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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

G.O. No. / ~~B.P. No.~~	552 W	Press. / ~~Mis.~~
Dated	3.3.1882	~~197~~

Not to be folded or roughly handled

552
1

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, Godávari 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, Godávari 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. Rs.	A.	P.	Reserve limit. 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.)

Lieut.-Col., R.E.,
Ag. Under Secy. 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 Godávari Western Division, communicated to the Superintending Engineer, First Circle, with remarks.

552/3

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 220 W MADRAS, 24th FEBRUARY 1882.

SIR,

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 GODAVARI WESTERN DIVISION.

PARA 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.

PARA 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.

PARA 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.

PARA 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.

PARA 12. IF THE DEPOSITORS CANNOT BE FOUND, THE ITEMS CAN BE CREDITED TO GOVERNMENT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. C. Lacaon

EXAMINER P.W. ACCOUNTS.

E.P. 24/2

No. 532 W dy 3rd March 1882

Communicated to the Suptg. Engr. Nt Circle who will direct the attention of the Ex. Engr to the remarks & suggestions of the Inspecting officer & the Ex. DT. Accounts-

28.2.82

Chief

28/2/82

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

NO 220 W

DATED 24th FEBRUARY 1882.

RECD.

ENCLO.1.

NOTES OF INSPECTION BY MR. GODFREY, EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI WESTERN DIVISION. FORWARDS---- WITH REMARKS.

Lt. 1st Circle Grant Roads

Cir 1.3.82 3/K 3.3.82 Despd 14-3-82-

with Order.

MP 3 52/49

REPORT OF INSPECTION BY F.E.GODFREY ESQ.EXAMINER,OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI WESTERN DIVISION,ON THE 6TH.AND 7TH.FEBRUARY 1882.

1. THE EXECUTIVE ENGINEER IS W.D.DE WINTON ESR. 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 P.H.YOUNG ESQ.ASST.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:-

NARASIMHA ROW....	OVERSEER.	RS.700.
VENCATARATNAM....	DO	RS.500.
GOPARASAMMY.....	DO	RS.500.
RUNGA ROW.....	DO	RS.500.
VENCATACHARLU...	DELTA SUPDTG.	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 LABOUR 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

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.2034-8-6 WHICH IS IN EXCESS OF THE SANCTIONED RESERVE LIMIT AS SHEWN BELOW:-

	STOCK.	RESERVE LIMIT.
BUILDING MATERIALS	RS.2720- 1-10.	
TIMBER	RS. 90-15- 0.	500.
FUEL	RS.-232-15- 0.	
MANUFACTURE	RS.-548- 9- 4.	
MISCELLANEOUS		500.
	RS.2034-8-6.	RS.1000.

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.548-9-4. LIME IS CREDITED TO MANUFACTURE, BORNE ON THE BOOKS, AND ISSUED TO WORKS AT RS.14 PER CASCE. THE OUTLAY ON MANUFACTURE TO THE END OF DECEMBER 1881 WAS RS.1,773-15-6 (INCLUDING ARREARS RS.146-3-6), AND THE OUTTURN WAS RS.2,173-5-4, 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 PARAS 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 PARA 10 OF THAT REPORT IT HAS BEEN FOUND BY ACTUAL MEASUREMENT THAT OF

OF THE 5413 CUBIC YARDS OF GRAVEL VALUED AT RS. 6249-4-7 3660 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.

J. E. Gourley

EXAMINER P.W. ACCOUNTS.

552/7

1240

Govt. of {1882} Madras.

PUBLIC WORKS.

To

Dated 4/3/82

Issued

Rcvd. Encl.

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

Nos. 19520

Rules of Inspection by the Examiner of the Office of the Godavari Western Division, Commd & the E.G. Pr Circle with Enmalls.

dw 4/3