

Govt. of 1882 Madras.
PUBLIC.

No 3252 of 9th Dec/82

Communicated
the officers of the
Public Works Dept.

7.12.82

Altt

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Issued.

Recd.

Encl.

G.O., 1st December 1882, No. 1499.

DECEMBER.

No 3252 of 9th Dec/82

Newspapers.

Directing the removal of the Madras Times
from the list of — to which papers placed at the
disposal of the Press are supplied.

C. Es. ✓
C. A. to Govt. ✓
Govt. Supt. P. W. Stores & W. ✓
G. E. for R. G. ✓
G. E. for S. ✓
Ex. P. W. A. ✓
En. R. G. Accts. ✓

despts 9-12-82 J. M. P.

with order
Sd. in Receipt Rm.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

3rd March 1882, No. 552 W.

General.
Account.

Read the following paper :—

No. 19. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to
the Secretary to Government, Public Works Department, dated Madras, 24th
February 1882, No. 220 W.

I HAVE the honor to submit, for information and orders of Government, Inspection
Notes by Mr. Godfrey, Examiner, of the office of the Executive Engineer, Godáviri
Western Division.

PARAGRAPH 5.—It would be much better to prepare all work abstracts in the
divisional office. Ten-day reports ought to be submitted regularly, and after scrutiny
should be at once, as each is checked, posted into the work abstract. The extra labor
would probably be no more than that already undertaken in making out the rough
abstracts, and at the same time the sub-divisional officers would be better able to have
the ten-day reports properly prepared, so that in the long run it is likely that trouble
will be saved in the divisional office by the more correct submission of the initial
returns.

PARAGRAPH 8.—The special stock verification ordered by Government to 31st
March 1882 will show how stock value stands with reference to the limit for reserve
stock at same date.

PARAGRAPH 9.—Rates of outturn should correspond as closely as possible with
rates of production as soon as operations are sufficiently advanced to permit any
reliable estimate to be made of the cost of production.

PARAGRAPH 11.—Explanation should be given to the Superintending Engineer
regarding the deficit, and the value must be charged off to the work, the quantity
actually at site being brought on to current returns.

PARAGRAPH 12.—If the depositors cannot be found, the items can be credited to
Government.

REPORT of Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive
Engineer, Godáviri Western Division, on the 6th and 7th February 1882.

THE Executive Engineer is W. B. DeWinton, Esq., and the Accountant is A. Runga Row.

2. The office was last inspected on the 18th July 1881.

3. There are two Sub-divisions, the Eastern and Western, in charge of B. H. Young, Esq.,
Assistant Engineer, and Mr. Mahony, Supervisor, respectively, neither of whom is a disburser.

All payments are made by the Executive Engineer, and the following imprest holders under him :—

	RS.
Narasimha Row, Overseer	700
Venkataratnam "	500
Coomarasawmy "	500
Runga Row, "	500
Vencatacharlu, Delta Superintendent	500

4. The Accountant keeps the cash-book, and is in charge of the office chest, from which he makes petty payments under the orders of the Executive Engineer. The cash-book is correctly and well kept. The office chest is an iron one with one key.

5. Work is carried out in this division by daily labor and piece-work, but chiefly by the latter. About 150 works abstracts have to be prepared every month. Of these nearly three-fourths are prepared in the divisional office from the subsidiary accounts which are now being received by due date. The remainder of the works abstracts are prepared by the imprest holders and completed in the divisional office. It is very necessary that the examination and completion of the works abstracts should be effected as early in the month as possible. The register of works should be posted from them before the schedules of expenditure are taken in hand. This is not done, and the monthly accounts are sent to the Examiner before the register of works has been completed, and consequently the works vouchers do not accompany the accounts. At present the schedules of expenditure are posted from a rough abstract of the cash, stock, and adjustment books.

6. The register of works was found to be correctly and well kept, and up to date. A few completion reports are due for this year, and these will be sent at an early date.

7. The proposals contained in the last Inspection Report, respecting the disposal of navigation receipts, have been adopted by the Executive Engineer.

8. The stock balance at the end of December 1881 was Rs. 2,034-8-6, which is in excess of the sanctioned reserve limit as shown below :—

	Stock.			Reserve limit.
	RS.	A.	P.	RS.
Building materials	2,720	1	10	...
Timber	90	15	0	500
Fuel	232	15	0	...
Manufacture	543	9	4	...
Miscellaneous	...	...	...	500
	2,034	8	6	1,000

The Executive Engineer has applied for sanction to increase the reserve limit under Building Materials to Rs. 1,500, and the balance under this head will very soon be brought within the proposed limit. The credit balance under Fuel is explained by the fact that wood is at present obtained for little more than the cost of carriage into store, and it is charged to Manufacture at the rate of 12 annas per cubic yard. As the cost of purchasing it increases, the credit balance will be adjusted. Stock was taken in February and March 1881, and it will again be taken before the close of the official year.

9. The only manufacture carried on is that of lime. The credit balance under this head at the end of December 1881 was Rs. 543-9-4. Lime is credited to Manufacture, borne on the books, and issued to works at Rs. 14 per garce. The outlay on manufacture to the end of December 1881 was Rs. 1,773-15-6 (including arrears Rs. 145-3-6), and the outturn was Rs. 2,172-5-4, thus showing a net profit of Rs. 398-5-10, which is over 22 per cent. on the outlay. The balance should be adjusted on closing the accounts at the end of the year. Code, paragraphs 1604—5.

10. The tools and plant register is correctly kept. There are some unserviceable articles, of which a report has been made to the Superintending Engineer. Count was made in September 1881.

11. The points noticed in the last Inspection Report have met with attention. With reference to paragraph 10 of that Report, it has been found by actual measurement that of the 5,413 cubic yards of gravel, valued at Rs. 6,249-4-7, 3,660 cubic yards are missing. As the work, 'raising the river embankment,' will bear the loss, no such adjustment as that proposed in the Report is necessary. All that is required is that the quantity of material remaining at site of the work as per the accounts be corrected to correspond with the actuals now found by measurement.

12. There are two items of Rs. 5 and Rs. 2 which have been long outstanding in the deposit schedule. These were deposited as security for closing breaches in the canal banks. As

they are not likely to be claimed they will be written off to Revenue in the accounts for January 1882.

13. The service books were said to be complete and up to date.

(Signed) F. E. GODFREY,
Examiner of Public Works Accounts.

No. 20. ORDER THEREON, 3rd March 1882, No. 552 W.

COMMUNICATED to the Superintending Engineer, First Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

To

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

Dated March, 3rd.

Issued

Recd.

Encl.

G.O., 3rd March 1882, No. 552 W.

MARCH.
Nos. 19-20.

Notes of Inspection by the Examiner of the Office of the Godavari Western Division, communicated to the Superintending Engineer, First Circle, with remarks.

16TH SEPTEMBER 1882, No. 2406 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 132.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 7th September 1882, No. 88 W. :—

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

Paragraphs 4 and 5.—The instructions here given should be carried out.

Paragraph 6.—If the sub-divisional clerks are eventually able to prepare correctly and to submit punctually the work abstracts due from sub-divisional offices, a great advance will have been made. But it is quite impossible that punctual submission can be expected, if all the work of compilation is put off to the end of the month, instead of being taken up as soon as the ten-day reports are completed.

Paragraph 7.—The practice of accounting for local manufacture through the sub-head "materials at site" is quite irregular and must be stopped. The correct procedure is explained in the Assistant Examiner's remarks.

Paragraph 8.—This matter was referred to in paragraphs 15 and 16 of last report, (G.O., 486 W. of 23rd February 1882,) the Superintending Engineer's views have not yet been communicated to me. It is not at present worth while for me to submit any remarks, for they would possibly require modification after consideration of the opinions of the Superintending Engineer.

Paragraph 10.—This is at present under consideration, the Superintending Engineer in his No. 1193 G.D., dated ^{18th}_{22nd} August 1882, to the Chief Engineer, Public Works Department, having submitted statements in connection with the sale.

Paragraph 12.—The Superintending Engineer's attention should be invited to this matter.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Godavari Eastern Division, on the 21st August 1882.

The office was last inspected in February 1882.

2. C. H. B. Burlton, Esq., Assistant Engineer, is in charge, the Accountant is C. Brahmariam.

3. There are five sub-divisions, viz. :—

- (1) The Head-quarter's Sub-division under the officer in charge of the division, who has four imprest holders.
- (2) The Eastern Delta Sub-division in charge of Mr. J. D. Legge, Sub-Engineer, who has an imprest of Rs. 1,000 under the Executive Engineer.
- (3) The Central Delta Sub-division in charge of Mr. J. W. Laskey, under whom there are three imprest holders.
- (4) The Head Works Sub-division in charge of Mr. W. Jopp, Assistant Engineer, under whom the Anicut Superintendent has an imprest of Rs. 500.
- (5) The Rajahmundry Sub-division in charge of N. Veeraraghaviah Pantulu under whom there is one imprest holder.

All sub-divisional officers having drawing accounts with the treasury, with the exception of the Eastern Delta Sub-divisional Officer.

4. The divisional cash-book and copies of sub-divisional cash-books and imprest accounts are up to date and in good order. In the divisional cash-book totals brought forward should be initialled as well as those carried over.

5. The cash abstract book is up to date. More care should be exercised in posting it, for it may frequently happen when an erroneous posting has been made, that the transactions of the whole month have to be gone through, item by item, before the error is detected.

6. Work abstracts are prepared at present in the divisional office by sub-divisional clerks, who are brought in for that purpose on the 5th of each month. No attempt is made at writing up work abstracts as far as possible during the month to which they relate from the ten-day reports. Consequently they are not finally checked and completed for posting into the register of works till after the 15th of the subsequent month, that is about the date when work vouchers should ordinarily be ready for submission to the Examiner.

The Executive Engineer does not intend the present arrangement, regarding the preparation of work abstracts in the divisional office, as a permanent one, as he is of opinion that when once sub-divisional clerks have been made thoroughly well acquainted with the system, there will be no difficulty in the preparation of work abstracts in, and no delay in their submission by sub-divisional offices.

The register of works is posted up to end of June; under ordinary circumstances it should have been posted up for July also, the delay is due to the time taken up in preparing and completing work abstracts (*vide* previous paragraph). In the case of works on which there have been no transactions during the month, the total results of previous months should be carried forward, and the register thus kept up to date for all works in progress. The account of manufactures which are subsidiary to works should not be included in the 'materials at site' account, but kept under a separate suspense sub-head, which will be debited with all outlay, and credited with the value of materials issued direct to sub-heads of work, or transferred to 'materials at site' — the balance (if any) being ultimately adjusted by debit to those sub-heads of work for which the materials were manufactured.

8. An account has been opened out in the register for the outturn from stock manufacture. It is divided into two parts, the first showing the value of outturn at the rate at which the articles are held on the stock accounts, and, the second, value of issues from stock at a rate represented by the difference between the issue rate from stock and the original outturn rate from manufacture. This second credit to manufacture goes towards covering the cost of tramways, quarry channels and other dead stock, the greater part of which still stand at debit of manufacture. The practice of making this double credit to manufacture was introduced in order that the articles in stock might be represented by their real value so long as they were held on the stock accounts. The question of the adjustment of the value of dead stock, referred to in paragraph 16 of last report, has not yet been disposed of by Superintending Engineer. If, when the matter is taken up, it is decided that the procedure hitherto in force regarding its adjustment must be continued till the balance is finally cleared off, it would be advisable both to keep the accounts of that balance clearly and also to obviate the maintenance of two separate accounts for the outturn from each manufacturing operation—that it should be treated as a separate work under manufacture, credit being afforded to it (as outturn) for the difference between the issue rate from stock and the original outturn rate from manufacture.

9. The daily and monthly stock returns are correctly maintained and are up to date.

The half-yearly returns of stock and tools and plant are also posted up to date.

10. The balance at debit of stock at the end of June aggregated Rs. 61,092 and at end of July Rs. 44,699. This large reduction is due to the sum of Rs. 19,824 being loss by sale of stores at Dumagudem and Dowlashweram having been written off to profit and loss in accordance with G.O., No. 914 W., dated 4th April 1881. The balance of Rs. 44,699 is susceptible of further reduction, as there is a sum of Rs. 8,977 representing the loss sustained by the issue of materials at market in place of book rates, which is adjustable by debit to works. The reserve limit of stock is Rs. 30,000.

11. *Miscellaneous advances.*—The sum of Rs. 6,269, outstanding against 'boat office,' and referred to in paragraph 18 of last report, has been reduced at end of July to Rs. 1,960.

12. *Deposits.*—Of eighteen items in the deposit ordinary account sixteen represent deposits by ryots and others, as guarantees for the performance of certain duties in connection with canals, such as 'securing palmyrah spouts placed in canals and channel banks,' &c., some of these have been outstanding since 1877, and since they are not likely to be refunded till an indefinite time, it is advisable that they should be placed in Savings Banks and so cleared off the accounts of the department. This course was suggested to the officer in charge of the division, who however stated that the ryots had no faith in the Savings Bank. If the advantages accruing to depositors were explained to them, it is thought that their objections would be easily overcome.

13. All other books and accounts are in good order, and the points taken up in last report which have not been specially alluded to here have received attention.

No. 133.

ORDER—dated 16th September 1882, No. 2406 W., Public Works.

Communicated to the Superintending Engineer, First Circle, for the information and guidance of the Executive Engineer, Godáviri Eastern Division.

2. The Superintending Engineer will expedite his reply to paragraph 2 of G.O., No. 486 W., dated 23rd February 1882.

3. The subject of paragraph 10 of the Inspection Notes is under consideration separately.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Gt. of 1882, Madras.
PUBLIC WORKS.

Dated September, 16th.

Recd.

Encl.

G.O., 16th Sept. 1882, No. 2406 W.

SEPTEMBER
Nos. 132-133.

Godavari Eastern Division Office.

Notes of Inspection of the — by the Examiner of Public Works Accounts, communicated to the Superintending Engineer, First Circle, with remarks.

From,

The Examiner P.W. Accounts,
Madras.

To,

The Chief Engineer,
Public Works Department.

No. 318 W.

Madras, 15th December 1882.

Sir,

I have the honor to bring specially to your notice that the work vouchers and Objectionable Item Statements of the Godavari Eastern Division for the months of September and October 1882 have not yet been received in this Office.

2. The unpunctual submission every month of these documents has been reported to Government in the Provincial Objectionable Item Statements for May, June, August and September 1882 but notwithstanding the orders passed thereon there seems to be little or no improvement.

3. The Executive Engineer in his letter No. 695 dated 2nd. November 1882 to the address of the Superintending Engineer which has been passed on to this Office for information, attributes the delay in the submission of the work vouchers for April and May to the non-receipt of the supply of Work Register books from this Office until so late as the end of June 1882, and to the vast amount of clerical work required

in bringing forward all the previous years incomplete works into the new Registers. The Executive Engineer's Indent for the books was not received in this Office till the 9th. May last.

4. When the Asst. Examiner inspected the Divisional Office on the 21st. August last he noticed that the Register of Works was written up to end of June, (vide para 6 of Inspection Report printed with G.O.No.2406 W.dated 16th. September 1882) and as it was then only one month in arrears, there is no reason why it should not have been brought up to date by the end of that month and the Work Vouchers and Objectionable Item Statements for August, September and October submitted punctually with the Accounts for those months. These are important documents and unless they accompany the month's Accounts to which they relate they are next to useless.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. P. Choudhury

Examiner P.W.Accounts.

No 3249 w of 8 Dec/82

B

Communicated
to the Supty. Engr. First
Circle, who will sub-
mit a special report
on this subject, and
state, with reference
to the orders passed
on the monthly objection-
able item statements,
what steps he has
taken to ensure the
prompt transmission
of work vouchers from
the Godavari Eastern
Division to the Eccl.
P.W. Accts.

FROM,
The Examiner P.W. Accounts,
Madras.
To,
The Chief Engineer,
P.W. Department.

No. 31/E.W.
Dated 10th December 1882.
Recd.

No 3249 w of 8 Dec/82

Co. to Mr. H. H. F. R.
" 24/10. Mr. H. H. F. R.
" 30/12. Mr. H. H. F. R.
" 24/10. Mr. H. H. F. R.

Reporting the delay in the
submission of the Objectionable
Item Statements and Work Vouchers
by the Executive Engineer Godavari
Eastern Division.

S. E. First Circle
Esor V.W. A. 30/12/82
despts 9-12-82

with order
Dated in Receipt Rpt.

30TH NOVEMBER 1882, No. 177, ECCLESIASTICAL.

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

READ—the following papers.

From the Venerable G. V. ... A., Archdeacon of Madras, to the Chief
Secretary to Government, Madras, 8th November 1882, No. 577.
I have received from the ... Crampton, Minister in charge of Tranquebar,
an estimate for repairs to the church station, amounting to Rs. 275.
2. In his letter Mr. Crampton ... me that there is a large Endowment
Fund belonging to the church in the ... of the Accountant-General.
3. If this be the case, I have the ...

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to
Government, dated Fort St. George, 2nd November 1882, No. 4318.
Book Department.

I have the honor to return the ... 7, dated 8th November 1882, from
the Venerable the Archdeacon of Madras, ... with your endorsement, No. 1279,
dated 10th November 1882, and to report as follows.

2. The church alluded to by the Archdeacon appears to be the Zion Church at
Tranquebar, the funds of which were transferred to the custody of this office in 1879-80
under the Madras G.O., Ecclesiastical, No. ... dated 4th September 1879. The
funds now amount to Rs. 9,600 in Government of India Stock Certificates (vide
account rendered with this office No. 4207, dated 10th November 1882) and Rs. 1,081
in cash.

3. Since the funds came into the custody of this office, i.e., in 1880-81, Rs. 960,
being the cash then available, was disbursed for the repairs, &c., of the church under
the Madras G.O., Ecclesiastical, No. 275, dated 17th December 1879, and letter from
the Archdeacon, Madras, dated 8th March 1880.

ORDER—dated 30th November 1882, No. 177, Ecclesiastical.

The correspondence quoted by the Accountant-General has already been com-
municated to the Venerable the Archdeacon.

2. There will be no objection to meeting the charge in question from the balance
at the credit of the fund. It is observed that more than a thousand rupees were
spent for a similar purpose in 1879.