(1) Number of pages 28

(2) Date of repair May 1987

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PW

DEPARTMENT

G.O. No. / ~~B.P. No.~~	296 (W)	Press. / ~~Mis.~~
Dated	26.1.1883	19~~8~~ .

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

No. 253.

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, 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. Subarayudu 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.

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 Durgerala	+	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 his 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.)

Major, R.E.,
Under Secy. 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.

296
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

From M.R.Ry. P. CHENTSAL RAO, Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 20th December 1882, No. 1228.

The Committee appointed, under G.O., dated 13th October 1882, No. 1466, to determine the quality of stationery articles which should be supplied to public offices having suggested to me the desirability of improving the Service Register Book now supplied to all offices, I have the honor to submit, herewith, a sample of the book which, I think, may, with advantage, be substituted for the one now used. A copy of the latter is also herewith sent. The cost of the new book, including the charge for printing and the value of paper, will be Annas 2-10, while the price charged for the form now in use is 8 pies; but as the form proposed is neat, handy, and more lasting, I think that Government servants will prefer to have this in the place of the old one, notwithstanding the increase in the price, especially as they will have to pay for it only once during the whole period of their service, and I accordingly beg to recommend that the introduction of the new book be sanctioned subject to a price of Annas 2-10 per copy.

2. I request that the new book, herewith sent, may be returned, as I have obtained it on loan from the Chief Engineer for Irrigation.

ORDER—dated 13th January 1883, Mis. No. 68, Financial.

The introduction of the new Service Book recommended is sanctioned.

2. The Superintendent of Stationery will arrange for its supply to all Heads of Departments who will indent on him for the number of books required for their respective departments, and who will see that no other form is used in future.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Superintendent of Stationery, with specimen copy returned.
" all Heads of Departments.

Exd. T. O'Connor.

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For F.89638

New Edition has subsequently been registered as Proceedings of this Office P.W.D. I.D. 24/1/83.

296 K.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account

No. 51.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th August 1882, No. 79 W.:—

I have the honor to submit, for information and orders of Government, Notes by the Assistant Examiner of his inspection of the Kistna Western Division Office.

2. The report is satisfactory.

ENCLOSURE.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner of Public Works Accounts, of the Office of the Executive Engineer, Kistna Western Division, on the 15th August 1882.

The Division was last inspected on the 11th February 1882.

2. The Executive Engineer is G. D. Wybrow, Esq., who was unavoidably absent at the time of the inspection; the Accountant, V. Subarayudu Pantulu.

3. The office is in very good order and but few remarks are necessary.

4. All books and returns were examined and found to be neat, correct, and up to date.

In the divisional cash-book totals brought forward as well as those carried over should be initialled by the Executive Engineer.

5. *Paragraph* 3 *of last report.*—The arrangements here noted remain the same, except that in the Eastern Sub-division, Overseer G. M. Subbarayalu Naidu has taken the place of Mir Shamsudeen Sahib, Supervisor, with an imprest of Rs. 400, and that the imprest with T. Ramanujum, Overseer, has been raised to Rs. 600.

Paragraph 4 *of last report.*—Copies of both Sub-divisional cash-books are sent in thrice a month.

Paragraph 5 *of last report.*—The Head Clerk writes up the cash-book, the Accountant checking the entries and taking over the vouchers, &c., at the close of each day.

Paragraph 7 *of last report.*—The correct procedure is now followed.

Paragraph 8 *of last report.*—The work abstracts are now prepared in the Divisional Office. They are posted up from time to time as the ten-day reports are received. The difficulties formerly arising from their late submission by sub-divisions have been entirely removed.

Paragraph 10 *of last report.*—Amounts realized by Lock Superintendents are detailed by them in the imprest cash-book form. At the end of each week the realizations are remitted together with the imprest cash-book form to the nearest Sub-Divisional Officer who brings them to account in his cash-book. The forms are ultimately checked and filed in the Divisional Office with the toll tickets. The check is complete.

Paragraph 11 *of last report.*—The unserviceable stock has been disposed of. The reserve of limit of stock is Rs. 5,000, and the balance at debit at end of June was Rs. 89, *i e.*, Rs. 768 at debit of building materials and Rs. 679 at credit of manufacture. This balance at credit of manufacture will be covered by certain charges which will have to be made on account of land compensation, the amount of which has not yet been ascertained.

Paragraph 12 *of last report.*—The outstandings have since been adjusted.

6. *Cheque Books* were with the Executive Engineer and could not therefore be examined.

7. *A Rate Book* for labor and items of work for the Division as a whole is extant.

No. 52.

ORDER—dated 6th September 1882, No. 2296 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 considered satisfactory.

(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. S. T. Austin.
Spare Copies

5

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

Dated September, 6th.

Read. *Encl.*

G.O., 6th Sep. 1882, No. 2296 W.

SEPTEMBER.

Nos. 51-52.

Kistna Western Division Office.

Notes of Inspection of the — by the Assistant Examiner, Public Works Accounts, communicated to the Superintending Engineer, Second Circle.

2296

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

31st March 1882, No. 854 W.

General.
Account.

Read the following paper:—

No. 234. From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 23rd March 1882, No. 235 W.

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

2. *Paragraph* 5.—The entries in column "Head in cash abstract book" may advantageously be posted by the Accountant, whose duty it is to see that the day's entries throughout are complete in every respect. If when a bill or document is passed for payment, the allocation (head in cash abstract book) were at once enfaced on it, in the same manner as the summary or abstract on an imprest account, the Head Clerk could post the last column of the cash-book with confidence. In paragraph 6 of last Inspection Report the initialling of all totals on each folio of the cash-book was urged, and since then Chief Engineer's Circular, No. 2847 of 28th November 1881, has been issued; the orders in the latter should have Executive Engineer's attention.

3. *Paragraphs* 8 *and* 9.—The attention of the Executive Engineer is most necessary to these remarks. It would be advisable to prepare all work abstracts in the head-quarter office. In regard to the register of works, especially with respect to the manner in which should be entered the expenditure under an estimate comprising several sub-works under one general scheme, composing one or mass of buildings; in the first place, the sub-heads of the abstract estimate should be the sub-heads in the register of works. If the sub-heads are *sub-works*, each by its distinct name or number without details of work to be done, the register of works should be opened out accordingly. If the Executive Engineer desires to know the progress of expenditure by sub-heads of work done under each sub-work, a work abstract for each sub-work must be kept up, the quantities during the month and up to date being posted in the ordinary course from the measurement books, and the expenditure during the month from the ten-day reports. The total of each work abstract would then be posted under the *sub-work* sub-head concerned in the register. The work abstract is not intended to show up to date *outlay* on sub-heads, though it shows up to date *progress* (quantities), but it would be easy to enter in the current abstract the outlay shown in the previous abstract and so bring together, for Executive Engineer's information, up to date outlay. By this means the trouble of keeping a separate account in the register of works for each *sub-work* by sub-heads would be avoided, but the information would still be at hand if reference were necessary. I would therefore suggest that the register of works for the Tanjore palace be opened out on 1st April 1882, by *sub-works*, the known outlay to 31st March 1882 being distributed over such sub-works by the Executive Engineer and posted into the register as expenditure brought forward from

previous years. Thereafter, the work abstracts, as proposed above, can be kept for each sub-work by sub-heads of work, totals being posted monthly under the corresponding sub-work head in the register. The check over rates would be effected by reference to the detailed estimates for the several works; the check in the register could be only of the total actual cost against the total estimated cost of each sub-work. If however the works are to be treated as ordinary repairs, for which estimates are current only for the year, the outlay to end of 1881-82 may be finally determined and the completion report submitted. For 1882-83 the register of works must be opened to follow the sub-heads of the new estimate for the year's repairs expenditure.

4. *Paragraph* 10.—Form 13 should be posted monthly; unless this is done the half-yearly returns must be delayed.

5. *Paragraph* 11.—The orders regarding the crossing of cheques will issue as a standing order.

6. *Paragraph* 12.—This should not be delayed.

7. *Paragraph* 13.—The register of lands available for rent was ordered to be opened out in G.O., No. 2689 W., dated 23rd November 1880. Again in (G.O., No. 2626 W. of 26th October 1881,) last inspection report, it was brought to notice that it had not been completed. There has been great delay in this matter.

8. *Paragraph* 14.—I have strongly advocated, in my remarks on late inspection reports, that work abstracts should be prepared in divisional instead of in sub-divisional offices. To the uninitiated the document is no doubt a complicated arrangement, and I do not wonder that sub-divisional clerks with their limited idea, if not complete ignorance, of accounts, find it beyond their powers to compile work abstracts, nor do I think it necessary that they should be required to do so. If they are taught how to keep their nominal rolls and ten-day reports, if they are told what sub-heads are to be kept for each work for which they have to account, and if, in the event of continued errors in accounts sent forward, they were called in to head-quarters for instruction, or the Assistant Accountant were sent out to sub-divisions to show them how to overcome their difficulties, I think the compilation of work abstracts at the divisional office would easily be managed, time saved, and correctness as far as possible secured.

9. With regard to the procedure in charging manufacture under the account of one work, though its outturn is known to be destined for other works, no doubt it is irregular, and has been adopted to avoid the intricacies of keeping separate manufacture returns. If the Executive Engineer find it difficult to treat manufacturing operations as a separate work from the palace work he should state his difficulties. Is it not possible to obtain bricks, lime, &c., from petty contractors, or piece-workers working under supervision, instead of by departmental labor? If so, the supplies could be debited at once to Stock or to Works as the case might be. At last inspection I understood the arrangement was a temporary one and would soon cease, and that all outturn was debited to the foreign works at fixed rates, so that there was no trouble or difficulty. If the transactions are to continue still longer they must be put on a proper footing.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Tanjore Division, on the 13th and 14th March 1882.

1. The Executive Engineer is W. Hughes, Esq., and the Accountant, Kristnasawmy Iyer.

2. The division was last inspected on the 21st and 22nd September 1881.

3. The Executive Engineer was unable to be at head-quarters at the time of this inspection.

4. Mr. W. Bird, Assistant Engineer, has relieved Mr. Hanson of the charge of the Tanjore Sub-division, but with this exception no other changes have been made. The number of imprest holders and the aggregate amount of imprests remain as last reported. These are under Mr. Bird (not Mr. Baker, as entered, by a clerical error apparently, in last report).

5. The Head Clerk keeps the key of the cash-chest, makes all disbursements and writes up the cash-book. It would be better if the column "Head in cash abstract book" were left blank

by the Head Clerk, and filled in by the Accountant when examining the cash-book at the close of each day, as the Head Clerk cannot always with certainty know the exact classification in account of transactions, and in one or two instances errors were detected and pointed out. Erasures are (for a cash-book) frequent, and in some cases erroneous entries have been rectified by writing the correct figures *over* them. This should be promptly discontinued, and corrections in future made only by scoring out the erroneous entries and inserting the correct figures in red ink. The Accountant's examination of the cash-book should be more strictly conducted than appears to have been done heretofore, as an error in the classification of an entry had not been detected, and the entry had consequently been erroneously posted into the cash abstract book. The Executive Engineer is stated to examine the cash-book only at the close of each month, when he attaches his initials to the totals brought forward and carried over, and his signature to the balance at end of month. A more frequent examination, if such is possible, appears desirable.

6. The sub-divisional cash-books and imprest accounts are in good order. The former are now sent in twice a month, as suggested in paragraph 8 of last report.

7. The cash abstract and adjustment books are neatly and correctly kept up.

8. The work abstracts are prepared in the sub-divisions, in some instances they do not agree with the ten-day reports of labor and materials with regard to the distribution of liabilities over sub-heads, though the total value of work done tallies. Such discrepancies should be brought seriously to the notice of sub-divisional officers, for these documents are the initial and most important records of the accounts of works, and that they should therefore be prepared with all due care and accuracy is essential. Corrections in work abstracts should be made in red ink, and black-lead resorted to only as a temporary measure.

9. The register of works is correctly and very neatly kept up. Rates should be struck for all items for which quantities have been given. No register has been opened out for the work repairing Tanjore Palace—the record of expenditure by sub-heads being maintained in the work voucher form. The reason assigned for this is that as the accounts of each *sub-work* (which taken together comprise the whole work) are required by the Executive Engineer to be kept seperately by sub-heads, and as, very frequently indeed, work is done on sub-heads not provided for in the estimate, loose sheets of work voucher form are found more convenient for recording expenditure than a bound book. If sufficient space were allowed for each sub-work in the register of works, it would be found by far the most convenient document for recording expenditure, and it would materially tend to decrease work, for there would then be no necessity for writing down both the sub-heads of estimate and expenditure each month, as is done at present. Further, it is advisable to record the expenditure by sub-heads for the work taken as a *whole*, and not separately for each *sub-work*. The adoption of this system would reduce clerical labor to a most appreciable extent, and would not tend to weaken the check on expenditure, for if at any time it is desirable to know what any one sub-work has cost, the information can easily be ascertained, to a very approximate degree, by applying the rates as struck in the register of works to the quantities shown in the measurement book. It is strongly recommended that the register of works may now be opened out on this system. To write it up from the commencement of the work would be waste of time and labor, and I would therefore suggest its being opened out from the 1st April next, previous expenditure being shown by sub-heads in one line as "expenditure brought forward from previous years," and the work vouchers referred to above being carefully recorded.

10. The stock accounts are correctly prepared and are up to date, with the exception of form No. 13. No reserve limit has yet been fixed by Government, though one aggregating Rs. 11,017 has been approved of by Chief Engineer, Public Works Department. This limit is Rs. 500 less than the actual balance at debit of stock, but a reduction in the actual balance, by issues to works, will shortly be made.

11. The cheque books were with the Executive Engineer, and were consequently not examined. No orders appear to have been received in the divisional office regarding the crossing of cheques.

12. Service books are not complete, but steps are being taken to have them written up to date.

13. The register of Padugai lands, &c., (referred to in paragraph 14 of last report,) have not yet been compiled, owing to certain information required from sub-divisional officers not having been received.

14. *General.*—The division is in very fair order with the exception of the Tanjore Palace accounts, which, besides having fallen into arrears, are both unsystematic and inaccurate. The arrears date from the accounts for July, the work abstract for that month not having been submitted till September. It was then returned, first, to the sub-divisional office for investigation, and subsequently to the Overseer for revision, and was not finally checked in time to admit of the work voucher being prepared and sent to the Examiner before the 12*th February*. The work abstract for August was submitted in January, and those for September and October towards the end of February. Those for the three subsequent months, and which are all due, not having yet been received.

The work is comprised of forty-two sub-works, the accounts of each of which the Executive Engineer requires to be kept up in detail separately (see paragraph 9). It is evident that the Overseer in charge of the work, and who is expected to prepare the accounts,* cannot do so by due date, as the greater part of his time must necessarily be devoted to supervising the workmen; and the Sub-divisional Officer (who has one clerk) states his inability to undertake the preparation of work abstracts, as he has now seventeen works on hand which are being executed by departmental agency, and for which work abstracts have to be submitted.

* Nominal Muster Roll.
Ten-day Reports.
Work Abstract.

Under these circumstances the compilation of the work abstract in the divisional office is recommended. This was suggested to the Accountant, and he in reply stated his willingness to undertake the preparation of *all* work abstracts, provided Sub-divisional Officers send in their ten-day reports as soon after due date as possible.

With regard to the unsystematic way in which the accounts are kept, expenditure, properly debitable to several other works, is in the first instance charged in the palace accounts as materials at site, and finally adjusted by transfer to the works concerned. This expenditure is generally in connection with manufactures (*e.g.*, bricks, lime, windows, doors, &c.), and the reason for so doing, as explained to me, is, that materials and workmen are more handy at the site of the palace works. This procedure is irregular, and also both encumbers the palace accounts and multiplies clerical labor, for each adjustment necessitates twelve distinct entries in the accounts of the division. In this case it would be best where articles are largely required (*e.g.*, bricks and lime,) for several works in progress, to treat their manufacture as 'Stock' in the first instance where not largely required, (*e.g.*, doors and windows,) to debit their cost direct to the works concerned.

Work Abstract	2	Entries.
Adjustment book	2	do.
Cash Abstract book	2	do.
Refund Statement	2	do.
Work Voucher	2	do.
Schedule of Expenditure	2	do.
	12	do.

The inaccuracies referred to are similar to those noted in paragraph 8.

The Sub-divisional Officer states that he will have no difficulty in submitting the ten-day reports by due date, once the arrears have been brought up, and the Accountant has promised to give every assistance in view to this end being effected. It is a pity that when arrears first became serious, the suggestion in paragraph 11 of last report was not acted on.

No further remarks are necessary beyond that those points noticed in the last report, which have not been adverted to here, have received due attention, and that the Accountant and his Assistant are well up to their work, intelligent and anxious to keep work in order.

(Signed) R. C. F. VOLKERS,
Asstt. Examr., P.W. Accounts.

No. 235. ORDER THEREON, 31st March 1882, No. 854 W.

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

2. Paragraphs 3 and 8 of the Examiner's letter will be communicated to all Superintending Engineers for information and guidance as far as may be practicable. If difficulties in regard to the preparation of the work abstracts in divisional instead of sub-divisional offices present themselves these should be stated to the Examiner, and his opinion taken.

(True Extract.)

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

To the Superintending Engineer, Sixth Circle.
" other Superintending Engineers.
" the Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL ACCOUNT.

Govt. of [1882] Madras

PUBLIC WORKS.

To

The SUPERINTENDING ENGINEER,
SIXTH CIRCLE,
&c., &c., &c.

Dated March, 31st.

Issued

Recd. *Encl.*

G.O., 31st March 1882, *No.* 854 W.

MARCH.

Nos. 234-235.

Inspection Notes by the Assistant Exam... of the Office of the Tanjore Division, comm... nicated with remarks to the Superintend... Engineer, Sixth Circle.

No. 253

Submitted with Govt. letter dated 29th March 1882 No. 854 W.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 1647 W. Madras, 23 January 1883.

Sir,

I have the honor to submit a report dated 10th. Instant of an inspection made on the same date by Mr. H. Rainier, Junior Dy. 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. 2286 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.

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 Appropriations should be regularized as soon as possible.

(b) The quantities of materials at site should be verified by actual ~~count with the detail on the Works' Abstract~~ 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.

Vide Fwd Dept No. 68 of 13-1-83.

I have the honor to be,

Sir,

Your Most Obedient Servant.

R. G. Macdonald

Ag. Examiner P.W. Accounts.

Apparently we meant to refer to the above cited order, as the new form of cash book to be adopted for general use, is the one already in use in the Kistna Division.

C. 25/1

R. 22/1

NOTES OF INSPECTION BY MR. H. RAINIER DEPUTY EXAMINER P. W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA WESTERN DIVISION, ON THE 10TH. JANUARY 1883.

I. THIS DIVISION WAS LAST INSPECTED ON THE 15TH. AUGUST 1882.

2. THE EXECUTIVE ENGINEER, G. D. MYBROW ESQ. AND THE ACCOUNTANT, V. SUBARAYUDU PUNTULU, WERE PRESENT.

3. THE EASTERN AND WESTERN SUB DIVISIONAL ARRANGEMENTS ARE STILL THE SAME. THE IMPREST HOLDERS BEING AS FOLLOWS:-

EASTERN SUB DIVISION.

OVERSEER T. RAMANJAM PILLAI .....RS. 600.
DO G. M. SOOBROYALOO NAIDU ....RS. 300.

WESTERN SUB DIVISION.

SUPERVISOR A. NILAKANTASASTRI.....RS. 400.
OVERSEER D. VENKATASAWMY NAIDU.....RS. 300.
DO S. VIJIARAGHAVA DOSS NAIDU...RS. 300.

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 3 CLERKS, 1 AT 22 RS., 1 AT 16 RS., & 1 AT 15 RS. PER MONTH; ALSO BY THE STORE-

KEEPER

KEEPER 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 & 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.81-4-0 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:-

(A)	LIME AT VADHESWARAM.....	— RS.1,176-2-7.
(B)	BRICKS AT CHILUVUR.....	+ RS. 448-15-4.
(C)	BRICKS AT DUGGERALA.....	+ RS. 91- 0-10.
(D)	STONE AT VADLUMUDI.....	— RS. 281-13-5.
	RESULT —	RS. 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 DEPOT, 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 PARA 1660 OF THE CODE. THE RATES OF MANUFACTURED MATERIALS OUTTURN SEEMED FAIRLY FIXED.

12. THE STOCK, CHIEFLY BUILDING MATERIALS : LIME, STONE, BRICKS,

BRICKS, ETC.; 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 SHEWED NO PARTICULAR REDUNDANCY AND WAS UP TO DATE. THERE IS NO FLOATING PLANT IN THIS DIVISION.

14. SERVICE ROOMS 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 HIS TEMPORARY ABSENCE SHOULD THE NECESSITY ARISE, ARRANGEMENTS COULD BE MADE FOR HIS WORK. B. VENKATAPPIAH, A CLERK V CLASS IST. GRADE HAS SUFFICIENTLY QUALIFIED IN ACCOUNTS WORK TO BE THUS TRUSTED. THIS MAN HAS BEEN STRONGLY RECOMMENDED BY THE EXECUTIVE ENGINEER FOR AN ACCOUNTANTSHIP, 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.

ENERGETIC. THE ACCOUNTS OF THIS DIVISION ARE CREDITABLE TO ALL CONCERNED.

(SIGNED) H. RAINIER.

DEPUTY EXAMINER P.W. ACCOUNTS.

(TRUE COPY)

MADRAS,
22ND. JANUARY 1883.

HONY. ASST. EXAMINER P.W. ACCOUNTS.

296
13

N3 151 D 24 January 1/20

Encl 1

For remarks

Attd

23/1/1953

Mr. No 24

Mr is not to object to Squatting
about the Reserve but should
from the Toolebuc trees. Should
any of the Albacutya Dunlin be
observed on use of the old trees
he may also be allowed the
use of the new trees, subject
to the restrictions mentioned in
para 2 of draft G.O.

I see no objection to offer to
the Proposal to make the
Bentinck an and an Exception
to the applicable to them
Cancels & approve of the draft
as amended

Ja
24/1/53.

Proposal
amending
Attd
25/1

Co. 834. h. 31. 3. 82
" 2296. h. 6. 9. 82
" 68 — 13. 1. 83. Suit

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Genl. Acct.

No 296 W of 26th Jany/83

From

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Dated 23 January 1883.

Rcvd.

Encls. 1.

Notes of Inspection by Mr. Rainier Dy. Examiner of the office of the Executive Engineer Kistna Western Division. Forwards with his remarks.

No. 164 W.

Communicate to the Supg Engr. Second Circle for the information and guidance of the Exec. Engr. Kistna Western Division —

2 The points noticed in para 5 of the Examiners letter should receive the Supg: Engrs attention —

3 The report reflects credit on Mr Brown and his Accountant V Subarayadu Pantulu —

Approved

25/1

Copy to Exec. Engr.

Copy to Accts —

Put up

21/1

25/1/83

Encl. 1

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Govt of (1882) Madras.

PUBLIC WORKS.

Dated

Rec'd 26/1/83.

Read.

Encl.

G. O. 26 January 1883 No. 296 W.

Nos. 253-254.

Kistna Western Dn

Inspection Note on
the — by the Dy Examiner
P.W. Accounts

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Sent to Accts Office