

- (1) பக்கங்களின் எண்ணிக்கை 30
 (2) புதுக்கித் திருப்பிய நாள் 8/88
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W. துறை

அரசாணை எண். 2241 W அச்சகம்
 மு. கோப்புத் தாள் எண். பலவகை

நாள் : 12.9.1884

10/9

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

10/9

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 August 1884, No. 59 W.:—

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

Paragraph 2.—The Executive Engineer's attention should be given to this.

Paragraph 3.—The Superintending Engineer will consider these matters with reference to paragraph 2181 (standing order No. 155 of 1884) of the code, G.O., No. 271 W., of 24th January 1883, and code paragraph 2306.

Paragraph 4.—The accounts for July were received on 21st August, and if the work abstracts had been posted periodically on receipt of the initial accounts, the chances are the accounts would have been received much earlier.

Paragraph 6.—There is no excuse whatever for these delays, if there be proper system and methodical arrangements in the office.

Paragraph 9.—Proposals should be submitted to the Superintending Engineer.

Paragraph 10.—The whole of this matter requires the Superintending Engineer's interference. As regards the military quarters, the procedure is clearly set down in code paragraphs 1447 to 1454 (including standing order No. 210 of 1883) and if these rules are observed there should be neither trouble nor unpunctuality. In regard to the old barracks at Rámandrug, and their occupation rent-free or otherwise, orders of Government are perhaps necessary. The attention of the Superintending Engineer is invited to code paragraph 1230 in reference to the rent payable by the overseer.

Paragraphs 7, 11 and 12.—The remarks show the grounds of complaint which this office has against the work sent from this division. The records and books examined at this inspection are in fair order, there is little or nothing to find fault with; but where the detailed audit of the accounts is concerned there are evidences of carelessness to instructions, vague explanations on points referred, and an apparent want of energy and spring about the office from which it wants rousing. The Executive Engineer has to remember that the advancement of the accountant depends on the work he sends to the audit office, rather than on what is seen at inspections, and that inattention to instructions sent out in audit notes, &c., react on the divisional office and on its administration.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Bellary Division, on the 14th and 15th August 1884.

Major S. C. Clarke, R.E., the Executive Engineer, and P. Bashiem Naidu, the accountant, were present. The office was last inspected on the 28th September 1883 (*vide* G.O., No. 2963 W., of 18th October 1883).

2. The imprest accounts are in order, and so are the cash-books. The accuracy of the Executive Engineer's drawing account balance on 31st July 1884 was proved. A more complete preparation of the cash balance statement is promised. Insufficient care in this document led to

an error in the April's statement, which does not seem to have been properly explained at the time. The cash balance at the end of any month should be quoted from the actual cash balance shown in the cash-book, and not from any other statement. The date on which sub-divisional accounts and cash balances were last examined will in future be stated in its proper place, as asked for in four audit notes this year.

3. The work abstracts, which are prepared from ten-day reports, should be posted as frequently as, and immediately after, such reports come up. To leave such work abstracts till after the month is finished is to very much impair their practical usefulness to the Executive Engineer. Contractors' work should be measured up and paid for as often as possible. When there are materials the property of Government, part iv of the work abstract is invariably necessary, and the present rough account of such materials should give place to the formal statement, a supply of forms being obtained. Regarding the Royal Artillery stables at Bellary, there seem to be charges other than contemplated in the estimate, which, although not likely to cause an excess of the total sanctioned amount, must affect sub-heads of the estimate, probably more than Rs. 200. Such unexpected charges are at present being debited to contingencies and are in need of the Superintending Engineer's sanction under code paragraph 311. They will be explained, too, in the deviation statement required by code paragraph 2305.

4. The register of works has not been posted for July, no work abstract being ready; none of the accounts for July have yet been put in hand.

5. The schedule of expenditure has been generally sent forward with errors and omissions. There is need of advice from the Superintending Engineer whenever the nomenclature, &c., of any estimate is altered there, in communication with the Examiner, and this should be arranged for. Refunds of expenditure should be shown in the above schedule as also in work vouchers. It is desirable to state in red ink whenever a work is completed, also whenever a work's progress is suspended.

6. Advices from Examiner's office of debits from the civil department, in September 1883, were not responded to in the Executive Engineer's accounts till March 1884. Advices from this division to others, of transfer debit, have been sometimes so long delayed as to cause the acceptances to appear in subsequent months' accounts, which is objectionable. Code paragraph 2269 is important; both the divisions should show the transactions in the same month's accounts.

7. It has been the rule and not the exception to receive from this office incorrect contract certificates, which have had to be returned for correction or completion. Accounts have usually been rendered in an unsatisfactory state and with vouchers missing, and the audit notes for many months past have contained instructions which do not seem to have had proper attention, and which have had to be again and again repeated month after month.

8. The stock in this division consists of the doors and windows referred to in paragraph 8 of the report printed with G.O., No. 2681 W., of 14th October 1882, mentioned also in the two subsequent reports, value Rs. 2,621, and also of certain teak timber, value Rs. 9,341. The former are about to be utilised upon the Bukkapatnam taluk cutcherry, that work having been resumed. The latter is to be utilised according to G.O., No. 1521 W., of 18th June 1884, when the opportunity arises. The stock accounts are in order but the certificate required by paragraph 2267 of the code should have been submitted in the case of the teak timber returned from works to stock.

9. Tools and plant include 9325 pick-axes, 16,357 hand-hammers, and 5,959 mamooties. These are on the divisional list, and, for the Executive Engineer's purposes, are, he says, quite surplus. Major Clarke would prefer to transfer them to the famine tools list.

10. The recovery of rents in this division has been unsatisfactory. A house occupied since October 1883 by the Collector of Anantapur has lately been sub-divided, a portion being treated as that officer's private residence and the remainder as his office. This department is responsible for the house and should apparently collect the entire rent, but claim has only been made for the residence portion of it, namely, Rs. 37-8-0, out of Rs. 50 per month. If the civil department collect any of the rent, it might be as well for the whole of it to be so collected and credited to this department in the exchange accounts. The "timely warning" referred to in the last line but one of code paragraph 1447 is, it seems, never given by the barrack department to the Executive Engineer, regarding any impending change in the tenantry, and hence bills for rent are often cut down by the paymaster on the grounds that the quarters were not occupied for the entire time. The barrack-master's return alluded to in the above code paragraph is generally received too late to be used for the statements or bills aforesaid. On the other hand, a correspondence with the military authorities about the quarters supplied for two conductors (considered insufficient for them) has made the Executive Engineer's lists due to paymasters once or twice very late.

There are some old barracks at Rámandrug not commonly occupied, and Lieutenant Tarrant with four others were allowed family quarters there lately for a week or two, for change of air, at a nominal rent. Similar occupation had formerly been permitted rent-free and this concession was made with a view to get people to begin to use the buildings, which they would not otherwise have done. This is understood to have been referred for orders. Mr. J. Elliot, overseer, 3rd grade,

whose fixed rent, according to rule, is Rs. 6 per month, "whatever the value of the quarters," occupied for some weeks only a corner of the out-office of his quarters, instead of the building itself. The full amount of rent was not, during that time, recovered from Mr. Elliot, though he is now again, since he resumed the occupancy of the entire house, paying the entire rent. This has also been referred and requires, as does the former case, the orders of Government. The particulars and circumstances of any non-recovery of rent should be fully explained in the column of remarks in the schedule of buildings rentable and rented. Buildings occupied rent-free should be invariably noted as such.

11. Respecting miscellaneous advances, there has been repeated difficulty in getting remarks in the audit note properly responded to by fair and full explanations.

12. It is right to say that in the Bellary office there has been some sickness, and the accountant himself has been poorly for two months. The Executive Engineer says that as soon as he gets another clerk for the office, he will place the present assistant accountant free to work solely on accounts, whereas he at present does letter copying also.

13. Until the entire time of this assistant accountant is placed at the accountant's disposal there must be much difficulty.

ORDER—dated 12th September 1884, No. 2241 W., Public Works.

Communicated to the Superintending Engineer, III Circle, who will direct the attention of the Executive Engineer, Bellary division, to the various matters requiring rectification in the accounts work of the division.

2. The Superintending Engineer will report on the subject of paragraph 10 of the inspection notes.

(True Extract.)

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

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

Exd. E. Fernandez,
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1884) Madras.

PUBLIC WORKS

Dated September, 12th.

Recd.

Encl.

G.O., 12th Sept. 1884, No. 2241 W.

SEPTEMBER.

Inspection

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

14TH OCTOBER 1882, No. 2681 W., PUBLIC WORKS.

2241
3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 84.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 7th October 1882, No. 115 W. :—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner of his inspection of the Bellary Division.

Paragraph 4, Item 5.—The Executive Engineer has been instructed by letter of the proper procedure, but his arrangements need not be modified till the existing imprest is worked out. Item No. 3 is to be withdrawn from the imprest holder.

Paragraph 6.—The instructions on the Irrigation cash abstract book should be attended to by the Accountant, and the course pointed out by the Deputy Examiner should be followed.

Paragraph 7.—The delay in the recovery of rents is most unsatisfactory. The outstanding against Mr. Thorburn covers a very long occupancy, apparently extending over some 15 months. The item against Conductor Borthistle dates as far back as April and May 1881, and that against Sub-Conductor Choet, as far back as March, May, and June 1881. In regard to these two items the Military Department has been addressed by this office. The orders of Government appear to be necessary to effect recovery from Mr. Thorburn.

Paragraph 11.—The Superintending Engineer's attention is required to this.

Paragraph 12.—I would draw attention to the concluding remarks in my letter printed with G.O., No. 2761 W., of 8th November 1881, on the old Cuddapah Division report. The Accountant must have competent assistance, a copyist is of no use to him whatever, and unless the Executive Engineer remedies this, the Bellary Division Office will gradually drift into the same disorganized state as the old Cuddapah Division Office under the same management.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, of the Office of the Executive Engineer, Bellary Division, on the 30th September 1882.

Mr. K. F. Nordmann, Executive Engineer of the Division, was present, also the Accountant, P. Bashim Naidu.

The office was last inspected on the 2nd March 1882.

2. The Executive Engineer alone has a drawing account and draws (or will shortly do so) on six treasuries or sub-treasuries, and the cheque books are marked and numbered differently for each, the credit at each treasury, &c., being shown and accounted in the counterfoil of the cheque book for that treasury.

3

3. Cheques are not crossed in accordance with paragraph 1,231 A of the Code, but the Executive Engineer has undertaken to do this in future.

4. The cash or imprest holders in the division are as follows :—

	RS.	A.	P.
1. Sub-Conductor, H. Frankland	1,000	0	0
2. Do. J. W. Taylor...	200	0	0
3. Mr. Overseer Donaghue	148	3	3
4. Mr. Overseer Elliot	200	0	0
5. The Collector, Bellary	100	0	0
6. Superintendent of Police, Anantapur	433	0	0

Regarding the first four, there is no reason to suppose any of the allowances oversufficient, and the expenditure shown in the accounts, which are in order, and correctly filed, is regularly recouped and abstracted in the cash-book of the head office.

As regards item No. 5, the amount is at the disposal of the Collector for the retention of certain watchmen for the Humpi ruins, viz., three men at Rs. 4, or Rs. 12 per mensem. It would have been better perhaps for the Civil Department to debit this Department with such charges from time to time in ordinary course, i.e., through the exchange accounts, but the Government Order on the subject (No. 572 W. of 6th March last) instructed that "Funds should be provided by the Superintending Engineer."

Perhaps after the present imprest has run down the transfer arrangement above alluded to can be conveniently adopted.

Item No. 6.—This amount is the unspent balance of the originally estimated outlay required to construct a police station at Lappatchi. The building was, it is supposed, begun by the Superintendent of Police, Anantapur, last official year, under arrangement with the Superintending Engineer. The work will shortly be completed.

5. The cash-chest usually contains from Rs. 20 to 30, and is in the custody of the Head Clerk, who keeps the cash-book, which is audited every afternoon by the Accountant.

6. The cash-book and cash abstract book are in good order and have the requisite initials and signature, and more than ordinary attention of the Executive Engineer.

The outlay checked here and there appears correctly allocated with the exception that in the cash-book instead of allocating irrigation outlay to its final place in the general cash abstract, viz., "Transfers Irrigation," it should be there allocated to its place in the Irrigation cash abstract, or else much extra and quite unnecessary work will be involved. This was all very carefully explained at the time of inspection and will no doubt be well attended to, the cash-book outlay as regards Irrigation, being allocated from the Irrigation cash abstract book, and thence transferred to the general cash abstract book under "Transfers Irrigation."

7. There is a proper Register of rented buildings. The following items were noticed as outstanding :—

(a) Mr. Thorburn, Assistant Collector
The Executive Engineer has promised to move the Collector about this, which seems rather a troublesome item. There should be no delay in paying rent on the ground that repairs to the house are considered necessary by the tenant.

(b) Certain merchants
This is understood to be all in course of recovery through the Civil Department. Rs. 50

(c) Conductor Borthistle Rs. 24

(d) Sub-Conductor Choet Rs. 23

(c) and (d) are said to be under recovery through the Military Department.

8. Of the stock in the division there is an old balance of house fittings valued at Rs. 2,621-4-4 see October 1881 Report. These things (doors, windows, and the like) were originally bought for the Bukapatam Taluk Cutcherry, which work was abandoned. It was intended * to sell these materials by auction, but as to cart them to the nearest market would, it is found, cost as much as the fittings are worth perhaps, and as large buildings are now lately contemplated in the new district of Anantapur close by, it is proposed to keep the materials where they are for the present carefully stored, and the Superintending Engineer's orders to this effect are being elicited.

* Vide G.O., No. 2848 W. of 15th November 1881.

9. Materials at site were last verified in August 1882, they are said to be all in good order.

10. Service books are said to be maintained for all persons for whom such record is intended.

11. Of the articles enumerated in the register of tools and plant, as scientific instruments, &c., the following were noticed as perhaps oversufficient for such a division :—

31 Azimuth Compasses.
31 Levelling instruments.
23 Mathematical instrument boxes.
45 Parallel Rules.
73 Scales of sorts.
84 Measuring tapes.
24 Color boxes.

The Executive Engineer explained that steps are being taken to thoroughly overhaul and reduce the stock of such things to a bare sufficiency.

12. The Accountant is assisted in his work by a clerk who is not capable of any responsible accounts or compilation work, or of taking the Accountant's place in case of temporary absence, but who is of use in copying and irresponsible ink work generally. The Accountant is consequently not by any means under-worked; he shows much intelligence and zeal, and has everything well kept, for so junior a man, and is well spoken of by the Executive Engineer.

13. The office generally is in excellent order.

No. 85.

ORDER—dated 14th October 1882, No. 2681 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, for the information and guidance of the Executive Engineer, Bellary Division.

2. The Superintending Engineer will report the circumstances under which the claim for house-rent against Mr. Thorburn has been so long outstanding, and his attention is called to the Examiner's remarks on paragraphs 11 and 12 of the report.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.
PUBLIC WORKS.

Dated October, 14th.

Recd.

Encl.

G.O., 14th Oct. 1882, No. 2681 W.

OCTOBER.
Nos. 84-85.

Inspection Notes of the Bellary
Divisional Office.

The — of the Deputy Examiner of Public
Works Accounts communicated to the
Superintending Engineer, Third Circle, with
remarks.

24TH JANUARY 1883, No. 271 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 228.

READ—the following paper :—

Office Note from the Examiner of Public Works Accounts, Madras, dated 19th
January 1883, No. 865.

ABSTRACT.—Submitting letter from the Executive Engineer, Godavari Eastern Division, inquir-
ing whether any definition of the term "large" in paragraph 983 of the Public Works Code
is considered desirable.

No. 229.

ORDER—dated 24th January 1883, No. 271 W., Public Works.

There is no intention, and no necessity, to define the term "large" by a money
limit; the object of the paragraph is to let it be understood that the Executive Engi-
neers must, as a general rule, refer to their Superintending Engineers before charging
items of expenditure to contingencies of an estimate when the amount is at all important.
The rule as it stands gives the Superintending Engineer a right to interpose whenever
he thinks it necessary. He can check any abuse of the latitude taken by Executive
Engineers when he looks over their registers of works and work vouchers.

(True Extract.)

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

To Superintending Engineers.
To the Chief Engineer for Irrigation.
" Consulting Architect to Government.
" Examiner, Public Works Accounts, with one Enclosure.

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated January, 24th

Recd.

Encl.

G.O., 24th Jan. 1883, No. 271 W.

JANUARY.

Nos. 228-229.

"Large Works."

Regarding the meaning of the term—in
paragraph 983 of the Public Works Code.

18TH OCTOBER 1883, No. 2963 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, 9th October 1883, No. 116 W.:—

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

2. The office is in good order. The Executive Engineer's attention is necessary to the remarks and recommendations made, and the Superintending Engineer's attention should be directed to the unsatisfactory state in which the records are at present.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner of Public Works Accounts, of the office of the Executive Engineer, Bellary Division, on the 28th September 1883.

K. F. Nordmann, Esq., is the Executive Engineer, and the accountant, P. Bashiem Naidu.

2. The office was last inspected on 3rd February 1883 (*vide* G.O., No. 511 W. dated 15th February 1883).

3. The southern, or Anantapur, sub-division still remains in charge of Mr. H. Frankland, supervisor, who now draws against the Executive Engineer's credit in the treasury. The northern, or Bellary, sub-division is under the direct charge of the Executive Engineer, with Sub-Conductor J. Cormac, Sub-Engineer, in special charge of the cantonment. There are four regular imprest-holders under the Executive Engineer, with imprests aggregating Rs. 1,050, and in addition to these the Superintendent of Police, Anantapur, is treated as an imprest-holder for the unaccounted balance (Rs. 252-4-10) of the advance (Rs. 433) made to him for constructing a police-station at Lapatchy. This advance, when first made, should not have been treated as an imprest, inasmuch as it represented the full amount of the estimate for the work, and no recoupment could, therefore, be made for expenditure accounted for from time to time so as to keep the advance at a standing or fixed amount. It should have been debited to the miscellaneous advances account, expenditure accounted for being credited to that account, and debited to the service head concerned. As it is anticipated that the work will not be completed within the next few months, the balance of advance should now be debited to miscellaneous advances.

4. The cash-books and imprest accounts are in good order and up to date.

5. Work in the division is almost entirely done by contract, and there is no difficulty therefore in preparing work abstracts. The southern sub-divisional officer prepares his own work abstracts, those for the northern sub-division being compiled in the divisional office. In addition to work abstracts, *work vouchers* are submitted to the divisional office by the southern sub-division. This is unnecessary, and should be discontinued. There is no objection to their being prepared and filed in the *sub-divisional office*, if it is considered necessary that the sub-divisional officer should know exactly what has been expended on each sub-head of work up to date.

6. The register of works is up to date for all works. In the case of original works and special repairs, where the expenditure is carried on from year to year till the works are fully completed, the entries in the line "total" at end of each month should include the value of work done in previous years, so that the last entries in the register may always show the *total* value of work done up to date, and not merely that done during the *current year*.

7. There have been no stock transactions for some time past. The "house fittings," valued at Rs. 2,621-4-4, referred to in paragraph 11 of last report, are still on hand (*vide* G.O., No. 1407 W., dated 12th May 1883); but the Executive Engineer does not think that there will be an opportunity of disposing of them advantageously.

8. The register of buildings and lands is still in course of preparation.

9. The half-yearly return of tools and plant is up to date. The unserviceable and surplus articles referred to in paragraph 12 of last report have been disposed of.

10. The treasury pass-books differ from the Executive Engineer's cash-book as regards the amounts of letters of credit by Rs. 10,000. The discrepancy is due to a supplementary credit for that amount having been granted on the Bellary instead of the Anantapur treasury.

11. The contractors' ledger is up to date and has been signed by such contractors as have appeared at the divisional office. There is a balance of Rs. 100 shown as due to A. Lutchmana Mudaliar; but this the Executive Engineer states is not really due to the contractor. If there is no doubt in the matter, the balance should be struck off the ledger.

12. Of the outstandings in the miscellaneous advances account referred to in paragraph 13 of last report as requiring adjustment, the third and last still remain unadjusted in part. No difficulty is anticipated in the final adjustment of the balance. There is in addition a sum of Rs. 7 outstanding against Aseervatham Pillay, formerly a temporary overseer, which represents the unadjusted portion of an advance of salary. The amount is stated to be irrecoverable as the man has been dismissed, and must be written off to "establishment."

13. All other books and accounts are complete and up to date, and the points mentioned in last report, which have not been specially referred to here, have received attention. The rents due from Mr. Thorburn and Sub-Conductor Chooet (*vide* paragraph 18 of last report) have since been adjusted.

14. The office is in good order, with the exception of the record section. The records have never been properly arranged since the formation of the division two years ago, and there is great delay in replying to references in consequence.

1st October 1883.

ORDER—dated 18th October 1883, No. 2963 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, for the information and guidance of the Executive Engineer, Bellary division.

2. Steps should be taken for putting the records in a more satisfactory condition.
3. The report is satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

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6

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated October, 18th.

Recd.

Encl.

G.O., 18th Oct. 1883, No. 2963 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the
Bellary division office by the Assistant
Examiner, Public Works Accounts.

18TH JUNE 1884, No. 1521 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

2241/8
D—the following letter from Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Rámandrug, 30th May 1884, No. 428 :—

With reference to G. O., No. 1171 W., dated 9th May 1884, I have the honor to submit a statement showing the particulars of stock in the Bellary division as stood on the 31st March 1884, and to request sanction for the maximum limit of "reserve stock" in that division being, for the present, fixed at Rs. 14,000.

2. The stock as per items 4 and 5 will be utilised and endeavours will be made using the remaining stock as early as possible.

ORDER—dated 18th June 1884, No. 1521 W., Public Works.

It is not considered desirable to sanction a reserve stock limit for the Bellary division. The articles enumerated in the list submitted with the Superintending Engineer's letter will be kept as ordinary stock until they can be disposed of.

(True Extract.)

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

The Superintending Engineer, III Circle.
Examiner, Public Works Accounts.

E. Fernandez.
Copies

8

GENERAL
ACCOUNT.

Govt. of (1884) Madras,
PUBLIC WORKS.

Dated June, 18th.

Recd.

Encl.

G.O., 18th June 1884, No. 1521 W.

JUNE

Stock

Declining, with remarks, to sanction a
reserve limit for the — in the Bellary divi-
sion.

Read the following paper -

No. 59 W.

h1

2241

9

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,

Public Works Department,
Madras, 29th August

1884.

SIR,

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

Para 2. The Executive Engineer's attention should be
given to this.

Para 3. The Superintending Engineer will consider these
matters with reference to para 2181 (Standing Order No. 155
of 1884) of the Code, G.O. No. 271 W. of 24th. January 1883
and Code para 2306.

Para 4. The Accounts for July were received on 21st.
August, and if the Work Abstracts had been posted periodically
on receipt of the initial Accounts, the chances are the
Accounts would have been received much earlier.

Para 6. There is no excuse whatever for these delays, if
there be proper system and methodical arrangements in the
Office.

Para 9. Proposals should be submitted to the Superintend-
ing Engineer.

Para 10. The whole of this matter requires the Super-
intending Engineer's interference. As regards the Military

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Quarters, the procedure is clearly set down in Code paras 1447 to 1454 (including Standing Order No. 210 of 1883) and if these rules are observed there should be neither trouble nor unpunctuality. In regard to the old Barracks at Ramandroog, and their occupation rent free or otherwise, orders of Government are perhaps necessary. The attention of the Superintending Engineer is invited to Code para 1230 in reference to the rent payable by the overseer.

Paras 7, 11 & 12. The remarks show the grounds of complaint which this Office has against the work sent from this Division. The records and Books examined at this inspection are in fair order, there is little or nothing to find fault with, but where the detailed audit of the Accounts is concerned there are evidences of carelessness to instructions, vague explanations on points referred, and an apparent want of energy and spring about the Office from which it wants rousing. The Executive Engineer has to remember that the advancement of the Accountant depends on the work he sends to the Audit Office, rather than on what is seen at inspections, and that inattention to instructions sent out in Audit Notes etc. react on the Divisional Office and on its administration.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Curdson

Examiner P.W. Accounts.

Endorse *2241/10*
NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY EXAMINER P.W. ACCOUNTS, MADRAS OF THE OFFICE OF THE EXECUTIVE ENGINEER BELLARY DIVISION, ON THE 14TH AND 15TH AUGUST 1884.

1. MAJOR S. C. CLARKE R.E. THE EXECUTIVE ENGINEER, AND P. BASHEM NAIDU, THE ACCOUNTANT WERE PRESENT. THE OFFICE WAS LAST INSPECTED ON THE 28TH SEPTEMBER 1883, VIDE G.O. NO. 2963 W. OF 18TH OCTOBER 1883.

2. THE IMPREST ACCOUNTS ARE IN ORDER, AND SO ARE THE CASH BOOKS. THE ACCURACY OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT BALANCE ON 31ST JULY 1884 WAS PROVED. A MORE COMPLETE PREPARATION OF THE CASH BALANCE STATEMENT IS PROMISED. INSUFFICIENT CARE IN THIS DOCUMENT LED TO ERROR IN THE APRIL'S STATEMENT, WHICH DOES NOT SEEM TO HAVE BEEN PROPERLY EXPLAINED AT THE TIME - THE CASH BALANCE AT THE END OF ANY MONTH SHOULD BE QUOTED FROM THE ACTUAL CASH BALANCE SHOWN IN THE CASH BOOK, AND NOT FROM ANY OTHER STATEMENT. THE DATE ON WHICH SUB-DIVISIONAL ACCOUNTS AND CASH BALANCES WERE LAST EXAMINED, WILL IN FUTURE BE STATED IN ITS PROPER PLACE, AS ASKED FOR IN FOUR AUDIT NOTES THIS YEAR.

3. THE WORK ABSTRACTS WHICH ARE PREPARED FROM TEN-DAY REPORTS, SHOULD BE POSTED AS FREQUENTLY AS, AND IMMEDIATELY AFTER, SUCH REPORTS COME UP. TO LEAVE SUCH WORK ABSTRACTS TILL AFTER THE MONTH IS FINISHED, IS TO VERY MUCH IMPAIR THEIR PRACTICAL USEFULNESS TO THE EXECUTIVE ENGINEER.

CONTRACTORS *10*

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Why is this in hand a matter to be done by the 1st of the month.

CONTRACTORS WORK SHOULD BE MEASURED UP AND PAID FOR AS OFTEN AS POSSIBLE WHEN THERE ARE MATERIALS THE PROPERTY OF GOVERNMENT PART IV OF THE WORK ABSTRACT IS INVARIABLY NECESSARY, AND THE PRESENT ROUGH ACCOUNT OF SUCH MATERIALS SHOULD GIVE PLACE TO THE FINAL STATEMENT-A SUPPLY OF FORMS BEING OBTAINED. REGARDING THE ROYAL ARTILLERY STABLES AT BELLARY THERE SEEM TO BE CHARGES OTHER THAN CONTEMPLATED IN THE ESTIMATE WHICH ALTHOUGH NOT LIKELY TO CAUSE AN EXCESS OF THE TOTAL SANCTIONED AMOUNT, MUST AFFECT SUB HEADS OF THE ESTIMATE PROBABLY MORE THAN RS. 700. SUCH UNEXPECTED CHARGES ARE AT PRESENT BEING DEVISED TO CON- VINCENCIES AND ARE IN NEED OF THE SUPERINTENDING ENGINEER'S SANCTION UNDER CODE PARA 311: THEY WILL BE EXPLAINED TOO, IN THE DEVIATION STATEMENT REQUIRED BY CODE PARA 2305.

4. THE REGISTER OF WORKS HAS NOT BEEN POSTED FOR JULY, NO WORK ABSTRACT BEING READY: NONE OF THE ACCOUNTS FOR JULY HAVE YET BEEN PUT IN HAND.

5. THE SCHEDULE OF EXPENDITURE HAS BEEN GENERALLY SENT FORWARD WITH ERRORS AND OMISSIONS. THERE IS NEED OF ADVICE FROM THE SUPERINTENDING ENGINEER WHENEVER THE NOMENCLATURE ETC. OF ANY ESTIMATE IS ALTERED THERE, IN COMMUNICATION WITH THE EXAMINER, AND THIS SHOULD BE ARRANGED FOR. REFUNDS OF EXPENDITURE SHOULD BE SHOWN IN THE ABOVE SCHEDULE AS ALSO IN WORK VOUCHERS. IT IS DESIRABLE TO STATE IN RED INK WHENEVER A WORK IS COMPLETED, ALSO WHEN- EVER A WORK'S PROGRESS IS SUSPENDED.

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6. ADVICES FROM EXAMINER'S OFFICE OF DEBITS FROM THE CIVIL DEPARTMENT, IN SEPTEMBER 1883, WERE NOT RESPONDED TO BOTH IN THE EXECUTIVE ENGINEER'S ACCOUNTS TILL MARCH 1884.

ADVICES FROM THIS DIVISION TO OTHERS, OF TRANSFER DEBIT, HAVE BEEN SOMETIMES SO LONG DELAYED AS TO CAUSE THE ACCEPTANCES TO APPEAR IN SUBSEQUENT MONTHS ACCOUNTS, WHICH IS OBJECTIONABLE. CODE PARA 2262 IS IMPORTANT; BOTH THE DIVISIONS SHOULD SHOW THE TRANSACTIONS IN THE SAME MONTHS ACCOUNTS.

7. IT HAS BEEN THE RULE AND NOT THE EXCEPTION TO RECEIVE FROM THIS OFFICE INCORRECT CONTRACT CERTIFICATES, WHICH HAVE HAD TO BE RETURNED FOR CORRECTION OR COMPLETION. ACCOUNTS HAVE USUALLY BEEN RENDERED IN AN UNSATISFACTORY STATE AND WITH VOUCHERS MISSING AND THE AUDIT NOTES FOR MANY MONTHS PAST HAVE CONTAINED INSTRUCTIONS WHICH DO NOT SEEM TO HAVE HAD PROPER ATTENTION, AND WHICH HAVE HAD TO BE AGAIN AND AGAIN REPEATED MONTH AFTER MONTH.

8. THE STOCK IN THIS DIVISION CONSISTS OF THE DOORS AND WINDOWS REFERRED TO IN PARA 8 OF THE REPORT PRINTED WITH G.O. 2687 W.O. 14TH. OCTOBER 1882, MENTIONED ALSO IN THE TWO SUBSEQUENT REPORTS, VALUE RS. 17,671, AND ALSO OF CERTAIN TEAK TIMBER VALUE RS. 9,541. THE FORMER ARE ABOUT TO BE UTILISED UPON THE BUKAPATAI TALUKA KUTCHERY, THAT WORK HAVING BEEN RESUMED. THE LATTER IS TO BE UTILISED ACCORD- ING TO G.O. NO. 1521 W.O. 16TH. JUNE 1884, WHEN THE OPPORTUNITY

ARISES.

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ARISE. THE STOCK ACCOUNTS ARE IN ORDER, BUT THE CERTIFI-
CATE REQUIRED BY PARA 2267 OF THE CODE SHOULD HAVE BEEN
SUBMITTED IN THE CASE OF THE TEAK TIMBER REMOVED FROM
WORKS TO STOCK.

9. TOOLS AND PLANT INCLUDE 9325 PICK-AXES, 16,357 HAND
HAMMERS, AND 5950 JAMBOOTIES- ^{these} ARE ON THE DIVISIONAL
LIST, AND FOR THE EXECUTIVE ENGINEERS PURPOSES, ARE BE SAID
QUITE SURPLUS. MAJOR CLARKE WOULD PREFER TO TRANSFER
THEM TO THE FAMINE TOOLS LIST.

10. THE RECOVERY OF RENTS IN THIS DIVISION HAS BEEN
UNSATISFACTORY. A HOUSE OCCUPIED SINCE OCTOBER 1883 BY
THE COLLECTOR OF ANANTAPUR HAS LATELY BEEN SUB DIVIDED,
A PORTION BEING TREATED AS THAT OFFICERS PRIVATE RESIDENCE
AND THE REMAINDER AS HIS OFFICE. THIS DEPARTMENT IS
RESPONSIBLE FOR THE HOUSE AND SHOULD APPARENTLY COLLECT
THE ENTIRE RENT, BUT CLAIM HAS ONLY BEEN MADE FOR THE
RESIDENCE PORTION OF IT, NAMELY RS. 37-8-0 OUT OF RS. 50-0-0
PER MONTH. IF THE CIVIL DEPARTMENT COLLECT ANY OF THE
RENT IT MIGHT BE AS WELL FOR THE WHOLE OF IT TO BE SO
COLLECTED, AND CREDITED TO THIS DEPARTMENT IN THE EXCHANGE
ACCOUNTS. THE 'TIMELY WARNING' REFERRED TO IN THE LAST
LINE BUT ONE OF CODE PARA 1447 IS IT SEEMS NEVER GIVEN
BY THE BARRACK DEPARTMENT TO THE EXECUTIVE ENGINEER REGARD-
ING ANY IMPENDING CHANGE IN THE TENANCY, AND WHERE BILLS
FOR RENT ARE OFTEN CUT DOWN BY THE PAY MASTER ON THE

GROUND

GROUND THAT THE QUARTERS WERE NOT OCCUPIED FOR THE
ENTIRE TIME. THE BARRACK MASTER'S RETURN ALLUDED TO IN
THE ABOVE CODE PARA IS GENERALLY RECEIVED TOO LATE
TO BE USED FOR THE STATEMENTS OF BILLS AFORESAID. ON THE
OTHER HAND A CORRESPONDENCE WITH THE MILITARY AUTHORITIES
ABOUT THE QUARTERS SUPPLIED FOR TWO CONDUCTORS (CON-
SIDERED INSUFFICIENT FOR THEM) HAS MADE THE EXECUTIVE
ENGINEER'S LISTS DUE TO PAYMASTERS ONCE OR TWICE VERY LATE.
THERE ARE SOME OLD BARRACKS AT RAMANDROOG NOT
COMMONLY OCCUPIED, AND LIEUT. TARRANT WITH FOUR OTHERS WERE
ALLOWED FAMILY QUARTERS THERE LATELY FOR A WEEK OR TWO,
FOR CHANGE OF AIR, AT A NOMINAL RENT. SIMILAR OCCUPATION
HAD FORMERLY BEEN PERMITTED RENT FREE AND THIS CON-
CESSION WAS MADE WITH A VIEW TO GET PEOPLE TO BEGIN TO
USE THE BUILDINGS WHICH THEY WOULD NOT OTHERWISE HAVE
DONE. THIS IS UNDERSTOOD TO HAVE BEEN REFERRED FOR
ORDERS. MR. J. ELLIOT, OVERSEER S.D. GRADE, WHOSE FIXED
RENT ACCORDING TO RULE IS RS. 6/PER MONTH WHATEVER THE
VALUE OF THE QUARTERS, OCCUPIED FOR SOME WEEKS, ONLY A
CORNER OF THE OUT-OFFICE OF HIS QUARTERS, INSTEAD OF THE
BUILDING ITSELF. THE FULL AMOUNT OF RENT WAS NOT DURING
THAT TIME RECOVERED FROM MR. ELLIOT, THOUGH HE IS NOW
AGAIN - SINCE HE RESUMED THE OCCUPANCY OF THE ENTIRE
HOUSE - PAYING THE ENTIRE RENT. THIS HAS ALSO BEEN
REFERRED AND REQUIRES AS DOES THE FORMER CASE THE ORDERS
OF GOVERNMENT. THE PARTICULARS AND CIRCUMSTANCES OF ANY
NON-RECOVERY OF RENT SHOULD BE FULLY EXPLAINED IN THE
COLUMN OF REMARKS IN THE SCHEDULE OF BUILDINGS RENTABLE
AND RENTED. BUILDINGS OCCUPIED RENT FREE SHOULD BE

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INvariably NOTED AS SUCH.

RESPECTING MISCELLANEOUS ADVANCES, THERE HAS BEEN REPEATED DIFFICULTY IN GETTING REMARKS IN THE AUDIT NOTE PROPERLY RESPONDED TO BY FAIR AND FULL EXPLANATIONS.

12. IT IS RIGHT TO SAY THAT IN THE BELLARY OFFICE

THERE HAS BEEN SOME SICKNESS, AND THE ACCOUNTANT HIMSELF

HAS BEEN POORLY FOR 2 MONTHS. THE EXECUTIVE ENGINEER

SAYS THAT AS SOON AS HE GETS ANOTHER CLERK FOR THE

OFFICE HE WILL PLACE THE PRESENT ASSISTANT ACCOUNTANT

FREE TO WORK SOLELY ON ACCOUNTS, WHEREAS HE AT PRESENT

DOES LETTER COPYING ALSO.

13. UNTIL THE ENTIRE TIME OF THIS ASSISTANT

ACCOUNTANT IS PLACED AT THE ACCOUNTANT'S DISPOSAL THERE

MUST BE MUCH DIFFICULTY.

H. Rainier

MADRAS. DY. EXAMINER P.W. ACCOUNTS.
25th AUGUST 1884.

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THE SECRETARY OF THE ARMY

WASHINGTON

FOR THE SECRETARY OF THE ARMY

WASHINGTON

Dear Sir:
I have the honor to acknowledge the receipt of your letter of the 22nd inst. regarding the matter of the 1st Cavalry Division, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration. I am, Sir, very respectfully,
Your obedient servant,
The Secretary of the Army

Very truly yours,

John A. B. Jones

Major General

Enclosed

Report of the 1st Cavalry Division, 1953
of the 1st Cavalry Division, 1953
of the 1st Cavalry Division, 1953

C.O. No 26812. 14. 10. 82.
 " " 29637. 18. 10. 83
 " " 27145. 24. 1. 83
 " " 15217. 18. 6. 84.

(2)

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Communicated to
 the S.E. III Circle, who
 will direct the attention
 of the Ex. Ingr. Bellary
 division to the various
 matters requiring recti-
 fication in the accounts
 work of the division

No. 59 W.

2. The Suptg. Ingr.
 will report on the
 subject of Para 10
 of the inspection notes.

Dated 29th August 1884.

Recd.

Cl.
 6.9.84

10-9-84

Encl. 1.

Notes of inspection by Mr H.
 Rainier Dy. Examiner of the office
 of the Bellary Division, forwards
 with remark-----

S. E. III Circle
 10.8.9.84.

2241/15

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Govt. of (1884) Madras.

PUBLIC WORKS.

(5)

Dated

13/9/84

4-30pm

Recd

Encl

G.O. 12 Sept 1884, No 2241

Inspection

Orders in the notes
of an — of the
Billing Division
Submitted by the
Ex-P.W. U.

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