

- (1) பக்கங்களின் எண்ணிக்கை 18
(2) புதுக்கித் திருப்பிய நாள் 2/88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/88

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2243 W</u>	அச்சகம் பலவகை
நாள் :	<u>12.9.1884</u>	<u>108</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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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, 5th August 1884, No. 41 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 Kistna Western division.

2. The sub-divisional accounts in regard to materials still require attention. In paragraph 10 of last report this was also brought to notice.

3. The Superintending Engineer's orders should be obtained regarding the disposal of the large amount due to the deceased contractor. The sum might perhaps be paid into court to be dealt with in a formally legal manner.

4. The office continues in good order. The late accountant, V. Subbaroyadu, and his assistant deserve credit for this; and it is hoped that the present accountant will keep up the efficiency which the office work has attained.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Western division, on the 28th and 29th July 1884.

Mr. G. D. Wybrow, having returned from furlough and this day (28th July) resumed charge of the above division, was present, as was also the accountant, Mallikarjuniah.

2. The office was last inspected on the 18th July 1883 (*vide* papers printed with G.O., No. 2159 W., of 7th August 1883).

3. In the absence of the treasury pass-book the correctness of the Executive Engineer's drawing account balance could not be proved. The book appears to be kept as a rule at the treasury instead of in the Executive Engineer's office, which will now be reversed, so as to afford the means of occasional check by Executive Engineer, as well as at any inspection by the Superintending Engineer or an Accounts officer, of the state of the drawing account.

4. The cash-book is well kept, and the cash accounts generally appear to be thoroughly under the divisional officer's personal attention and in order.

5. The points noticed in the last report have all received attention.

6. The initial accounts of works are said to now come in regularly but are evidently sometimes wanting in accuracy. In the ten-day reports, materials received as well as materials put into the works have far too frequently to be altered at head-quarters, the latter so as to accord with the last balance. Such corrections made in the Executive Engineer's office are sometimes apt to be themselves erroneous, and may well cause confusion to the sub-divisional writers, and to avoid these corrections it is necessary to make a point of having the initial accounts rendered with accuracy.

7. Work abstracts as prepared in the divisional office have hardly anything to be desired. This and the general efficiency of the office is undoubtedly much of it owing to the industry and excellent work of B. Venkatappiah, the assistant accountant. It is clear that he has mastered

the accounts work of the office so far as to be a very promising accountant, whenever the opportunity shall arise. The register of works and all manufacture accounts are thoroughly in order; there is a well-kept stock sub-ledger account of each species of building materials.

8. Stock, tools and plant and materials at site of works were all stated to be of good value.

9. In the deposits account there is a sum of Rs. 8,397-9-9 due to a contractor, M. Kristnasawmy, deceased. Injunctions from different District Judges are coming to the Executive Engineer ordering payment of sums from the above estate; these sums regarding which injunctions have been already received aggregate about Rs. 9,000. The District Judge of Trichinopoly, where the deceased appears to have resided, has repudiated testamentary jurisdiction over the entire estate and is himself one of the injunctors. It would seem necessary in such a case to ascertain which District Judge has jurisdiction and to pay the entire amount to him, as administrator-in-chief of the deceased's estate.

10. Revenue derived from lands, grass, trees, &c., is properly registered, and tolls are adequately accounted for.

11. Service books are said to be maintained for all ungazetted permanent servants of Government in the division.

12. The accountant has only been in the division twenty days; but the assistant accountant is, as has already been stated, a very competent man, and, in March 1884, qualified by passing the examination test for fourth-grade accountant.

13. The office is in very good order.

ORDER—dated 12th September 1884, No. 2243 W., Public Works.

Communicated to the Superintending Engineer, II Circle.

2. The report is satisfactory.

(True Extract.)

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

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

Exd E. Fernandez.
Spare Copies

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GENERAL
ACCOUNT.

Gobt. of 1884 Madras.
PUBLIC WORKS.

Dated September, 12th.

Recd.

Encl.

G.O., 12th Sept. 1884, No. 2243 W.

SEPTEMBER.

Inspection

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

7TH AUGUST 1883, No. 2159 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, 30th July 1883, No. 79 W.:—

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

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

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

Paragraph 9.—The Executive Engineer's attention should be drawn to this pro-
posal.

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

2. The report is satisfactory.

ENCLOSURE.

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

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

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

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

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

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

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

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

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

	RS.	A.	P.
Brick at Dugiralla	78	8	8
Lime at Vadhasweram	369	15	0
Total ...	448	7	8

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

The manufacture of bricks has been closed in current month.

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

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

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

12. With reference to the last report :—

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

Paragraph 9.—The items have since been adjusted.

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

28th July 1883.

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

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

2. The report is satisfactory.

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

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GENERAL.
ACCOUNT.

Gobt. of (1883) Madras.
PUBLIC WORKS.

Dated August, 7th.

Recd.

Encl.

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

AUGUST.

Inspection Notes

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

No. 41 W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department,
Madras, 5th August 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 Kistna Western Division.

2. The Sub Divisional Accounts in regard to Materials
still require attention. In para 10 of last report this was
also brought to notice.

3. The Superintending Engineer's orders should be
obtained regarding the disposal of the large amount due
to the deceased Contractor. The sum might perhaps be paid
into Court to be dealt with in a formally legal manner.

4. The Office continues in good order. The late
Accountant, V. Subbaroyadu and his Assistant deserve credit
for this, and it is hoped that the present Accountant will
keep up the efficiency which the Office work has attained.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Enayy

Examiner P.W. Accounts.

Enclosure

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NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY
EXAMINER P. W. ACCOUNTS MADRAS, OF THE OFFICE OF THE
EXECUTIVE ENGINEER KISTNA WESTERN DIVISION, ON THE 28TH.
AND 29TH. JULY 1884.

1. MR. G. D. WYBROW HAVING RETURNED FROM PUELOUGH AND
THIS DAY (28TH. JULY) RESUMED CHARGE OF THE ABOVE DIVISION,
WAS PRESENT, AS WAS ALSO THE ACCOUNTANT MALLIKARJUNIAH.
2. THE OFFICE WAS LAST INSPECTED ON THE 18TH. JULY
1883, VIDE PAPERS PRINTED WITH G.O. NO. 2159 W. OF 7TH. AUGUST
1883.
3. IN THE ABSENCE OF THE TREASURY PASS BOOK THE
CORRECTNESS OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT
BALANCE COULD NOT BE PROVED. THE BOOK APPEARS TO BE
KEPT AS A RULE AT THE TREASURY INSTEAD OF IN THE EXECUTIVE
ENGINEER'S OFFICE, WHICH WILL NOW BE REVERSED, SO AS TO
AFFORD THE MEANS OF OCCASIONAL CHECK BY EXECUTIVE ENGINEER,
AS WELL AS AT ANY INSPECTION BY THE SUPERINTENDING ENGINEER
OR AN ACCOUNTS OFFICER, OF THE STATE OF THE DRAWING ACCOUNT.
4. THE CASH BOOK IS WELL KEPT, AND THE CASH ACCOUNTS
GENERALLY APPEAR TO BE THOROUGHLY UNDER THE DIVISIONAL
OFFICER'S PERSONAL ATTENTION AND IN ORDER.
5. THE POINTS NOTICED IN THE LAST REPORT HAVE ALL
RECEIVED ATTENTION.
6. THE INITIAL ACCOUNTS OF WORKS ARE SAID TO NOW COME

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IN REGULARLY BUT ARE EVIDENTLY SOMETIMES WANTING IN ACCURACY. IN THE TEN-DAY REPORTS, MATERIALS RECEIVED AS WELL AS MATERIALS PUT INTO THE WORKS HAVE FAR TOO FREQUENTLY TO BE ALTERED AT HEAD QUARTERS, THE LATTER SO AS TO ACCORD WITH THE LAST BALANCE. SUCH CORRECTIONS MADE IN THE EXECUTIVE ENGINEER'S OFFICE ARE SOMETIMES APT TO BE THEMSELVES ERRONEOUS, AND MAY WELL CAUSE CONFUSION TO THE SUB-DIVISIONAL WRITERS, AND TO AVOID THESE CORRECTIONS IT IS NECESSARY TO MAKE A POINT OF HAVING THE INITIAL ACCOUNTS RENDERED WITH ACCURACY.

7. WORK ABSTRACTS AS PREPARED IN THE DIVISIONAL OFFICE HAVE HARDLY ANYTHING TO BE DESIRED. THIS AND THE GENERAL EFFICIENCY OF THE OFFICE IS UNDOUBTEDLY MUCH OF IT OWING TO THE INDUSTRY AND EXCELLENT WORK OF S. VENKATAPPIAN THE ASSISTANT ACCOUNTANT. IT IS CLEAR THAT HE HAS MASTERED THE ACCOUNTS WORK OF THE OFFICE SO FAR AS TO BE A VERY PROMISING ACCOUNTANT, WHENEVER THE OPPORTUNITY SHALL ARISE. THE REGISTER OF WORKS AND ALL MANUFACTURE ACCOUNTS ARE THOROUGHLY IN ORDER; THERE IS A WELL KEPT STOCK SUB-LEDGER ACCOUNT OF EACH SPECIES OF BUILDING MATERIALS.

8. STOCK, TOOLS & PLANT AND MATERIALS AT SITE OF WORKS WERE ALL STATED TO BE OF GOOD VALUE.

9. IN THE DEPOSITS ACCOUNT THERE IS A SUM OF RS. 8,397-9-9 DUE TO A CONTRACTOR M. KRISHNASAWMY, DECEASED.

INJUNCTIONS FROM DIFFERENT DISTRICT JUDGES, ARE COMING TO THE EXECUTIVE ENGINEER ORDERING PAYMENT OF SUMS FROM

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THE ABOVE ESTATE; THESE SUMS REGARDING WHICH INJUNCTIONS HAVE BEEN ALREADY RECEIVED AGGREGATE ABOUT RS. 9,000. THE DISTRICT JUDGE OF TRICHINOPOLY WHERE THE DECEASED APPEARS TO HAVE RESIDED HAS REPUDIATED TESTAMENTARY JURISDICTION OVER THE ENTIRE ESTATE AND IS HIMSELF ONE OF THE INJECTORS. IT WOULD SEEM NECESSARY IN SUCH A CASE TO ASCERTAIN WHICH DISTRICT JUDGE HAS JURISDICTION AND TO PAY THE ENTIRE AMOUNT TO HIM, AS ADMINISTRATOR IN CHIEF OF THE DECEASED'S ESTATE.

10. REVENUE DERIVED FROM LANDS, GRASS, TREES, ETC. IS PROPERLY REGISTERED, AND TOLLS ARE ADEQUATELY ACCOUNTED FOR.

11. SERVICE BOOKS ARE SAID TO BE MAINTAINED FOR ALL UNGAZETTED PERMANENT SERVANTS OF GOVERNMENT IN THE DIVISION.

12. THE ACCOUNTANT HAS ONLY BEEN IN THE DIVISION 20 DAYS, BUT THE ASSISTANT ACCOUNTANT IS AS HAS ALREADY BEEN STATED, A VERY COMPETENT MAN, AND IN MARCH 1884, QUALIFIED BY PASSING THE EXAMINATION TEST FOR 4TH. GRADE ACCOUNTANT.

13. THE OFFICE IS IN VERY GOOD ORDER.

(SIGNED) H. RAINER.

DEPUTY EXAMINER P.W. ACCOUNTS.

(TRUE COPY)

J. C. Gonsou

HON'Y. ASST. EXAMINER P.W. ACCTS.

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G.O. No 2159 W.Y. 8.83.

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From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department

Comd^g the S. Engr
The Circle
Circle.

2. The report is
satisfactory.

CW.

4.9.84

No. 41 W.

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8.9.84

Dated 5th August 1884.

Recd.

Received
Secretary

Encls. 1.

Notes of inspection of the
Office of the Kistna Western Divi-
sion by Mr. Kainier Dy. Examiner.
Forwards with remarks-----

With order

S. E. II Circle
S. E. II Circle

6.6.9.84 M.S. 18/9

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