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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. <u>2145</u>	Press.
B.P. No.	Mis.
Dated <u>19. 8-1882</u>	

V.S.M.

Not to be folded or roughly handled

2145 W
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 134.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th August 1882, No. 67 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the Nellore Division Office.

2. The remarks should have the Executive Engineer's attention. In regard to the percentages charged on Workshops outturn, I consider the rate should be left entirely to the discretion of the Executive Engineer, the object being that "General Charges" should be covered.

3. The improvement in the state of the accounts is most satisfactory, and is due to the trouble the Executive Engineer has taken to meet the requirements of Code procedure, and the proposals put forward by this office.

ENCLOSURE.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Nellore Division, on the 4th and 5th August 1882.

The office was last inspected in November 1881.

2. The Executive Engineer is Lieutenant C. B. Henderson, R.E., and the Accountant A. Sashachella Mudaliar.

3. There are eight disbursers in the division besides the Executive Engineer, of whom seven are imprest-holders. The Gúdar Sub-divisional Office has a drawing account with the treasury.

4. *Office Arrangements.*—The following changes since the last inspection require notice:—

(1.) The cash-book is now written up by a junior Clerk, the Accountant checking the entries with the vouchers, &c., at the close of each day.

(2.) The Accountant has been supplied with more capable assistants. They are not very well up in Public Works Accounts and procedure, but there is every reason to expect (if they are retained in their present capacity) that they will become efficient within a reasonable time.

Frequent changes in assistants should be avoided and as far as possible, otherwise the greater part of the Accountant's time will be taken up in instructing new men and checking their work.

5. *Accounts.*—The cash-book is up to date and neatly and correctly kept. The totals brought forward should be initialled by the Executive Engineer as well as those carried over. This was noticed in last report.

When money is received from, or paid to, persons in Government employ, their official designations should be given when recording the transactions.

6. *Cash abstract book* is up to date, not neat, correctly maintained except as shown below:—

Adjustments are often lumped up so as not to be capable of ready check with the adjustment book; they should be entered separately item by item.

Refunds of expenditure are frequently included in the receipts of the month, instead of being entered in a separate column for refunds and then deducted from the "Charges" side as required by Code, Chapter XIII, paragraph 1643.

7. *Adjustment Book*.—Explanations of adjustments are not sufficiently clear and detailed. This was noticed in the last report.

8. *Sub-divisional Cash Book and Imprest Accounts*.—Correctly maintained.

9. *Work Abstracts*.—Fairly well prepared. Arrears due to laborers should be included in the total value of work done in Part I. The value of stock issued to works should first be brought on to the Materials Account, Part IV. When the materials are used up on the work, their value should be transferred from the Materials Account (through column "Issues") to Part I against the sub-heads concerned, and thus included in the total value of work done during the month.

10. *Register of Works*.—Neat, correct, and complete, with the exception of rates in some instances. Rates should be struck month by month where quantities are known.

All works are detailed by sub-heads in the register. This the Executive Engineer considers necessary to maintain complete control over expenditure, and to facilitate references. There seems to be no objection to this procedure, beyond that it tends largely to increase clerical labor.

11. *Stock Accounts*.—Forms Nos. 9, 10, 11, and 12 have been opened out since the last inspection.

In Forms Nos. 9 and 10 the outturn from Workshops is represented by a lump sum value only, both when transferred from "Manufacture" to "Miscellaneous" and when finally issued from "Miscellaneous." This may be accepted, as the articles are detailed in accounts and returns kept up in the Workshops.

12. *Workshop Accounts*.—These are kept up in accordance with the rules and in the forms issued with G.O., No. 2836 W., dated 15th November 1881.

The system has been in force since the commencement of the current official year, and seems in every respect to suit the purpose for which it was framed. Since its introduction complications and irregularities, such as were commented on in last report, have decreased so as to be unworthy of particular notice, and there is every hope that when it has become more familiar they will cease to exist at all.

Some remark is necessary with regard to the levying of percentage charges on finished jobs. The rate has been fixed by the Executive Engineer at 12 per cent. on the value of labor and materials, and this has been found to cover all expenses, and still to leave a small balance at credit to meet any extraordinary debit that may hereafter fall to general charges. Some exceptional jobs have, however, been exempted from the percentage charge, and the question has arisen as to whether such exemption is legitimate. The Executive Engineer explains that the exemption has been made in the case of those jobs only the value of which has, owing to exceptional circumstances, already been unduly enhanced, and that in his opinion it would not be fair to enhance the value further by an additional charge on account of percentage. There does not appear to be any objection to the Executive Engineer being permitted to exercise his discretion in this matter so long as the total general charges are covered by the total percentages.

13. *Remittance Book and Pass Book*.—Examined and found correct.

14. *Cheque Books* are kept by the Executive Engineer, who makes out all cheques and fills in the counterfoils and memorandum of drawing account. All cheques should be crossed at the time of issue in the manner required by Standing Order No. 23 of 1882, Code, paragraph 1231-A.

15. A *Rate Book* compiled in March 1879 is in use in the division. It appears to show average rates for the division taken as a whole, and not the rate at which work can be done in the different districts. It can therefore only be looked upon as a general guide, and cannot be used to check rates given in estimates.

16. *Half-yearly Return of Stock* is posted up to date. That for tools and plant should also be brought up.

GENERAL REMARKS.

17. The irregularities pointed out in last report, and which have not been noticed here, have been remedied.

There is a marked improvement in the state of the office.

No. 135.

ORDER—dated 19th August 1882, No. 2145 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Nellore Division.

2. The Government note the improvement that has taken place in this office since the date of the previous inspection (G.O., No. 2945 W., dated 25th November 1881).

(True Extract.)

Under Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, Second Circle.
Examiner of Public Works Accounts.

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated August, 19th.

Recd.

Encl.

G.O., 19th Aug. 1882, No. 2145 W.

AUGUST.
Nos. 134-135.

Nellore Divisional Office.

Notes of Inspection of the — by Mr.
Volkers, Assistant Examiner, communi-
cated to the Superintending Engineer,
Second Circle, with remarks.

2145 W
3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th November 1881, No. 2945 W.

General
Establishment.

Read the following paper :—

No. 114. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th November 1881, No. 165 W.

I HAVE the honor to submit, for information and orders of Government, Inspection Notes by the Assistant Examiner on the accounts of the Nellore Division.

Paragraph 4.—It is difficult to understand why two clerks are retained in the office, whom the Executive Engineer himself pronounces to be incompetent for arithmetical check and for copying work. It is still more extraordinary that these incompetent men should be told off as "Assistants" to the Accountant. It is absolutely impossible for the Accountant to get through his work unaided, and incompetent aid is mere waste of time, and increase of the Accountant's work, for probably he has to revise his Assistants' work and to unravel additional errors. It cannot be too strongly insisted upon that the Assistants given to Accountants must be men who know something of the accounts, their object, and manner of compilation, so that in the event of the accounts of a Sub-Divisional Office getting into confusion, or being systematically in arrears, the Assistants and sub-divisional clerks may temporarily exchange places, the latter being instructed at head-quarters by the Accountant, or even locally by the Assistant himself.

Paragraph 7.—The Executive Engineer should also initial totals brought and carried forward on each folio of the cash book.

Paragraph 10.—The old stock waste book was approved for stock transactions with the workshops, as the Executive Engineer considered it useful, but it was not intended that it should supplant the ordinary stock returns for works.

Paragraph 16.—The proposed system of accounts to be maintained for sub-divisional workshops is now with Government for approval. The proposals were sent to the Nellore Division for the opinion of the Executive Engineer, and his replies were unfavorable to it, and favorable to his own local procedure. The discussion which took place at the inspection on the comparative merits of the two must have satisfied the Executive Engineer that his procedure was most imperfect, and he has since practically approved of the new proposals. The Executive Engineer has found the ordinary stock forms unworkable, because he has attempted to use them for purposes for which they were not adapted, as explained in paragraphs 12 to 15, but with the errors of his system pointed out and explained, and notes left with the Accountant giving detailed instructions and examples, there should be no difficulty in future.

General.—Except with regard to stock transactions, the accounts sent to my office are in fair order, and the only fault which the Executive Engineer has to find with the Accountant is a tendency to act blindly and so commit errors rather than admit himself to be at a loss.

MEMORANDUM of an Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Nellore Division on the 2nd, 3rd, and 4th November 1881.

The Executive Engineer is Lieutenant C. B. Henderson, R.E., and the Accountant A. Sashachella Moodaliar. The office was last inspected on 28th and 29th July 1881.

2. *Office Arrangements.*—The Executive Engineer keeps the key of the cash-chest and makes all disbursements himself. The Accountant writes up the cash book.

3. The Accountant is assisted by two clerks, who aid him in checking sub-divisional accounts and in copying out the divisional accounts. He is also otherwise aided by the clerks establishment when he requires such help.

4. Under this arrangement there should ordinarily be no excuse for the late or incomplete submission of accounts, provided the assistance rendered is thorough and reliable. This, however, is by no means the case, as the Executive Engineer states that the two special Assistants are neither competent at calculating nor at copying work.

5. The office is divided into two distinct parts, viz., the "accounts" and "executive" work, the Accountant having charge of the former and the Head Clerk of the latter.

6. The records of the office are for the most part kept in boxes, and consequently are next to useless in the matter of facilitating reference. Racks or almirahs are recommended.

7. *Cash book.*—Cash book was posted up only to end of October, though payments had been made in November. It should be written up day by day as the transactions occur. The certificate of the count of cash in chest at end of October had not been given by the Executive Engineer. When Executive Engineer is at head-quarters the count should be made and certificate given on the last working day of the month, or on the first of the succeeding month. The numbering of vouchers was in most cases in pencil, and in others omitted altogether. This was due to sub-divisional acquittance rolls not having been numbered previous to despatch, which is irregular. Certain corrections had not been initialled by Executive Engineer. His initials to corrections should be obtained as soon as possible after they have been carried out.

8. *Adjustment Book.*—The adjustments should be more clearly detailed than they are in many cases.

9. *Register of Works.*—A few works had been omitted to be entered. This was owing to the late submission of certain sub-divisional accounts.

10. *Stock Accounts.*—None of the authorized initial forms are kept up, all transactions being recorded in the stock waste book (a form which is now obsolete), consequently it is impossible to trace out items unless the month's transactions are gone through one by one. At the end of each month rough abstracts of the receipts and issues under the different heads are made out, and the results posted into the stock account current and the half-yearly return.

11. This system, together with the irregular manner in which the workshop's operations have been accounted for (see paragraph 16), have led to complications which it will take some time to unravel.

12. The Executive Engineer states that the authorized forms were tried at the commencement of the year, but owing to the numerous jobs executed by the workshops, the issues to each of which were separately detailed, it was found impossible to maintain the forms. The matter was therefore represented at the last inspection of the office, and sanction to the course adopted by him subsequently obtained on the report of that inspection.

13. In arriving at the foregoing conclusion the Executive Engineer was laboring under a misunderstanding, for there is no more need to detail in the stock accounts the issues to individual jobs executed by the workshops, than in the case of a work to detail in the stock accounts the stock issues to the different sub-heads of that work; for, just as the stock issues to works are distributed among the sub-heads in the work abstracts or accounts of the works only, so also ought the distribution by individual jobs of stock issues to the workshops to appear only in the accounts of the workshops, lump sum issues alone appearing in the stock accounts against the head "Workshop Operation" under manufacture.

14. On my representations the Executive Engineer has opened out the new forms for the current month, but the previous months' transactions (from April upwards) will have to be carefully gone through, so that the correct balance may be arrived at.

15. *Schedule of Stock Purchases and Sales.*—This account has heretofore been compiled by the Storekeeper, a man who appears to be but indifferently acquainted with the significance of the terms *debit* and *credit*. The consequence is that the account has been thrown into utter confusion. In some cases balances affected by transactions during the month have been increased or decreased, as the case may be, in the column "Balance brought forward from last month," or omitted altogether from it, instead of being debited or credited in proper course. In the office copy of the account all items are fully detailed, whereas in the copy submitted to this office they have in some cases been lumped together without sufficient explanation. It follows, therefore that when corrections in the lump sum balances are advised it is difficult, and frequently quite

impossible, to correct the divisional copy, which is thus permitted to bring forward month after month balances previously modified by this office. Both the accounts should be identical.

All stock accounts but those referred to in Code 1593 (which alone should be kept up by the Storekeeper) should be compiled in the divisional office from the data furnished in the Storekeeper's accounts.

16. *Workshop Accounts.*—These have been framed by the Executive Engineer, and seem to meet all requirements so far as the exhibition of assets and liabilities is concerned. The adjustment of cash receipts and payments of stock issues and the value of outturn is effected in the divisional books, but that in a manner which is both complicated and irregular. For instance, the commission charged on finished jobs, instead of being debited as a stock issue to the heads on account of which the jobs were executed, has been adjusted through the cash abstract book. Again, stock issued for jobs required for specific works has been debited to those works *direct*, instead of to manufacture in the first instance.

17. From the assets and liabilities as shown by the workshop accounts, and with the aid of the Executive Engineer, I worked out the balance at *credit* of workshop operations to be Rs. 539-6-7 at end of September, that shown in the Executive Engineer's accounts being a credit of only Rs. 489.

18. Much is required to be done in the matter of investigation of back accounts to detect the errors which exist and to adjust them finally; meantime I have given full instructions as to how current results are to be treated in account.

19. *General.*—With the exception of the above, the office is in fair condition. The system of sub-divisional accounts seems to be understood, and the accounts themselves are carefully checked and completed.

20. Most of the work in the division is executed by job or task work. I therefore recommend the adoption of the task work form (No. 8), which will tend much to lessen clerical labor.

21. The irregularities pointed in the last Inspection Report appear to have received prompt attention, as no recurrences were detected.

22. The Executive Engineer states that, far from being able to reduce his present stock balance as he had previously anticipated, he will be obliged to apply for sanction to a larger reserve limit, owing to the large amount of work which is being carried out by the workshops in connection with the Sangam Project.

No. 115. ORDER THEREON, 25th November 1881, No. 2945 W.

COMMUNICATED to the Superintending Engineer, Second Circle, in view to the prompt attention of the Executive Engineer being called to the several points noticed by the Examiner of Public Works Accounts.

2. The introduction of the new form of accounts sanctioned in G.O., No. 2836 W., dated 15th November 1881, will doubtless obviate the irregularities now stated to exist.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. A. F. Goodall.
Spare Copies

GENERAL
ESTABLISHMENT
1881 AD 1881
PUBLIC WORKS.

Inspector Notes by the Assistant Engineer,
Public Works Accounts, of the Nellore
Division Office, commencing from the
the Engineering Engineer, Nellore
1881.

40.184

Read the following papers: - 2145
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1900.11.12.1882

W. V. V.

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
Public Works Department.

No. 67 W

Madras, 11th August 1882.

Sir,

I have the honor to submit for information and
orders of Government, Notes by Mr. Volkers, Asst. Examiner, of
his inspection of the Nellore Division Office.

2. The remarks should have the Executive Engineer's
attention. In regard to the percentages charged on Workshops
Outturn, I consider the rate should be left entirely to the
discretion of the Executive Engineer, the object being that
"General Charges" should be covered.

3. The improvement in the state of the Accounts is
most satisfactory, and is due to the trouble the Executive
Engineer has taken to meet the requirements of Code procedure,
and the proposals put forward by this Office.

I have the honor to be,

Sir,

Your Most Obedient Servant.

J. C. C.

Examiner P.W. Accounts.

21.11/8.

THIS WAS NOTICED IN LAST REPORT.

WHEN MONEY IS RECEIVED FROM, OR PAID TO PERSONS IN GOVERNMENT EMPLOY, THEIR OFFICIAL DESIGNATIONS SHOULD BE GIVEN WHEN RECORDING THE TRANSACTIONS.

6. CASH ABSTRACT BOOK IS UP TO DATE, NOT NEAT, CORRECTLY MAINTAINED EXCEPT AS SHOWN BELOW:-

ADJUSTMENTS ARE OFTEN LUMPED UP SO AS NOT TO BE CAPABLE OF READY CHECK WITH THE ADJUSTMENT BOOK. THEY SHOULD BE ENTERED SEPARATELY ITEM BY ITEM.

REFUNDS OF EXPENDITURE ARE FREQUENTLY INCLUDED IN THE RECEIPTS OF THE MONTH, INSTEAD OF BEING ENTERED IN A SEPARATE COLUMN FOR REFUNDS AND THEN DEDUCTED FROM THE 'CHARGES' SIDE AS REQUIRED BY CODE CHAPTER XIII PARA 1643.

7. ADJUSTMENT BOOK EXPLANATIONS OF ADJUSTMENTS ARE NOT SUFFICIENTLY CLEAR AND DETAILED. THIS WAS NOTICED IN THE LAST REPORT.

8. SUB DIVISIONAL CASH BOOK AND INTEREST ACCOUNTS - CORRECTLY MAINTAINED.

9. WAGE ABSTRACTS, FAIRLY WELL PREPARED. AMOUNTS DUE TO LABOURERS SHOULD BE INCLUDED IN THE TOTAL VALUE OF WORK DONE IN PART I. THE VALUE OF STOCK ISSUED TO WORKS SHOULD FIRST BE BROUGHT ON TO THE MATERIALS ACCOUNT PART IV. WHEN THE MATERIALS ARE USED UP ON THE WORK, THEIR VALUE SHOULD BE TRANSFERRED FROM THE MATERIALS ACCOUNT (THROUGH COLUMN 'ISSUES') TO PART I AGAINST THE SUB HEADS CONCERNED, AND THIS INCLUDED IN THE TOTAL VALUE OF WORK DONE DURING THE MONTH.

10.

10. REGISTER OF WORKS. NEAT CORRECT AND COMPLETE WITH THE EXCEPTION OF RATES IN SOME INSTANCES. RATES SHOULD BE STRUCK MONTH BY MONTH WHERE QUANTITIES ARE KNOWN.

ALL WORKS ARE DETAILED BY SUB HEADS IN THE REGISTER. THIS THE EXECUTIVE ENGINEER CONSIDERS NECESSARY TO MAINTAIN COMPLETE CONTROL OVER EXPENDITURE, AND TO FACILITATE REFERENCES. THERE SEEMS TO BE NO OBJECTION TO THIS PROCEDURE, BEYOND THAT IT TENDS LARGELY TO INCREASE CLERICAL LABOR.

11. STOCK ACCOUNTS. FORMS NOS. 9, 10, 11 & 12 HAVE BEEN OPENED OUT SINCE THE LAST INSPECTION.

IN FORMS NOS. 9 & 10 THE OUTPUT FROM WORKSHOPS IS REPRESENTED BY A LUMP SUM VALUE ONLY, BOTH WHEN TRANSFERRED FROM 'MANUFACTURE' TO 'MISCELLANEOUS' AND WHEN FINALLY ISSUED FROM 'MISCELLANEOUS'. THIS MAY BE ACCEPTED AS THE ARTICLES ARE DETAILED IN ACCOUNTS AND RETURNS KEPT UP IN THE WORKSHOPS.

12. WORKSHOP ACCOUNTS. THESE ARE KEPT UP IN ACCORDANCE WITH THE RULES AND IN THE FORMS ISSUED WITH G.O. NO. 2835 N. DATED 15TH, NOVEMBER 1901.

THE SYSTEM HAS BEEN IN FORCE SINCE THE COMMENCEMENT OF THE CURRENT OFFICIAL YEAR, AND SEEMS IN EVERY RESPECT TO SUIT THE PURPOSE FOR WHICH IT WAS FRAMED. SINCE ITS INTRODUCTION COMPLICATIONS AND IRREGULARITIES SUCH AS WERE COMMENTED ON IN LAST REPORT HAVE DECREASED SO AS TO BE UNWORTHY OF PARTICULAR NOTICE, AND THERE IS EVERY HOPE THAT WHEN IT HAS BECOME MORE FAMILIAR THEY WILL CEASE TO EXIST AT ALL.

R. No. 15-4-81.
" " 29458. 25-11-81.

P. M. C. No. 5409

From,
The Examiner P.W. Accounts,
Madras.

To,
The Secretary to Government,
P.W. Department.

No. 64W

Dated 11th August 1882.

Recd.

Encl. 1.

Notes of Inspection of the
Nellore Division Office by Mr.
Volkers Asst. Examiner. Forwards - - -
for the information and orders of
Government with remarks.

MS. 32.8.

only 14/8. Rev 19/8

NOTES OF INSPECTION BY MR. E. C. P. VOLKERS ASSISTANT
EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER NELLORE DIVISION, ON THE 4TH AND 5TH AUGUST 1882.

1. THE OFFICE WAS LAST INSPECTED IN NOVEMBER 1881.
2. THE EXECUTIVE ENGINEER IS LIEUT. C. B. HENRIKSEN R.E.,
AND THE ACCOUNTANT A. BASHACHELLA MUDALTAN.
3. THERE ARE 2 DISBURSERS IN THE DIVISION BESIDES THE
EXECUTIVE ENGINEER, OF WHOM 2 ARE IMPREST HOLDERS. THE
JUNIOR SUB DIVISIONAL OFFICE HAS A DRAWING ACCOUNT WITH
THE TREASURY.

OFFICE ARRANGEMENTS.

4. THE FOLLOWING CHANGES SINCE THE LAST INSPECTION
REQUIRE NOTICE:-

(1) THE CASH BOOK IS NOW WRITTEN UP BY A
JUNIOR CLERK, THE ACCOUNTANT CHECKING THE ENTRIES
WITH THE VOUCHERS ETC. AT THE CLOSE OF EACH DAY.

(2) THE ACCOUNTANT HAS BEEN SUPPLIED WITH
MORE CAPABLE ASSISTANTS. THEY ARE NOT WELL
UP IN P.W. ACCOUNTS AND PROCEDURE, BUT THERE IS EVERY
REASON TO EXPECT (IF THEY ARE RETAINED IN THEIR
PRESENT CAPACITY) THAT THEY WILL BECOME EFFICIENT
WITHIN A REASONABLE TIME.

FREQUENT CHANGES IN ASSISTANTS SHOULD BE AVOIDED
AND AS FAR AS POSSIBLE, OTHERWISE THE GREATER PART
OF THE ACCOUNTANT'S TIME WILL BE TAKEN UP IN
INSTRUCTING NEW MEN AND CHECKING THEIR WORK.

ACCOUNTS.

5. THE CASH BOOK IS UP TO DATE AND NEATLY AND CORRECTLY
KEPT. THE TOTALS BROUGHT FORWARD SHOULD BE INITIALLED BY
THE EXECUTIVE ENGINEER AS WELL AS THOSE CARRIED OVER.

THIS

SOME REMARK IS NECESSARY WITH REGARD TO THE LEVYING OF PER-CENTAGE CHARGES ON FINISHED JOBS. THE RATE HAS BEEN FIXED BY THE EXECUTIVE ENGINEER AT 12 PER CENT ON THE VALUE OF LABOUR AND MATERIALS, AND THIS HAS BEEN FOUND TO COVER ALL EXPENSES, AND STILL TO LEAVE A SMALL BALANCE AT CREDIT TO MEET ANY EXTRAORDINARY DEBIT THAT MAY HERE- AFTER FALL TO GENERAL CHARGES. SOME EXCEPTIONAL JOBS HAVE HOWEVER BEEN EXEMPTED FROM THE PERCENTAGE CHARGE, AND THE QUESTION HAS ARISEN AS TO WHETHER SUCH EXEMPTION IS LEGITIMATE. THE EXECUTIVE ENGINEER EXPLAINS THAT THE EXEMPTION HAS BEEN MADE IN THE CASE OF THOSE JOBS ONLY, THE VALUE OF WHICH HAS, OWING TO EXCEPTIONAL CIRCUMSTANCES ALREADY BEEN UNDULY ENHANCED, AND THAT IN HIS OPINION IT WOULD NOT BE FAIR TO ENHANCE THE VALUE FURTHER BY AN ADDITIONAL CHARGE ON ACCOUNT OF PERCENTAGE. THERE DOES NOT APPEAR TO BE ANY OBJECTION TO THE EXECUTIVE ENGINEER BEING PERMITTED TO EXERCISE HIS DISCRETION IN THIS MATTER, SO LONG AS THE TOTAL GENERAL CHARGES ARE COVERED BY THE TOTAL PER- CENTAGES.

13. REMITTANCE BOOK AND PASS BOOK. EXAMINED AND FOUND CORRECT.

14. CHEQUE BOOKS ARE KEPT BY THE EXECUTIVE ENGINEER WHO MAKES OUT ALL CHEQUES AND FILLS IN THE COUNTERFOILS AND MEMO OF CREDIT ACCOUNT. ALL CHEQUES SHOULD BE CROSSED AT THE TIME OF ISSUE IN THE MANNER REQUIRED BY STANDING ORDER NO. 23 OF 1882 CODE PARA 1231 A.

15.

15. A RATE BOOK COMPILED IN MARCH 1879 IS IN USE IN THE DIVISION. IT APPEARS TO SHOW AVERAGE RATES FOR THE DIVISION TAKEN AS A WHOLE, AND NOT THE RATE AT WHICH WORK CAN BE DONE IN THE DIFFERENT DISTRICTS. IT CAN THEREFORE ONLY BE LOOKED UPON AS A GENERAL GUIDE AND CANNOT BE USED TO CHECK RATES GIVEN IN ESTIMATES.

16. HALF YEARLY RETURN OF STOCK IS POSTED UP TO DATE. THAT FOR TOOLS AND PLANT SHOULD ALSO BE BROUGHT UP.

GENERAL REMARKS.

17. THE IRREGULARITIES POINTED OUT IN LAST REPORT AND WHICH HAVE NOT BEEN NOTICED HERE HAVE BEEN REMEDIED.

THERE IS A MARKED IMPROVEMENT IN THE STATE OF THE OFFICE.

(SIGNED) H. C. F. VOLKERS.

ASST. EXAMINER P. & ACCOUNTS.

(TRUE COPY)

D. C. Conway

EXAMINER P. & ACCOUNTS.

82. 11/2

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N. 2145 W 5 ^{sent} ~~sent~~

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 19th August 1882

Read the following:—

From the Examiners P W accounts N. 67 W d/11th August 1882.

21-5

Communicated to
the Superintending Engineer
Second Circle for the infor-
mation and guidance of
the Executive Engineer, Nilgiri
Division.

2 The Government note
the improvement that has
taken place in this office since
the date of the previous
inspection (C. O. N. 2945 W
d/25th November 1881.)

21/3

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Deputy
20/8

16-8-82

To The Supty. Engineer Second Circle 3
" Examiners P W accounts: 11
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16/8/82

5409.

Govt. of (1882) Madras.

PUBLIC WORKS.

Dated

21/5/82

Recd.

Encl.

Recd-22-8
J. J. J.

G. O. 19th Sept 1882, No. 2145 H.

Nos. 134-135

Mellors Diversion.

Notes of inspection
of the ———— by Mr.
J. J. J. Asst. Engineer
Commanded to the Sd.
Second Circle with
M. J. J.

Mr.
21/8.

102/8