

(1) Number of pages 14  
(2) Date of repair Aug 1987  
(3) Initials of the Referencer bua

# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

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| G.O. No. | 457-W.    | Press. |
| B.P. No. |           | Mis.   |
| Dated    | 27-2-1885 | 198    |

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, 9th August 1884, No. 44 W.:—

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

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

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

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

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

ENCLOSURE.

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

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

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

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

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

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

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

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

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

8. In the half-yearly register of stock there are several instances of difference between balance as per return and as actually counted; and respecting teakwood, though described as "very third-class quality," there has been a remarkable change in the market value, which in the last return was stated as 4 annas, but now as 1 anna per cubit foot. The book value in a previous return was stated (at 4 annas 6 pies) to be Rs. 1,156-12-8, but now as at 5 pies Rs. 111-12-5.

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

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

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

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

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

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

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

15. The suspense accounts are in a satisfactory state.

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

17. The Accountant is very sufficiently assisted.

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

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

(True Extract.)

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

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

Exd. A. F. Goodall.  
Spare Copies

GENERAL.  
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS

Dated August, 16th.

Recd.

Encl.

G.O., 16th Aug. 1884, No. 2024 W.

AUGUST.

Inspection

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

N.B. — In any future communication on this subject, the number and date of this letter should be quoted.

No. 1287

From

THE EXAMINER,  
PUBLIC WORKS ACCOUNTS,  
MADRAS.

To

The Secretary to Government,  
Public Works Department,  
Madras 25th February 1885.

SIR,

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

Para 4. All Cash Books and Imprest Accounts should be examined by the Accountant, who is responsible for the correct allocation of expenditure. The posting of the Cash Abstract Book might be done by his Assistant to let the Accountant have the time for other work.

Para 6. This is extra work for apparently no particular benefit and may be discontinued.

Para 9. The Superintending Engineer's attention is invited to these remarks.

Paras 10 & 11. The introduction of the normal cost system, as lately approved by Government, will enable the Sub-Divisional Returns being submitted much earlier. The payment of muster rolls has nothing to do with the transmission of day reports. Accounts should show the charges for work done, payments not made being shown as arrears.

due on the work, while the charges or liabilities give information of the amount and value of work done to date.

Para 14. No debit should be made to the deposit Account unless there has already been credited to that Account a specific amount against which the debit is made.

For work done for private parties on an accepted Estimate, the amount of Estimate should be recovered whether or not the cost to the shops be less or greater than the Estimate, but, in all cases without exception, the recognised percentages should be shown in the Shop Accounts, so as to exhibit fairly the value of the work turned out.

I have the honor to be,

Sir,

Your Most Obedient Servant.



Examiner P. W. Accounts.

NOTES OF INSPECTION BY J. E. CURRY ESQUIRE, DEPUTY EXAMINER P. W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION, ON THE 3RD. AND 4TH. FEBRUARY 1885.

THE EXECUTIVE ENGINEER MR. J. D. GRANT, AND THE ACCOUNTANT K. JAGANATHAN PANTULU WERE PRESENT. THE OFFICE WAS LAST INSPECTED ON 31ST. JULY 1884; VIDE G.O. NO. 3024 W. DATED 16TH. AUGUST 1884.

2. THERE ARE THREE SUB-DIVISIONS AND THREE SUB-DIVISIONAL OFFICERS BESIDES THE EXECUTIVE ENGINEER. EACH KEEPS A CASH BOOK, MAKING FOUR CASH BOOKS FOR THE WHOLE DIVISION. THERE ARE ALSO IMPREST HOLDERS UNDER EACH OF THE SUB-DIVISIONAL OFFICERS.

| NAME                          | RANK                   | AMOUNT  |
|-------------------------------|------------------------|---------|
| E. VENKATASUBRAYA NAIDU       | OFFICER SUPERINTENDENT | RS. 800 |
| M. SATHYAGOPALIN NAIDU A.C.S. | OVERSEER               | RS. 500 |
| M. ALAYANNA NAIDU             | DO                     | RS. 200 |
| C. YENKATASWAMI NAIDU         | DO                     | RS. 200 |
| G. PARASAYYA NAIDU            | DO                     | RS. 200 |

3. THE TREASURY PASS BOOK WAS EXAMINED AND THE DRAWING ACCOUNT FOUND TO AGREE WITH THE CASH BOOKS.

4. ALL THE CASH BOOKS AND IMPREST ACCOUNTS WERE FOUND IN GOOD ORDER EXCEPT THAT THE IMPREST ACCOUNTS ARE NOT ALWAYS EXAMINED BY THE ACCOUNTANT WHEN THEY COME IN FROM THE SUB-DIVISIONS BUT BY A CLERK. THE IMPRESTS ARE ABSTRACTED INTO THE CASH BOOKS AND THE LATTER ARE POSTED INTO THE CASH ABSTRACT BOOK BY THE ACCOUNTANT.

5. PAYMENTS FROM THE DIVISIONAL OFFICE ARE ALMOST ENTIRELY CONFINED TO ESTABLISHMENT CHARGES.

6. INTO THE CASH BOOK OF THE SOUTHERN SUB-DIVISIONAL OFFICER ARE COPIED CONTRACT CERTIFICATES IN FULL DETAIL SHOWING VALUE OF WORK DONE ON EACH SUB-HEAD. THIS INFORMATION IS NOT WANTED HERE AND INVOLVES TWO EXTRA COPIES OF THE CONTRACT CERTIFICATE.

7. THE STOCK TRANSACTIONS OF THIS DIVISION ARE HEAVY, AS LARGE SUPPLIES OF WOODWORK AND BUILDING MATERIALS ARE SENT TO THE GUYANA AND KISTNA WESTERN DIVISIONS. THE NORTHERN AND SOUTHERN SUB-DIVISIONS HAVE STOCK UNDER THE SUB-HEAD BUILDING MATERIALS AND FUEL. MOST OF THE STOCK IS IN THE HEAD QUARTERS SUB-DIVISION UNDER CHARGE OF THE ANGLICAN SUPERINTENDENT AND WORKSHOPS STOREKEEPER. THE WORKER LOANS AFTER BUILDING MATERIALS, FUEL, AND THE MANUFACTURE OF BUILDING MATERIALS.

8. THE ANGLICAN SUPERINTENDENT NOW MAINTAINS DAILY REGISTERS OF RECEIPTS AND ISSUES. THE STOCK ACCOUNTS FOR DECEMBER WERE DONE THROUGH AND FOUND IN GOOD ORDER. THE WORKSHOPS ACCOUNTS AND TOOLS AND PLANT REGISTERS ARE KEPT IN A COMPLETE MANNER.

9. THERE ARE SEVERAL ITEMS OF STOCK WHICH HAD NOT BEEN COUNCED OR MEASURED DURING THE YEAR ENDING 30TH SEPTEMBER LAST. IT IS IMPOSSIBLE TO TAKE ANYTHING LIKE AN ACCURATE MEASUREMENT OF THE STOCK FUEL BEING AS THE NATURE OF THE QUARRY AND THE CRAMPED UP SPACE AVAILABLE FOR STORING MATERIALS. THIS CANNOT BE DONE TILL THEY ARE STACKED ON PILES; BUT A ROUGH APPROXIMATION MIGHT BE MADE. TIMBER ALSO HAS NOT BEEN MEASURED.

10. THE

10. THE ACCOUNTS OF THIS DIVISION HAVE NOT BEEN DONE LATELY. WORK ABSTRACTS ARE CONTINUED IN THE EXECUTIVE ENGINEER'S OFFICE. IN DECEMBER FOR JANUARY NO TEN-DAY REPORTS HAD BEEN SET FORTH. AS WAS NOTICED IN LAST DISCUSSION REPORTS FOR TEN-DAY REPORTS STILL COME UP LATE FROM SUB-DIVISIONS AND NOT TILL THE CORRESPONDING MUSTER ROLLS HAD BEEN PAID, WHICH MAY BE TWO OR THREE WEEKS AFTER THE PERIOD.

11. BACK WORK ABSTRACTS WERE FOUND COMPLETE EXCEPT THAT TEN-DAY REPORTS OF ONE MONTH WERE FILED WITH THE WORK ABSTRACTS OF FOLLOWING MONTH BECAUSE THE CORRESPONDING MUSTER ROLLS HAD NOT BEEN PAID TILL THEN. THE TEN-DAY REPORTS WERE NOW EVEN POSTED INTO THE PROPER MONTH'S WORK ABSTRACT.

12. THE EXECUTIVE ENGINEER HAS NOW ORDERED THAT MEASUREMENTS BOOKS INSTEAD OF MEASUREMENT SHEETS BE SENT UP WITH CONTRACT CERTIFICATES.

13. THE REGISTER OF WORKS, SERVICE BOOKS AND OTHER DOCUMENTS WERE EXAMINED AND FOUND IN ORDER.

14. WORK IS CONTINUED EXECUTED IN THE SHOP'S FOR PRIVATE PARTIES AND LOCAL FUND RAISING BECAUSE A DECISION IS MADE. THE LOSS OF SUCH WORK SHOULD BE CLEARED FROM THE SHOP'S ACCOUNTS BY DEBIT TO STOCK PURCHASES AND SALES AND NOT DEFALTS.

FOR GOVERNMENT,  $7\frac{1}{2}$  PER CENT OF THE ACTUAL COST OF WORK DONE IS ADDED FOR GENERAL CHARGES. FOR PRIVATE PARTIES THE ADDITIONAL CHARGE IS 10 PER CENT ON THE ESTIMATED COST; IF THE ESTIMATE IS EXCEEDED THE ACTUAL COSTAGE CHARGES TO

PRIVATE

Kadon

DATE    RECEIVED    BY    3063-2187

**ACKNOWLEDGMENTS**

W. L. Curry.

4-0. 2024 May 16-8-84

Great  
Recd

4-457 May 17 July 1885

Communicated  
to the Suptg. Insp. The  
Circs for information  
& consideration.

From,

The Examiner P. W. Accounts,  
Madras.

To,

The Secretary to Government,  
P. W. Department.

Cd  
27.1.85

No. 1987

Dated 25<sup>th</sup> February 1885.

Recd.

Encl. 1.

Notes of inspection of the  
Office of the Krishna Eastern Divi-  
sion by Mr. Curry, Dy. Examiner.  
Forwarded with remarks.

Sp. & circ  
By. Ex. acct

Withd. only

1735

Year of 1885

PUBLIC WORKS

2/3/15

27th June 1885

Receipt

Received of the  
Hon. Secy. of the  
Public Works  
Department

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