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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

JWD DEPARTMENT

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7. As Captain Romilly estimates that a week would be sufficient time for Messrs. Stanes and Co. to remove all machinery, I would propose that half the purchase-money be paid as soon as the purchase is settled, and the other half when the machinery has been removed.

ORDER—dated 5th September 1883, No. 2488 W., Public Works.

The Government are of opinion that it is essential to acquire the plot of ground marked X A C B Y on the plan, and situated to the south of the plot for which the offer of Rs. 33,500 has been accepted by Messrs. Stanes & Co.

2. It is observed that the estimate, amounting to Rs. 8,021, framed by Captain Romilly does not include the high wall surrounding the plot, and that this wall is separately valued by the Superintending Engineer at not less than Rs. 3,000 to Rs. 4,000.

3. It is understood that Messrs. Stanes & Co., decline to reduce the price, Rs. 11,500, placed by them upon this second plot; and, under the circumstances, the Government consider it desirable to acquire it at that figure. The price to be paid for the entire property will therefore be Rs. 45,000.

4. The draft of the conveyance can be at once drawn up. No payment can, however, be made until the Government shall have been legally placed in possession of the property.

(True Extract).

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fourth Circle, with Plans.
" the Examiner, Public Works Accounts.
" the Government Solicitor.
" Messrs. Stanes and Co.
" the Judicial Department.

Exd. E. Fernandez.
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DUTIES OF THE DIVISIONAL ACCOUNTANT.

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.

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.

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 initialed 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, Godavari 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. G. Howarth.
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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
 WAS APPARENTLY BEEN SOME LITTLE MISAPPREHENSION IN THE
 ACCOUNTS OF MANUFACTURES (LINE). 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 (LINE) OF RS 954-1-3.

6. AS REGARDS FUEL, THE CHARGES FOR CUTTING AND CARRY-
 ING 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, ~~WILL BE REPORTED UPON TO THE~~ AS DESIRED
 AT THE 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 $\frac{1}{4}$ OF THE HEAD CLERK ON RS 70/-, ABOUT
 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 40/- 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 MERELY 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 40/- 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 Y. MURRING
 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