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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	<u>339-W</u>	Press.
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Dated	<u>13.2.1885</u>	<u>198</u>

Not to be folded or roughly handled

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, 10th February 1885, No. 123 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Reinier, Deputy Examiner, of his inspection of the office of the Godavari Western division.

Paragraph 2.—There is considerable delay in the submission of the cash balance returns from the division, and the Executive Engineer should endeavour, in communication with the treasury officers, to expedite the posting of pass-books, and the verification of certificates, so as to permit of the earlier compilation and transmission of returns to the Accounts office.

Paragraphs 4 and 5.—There has been a good deal of correspondence between the Executive Engineer, Superintending Engineer, and Accounts office, in regard to the distribution of work in the office and the probability of extra establishment being necessary. There is little doubt that the office should be strengthened, but this, perhaps, need be but temporarily; for the proposed introduction of the normal cost system of accounting for works costing from over Rs. 2,500 to Rs. 10,000 will, if adopted, reduce immensely the clerical labor in all divisions in which departmental labor is chiefly employed, and will do away with innumerable details which, under present circumstances, have to be entered in sub-divisional accounts of works.

Paragraph 6.—The Superintending Engineer should take action in applying for increased reserve stock limit, if he considers this really necessary.

2. The state of the office is fairly satisfactory.

ENCLOSURE.

Notes of inspection by H. REINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godavari Western division, on the 22nd January 1885.

The Executive Engineer, Mr. J. E. Paul, was unavoidably absent; the Accountant, C. Bhatnagar, was present, and Mr. W. C. Lewis, Assistant Engineer, attended the inspection on the Executive Engineer's behalf. The office was last examined on the 10th February 1884, and papers printed with G.O. No. 643 W., of the 10th March 1884.

2. The cash accounts are in order. The balance of the Executive Engineer's drawing account on 31st December 1884 was proved correct. The pass-book should generally, and until required at the treasury to be written up, be with the Executive Engineer; arrangements will be made to have it written up and returned to the Executive Engineer earlier than at present, and also to despatch the cash balance statement to the office of the Examiner, Public Works Accounts, Madras, so as to reach there not later than the 10th of the month.

3. The sub-divisional offices were last inspected by the Executive Engineer in March 1884. They should be inspected at least every six months according to Code paragraph 2098.

4. Sub-divisional accounts come up with fair punctuality and accuracy. Work abstracts are all well prepared in the Executive Engineer's office, and this of course means, though much greater efficiency in accounting, much heavier work for the accountant than would fall to him if work abstracts were prepared in sub-divisional offices. In paragraph 7 of the last report the arrangements for assisting the accountant were commented upon, and it was said that if the accountant

were assisted by T. Nursing Row, and by an intelligent storekeeper, and partly by the second clerk, as then intended by the Executive Engineer, the assistance would be sufficient. The storekeeper at that time was not at all intelligent, but a good man was expected. The new man has come and been at work long enough to form an opinion of his qualifications, and for any accounts work I found him altogether unsuited. He is worse than useless to the accountant, who has to do over again everything that he has done. Moreover, T. Nursing Row, the smart lad who promised so well in accounts work, has (perhaps unavoidably) not been assisting the accountant who has been left very nearly single handed for long periods, now and then receiving more, but generally only the entire assistance of clerk Taraga Narasiah, who prepares work abstracts very intelligently. All possible assistance may have been given, but if the increased work of the office has required more staff, there was no reason to withhold application for it. It is important that the assistance to the accountant should be such that if occasion arose, there would be some one in the office able to take his place temporarily, and the Executive Engineer, on my representing this to him after the inspection, has promised to allow T. Nursing Row to proceed with accounts work. In his general remarks on this office, the Superintending Engineer, in his inspection report dated 15th November 1884, recognised the need of another clerk, which will probably be obtained soon.

5. The register of works is in order. The normal cost system should be practised as far as possible, quantities only, and not cost of work, being distributed under sub-heads of the estimate. It will apply to so many works in this division as to effect a great reduction in the labor of accounting. At present the limit is only Rs. 2,500, but an extension of the system to works costing Rs. 10,000 is contemplated.

6. The present sanction by Government for reserve stock in this division is Rs. 2,000, and there is stock consisting of lime, cement and latasite, valued at Rs. 1,515-3-4, and lime manufacture outlay Rs. 1,110-3-4. The limit is for general purposes, and since it could not be covered by the sanctioned limit for reserve stock, a separate estimate for this outlay should have gone up for the sanction of Government (Code paragraph 2141). Other manufactures are now contemplated, however, and the Superintending Engineer, in his inspection report above referred to, has recommended the extension of the sanction for reserve stock to Rs. 5,000 in order to cover all such outlay; whenever any manufacture outlay is likely to exceed Rs. 2,500, an estimate of it has to be prepared and sanctioned under Code paragraph 2140. The stock accounts are in order and well cared for by the accountant.

7. Materials at site of works aggregate in value Rs. 17,359, are placed at thirteen different works, and have mostly been verified in November 1884; some of the materials still require verification, which was promised.

8. The tools and plant accounts are in order and it was said that there is nothing surplus or unserviceable.

9. There is nothing of consequence in the suspense accounts.

10. The Examiner's (Public Works Accounts, Madras) directions in paragraph 3 of his letter forwarding the last report have had attention, and the office is in good order, and may be expected to go on capably if the accountant has the assistance which is recommended.

MADRAS,

7th February 1885.

ORDER—dated 15th February 1885, No. 339 W., Public Works.

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

2. The report is satisfactory on the whole.

(True Extract.)

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

To the Superintending Engineer, I Circle,
Examiner, Public Works Accounts

Ed. E. Fernandez

Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated February, 13th.

Recd.

Encl.

G.O., 13th Feb. 1885, No. 339 W.

FEBRUARY.

Notes of Inspection

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Godavari Western division.

10TH MARCH 1884, No. 642 W., PUBLIC WORKS.

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 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, 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, Godavari Western division, on the 19th February 1884.

Mr. J. E. Paul, the Executive Engineer, and C. Brainerd, 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 19th 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. R. 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 gace (at which rate stock was debited and manufactures credited) having been issued to works at Rs. 12 and 14 per gace, 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 *manufactures* for subsequent outturn by over-debit to stock, thus giving the manufactures 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 $\frac{1}{2}$ of the copyist on Rs. 15, and the whole of a clerk on Rs. 25. $\frac{1}{2}$ of the head clerk, the whole of a clerk on Rs. 45, of one on Rs. 30, of one on Rs. 23, $\frac{1}{2}$ 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. 45 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.

Gazet.—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, (Calicut) 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)

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

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

Ed. B. Fernandez,
Square Copier

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Govt. of 1884 Madras.
PUBLIC WORKS.

Append.

WALSH

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

10. 2. 3

339

THE END OF THE LINE

[illegible]

1946年10月1日：南京政府成立。

Figure 1

On 12/21/2017, 11:43 AM, "James L. Thompson" <jlthompson@bellsouth.net> wrote:

Figure 6. The effect of *Phragmites* on the growth of *Spartina*.

conferences between the Executive Engineer, Sub Divisional Engineer and Accounts Officer in regard to the distribution of work in the Office and the probability of extra assistance being necessary. There is little doubt that the Office should be strengthened, but this perhaps need be but temporarily for the proper introduction of the proposed new system of accounting for work costing from over Rs. 5,000 to Rs. 10,000 with a view to reducing the cost of the work.

labor in all Divisions in which Departmental Labor is chiefly employed, and will do away with innumerable details which under present circumstances have to be entered in Sub Divisional Accounts of works.

Para 6. The Superintending Engineer should take action in applying for increased Reserve Stock limit, if he considers this really necessary.

2. The state of the office is fairly satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant,

P. W. Accountant

Examiner P. W. Accounts.

ENGINEER IN CHARGE, DIVISION OF THE ...
ENGINEER IN CHARGE, DIVISION OF THE ...

The Executive Engineer, ...
The Executive Engineer, ...

The Executive Engineer, ...
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The Executive Engineer, ...
The Executive Engineer, ...

WORK FOR THE ACCOUNTANTS THAT WOULD FALL TO HIM IF WORK
 ARRANGEMENTS WERE PREPARED BY SUBDIVISIONAL OFFICER. IN PARA
 7 OF THE LATE REPORT THE ARRANGEMENTS FOR ASSISTING THE
 ACCOUNTANTS WERE COMMENTED UPON, AND IT WAS SAID THAT IF
 THE ACCOUNTANTS WERE ASSISTED BY T. HUBBING NOW, AND BY AN
 INTELLIGENT BOOKKEEPER, AND PARTLY BY ONE ENG. CLARK, AS
 THEN UNDERTAKEN BY THE EXECUTIVE ENGINEER, THE ASSISTANCE
 WOULD BE SUFFICIENT. THE BOOKKEEPER AS THAT THIS WAS NOT
 AT ALL INTELLIGENT, BUT A GOOD MAN WAS ASSIGNED. THE MAN
 HAD BEEN COME AND BEEN AT WORK LONG ENOUGH TO FORM AN OPINION
 OF HIS QUALIFICATIONS, AND FOR ANY ACCOUNTS WORK I WOULD
 BE ALTOGETHER SUFFICIENT. HE IS WORSE THAN USELESS TO THE
 ACCOUNTANT WHO HAS TO DO OVER AGAIN EVERYTHING THAT HE HAS
 DONE. HOWEVER T. HUBBING NOW, AND SHAW LAD WHO THOUGHT
 SO WELL IN ACCOUNTS WORK, HAS BEEN UNFAVORABLY; NOT
 BEEN ASSISTING THE ACCOUNTANT, WHO HAS BEEN LEFT VERY NEARLY
 SINGLE HANDED FOR LONG PERIODS, NOW AND THEN RECEIVING
 MORE, BUT GENERALLY ONLY THE ENTIRE ASSISTANCE OF CLARK
 KAWA NAKAGAWA, WHO PREPARES WORK ASSISTANCE VERY INTELLI-
 GENTLY. ALL POSSIBLE ASSISTANCE MAY HAVE BEEN GIVEN, BUT
 IN THE INCREASED WORK OF THE OFFICE HAS REQUIRED MORE STAFF-
 THERE WAS NO REASON TO WITHHOLD APPLICATION FOR IT. IT IS
 IMPORTANT THAT THE ASSISTANCE TO THE ACCOUNTANTS SHOULD BE
 SUCH THAT IF DEPARTURE AROSE, THERE WOULD BE SOME ONE IN THE
 OFFICE ABLE TO TAKE HIS PLACE TEMPORARILY - AND THE EXECUTIVE
 ENGINEER ON A REPRESENTATIVE CALL TO HIM AFTER THE INSPECTION,
 HAS PROMISED TO ADVISE T. HUBBING NOT TO PROCEED WITH ACCOUNTS
 WORK. IN HIS GENERAL PHRASES OF THIS OFFICE, THE EXECUTIVE

PENDING

REPORTING REQUIRED IN HIS INSPECTION REPORT DATED 15th NOV-
 EMER 1894, RECOGNIZED THE NEED OF ANOTHER CLERK, WHICH WILL
 PROBABLY BE OBTAINED SOON.

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 7

8. THE REGISTRY OF WORKS IS IN ORDER. THE NORMAL
 COST SYSTEM SHOULD BE PRACTISED AS FAR AS POSSIBLE, QUAN-
 TITIES ONLY AND NOT COST OF WORK, BEING DISCRIMINATED UNDER
 SEVERAL OF THE VARIANTS. IT WILL APPLY TO ALL WORKS
 IN THIS DIVISION AS TO EFFECT A SMALL REDUCTION IN THE LABOR
 OF ACCOUNTING. AT PRESENT THE LIMIT IS ONLY 15,000, BUT
 AN EXTENSION OF THE SYSTEM TO WORKS EXCEEDING 15,000 IS CON-
 TEMPLATED.

9. THE PRESENT SANCTIONED BY GOVERNMENT FOR DECREASE
 STOCK IN THIS DIVISION IS 15,000, AND THERE IS STOCK CON-
 SISTING OF LIME, CEMENT, AND LATERITE, VALUED AT 15,150-3-3,
 AND LIME MANUFACTURE OVERLAY 15,150-3-4. THE LIMIT IS FOR
 GENERAL PURPOSES, AND SINCE IT COULD NOT BE EXCEEDED BY THE
 SANCTIONED LIMIT FOR DECREASE STOCK, A SEPARATE ESTIMATE FOR
 THIS OVERLAY SHOULD HAVE COME UP FOR THE SANCTION BY GOVERN-
 MENT (CODE PARA 214). OTHER MANUFACTURES ARE NOW CONTIN-
 UED HOWEVER AND THE SUPERINTENDING ENGINEER IN HIS IN-
 SPECTION REPORT ABOVE REFERRED TO HAS RECOMMENDED THE EXTEN-
 SION OF THE SANCTION FOR DECREASE STOCK TO 15,000, IN ORDER
 TO COVER ALL SUCH OVERLAY MANUFACTURE
 WHICH IS LIKELY TO EXCEED 15,150 IN ESTIMATE OF IT ALL
 TO BE SANCTIONED AND SANCTIONED UNDER CODE PARA 214. THE STOCK
 ACCOUNTS ARE IN ORDER AND WILL BE KEPT UP BY THE ASSISTANT.

10. MATERIALS AT END OF WORKS APPROXIMATE IN VALUE

10,17,389

033749

3391

N. 339. May 13th July 15

Communicated to
the Suptg. Engr. I. C. C.
for consideration, and
for the information
of the Engr. in Charge
Godavari Western Dy.

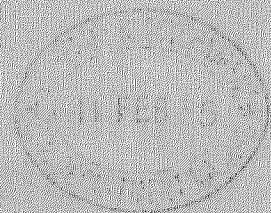
The EXAMINER P. W. ACCOUNTS,

Madras.

To,

The Secretary to Government,

P. W. Department.



2. The report is
satisfactory on the
whole.

CS
12.2.25

No. 123 N.

11/1

12.2.25

Dated 10th February 1925.

Recd.

Encl. 1.

Notes of inspection of the
Office of the Godavari Western
Division by Mr. Engineer Dy. Examiner.
Forwards with remarks.

Sd/- I. C. C.
Engr. in Charge.

Withd.

339
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Govt. of Madras

PUBLIC WORKS

1883

Order of the

Government

of Madras

in relation to

the Public Works

1883