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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

J. W. D. DEPARTMENT

G.O. No.	613. W.	Press.
B.P. No.		Mis.
Dated	6. 3. 1884.	197.

Not to be folded or roughly handled

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6TH MARCH 1884, No. 613 W., PUBLIC WORKS.

613
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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, 1st March 1884, No. 188 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 Godáviri Eastern division.

Paragraph 7.—This matter was the subject of a reference to this office, and was replied to in my office note, No. 638, dated 21st September 1883. Subsequent action was not communicated.

Paragraph 8.—The procedure in regard to the manufacture (quarrying operations) has been explained in paragraph 8 of the report printed with G.O., No. 2406 W., dated 16th September 1882, and the papers published with G.O., No. 683 I., dated 23rd August 1883, further explain what is being done. I think the stone might be issued from manufacture to "stock" at a rate which would at once equal that at which it would be eventually issued to works; but as the Superintending Engineer approves of the present arrangement, which, though in my opinion troublesome, is workable, it seems unnecessary to insist upon a different arrangement. Of course, it is very necessary that special attention should be given to the relief to the manufacture account by credit of fair and adequate sums for "land and kilns" and corresponding increase to the rates at which the stone is issued from "stock."

Paragraphs 11 and 13.—The question of the clearance from the miscellaneous advance account of the working charges for floating plant, more especially in respect of the expenses of the steamers, was referred to the Chief Engineer for Irrigation in my office note, No. 1022, dated 21st December 1883, and is still under consideration.

Paragraph 12.—If any difficulty is anticipated in the settlement of this account, the matter should be represented to the Superintending Engineer.

2. The accounts work in this division is very heavy and requires much from the accountant. The office is in very fair order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts of the office of the Executive Engineer, Godáviri Eastern Division, on the 18th February 1884.

Captain C. C. Rawson, R.E., the Executive Engineer, and A. Rungarow, the accountant, were present.

2. The last accounts inspection of this office was on the 16th March 1883, *vide* report printed with G.O., No. 1070 W., of 10th April 1883.

3. Mr. J. Somers-Eve, Assistant Engineer, is now in sub-divisional charge of the eastern delta; Mr. W. A. Mathews, Assistant Engineer, is in charge of the head works, and the Rajahmundry

and Dumagudem sub-divisions remain as at last inspection. The sub-divisional offices have all been inspected by the Executive Engineer within the last six months; their accounts come up with fair regularity and accuracy, nearly all the clerical staff having at one time or another undergone training in the divisional office. The balance of the Executive Engineer's drawing account was proved correct on the 31st January 1884. The cheque books were found in order.

4. There is one imprest of Rs. 1,000 with Mr. J. D. Legge, Sub-Engineer, one of Rs. 500 with a supervisor, and two, each of Rs. 400, with overseers. The accounts of these imprests are properly audited and disposed of.

5. The cash-book is well kept, so is the cash abstract, which is regularly posted.

6. Work abstracts are prepared as far as possible by sub-divisional people, and no difficulty is experienced. The register of works is up to date and complete. On the 31st December 1883 materials at site of works aggregated in value Rs. 25,930, and were distributed over 86 different works. It was understood that these materials are all well looked after, and of good value.

7. A church at Cocanada is being constructed by the Local Fund Engineer there, on behalf of this department. Under G.O., No. 2510 W., of 7th September 1883, there was to be a contribution from the church committee of Rs. 6,000 before commencement of work; but, although this contribution is believed to be ready at hand, it has not actually been received over from the committee, and work has been going on since November 1883. The Executive Engineer is about to call for the contribution to be paid into treasury.

8. The stock in this division sanctioned is Rs. 25,000, against which there existed on 31st January 1884 stuff valued at Rs. 28,324, by far the greater part of which (Rs. 24,709) was building materials, principally stone.

There was also, on the above date, at debit of *manufactures* Rs. 6,292, and of *land, kilns*, Rs. 11,130; but these figures are incorrect, for the rates at which the stone has been and is being debited to stock (*building materials*) have not been such as to cover all cost of manufacture including a fair credit to "land, kilns." There has been no systematic regular reduction of the *land, kilns* account, and the full credit to *manufactures* has not been given till the issue of the stuff to works, when, the latter being a great deal over-debited, the difference has been credited to *manufactures*. So long, therefore, as there were infrequent issues to works, of this stone, *manufactures* remained under-credited, and stock under-debited. But with frequent and heavy issues, such as have prevailed of late, *manufacture* has been unduly credited and indeed is in course of being reduced to a credit balance.

All this is unsatisfactory, and should be altered. *Stock*, instead of as at present being charged with sometimes only one-third the price at which the stone is to be issued to works, should bear the full price at which such issue is contemplated, which full price should be arranged at such a figure as to afford at once a proper credit to *manufactures*, and a ditto to *land, kilns*. Such credit to the above heads by debit to stock should be made month by month, after the output of the quarries has been duly computed. It is to the irregular mode of credit to *manufactures* here noticed, that we may ascribe the disorder which led to the special adjustments in G.O., No. 683 L., of 23rd August 1883, and unless a regular and proper method is applied, more disorder of the same sort will sooner or later occur.

9. Regarding the above-quoted Government order, the adjustments therein ordered are not exactly carried out, but this will be taken up and settled on return of the audit note for November to the Central Accounts office.

10. Stock was said to be in good order and under regular verification.

11. The balance at debit of *miscellaneous advances* at the end of January was Rs. 6,534, of which Rs. 4,863 represents the balance of the "boat office" account, which is debited with all maintenance and working expenses of moveable plant, and credited with income derived therefrom. If, however, the latter included the service rendered by the boats to officers travelling on duty, estimated at Rs. 3,586, there would be a balance of only Rs. 1,277.

12. There is an item outstanding since March 1883, as due from the Private Secretary to His Excellency the Governor, for a boat which conveyed some luggage for His Excellency to Ellore, during his tour in this district. The amount, Rs. 70, has been duly billed for, and will no doubt be shortly settled. Meanwhile, this item has to go on re-appearing monthly in the accounts.

13. It was pointed out that the balance of the boat office account, as also that of the Superintendent Engineer's printing press account, instead of being carried on from year to year, should be closed at the end of each year. In the case of "boat office" any debit balance would be charged to *tools and plant*, and any credit balance would be credited as revenue. In the case of the printing office account, the balance would be debited or credited to revenue; as a rule there should not be a debit balance under printing, however.

14. The necessary tools and plant accounts are properly kept and the articles regularly counted and overhauled.

15. The Executive Engineer expressed satisfaction with the accountant, who is evidently making satisfactory progress towards getting the office free from arrears, and the accounts may now be expected to reach the head office of account complete and with fair punctuality. The accountant is aptly and adequately assisted.

ORDER—dated 6th March 1884, No. 613 W., Public Works.

Communicated to the Superintending Engineer, I Circle, who will direct the attention of the Executive Engineer, Godavari Eastern division, to the remarks and suggestions of the inspecting officer and of the Examiner, Public Works Accounts.

2. Adverting to paragraph 7 of the inspection notes, it is observed that, on the 22nd September 1883, the Superintending Engineer was instructed by telegraph that the amount of private contributions raised for the new church at Cocanada should be paid into the treasury, in accordance with paragraph 1257 of the Public Works Code. Explanation should be afforded as to why the order was not attended to.

3. The matters referred to in paragraphs 8 and 12 should receive the Superintending Engineer's consideration.

(True Extract.)

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

To the Superintending Engineer, I Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. E. Fernandez,
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated March, 6th.

Recd.

Encl.

G.O., 6th March 1884, No. 613 W.

MARCH.

Inspection

Passing orders on the notes of — of the
office of the Godavari Eastern division, by
the Deputy Examiner of Public Works
Accounts.

No. 188 W.

FROM

THE EXAMINER PUBLIC WORKS ACCOUNTS.

MADRAS.

TO.

THE SECRETARY TO GOVERNMENT

PUBLIC WORKS DEPARTMENT.

MADRAS

1884.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT NOTES BY MR KARNER DEPUTY EXAMINER,
OF HIS INSPECTION OF THE OFFICE OF THE GODAVARI EASTERN
DIVISION.

PARA 7. THIS MATTER WAS THE SUBJECT OF A REFERENCE TO
THIS OFFICE, AND WAS REPLIED TO IN MY OFFICE NOTE NO 38
DATED 21ST SEPTEMBER 1883. SUBSEQUENT ACTION WAS NOT
COMMUNICATED.

PARA 8. THE PROCEDURE IN REGARD TO THE MANUFACTURE -
(QUARRYING OPERATIONS) HAS BEEN EXPLAINED IN PARA 8 OF
THE REPORT PRINTED WITH G.O. NO 2406 W. DATED 16TH SEPTEMBER
1882, AND THE PAPERS FURNISHED WITH G.O. NO 683 I DATED
23RD AUGUST 1883 FURTHER EXPLAIN WHAT IS BEING DONE. I
THINK THE STONE MIGHT BE ISSUED FROM MANUFACTURE TO "STOCK"
AT A RATE WHICH WOULD AT ONCE EQUAL THAT AT WHICH IT
WOULD BE EVENTUALLY ISSUED TO WORKS, BUT AS THE SUPERINTEND-
ING ENGINEER APPROVES OF THE PRESENT ARRANGEMENT WHICH,
THOUGH IN MY OPINION TROUBLESOME, IS WORKABLE, IT SEEMS
UNNECESSARY TO INSIST UPON A DIFFERENT ARRANGEMENT. OF

COURSE

COURSE IT IS VERY NECESSARY THAT SPECIAL ATTENTION SHOULD BE GIVEN TO THE RELIEF TO THE MANUFACTURE ACCOUNT BY CREDIT OF PAIR AND ADEQUATE SUMS FOR LAND AND KILNS AND CORRESPONDING INCREASE TO THE RATES AT WHICH THE STONE IS ISSUED FROM STOCK.

PARA 11 AND 13. THE QUESTION OF THE CLEARANCE FROM THE MISCELLANEOUS ADVANCE ACCOUNT OF THE WORKING CHARGES FOR FLOATING PLANT MORE ESPECIALLY IN RESPECT TO THE EXPENSES OF THE STEAMERS WAS REFERRED TO THE CHIEF ENGINEER FOR IRRIGATION IN MY OFFICE NOTE NO 1028 DATED 31ST DECEMBER 1883 AND IS STILL UNDER CONSIDERATION.

PARA 13. IF ANY DIFFICULTY IS ANTICIPATED IN THE SETTLEMENT OF THIS ACCOUNT, THE MATTER SHOULD BE REPRESENTED TO THE SUPERINTENDING ENGINEER.

2. THE ACCOUNTS WORK IN THIS DIVISION IS VERY HEAVY AND REQUIRES MUCH FROM THE ACCOUNTANT. THE OFFICE IS IN VERY FAIR ORDER.

I HAVE THE HONOR TO BE

SIR,

YOUR MOST OBEДИENT SERVANT

D. P. Curdson

EXAMINER F.P. ACCOUNTS.

RECORDED
HOTEL OF INSPECTION BY H. PAINIER ESQUIRE DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS MASTER OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI EASTERN DIVISION ON THE 10TH FEBRUARY 1884.

CAPTAIN C.C. HANSON F.R.S.E. THE EXECUTIVE ENGINEER AND A HUNGAROV, THE ACCOUNTANT, WERE PRESENT.

3. THE LAST ACCOUNTS INSPECTION OF THIS OFFICE WAS MADE 14TH MARCH 1883, VIDE REPORT PRINTED WITH P.O. NO 1070 P. OF 10TH APRIL 1883.

4. MR. J. SUMERS-EVE ASSISTANT ENGINEER IS NOW IN SUB-DIVISIONAL CHARGE OF THE EASTERN DELTA. MR. W.A. MCKEY ASSISTANT ENGINEER IS IN CHARGE OF THE NEAL FORCE, AND THE ALAMUNDY AND COMAGUDUM SUB-DIVISIONS. PRESENT AT LAST INSPECTION. THE SUB-DIVISIONAL OFFICERS ALL BEING CHECKED BY THE EXECUTIVE ENGINEER WITHIN THE LAST 6 MONTHS. THEIR ACCOUNTS DONE UP WITH REGULARITY AND ACCURACY. NEARLY ALL THE OLD BALANCE SHEETS AT ONE TIME OR ANOTHER BEING DONE UP IN THE DIVISIONAL OFFICE. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT WAS PAID BY CHEQUE ON THE 31ST JANUARY 1884. THE CHEQUE BOOKS WERE KEPT IN ORDER.

5. THERE IS ONE CHEQUE OF RS. 100/- WITH MR. J. SUMERS-EVE, ONE OF RS. 50/- WITH A SUPERVISOR, AND TWO, EACH OF RS. 50/- WITH OVERSEERS. THE ACCOUNTS OF THESE REVENUE OFFICERS WERE KEPT AND DISPOSED OF.

6. THE CASH BOOK IS KEPT, AS IS THE CASH ABSTRACT, WHICH IS REGULARLY DONE.

6. WORK ABSTRACTS ARE PREPARED AS FAR AS POSSIBLE BY SUB-DIVISIONAL PEOPLE, AND NO DIFFICULTY IS EXPERIENCED. THE REGISTER OF WORKS IS UP TO DATE AND COMPLETE. ON THE 31ST DECEMBER 1883 MATERIALS AT SITE OF WORKS AGGREGATED IN VALUE RS 25930/- AND WERE DISTRIBUTED OVER 80 DIFFERENT WORKS. IT WAS UNDERSTOOD THAT THESE MATERIALS ARE ALL WELL LOOKED AFTER AND OF GOOD VALUE.

7. A CHURCH AT COCANADA IS BEING CONSTRUCTED BY THE LOCAL POND ENGINEER THERE, ON BEHALF OF THIS DEPARTMENT. UNDER G.O. NO 2510 W. OF 7TH SEPTEMBER 1883 THERE WAS TO BE A CONTRIBUTION FROM THE CHURCH COMMITTEE OF RS 6000/- BEFORE COMMENCEMENT OF WORK, BUT ALTHOUGH THIS CONTRIBUTION IS BELIEVED TO BE READY AT HAND, IT HAS NOT ACTUALLY BEEN RECEIVED OVER FROM THE COMMITTEE, AND WORK HAS BEEN GOING ON SINCE NOVEMBER 1883. THE EXECUTIVE ENGINEER IS ABOUT TO CALL FOR THE CONTRIBUTION TO BE PAID INTO TREASURY.

8. THE STOCK IN THIS DIVISION SANCTIONED IS RS 25000/- AGAINST WHICH THERE EXISTED ON 31ST JANUARY 1884 STUFF VALUED AT RS 28324/- BY FAR THE GREATER PART OF WHICH (RS 24709/-) WAS BUILDING MATERIALS, PRINCIPALLY STONE.

THERE WAS ALSO ON THE ABOVE DATE A DEBIT OF MANUFACTURES RS 2500/- AND OF LAND, KILNS, RS 11130/- BUT THESE FIGURES ARE INCORRECT, FOR THE RATES AT WHICH THE STONE HAS BEEN AND IS BEING CREDITED TO STOCK (BUILDING MATERIALS) HAVE NOT BEEN SUCH AS TO COVER ALL COST OF MANUFACTURE INCLUDING A FAIR CREDIT TO LAND, KILNS. THERE HAS BEEN NO SYSTEMATIC REGULAR REDUCTION OF THE LAND, KILNS ACCOUNT, AND THE FULL CREDIT TO MANUFACTURES HAS NOT BEEN

GIVEN

8/13
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GIVEN TILL THE ISSUE OF THE STUFF TO WORKS WHEN THE LATTER BEING A GREAT DEAL OVER-CREDITED THE DIFFERENCE HAS BEEN CREDITED TO MANUFACTURES. SO LONG THEREFORE AS THERE WERE INFREQUENT ISSUES TO WORKS, OF THIS STONE, MANUFACTURES REMAINED UNDER-CREDITED, AND STOCK UNDER-DEBITED - BUT WITH FREQUENT AND HEAVY ISSUES SUCH AS HAVE PREVAILED OF LATE MANUFACTURES HAS BEEN UNDOUBTLY CREDITED AND INDEED IS IN COURSE OF BEING REDUCED TO A CREDIT BALANCE.

ALL THIS IS UNSATISFACTORY, AND SHOULD BE ALTERED. STOCK INSTEAD OF AS AT PRESENT BEING CHARGED WITH SOMETHING ONLY ONE THIRD THE PRICE AT WHICH THE STONE IS TO BE ISSUED TO WORKS, SHOULD BEAR THE FULL PRICE AT WHICH SUCH ISSUE IS CONTEMPLATED, WHICH FULL PRICE SHOULD BE ARRANGED AT SUCH A FIGURE AS TO AFFORD AT ONCE A PROPER CREDIT TO MANUFACTURES, AND A DEBIT TO LAND, KILNS. SUCH CREDIT TO THE ABOVE HEADS BY DEBIT TO STOCK SHOULD BE MADE MONTH BY MONTH, AFTER THE OUTTURN OF THE QUARRIES HAS BEEN DULY COMPUTED. IT IS TO THE IRREGULAR MODE OF CREDIT TO MANUFACTURES HERE NOTICED, THAT WE MAY ASCRIBE THE DISORDER WHICH LED TO THE SPECIAL ADJUSTMENTS IN G.O. NO 683 I. OF 23RD AUGUST 1883, AND UNLESS A REGULAR AND PROPER METHOD IS APPLIED MORE DISORDER OF THE SAME SORT WILL SOONER OR LATER OCCUR.

9. REGARDING THE ABOVE QUOTED GOVERNMENT ORDER THE ADJUSTMENTS THEREIN ORDERED ARE NOT EXACTLY CARRIED OUT, BUT THIS WILL BE TAKEN UP AND SETTLED ON RETURN OF THE AUDIT NOTE FOR NOVEMBER TO THE CENTRAL ACCOUNTS OFFICE.

10. STOCK WAS SAID TO BE IN GOOD ORDER AND UNDER

REGULAR

REGULAR VERIFICATION.

11. THE BALANCE ^{at} DEBIT OF MISCELLANEOUS ADVANCES AT THE END OF JANUARY WAS RS 6534/- OF WHICH RS 4863/- REPRESENTS THE BALANCE OF THE BOAT OFFICE ACCOUNT, WHICH IS DEBITED WITH ALL MAINTENANCE AND WORKING EXPENSES OF MOVEABLE PLANT, AND CREDITED WITH INCOME DERIVED THEREFROM. IF HOWEVER THE LATTER INCLUDED THE SERVICE RENDERED BY THE BOATS TO OFFICERS TRAVELLING ON DUTY, ESTIMATED AT RS 3586/- THERE WOULD BE A BALANCE OF ONLY RS 1277/-

12. THERE IS AN ITEM OUTSTANDING SINCE MARCH 1883, AS DUE FROM THE PRIVATE SECRETARY TO HIS EXCELLENCY THE GOVERNOR, FOR A BOAT WHICH CONVEYED SOME LUGGAGE FOR HIS EXCELLENCY TO ELLORE, DURING HIS TOUR IN THIS DISTRICT. THE AMOUNT RS 70/- HAS BEEN DULY BILLED FOR AND WILL NO DOUBT BE SHORTLY SETTLED. MEANWHILE THIS ITEM HAS TO GO ON REAPPEARING MONTHLY IN THE ACCOUNTS.

13. IT WAS POINTED OUT THAT THE BALANCE OF THE BOAT OFFICE ACCOUNT, AS ALSO THAT OF THE SUPERINTENDING ENGINEER'S PRINTING PRESS ACCOUNT, INSTEAD OF BEING CARRIED ON FROM YEAR TO YEAR, SHOULD BE CLOSED AT THE END OF EACH YEAR. IN THE CASE OF BOAT OFFICE ANY DEBIT BALANCE WOULD BE CHARGED TO TOOLS AND PLANT, ^{and} CREDIT BALANCE WOULD BE CREDITED AS REVENUE, IN THE CASE OF THE PRINTING OFFICE ACCOUNT THE BALANCE WOULD BE DEBITED OR CREDITED TO REVENUE, AS A RULE THERE SHOULD NOT BE A DEBIT BALANCE UNDER PRINTING HOWEVER.

14. THE NECESSARY TOOLS AND PLANT ACCOUNTS ARE PROPERLY KEPT AND THE ARTICLES REGULARLY COUNTED AND OVERHAULED.

15. THE EXECUTIVE ENGINEER EXPRESSED SATISFACTION WITH THE ACCOUNTANT, WHO IS EVIDENTLY MAKING SATISFACTORY PROGRESS TOWARDS GETTING THE OFFICE FREE FROM ARREARS, AND THE ACCOUNTS MAY NOW BE EXPECTED TO REACH THE HEAD OFFICE OF ACCOUNT COMPLETE AND WITH FAIR PUNCTUALITY, THE ACCOUNTANT IS APLY AND ADEQUATELY ASSISTED.

MADRAS

29TH FEBRUARY 1884.

BY: EXAMINER F.F. ACCOUNTS.

H. Parnier

613/5

1787-8 C 22.9.83
 2532 W 10.9.83
 2510 W 7.9.83
 2406 W 16.9.83
 683 J 23.8.83
 1670 W 10.4.83

March 1924

FROM THE EXAMINER P.W. ACCOUNTS

MADRAS.

TO THE SECY: TO GOVERNMENT

P.W. DEPARTMENT

No. 188 W

DATED

6th March.

1884

No. 613 W of 6th March/84

RECD. 3

NOTES OF INSPECTION OF THE
 OFFICE OF THE GODAVARI EASTERN
 DIVISION BY MR. RATHIER DEPUTY
 EXAMINER. FORWARDS WITH REMARKS---

Saw

PUBLIC WORKS DEPARTMENT.

No. 613 W.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

6th March/84

Read the following

613 W of 6th March/84

From the East P.W. Accts No 188 W of 1st March/84

Communicated
 to the Supt. Engineer
 I first Circle, who will
 direct the attention of
 the En. Engineer Godavari
 Eastern Division, to the
 remarks & suggestions
 of the inspecting Officer
 and of the East P.W.
 Accounts.

2. Adverting to para 7
 of the inspection notes,
 it is observed that, on
 the 22nd Sept. last 1883

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The Suply. Engineer was
instructed by telegraph
that the amount of
private contributions
raised for the new church
at Coronado should be
paid into the treasury,
in accordance with para
1257 of the Public Works
Code. Explanation should
be afforded as to why
the order was not attended
to.

3. The matters referred
to in paras 8 and 12 should
receive the Suply. Engineer's
consideration.

CJ.
5-1-04

W.
5-3-04

To the S.E. I. Council
"East Port"
Ch. Div. for Recd.

6
53/9

1924

Govt. of (1883) Madras.

PUBLIC WORKS.

① ②

Dated

1924

7/3/84

From

To

to 6 months 1884 1883

In part

Passing orders in the
notes of — of the
Office of the Government
Eastern Division by the
Dy. Commr. P.W. and

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10/6

10/6

Subd. Insp. Insp.