

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following letter from E. C. JOHNSON, Esq., Acting Collector of Vizagapatam to the Acting Chief Secretary to Government, dated 29th August 1883, No. 727 :—

With reference to G.O., dated 2nd February 1883, No. 202, Financial Department, I have the honor to state below the estimated cost of the improvements approved of therein :—

	Estimated Cost. RS.
<i>Sarvasiddhi.</i>	
Two iron safes capable of holding 100 bags (each bag containing Rs. 1,000 or copper coin of the value of Rs. 30) for storing coin ...	2,010
Two iron safes capable of holding 25 bags each for storing stamps and unclaimed property ...	430
<i>Anakāpalle.</i>	
One iron safe capable of holding 50 bags for storing coin ...	445
Two iron safes capable of holding 25 bags each for storing stamps and unclaimed property ...	430
<i>Pālkonda.</i>	
Three safes as above ...	875
<i>Pārvatipur.</i>	
Three safes as above ...	875
<i>Sālvir.</i>	
Three safes as above ...	875
Cost of carrying the above safes to the different places ...	60
<i>Viravalle.</i>	
One iron-bound chest for storing copper coin ...	67
<i>Bimlipatam.</i>	
One iron-bound chest for storing stamps ...	67
<i>Huzur Treasury.</i>	
Five iron-bound chests for storing stamps ...	355
<i>Vizianagrum.</i>	
Two iron-bound chests for storing stamps, unclaimed property, &c. ...	134
Cost of carrying chests to the different places ...	10
<i>Vizianagrum.</i>	
Improvements to the existing treasury-room ...	130
Total ...	6,763

2. At the close of the last official year a sum of Rs. 490 was remitted for Dindigul locks to the Collector of Madura; when the supply is received the locks required for the different treasuries according to the Board of Revenue's recommendations approved of in the Government Order under reply will be issued. No estimate is therefore made for their cost.

3. The sanction of Government for incurring the expenditure is requested.

4. The detailed estimates are enclosed.

No. 1743 Financial.

Approved and transferred to the Public Works Department,

OOTACAMUND,
8th September 1883.

(Signed) E. F. WEBSTER,
Acting Chief Secretary.

ORDER—dated 24th September 1883, No. 2680 W., Public Works.

The undermentioned estimates are sanctioned under Provincial and registered as noted below :—

	Estimate. RS.	
(1.) Iron safes for the taluk cutcherries in the Vizagapatam District	6,000	No. 118 W. of 1883-84.
(2.) Iron-bound chests for do.	633	No. 119 W. of 1883-84.
(3.) Improvements to the treasury room of the Vizagapatam Taluk Cutcherry	130	No. 120 W. of 1883-84.
2. Funds will be allotted later in the year if possible, but the works may be put in hand and completed as early as practicable.		
3. The sanctions above noted are classified as Civil Buildings, Original Works.		

(True Extract.)

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

To the Superintending Engineer, First Circle, with four Enclosures.
,, Financial Department.
,, Examiner, Public Works Accounts, with one Abstract Estimate.

Exd. E. Fernandez.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated September, 24th.

Recd.

Encl.

G.O., 24th Sept. 1883, No. 2680 W.

SEPTEMBER.

Iron Safes and Iron-bound
Chests

Estimates for — for the taluk cutcherries,
Vizagapatam District, and for improvements
to the treasury-room of the Vizagapatam
Taluk Cutcherry, sanctioned.

22ND NOVEMBER 1883, No. 3324 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper:—

Office note from the Examiner of Public Works Accounts, dated 16th November 1883, No. 866.

With reference to G.O., No. 2982 W., dated 20th October 1883, I have to request that the Financial Department may be asked to sanction a sum of Rs. 1,195 from Port funds to cover the cost of the A Project establishment employed on the survey of the Vizagapatam Harbour from May to end of July 1883.

ORDER—dated 22nd November 1883, No. 3324 W., Public Works.

The Accountant-General will be instructed in the Financial Department to place at the disposal of the Public Works Department the sum of Rs. 1,195 from Port funds, to meet the cost of the establishment employed, from May to end of July 1883, on the survey of the Vizagapatam Harbour.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, First Circle.
" Examiner, Public Works Accounts.
" Marine Department.
" Financial do.

Exd. J. W. Fischer.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated November, 22nd.

Recd.

Encl.

G.O., 22nd Nov. 1883, No. 3324 W.

NOVEMBER.

532 W

Vizagapatam Harbour

The Financial Department requested to provide from Port funds the cost of the establishment employed on the survey of the — from May to July 1883.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

18th February 1882, No. 450 W.

General.
Account.

Read the following paper:—

No. 78. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th February 1882, No. 210 W.

I HAVE the honor to forward, for information and orders of Government, Inspection Notes by Mr. Godfrey, Examiner, on the Office of the Executive Engineer, Vizagapatam Division.

PARAGRAPH 4.—The Executive Engineer should obtain statements of expenditure punctually from the Collector, as he would do from any other imprest holder.

PARAGRAPH 6.—It might be practicable to grant the Vizianagrum Sub-Divisional Officer two or three cheques for smaller sums, to be cashed as occasion required. His actual cash balance might then be kept low.

PARAGRAPH 7.—The Accountant should check the entries daily, and initial the day's transactions, so that the Head Clerk may be free from further responsibility.

PARAGRAPH 8.—If the petty contract work is a running account, deductions should be made from claims; but if the contractors are paid in full, when their work is measured and passed, the piece-work day-book would be found more convenient.

PARAGRAPH 9.—Under ordinary circumstances I consider that advances to obtain a supply of labor should be sanctioned by Superintending Engineers according to their powers of sanction for works, and should be debited to Miscellaneous Advances and not to the work to which the labor is to be brought. The Pottinghy Ghât is perhaps exceptionally remote from the labor supply, and advances for laborers might be given at Superintending Engineer's discretion, but I think it would be advantageous to debit the work only when advances are recovered by work done. Any future advances should therefore be debited to 'Miscellaneous Advances' in the first place.

PARAGRAPH 16.—The contribution works should be accelerated as much as possible, the money having been paid.

REPORT of an Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer, Vizagapatam Division, on the 30th and 31st January 1882.

The Executive Engineer is T. D. Harris, Esq., and the Accountant, P. Venugopal Naidu.

2. The Divisional Office was last inspected on the 11th and 12th July 1881.

3. The head-quarter's Sub-Division is in charge of the Executive Engineer, and the Vizianagrum Sub-Division in charge of Sub-Conductor J. Kelly, who has a drawing account, and keeps a regular cash-book. Supervisor S. Venkataramanya Pantulu, who is in charge of two Irrigation Taluks, also has a drawing account and keeps a cash-book. Under the Executive Engineer there are two imprest holders, the Collector of Vizagapatam for Rs. 1,000, and Sub-Engineer T. Ragavachary for Rs. 100, and under Mr. Kelly are two imprest holders, T. Vaidialingum Pillay Rs. 100, and Mr. T. T. Russell Rs. 100.

4. The imprest of Rs. 1,000 was opened with the Collector of Vizagapatam in December 1881, with the Superintending Engineer's concurrence, for the maintenance of the Pachipenta Ghât road. No account has, as yet, been rendered by the Collector.
5. The head-quarters and sub-divisional cash-books, as also the imprest accounts examined, are correctly and well kept.
6. It was noticed that the cash in the chest of Mr. Kelly was at times apparently excessive. For instance at the end of November it amounted to Rs. 466-5-3, being for the most part the balance of a cheque for Rs. 1,000 drawn on the 21st November. The Executive Engineer states that he had instructed Mr. Kelly to keep his cash balance as low as possible, but that in consequence of the remoteness of Pottinghy Ghât from the sub-divisional head-quarters, and the great distance over which that work extends, it was found impossible to make better arrangements.
7. The office chest is an iron one, with one key, which is in charge of the Head Clerk, who makes petty payments. The Head Clerk also keeps the cash-book, with the exception of writing up the last column, 'head in cash abstract book,' which is done by the Accountant.
8. With the exception of the Pottinghy Ghât, work in this division is carried out by petty contract. It was observed that in no case was a deduction of 10 per cent. made from the bills of petty contractors. As none of the contractors have furnished security, a deduction should be made as prescribed in Code, paragraph 1117. It is thought that the piece-work form of works abstract might be used with advantage, especially for expenditure on earthwork, clearances, &c., in connection with irrigation works, and generally for all work which it is convenient to pay for in full on measurement at rates agreed upon.
9. The register of works is neatly and correctly kept. The principal work is the Pottinghy Ghât. The expenditure on this work to the end of December was Rs. 1,43,675-6-7 against an estimate of Rs. 1,30,407-3-4. Some of the sub-heads of expenditure shown in the register of works are not provided for in the estimate. The revised estimate will shortly be submitted for sanction. A sum of Rs. 3,500 has been advanced from time to time to work-people engaged for the work, and the balance at the debit of this temporary sub-head in the register of works was Rs. 3,180-2-6 at the end of December 1881. The materials at site of the Pottinghy Ghât amount to Rs. 3,999-10-2, consisting principally of dynamite, detonators, &c., for blasting operations.
10. There is now no stock in the division. Of the superfluous stock referred to in paragraph 1 of G.O., No. 914 W., of 4th April 1881, the small unutilized balance of asphalt, value Rs. 38-10-0, has been transferred to the Ganjam Division. The adjustment of the loss on the sale of the stock in the Ganjam Division, referred to in paragraph 2 of the above Government Order, was carried out in the supplemental accounts for March 1881.
11. The Storekeeper attached to the division has charge of the tools and plant at head-quarters.
12. The tools and plant register is correctly prepared from the monthly returns, and is up to date. Count was last made in September and October 1881. There are some unserviceable tools, of which a report has been made to the Superintending Engineer.
13. The road metal register is correctly maintained. The quantity of metal in store at end of December 1881 was 389½ cubic yards on the Pottinghy Ghât, and 156½ cubic yards on the Cantonment Road, Vizagapatam.
14. The register of securities shows an item of Rs 296-15-9 as a deposit paid into the Saving's Bank in the name of Mr. G. L. Narasinga Row. This should be adjusted as pointed out in paragraph 7 of the last Inspection Report.
15. There are no irrecoverable items in the Miscellaneous Advance Schedule.
16. In the schedule of Deposits (contributions) four items are noticed as requiring early adjustment. The first two were noticed in the last Inspection Report—

	RS.	A.	P.	
(1.)	93	2	11	deposited in January 1880 for repairs to Kristnamaraz's channel and head sluice.
(2.)	1,183	9	1	deposited in January 1880 for repairing right flood bank of Kristnamaraz's channel. The estimates for the above two works which are under preparation have been much delayed in consequence of the office establishment having been engaged in working up plans of cross sections for the Pottinghy Ghât.
(3.)	85	6	10	deposited in July 1881 by the Maharajah of Vizianagram for his share of the cost of repairing the head works of the Kokirapillay channel. The work will be shortly carried out on the return of a more favorable season for the transport of materials.
(4.)	300	0	0	deposited in September 1881 by the Special Assistant Agent at Koraput for surveying the road from Pottinghy to Koraput. This item will be adjusted at an early date.
17. The service books were said to be complete and posted up to date.

18. The Accountant understands his work well, and the accounts of the division are in good order.

(Signed) F. E. GODFREY,
Examiner, P.W. Accounts.

No. 79. ORDER THEREON, 18th February 1882, No. 450 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. On the whole the state of the Divisional Accounts is fairly satisfactory.

(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.

Gobt. of (1882) Madras.
PUBLIC WORKS.

To

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

Dated February, 18th.

Issued

Recd.

Encl.

G.O., 18th February 1882, No. 450 W.

FEBRUARY.

Nos. 78-79.

Inspection Notes of the Examiner, Public Works Accounts, of the Vizagapatam Divisional Office, communicated to the Superintending Engineer, First Circle, with remarks.

2ND APRIL 1883, No. 1010 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th March 1883, No. 209 W. :—

I have the honor to submit, for the information and orders of Government, a report by Mr. George Brown, Senior Deputy Examiner, of an inspection made on the 12th and 13th instant of the office of the Executive Engineer, Vizagapatam Division.

2. The previous report by an Accounts Officer on this office will be found in G.O., No. 2066 W., of 12th August 1882.

3. The monthly accounts of the division generally reach this office before due date. They are on the whole carefully prepared.

4. In paragraph 13 of the Deputy Examiner's report it is brought to notice that the ten-day reports for January, which were due on the 5th February 1883, were not received in the Divisional Office from the Sub-divisional Officer in charge of Pottinghy Ghât Work until the 11th March 1883. This delay retards the preparation of the works abstracts and the posting of the register of works, which was only completed to the 31st December 1882. The work vouchers for this work are invariably received in this office very late every month, and this is no doubt also due to the late receipt of the ten-day reports.

5. The items reported in the Objectionable Items Statement for January 1883 are those noticed by the Deputy Examiner in paragraph 13 of his report, and it is hoped that they will be remedied at an early date.

6. The closing of the treasury accounts of the month at different dates before the end of the month—one as early as the 15th—is an exceptional arrangement, which results in a wrong balance being returned by the Treasury Officer to the Executive Engineer. The Accountant-General, Madras, will be addressed on this subject.

7. The following are the points requiring attention :—

- (1) The transactions should be recorded in the cash-book immediately as they occur.
- (2) The difference between cash and treasury pass-books noticed by the Deputy Examiner in paragraph 7 of his report should be rectified in the accounts for March 1883.
- (3) Early adjustment of Rs. 86-8-0 outstanding in the miscellaneous advance account, being passage-money of Temporary Overseer T. Kristna Row from Madras to Vizagapatam paid to Messrs. Binny and Co.
- (4) Early adjustment of two items held in the schedule of deposits contributions, viz., Rs. 26-13-9 and Rs. 50 (*vide* Deputy Examiner's report, paragraph 11).

- (5) Early orders regarding the sum of Rs. 22-15-8 due by the Postmaster, Vizagapatam, on account of rent for Regimental School occupied by him.
- (6) Early disposal of surplus and unserviceable tools and plant.
- (7) The proper posting of postage accounts and completion of service-books.
- (8) The prompt submission of sub-divisional accounts is a matter requiring very special attention.

ENCLOSURE.

NOTES of Inspection by G. BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Vizagapatam Division, on 12th and 13th March 1883, dated Madras, 30th March 1883.

T. D. Harris, Esq., the Executive Engineer in charge, and P. Venugopal Naidu, the Accountant, were present.

2. The office was last inspected 20th July 1882.
3. There are two sub-divisions, viz., Vizagapatam, in charge of the Executive Engineer, and Vizianagrum, in charge of H. E. Clerk, Esq., Assistant Engineer.
4. There are three disbursers in the division—the Executive Engineer, the Assistant Engineer, and Supervisor S. Vencataramanayya Pantulu, the latter of whom is in charge of two irrigation taluks—Yellamanchili and Golconda.
5. *Imprests.*—The following are the imprest-holders:—

Under the Executive Engineer.

Sub-Engineer T. T. Raghavachariar	...	...	...	...	...	RS.
						100

Under the Assistant Engineer.

Conductor J. Keenan, Sub-Engineer	...	...	...	...	...	1,500
Sergeant J. Patton, Supervisor	...	...	...	...	...	1,000
Mr. T. T. Russell, Overseer	...	...	...	...	...	1,000
Mr. C. H. Marrow, do.	...	...	...	...	...	500
Total	...	...	...	...	...	4,100

The imprest of Rs. 1,500 granted to Supervisor J. E. Patton under the special sanction of Government contained in G.O., No. 319 W., dated 30th January 1883, is now continued by Conductor J. Keenan, Sub-Engineer, who has succeeded Supervisor Sergeant Patton.

6. *Cash-books.*—The divisional cash-book is kept by the Head Clerk, who regularly hands it over with the vouchers to the Accountant for check. Entering the salaries of Office and Petty Establishment in detail is a waste of clerical labor; they should be entered in aggregate as shown in the specimen cash-book, Form No. M. 4. The instructions in paragraph 4, Notes on Form No. M. 4, that "transactions must be entered on the dates on which they occur * * ", has not been attended to, as the following items evidently show that they were entered *after* the end of the month, which involved very many corrections of the total figures:—

				RS.	
1st February	...	...	...	150	Transfers from cash-chest of Vizianagrum Sub-division.
9th "	...	...	...	100	
26th "	...	...	...	200	

These interpolations must in future be avoided. It would save very many entries in the cash-book if a small sum were granted to the Head Clerk in the shape of an imprest sufficient to meet the payment of small contingent charges until the return of the audited contingent bill from the Examiner. The total expenditure for the whole month could then be entered in the cash-book in a couple of lines. The three disbursers' cash-books, which are submitted to the Divisional Office three times a month, were examined and found in order. The imprest cash sheets were also examined and found correctly abstracted and entered in the cash-books. The cash abstract book is very neat and well kept.

7. *Treasury Pass-book* was examined, and the balances at the end of February were found correct, except a difference of ten pies, which will be corrected in March's accounts. This difference arose by the Assistant Engineer of Vizianagrum Sub-division drawing a cheque for Rs. 396-15-0 and entering it in his cash-book Rs. 396-15-10. At the end of February last the accounts showed that there were sixty-seven uncashed cheques aggregating Rs. 16,537-11-9, which is more apparent than real, and leading to the assumption that payments are delayed and cheques

not drawn until near the close of the month; but this is not so. Of the sixty-seven cheques above referred to, no less than thirty-eight cheques were drawn anterior to the 26th February, and most probably most of these were cashed before the end of the month; but, as the Treasury Officers close their monthly accounts so early in each month as shown in the Collector's notice to the Executive Engineer as shown in the accompanying statement, it is not surprising to find so large a number of cheques uncashed at the end of the month. Why Sálúr, Bobbili, and Sarvasiddhi Sub-treasuries should be closed on the 19th and 20th of each month is not apparent, seeing that these places are within two days' tappal of the Head or Huzur Treasury.

8. *Cheques.*—The cheque-books of the Division and Vizagapatam Sub-division were examined and found in order.

9. *Treasury Remittance Book* was examined and found correct.

10. *Miscellaneous Advances* at the end of February last amounted to Rs. 160-11-11, since which date Rs. 50-14-7 have been recovered. There is an item of Rs. 86-8-0 at debit of this account, "amount paid to Messrs. Binny and Co., Madras, on account of passage-money of Temporary Overseer T. Kristna Row, wife and children from Madras to Vizagapatam," which has been outstanding since October last for want of Government sanction, which had not (up to date of inspection) been accorded; consequently this item is brought forward month after month in the disallowance lists, involving a good deal of clerical labor. Steps should at once be taken to have the matter adjusted.

11. *Deposit Contributions* on 28th February 1883 amounted to Rs. 414-3-2; included in this amount is an item of Rs. 26-13-9 paid by the proprietor of Darlapudi, which has been outstanding ever since December 1881; the delay in adjusting this item appears attributable to the Collector of Vizagapatam (who has to fix the amount of compensation to be paid), and who has been written to by the Executive Engineer on the following dates: 3rd September 1882, 12th November 1882, and 18th January 1883, to which, up to the time of this inspection, no replies had been received. Another item of Rs. 50, paid by the Maharaja of Vizianagrum, has been outstanding since last September, and is delayed settlement pending the Collector of Vizagapatam's reply to Executive Engineer's letter, dated 25th February last, asking him to fix a site on which the anicut of the Bodderu river is to be built. There appear no reasons why these two matters should not at once be settled.

12. *Rents.*—There is an item of Rs. 22-15-8 for overdue rent of the Regimental School of European Infantry Veteran Company, Vizagapatam, occupied by the Postmaster, which has been outstanding since October 1882. The Postmaster-General disputes the claim, which was reported to the Superintending Engineer on the 18th December last. No further delay should be allowed to have this matter settled.

13. *Register of Works* is incomplete. For Potinghy Ghât Works it is only posted up to end of December 1882, in consequence of the Assistant Engineer in charge delaying the submission of the ten-day reports; those for January not being received until the 11th March 1883, those for February had not been received up to date of this inspection. This matter is here prominently brought to notice, for, unless these ten-day reports are regularly submitted, it is impossible to post up closely this important book. Among the objectionable items are the following:—

Imperial, Ordinary.—"Constructing Army School at Vizagapatam," for which a revised estimate was submitted to the Superintending Engineer for sanction on 25th August 1882, but which has not been sanctioned.

Provincial.—"Excess over estimate, New Potinghy Ghât." A revised estimate is being prepared, which the Executive Engineer expects will be submitted by the end of March 1883.

"Alterations to hospital in the Lunatic Asylum, Waltair."—A revised estimate was forwarded to the Superintendent, Lunatic Asylum, for countersignature on 26th February 1883.

14. *Materials at site* are as shown as under:—

				RS.	A.	P.
Irrigation, verified 28th February 1883	...	...	...	936	6	0
Imperial, do. do. do.	...	...	...	466	5	8
Provincial, verified 31st January 1883, principally consisting of material at New Potinghy Ghât	...	...	...	5,987	13	7
Total	...	...	...	7,390	9	3

15. *Tools and Plant Register* complete and up to date. Superintending Engineer's orders to sell all unserviceable tools and plant, and to transfer to other divisions surplus scientific instruments, have been received and will shortly be carried out.

16. *Registers of Churches and Buildings.*—Forms Nos. M. 102 and M. 102-A. complete up to 31st December 1882.

17. *Service-books* complete with the exception of four, which are in preparation.

18. *Postage Account*.—Greater care is required in keeping this book, which was pointed out at the time of inspection.

19. *General Remarks*.—The office is in very good order; this is attributable to the close supervision of the Executive Engineer and the Accountant's industry; the Executive Engineer states that the Accountant continues to merit the commendation already recorded of him.

STATEMENT showing the Dates on which the Taluk Accounts are closed in each Month.

Taluk.	Date on which the Account is closed.
* Koraput	15th.
Gunupur	19th.
* Sálúr	19th.
* Bobbili	19th.
* Párvatipur	19th.
* Rayagadda	19th.
* Golconda	20th.
* Sarvasiddhi	20th.
* Anakápalle	20th.
Veeravilli	20th.
Srungavarapukota	20th.
* Gajapatinagar	20th.
Chipurupalle	20th.
Pálkonda	20th.
* Bimlipatam	21st.
* Vizianagrum	21st.
* Vizagapatam	26th.
Bimlipatam Sea Customs	20th.
Vizagapatam do.	26th.

Those marked thus * are drawn upon by the Executive Engineer and his Sub-divisional Officers.

VIZAGAPATAM,
25th January 1883.

(Signed) J. HEWETSON,
Asst. Collr., in charge of the Treasury.

ORDER—dated 2nd April 1883, No. 1010 W., Public Works.

Communicated to the Superintending Engineer, First Circle, who will direct the attention of the Executive Engineer, Vizagapatam Division, to the several points noticed by the Deputy Examiner and the Examiner of Public Works Accounts.

2. The result of the reference to the Accountant-General, mentioned in paragraph 6 of the Examiner's letter, should be reported.

3. The report is satisfactory.

(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. A. F. Goodall.
Spare Copies

GENERAL
ACCOUNT.

Govt. of {1883} Madras.
PUBLIC WORKS.

Dated April, 2nd.

Recd.

Encl.

G.O., 2nd April 1883, No. 1010 W.

APRIL.

Inspection Notes

*Passing orders on — on the Vizagapatam
Divisional Office submitted by the Examiner,
Public Works Accounts.*

23RD MAY 1883, No. 1484 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 15th May 1883, No. 36 W.:—

With reference to paragraph 2 of G.O., No. 1010 W., of 2nd April 1883, I have the honor to forward, in original (to be returned), letter No. 1592, of 11th May 1883, with its enclosure, received from the Accountant-General, Madras, for your information and any orders you may consider necessary.

ENCLOSURES.

From W. DONALD, Esq., Officiating Accountant-General, to the Examiner of Public Works Accounts, dated Fort St. George, 11th May 1883, No. 1592.

With reference to your letter, No. 30 N., dated the 5th instant, I have the honor to forward copy of a letter from the Deputy Collector of Vizagapatam, No. 341, dated the 21st April last, explaining the circumstances under which the accounts of the sub-treasuries of that district are closed at the somewhat early dates of 19th and 20th of each month.

From J. W. McMURRAY, Esq., Deputy Collector, Vizagapatam, to the Accountant-General, dated 21st April 1883, No. 341.

In answer to your letter, No. 245-J.D., dated 30th ultimo, calling for a report as to why it was considered necessary to close the taluk accounts at such very early dates as the 19th and 20th of each month, I have the honor to refer you to the correspondence noted in the margin.

Letter from Accountant-General, dated 17th September 1880, No. 192-J.A.C.D.
Letter to Accountant-General, dated 25th September 1880, No. 955.
Letter from Accountant-General, dated 5th October 1880, No. 314-J.A.C.D.
Letter to Accountant-General, dated 18th October 1880, No. 1042.

2. The annexed statement shows the dates on which the several sub-treasury accounts are closed, the time allowed for their preparation, the date of their despatch and receipt in this office; these dates were reported to your office in my letter, No. 1042, dated 18th October 1880.

3. The dates of closing the accounts were fixed with due regard to the time required for the preparation in the taluk office, for transit and for checking them and preparing the general accounts in this office

4. You are aware that although the date fixed for the despatch of the treasury account is 6th of every month, the abstract account is required to be telegraphed on the 2nd, and this requires that the figures should be ready by that date.

5. The checking of the several accounts in this office take up three days, as the classification is constantly incorrect, the taluk officials not being perfectly acquainted with the heads of account.

6. The taluk contingent bills and vouchers, as also the contingent bills of the divisional officers paid in the taluks, have to be checked with the entries in the accounts current and tabulated for the purpose of preparing the consolidated contingent bills for the district, which take up three or four days, so that they are scarcely ready, under present arrangements, for despatch with the second list of payments due on the 1st of the succeeding month.

ORDER—dated 23rd May 1883, No. 1484 W., Public Works.

Under the circumstances stated, it is presumed in the Public Works Department that no alteration can be made in dates of closing the sub-treasury accounts.

2. The correspondence will, however, be communicated to the Financial Department for consideration.

(True Extract.)

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

To the Financial Department, with copy of G.O., No. 1010 W.,
dated 2nd April 1883.

„ Examiner, Public Works Accounts.
„ Superintending Engineer, First Circle.

Exd. A. F. Goodall.
Spare Copies

Passing orders on dates of closing of —,

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following

Proceedings of Government, Public
Works Department, dated 23rd
May 1883, N^o 1484 W, passing
orders on dates of closing of Sub-
treasury Accounts, Vizagapatam
District.

Order thereon 20 June 1883 N^o 1232 Mis-
Recorded.

2. It seems clear from the Deputy Collector's letter that no alteration is practicable.

Price Extract
C. Thruen, Major R.E.
Under Secy. to Genl. P. W.D.
for
Chief Secretary.

201 The Public Works Dept

Shuai Sawanfeingpo

[6]

P.W.C. No. 5528

Gobt. of (188) Madras.

To

The M. Dept

B. No 1879-5 July/83

Communicated to
the Super. Secy. Finst
Circle & the Secy. M. D.
with reference to S.O.

No. 1484 W of 23 May
1883.

cc

Cy
2/2

Recd 2/7/83

Proceedings, dated 20 June 1882.

No. 1232 Hrs.

Subject.

B. No 1879-5. 7. 83

Recording Progs of
M. Dept passing
orders on dates of
closing of Sub Treasury
Accounts Vizagapatnam
District

Deu

of

S. E. Finst Circle

Secy M. D.

2/2

With order
Encl. in Receipt Regn.