(1) பக்கங்களின் எண்ணிக்கை 28

(2) புதுக்கித் திருப்பிய நாள் 1/91

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

94

அரசாணை எண். — மு. கோப்புத் தாள் எண். 1224

அச்சகம் பலவகை

நாள் : 13-4-1892 19 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

14 Sheets

ஆவண. கா-1—18,000—15-6-87.

D.V.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

1224/1

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 7th April 1892, No. 521 S.A.

I beg to submit for the favorable consideration of Government copy of my letter No. 787 E.E., dated 25th March 1892, to the Superintendent, Presidency Stores Division, in which a considerable simplification is suggested in the procedure of accounting for stores.

2. The present procedure was introduced, as far as I can ascertain, on the action of the Examiner about ten years ago, but I think it is unnecessarily complicated. That now proposed will effect a saving in *work* of fully 70 per cent. in connection with store ledgers, and will liberate the time of the storekeeper and the store accountant for employment on really useful work.

3. I consulted the Chief Engineer before issue of my letter, and it will be seen from the enclosed copy of the Superintendent's reply (No. 7 S. of 5th April 1892) that he has no objection to give effect to the proposed modifications from 1st April 1892.

4. The slight alteration in para. 3 of my letter as it now stands has been made with reference to the remark in para. 2 of the General Superintendent's letter just quoted.

5. I see no objection to the modification in accounting for files, saws, chisels, &c., proposed in his para. 3 being carried out tentatively.

6. Para. 5 of his letter will receive due attention when I have an opportunity of inspecting the Workshop accounts.

7. If the proposals are approved by Government, I request that their adoption may be authorized with effect from 1st April 1892.

ENCLOSURES.

From the Examiner of Public Works Accounts, Madras, to the General Superintendent, Public Works Stores, dated 25th March 1892, No. 787 E.E.

Following up my interview with you on the 19th instant, I have the honour to place on record the extent to which I propose a simplification in the procedure in your office in the accounting of stores, with effect from 1st April 1892.

I. The following should be discontinued :—

i. The day book and rough abstract thereof at present kept by your storekeeper (paras. 2 to 4).

ii. Priced ledgers for every item of stock that can be "grouped" (paras. 5 to 9).

iii. Separate ledger heads for individual items under—

(*a*) Machinery.

(*b*) Instruments.

(*c*) Tools and Plant (paras. 15 and 16).

iv. The issue of several advices of transfers to divisions in respect to the same invoice (paras. 19 and 20).

II. Sub-ledgers should be opened for individual items of stock that are grouped together in the ledger, and for machinery, instruments, and tools and plant (paras. 10 to 13).

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

1224/1

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(*c*) Tools and Plant (paras. 15 and 16).

iv. The issue of several advices of transfers to divisions in respect to the same invoice (paras. 19 and 20).

II. Sub-ledgers should be opened for individual items of stock that are grouped together in the ledger, and for machinery, instruments, and tools and plant (paras. 10 to 13).

III. The system of specially weighing every item of an English invoice for the purpose of arriving at the exact proportion of incidental charges upon it such as—

i. Landing charges,
ii. Harbour dues,
iii. Row rates,
iv. Cart hire,
v. Coolie hire, &c.,

should be abandoned (paras. 17 and 18).

IV. The register of English stores received for transmission to other divisions should be considerably simplified (para. 21).

V. Unserviceable stores should be accounted for in a separate ledger (para. 22).

2. The copying of the packing account into the day book by the storekeeper, and the transcription of this by the store accountant into the register of "Invoices of English stores received," is pure waste of time and stationery, and is moreover likely to lead to errors, if not fraud, as verbally explained to you.

3. As soon as the storekeeper has entered in the columns provided for the purpose in a packing account the quantities, weights, or numbers actually received, and signed it, and taken the necessary action in respect of deficiencies, he should transfer the document to the accountant. On receipt of the invoices it will then be the accountant's duty to post his register of invoices, ledgers, and sub-ledgers, direct from the packing account.

4 Stores, &c., obtained locally should be posted into the ledger or sub-ledger described in paras. 5 and 10 direct from—

i. Vendor's bills for all stores that have been verified and paid for.
ii. The stock purchase account for such articles as may have been received, but *not* paid for.

5. Priced *ledger* heads under stock should be opened, wherever possible, for each *group* of articles that are approximate in description and price, and *sub-ledgers* should be opened, in a tabular form, for each different size under which it is necessary to keep a separate record of stock balances. For articles which *cannot* be grouped together in this way, separate folios should continue to be used in the priced ledger.

6. According to this plan, four ledger heads under *iron*, viz.,—

i. Round, square, and flat,
ii. Angles, tees, channels, &c,
iii. Sheets,
iv. Plates,

as suggested by yourself, will take the place of 297 heads now used. This is merely *one* instance of the reduction of work in connection with your priced ledger.

7. Screws and other *small* articles of stock may be grouped together in any convenient way that you find most suitable, but the *principle* specified in para. 5 should be strictly observed in regard to all articles of stock.

8. In respect to articles that are grouped together, as suggested in para. 5, the *rate* should be an average rate on all the descriptions of article included in one group, and it should be revised periodically.

9. The unit of quantity for pricing purposes may be the ton, hundred-weight or pound, as you may consider most appropriate.

10. Detailed balances under each group, as explained in para. 6, should be recorded in a sub-ledger by the unit of weight that you may decide on for each article, thus taking iron as an illustration :—

Date.			Particulars.	Iron, Round.			Iron, Square.			Iron Sheets.			Iron Plates.			And so on.		
1891.				R.	I.	B.	R.	I.	B.	R.	I.	B.	R.	I.	B.	R.	I.	B.
April	..	1	Balance .. tons	..	..	80	..	..	60	..	..	100	..	..	40			
May ..	..	7	I. S. No. 4 K. S. E., tons ..	..	..	..	..	10	50	..	..	..	..	20	20			
"	..	14	R. C. No. 11 P. S. S. "Thames" .. tons	..	..	..	50		100	..	..	..	80	..	100			

11. The letters "K. S. E." in the column of "Particulars" on 7th May are an abbreviation for Kistna Eastern Division, and in order that no unnecessary words may be used in posting this column, I enclose for your guidance a list of the abbreviations used in this office for all divisions.

12. The letters "R," "I," "B," stand for—

Receipts.
Issues, and
Balance,

and the object of showing these separately is—

i. That the balance under any head may be seen after each transaction, and
ii That you may be able to ascertain the extent of your purchases, or the consumption of any particular article, during a given period simply by totalling the entries in the column concerned.

13. But the advantages of this form will be lost unless—

i. Every transaction of receipt or issue is posted into it as soon as it occurs, and
ii. The balance is struck *at the time* of entering each transaction of receipt or issue.

This should be insisted on.

14. For the verification of stock that has been grouped together, it will be sufficient to see that the total weight of all the items under one group, *which are of the same value*, is correct as recorded in the sub-ledger (para. 10).

15. For (*a*) Machinery, (*b*) Instruments, and (*c*) Tools and plant, separate ledger heads are unnecessary. All that is wanted is a numerical account, and this should be kept in the sub-ledger form proposed above (in para. 13), a separate sub-ledger being used for (*a*), (*b*) and (*c*).

16. But even under Tools and plant a system of grouping articles may be found possible, as for instance in the case of *Files*, where three groups were considered sufficient by you instead of 192 ledger heads.

17. There is no necessity whatever for the refinement of accuracy, by special weighment of each article, that is attempted in the apportionment of charges under this head against each item of an English invoice. With the exception of such charges on particularly heavy articles (see para. 13), all these charges should be debited to a suspense head and a percentage added to cover them. This percentage should be credited to the suspense account in question, and it should be revised periodically, say every three or six months. That is to say, if at the end of the period decided on for this revision it be found that the suspense account shows an undue profit, the percentage for the ensuing period should be reduced in the light of the experience gained; if, on the other hand, it be found that the actual charges exceed the percentage that has been credited to the suspense account, the rate should be increased.

18. The only exception to this rule should be in the case of heavy articles of machinery, &c. For these your simplest plan will be to apportion the charges according to your own judgment, and to distribute the balance as described in the preceding paragraph over the remaining items of an English invoice.

19. By this plan you will be able to advise each division concerned with the *total* cost of an article by the 2nd or 3rd of a month, and I beg that this may be done in order to secure acceptance of the transfer in the accounts of the month in which the debit is raised.

20. The practice of sending four or five separate advices of transfer for different charges on the same article multiplies accounting, not only in your own office, but also in the office of the division concerned, and should be discontinued.

21. The register of English stores for other divisions is much too elaborate. The columns in it should be restricted to the following :—

i. Requisition.
  (*a*) No.
  (*b*) Date.
ii. Name of indenting officer.
iii. Name of steamer by which received.
iv. Number of packages.
v. Date of arrival.
vi. Date of dispatch.
vii. Mode of dispatch.
viii. Acknowledgment.
  (*a*) No.
  (*b*) Date.

The other 9 columns should be thrown into disuse. The copying of an entire invoice into this book is simply a waste of time, as full details of it are recorded elsewhere and are also communicated to the division concerned.

22. I think you will find it much more convenient to keep a *separate* ledger and sub-ledger for unserviceable stores, as also to stack such stores apart from serviceable stores, and I would recommend this being done.

23. The Chief Engineer approves generally of these proposals, and I shall be much obliged if you will inform me before the 30th instant whether you see any practical objections to any of them.

1224
1/2

From L. L. WICKHAM, Esq., General Superintendent, Public Works Stores, to the Examiner, Public Works Accounts, dated Madras, 5th April 1892, No. 7 S.

With reference to your letter No. 787 E.E., dated 25th March 1892, I have the honour to state that I find no objection to give effect to the proposed modification from 1st April 1892.

2. The invoices of stores from England are received by the accountant direct from your office, and not from the storekeeper along with the packing accounts as noted in para. 3 of the above letter.

3. In reply to para. 15, files, saws and chisels, &c., are classed as tools and plant, and are borne numerically in the store books, but these are very rarely issued numerically, being mostly required by the Presidency Workshops, to whom they are sold at a valuation. In the case of files, those issued numerically are only 2 per cent. of those issued at a valuation for the year 1891-92. Therefore I intend treating these items in the same way as the stock articles, leaving the valuations when issued numerically as per sample form below :—

Files.

Month and date.		Number and date of indent.			To whom issued.	For what service.	Number.	Weight.	Amount.
1		2			3	4	5	6	7
1891.								LBS.	RS. A. P.
4	6	28	3	22	V. Z. No. 64	Provincial service.	12	6	..
4	16	131	4	14	P. W. W. ,, 72	..	20	15	2 13 0
4	20	41	4	12	T. J. ,, 78	Provincial service.	5	4	..
5	4	77	4	24	P. R. I. ,, 80	..	7	5¼	1 1 6
5	8	89	5	2	N. A. ,, 82	Provincial service.	5	7½	..
5	10	27	4	27	G. D. E. ,, 85	In ..	12	15	2 13 0
6	15	48	6	10	P. W. W. ,, 89	.. ..	6	10	1 14 0
7	28	59	7	14	M. D. ,, 93	Provincial service.	5	10	..
					Issued at a valuation	..	45	45½	8 9 6
					Issued numerically	..	27	27¼	..
					Grand Total ..	..	72	73	8 9 6

4. The best check on the storekeeper of Public Works Stores will be the receipts furnished by the storekeepers of other divisions, but the workshops is the user of the largest quantity of materials, and the workshop being practically the same as the stores, I have no real check between them, unless the division checks the quantities received from the workshops, then the difference between the issues from the stores and the workshops receipts from divisions is the wastage in the workshop, which can be checked, and by this way, if there be any pilferings in the stores or workshops, the amount of wastage will rise, and this can be easily gone into and checked.

5. This check on materials issued from the workshops in the form of manufactured articles is not now in force, and I only mention it so that its importance may be kept in view on your inspection of the workshops, as it completes the check on the stores, without which the check on the storekeeper by the divisional storekeepers is practically useless.

ORDER—dated 13th April 1892, No. 1224 W., Public Works.

His Excellency the Governor in Council approves the Examiner's proposals, which are concurred in by the Chief Engineer. They will be adopted with effect from the 1st April 1892.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. L. Passaigne.
Spare Copies

1224/3

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated April, 13th.

Recd. *Encl.*

G.O., 13th April 1892, No. 1224 W.

APRIL.

Stores

Certain proposals of the Examiner, Public Works Accounts, regarding the procedure of accounting for —, approved for adoption from 1st April 1892.

(C. No. 1201/8.)

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 7 April 1892.

OFFICE NOTE No. 521/A

To

P 1
1224/4.

W.

I beg to submit for the favourable consideration of Government copy of my letter No.787 E.E. dated 25th. March 1892 to the Superintendent Presidency Stores Division, in which a considerable simplification is suggested in the procedure of accounting for stores.

2. The present procedure was introduced, as far as I can ascertain, on the action of the Examiner about ten years ago, but I think it is unnecessarily complicated. That now proposed will effect a saving in work of fully 70 per cent in connection with store-ledgers, and will liberate the time of the Store-keeper & the Store Accountant for employment on really useful work.

3. I consulted the Chief Engineer before issue of my letter, and it will be seen from the enclosed copy of the Superintendent's reply (No.7 S. of 5th. April 1892) that he has no objection to give effect to the proposed modifications from 1st. April 1892.

No order of Govt can be traced - Please see 858 W
30-3-80

5000-3-2-91.

4. The slight alteration in para 3 of my letter as it now stands has been made with reference to the remark in para 2 of the General Superintendent's letter just quoted.

5. I see no objection to the modification in accounting for Files, Saws, Chisels etc, proposed in his para 3, being carried out tentatively.

6. Para 5 of his letter will receive due attention when I have an opportunity of inspecting the Workshop accounts.

7. If the proposals are approved by Government, I request that their adoption may be authorized with effect from 1st. April 1892.

No. 2123 W dt/ 11-9-85
- 2950-W - 9-12-85
- 858 W - 30-3-86
- 2671 W - 24-9-89
- 1731 W - 17-7-90
- 2832 W - 27-10-90
- 431 W - 16-2-91
- 1139 W - 24-4-91
- 2092 W - 3-8-91
- 2892 W - 29-10-91
- 3064 W - 16-11-91
- 361 W - 5-2-92

Encl. 2 P. D.

Copy of letter from the Examiner of P.W. accounts, Madras, to the General Superintendent, P.W. Stores, No. 787 C.E., dated 25th March 1892.

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I The following should be discontinued :-

i The Day-book and rough abstract thereof at present kept by your store-keeper (paras 2 to 4)

ii Priced ledgers for every item of stock that can be "grouped" (paras 6 to 9)

iii Separate ledger heads for individual items under —

(a) Machinery

(b) Instruments

(c) Tools and Plant

paras (15 and 16)

iv The issue of several advices of transfers to Divisions in respect to the same invoice (paras 19 & 20)

II Sub-ledgers should be opened for individual items of stock that are grouped together in the ledger, and for Machinery, Instruments and Tools & Plant (paras 10 to 13).

III The system of specially weighing every item of an English Invoice for the purpose of arriving at the exact proportion of incidental charges upon it — such as —

i Landing charges

ii Harbour-dues

iii Row-rates

iv Cart-hire

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should be abandoned (paras 17 and 18).

IV The Register of English Stores received for transmission to other Divisions should be considerably simplified (para 21).

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3. As soon as the Store-Keeper has entered in the columns provided for the purpose in a packing-account the quantities, weights, or numbers, actually received, and signed it, and taken the necessary action in respect of deficiencies, he should transfer the document, ~~together with the Invoice relating to it~~, to the Accountant. On receipt of the Invoices, it will then be the Accountants' duty to post his Register of Invoices, Ledgers, and Sub-ledgers, direct from the packing-account.

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i vendor's bills for all stores that have been verified and paid for.

ii the stock purchase account for such articles as may have been received, but not paid for.

5. Priced ledger heads under stock should be opened, wherever possible, for each group of articles that are approximate in description and price, and sub-ledgers should be opened, in a tabular form, for each different size under which it is necessary to keep a separate record of stock balances. For articles which cannot be grouped together in this way, separate folios should contain to be used in the priced ledger.

6. According to this plan, 4 ledger heads under Iron, viz:—

i Round, Square, and flat

ii Angles, Tees, Channels &c

iii Sheets

iv Plates

as suggested by yourself, will take the place of 297 heads now used. This is merely one instance of the reduction of work in connection with your priced ledger.

7. Screws and other small articles of stock may be grouped together in any convenient way that you find most suitable; but the principle specified in para 5 should be strictly observed in regard to all articles of stock.

8. In respect to articles that are grouped together, as suggested in para 5, the rate should be an average rate on all the descriptions of article included in one group, and it should be revised periodically.

9. The unit of quantity for pricing purposes may be the ton, cwt, or ~~lb~~, as you may consider most appropriate.

10. Detailed balances under each group as explained in para 6 should be recorded in a sub-ledger by the unit of weight that you may decide on for each article, thus taking Iron as an illustration :—

Date		Particulars	Iron Round			Iron Square			Iron Sheets			Iron Plates			Iron Castings		
			R	I	B	R	I	B	R	I	B	R	I	B	R	I	B
1891																	
April	1	Balance ——— tons	"	"	80	"	"	60	"	"	100	"	"	40			
May	7	I.S. No 4. K.S.B. ——"——	"	"	"	"	40	50	"	"	"	"	20	20			
"	14	R.B.M.H.P.S.S. "Thames" ——	"	"	"	50	"	100	"	"	"	80	"	100			

11. The letters "K. S. B." in the column of "Particulars" on 7th May are an abbreviation for Kistna Eastern Division, and in order that no unnecessary words may be used in posting this column I enclose for your guidance a list of the abbreviations used in this office for all Divisions.

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Balance,

and the object of showing these separately is

i. that the balance under any head may be seen after each transaction, and

ii. that you may be able to ascertain the extent of your purchases, or the consumption of any particular article, during a given period simply by totalling the entries in the column concerned.

13. But the advantages of this form will be lost unless —

i every transaction of receipt or issue, is posted into it as soon as it occurs, and

ii the balance is struck at the time of entering each transaction of ~~issue~~ receipt or issue.

This should be insisted on.

14. For the verification of stock that has been grouped together, it will be sufficient to see that the total weight of all the items under one group which are of the same value, is correct as recorded in the sub-Ledger (para 10).

15. For (a) Machinery (b) Instruments and (c) Tools and Plant, separate ledger heads are unnecessary. All that is wanted is a numerical account, and this should be kept in the sub-ledger form proposed above (in para 13), a separate sub-ledger being used for, a, b, & c.

16. But even under Tools and Plant a system of grouping articles may be found possible, as for instance in the case of Files, where 3 groups were considered sufficient by you, instead of 192 ledger heads.

17. There is no necessity whatever for the refinement of accuracy, by special weighment of each article, that is attempted in the apportionment of charges under this head against each item of an English Invoice. With the exception of such charges on particularly heavy articles (see para 13) all these charges should be debited to a suspense head and a per centage added to cover them. This per-centage should be credited to the suspense account in question, and it should be revised periodically,

say

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18. The only exception to this rule should be in the case of heavy articles of machinery &c. For these your simplest plan will be to apportion the charges according to your own judgment, and to distribute the balance as described in the preceding para over the remaining items of an English Invoice.

19. By this plan you will be able to advise each Division concerned with the total cost of an article by the 2nd or 3rd of a month, and I beg that this may be done in order to secure acceptance of the transfer in the accounts of the month in which the debit is raised.

20. The practice of sending 4 or 5 separate advices of transfer for different charges on the same article multiplies accounting, not only in your own office, but also in the office of the Division concerned, and should be discontinued.

21. The Register of English Stores for other Divisions is much too elaborate. The columns in it should be restricted to the following:—

I. Requisition
(a) No.
(b) Date.
II. Name of Indenting Officer
III Name of Steamer by which ~~raised~~ received
IV Number of packages
V Date of arrival
VI Date of dispatch
VII Mode of dispatch
VIII Acknowledgment
(a) No.
(b) Date

L.P. 5

12/8

the other 9 columns should be thrown into disuse. The copying of an entire ~~offic~~ Invoice into this book is simply a waste of time, as full details of it are recorded elsewhere and are also communicated to the Division concerned.

22. I think you will find it much more convenient to keep a separate ledger and sub-ledger for unserviceable stores, as also to stack such stores apart from serviceable stores, and I would recommend this being done.

23. The Chief Engineer approves generally of these proposals, and I shall be much obliged if you will inform me before the 30th Instant whether you see any practical objections to any of them.

(Truecopy)

G.E. Ratten

Supdt. Correspondence Branch
R 30/3

(C. No. 110a.)

Abbreviations for use in drafts, notes, &c., in Office of Examiner of P. W. Accounts.

Abbreviations.	Names, &c., abbreviated.
1	2
A.	Accountant-General, P. W. D.
Ab. All.	Absentee Allowances.
A. Bk.	Adjustment Book.
Ac.	Account.
Ac. C.	Account Current.
A. Co.	Civil Account Code.
Act. Exp.	Actual Expense(s.)
Act. Exp. C.	Actual Expenses Certificate.
Ad. Ac.	Administrative Account.
A. E.	Assistant Engineer.
Ag.	Acting.
Ag. All.	Acting Allowance.
Ag. Dep.	Agreement of Deposit.
All.	Allowance.
A. N.	Audit Note.
An. Acs.	Annual Accounts.
An. R.	Annual Repairs.
Ap. Co.	Appendices to the Madras P. W. D. Code.
Appr.	Appropriations.
Ar. C.	Army Circulars.
A. R. I.	Army Regulations, India.
A. Roll.	Acquittance Roll.
Art.	Article.
Aw. St.	Award Statement.
Bgt. R.	Budget Register.
B. M. F.	Bengal Military and Orphan Funds.
B. R.	Board of Revenue.
B. & R.	Buildings and Roads.
C.	Examiner, P. W. Accounts.
C. A.	Consulting Architect.
C. A. A.	Central Adjusting Account.
C. A. Bk.	Cash Abstract Book.
C. A. C.	Cash Account Current.
C. All.	Charge Allowance.
C. Bill.	Contingent Bill.
C. Bk.	Cash Book.
C. Bl.	Cash Balance.
C. B. St.	Cash Balance Statement.
C. C.	Chief Commissioner of Coorg.
C. Dept.	Civil Department.
C. E. P. Fd.	Civil Engineers' Provident Fund.
C. Eqg.	Camp Equipage.
C. Eqt.	Camp Equipment.
C. G.	Comptroller General.
Cg. Or.	Controlling Officer.
Chap.	Chapter.
C. L.	Circular Letter.
C. L. & D. R.	Classified List and Distribution Return.
Clr.	Collector.
C. M. A.	Controller of Military Accts.
Co.	Madras P. W. D. Code.
C. O.	Civil Officer.
Col.	Column.
C. O. V. No.	Central Office Voucher Number
Cp. C.	Completion Certificate.
Cp. R.	Completion Report.
C. Q.	Compensation for Quarters.
C. R.	Examiner, Railway Accounts.
C. & R. Ac.	Capital and Revenue Account.
C. S. R.	Civil Service Regulations.
Ctb.	Contribution.
Ct. C.	Contract Certificate.
Ct. No.	Current Number.
C. X. A.	Civil Exchange Account.

Abbreviations.	Names, &c., abbreviated.
1	2
D.	Division.
Dept.	Department.
D. G.	Director General.
D. G. P. O.	Director General of Post Offices.
D. G. R.	Director General of Railways.
D. G. T.	Director General of Telegraphs.
Ds.	Disallowance.
Dl.	Divisional.
Dn.	Declaration.
D. O.	Division Office.
Dp.	Deposit.
Dp. Ac.	Deposit Account.
D. St.	Deviation Statement.
E. E.	Executive Engineer.
E. I.	Chief Engineer, Irrigation.
E.-in-C.	Engineer-in-Chief.
E. R.	Consulting Engineer for Railways.
Est.	Estimate.
Etb.	Establishment.
E. W.	Chief Engineer, Buildings and Roads Branch.
Exm.	Examination.
F. A. C.	First Appointment Certificate.
F. Ac.	Finance Accounts.
Fd. S.	Fund Subscription.
F. L. P. C.	Final Last Pay Certificate.
F. S.	Foreign Service.
G.	Government.
G. F. P. Fd.	General Family Pension Fund.
G. O. C. C.	General Orders by H. E. the Commander-in-Chief.
G. of I.	Government of India.
G. O. G.	General Orders by H. E. the Governor.
G. P.	Government Press.
Gz. I. {I. II. S.	Gazette of India. {Part I. Part II. Supplement.
Gz. M. {I. II. S.	Fort St. George Gazette. {Part I. Part II. Supplement.
H. A.	Horse Allowance.
H. C.	Health Certificate.
H. Q.	Head Quarters.
H. R.	House Rent.
H. S.	History of Services.
I.	Secretary to Government, Irrigation Branch.
I. h. h.	I have the honor.
Im. F.	Imperial Funds.
In.	Irrigation.
Inf. Etb.	Inferior Establishment.
In. L. F.	Incorporated Local Fund.
I. R.	Inspection Report.
I. Tax.	Income Tax.

Abbreviations.	Names, &c., abbreviated.
1	2
J.	Journey.
J. O.	Journals of Occupation.
Jur.	Jurisdiction.
L. Ac.	London Account.
L. All.	Local Allowances.
L. A. P.	Lawrence Asylum Press.
L. C.	Letter of Credit.
L. F.	Local Fund.
L. G.	Local Government.
L. I.	London Invoice.
L. P. C.	Last Pay Certificate.
L. S.	Lower Subordinate.
L. S. R.	Leave and Service Register
Lv. All.	Leave Allowances.
M. A.	Miscellaneous Advances.
M. A. A.	Do. do. Account.
M. Acs.	Monthly Accounts.
M. Bk.	Measurement Book.
M. C.	Medical Certificate.
M. Dept.	Military Department.
M. M. Fd.	Madras Military and Orphan Fund.
M. O.	Medical Commissioned Officer.
Mo.	Month.
M. Wks.	Military Works.
M. W. O.	Medical Warrant Officer.
N.	Navigation.
N. C. O.	Non-Commissioned Officer.
N. M. R.	Nominal Muster Roll.
Oc. N.	Occasional Note.
Offg.	Officiating.
O. I. L.	Objectionable Item Letter.
O. I. S.	Objectionable Items Statement.
O. S.	Objection Statement.
O. W.	Original Works.
P.	Provincial Accountant General.
P. All.	Presidency Allowance.
Pd. P. W.	Productive Public Works.
P. F.	Provincial Funds.
P. H. R.	Presidency House Rent.
P. L.	Privilege Leave.
P. & L.	Profit and Loss.
P. L. C.	Privilege Leave Certificate.
P. L. P. C.	Preliminary Last Pay Certificate.
P. M. G.	Proceedings of the Madras Government.
P. N.	Govt. Promissory Notes.
P. O.	Post Office.
P. Or.	Port Officer.
P. R. O.	Provisional Routine Order.
Pt.	Permanent.
Pt. P. W.	Protective Public Works.
P. W. D.	Public Works Department.
P. Wk.	Piece Work.
P. Wkr.	Piece Worker.
Py. Su.	Petty Supervision.

18-12-89—400.

Abbreviations for use in drafts, notes, &c., in Office of Examiner of P. W. Accounts.

Abbreviations.	Names, &c., abbreviated.
1	2
Q.	Quarters.
R.	Secretary to Government, Railway Branch.
R. Est.	Revised Estimate.
R. E.	Royal Engineer.
Rev.	Revenue.
R. G. No.	Receipt General Number.
R. O.	Routine Order.
R. of M.	Register of Manufactures.
R. of R.	Register of Revenue.
R. of W.	Register of Works.
Rp.	Repairs.
R. T. R.	Remittance Transfer Receipt.
R. W.	Royal Warrant.
Ry.	Railway.
S.	Salary.
S. A. B.	Stock Abstract Book.
S. A. C.	Stock Account Current.
S. Bk.	Service Book.
S. D.	Sub-division.
S. D. O.	Sub-divisional Office.
S. D. Or.	Sub-divisional Officer.
S. E.	Superintending Engineer.
S. Est.	Supplemental Estimate.
S. K.	Store Keeper.
S. L.	Sick Leave.
Sl. No.	Serial Number.
S. O.	Standing Order.
S. of S.	Secretary of State.
S. P.	Stock Purchases.
S. P. & S.	Stock Purchases and Sales.
S. P. T.	Substantive *pro tempore*.
S. S.	Stock Sales.
Sc. Sc.	Sanctioned Scale.
Sup. Etb.	Superior Establishment.
S. W.	General Superintendent, Presidency Workshops and Stores.
T.	Treasury.
T. A.	Travelling Allowance.
Tel.	Telegram.
Tk. Rn.	Tank Restoration.
T. O.	Treasury Officer.
T. & P.	Tools and Plant.
Tpy.	Temporary.
Tpy. R.	Temporary Rank.
Tr.	Transfer.
Tr. R.	Transfer Report.
T. R. { I. / II.	Transport Regulations, India. { Part I. / Part II.
U. S.	Upper Subordinate.
U. S. P. Fd.	Uncovenanted Service Family Pension Fund.
V.	Voucher.
V. C.	Vaccination Certificate.
Vol.	Volume.

Abbreviations.	Names, &c., abbreviated.
1	2
W.	Secy. to Govt., P. W. D. General Branch.
W. A.	Work Abstract.
W. E.	Wards Estates.
W. O.	Warrant Officer.
X.	Exchange.
X. A.	Exchange Accounts.
X. L. F.	Excluded Local Funds.
Xpr.	Expenditure.
	CIRCLES.
(·)	Circle.
(1)	1st Circle.
(2)	2nd Circle.
(3)	3rd Circle. and so on.
(P)	Periyar Circle.
E. E. P. S.*	E. E. P. S. Division.
Clr. M. D.*	Collector of Madura.
S. E. 1 *	S. E., 1st Circle.
S. E. P. *	Do. Periyar.

Abbreviations.	Names, &c., abbreviated.
1	2
	DIVISIONS and DISTRICTS.
B. C.	Buckingham Canal.
B. L.	Bellary.
B. N. G.	Bangalore.
C. A.	Consulting Architect.
C. B. T.	Coimbatore.
C. D.	Cuddapah.
C. G.	Coorg.
C. N. P.	Chingleput.
G. D.	Godavari.
G. D. C.	Godavari Central.
G. D. E.	Godavari Eastern.
G. D. W.	Godavari Western.
G. N.	Ganjam.
G. V. D.	Gudivada.
K. N. L.	Kurnool.
K. S.	Kistna.
K. S. E.	Kistna Eastern.
K. S. W.	Do. Western.
M.	Madras.
M. D.	Madura.
M. L.	Malabar.
N. A.	North Arcot.
N. G. P.	Negapatam.
N. L.	Nellore.
N. L. G.	Nilgiri.
P. R. 1.	Periyar No. 1.
P. R. 2.	Periyar No. 2.
P. S.	Presidency.
P. W. S.	Public Works Stores.
P. W. W.	Public Works Workshops.
R. K. L.	Rushikulya.
S. A.	South Arcot.
S. C.	South Canara.
S. L.	Salem.
T. C. P.	Trichinopoly.
T. J.	Tanjore.
T. N. L.	Tinnevelly.
V. Z.	Vizagapatam.
W. C.	West Coast.

1244/10

* These are illustrations; similar combinations of similar abbreviations are to be interpreted similarly.

Public Works Store Department
Madras, 5th April 1892.

No. 78

From

L. L. Wickham Esqr.
The General Superintendent
Public Works Stores, &c.

To

The Examiner
Public Works Accounts
Madras

Sir,

With reference to your letter No. 787 G.S. dated 25th March 1892, I have the honor to state that I find no objection to give effect to the proposed modification from 1st April 1892.

2. The invoices of stores from England are received by the accountant direct from your office and not from the Store Keeper along with the packing accounts, as noted in para 3 of the above letter.

3. In reply to para 15, Files, Saws and Chisels &c are classed as Goods and Plant and are borne numerically in the store books, but these are very rarely issued numerically, being mostly required by the Artificer workshops, to whom [illegible] valuation [illegible]

[illegible]

valuation for the year 1891-92. Therefore I intend treating these items in the same way as the articles leaving the workshops when issued numerically, as per example form below.

Month and Date	Number and date of Indent	To whom issued	Rate at what Service	Number	Weight	Amount	Remarks
1	2	3	4	5	6	7	8
1891					lbs		
4 6	28 3 22	W.S. No 64	Departmental Service	12	6	- - .	
4 16	131 4 14	S.W. No 72		20	15	2 13 .	
4 20	41 4 12	G.G. No 78	C.S.	5	4½		
5 4	77 4 24	G.L. No 80		7	6½	1 1 6	
5 8	89 5 2	N.A. No 82	C.S.	5	7½		
5 10	27 4 27	G.D. No 85	Inv	12	15	2 13 .	
6 15	48 6 16	S.W. No 89		6	10	1 14 .	
7 28	67 7 14	W.D. No 93	C.S.	5	10		
		Issued alphabetically		15	45½	8 9 6	
		Issued numerically		27	27½		
		Ground Total		42	73	8 9 6	

4. The best check on the Store Keeper of S.W. Stores, will be the receipts furnished by the Store keeper of other Divisions, but the workshops, is the user of the largest quantity of materials, and the workshop being practically the same as the stores, I have no real check between them, unless the Divisions checks the quantities received from the workshops, that, the difference between the issues from the stores and the workshops receipts from Divisions is the wastage in the workshops, which can be

checked, and by this way, if there be any pilferings in the stores or workshops, the amount of wastage will rise, and this can be easily gone into and checked.

5. This check on materials issued from the workshops in the form of manufactured articles is not now in force, and I only mention it, so that its importance may be kept in view on your inspection of the workshops, as it completes the check on the Stores, without which, the check on the storekeeper by the Divisional Store Keepers is practically useless.

I have the honor to be
Sir
Your most obedient servant.
Sd/ L. L. Wickham
General Superintendent
S.W. Stores.

/True Copy/

Gt. Batten.
Supt. Correspondence Branch.
8/4

No. 122 dated 13 April 1892

PUBLIC WORKS DEPARTMENT.

Genl
4 Apr 92

PROCEEDINGS OF THE MADRAS GOVERNMENT.

P R

READ the following

Office Note from the Examiner
P. W. Accounts (P.R. No. 521 Sa. dated 11 April 92)

12th/13

His Excellency the
Governor in Council
approves the Examiner's
proposals which are
hereby
sanctioned by
the Chief Engineer.
They will be adopted
with effect from
the 1st April 1892.

S. E. V. Cole 9/4
Examiner P.W. Accts

9/4

W.A.G.P.

E.J
P.W. 3887/92

C Aw 3887

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20-3-15

Govt. of (1892) Madras.

PUBLIC WORKS.

Dated 14/4/92

Read Read

G.O. 13 April 1892 No. 1224

Stores

Certain proposals of the Examiner P&A accounts regarding the procedure of accounting for: Approved for adoption from 1st April 1892.

14

60

13

J.C. 13/4