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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

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Dated	9-3-1887	197 .

AT

Not to be folded or roughly handled

610
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

9th March 1881, No. 610 W.

General.
Establishment.

Read the following papers:—

No. 18. From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 28th February 1881, No. 219 W.

I HAVE the honor to report, for the information of Government, that Major H. LeM. Carey, B.S.C., Deputy Examiner, Public Works Accounts, inspected the office of the Nellore Division on the 14th and 15th instant; Lieutenant C. B. Henderson, R.E., the Executive Engineer, being present.

2. Major Carey reports that he carefully examined the books, registers, and accounts. The cash book and other individual books were neatly and carefully kept in sufficient detail and up to date. The same system as in other divisions of entering bills for work in exact detail is in force here also, and considering that no day books are kept up, it is very fortunate that it is so. It is to be hoped that as soon as the new forms come into use, proper work abstracts showing the detail by sub-heads will be opened out for each work, for at present not only is the labor of checking accounts very much increased by the absence of abstractions of the expenditure, but, which is much more important, the distribution by sub-heads cannot be trusted, and thus the register of works becomes no better as a record than the work abstract book which does not profess to give sub-heads at all. The *raison d'être* of a register of works is that an Executive Engineer may be able, at any moment, to see how he stands with regard to any particular work, by sub-heads, as well as on the total. But if the sub-heads, as entered, cannot be trusted, clearly it is only waste of time to enter them. This was pointed out by Mr. Barrow in his report in September 1879; the Accountant says that it has been impossible to open day books, owing to the work thrown on him by the amalgamation of two divisions with Nellore, Guntūr and Ongole, and to there being only one sub-division in the division, by which he has to compile the accounts of all the Overseers but one. Major Carey reports that, thanks to the very careful manner in which the cash book is kept and the careful filing of all bills, etc., each item could be clearly traced, but it was a troublesome process. The Executive Engineer reports that the Accountant works very hard and does his best to keep his accounts right, and this no doubt he does, but he is working on a wrong system and simply giving himself much more trouble than he need. As, however, the new forms are to be taken into use so soon, there is nothing to be done now but to wait till they come in, when the Accountant should at once introduce them in their entirety. It is hardly within my province to recommend the formation of sub-divisions, this being a matter of which the executive is the best judge, but I would venture to point out that in a division which covers so much space as does the Nellore Division, from an accounts point of view, certainly sub-divisions are very essential to relieve the divisional office of the preparation of day books and other initial accounts which are usually, and can much more conveniently be, prepared in the Sub-divisional Offices.

3. The value of materials at site of works stood on 31st January at Rs. 2,646. Of this Rs. 965, at site of first-class Taluk Cutcherry at Kanigiri, represents the value of old wood which has actually been sold by auction, but the auction accounts have not been adjusted. Rs. 1,537, now at site of sub-jail at Kundakūr, represents stock lately transferred from the late Guntūr Division. The Executive Engineer states that, owing to the distance of Kundakūr from Nellore, he has not yet been able to verify these materials, but hopes to do so shortly.

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5. The balance of materials at site of works stood on 31st December 1880 at Rs. 1,253. Of this, Rs. 938 at site of quay wall in Masulipatam Fort is reported by Mr. Grant to be only nominal, as most of it has been transferred to other works. This being so, this work should be relieved and the other works charged with whatever they have received.

6. The stock balance on 31st December 1880 stood at Rs. 75,944-3-10, which includes a balance of Rs. 21,939-2-9 against the manufacture account. The heaviest items are, timber Rs. 20,201-10-5, and metals Rs. 18,154-0-5. The Executive Engineer says that he has applied for a reserve of Rs. 70,000, but the past expenditure does not appear to justify such a high limit. The stock of this division has not been counted as a whole since 1877. The timber was counted by the Executive Engineer when he took charge of the division in September last. A list of surplus materials has been forwarded to the Stock Committee now sitting in Madras.

7. The balance against stock manufacture was Rs. 21,939-2-9 on 31st December 1880. Of this Rs. 8,881-2-0 represents workshop manufactures, and the Executive Engineer states that Rs. 12,999-10-1, on account of items temporarily charged to the manufacture account, will be adjusted on the receipt of bills submitted for sanction. Thus, excluding the workshop manufactures, the divisional stock manufacture account has but a very small balance against it. The procedure above noted of manufacturing articles and debiting the cost to "manufacture" in anticipation of sanction should on no account be permitted, as being likely to tie the hands of the sanctioning authority, which should be perfectly free to accord or refuse sanction. A register of works for manufacture should be opened out at once, as greatly tending to assist the Executive Engineer in ascertaining, at any moment, the state of his manufacture accounts. Major Carey reports that the workshop manufacture accounts are clearly kept on suitable forms.

8. The divisional balance at debit of "stock sales" on 31st December 1880 was Rs. 24,082, which includes Rs. 10,501 due to workshops. Of the whole amount, Rs. 15,318 have since been adjusted, and Rs. 3,236 will be adjusted immediately on account of the steam dredge. Of the amount due to workshops, Rs. 8,238 are public, and Rs. 2,263 private, debts. Of the public debts, Rs. 1,543 is due for repairs to range boats; the large dues on this account were commented on in my last report on this division, dated 20th October 1879. Mr. Carlier's debt has been reduced to Rs. 83-7-1. Of the private debts, the largest items are—

	Rs.
Mr. R. Sowell, for a boat	1,255
Late Mr. Chapman, do.	1,007

Mr. Lambert, Assistant Engineer, is now using Mr. Chapman's boat at a monthly rent of Rs. 15; and Mr. Brickwell, Local Fund Engineer, is using Mr. Sowell's boat at a monthly rent of Rs. 20. These rents, when recovered, are credited against the debt.

9. A list of unserviceable tools and plant has been sent to the Superintendent of Works for sanction to dispose of them, and a list of surplus machinery, to the Stores Committee.

10. The divisional registers for tools and plant for the half-year ended 30th September 1880 are long overdue in the central office. The Accountant says they are ready and will be despatched at once. Greater punctuality should be observed in future, and a stock register, which is not now kept, should be opened out at once.

11. Major Carey reports well of both the Divisional and Workshops Accountants.

12. Copy of this report will be sent direct to the Executive Engineer.

No. 18-B. From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 28th February 1881, No. 221 W.

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2. Major Carey reports that he carefully examined the books, registers and accounts, and found them carefully kept, neat, complete, and up to date, except as noticed. The cash book of the Berhampore sub-division for October was not by any

means what it should be, for November it was however much better, and that for December satisfactory in every respect, except that in one case an actual erasure had been made. This irregularity has been pointed out to the Sub-divisional Officer. At present the sub-divisional cash books are only sent in once a month to the divisional office. It will be found to simplify and accelerate the compilation of the divisional accounts if sub-divisional cash books are sent in, as they should be, three times monthly. Instructions to this effect have been sent to Sub-divisional Officers.

3. The balance of materials at site of works amounted on 31st December 1880 to Rs. 7,689, of which the largest item is Rs. 4,501 at site of new Pottinghy ghât. These materials should be carefully watched to prevent loss. The rates on this work (the Pottinghy ghât) have been exceeded, but the Executive Engineer states that a revised estimate is under preparation, which will cover all excesses.

4. The balance of stock on 31st December 1880 was Rs. 598-8-3, of which Rs. 593-0-3 represents building materials. The Executive Engineer reports that the stock, as well as the tools and plant of the division, has been verified by himself and the Sub-divisional Officers during the current half-year. There is a debit balance of Rs. 1,678 against the stock purchases and sales account; sanction of the Superintending Engineer has been applied for to write this off to Profit and Loss.

5. The miscellaneous advance accounts showed an outstanding balance of Rs. 283-12-10 on 31st December 1880. This has been entirely, or nearly so, wiped off during January.

6. There are two large items of "deposits" unadjusted—"repairing Kristnamaraz channel" Rs. 93-2-11 and "right flood bank of Kristnamaraz channel" Rs. 1,183-9-1. These two works have been stopped under orders from the Superintending Engineer; consequently, until orders of Government to proceed with the work are received, the items cannot be adjusted.

7. Major Carey reports generally on the very marked improvement in the condition of the accounts of this division during the past year, judging from what he has now seen as compared with Mr. Barrow's inspection report of August 1879. This improvement must be due to the carefulness and energy of the present Accountant, Venugopal Naidu, of whom Major Carey speaks highly, under the careful supervision of Mr. Harris, the Executive Engineer. This division may now be considered in thoroughly good working order from an accounts point of view, and it may be hoped that it will continue so.

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No. 19. ORDER THEREON, 9th March 1881, No. 610 W.

THE foregoing reports will be communicated to the Superintending Engineer, First Circle, and the Superintendent of Works, Kistna, who will call the attention of the Divisional Officers concerned to the remarks of the Examiner.

2. *Nellore Division*.—Proper work abstracts should be introduced as soon as the new forms come into use.

The report on the workshop accounts reflects credit on Lieutenant Henderson.

3. *Kistna Eastern Division*.—The attention of the Executive Engineer should be directed to the necessity for initialling corrections and making entries in their proper places in the cash book; also to the large amounts held by Sub-divisional Officers in their cash chests.

The practice of manufacturing articles and debiting the cost to manufacture in anticipation of sanction is irregular and requires explanation. It is understood that the Chief Engineer has already drawn attention to the necessity for regular counting of stock, and that the question of the amount of stock to be retained is under the consideration of the Committee appointed in G.O., No. 2,276 W., of 1st October 1880.

Punctuality in rendering registers for tools and plant should be insisted on, and the stock register should be introduced.

4. *Vizagapatam Division*.—The special attention of the Executive Engineer should be drawn to paragraph 3 of the Examiner's report. The efforts which have been made to bring the division into good working order are creditable to the Executive Engineer and his Accountant, Venugopal Naidu.

(True Extract.)

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

To the Superintending Engineer, First Circle.
" Superintendent of Works, Kistna.
" Examiner of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

GENERAL
ESTABLISHMENT.

Govt. of (1881) Madras
PUBLIC WORKS.

TO
THE SUPERINTENDING ENGINEER,
FIRST CIRCLE,
&c., &c., &c.

Dated March, 9th.

Encl.

Encl.

Encl.

G. O., 9th March 1881, No. 610 W.

MARCH.

No. 18-19.

Inspection Reports by the Deputy Examiner, Public Works Accounts, of the Nellore, Kistna District, and Vengalputam Divisions, communicated to the officers concerned with remarks.

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5Rs. 35,000
vide Co. Officer
Note 12/12
24.3.81

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To the Superintending Engineer, First Circle.
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Exd. E. C. Shunker.
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22
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 PARTICULAR WORK, BY SUB-HEADS, AS WELL AS ON THE TOTAL.
 BUT IF THE SUB-HEADS AS ENTERED CANNOT BE TRUSTED, CLEARLY
 IT IS ONLY WASTE OF TIME TO ENTER THEM. THIS WAS POINTED
 OUT BY MR. BARROT IN HIS REPORT IN SEPTEMBER 1879; THE
 ACCOUNTANT SAYS THAT IT HAS BEEN IMPOSSIBLE TO OPEN DAY
 BOOKS OWING TO THE WORK THROWN ON HIM BY THE AMALGAMATION
 OF 2 DIVISIONS WITH MELLORE, GUNTODD AND ONGOLE, AND TO
 THERE BEING ONLY ONE SUB-DIVISION IN THE DIVISION, BY WHICH
 HE HAS TO COMPILE THE ACCOUNTS OF ALL THE OVERSEERS BUT
 ONE. MAJOR CAREY REPORTS THAT, THANKS TO THE VERY CAREFUL
 MANNER IN WHICH THE CASH BOOK IS KEPT, AND THE CAREFUL
 FILING OF ALL BILLS ETC., EACH ITEM COULD BE CLEARLY TRACED.
 BUT IT WAS A TROUBLESOME PROCESS. THE EXECUTIVE ENGINEER
 REPORTS THAT THE ACCOUNTANT WORKS VERY HARD AND DOES HIS
 BEST TO KEEP HIS ACCOUNTS RIGHT, AND THIS NO DOUBT HE DOES;
 BUT HE IS WORKING ON A WRONG SYSTEM AND SIMPLY GIVING
 HIMSELF MUCH MORE TROUBLE THAN HE NEEDS. AS, HOWEVER, THE
 NEW FORMS ARE TO BE TAKEN INTO USE SO SOON, THERE IS
 NOTHING TO BE DONE NOW BUT TO WAIT TILL THEY COME IN. WHEN
 THE ACCOUNTANT SHOULD AT ONCE INTRODUCE THEM IN THEIR
 ENTIRETY. IT IS HARDLY WITHIN MY PROVINCE TO RECOMMEND

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 THE FORMATION OF SUB-DIVISIONS, THUS BEING A MATTER OF WHICH
 THE EXECUTIVE IS THE BEST JUDGE, BUT I WOULD FURTHER TO
 POINT OUT THAT IN A DIVISION WHICH COVERED SO MUCH SPACE AS
 DOES THE MELLORE DIVISION, FROM AN ACCOUNTS POINT OF VIEW,
 CERTAINLY SUB-DIVISIONS ARE VERY ESSENTIAL TO RELIEVE THE
 DIVISIONAL OFFICE OF THE PREPARATION OF DAY BOOKS AND
 OTHER INITIAL ACCOUNTS WHICH ARE USUALLY, AND CAN MUCH
 MORE CONVENIENTLY BE, PREPARED IN THE SUB-DIVISIONAL OFFI-
 CES.

3. THE VALUE OF MATERIALS AT SITE OF WORKS STOOD ON
 31ST JANUARY AT RS. 2047 OF THIS RS. 900, AT SITE OF 1ST
 CLASS TALUK QUICHERRY AT KANICHERRY, REPRESENTS THE VALUE
 OF OLD WOOD WHICH HAS ACTUALLY BEEN SOLD BY AUCTION, BUT
 THE AUCTION ACCOUNTS HAVE NOT BEEN ADJUSTED. RS. 1537 WOOD
 AT SITE OF SUB-JAIL AT MUNDAKUR, REPRESENTS STOCK LATELY
 TRANSFERRED FROM THE LATE QUICHERRY DIVISION. THE EXECUTIVE
 ENGINEER STATES THAT, OWING TO THE DISTANCE OF MUNDAKUR
 FROM MELLORE, HE HAS NOT BEEN ABLE TO VERIFY THESE
 MATERIALS, BUT HOPES TO DO SO SHORTLY.

4. THE DIVISIONAL STOCK BALANCE STOOD AT RS. 3597-8-0
 ON 31ST DECEMBER 1881, OF THIS AMOUNT THE LARGEST ITEMS
 ARE TIMBER, RS. 1400-7-7, METALS, RS. 1017-2-0.

5. MAJOR CAREY REPORTS THAT HE CAREFULLY EXAMINED THE
 WORKING ACCOUNTS AND FOUND THEM NOW BASED ON A PROPER
 SYSTEM, CLEAR AND EASY OF PERCEPTION, ON SUITABLE FORMS.

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...HIGHER DIFFERENTIALS HAVE TO BE A GREAT DIFFERENTIAL IN THIS
...EVERYTHING IS IN THE SHOPS AND HARBOR...
...NOW SCHEDULED AND... AND... IS NOW CLEARLY
...THE... THE... AND... TO
...EVERY EFFORT IS BEING MADE TO... OF THE
...HIGHER... HIGHER... HIGHER... HIGHER... HIGHER...

...THE... OF... ADVANCED
...THE... REPORTS
...THAT THEY WILL...
...AND... TO THE LOCAL
...^{late}...
...THE...
...THE... TO PAY THE
...EARLY...

...THAT THE...
...IN SYSTEM.

D. H. Trail

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S.M. CA 1272.
FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO 219W

LIT 28 FEBRUARY 1901.

Mr. J. D. Grant

FORWARDS THE INSPECTION
REPORT OF THE WORKSHOP DIVISION
BY MAJOR CAREY, DEPUTY EXAMINER
P.W. ACCOUNTS.

FROM MAJOR D.H. TRAIL F.W.

OFFG. EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO 220W

MADRAS, 28 FEBRUARY 1901.

SIR,

I HAVE THE HONOR TO REPORT FOR THE INFORMATION OF
GOVERNMENT THAT MAJOR H. LE M. CAREY, B.S.C., DY. EXAMINER P.W.
ACCOUNTS, INSPECTED THE OFFICE OF THE KISTNA EASTERN DIVISION
ON THE 7TH. AND 8TH. FEBRUARY 1901, MR. J. D. GRANT, THE EXECUTIVE
ENGINEER, BEING PRESENT.

2. THE BEZWADA WORKSHOPS ARE A SUB-DIVISION OF THIS
DIVISION, AND, FOLLOWING THE EXAMPLE OF MR. BARROW IN HIS
INSPECTION IN SEPTEMBER 1879, MAJOR CAREY MADE A SEPARATE
AND CAREFUL INSPECTION OF THE WORKSHOP ACCOUNTS. AS,
HOWEVER, HE FOUND THEM IN VERY GOOD ORDER, IT SEEMS UNNECES-
SARY TO SUBMIT A SEPARATE REPORT ON THE SHOPS; THE FEW
POINTS REQUIRING NOTICE WILL FIND PLACE IN THIS REPORT.

3. SERGEANT HUBBLY, R.F. IS IN CHARGE OF THE WORKSHOP
SUB-DIVISION. HE HOLDS AN IMPREST OF RS. 500 AND MAKES
ALL PAYMENTS UP TO RS. 20 IN CASH. ABOVE THAT AMOUNT THE
EXECUTIVE ENGINEER MAKES PAYMENTS BY CHEQUE. THE ABOVE

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IMPEST, TOGETHER WITH HIS RECEIPTS, PROVIDES FOR SERGEANT HUMBLEY'S EXPENDITURE DURING THE MONTH. AT THE END OF THE MONTH HIS IMPEST IS RECOVERED BY CHARGE, AND THE AMOUNT THAT HE HAS EXPENDED FROM RECEIPTS IS ENTERED IN THE CASH COLUMN OF THE DIVISIONAL CASH BOOK. THE EXECUTIVE ENGINEER PAYS THE WORKSHOP RECEIPTS INTO THE TREASURY WITH THE DIVISIONAL MISCELLANEOUS RECEIPTS.

4. MAJOR CAREY REPORTS THAT HE CAREFULLY EXAMINED THE BOOKS, REGISTERS, AND ACCOUNTS OF THE DIVISION AND WORKSHOPS, AND FOUND THEM IN GOOD ORDER ON THE WHOLE. THE DIVISIONAL ACCOUNTANT HAS ONLY BEEN WITH THE DIVISION SINCE 10TH. JANUARY, AND DURING HIS TIME, THE CASH BOOK HAS BEEN VERY NEATLY KEPT, BUT THE LATE ACCOUNTANT K. JAGANNA-THAN PARTLY WAS WANTING IN THIS RESPECT. ATTENTION IS REQUIRED IN REGARD TO THE ATTACHMENT OF INITIALS OF THE EXECUTIVE ENGINEER TO ALL CORRECTIONS IN THE CASH BOOK AS WELL AS IN REGARD TO DEDUCTIONS ON ACCOUNT OF FINES, SERVICE FINES, REFUND OF MISCELLANEOUS ADVANCES ETC., WHICH SHOULD ALWAYS APPEAR ON THE DEBIT SIDE OF THE CASH BOOK, THE FULL AMOUNT OF SALARY APPEARING ON THE CREDIT SIDE. MAJOR CAREY NOTICED THAT IN SOME CASES THE SUB-DIVISIONAL OFFICERS HOLD AS MUCH AS RS. 300 OR 400. IN THEIR CASH CHESTS. THIS SEEMS UNNECESSARY, AS THEY BOTH HAVE SUB-TREASURIES AT THEIR HEAD QUARTERS, AND TO HAVE SO MUCH CASH WITHOUT A GUARD, IS ONLY RUNNING NEEDLESS RISK.

5. THE BALANCE OF MATERIALS AT SITE OF WORKS STOOD ON 31ST. DECEMBER 1880 AT RS. 1,253. OF THIS, RS. 938 AT SITE OF QUAY WALL IN MASULIPATAM PORT IS REPORTED BY MR. GRANT TO BE ONLY NOMINAL, AS MOST OF IT HAS BEEN TRANSFERRED

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TO OTHER WORKS. THIS BEING SO, THIS WORK SHOULD BE BELIEVED AND THE OTHER WORKS CHARGED WITH WHATEVER THEY HAVE RECEIVED. 6/10/11

6. THE STOCK BALANCE ON 31ST. DECEMBER 1880 STOOD AT RS. 75,944-3-10, WHICH INCLUDES A BALANCE OF RS. 21,939-2-9 AGAINST THE MANUFACTURE ACCOUNT. THE HEAVIEST ITEMS ARE TIMBER, RS. 20,201-10-5; AND METALS RS. 18,154-0-5. THE EXECUTIVE ENGINEER SAYS THAT HE HAS APPLIED FOR A RESERVE OF RS. 70,000, BUT THE PAST EXPENDITURE DOES NOT APPEAR TO JUSTIFY SUCH A HIGH LIMIT. THE STOCK OF THIS DIVISION HAS NOT BEEN COUNTED AS A WHOLE SINCE 1877. THE TIMBER WAS COUNTED BY THE EXECUTIVE ENGINEER WHEN HE TOOK CHARGE OF THE DIVISION IN SEPTEMBER LAST. A LIST OF SURPLUS MATERIALS HAS BEEN FORWARDED TO THE STOCK COMMITTEE NOW SITTING IN MADRAS. Rs 35000 vide ci office note 12/12 4.3.81.

7. THE BALANCE AGAINST STOCK MANUFACTURE WAS RS. 21,939-2-9 ON 31ST. DECEMBER 1880. OF THIS, RS. 8,881-2-0 REPRESENTS WORKSHOP MANUFACTURES, AND THE EXECUTIVE ENGINEER STATES THAT RS. 12,999-10-1, ON ACCOUNT OF ITEMS TEMPORARILY CHARGED TO THE MANUFACTURE ACCOUNT, WILL BE ADJUSTED ON THE RECEIPT OF BILLS SUBMITTED FOR SANCTION. THUS, EXCLUDING THE WORKSHOP MANUFACTURES, THE DIVISIONAL STOCK MANUFACTURE ACCOUNT HAS BUT A VERY SMALL BALANCE AGAINST IT. THE PROCEDURE ABOVE NOTED OF MANUFACTURING ARTICLES AND DEBITING THE COST TO "MANUFACTURE" IN ANTICIPATION OF SANCTION SHOULD ON NO ACCOUNT BE PERMITTED, AS BEING LIKELY TO TIE THE HANDS OF THE SANCTIONING AUTHORITY, WHICH SHOULD BE PERFECTLY FREE TO ACCORD OR REFUSE SANCTION.

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A REGISTER OF WORKS FOR MANUFACTURE SHOULD BE OPENED OUT AT ONCE, AS GREATLY TENDING TO ASSIST THE EXECUTIVE ENGINEER IN ASCERTAINING AT ANY MOMENT, THE STATE OF HIS MANUFACTURE ACCOUNTS. MAJOR CAREY REPORTS THAT THE WORKSHOP MANUFACTURE ACCOUNTS ARE CLEARLY KEPT ON SUITABLE FORMS.

8. THE DIVISIONAL BALANCE AT DEBIT OF "STOCK SALES" ON 31ST. DECEMBER 1880 WAS RS. 24,082, WHICH INCLUDES RS. 10,501 DUE TO WORKSHOPS. OF THE WHOLE AMOUNT, RS. 15,318 HAVE SINCE BEEN ADJUSTED AND RS. 3,236 WILL BE ADJUSTED IMMEDIATELY ON ACCOUNT OF THE STEAM DREDGE. OF THE AMOUNT DUE TO WORKSHOPS, RS. 8,238 ARE PUBLIC, AND RS. 2,267, PRIVATE DEBTS. OF THE PUBLIC DEBTS, RS. 1,543 IS DUE FOR REPAIRS TO RANGE BOATS- THE LARGE DUES ON THIS ACCOUNT WERE COMMENTED ON IN MY LAST REPORT ON THIS DIVISION DATED 20TH. OCTOBER 1879. MR. CARLIFE'S DEBT HAS BEEN REDUCED TO RS. 81-7-1. OF THE PRIVATE DEBTS, THE LARGEST ITEMS ARE

MR. R. SEVELL FOR A BOAT.....RS. 1,255.
LATE MR. CHAPMAN DO RS. 1,007.

MR. LAMBERT, ASSISTANT ENGINEER, IS NOT USING MR. CHAPMAN'S BOAT AT A MONTHLY RENT OF RS. 15, AND MR. BRICKVALL, LOCAL POND ENGINEER, IS USING MR. SEVELL'S BOAT AT A MONTHLY RENT OF RS. 20. THESE RENTS WHEN RECOVERED ARE CREDITED AGAINST THE DEBT.

9. A LIST OF UNSERVICEABLE TOOLS AND PLANT HAS BEEN SENT TO THE SUPERINTENDENT OF WORKS FOR SANCTION TO DISPOSE OF THEM, AND A LIST OF SURPLUS MACHINERY TO THE STORES COMMITTEE.

10. THE DIVISIONAL REGISTERS FOR TOOLS AND PLANT FOR

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THE HALF-YEAR ENDED 30TH. SEPTEMBER 1880 ARE LONG OVERDUE IN THE CENTRAL OFFICE. THE ACCOUNTANT SAYS THEY ARE READY AND WILL BE DESPATCHED AT ONCE. GREATER PUNCTUALITY SHOULD BE OBSERVED IN FUTURE, AND A STOCK REGISTER, WHICH IS NOT NOW KEPT, SHOULD BE OPENED OUT AT ONCE.

11. MAJOR CAREY REPORTS WELL OF BOTH THE DIVISIONAL AND WORKSHOPS ACCOUNTANTS.

12. COPY OF THIS REPORT WILL BE SENT DIRECT TO THE EXECUTIVE ENGINEER.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEYIENT SERVANT.

D. H. Sait

MAJOR R. E.
OFFG. EXAMINER P. V. ACCOUNTS.

11. *S.M. C. 11/11/11*
FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO. 2201W

DATED 28th FEBRUARY 1891.

RECU. *P. W. Department*

FORWARDS THE INSPECTION REPORT OF THE KISTNA EASTERN DIVISION BY MAJOR H. L. M. CAREY DEPUTY EXAMINER P.W. ACCOUNTS.

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OFFICE MAJOR D. H. TRAIL P.W.

OFFICE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 2201W

MADRAS, 28 FEBRUARY 1891.

SIR,

I HAVE THE HONOR TO REPORT FOR THE INFORMATION OF GOVERNMENT THAT MAJOR H. L. M. CAREY, B. S. C. CY. EXAMINER P.W. ACCOUNTS, INSPECTED THE OFFICE OF THE VIZAGAPATAM DIVISION ON THE 25TH., 26TH., AND 27TH. JANUARY 1891, MR. T. D. HARRIS, THE EXECUTIVE ENGINEER, BEING PRESENT.

2. MAJOR CAREY REPORTS THAT HE CAREFULLY EXAMINED THE BOOKS, REGISTERS, AND ACCOUNTS, AND FOUND THEM CAREFULLY KEPT, NEAT, COMPLETE, AND UP TO DATE, EXCEPT AS NOTICED. THE CASH BOOK OF THE BERNAMPORE SUB-DIVISION FOR OCTOBER WAS NOT BY ANY MEANS WHAT IT SHOULD BE, FOR NOVEMBER IT WAS, HOWEVER, MUCH BETTER, AND THAT FOR DECEMBER SATISFACTORY IN EVERY RESPECT, EXCEPT THAT IN ONE CASE AN ACTUAL ERASURE HAD BEEN MADE. THIS IRREGULARITY HAS BEEN POINTED OUT TO THE SUB-DIVISIONAL OFFICER. AT PRESENT, THE SUB-DIVISIONAL CASH BOOKS ARE ONLY SENT IN ONCE A MONTH TO THE DIVISIONAL OFFICE. IT WILL BE FOUND TO SIMPLIFY AND

ACCELERATE

PTB
ACCELERATE THE COMPILATION OF THE DIVISIONAL ACCOUNTS, IF
SUB-DIVISIONAL CASH BOOKS ARE SENT IN, AS THEY SHOULD BE,
THREE TIMES MONTHLY. INSTRUCTIONS TO THIS EFFECT HAVE
BEEN SENT TO SUB-DIVISIONAL OFFICERS.

3. THE BALANCE OF MATERIALS AT SITE OF WORKS AMOUNTED
ON 31ST. DECEMBER 1900 TO RS. 7,689, OF WHICH THE LARGEST
ITEM IS RS. 4,501 AT SITE OF NEW POTINGHY GHAT. THESE
MATERIALS SHOULD BE CAREFULLY WATCHED TO PREVENT LOSS.
THE RATES ON THIS WORK (THE POTINGHY GHAT) HAVE BEEN
EXCEEDED, BUT THE EXECUTIVE ENGINEER STATED THAT A REVISED
ESTIMATE IS UNDER PREPARATION WHICH WILL COVER ALL EXCESSES.

4. THE BALANCE OF STOCK ON 31ST. DECEMBER 1900 WAS
RS. 598-8-3, OF WHICH RS. 593-0-3 REPRESENTS BUILDING MATE-
RIALS. THE EXECUTIVE ENGINEER REPORTS THAT THE STOCK,
AS WELL AS THE TOOLS AND PLANT OF THE DIVISION, HAS BEEN
VERIFIED BY HIMSELF AND THE SUB-DIVISIONAL OFFICERS DURING
THE CURRENT HALF-YEAR. THERE IS A DEBIT BALANCE OF RS.
1,678 AGAINST THE STOCK PURCHASES AND SALES ACCOUNT; SAN-
TION OF THE SUPERINTENDING ENGINEER HAS BEEN APPLIED FOR
TO WRITE THIS OFF TO PROFIT AND LOSS.

5. THE MISCELLANEOUS ADVANCE ACCOUNTS SHOWN AN OUT-
STANDING BALANCE OF RS. 283-12-10 ON 31ST. DECEMBER 1900.
THIS HAS BEEN ENTIRELY, OR NEARLY SO, WIPE OFF DURING
JANUARY.

6. THERE ARE TWO LARGE ITEMS OF "DEPOSITS" UNADJUSTED:-
"REPAIRING KRISTNAMARAZ CHANNEL" RS. 90-2-11, AND "RIGHT
FLOOD BANK OF KRISTNAMARAZ CHANNEL" RS. 1,183-9-1. THESE

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TWO WORKS HAVE BEEN STOPPED UNDER ORDERS FROM THE SUPER-
INTENDING ENGINEER; CONSEQUENTLY, UNTIL ORDERS OF GOVERNMENT
TO PROCEED WITH THE WORK ARE RECEIVED, THE ITEMS CANNOT
BE ADJUSTED.

7. MAJOR CAREY REPORTS GENERALLY ON THE VERY MARKED
IMPROVEMENT IN THE CONDITION OF THE ACCOUNTS OF THIS DIVI-
SION DURING ^{THE} PAST YEAR, JUDGING FROM WHAT HE HAS NOW SEEN
AS COMPARED WITH MR. BARROW'S INSPECTION REPORT OF AUGUST
1899. THIS IMPROVEMENT MUST BE DUE TO THE CAREFULNESS
AND ENERGY OF THE PRESENT ACCOUNTANT, VENUGOPAL NAIDU, OF
WHOM MAJOR CAREY SPEAKS HIGHLY, UNDER THE CAREFUL SUPER-
VISION OF MR. HARRIS, THE EXECUTIVE ENGINEER. THIS DIVISION
MAY NOW BE CONSIDERED IN THOROUGHLY GOOD WORKING ORDER
FROM AN ACCOUNTS POINT OF VIEW, AND IT MAY BE HOPED THAT IT
WILL CONTINUE SO.

8. COPY OF THIS REPORT WILL BE SENT TO THE EXECUTIVE
ENGINEER DIRECT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEYIENT SERVANT.

D. H. Trail

MAJOR R. E.
OFFG. EXAMINER P. V. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT.

2. P. DEPARTMENT.

NG-5270

DATED 27 FEBRUARY 1961.

F E C D.

FORWARDS THE INSPECTION RE-
PORT OF THE VIZAGAPATAM DIVISION
BY MAJOR H. LE M. CAREY DY. EXAMINER
P. T. ACCOUNTS.

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PUBLIC WORKS DEPARTMENT

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9 March 19

Read the following :—

From the Exr. P. & A. Accounts (V.L. No. 2174 of 23 July/81.)

"	"	do	do	"	"	2204	28	—
"	"	do	do	"	"	2214	28	—

The foregoing reports will be communicated to the Superintendents 1st Circle and the Supt. of No. 10. Riohua, who will call the attention of the Divisional officers concerned to the remarks of the Examiner.

2. Medical Division. Papers with instructions should be introduced as soon as the new forms come into use.

The report ^{on} the work of
several reflects credit on
Lieutenant Henderson.
The Ice Erectors Division.
The attention of the Executive
Engineer should be directed
to the necessity for initialing
corrections and making

117
entries in their proper places
in the cash book, also to
the ^{large} amounts held by Sub
Divisional officers in their
cash chests.

The practice of manufac-
turing articles and debiting
the cost to manufacture
in anticipation of sale
is irregular and
requires explanation.

It is understood that
the Chief Engineer has
already drawn attention
to the necessity for regular
counting of stock, and
that the question of
the amount of stock
to be retained is under
the consideration of the
Committee appointed in
S.O. No. 22764 of 1st Oct 1901.

Punctuality in rendering
registers

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registers for tools and
plant should be
insisted upon, and a
stock register should
be introduced.

4. Vizagapatam Division.

The special attention
of the Executive Engineer
should be drawn to
para 3 of the Examiner's
report. The efforts
which have been made
to bring the Division
into good working order
are creditable to the
Executive Engineer and
his accountant Venugopal
Naidu.

CH
The Supr Engr. 1st Circle ✓
" Supr. of Works, Madras ✓
" Exr. P. & Accounts ✓ Desd
21-3-95/3/81

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Cont. of (1881) *Andros*.
PUBLIC WORKS.

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C.O., 9 Mar 1881, No. 610 W

Hot 18 to 17

*Inspection Reports by the
Major P. H. Beale of the latter
Western Division, and
Venezuela Division,
present to the Office concerned
with the same.*

[Handwritten signature]