be certified by the subordinate, or officer in charge, stating the work or works on which the tools had been used, or that they were used for general purposes. The certificate should be accompanied by an order to the store-keeper how to dispose of them.

Code XII, 1595.

4. Each store-keeper must be required to take stock in presence of the Executive Engineer, or his Assistant, or a subordinate specially deputed, at least once in the year; not at any fixed period, but whenever the Executive Engineer may think proper. Articles found to be unserviceable on these or other occasions will be reported on as prescribed in Code, Chap. X, para. 1349. If any discrepancy be discovered between the books and the stock actually on hand, the Executive Engineer will immediately cause the books to be corrected by making a regular entry of "found surplus in store," or "found deficient," or "transferred to the head unserviceable," as the case may be, and will report the circumstances to the Superintending Engineer. After this the Executive Engineer will take any steps that may be necessary to trace the cause of the discrepancy, and to punish any neglect that may appear on the part of the store-keeper.

Code XII, 1591.

5. The circumstance of stock having been taken is invariably to be noted on the first Balance Return sent in after the operation is completed, and the column headed 'Actual' is only to be filled in when the article has been actually counted, *when a Count Certificate in the prescribed form shall be attached to the Balance Return.*

Code XII, 1598.

6. Similarly, when articles are lost, stolen, or destroyed, they must immediately be written off the accounts in the same way as if they had been issued; and a report will at once be made, the requisite enquiry being at the same time set on foot as required in Code, Chap. X, para. 1360.

Code XII, 1599.

7. The store-keeper should make himself thoroughly acquainted with the rules and forms relating to "stores," as laid down in Code, Chap. IX, paras. 1274 to 1363.

8. During such time as he may not be engaged upon his regular duties, he will make himself useful in the Executive Engineer's Office in assisting in the compilation of the Stock Accounts or in such other manner as the Executive Engineer may from time to time direct.

(Here enter any detailed instructions regarding particular work).

642/5

DUTIES OF THE CASHIER.

1. Where a Cashier is appointed to the Division he will be entrusted with the Cash of the Division, and will keep the Executive Engineer's Cash Book, being responsible that no entry is made without proper vouchers, or at any other time than that at which the *bonâ fide* transactions take place, and that the vouchers are numbered in the order of the Cash Book entries and carefully filed so as to be producible readily whenever required.

Code XII, 1585.

2. His sole account shall consist of his Cash Book, which will be submitted to the Executive Engineer, accompanied by the original order and vouchers on which the payments were made. No order will be held to be a good voucher for payment for articles purchased, unless there be endorsed on it the receipt of the Departmental Officer for the articles delivered, as well as the receipt of the vendor for the sum paid. This restriction however is not to be held applicable to payments for petty articles purchased from the bazaar, and duly entered in the *Work Abstracts*.

Code XII, 1589.

3. He will make no payment without a written order from the Executive Engineer, or Assistant Engineer, or subordinate, who may be authorized to draw on him.

Code XII, 1587.

4. When the Cashier has made the payments, he is not to compile or check the Work Abstracts.

Code XII, 1588.

5. On receipt of the audited salary or travelling allowance bills, he will obtain the orders of the Executive Engineer, and make the disbursements accordingly, obtaining acquittances properly stamped. No salaries or travelling allowances should be disbursed before audit, except as provided in Code, Chap. XIII, Paras. 1730 and 1731.

Code XIII, 1732.

6. He will be held responsible that all payments are made into the Treasury, on or before the 27th day of each month, and that proper consolidated receipts are obtained for all remittances made during the month.

7. He will be responsible that the Cash Book is balanced monthly and compared with the Cash in chest, and with the Treasury certificates, after which he will fill in Forms Nos. M 1 and 2.

Code XII, 1590.

8. He will be bound to see that the Treasury Pass-Books are written up to date, will check the Treasury Officer's entries with his own Cash Book, and will draw up the consolidated receipt for cheques paid at the Treasury, Form No. M 43. Any differences must be at once brought to notice.

9. He will be responsible for the submission to the Examiner's Office, of the application for letters of credit before the 10th of each month, for that immediately succeeding, and that no more credit is applied for than will be necessary to meet the requirements of the ensuing month leaving a small margin for unforeseen contingencies.

10. In any doubtful points, the Cashier will apply for orders, through the Accountant, who is invariably to be considered the Manager of the Executive Engineer's Office.

11. The Cashier should make himself thoroughly acquainted with the rules and forms relating to "Cash" as laid down in Code, Chap. X, Paras. 1205 to 1273.

642
6

DUTIES OF THE SUB-DIVISIONAL CLERK.

1. The Sub-Divisional Clerk will be responsible for the punctual submission of the Sub-Divisional Returns, in correct form and supported by all necessary vouchers.

2. On receipt of the Nominal Muster Roll and Daily Report from the work, he will check the totals and see that they agree, and that the quantity of work done is reasonable for the charges, before entry in the Work Abstract. Should these, however, reach him initialled by the Sub-Divisional Officer, he may insert the entries in the Work Abstracts, without further orders.

3. Will endorse on all vouchers distinctly :—

1. The name of the work to which the charge refers.
2. The total amount payable or paid.
3. The number which is to be referred to in the Imprest Cash Book.

4. He will be responsible that all the Work Abstracts of the Sub-Division are at once written up on receipt of the Daily or Ten-day Reports.

5. Will be responsible that the entries in Forms 9, 10 & 11, submitted monthly by the Sub-Divisional Officer, agree, so far as stock is concerned, with the materials account of the different works, and also that all stock transactions are shown therein. Form 11, separately for "Tools and Plant" and for "Stock," is to be submitted monthly. All papers should be initialled or signed by the Sub-Divisional Officer, before the Clerk compiles the monthly records.

6. These duties in no way relieve the Sub-Divisional Officer of his responsibility for all that goes on in his Sub-Division.

7. The Sub-Divisional Clerk should make himself thoroughly acquainted with the rules relating to Sub-Divisional accounts as laid down in Chapter XII, and more particularly the portions from para. 1542 to 1584.

(Here enter any further particular instructions the Executive Engineer may consider necessary.)

642
7

DUTIES OF THE COPYISTS.

1. Will be employed in copying such documents as may be given them for the purpose, being responsible that the initials of the Executive Engineer or Accountant are attached, before they commence copying any letters or important documents.

2. Will be responsible, together with the Clerk, for the correct and neat up-keep of the correspondence registers—Receipts being kept entirely separate from Despatches.

3. Will be bound to make themselves thoroughly acquainted with the orders contained in the Code, Chap. VI, paras. 926 to 957.

(Here enter particular procedure of Office relative to hours, system, despatch, and also division of duties where two Copyists are sanctioned.)

DUTIES OF THE HEAD CLERK.

1. The Head Clerk will perform all the duties connected with the Correspondence Branch; that is, on receiving drafts initialled by the Executive Engineer or Accountant, read them carefully over; after which he will distribute them to such of the copyists as may soonest be able to dispose of them. Upon these documents being faired, he will check them, to prove their correctness with the drafts, and if correct, he will attach his initials in token that he has found them so.

2. He will be responsible that all letters and papers, &c., received and despatched have been correctly numbered, registered and handed for record. The rough work of collecting enclosures, writing addresses, &c., may be executed by one of the copyists; but the clerk will be responsible for checking the numbering, addresses, enclosures, &c., before final despatch from the Office.

3. He will also perform the general duties of Record-keeper, and be responsible that all the registers and records are written up to date, neatly kept, and properly labelled.

4. The Clerk should make himself thoroughly acquainted with the rules for correspondence, &c., as laid down in the Code, Chap. VI.

[Any particulars regarding special books, &c., may be entered here, if required.]

DUTIES OF CLERK TOLD OFF AS ASSISTANT TO THE ACCOUNTANT.

1. One of the Clerks will be generally the Assistant of the Accountant, who will, however, be responsible for such work as he accepts.

2. He is to have special charges of the Register of Works and Contractor's Ledger,—for the correctness and neatness of which, he, as well as the Accountant, is held strictly responsible.

642/9

DUTIES OF THE DIVISIONAL ACCOUNTANT.

M. P. W. D. Code, Chap. III, para. 406, Chap. XII, para. 1473, and Chap. XIII, para. 1628

1. The Accountant will aid the Executive Engineer in the compilation of the accounts of the Division, and be responsible for the accuracy of all calculations made in the accounts; but the responsibility for all disbursements made throughout the Division, as well as their being charged accurately to their proper heads, and also for the safe custody of all the Public Stores attached to it, will rest with the Executive Engineer.

2. He will check the Sub-Divisional Accounts on receipt, and test their arithmetical accuracy, comparing the entries in the Cash Book with the entries in the different detailed accounts of works, &c., and the vouchers attached, and bring to the notice of the Executive Engineer any irregularities that may come to light in scrutinizing the accounts.

3. He will complete the Work Abstracts and Stock Accounts, by inserting the values and totals, for such materials as may have been paid for from the Divisional Office and received and used on the several works, or brought on to Stock, the quantities of which should previously have been entered by the Sub-Divisional Officer or Storekeeper, and he will then carry the Sub-Divisional Accounts through the Executive Engineer's Books, as directed in Chapter XIII.

4. He is held responsible for the punctual submission of the Monthly and Half-Yearly Accounts to the Examiner's Office; and it will be his duty, when he sees any causes of retardation, either through neglect of duty by the Subordinates of the Division, or other circumstances, to bring the same to the notice of the Executive Engineer.

5. He is expected to supervise the Office generally, and see that every man does his own duty properly; and that all books, records, &c., are neatly written up to date and carefully filed, distinct labels being attached for ready reference to file-boards, books, &c.

6. He is bound to make himself acquainted with all the correspondence of the Office, as well as the circulars received from the Chief Engineer and Examiner.

7. He is held responsible for making himself thoroughly acquainted with all the requirements of the Code, all deviations from which it is his duty to bring to the notice of the Executive Engineer.

8. An Accountant should be methodical in his work; he should never attempt to make any entry in his accounts till he feels certain what he has to do; and when he makes it, it should be clear and distinct. The accounts forms laid down are such that the entries follow directly from one book or form to another, and do not necessitate any intermediate calculations, except of a minor character, for which it will be well to have a rough Waste Book in which to enter them, instead of using separate slips of paper, as by this means they can always be traced and verified.

9. The efficiency of a Divisional Accountant will chiefly be judged by the fewness of the remarks necessary to be made in the Examiner's Audit Notes. With a careful Accountant such calls for explanation are almost entirely unnecessary. A short memorandum submitted with the accounts, or a note on the document, explanatory of any apparent discrepancy, will facilitate the work of the Central Office, and probably avoid the necessity for a reference back to the Executive Engineer.

Code XIII, 1761 *b*.

10. An Accountant should initial every document prepared or examined by him in token that he has found it accurate, all corrections should be made with neatness, and every important correction made in a document should be brought to the notice of the Executive Engineer and his initials obtained thereto. Alterations in vouchers for the payment of money should be avoided; if it should become necessary to correct the amount of a bill or receipt, it will always be preferable to have the document written out again when this can be done without much inconvenience.

11. In all cases of returns being submitted *after* the dates prescribed for them, an explanation of the causes of delay should accompany the return, or precede it if the delay is likely to be great.

No 836 P.W.D. 642/10

Chief Engineer's Circular.

With a view to ensure in future the systematic distribution of Clerical work in both Divisional and Sub-divisional Offices – the annexed Specifications of the duty of each individual member of the Office Establishments are herewith circulated for information and guidance.

The sheets should be neatly mounted on boards and hung or otherwise displayed before each man's table space being reserved at foot for the insertion of such additional instructions as the Superintending Engineer or Executive Engineer may consider it desirable to give.

The instructions being necessarily of a general nature are not to be quoted as authority or excuse for neglect or of omission on the part of any clerk for the non-performance of what is clearly his duty though not specially stated in these rules.

In making their inspection of Executive Engineers' Offices Superintending Engineers should see that the instructions here given are attended to.

30th March 1881.

(By order)
Major R.E.
Dy: Chief Engineer D.P.W.

Supg: Engineers
Supts of Works.
Consg Architect to Govt
Genl Supt P.W. Stores & W.
Exs P.W. Accounts.

Cir 8-36-30-3-87

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642
11

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th March 1883, No. 212 W. :—

I have the honor to submit, for the information and orders of Government, a report by Mr. George Brown, Senior Deputy Examiner, of an inspection made on the 19th March 1883 of the office of the Executive Engineer, Godávari Western Division.

2. The previous report by an Accounts Officer on this office will be found in G.O., No. 2309 W., dated 7th September 1882.

3. The monthly accounts of the division generally reach this office *after* due date, owing no doubt to difficulties of post, but in good order.

4. Steps have apparently been taken to regularize all objectionable outlay.

5. Supplemental entries in the cash book should be avoided. Any transfer adjustments necessary can be made in the cash abstract book.

ENCLOSURE.

NOTES of Inspection by GEORGE BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Godávari Western Division, on the 19th March 1883, dated Madras, 30th March 1883.

J. E. Paul, Esq., Officiating Executive Engineer, is in charge, and Runga Row is the Accountant.

2. The office was last inspected 19th August 1882.

3. There are two sub-divisions—the headquarters and the eastern; the Executive Engineer has charge of the latter, and B. H. Young, Esq., Assistant Engineer, has charge of the former.

4. The Executive Engineer and the Assistant Engineer are the disbursers; the following are the imprest holders:—

		Rs.
Under the Executive Engineer.		
		1,000
		500
Overseer Mr. E. G. Mahony		500
Do. „ R. F. Thomas		50
Do. M. Ragarow		
Delta Superintendent J. Kanakachellam		800
Under the Sub-divisional Officer.		
		500
Overseer P. Nursimha Rao		500
Do. D. Venkataratnum		200
Do. T. N. Rajahram Row		
Delta Superintendent P. Subbarayudu	Total ...	4,050

5. *Cash Books.*—The divisional cash book is kept by the Head Clerk V. Sriramulu, who has charge of the cash chest; it is regularly handed over with the vouchers to the Accountant for check; the Accountant's practice of returning the vouchers to the Head Clerk after checking them is irregular; they should be retained by the Accountant until they are submitted to the Examiner with the monthly accounts. Whenever the Accountant checks the entries in the cash book he should initial the last entry so checked on both sides of the book in token of their correctness. Making supplemental entries in the cash book after the close of the month must be prohibited. Unnecessary memoranda in pencil made by the Accountant in the Sub-divisional cash book should not be allowed. The Accountant must exercise more care in entering the abstract of expenditure on the imprest cash sheets, and avoid the numerous corrections which this want of care involves.

6. *Treasury Pass Book* was not produced, being at the treasury; therefore the balances could not be checked; it should be arranged to have this book readily available on all future inspections.

7. *Register of Works* is neatly kept and up to date; expenditure on 21 works appears objectionable for want of estimate; sanction for 19 of these has been received, but without the register numbers which are shortly expected; the estimate of another work has been submitted to the Superintending Engineer, and the estimate for the remaining work is ready for submission. Two works showing excess over estimate will I am informed be completed at the end of this month, and the excess duly explained in the completion report. For two works showing want of appropriation application has been made to the Superintending Engineer for a modification of grants to provide for them.

8. *Work Vouchers* for February overdue; will, it is expected, be submitted in a day or two.

9. *Stock* on 28th February 1883 under building materials is Rs. 1,218-3-9 in excess of the sanctioned reserve limit, which is expected will be reduced within limit during this month (March).

10. *Tools and Plant Register* is up to date; all unserviceable tools and plant are reported as having been sold in February last, and the mathematical instruments which were worthless and not worth carriage were destroyed by the Executive Engineer under Superintending Engineer's orders in his No. 2365 G.D., dated 8th January 1883.

11. *Deposits* on 28th February 1883 amounted to Rs. 517-14-1; there appears nothing objectionable.

12. *Rents* due 28th February 1883 amounted to Rs. 50-12-10, which will be adjusted in March (this month).

13. *Service Books* are reported all complete.

14. *General Remarks.*—Copies of all accounts, &c., submitted to the Examiner, which are filed in the Executive Engineer's Office, should be initalled or signed by the Executive Engineer. Subject to the above remarks the office is in good order.

ORDER—dated 10th April 1883, No. 1066 W., Public Works.

Communicated to the Superintending Engineer, First Circle, for the information and guidance of the Executive Engineer, Godávari Western Division.

(True Extract.)

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

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

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated April, 10th.

Read. *Encl.*

G.O., 10th April 1883, No. 1066 W.

APRIL.

Godavari Western Division
Office

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

642/13

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 189 W. Madras, 6th March 1884.

Sir,

I have the honor to submit for information and orders of Government notes by Mr Kainer Dy. Examiner of his inspection of the office of the Godavari Western Division.

2. The issue rates for outturn from Manufacture should be based on an Estimate of what the Executive Engineer expects the outturn to cost, or else on market rates. As Manufacture progresses and more reliable rates are capable of being fixed the tentative rates should be modified if necessary, and should be watched from time to time during continuance of operations, so as to ensure — so far as possible that charges, and value of outturn, balance one another. There must always be a balance either for or against each Manufacture Account, but modification of rates at which the outturn is issued to "Stock" as distinct from "Manufacture", should keep this Account fairly straight.

3. The procedure noticed in para 6 requires some explanation. It is not clear why this fuel should be treated

as Stock proper, since apparently it is not required for a Fuel reserve, but for present use. The stuff I understand is got from the Canal banks, but only the incidental charges for cutting and carrying are debited to it- no prime cost being debited- so that Irrigation Revenue is not credited with the value of this produce, nor is the Fuel debited to subsequent use at proper cost. The reason for delay in settlement for the incidental charges is also unapparent. If the stuff is obtained from the Canal banks it can be valued by the Executive Engineer and that value debited direct, on issue of the fuel to "Manufacture". The rates at which the outturn is estimated (as proposed in my previous para) should include this prime cost plus the incidental charges for cutting and carrying- and these latter could be debited to Manufacture at time of actual payment- so that the Stock Purchases and Sales Account would not be necessary, nor the interchange of entries under Stock, between "Fuel" and "Manufacture".

4. The distribution of work in the office will be considered by the Executive Engineer. The Accountant and two clerks should be able to get through with all the Accounts' compilation work. Copying work of all sorts should be arranged for by the Head Clerk.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D.C. Gadgil

Examiner P.W. Accounts.

NOTES OF INSPECTION BY M.RAINIER ESQUIRE DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI WESTERN DIVISION, ON THE 15TH FEBRUARY 1864.

MR.J.E.PAUL THE EXECUTIVE ENGINEER, AND C.BRAHMARAYYA THE ACCOUNTANT, WERE PRESENT.

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2. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON 15TH MARCH 1863, VIDE REPORT PRINTED WITH G.O.NO 1066 W OF 10TH APRIL 1863.

3. THE DRAWING OFFICERS, OTHER THAN THE EXECUTIVE ENGINEER, ARE :—

(1) MR W.C.LEWIS ASSISTANT ENGINEER IN CHARGE OF THE EASTERN AND (2) MR A.P.CRUSE TEMPORARY ASSISTANT ENGINEER IN CHARGE OF THE WESTERN SUB-DIVISION. THE SUB-DIVISIONAL OFFICES HAVE BEEN RECENTLY INSPECTED. THE BALANCE OF THE EXECUTIVE ENGINEER'S ACCOUNT ON 31ST JANUARY 1864, WAS PROVED CORRECT. CHECK BOOKS ARE IN ORDER, INTEREST ACCOUNTS REGULARLY RECEIVED AND PROPERLY AUDITED, CASH BOOK NEAT, AND ENTIRELY IN ORDER, AND THE CASH ABSTRACT BOOK REGULARLY POSTED.

4. INITIAL WORKS ACCOUNTS COME UP PRETTY PUNCTUALLY AND CORRECTLY FROM SUB-DIVISIONS; WORK ABSTRACTS ARE PREPARED IN THE DIVISIONAL OFFICE, THE REGISTER OF WORKS IS FAIRLY UP TO DATE; MATERIALS AT SITE OF WORKS AGGREGATING IN VALUE RS 50000/ ARE PLACED AT 8 DIFFERENT WORKS, AND ARE ALL DESCRIBED BY THE EXECUTIVE ENGINEER AS OF GOOD VALUE AND WELL LOOKED AFTER.

5. AS REGARDS THE STOCK ACCOUNTS, THE STOCK ABSTRACT BOOK

BOOK WAS NOT IN THE OFFICE AND ITS ABSENCE WAS EXPLAINED CAUSED BY THE NECESSITY OF SOME REFERENCE TO IT BY ONE OF THE SUBDIVISIONAL OFFICERS. THE PRINCIPAL BOOKS OF A DIVISIONAL OFFICE AS A RULE SHOULD BE KEPT THERE. THERE HAS APPARENTLY BEEN SOME LITTLE MISAPPREHENSION IN THE ACCOUNTS OF MANUFACTURES (LIME). CERTAIN OUTTURN AT RS 10/- PER CARCE (AT WHICH RATE STOCK WAS DEBITED AND MANUFACTURES CREDITED) HAVING BEEN ISSUED TO WORKS AT RS 10/- AND 14/- PER CARCE- thus CAUSING A PROFIT AS IT WERE, TO STOCK, AT THE EXPENSE OF WORKS. THE ACCOUNTANT IN ORDER TO TRY AND SET THIS RIGHT, OVER-CREDITED MANUFACTURE FOR SUBSEQUENT OUTTURN, BY OVER-DEBIT TO STOCK. THUS GIVING THE MANUFACTURE ACCOUNT THE BENEFIT OF THE OVERCHARGE TO WORKS. THE FAIRER COURSE WOULD HAVE BEEN TO LOWER THE RATES OF SUBSEQUENT ISSUES TO WORKS TILL THE EQUILIBRIUM OF THE STOCK ACCOUNT WAS RESTORED, AS IT IS, THERE IS AN OVER-CREDIT TO THE MANUFACTURE ACCOUNT (LIME) OF RS 934-1-2.

6. AS REGARDS FUEL, THE CHARGES FOR CUTTING AND CARRYING HAVE BEEN INVARIABLY RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE VERY LATE, AND THERE HAS BEEN A CONSEQUENT APPEARANCE OF UNDER-CREDIT TO THIS ACCOUNT; BUT IF THE STOCK PURCHASES AND SALES ACCOUNT WERE UTILISED IN SUCH CASES, THAT ACCOUNT BEING CREDITED BY DEBIT TO STOCK (FUEL) PENDING ACTUAL PAYMENT OF THE CHARGES, THERE WOULD BE NO SUCH APPEARANCE. THIS WILL NOW BE PROPERLY DONE, MEANWHILE CERTAIN PARTICULARS OF THE DEBITS AND CREDITS TO THE FUEL ACCOUNT WHICH SEEMED DOUBTFUL, WILL BE REPORTED UPON TO THE CENTRAL ACCOUNTS OFFICE, [redacted], AS DESIRED AT THE time OF INSPECTION.

7. RESPONSE WAS GIVEN TO THE EXECUTIVE ENGINEERS REQUEST FOR OPINION AS TO THE DISTRIBUTION OF THE WORK IN HIS OFFICE, AND THE NECESSITY FOR FURTHER INCREASED STAFF; AND IT IS AS WELL TO RECORD HERE WHAT WAS SUGGESTED IN THIS RESPECT. AT PRESENT ABOUT ONE CLERK AND A HALF OUT OF SEVEN IS EMPLOYED ON CORRESPONDENCE AND NON-ACCOUNTS BUSINESS, NAMELY, ABOUT 1/4 OF THE HEAD CLERK ON RS 70/-, ABOUT 1/2 OF THE COPYIST ON RS 17/- AND THE WHOLE OF A CLERK ON RS 25/-. ON THE HEAD CLERK, THE WHOLE OF A CLERK ON RS 45/- OF ONE ON RS 30/- OF ONE ON RS 33-1/3 OF THE COPYING CLERK, AND THE WHOLE OF THE ACTING STOREKEEPER ARE ENGAGED ON ACCOUNTS WORK.

THERE ARE A GREAT MANY WORK ABSTRACTS TO PREPARE, NO DOUBT; AND THE ACTING STOREKEEPER IS ALMOST USELESS FOR ANYTHING BUT [illegible] COPYING; BUT HE IS ABOUT TO BE REPLACED BY AN INTELLIGENT MAN; WHEN THIS IS DONE, AND THE NEW MAN IS TAUGHT TO HELP THE ACCOUNTANT, AND PROVIDED THE CLERK ON RS 45/- REMAINS IN CHARGE OF THE REGISTER OF WORKS, THE ACCOUNTANT SHOULD ONLY FURTHER REQUIRE THE WHOLE OF THE CLERK ON RS 25/-. A VERY PROMISING LAD NAMED T. NURSING NOW AND WILL THEN BE SUFFICIENTLY ASSISTED. THE ACCOUNTANT SHOULD IN FACT UNDERTAKE MORE OF THE ACCOUNTS WORK HIMSELF AND HAS NOW AGREED TO DO SO, AND CONSENTED TO THE ABOVE ARRANGEMENT WHICH WILL DOUBTLESS BE CARRIED OUT IN A LIBERAL SPIRIT BY THE EXECUTIVE ENGINEER. NO INCREASE TO THE OFFICE STAFF IS NECESSARY.

8. THE MATTERS NOTICED IN LAST REPORT, HAVE HAD ATTENTION AND

AND IN ALL OTHER RESPECTS THE OFFICE IS IN VERY GOOD ORDER.

H Ramer

MADRAS,
28TH FEBRUARY 1884.

OVERHAULER P.W.ACCOUNTS.

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4 Genl Account

No 642 W dt/10th March/84

A Communicated to the Supdg Engr I Circle for the information & guidance of the Exc. Engr Godavari Western Divn.

2. The Examiners remarks on paras 5 & 6 of the inspection note should receive the Supdg Engr's attention.

3. The report is on the whole satisfactory.

Cs. 8/3/84

Ills. 8.3.84

Cir no 836-30.3.81.
Fo no 1066w. 10.4.83.

S.E. I Circle √ 15/3

Ch. Engr for Irrign √

Exam P.W. Accts

Rc No 2089

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The Examiner P.W. Accounts,

Madras.

The Secretary to Government,

P.W. Department.

Dated 6th March 1884.

Read.

Encls. 1.

Notes of inspection of the offices of the Godavari Western Division by Mr. Rainier Dy. Examiner. Forwarded with remarks.

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2089.

Govt. of {1883} Madras.

PUBLIC WORKS.

177.

Dated Recd 11/3/84

Rect. Encl.

G. O., 10th March 1884 No. 642 W.

Notes of Inspection

The — of the Office of the Godavari Irrigation Division by the Dy. Exr. Mr. A. Commd. to the P. W. I. Circle.

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10/3.

8/3

Executive Engr. Rajahmundry