

(1) Number of pages 18

(2) Date of repair 2-7-87

(3) Initials of the Referencer lma

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No.	2159, W	Press.
B.P. No:		Mis.
7. 8. 1883		
Dated	26-1-1883	198.

S.G.M.

Not to be folded or roughly handled

2159
1

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, 30th July 1883, No. 79 W.:—

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

Paragraph 5.—The Executive Engineer should draw the attention of Sub-divisional Officers to the delay in the submission of their accounts, and take steps to obtain them punctually.

Paragraph 7.—The Superintending Engineer should settle this point. Of course, the object of taking agreements and security is to have some hold on the contractors for efficient and sufficient work, and to deter them from leaving the job partly finished. Perhaps Superintending Engineer may consider that the retention of 10 per cent. from their bills is sufficient in the way of security.

Paragraph 9.—The Executive Engineer's attention should be drawn to this proposal.

Paragraph 10.—Sub-divisional Officers should be warned about this. It only throws extra work on the Divisional Office if returns are incorrectly submitted by them.

2. The report is satisfactory.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, of the Office of the Executive Engineer, Kistna Western Division, on the 18th July 1883.

G. P. Carless, Esq., has recently taken over charge of the division. The Accountant is V. Subaroyudu Pantulu.

2. The office, which was last inspected on 10th January 1883, continues in very good order, and but few remarks are necessary.

3. Both the Eastern and Western Sub-divisional Officers have drawing accounts with the Treasury. There are five imprest-holders—two under the Eastern Sub-divisional Officer with imprests aggregating Rs. 900, and three under the Western with imprests aggregating Rs. 1,100.

4. In the cash-book care should be taken to see that *each* correction is *separately* initialled.

5. The sub-divisional accounts, with the exception of monthly stock abstracts, are well prepared, but there is great delay in their submission; for instance, on the 18th instant the accounts for the first ten days of the month had not been received in the Divisional Office. The Officiating Executive Engineer has promised to give the matter prompt attention.

6. In the ten-day reports and work abstract *all* materials received (except such items as earthenware pots, baskets, &c., which are treated in the same way as labor) should be brought on to the account of materials, even though they may be used on works as soon as they are received.

7. All contract work is executed on the petty contract system, even though a work of considerable magnitude may be undertaken entirely by one contractor. It seems desirable in the case of large works, and where contractors have undertaken works of comparatively large value, to enter into agreements with them on the regular contract system, so that a thoroughly effective control may be exercised over them by the Executive Engineer.

8. The balance against Manufacture at end of June is as follows:—

	RS.	A.	P.
Brick at Dugiralla	...	...	...
Lime at Vadhasweram	...	...	...
Total	448	7	8

The credit balance against Lime Manufacture is being gradually reduced by reductions in the rate of outturn. It will be cleared by the end of the official year.

The manufacture of bricks has been closed in current month.

9. The balance at debit of Land and Kilns is Rs. 1,304-8-6, and is adjustable by transfer to Lime Manufacture. No difficulty is anticipated in its adjustment, though it is proposed to distribute it over the transactions of the next two or three years. It would be well if a part transfer were at once made so as to adjust the balance standing at credit of the Manufacture.

10. Sub-divisional Stock Accounts (Forms M. 10 and 11) are not well prepared, and are frequently recompiled in the Divisional Office.

11. All books and accounts not noted on here are in good order and up to date.

12. With reference to the last report:—

Paragraphs 6 and 12.—Materials at site of works, stock, and tools and plant were verified in March and April last.

Paragraph 9.—The items have since been adjusted.

Paragraph 14.—Service-books are extant for all permanent non-gazetted servants of Government, except those very recently entertained, for whom books in the new form have been indented for.

28th July 1883.

ORDER—dated 7th August 1883, No. 2159 W., Public Works.

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

2. The report is satisfactory.

(True Extract.)

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

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

Ed. A. F. Goodall.
Spare Copies

2159
2

GENERAL.
ACCOUNT.

Gobt. of (1883) Madras.
PUBLIC WORKS.

Dated August, 7th.

Recd.

Encl.

G.O., 7th Aug. 1883, No. 2159 W.

AUGUST.

Inspection Notes

The — on the Kistna Western Division by the Assistant Examiner, Public Works Accounts, communicated, with remark, to the Superintending Engineer, Second Circle.

26TH JANUARY 1883, No. 296 W., PUBLIC WORKS.

2159
3
GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 253.

READ—the following letter from E. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 23rd January 1883, No. 164 W.:—

I have the honor to submit a report, dated 10th instant, of an inspection made, on the same date, by Mr. H. Rainier, Junior Deputy Examiner, upon the office of the Executive Engineer, Kistna Western Division, for the information and orders of Government.

2. This report, like the previous one on the same office published in G.O., No. 2296 W., dated 6th September 1882, shows the state of the accounts work of the division to be very satisfactory.

3. The monthly accounts are received in this office with fair punctuality. They are on the whole carefully prepared. There has been a marked improvement in this respect since the present Accountant joined the division in September 1881.

4. There were seventeen works in progress in the division at the latest date to which accounts have been rendered without estimates; but the total outlay on these is only Rs. 8,213, and they are mainly items of maintenance and repairs which had probably to be undertaken on an emergency. There are no excesses over the totals of sanctioned estimates. There is only one small item of Rs. 37, which is objectionable for want of appropriation. The financial control over the expenditure may therefore, I think, be held to be efficient.

5. The points now requiring notice are—

- (a) The expenditure on works in progress without sanctioned estimates and appropriation should be regularized as soon as possible.
- (b) The quantities of materials at site should be verified by actual count at least once a year in each case.
- (c) The credit balance of the manufacture account has evidently been outstanding for a long time. The charges expected for land were mentioned in the previous report. It seems time that the matter were settled.
- (d) It should be distinctly ascertained that service books are maintained and are written up to date for all permanent non-gazetted servants of Government.

ENCLOSURE.

Notes of Inspection by Mr. H. Rainier, Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Kistna Western Division, on the 10th January 1883.

1. This division was last inspected on the 15th August 1882.
2. The Executive Engineer, G. D. Wybrow, Esq., and the Accountant, V. Subaraydu Pantulu, were present.
3. The Eastern and Western Sub-divisional arrangements are still the same, the imprest holders being as follows:—

Eastern Sub-Division.

	RS.
Overseer T. Ramanjam Pillai	600
Do. G. M. Soobroyaloo Naidu	200

Western Sub-Division.

	RS.
Supervisor A. Nilakanta Sastri	400
Overseer D. Venkatasawmy Naidu	300
Do. S. Vijiaraghava Doss Naidu	200

4. The average cash in hand is less than Rs. 50. The Head Clerk has charge of this and keeps the Cash Book, which is audited daily by the Accountant; the imprest accounts and sub-divisional accounts, which are rendered three times a month, were found correctly and neatly filed; the Cash Book is well kept and the Cash Abstract Books are in order.

5. The Accountant is assisted by three clerks, 1 at 32 rupees, 1 at 16 rupees, and 1 at 15 rupees per month; also by the Storekeeper and Stock-writer, who work in the Executive Engineer's office. The first is a very old servant of Government, shortly to retire; the second and third appear to be uncommonly smart and promising men.

6. In response to G.O., No. 854 W., of 31st March 1882, work abstracts have since July 1882 been prepared in the divisional office, the result being very satisfactory. There is greater accuracy in these very important documents; the labor in preparation of returns from sub-divisions has much diminished, and there is more punctuality as well as better control all round. The Accountant, whose vigilant supervision of the office deserves special praise, has been looking after these work abstracts well, and they are in thorough order. The works registers are also particularly well kept, and there is nothing behindhand. The schedule of rates has just been revised for 1883. Materials at site aggregating for all works Rs. 7,597-3-10 were either verified or about to be verified. There were no completion reports in arrears.

7. There is nothing either in the miscellaneous advances or deposit account calling for notice.

8. There are registers of buildings, of currency notes, of liabilities, and of miscellaneous recoveries, all in good order.

9. There is an item of Rs. 51-4-0 due to contractors in Western Sub-division since June 1882, the reason being that security is deemed necessary from the men pending their completion of contracts. A similar item in the Eastern Sub-division of Rs. 55-12-1 is similarly withheld since August 1882, but is being settled now in January's accounts.

10. In manufactures there is a credit balance of Rs. 917-15-10 thus:—

	RS.	A.	P.
(a) Lime at Vadheswaram	1,176	2	7
(b) Bricks at Chiluvur	+	448	15 4
(c) Bricks at Duggerala	+	91	0 10
(d) Stone at Vadlumudi	—	281	13 5
Result	—	917	15 10

The (a) credit balance is occasioned by some compensation for land being payable still, the rate of outturn being framed to cover a portion of this charge; the (d) credit balance is for the same reason, and because the stone quarry is at some distance from the delivery depôt, and certain of the outturn has not yet been actually delivered, though its rate had been calculated on the full charge for production and delivery.

11. The method of bringing on charges for land in cases of this kind is described in paragraph 1669 of the Code. The rates of manufactured materials outturn seemed fairly fixed.

12. The stock, chiefly building materials (lime, stone, bricks, &c.), was verified in October and December last. It is well within the sanctioned limit. The stock accounts are in excellent order, the stock register is written up monthly, and the rates are well within market rates.

13. There is a Storekeeper in charge of tools and plant, the register of which showed no particular redundancy and was up to date. There is no floating plant in this division.

14. Service books are said to be kept for all persons entitled to them.

15. The check regarding toll collections as noticed in last report is satisfactory.

16. It has been said that the Accountant is well assisted; so much is it so that in temporary absence, should the necessity arise, arrangements could be made for his work. B. Venkatappiah, a Clerk, V Class, 1st Grade, has sufficiently qualified in accounts work to be thus trusted. This man has been strongly recommended by the Executive Engineer for an Accountship; and his work, character, and respectability are such that it would seem well to encourage

him. He is a very promising Accountant. The Accountant himself is very well spoken of by the Executive Engineer and seems especially reliable and energetic. The accounts of this division are creditable to all concerned.

No. 254.

ORDER—dated 26th January 1883, No. 296 W., Public Works.

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

2. The points noticed in paragraph 5 of the Examiner's letter should receive the Superintending Engineer's attention.

3. The report reflects credit on Mr. Executive Engineer Wybrow and his Accountant V. Subaraydu Pantulu.

(True Extract.)

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

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

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.
PUBLIC WORKS.

Dated January, 26th.

Recd.

Encl.

G.O., 26th Jan. 1883, No. 296 W.

JANUARY.
Nos. 253-254.

Kistna Western Division.

Inspection Notes on the — by the Deputy
Examiner, Public Works Accounts.

From

The EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department,
Madras, 30th July

1883.

Sir,

I have the honor to submit for information and orders of Government notes by the Asstt. Examiner Mr. Volkers of his inspection of the Office of the Kistna Western Division

Para 5. The Executive Engineer should draw the attention of Sub-Divisional Officers to the delay in the submission of their Accounts and take steps to obtain them punctually.

Para 7. The Superintending Engineer should settle this point. Of course the object of taking agreements and security is to have some hold on the Contractors for efficient and sufficient work and to deter them from leaving the job partly finished. Perhaps Superintending Engineer may consider that the retention of 10 per cent from their bills is sufficient in the way of security.

Para 9. The Executive Engineer's attention should be drawn to this proposal.

Para 10. Sub-Divisional Officers should be warned about this. It only throws extra work on the Divisional Office if returns are incorrectly submitted by them.

2. The Report is satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Carless

Examiner P.W. Accounts.

2159
B. n
Notes of inspection by R. C. F. Volkers Esquire, Asstt. Examiner, of the Office of the Executive Engineer Kistna Western Division on the 18th. July 1883.

G. P. Carless Esquire has recently taken over charge of the Division. The Accountant is V. Subaroyudu Puntulu.

2. The Office which was last inspected on 10th. January 1883 continues in very good order, and but few remarks are necessary.

3. Both the Eastern and Western Sub-Divisional Officers have drawing accounts with the Treasury. There are five Imprest Holders- two under the Eastern Sub-Divisional Officer with imprests aggregating Rs. 900, and three under the Western with imprests aggregating Rs. 1,100.

4. In the Cash Book care should be taken to see that each correction is separately initialled.

5. The Sub-Divisional Accounts with the exception of monthly Stock Abstracts are well prepared- but there is great delay in their submission; for instance, on the 18th. Instant the Accounts for the first ten days of the month had not been received in the Divisional Office. The officiating Executive Engineer has promised to give the matter prompt attention.

6. In the Ten-day Reports and Work Abstract all materials received (except such items as earthen-ware pots, baskets etc. which are treated in the same way as labor) should be brought on to the Account^s of materials, even though they may be used on works as soon as they are received.

7. All Contract Work is executed on the Petty Contract system, even though a work of considerable magnitude may be undertaken entirely by one Contractor. It seems desirable in the case of large works and where Contractors have undertaken works of comparatively large value, to enter into agreements with them on the Regular Contract system, so that a thoroughly effective control may be exercised over them by the Executive Engineer.

8. The balance against Manufacture at end of June is as follows:-

Brick at Dugiralla.....	Rs.-78-8-8
Lime at Vadhawerani.....	Rs.-369-15-0

Total Rs.-448-7-8

The credit balance against Lime Manufacture is being gradually reduced by reductions in the rate of outturn. It will be cleared by the end of the official year.

The Manufacture of bricks has been closed in current month.

9. The balance at debit of Land and Kilns is Rs.1,304-8-6 and is adjustable by transfer to Lime Manufacture. No difficulty is anticipated in its adjustment though it is proposed to distribute it over the transactions of the next two or three years. It would be well if a part transfer were at once made so as to adjust the balance standing at credit of the Manufacture.

10. Sub-Divisional Stock Accounts (Forms M.10 and 11) are not well prepared and are frequently recompiled in the Divisional Office.

11. All Books and Accounts not noted on here are in good order and up to date.

12. With reference to the last report:-

Paras 6 and 12. Materials at site of works, Stock, and Tools and Plant were verified in March and April last.

Para 9. The items have since been adjusted.

Para 14. Service Books are extant for all permanent Non-Gazetted Servants of Government, except those very recently entertained, for whom books in the new form have been indented for.

K.C. J. Vellu

Asst. Examiner P.W. Accounts.

28th July 1933.

28.30/7

2159
8

a 296 in 76. 1. 83

P. 4
No 2159 Wd/7 Aug/83

A

Communicated to
the Supty Engineer
Sund Circle for
the information and
guidance of the
Exec: Engr Kistna
Western Division
2. The report is
satisfactory

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

No. 79

1/9

Dated 30 July 1883.
Recd. 31

Att
3/8

Encl. I.

Notes of inspection of the
Office of the Executive Engineer
Kistna Western Division by Mr. Volkers
Asstt Examiner. Forwards with his
remarks---

SE Sund Circle
Exams, P.W. Accts.
13
1/10/83

with Order

P.W.C. No. 6436

2159
9

8630
Govt. of (1883) Madras.

PUBLIC WORKS.

875753
Dated

Rem.

Encl.

G.O. 7th August 1883, No. 2159

Nos.

Inspection Notes

The _____ on the Krishna
Western Divn, by
the Asst Engineer D. V.
Acc to, Commenced
with view to the
Saps. Eng. Second Circle

W3
/ 3

1087

Encl. in Rept Register