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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Work DEPARTMENT

G.O. No. / B P. No.	1404 W	Press. / Mis.
Dated	16 - 6 - 1885	188 .

D.C.

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Archives —1 10,006-9 88

1404

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following office note from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 28th May 1885, No. 151 :—

A sum of Rs. 389-8-0 is outstanding in the miscellaneous advance account of the Gudiváda division. The amount represents the pay of one clerk and three lascars, from March 1884, who formed the subject of correspondence which ended in the issue of G.O., No. 923 W., dated 18th April 1885. No orders on the particular question of clerk and lascars, the audit of whose pay was deferred, were received, and orders of Government are now solicited as to whether the amount may be included in a supplemental bill and passed.

Order—dated 16th June 1885, No. 1404 W., Public Works.

The Examiner, Public Works Accounts, is authorised to adjust the sum of Rs. 389-8-0 outstanding in the miscellaneous advance accounts of the Gudiváda division in the manner proposed by him.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated June, 16th.

Read.

Encl.

G.O., 16th June 1885, No. 1404 W.

JUNE.

Miscellaneous Advance Accounts

The Examiner, Public Works Accounts authorised to adjust the sum of Rs. 389-8-0 outstanding in the — of the Gudivád division.

1404
2

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, 31st July 1883, No. 80 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 Gudivada Division.

Paragraph 3.—The Executive Engineer will no doubt find it advantageous to relieve the Accountant from the duty of making payments and writing up the cash-book, as has been done in other divisions.

Parayraph 8.—It is essential that the register of works should be always fully up to date. The Executive Engineer has taken proper steps to have the Sub-divisional Clerks instructed in the preparation of initial returns, and punctuality will no doubt result.

Paragraph 12.—This matter will be looked into in ordinary procedure of audit.

2. The office is in good order.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq.. Assistant Examiner, of the Office of the Executive Engineer, Gudiváda Division, on the 23rd July 1883.

The division was formed in January 1883. This is the first time of inspection.

2. The Executive Engineer is J. Hannan, Esq., and the Accountant C. Nagiah Reddy.

3. *Office Arrangements.*—The Accountant is considered the Head of the Office under the Executive Engineer, and makes payments from the cash-chest with Executive Engineer's sanction. The cash-book was formerly written up by the Accountant, but the Head Clerk now performs this duty. It is the rule for the person who makes the payments to write up the cash-book also, and this should be done in future. If it is considered that this duty will take up too much of the Accountant's time, it should be made over entirely to the Head Clerk. The Accountant has one Assistant, to whom the checking of ten-day reports and the compilation of work abstracts is entrusted. This assistance is sufficient for the present, but more will be required when the division expands and work increases.

4. There are two sub-divisions, one directly under the Executive Engineer and the other under Mr. J. J. Whiteley, Assistant Engineer. The Executive Engineer alone has a drawing account with the Treasury, and most of the payments are made by him. Petty payments are made by two imprest-holders, whose imprests aggregate Rs. 536 and whose payments are included in the Executive Engineer's cash-book.

5. The cash-book is neatly and correctly kept. All corrections, whatever may be their nature, should be initialled by the Executive Engineer.

Imprest cash-books are in order, and are correctly abstracted and entered in the divisional cash-book. Recoupment should not be made on an imprest cash-book till the entries have been thoroughly checked, but care should be taken, when following this principle, that recoupment is not unduly delayed, and to prevent this, imprest cash-books should be taken up for check as soon after receipt as possible.

6. The cash abstract and adjustment books are correctly posted and up to date.

7. The ten-day reports of labor and materials are properly completed, and the work abstracts correctly compiled in the Divisional Office. More neatness, however, is necessary in regard to the ten-day reports. In Part I of the work abstract the transactions relating to the receipts and issues of materials at site need not be detailed, as Part IV is maintained for that purpose, and the only entry necessary in Part I is the net increase or decrease of the month, as the case maybe.

8. The register of works is a month in arrears for some few works, and the submission of work vouchers for such works has consequently been delayed beyond the usual time. This is stated to have been due to the ignorance of Overseers' clerks in the preparation of ten-day reports, and delay in their submission. The men were, however, brought into the Divisional Office for instruction, and the reports are now correctly and punctually rendered. The arrears will, it is stated, be brought up to date next month.

9. There is no stock in the division.

10. Registers of miscellaneous revenue, buildings, and currency notes have been opened out. The register of buildings does not show the cost of some of the buildings; this should be ascertained from the Kistna Eastern Division. A register of liabilities should be opened out.

11. A rate-book received from the Kistna Eastern Division is filed in the office. It was framed in March 1880.

12. The pass-book credits for June differ from the amount of letters of credit entered in the Executive Engineer's cash-book by Rs. 8,000. This is the amount of letter of credit applied for on the 28th June, and which is supposed to have been omitted from the pass-book by the Treasury Officer; as the Treasury accounts are closed about the 25th of each month, it is expected to appear in the credits for July, but no reference on the subject has been made to the Treasury Officer. This should have been done.

13. The half-yearly register of tools and plant is up to date.

14. Service-books are kept up for all permanent non-gazetted servants of Government.

15. Cheque-books were examined and found correct.

16. With the exception of the arrears referred to in paragraph 8, the office is in very good order.

ORDER—dated 7th August 1883, No. 2161 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Gudiváda 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

1404
3

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated August, 7th.

Recd. *Encl.*

G.O., 7th Aug. 1883, No. 2161 W.

AUGUST.

Inspection Notes

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

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, 24th January 1884, No. 174 W. :—

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

Paragraph 4.—The posting of the cash abstract book in pencil is quite unnecessary and should be put a stop to, so also the pencilling of work abstracts.

Paragraphs 5 *to* 7.—These points should have attention.

Paragraph 11.—The schedule of rates prescribed by Chief Engineer's circular, No. 1619 C., dated 30th August 1883, should be introduced without delay.

Paragraph 13.—The cheque is useless as being dated in July 1883, its currency has expired. It should be cancelled.

Paragraph 15.—The Executive Engineer and Superintending Engineer have expressed themselves much dissatisfied with the late accountant, Nagiah Reddy. He was transferred to the Ganjam division before the delays were inquired into, and his conduct there will be specially watched.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the office of the Executive Engineer, Gudiváda Division, on the 14th January 1884.

The Executive Engineer is J. Hannan, Esquire, and the accountant, M. Govindarajulu Naidu. The office was last inspected on the 23rd July 1883 (*vide* G.O., No. 2161 W., dated 7th August 1883).

2. There are two sub-divisions, viz. :—

I. *Gudiváda*—which is directly in charge of the Executive Engineer.

II. *Cowtaram*—under Mr. J. Whiteley, Assistant Engineer.

Payments outside the divisional office are made from imprests only, and in all cases are accounted for to the Executive Engineer direct. In the Gudiváda sub-division there are three imprest-holders, viz. :—

	Rs.
S. Vencataramiah Puntulu, Supervisor	300
J. Mohun Singh, Overseer	100
Abdul Razakh Saib, Delta Superintendent	100

In the Cowtaram sub-division, Mr. Whitely has an imprest of Rs. 500.

3. The divisional cash-book is up to date and correctly posted. Payments are now made by the head clerk, and the cash-book is kept by him.

Imprest cash-books are in order, but more expedition in examination and recoupment is necessary on the part of the divisional office.

4. The cash abstract book is posted *in pencil* for December and January. It is quite unnecessary to exercise such caution when the posting is so simple and mechanical a task. The tendency to duplicate work in this manner, which extends to work abstracts, should be restricted to work which requires particular care, or regarding the details of which there is any doubt. In the ordinary work of a division it should seldom be found necessary.

5. Work abstracts are in fair order; but the following points in connection with their posting require attention. The posting should be done as far as possible *during* the month, as reports of labor and materials are received and completed, and not left to the beginning of the following month. The details of receipts and issues of "materials at site" should not be entered in part i., but the net increase or decrease only. (This was noticed in the last report.) In part iv., the receipts and issues of "materials at site" should be detailed by periods (*vide* sample form No. M. 6) so as to admit of ready comparison with the reports of materials, and should not represent an abstract of the total receipts and issues during the month.

6. Reports of labor and materials should in all cases be sent in at stated periods, at the end of every ten days as far as possible. *All* charges which go to increase the value of "materials at site" should be entered in the daily report of materials received.

7. The register of works is posted up to the end of November for all works. The completion of the work abstracts and the posting of the register for December is in hand. This is somewhat behind hand. As a rule the whole accounts of the division should be ready for submission during the third week of the month.

8. There is no stock in the division.

9. The half-yearly return of tools and plant is up to date. The return for the past half-year (30th September 1883) was not submitted till the 7th January, the delay is stated to be due to difficulty in verifying transfers from the Kistna Eastern division.

10. The pass-book was examined and found correct. It was noticed that a cheque (dated 22nd September 1883) was cashed (on 28th December 1883) by the treasury more than three months after the date of issue. Under Code paragraphs 1907 and 1909 the currency of the cheque had expired when it was presented for payment, and it should not have been cashed. This irregularity should be brought to the notice of the treasury officer. The pass-book is kept by the treasury officer and sent to the Executive Engineer twice a-month for verification. This is contrary to code paragraph 1882 (Standing Order No. 108 of 1883).

11. The rate-book is not in standard form. The Executive Engineer states that this will be rectified shortly.

12. There are some balances which have been due to contractors for some time; these, the Executive Engineer states, will be paid when the working season commences and the work for which the balances are due has been sectioned.

13. There is a cheque (No. $\frac{48}{15147}$, dated 20th July 1883) for Rs. 641, in the hands of the Executive Engineer, which was originally drawn out in favor of one P. Venkatasubiah, for earth-work done. Payment has been withheld owing to another contractor having claimed credit for part of the work done. The matter is under investigation but, pending settlement of the question, the cheque should be cancelled.

14. All other books and accounts exmined were found in order.

15. The office is in fair order. There have been complaints from other offices regarding unanswered references, and the accounts for several months past have been more or less in arrears. This the Executive Engineer attributes to the want of system in working on the part of the late accountant, C. Nagiah Reddy. There is no apparent reason why such deficiencies should have arisen, as work in the division is light, owing to the fewness of works in hand and the absence of stock; and clerical assistance, though the office was for a time short-handed, was, in my opinion, sufficient to have ensured work being performed with tolerable punctuality.

ORDER—dated 30th January 1884, No. 265 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Guntúr division.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

1484/5

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated January, 30th.

Recd. *Encl.*

G.O., 30th Jan. 1884, No. 265 W.

JANUARY.

Inspection Notes

The — on the Gudiváda division by the Assistant Examiner, Public Works Accounts, communicated to the Superintending Engineer, II Circle.

1404
6

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, 24th January 1884, No. 174 W. :—

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

Paragraph 4.—The posting of the cash abstract book in pencil is quite unnecessary and should be put a stop to, so also the pencilling of work abstracts.

Paragraphs 5 *to* 7.—These points should have attention.

Paragraph 11.—The schedule of rates prescribed by Chief Engineer's circular, No. 1619 C., dated 30th August 1883, should be introduced without delay.

Paragraph 13.—The cheque is useless as being dated in July 1883, its currency has expired. It should be cancelled.

Paragraph 15.—The Executive Engineer and Superintending Engineer have expressed themselves much dissatisfied with the late accountant, Nagiah Reddy. He was transferred to the Ganjam division before the delays were inquired into, and his conduct there will be specially watched.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the office of the Executive Engineer, Gudiváda Division, on the 14th January 1884.

The Executive Engineer is J. Hannan, Esquire, and the accountant, M. Govindarajulu Naidu. The office was last inspected on the 23rd July 1883 (*vide* G.O., No. 2161 W., dated 7th August 1883).

2. There are two sub-divisions, viz. :—

I. *Gudiváda*—which is directly in charge of the Executive Engineer.

II. *Cowtaram*—under Mr. J. Whiteley, Assistant Engineer.

Payments outside the divisional office are made from imprests only, and in all cases are accounted for to the Executive Engineer direct. In the Gudiváda sub-division there are three imprest-holders, viz. :—

	RS.
S. Vencataramiah Puntulu, Supervisor	300
J. Mohun Singh, Overseer	100
Abdul Razakh Saib, Delta Superintendent	100

In the Cowtaram sub-division, Mr. Whitely has an imprest of Rs. 500.

3. The divisional cash-book is up to date and correctly posted. Payments are now made by the head clerk, and the cash-book is kept by him.

Imprest cash-books are in order, but more expedition in examination and recoupment is necessary on the part of the divisional office.

4. The cash abstract book is posted *in pencil* for December and January. It is quite unnecessary to exercise such caution when the posting is so simple and mechanical a task. The tendency to duplicate work in this manner, which extends to work abstracts, should be restricted to work which requires particular care, or regarding the details of which there is any doubt. In the ordinary work of a division it should seldom be found necessary.

5. Work abstracts are in fair order; but the following points in connection with their posting require attention. The posting should be done as far as possible *during* the month, as reports of labor and materials are received and completed, and not left to the beginning of the following month. The details of receipts and issues of "materials at site" should not be entered in part i., but the net increase or decrease only. (This was noticed in the last report.) In part iv., the receipts and issues of "materials at site" should be detailed by periods (*vide* sample form No. M. 6) so as to admit of ready comparison with the reports of materials, and should not represent an abstract of the total receipts and issues during the month.

6. Reports of labor and materials should in all cases be sent in at stated periods, at the end of every ten days as far as possible. *All* charges which go to increase the value of "materials at site" should be entered in the daily report of materials received.

7. The register of works is posted up to the end of November for all works. The completion of the work abstracts and the posting of the register for December is in hand. This is somewhat behind hand. As a rule the whole accounts of the division should be ready for submission during the third week of the month.

8. There is no stock in the division.

9. The half-yearly return of tools and plant is up to date. The return for the past half-year (30th September 1883) was not submitted till the 7th January, the delay is stated to be due to difficulty in verifying transfers from the Kistna Eastern division.

10. The pass-book was examined and found correct. It was noticed that a cheque (dated 22nd September 1883) was cashed (on 28th December 1883) by the treasury more than three months after the date of issue. Under Code paragraphs 1907 and 1909 the currency of the cheque had expired when it was presented for payment, and it should not have been cashed. This irregularity should be brought to the notice of the treasury officer. The pass-book is kept by the treasury officer and sent to the Executive Engineer twice a-month for verification. This is contrary to code paragraph 1882 (Standing Order No. 108 of 1883).

11. The rate-book is not in standard form. The Executive Engineer states that this will be rectified shortly.

12. There are some balances which have been due to contractors for some time; these, the Executive Engineer states, will be paid when the working season commences and the work for which the balances are due has been sectioned.

13. There is a cheque (No. $\frac{48}{15147}$, dated 20th July 1883) for Rs. 641, in the hands of the Executive Engineer, which was originally drawn out in favor of one P. Venkatasubiah, for earth-work done. Payment has been withheld owing to another contractor having claimed credit for part of the work done. The matter is under investigation but, pending settlement of the question, the cheque should be cancelled.

14. All other books and accounts exmined were found in order.

15. The office is in fair order. There have been complaints from other offices regarding unanswered references, and the accounts for several months past have been more or less in arrears. This the Executive Engineer attributes to the want of system in working on the part of the late accountant, C. Nagiah Reddy. There is no apparent reason why such deficiencies should have arisen, as work in the division is light, owing to the fewness of works in hand and the absence of stock; and clerical assistance, though the office was for a time short-handed, was, in my opinion, sufficient to have ensured work being performed with tolerable punctuality.

ORDER—dated 30th January 1884, No. 265 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Gudiváda division.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

1404/7

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated January, 30th.

Recd.

Encl.

G.O., 30th Jan. 1884, No. 265 W.

JANUARY.

Inspection Notes

The — on the Gudiváda division by the Assistant Examiner, Public Works Accounts, communicated to the Superintending Engineer, II Circle.

1404
8

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, 25th July 1884, No. 37 W. :—

I have the honor to bring to your notice that the Gudiváda divisional accounts for the month of May have not up to this time been received, and that, according to the last clause of paragraph 2470 of the Public Works Code, the Provincial accounts for that month have been prepared without them.

2. A copy of the Executive Engineer's letter, No. 600, dated the 6th July 1884, explaining the cause of the delay, is herewith forwarded for information.

3. The work in this division has been for a long time in an unsatisfactory state. The staff was new to accounts work (see paragraph 8 of the report published with G.O., No. 2161 W., of 7th August 1883). The Executive Engineer and the Superintending Engineer having expressed themselves dissatisfied with the accountant (see G.O., No. 265 W., of 30th January 1884), another man was sent to Gudiváda. Regarding the shortcomings ascribed to him, I have been in correspondence with the Superintending Engineer, as I considered that much that was laid to his account was due to other causes. The Executive Engineer having again required a change of accountants, the Superintending Engineer approved of an exchange of men between the Gudiváda and Kistna Western divisions, which has just been effected. The Deputy Examiner is at present on his way to inspect the Executive Engineer's office.

ENCLOSURE.

From the Executive Engineer, Gudiváda Division, to the Examiner, Public Works Accounts, Madras, dated 6th July 1884, No. 600.

Your No. 103 S.E.-II, dated 23rd June 1884.

I have the honor to inform you that the accounts for May 1884 are in course of compilation, and will be despatched to your office by the 15th instant.

2. The delay in submission of accounts is due to parts III and IV of work abstracts for previous months being nearly all incomplete.

ORDER—dated 4th August 1884, No. 1886 W., Public Works.

Communicated to the Superintending Engineer, II Circle.

2. The delay in the submission of the Gudiváda divisional accounts is unsatisfactory.

3. Further orders will be passed on receipt of the Deputy Examiner's report of his inspection of the division office.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras

PUBLIC WORKS.

Dated August, 4th.

Recd. *Encl.*

G.O., 4th Aug. 1884, No. 1886 W.

AUGUST.

Accounts

Passing orders regarding the delay in the submission of the — of the Gudiváda division for May 1884.

1484/9

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, 9th August 1884, No. 43 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 Gudiváda division.

2. In my No. 37 W., dated 25th July 1884, I have already reported to Government the non-receipt of the accounts for the month of May from this division (they have come in since, on 28th July 1884). The present man is the fourth accountant who has been sent to the division since its formation in January 1883. It is to be hoped that at last the accounts work will be put in order, and that this accomplished, the accounts will come in regularly and completely.

3. The Superintending Engineer's attention is necessary to the large amount due to petty contractors.

4. The transaction which is noticed in the miscellaneous advance account in consequence of the action of the Bezváda workshops was quite irregular, and has been the subject of correspondence between the offices concerned and this office.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, Gudiváda division, on the 2nd August 1884.

The Executive Engineer, Mr. J. Hannan, and the accountant, V. Subaroyadu Puntulu, were present.

2. The office was last examined on 14th January 1884, *vide* papers printed with G.O., No. 265 W., of 30th January 1884.

3. The balance of the Executive Engineer's drawing account on 31st July 1884 was proved correct. The cash accounts generally are in order.

4. Regarding works accounts it may be that the present state of the office, as left by the accountant lately transferred to the Kistna Western division, will make July's accounts late, but August's accounts will be rendered in proper time.

5. April's accounts were rendered in June, and the present accountant, who joined on 2nd July, found back work abstracts so incorrectly posted, that even then the work accounts for March and April had to be reprepared and revised work vouchers submitted.

6. The work was at the time of the present accountant's arrival two months in arrears, and this is due to the insufficient power of teaching others on the part of the late accountant; for had he been able to show clerks placed at his disposal what they were to do, there was certainly an ample number of hands to do the work, and the men so assisting the accountant do not seem at all slow.

7. As it is, there is a serious accumulation of arrears, and the new accountant, V. Subaroyadu Puntulu, is working day and night to restore the office to order. An additional clerk, in V class, 1st grade, as a permanent arrangement has been applied for, but by the time this man could learn the accounts the need of him would have long passed away, and I strongly recommend, instead of the above, a temporary (say for two months) loan of a trained man on a slightly higher pay,—a man who knows the work abstract thoroughly and who can be of real help to the accountant.

8. By the end of September, the office may be expected to take as high a character for accounts as any other division. The need of the extra temporary hand is in the meanwhile very urgent, not only because in their present backward state the accounts are almost useless for practical purposes, but because the accountant is at present much overworked. I have represented this to the Superintending Engineer who had at Sangam specially desired my inquiry into the matter.

9. Under the circumstances, the imperfections of the back work abstracts, and the errors in refunds transactions, and the several discrepancies of other kinds noticed in the examination of the office, need not be particularised here now, as they all date previous to the change of accountants, and are now either corrected or about to be. It may be said, however, that the frequency of interchange of materials between works, and of refunds generally, was caused by there being no reserve stock sanction, and no stock account, and that this has now been remedied by G.O., No. 1042 W., of 24th April 1884, sanctioning stock to Rs. 5,000.

10. Materials at site of works at the end of May 1884 aggregated a value of Rs. 9,036 ; all these are said by the Executive Engineer to be of good value. Sub-divisional and initial accounts give no difficulty, and are punctually received.

11. Items aggregating Rs. 6,906-5-11 are due to petty contractors. They are said to be items withheld pending completion of work ; none are in any respect disputed or doubtful.

12. The miscellaneous advance accounts schedule contains three items,—Rs. 444-2-0, Rs. 127-15-0 and Rs. 1,793-14-5. These were advised by the Kistna Eastern divisional officer at the end of March 1884 as being the outlay up to that date on incompleted jobs undertaken in the Bezváda workshop for the Gudiváda division. The total was debited in transfer by the Kistna Eastern division accordingly, and the Gudiváda office not being able to debit any particular works has had to hold the above in suspense. The entire proceeding seems irregular, no workshop jobs outlay except for completed works should be debited in transfer like this merely for the purpose of utilising the grant.

13. The assistance afforded to the accountant in the office is liberal in quantity, and the accountant will no doubt very quickly raise the quality of the work done by those under him. The Executive Engineer expressed his strong approval of the very workmanlike and zealous manner of the present accountant's beginning. He is an excellent man, and may be thoroughly relied upon to give the Executive Engineer satisfaction.

Order—dated 16th August 1884, No. 2023 W., Public Works.

Communicated to the Superintending Engineer, II Circle, in continuation of G.O., No. 1886 W., dated 4th August 1884.

2. The Government are glad to notice that there is now a prospect of the accounts work of the division being brought into proper order.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

1404
10

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 16th.

Read. *Encl.*

G.O., 16th Aug. 1884, No. 2023 W.

AUGUST.

Inspection

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

1406/81

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 25th February 1885, No. 127 W. :—

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

2. There has been considerable improvement in the state of the office. Attention is necessary to paragraph 4, regarding the custody of pass-books, with reference to code paragraph 1882 (standing orders Nos. 108 of 1883 and 95 of 1884); to paragraph 7, in respect of the surplus materials at site of finished works; and to paragraph 12, with a view to the prompt settlement for work done by petty contractors, who should not be kept out of their money.

3. The Executive Engineer should re-attest the opening page of all service books which have not been so attested for five years, satisfying himself of the individuality of the persons described therein.

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Gudivâda division, on the 30th and 31st January 1885.

The Executive Engineer, Mr. J. Hannan, and the accountant, V. Subbaroyadu Pantulu, were present. This office was last inspected on 2nd August 1884 (*vide* G.O., No. 2023 W., of 16th August 1884).

2. At present this division is not a heavy one as regards keeping the accounts. Only the Executive Engineer draws cheques and has a regular cash-book. He draws on the sub-treasuries of Gudivâda and Bezvâda. There are two sub-divisions under an Assistant and a Sub Engineer, respectively, neither of whom at the time of inspection was a disburser.

3. There are four imprest-holders whose imprests are therefore recouped from the Executive Engineer's office :

Name.	Rank.	Amount. Rs.
V. Gungiah Sastri	Delta superintendent	100
Abdur Rajac	Do.	200
R. Ramadoss Naidu	Do.	300
R. Kristna Rao Naidu	Overseer	300

4. The pass-book could not be examined as it was at the treasury. The pass-book appears to remain nearly all the month at the treasury instead of in the divisional office. The reverse should be the case.

5. The cash-book and imprest accounts from the date of last inspection were gone through and found complete, and the cash abstract book up to date. The only direct payments made by the Executive Engineer are to petty contractors for earthwork and conveyance of materials, and all establishment charges.

6. The value of stock in this division is at present Rs. 2,000, against a limit of Rs. 5,000. There are two small manufacturing operations for stock, but most of the stock materials are received in transfer from the Kistna Eastern and Western divisions, the carriage of them being undertaken by petty contractors.

7. The stock is at two depôts, the locks at Pamarru and Cowtaram, which are centrally situated and whence materials can easily be sent by canal to where they are wanted. There are also a few surplus materials at site of finished works treated as stock till used up on other works.

8. The lock superintendents also act as storekeepers. They are said to enter materials received in daily registers of receipts, extracts from which are sent weekly to the Executive Engineer's office through the sub-divisional officer. The extract is checked in the divisional office with duplicate invoices received from transferring divisions, after which transfer debit advices are compared and responded to or petty contractors' bills for carriage of materials made out.

9. The lock superintendent issues materials for works against orders received from the Executive Engineer or sub-divisional officer, and is said to enter them in daily register of issues and to obtain a receipt for them. A monthly statement of all materials issued is sent to the sub-divisional officer who compiles the monthly abstract of materials issued, and this is checked in Executive Engineer's office with ten-day reports.

10. The monthly abstract of materials received is made out in the divisional office. The other stock accounts and those for tools and plant were in good order. The cost of roughstone is high owing to heavy conveyance charges.

11. Masonry work is done departmentally. Earthwork has mostly been done by petty contract, and piece-work is now being tried. Security is taken from petty contractors by withholding 5 to 10 per cent. of amount of bill. Their agreements are filed on piece-work form M, No. 169.

12. Rs. 2,000 due to petty contractors is withheld until earthwork is properly sectioned.

13. For work done by petty contract, measurement sheets are sent to the divisional office where all the bills are made out by the accountant in petty contract account, and payment is made by the Executive Engineer.

14. Work abstracts are prepared in the divisional office. Materials at site appear to be well looked after; the fact of their being verified is entered in progress reports. The work abstracts for September were gone through and found complete. Those for January and the register of works were up to date.

15. After the accounts for each month are completed, the work abstracts and their accompaniments are sent to the sub-divisional officer, for information, and returned to the Executive Engineer's office.

16. There are no measurement books as yet recorded in the divisional office.

17. There should be a register of service books. A few of them have not been re-attested for more than five years (*vide* Civil Pension Code section 129, rule I).

18. Other office accounts and schedules call for no remark here.

MADRAS,
18th February 1885.

ORDER—dated 27th February 1885, No. 456 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for information and consideration.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

1404/12

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated February, 27th.

Recd. *Encl.*

G.O., 27th Feb. 1885, No. 456 W.

FEBRUARY.

Inspection

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

No 1231 K.S

Superintending Engineer's Office,
2nd Circle, Camp Nellore
2nd August 1884.

1404/13

From

The Superintending Engineer,
2nd Circle.

To

The Chief Engineer,
Public Works Department,
Madras.

Sir,

I have the honor, with reference to the remarks on my Inspection of the Gudivada Division contained in your No 1108 C of the 9th June 1884, directing me to report on the Examiner's Statement, that there were deficiencies in the materials at site of this Division, to state, that the Examiner misunderstood my remark. There are no deficiencies, but there were some discrepancies. The Executive Engineer writing under date the 25th Ultimo, informs me, that all these discrepancies in the Accounts of materials, will be finally adjusted in the Accounts

of the current month.

I have the honor to be,
Sir,
Your most Obt Servant.

I. W. Rundall
Superintending Engineer
2nd Circle.

1404
14

R. No 329.
14.8.84.

Clerk
14th August 84

No 14298
To C/
For note &
return
CA
DE

12-8-84
No 356 of 16th August 84.
To EW
Noted and returned.
DE
C

No 6682

From
The Superintending Engineer
II Circle

To
The Chief Engineer,
P. W. D.
Madras

Dated 2nd August 1884
Despd 7th do
Read 12 —

No 1231 KS

Gudivada Division Works—
Materials at the site of — Informs
that there are no deficiencies in the
but there are some discrepancies
in the accounts, which will be
adjusted in the Accounts of
the current month.

No. viii.]

1884.

P. W. DEPARTMENT.

1404/15

Current No. 6682

From The S.E. II Circle

ENCLOS.— —

No. 1231 KS
Dated 2-8-84
Received 12-8-84.

SUBJECT.
Gudivada Division.
Works — Informing that
there are no deficiencies
in the materials at site
of — but that there are
some discrepancies in
the accounts which
will be adjusted in the
accounts of the current
month

No. 14298 dt 14th Augt 84

To C
/ For note and
return
/ Dy 6/8
DW

DISPOSAL.
No. Dated

G.O.A 265 Way 30-1-84,
" 2161 Way 7-8-83

[Form No. viii.]

1404/17

P. W. 1885 DEPARTMENT.

P. W. C. No. 4145

From

The Examiner P.W. Accts

No. 45 E.E.

Dated 8th May 1885

Recd. 9th " "

1404 W

SUBJECT.

Report of Inspection of the Ex. Engineer's office Gudivada out by the Supdg. Engr. II Circle

Disposal

No. 9046 of 20th May 85

Returned with the remarks by the Chief Engineer P.W.D.

S.E. II Circle thro the Exer Dn

Memo No 1108 Cal 9-6-84.
" " 1429 Cal 14-8-84.
G.O. No 265-W dy 30-1-84.
" " 2161 W dy 7-8-83
" " 456 W dy 27-2-85
" " 2023 W dy 16.8.84
" " 1886 W dy 4-8-84
" " 923 W dy 18-4-85
" " 103 W dy 13-1-85
" " 1033 W dy 23-4-84
" " 859 W dy 31.3.84
" " 858 W dy 31-3-84
" " 780 W dy 22-3-84
" " 289 Cal 29-1-83
Memo No 289 Cal 29-1-83
G.O. No 1729 W dy 14-7-81.

No 1404 Way 16th June/85

Genl Estabt

The Exr PW Accounts is authorized to adjust the sum of Rs. 389-8- outstanding in the Miscellaneous advance accounts of the Gudivada Divn in the manner proposed by him

KEEP WITH Genl. No.

dated 188 .

CS.
8.6.85

WS.
10.6.83

G.O. No 265-W 30-1-84
" " 1886 W 4-8-84
" " 2023 W 16-8-84
" " 456 W 27-2-85
" " 2161 W 7-8-83.
" " 1729 W 14-7-81
No 289 C 29-1-83
G.O. No 780 W 22-3-84
" " 858 W 31-3-84
" " 859 W 31-3-84
" " 1033 W 23-4-84
" " 923 W 18-4-85 cancd.

No 1429 D. 14-8-84.
" 1108 C. 9-6-84
" Calc. 20-5-85

The Exr PW Accts
PWD Circle

P.W. 31/6.

23/7/85

No 1404 W dy 16-6-85

28/5

[Form No. viii.] (1) 1404/18

GOVT. OF MADRAS. 1885. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 28th May 1885.

OFFICE NOTE No. 151.

To

W.

Encl: —

A sum of Rs. 389-8-0 is outstanding in the Miscellaneous Advance Account of the Gudiwada Division. The amount represents the pay of one clerk and three lascars from March 1884 who formed the subject of correspondence which ended in the issue of G.O. No. 923 W. dated 18th. April 1885. No orders on the particular question of clerk and lascars the audit of whose pay was deferred, were received and orders of Government are now solicited as to whether the amount may be included in a supplemental bill and passed.

1404
19

4005

Govt. of Madras. 1885.

PUBLIC WORKS.

7/11/85

Dated

Rect. Encl.

G.O. 6 June 1885. No. 1044

Miscellaneous Branch

Accounts

Rec Exp. Wrants, directing to adjust the Amount of Rs 384-8-0 debited in the — of the Public Works

Division

10/6

16/6 16/6