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 (2) Date of repair 7/88
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	1913	Press.
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Dated	7-8-1884	197.

Not to be folded or roughly handled

12
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1913 W

7TH AUGUST 1884, No. 1913 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th July 1884, No. 38 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Nellore division.

2. In the accounts work for departmental labor, I think sub-divisional offices can be relieved of much that the report represents them as doing. When work abstracts are prepared in the divisional office, muster rolls and ten-day reports must be sent to head-quarters, but there seems no object whatever in copies being kept of these returns by the sub-divisional offices, as they require only the statement of arrears due of which part a copy need only be kept. When work abstracts are prepared in sub-divisional offices, the muster rolls will (or should) have been posted into the ten-day reports before the former accompany, as vouchers, the imprest cash books to head-quarters, and copies of the "arrears due" need only be kept in sub-divisions. To send ten-day reports to divisional office seems useless when the work abstracts are compiled elsewhere, for the value of labor as per muster rolls already sent in can be checked into the work abstract without the intermediate daily reports. The copy of the work abstract kept by sub-divisional offices is probably the rough document, almost necessary to be made before a clean and tidy one is sent forward.

3. Of course if the object of sending the primary accounts to the divisional office, together with the work abstract, is to check the series throughout, it would be far simpler in every way to have the compilation done in the divisional and not in the sub-divisional office.

4. It would be advantageous to have outturn from manufacture shown in the work abstracts, and the portion of the form "By other agency" might be conveniently utilised for the information, as it would generally be blank for the purpose for which it is ordinarily used.

5. The Superintending Engineer's attention should be given to the remarks in paragraphs 11 and 12. In the accounts rendered, the amounts due to petty contractors are represented as arrears withheld as security for completion of work. Possibly there has been some misunderstanding.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Nellore Division, on the 19th July 1884.

Captain C. B. Henderson, R.E., in permanent charge of the division having lately proceeded on privilege leave, Mr. J. J. Whitely, Assistant Engineer, is officiating, and was present at the inspection, as was also A. Sashachella Moodelliar, the accountant.

2. The office was last inspected on the 10th July 1883—*vide* papers printed with G.O. No. 2076 W., of 30th July 1883.

3. The accuracy of the balance of the Executive Engineer's drawing account on the 30th June 1883 was proved. The imprest accounts were found in order, the cash book well kept and regularly audited by the accountant. All accounts of cash may be described as very thoroughly under the constant personal attention of the divisional officer and as leaving nothing to be desired.

4. The work abstracts of works in the Atmakur taluk have been tentatively prepared in the divisional office. In other taluks this compilation has been done as before in the sub-divisional offices, and in all of these latter, except one taluk, the ten-day reports are sent periodically to the Executive Engineer, copies being retained wherewith to prepare the work abstract, a copy of which work abstract is said to be kept in each sub-divisional office for information.

5. It is in the circumstances of this division only necessary to require from sub-divisional offices a regular submission of initial accounts. To require them to prepare work abstracts is to give them an objectionable amount of office work, not only this, but the work abstract, the correct compilation of which is so important, has, on arrival in the head-quarters office, to undergo so much overhaul and correction there by the accountant that it would have been easier for him to have himself compiled it. Unless there are any very large works in sub-divisions, no copy of the work abstract need be kept there, the local knowledge regarding progress of small works would seem to be sufficient if it included the rate each sub-head was costing, which would be computed easily on the preparation of the initial accounts, the Executive Engineer advising outlay from time to time as the work approaches completion, and the rendering of initial accounts at short periods enables the divisional office to as frequently post the work abstract, which document then becomes of real use to the Executive Engineer, whereas if received by that officer after the month is over (sometimes long after) much of the utility of the work abstract is lost and its labor wasted.

6. All this was thoroughly explained, and it is hoped the Executive Engineer will soon see his way to prepare all work abstracts at head-quarters.

7. In the accounts of manufacture (lime and stone) the outturn should be shown in the work abstract as well as in the register of works; in the former (part I) the outturn should be entered as often as measured up, say once a week or so, and the measuring up should be recorded in a measurement book kept for the purpose by the Superintendent in charge of the manufacturing operation. At present there is no such record, nor is there any entry of outturn in the work abstract.

8. The work abstracts bear frequent corrections, some in pencil, the corrections are not acknowledged, and it is not immediately easy to say in some cases which figures are accepted by the Executive Engineer as correct, especially as the documents are not signed by the Executive Engineer as required by code paragraph 2247. Considering that unless the work abstract is reliable the register of works is merely a fictitious array of figures, there should be care to make the former complete and to formally close it for every work month by month.

9. Every stock issue should be acknowledged by the receiving party signing the stock issue form in token of the articles having been correctly received. This is not now done.

10. The monthly abstracts of receipts and issues of stock bear frequent unacknowledged corrections and show a want of care in preparation.

11. In the tools and plant accounts there are certain articles:—

- A brick-making machine,
- Parts of 19 wagons, and
- Parts of 2 or 3 cranes,

which are described as unserviceable. These are to be reported to the Superintending Engineer for orders.

12. There are sums due to petty contractors aggregating Rs. 89-8-2, some of which date from November 1882. They are said to have been held for want of sanction to the estimates of the work done; but the money should not have been withheld from the contractors on that account; code paragraph 312 expressly forbids it, and it is a practice, which, if carried out largely, would seriously affect the credit of Government.

13. There have been casualties among the office staff in this division, both at head-quarters and in the sub-divisions. The Accountant has been ill, and hence perhaps a temporary and slight falling off from the very fair state of the office as I found it in January 1883 and as it was found last July.

14. The office has been and still is short-handed from the above-mentioned casualties, but arrangements are being made which will give the accountant ample assistance and enable him to maintain the accounts work satisfactorily.

15. Everything not mentioned in this report may be accepted as in good order.

16. Advantage was taken of a meeting with the Superintending Engineer of the Circle to discuss the more important points noted, and the Superintending Engineer was understood to accept the views here stated as regards the preparation of work abstracts at head-quarters.

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ORDER—dated 7th August 1884, No. 1913 W., Public Works.

Communicated to the Superintending Engineer, II Circle.

2. The Superintending Engineer will submit his views on the points touched upon in paragraphs 4 and 5 of the inspection notes, and as to the practicability of the reforms proposed to be introduced.

3. The matters brought to notice in paragraphs 11 and 12 should receive the Superintending Engineer's attention.

(True Extract.)

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

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

Ed. A. F. Aaron.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS

Dated August, 7th.

Recd.

Encl.

G.O., 7th Aug. 1884, No. 1913 W.

AUGUST.

Inspection

Orders on the notes of an — of the Nellore
division office submitted by the Examiner,
Public Works Accounts.

30TH JULY 1883, No. 2070 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, 18th July 1883, No. 72 W.:—

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

Paragraph 2.—The difficulty, if represented through the Superintending Engineer,
would no doubt be met by Government approving an unpassed man being tempo-
rarily entertained in lieu of the absentee, or, in a case of urgency, as an extra hand.

Paragraph 4.—Books of duplicate cheque forms have not been obtained, and, as
such transactions must be rare, there seems no particular object in now obtaining them.

Paragraph 5.—There is no doubt that, if sub-divisions submit their ten-day reports
incorrectly, they would get into a hopeless mess if they were to attempt to post work
abstracts, and accounts would be indefinitely delayed. The Executive Engineer should
endeavour to have the sub-divisional writers trained for a time at the Divisional Office.

Paragraph 6.—The erroneous debits under "Land and Kilns" must be transferred
to Manufacturing Operations. There is no objection to the revision of issue rates for
stock under the circumstances pointed out.

2. The office is in very fair order.

ENCLOSURE.

Memorandum of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, of the Office of
the Executive Engineer, Nellore Division, on the 19th July 1883.

The Executive Engineer is Captain C. B. Henderson, R.E., and the Accountant, A. Sascha-
chella Moodelliar. The office was last inspected on the 15th and 16th January 1883.

2. The efficiency of the Clerks establishment of the division is now in a more satisfactory
condition, and the Accountant has an Assistant who promises in a short time to become a very
capable workman. Great difficulty is experienced in obtaining men who have passed the
authorized standards to fill the lower appointments in the Clerks establishment when there are
vacancies, especially in the case of temporary appointments. In my opinion the present scale of
office establishment is but barely sufficient to carry on the work of the division.

3. The Executive Engineer is the only officer who has a drawing account with the treasury.
minor payments for works being made by imprest-holders. There are nine imprest-holders, whose
imprests aggregate Rs. 2,200.

4. The Cash Book is now written up by the Head Clerk. It is neatly and well kept up.
Imprests should be detailed when closing the cash book, for, though they may have been detailed
when opening it, reductions or additions may have been effected during the month, and the
details at the end of the month need not necessarily in such case agree with the details at the
commencement of the month.

When a cheque is lost and a duplicate is subsequently issued from one of the ordinary
cheque books in use, a note should be made in the cash book on the date on which the duplicate
is issued (in addition to the note made against the original entry) so as to explain the cause of
the break in the consecutive order of cheques issued which is caused thereby. It is usual when
cheques are lost to issue duplicates from a book specially intended for the purpose and which
have no number, either book or consecutive, stamped on them. The use of these duplicates would
avoid the necessity of the additional note being made.

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5. *Work Abstracts* are much more satisfactorily prepared than formerly (*vide* paragraph 9 of report printed with G.O., No. 2145, dated 19th August 1882), but stock issues to works are not yet properly recorded in Part I. Such issues should be shown as "Charges by Executive Engineer," and not as "Charges by Sub-Divisional Office." Charges on account of such items as basket, twine, &c., should not be brought on to the materials account, but charged *direct* to the sub-head concerned in the same way as "daily labor." In accordance with a suggestion made in the last report, a trial has been given to the preparation of certain of the work abstracts in the divisional office. The result has not proved satisfactory so far as a saving of time is concerned. This is due to the delay in sending in ten-day reports and to inaccuracy in their preparation, necessitating frequent references to the officers in charge of works. This, in my opinion, serves to increase the desirability of preparing work abstracts in the Divisional Office, for, if their preparation is left to officers in charge of works, they will be as unreliable as the ten-day reports from which they are compiled. If the punctual submission of ten-day reports is insisted upon, and Overseers' writers are once thoroughly made conversant with the system upon which the reports are framed, there should be no difficulty in the preparation of the work abstracts in the Divisional Office, and the time which is now spent in inquiring into and rectifying errors will be saved. A few days would be sufficient to instruct Overseers' writers, and they might be brought into the Divisional Office in turn at times when they could be best spared.

6. The stock accounts are in fair order, and up to date refunds necessitating debits to stock should be separately and distinctly entered in forms M 10 and M 11 (monthly abstracts of receipts and issues of stores) and on both sides of the stock abstract book in the manner laid down for refunds, instead of only the *net* amount debitable to the head of service from which the refund is made being entered in form M 11 and the issue side of the stock abstract book.

The manufacture of lime was commenced in March, and all expenditure incurred on it has been charged to "Land and Kilns." This is erroneous; only the charges incurred in the building of kilns should be debited to "Land and Kilns," the remaining expenditure being transferred to debit of Manufacture.

Stock rates are in a manner adjusted monthly, instead of half-yearly. This is done by dividing the total value against articles affected by the transactions of the month by the balance at end of the month as exhibited by form M 12. There does not seem to be any objection to this system being maintained, as the transactions are not sufficiently large and important to require an account being kept in the stock sub-ledger form.

7. All other books and accounts not mentioned here are in order and up to date.

8. With reference to the last report—

Paragraph 7.—The preparation of the revised rate book has been completed.

Paragraph 10.—The register of buildings has been completed and sent to Superintending Engineer.

Paragraph 11.—Stock issues agree with indents which are countersigned by the indenting officer.

Paragraph 17.—Service books are stated to be maintained for all non-gazetted servants of Government.

9. The office is in very fair order. Much improvement is noticed in the manner in which work is done generally.

ORDER—dated 30th July 1883, No. 2070 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, who will direct the attention of the Executive Engineer, Nellore Division, to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

2. The improvement noticed since the date of the previous inspection is satisfactory.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.
Secretary to Govt., P.W.D.

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

Encl. J. W. Fischer
Spare Copies

GENERAL
ACCOUNT

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated July, 30th.

Recd.

Encl.

G.O., 30th July 1883, No. 2070 W.

JULY.

1913W

Nellore Division

Passing orders on the inspection notes on
the — submitted by the Examiner of Public
Works Accounts.

5210

Para 4 & 5 of the Dy. Examiner
Report affect to an important extent
the distribution of work & responsibility
in the Div & Sub-div Offices, &
changes are recommended which I
cannot accept without further
enquiry. It is stated that the
views advanced regarding work abstracts,
&c., have previously been accepted by the
S.D., but before we forward the report
& its endorsement to that Officer for
"consideration" it strikes me it would
be well to have his acknowledgment
of the soundness of the arguments
adduced & the practicality of the
reforms to be introduced.

Col.

11.7.84

1913W

Dist.

Revised Report
Submitted for approval.

1.8.84

Present.

PLI

18/8/84

Approved.

11.

4.8.84

1913W

No. 38 W

1913W

TO WORKS ACCOUNTS,

MADRAS,

Government,

Public Works Department,

Madras, 29th July

1884.

For information and
reference Dy. Examiner of
the Nellore Division.

For Departmental labor,
to be relieved of much that
is unnecessary.

When Work Abstracts
are submitted, Master Rolls and

and Quarters, but there seems

to be kept of these returns by

to require only the statement

by need only be kept. When

in Divisional Offices, the

have been posted into the

to accompany, as vouchers, the

and copies of the

Sub Divisions. To send

these seem useless when the

are, for the value of labor

can be checked in

immediate daily reports.

by Sub Divisional

and, almost necessary

one is sent forward.

in sending the primary

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Dated In

Recd.

G.O., 3

Pass
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Works

No. 38 W

1913W

From

The EXAMINER.

PUBLIC WORKS ACCOUNTS.

MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, 29th July

1884.

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Rainier Dy. Examiner of his inspection of the Office of the Madras Division.

2. In the Accounts work for Departmental labor, I think Sub Divisional Offices can be relieved of much that the report represents them as doing. When Work Abstracts are prepared in the Divisional Office, Muster Rolls and Ten-Day Reports must be sent to Head Quarters, but there seems no object whatever in copies being kept of these returns by the Sub Divisional Offices, as they require only the statement of arrears due of which part a copy need only be kept. When Work Abstracts are prepared in Sub Divisional Offices, the Muster Rolls will (or should) have been posted into the Ten-Day Reports before the former accompany, as vouchers, the Imprest Cash Books to Head Quarters, and copies of the "arrears due" need only be kept in Sub Divisions. To send Ten-Day Reports to Divisional Office seems useless when the Work Abstracts are compiled elsewhere, for the value of labor as per Muster Rolls already sent in can be checked in the Work Abstract without the intermediate daily reports. The copy of the Work Abstract kept by Sub Divisional Offices is probably the rough document, almost necessary to be made, before a clean and tidy one is sent forward.

3. Of course if the object of sending the primary

1913 W

[illegible]

Your Most Obedient Servant,

D. P. Caraway

FINANCIAL POLICY ACCOUNTING

6-2-7-17

22

Q.6. No 2070 W 30-7-83.

FROM,

The Examiner P. W. Accounts,

Madras.

TO,

The Secretary to Government,

P. W. Department.

No. 38 W

Dated 29 July 1883.

Recd.

Encls. 1.

Notes of inspection by
Mr. Rainier Esq. Examiner, of the
Office of the Nellore Division.
Forwards with remarks.

NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY
EXAMINER P. W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER NELLORE DIVISION, ON THE 19TH JULY, 1883.

1. CAPTAIN C. B. HENDERSON R.E. IN PERMANENT CHARGE OF
THE DIVISION HAVING LATELY PROCEEDED ON PRIVILEGE LEAVE,
MR. J. J. WHITELY, ASSTY. ENGINEER IS OFFICIATING, AND WAS
PRESENT AT THE INSPECTION, AS WAS ALSO A. SASHACHELLA MOODEL-
LIAR, THE ACCOUNTANT.

2. THE OFFICE WAS LAST INSPECTED ON THE 10TH JULY 1883.
VILL PAPERS PRINTED WITH G.O. NO. 2070 W. OF 30TH JULY 1883.

3. THE ACCURACY OF THE BALANCE OF THE EXECUTIVE
ENGINEER'S DRAWING ACCOUNT ON THE 30TH JUNE 1883 WAS
PROVED. THE IMPREST ACCOUNTS WERE FOUND IN ORDER, THE
CASH BOOK WELL KEPT AND REGULARLY AUDITED BY THE ACCOUNT-
ANT. ALL ACCOUNTS OF CASH MAY BE DESCRIBED AS VERY
THOROUGHLY UNDER THE CONSTANT PERSONAL ATTENTION OF THE
DIVISIONAL OFFICER AND AS LEAVING NOTHING TO BE DESIRED.

4. THE WORK ABSTRACTS OF WORKS IN THE ALAMAR TALUQ
HAVE BEEN TENTATIVELY PREPARED IN THE DIVISIONAL OFFICE.
IN OTHER TALUQS THIS COMPILATION HAS BEEN DONE AS BEFORE
IN THE SUB DIVISIONAL OFFICES AND IN ALL OF THESE LATTER
EXCEPT ONE TALUQ, THE TEN-DAY REPORTS ARE SENT PERIODICALLY
TO THE EXECUTIVE ENGINEER, COPIES BEING RETAINED WHERE-
WITH TO PREPARE THE WORK ABSTRACT, A COPY OF WHICH WORK
ABSTRACT IS SAID TO BE KEPT IN EACH SUB-DIVISIONAL OFFICE FOR
INFORMATION.

5. IT IS IN THE CIRCUMSTANCES OF THIS DIVISION,
ONLY NECESSARY TO REQUIRE FROM SUB-DIVISIONAL OFFICES A
REGULAR SUBMISSION OF INITIAL ACCOUNTS. TO REQUIRE THEM
TO PREPARE WORK ABSTRACTS IS TO GIVE THEM AN OBJECTIONABLE
AMOUNT OF OFFICE WORK- NOT ONLY THIS, BUT THE WORK ABSTRACT,
THE CORRECT COMPILATION OF WHICH IS SO IMPORTANT, HAS ON
ARRIVAL IN THE HEAD QUARTERS OFFICE, TO UNDERGO SO MUCH
OVERHAUL AND CORRECTION THERE BY THE ACCOUNTANT, THAT IT
WOULD HAVE BEEN EASIER FOR HIM TO HAVE HIMSELF COMPILED
IT. UNLESS THERE ARE ANY VERY LARGE WORKS IN SUB-DIVI-
SIONS, NO COPY OF THE WORK ABSTRACT NEED BE KEPT THERE,
THE LOCAL KNOWLEDGE REGARDING PROGRESS OF SMALL WORKS
WOULD SEEM TO BE SUFFICIENT IF IT INCLUDED THE RATE EACH
SUB-HEAD WAS COSTING, WHICH WOULD BE COMPUTED EASILY ON
THE PREPARATION OF THE INITIAL ACCOUNTS. THE EXECUTIVE
ENGINEER ADVISING OUTLAY FROM TIME TO TIME AS THE WORK
APPROACHED COMPLETION, AND THE RENDERING OF INITIAL
ACCOUNTS AT SHORT PERIODS ENABLES THE DIVISIONAL OFFICE TO
AS FREQUENTLY POST THE WORK ABSTRACT, WHICH DOCUMENT THEN
BECOMES OF REAL USE TO THE EXECUTIVE ENGINEER, WHEREAS IF
RECEIVED BY THAT OFFICER AFTER THE MONTH IS OVER (SOME-
TIMES LONG AFTER) MUCH OF THE UTILITY OF THE WORK ABSTRACT
IS LOST AND ITS LABOR WASTED.

6. ALL THIS WAS THOROUGHLY EXPLAINED, AND IT IS HOPED
THE EXECUTIVE ENGINEER WILL SOON SEE HIS WAY TO PREPARE
ALL WORK ABSTRACTS AT HEAD QUARTERS.

7. IN THE ACCOUNTS OF MANUFACTURE (LIME AND STONE)

THE

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THE OUTTURN SHOULD BE SHOWN IN THE WORK ABSTRACT, AS WELL
AS IN THE REGISTER OF WORKS- IN THE FORMER (PART I) THE
OUTTURN SHOULD BE ENTERED AS OFTEN AS MEASURED UP, SAY
ONCE A WEEK OR SO, AND THE MEASURING UP SHOULD BE RECORDED
IN A MEASUREMENT BOOK KEPT FOR THE PURPOSE BY THE SUPERIN-
TENDENT IN CHARGE OF THE MANUFACTURING OPERATION.
AT PRESENT THERE IS NO SUCH RECORD, NOR IS THERE ANY ENTRY
OF OUTTURN IN THE WORK ABSTRACT.

8. THE WORK ABSTRACTS BEAR FREQUENT CORRECTIONS, SOME
IN PENCIL- THE CORRECTIONS ARE NOT ACKNOWLEDGED AND IT IS
NOT IMMEDIATELY EASY TO SAY IN SOME CASES, WHICH FIGURES
ARE ACCEPTED BY THE EXECUTIVE ENGINEER AS CORRECT, ESPE-
CIALLY AS THE DOCUMENTS ARE NOT SIGNED BY THE EXECUTIVE
ENGINEER AS REQUIRED BY CODE PARA 2247. CONSIDERING THAT
UNLESS THE WORK ABSTRACT IS RELIABLE THE REGISTER OF WORKS
IS MERELY A FICTITIOUS ARRAY OF FIGURES, THERE SHOULD BE
CARE TO MAKE THE FORMER COMPLETE, AND TO FORMALLY CLOSE IT,
FOR EVERY WORK MONTH BY MONTH.

9. EVERY STOCK ISSUE SHOULD BE ACKNOWLEDGED BY THE
RECEIVING PARTY SIGNING THE STOCK ISSUE FORM, IN TOKEN OF
THE ARTICLES HAVING BEEN CORRECTLY RECEIVED. THIS IS NOT
NOW DONE.

10. THE MONTHLY ABSTRACTS OF RECEIPTS AND ISSUES OF
STOCK, BEAR FREQUENT UNACKNOWLEDGED CORRECTIONS AND SHOW
A WANT OF CARE IN PREPARATION.

11.

11. IN THE TOOLS AND PLANT ACCOUNTS THERE ARE CERTAIN ARTICLES:

A DRICKMANNING MACHINE,
PARTS OF 19 WAGONS
PARTS OF 2 OR 3 CRANES.

WHICH ARE DESCRIBED AS UNSERVICABLE. THESE ARE TO BE REPORTED TO THE SUPERINTENDING ENGINEER FOR ORDERS.

12. THERE ARE SUMS DUE TO PRIZE CONTRACTORS AGGREGATING \$3,800-0-2, SOME OF WHICH DATE FROM NOVEMBER 1882. THEY ARE SAID TO HAVE BEEN HELD FOR WANT OF SANCTION TO THE ESTIMATES OF THE WORK DONE, BUT THE MONEY SHOULD NOT HAVE BEEN WITHHELD FROM THE CONTRACTORS ON THAT ACCOUNT, CODE PARA 312 EXPRESSLY FORBIDS IT, AND IT IS A PRACTICE WHICH IF CARRIED OUT LARGELY WOULD SERIOUSLY AFFECT THE CREDIT OF GOVERNMENT.

13. THERE HAVE BEEN CASUALTIES AMONG THE OFFICE STAFF IN THIS DIVISION BOTH AT HEAD QUARTERS AND IN THE SUB-DIVISIONS. THE ACCOUNTANT HAS BEEN ILL, AND THENCE PRESUMES A TEMPORARY & SLIGHT FALLING OFF FROM THE VERY HIGH STATE OF THE OFFICE AS I FOUND IT IN JANUARY 1883, AND AS IT WAS FOUND LAST JULY.

14. THE OFFICE HAS BEEN AND STILL IS STRICKENED FROM THE ABOVE MENTIONED CASUALTIES, BUT ARRANGEMENTS ARE BEING MADE WHICH WILL GIVE THE ACCOUNTANT AMPLE ASSISTANCE, AND ENABLE HIM TO MAINTAIN THE ACCOUNTS WORK SATISFACTORILY.

15.

15. EVERYTHING NOT MENTIONED IN THIS REPORT MAY BE ACCEPTED AS IN GOOD ORDER.

16. ADVANTAGE WAS TAKEN OF A MEETING WITH THE SUPERINTENDING ENGINEER OF THE CIRCLE TO DISCUSS THE MORE IMPORTANT POINTS NOTED, AND THE SUPERINTENDING ENGINEER WAS UNDERSTOOD TO ACCEPT THE VIEWS HERE STATED AS REGARDS THE PREPARATION OF WORK ABSTRACTS AT HEAD QUARTERS.

(SIGNED) L. RATNER.

DEPUTY EXAMINER P. & A. ACCOUNTS,
MILWAUKEE.

(TRUE COPY)

HON. ASST. EXAMINER P. & A. ACCOUNTS.

1913W

89. 29/7

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PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 7th Aug 1913

READ the following:—

From the Engineer I. W. Account A.E. No. 38 w of 29th July 1884

Communicated to
the Superintending Engineer
II Circle.

2. The Superintending Engineer will submit his views on the points touched upon in para 11 and 5 of the inspection notes, and as to the practicability of the reforms proposed to be introduced.

3. The matters brought to notice in paras 11 and 12 should receive the Superintending Engineer's attention.

To
The Supg. Eng^r II Circle
" Genl. I. W. Account

22/13/8

15/11

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4.8.84

1913

1913 W

(22)

No 1913 W 1917-8

12/12
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0330
Govt. of (1884) 301113.

PUBLIC WORKS.

(12)

18
1825-1830

no. 7 August 1913 v4

Inspection

Q
Orders on the notes
of an — of the
Keller & Division Office
Submitted by the Ex^r
P.W. accounts

18
1825-1830

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