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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	322-W	Press.
B.P. No.		Mis.
Dated	11-2-1885	-198-

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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, 5th February 1885, No. 122 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 Vizagapatam Division.

1. The report is on the whole satisfactory.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Vizagapatam division, on the 31st January 1885.

The Executive Engineer, Mr. T. D. Harris, and the Accountant, P. Venugopal Naidu, were present. The office was last inspected by an Accounts officer on the 13th February 1884. — vide papers with G.O. No. 523 W. of 28th February 1884.

2. The Vizagapatam divisional office is now Mr. T. T. Russell, Overseer, 1st grade, and Mr. Robt. Engineer Smith is in charge of the two taluqs, Yellamanchilli and Golewadi. In both cases the cash accounts are satisfactorily maintained. The divisional cash book is in order, and the balance of the Executive Engineer's drawing account on 31st December 1884 was properly closed.

3. There is now but one imprest with civil officers, viz., that for maintaining the Taluk's right road, or rather path, which was formerly in the hands of the Special Assistant at Kompan, but now rests with the divisional office. The imprest is Rs. 1,000. It was opened in May 1884 at Rs. 500, but was increased to Rs. 1,000 in November 1884. The accounts of this imprest were closed in January 1885 and the only accounts received since March 1884, the year's budget grant for this imprest is Rs. 2,000. The result amount of an imprest is not the monthly expenditure, but the total for the year, and in the circumstances of this case, the means of construction with the Agent's supervisor who carries out the work being so poor, it would be difficult to frequently replenish the imprest; moreover, the outlay being not monthly, but as occasion requires. There is often an interval of two or three months between the need of any maintenance expenditure.

4. The other imprest accounts are frequently replenished and are in good order. Sub-divisional offices have been inspected by the Executive Engineer quite lately.

5. The works in this division, other than those of Rs. 200 or less each, though only 42 in number, are spread over an enormous area, upwards of 17,000 square miles. Many of the works are more than 100 miles apart, and owing to the backwardness of postal arrangements, and the very unhealthy character of a great part of the district, it is found impossible to get in the material accounts monthly from works. There has especially been much delay in paying labor and in rendering ten-day reports on the Pottunghe ghats and thereabouts, where the revenue is increased as at times protruding the main staff. The Executive Engineer has very evidently done all that is possible to preserve regularity, and it is available to him that matters are no worse. Many of the works are being carried out by piece work, and the prompt measurement of such work, as required by rule, is, I have no doubt, being carried out with accuracy. The measurement should come up to the Executive Engineer in the shape of the measurement bills in support of bills, instead of those being separated from the bills of the sub-divisional offices and filed there, as is now done. Code, paragraph 2173, applies just as much to piece work as to work done by contract.

Form 8, and not form 6, is the proper form for the work abstract of a work done by the piece-work system.

The register of works is up to date and in order.

6. The materials at site of works are placed at twelve different works, and approximate in value Rs. 8,193, and the Executive Engineer states that they are all under constant verification and of good value.

7. The balance of stock in this division is the same as at last inspection, viz., doors and windows valued at Rs. 224. They are all either about to be sold or used. Probably on the police stations of Koraput and Kumbhuda, the tools and plant accounts are in order. The stock of road tools is very large, but the Executive Engineer said nothing is surplus, and that all are of good value.

8. Rs. 2,000 placed at the disposal of the Agent to the Governor for "constructing a taluk office at Dewara" is in the Miscellaneous Advances Account, pending receipt and audit of accounts from the Agent, who proposes to submit them not till the completion of the work, sometime this year.

9. Careful attention will now, no doubt, be given to rule 3 of paragraph 19 of the Code.

10. Contributions are still forthcoming for "repairs to Chorgathia channel" and for "clearing jungle in the same channel." Both these works are completed. The Collector has been referred to.

11. With reference to paragraph 8 of last report, the sum of Rs. 77-14-6, then thought doubtful, has been since found irrecoverable, and written off to debit of the work under the Superintending Engineer's orders. The other amount, Rs. 818-3-2, was all recovered, and there have been no advances to work-people since. The adjustment desired in paragraph 9 of last report was straightway effected.

12. The office is still in very good order.

ORDER—dated 11th February 1885, No. 322 W., Public Works.

Communicated to the Superintending Engineer, I Circle.

2. The report is satisfactory.

(True Extract.)

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

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

Edw. A. Grubert
Spare Copies

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GENERAL
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS

Dated February, 11th.

Recd.

Encl.

G.O., 11th Feb. 1885, No. 322 W.

FEBRUARY.

Notes of Inspection

Orders on — submitted by the Engineer,
Public Works Accounts, of the office of
the Vizagapatam Division.

28TH FEBRUARY 1884, No. 532 W., PUBLIC WORKS.

322
W

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, 22nd February 1884, No. 180 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 Vizagapatam division.

2. The office is in good order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Vizagapatam Division, on the 11th and 12th February 1884.

The Executive Engineer, Mr. T. D. Harris, was absent on privilege leave; Mr. H. E. Clerk, Assistant Engineer in charge of the division, was unavoidably away from head-quarters; the accountant, P. Venugopal Naidu, was present.

2. The last accounts inspection of this office took place on the 30th March 1883; the report will be found printed with G.O., No. 1010 W., of 2nd April 1883.

3. The sub-divisions remain the same; that of Vizianagram is, in Mr. Harris' absence and whilst Mr. Clerk is consequently at head-quarters, under the control of Sergeant Temple, supervisor, 1st grade, who draws on three treasuries, as does also Trumpeter J. W. Walsh, overseer, 1st grade, who is in charge of the two irrigation taluks, Yellamanchili and Golconda.

For each of these above-mentioned charges a drawing account was duly sanctioned by the Superintending Engineer, in July 1880, and it is here as elsewhere regarded as the correct meaning of code paragraph 1863; that such sanction once obtained is sufficient once for all, no matter whom the Executive Engineer may from time to time select to fill the posts in question, or how frequently changes may occur in them; but the nomination of the sub-divisional drawing officer is ever so much more worthy of the Superintending Engineer's consideration than is the mere arrangement of the sub-divisional drawing account anywhere; the drawing account of the Executive Engineer so long as operated upon by himself only, cannot well be overdrawn, or if it were, the treasury officer would be chiefly responsible, but when sub-divisional drawing officers are appointed, the responsibility for their overdrawal of funds placed at their disposal by the Executive Engineer, would not rest upon the treasury officers who have no cognizance of such sub-divisional funds, but only of the Executive Engineer's total credit.

It follows that a sub-divisional drawing officer might be placed in a position to overdraw, by a very large amount, possibly to a large extent of the Executive Engineer's total treasury balance, and that this being the case, it is important that, in the selection of a drawing officer, regard should be had to the fairness of placing so much responsibility upon him, especially if, as in the case of this division, he is only an overseer on Rs. 100 per month.

The Superintending Engineer's prior sanction to such appointments would seem highly desirable in the interests of the Executive Engineer and all else.

The accuracy of the Executive Engineer's treasury balance on the 21st January 1884 was proved. G.O., No. 1232, of 20th June 1883, has disposed of the question raised in paragraph 7 of

last report, about the too early closing of treasuries in this division. The sub-divisional offices were last inspected by the Executive Engineer as follows:—

Vizianagram sub-division on 14th October 1883.
2 Irrigation taluks charge on 6th August.

4. There are three imprests held under the Executive Engineer's control, aggregating Rs. 1,233; two of these, amounting to Rs. 1,133, are in the hands of civil officers. Under the Vizianagram sub-divisional office there are four imprests aggregating Rs. 2,100.

The imprest accounts are in order and properly audited, they were all said to have been sanctioned by the Superintending Engineer. The cash-book was up to recently very neatly and well kept, and it is perhaps only just temporarily while the second clerk is leaving to keep it (during the head clerk's absence on leave) that there is a little more neatness wanting. The book is regularly checked, and the abstract posted. Both these books were in order except that code paragraph 1891, about promptly paying into the treasury all miscellaneous receipts, requires, and was promised, greater attention.

5. The departmental code was found posted up with the last standing orders issued.

6. The two imprests to civil officers, aggregating Rs. 1,133, alluded to in paragraph 4, are as follows:—

I. With the Special Assistant Agent at Koraput Rs. 500 (this is for maintaining the Turner's ghât road).

II. With the Deputy Collector, Vizagapatam, Rs. 633 this is for making iron-bound chests for sub-treasuries in the district).

N.B.—This expenditure has been sanctioned in G.O., No. 2689 W., of 24th September 1883, as debitable to Original Works, Civil Buildings.

7. Work abstracts for all works are prepared in the divisional office. Regarding the Pottinghy ghât, maintenance of Pottinghy ghât, and Police Assistant Superintendent's bungalow at Jeypore, the ten-day reports have been invariably received late, generally about a month late. This is accounted for by sickness. The Executive Engineer, in his inspection report of the sub-division, dated October 14th, 1883, remarks as follows:—"Considering the out-of-the-way place the sub-divisional office has to work in, and more particularly the unfortunate writer on the ghât, I have been well pleased to find almost everything in good order, and the accounts well kept. None escape the fever on this ghât line, and often there must inevitably be delay in submission of accounts. One day the writer is sick, another his superior officer." As a consequence of this delay, the accounts come incomplete to the Executive Engineer, and the district register of works gets posted late, but the initial accounts come up to need-quarters generally well posted, and to have been undertaken by the compilers. This is evidently owing to the pains the accountant has taken to get these matters on a proper footing, and explain away every difficulty.

The work abstracts are thoroughly in order. Materials at site aggregate in value Rs. 5,056, and are placed at five different works. They are said to be of good value and have been all verified last month.

8. The register of works was found to be in order and posted for December 1883. Under advances to work-people (constructing a bungalow with out-houses for the Assistant Superintendent of Police, Jeypore) Rs. 77-14-6 is possibly a doubtful item. It is due from certain brick-layers who, after obtaining an advance, absconded. Action is said to have been taken by the Sub-Engineer on the spot, through the sub-magistrate of Vizianagram, with reference to paragraph 9 of the inspection report printed with G.O., No. 450 W., of 16th February 1882. There is now a balance at debit of "advances to labor" (constructing Pottinghy ghât road) of Rs. 518-3-2 which is also a little doubtful. The work is near completion, and the Executive Engineer might report to the Superintending Engineer if there is any difficulty in recovering the above items.

9. Rs. 3,532-14-0 at debit of establishment, protective public works, being the cost of establishment employed on the survey of the Vizagapatam harbour, should be written back to debit of excluded local funds, in the terms of G.O., No. 3324 W., dated 22nd November 1883. This Government order has not apparently been received here.

10. The rate-book was revised on 31st December 1883.

11. The state of the audit notes on the accounts of this division is tolerably satisfactory.

12. There is nothing in the deposits or miscellaneous advances accounts noteworthy.

13. In the stock accounts there are items of house fittings valued at Rs. 224 which will be used on the taluk cutcheri at Anakapalle when funds are allotted, probably in 1884-85.

14. The tools and plant were verified in September and October 1883 and are properly accounted for. There are unserviceable tools which have been duly reported to the Superintending Engineer.

15. The records are properly cared for.

16. The accountant is sufficiently assisted, and the office well maintains its former excellent character in accounts.

ORDER—dated 28th February 1884, No. 532 W., Public Works.

Communicated to the Superintending Engineer, I Circle.

2. The report is satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spere Copies

GENERAL
ACCOUNT.

Govt. of 1884 Madras.

PUBLIC WORKS.

Dated February, 28th.

Recd.

Encl.

G.O. 28th Feb. 1884, No. 532 W.

FEBRUARY.

322 W

Notes of Inspection

The — of the office of the Vizagapatam division by the Deputy Examiner of Public Works Accounts, communicated to the Superintending Engineer, I Circle.

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

(Form No. L.)

No. 122 W.

322 W

From

The EXAMINER,

PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras. 9 February

1884

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Mainier, Dy. Examiner, of his inspection of the office of the Vizagapatam Division.

2. The report is on the whole satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Curran

Examiner P. W. Accounts.

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NOTES OF INSPECTION BY H. FAIRLIE ESQUIRE, DEPUTY
EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER VIJAYAPATNAM DIVISION, ON THE 31ST. JANUARY 1925.

1. THE EXECUTIVE ENGINEER MR. T.D. HARRIS, AND THE
ACCOUNTANT P. VENUGOPAL NAIDU WERE PRESENT. THE OFFICE WAS
LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 12TH. FEBRUARY
1924, VIDE PAPERS WITH G.O. NO. 432 D. OF 28TH. FEBRUARY 1924.

2. THE VIJAYAPATNAM SUB DIVISIONAL OFFICER IS NOW MR.
T.T. FOSSHELL OVERSEER 1ST. CLASS; AND MR. SUB ENGINEER SMITH
IS IN CHARGE OF THE TWO TALUQS YELLAGANCHELLI AND GOLCONDA.
IN BOTH CASES THE CASH ACCOUNTS ARE SATISFACTORILY RENDERED.
THE DIVISIONAL CASH BOOK IS IN ORDER AND THE BALANCE OF THE
EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON 31ST. DECEMBER 1924
WAS PROVED CORRECT.

3. THERE IS NOW BUT ONE IMPREST WITH CIVIL OFFICERS-VIZ
THAT FOR MAINTAINING THE TURNER'S GUAT ROAD, OR RATHER PATH,
WHICH WAS FORMERLY IN THE HANDS OF THE SPECIAL ASSISTANT
AT KOPPUT BUT NOW RESTS WITH THE AGENT TO THE GOVERNOR.
THE PRESENT IMPREST IS RS. 1,000. IT WAS OPENED IN MAY
1924 AT RS. 500, BUT WAS INCREASED TO RS. 1,000 IN NOVEMBER
1924. THE ACCOUNTS OF THIS MAINTENANCE OUTLAY RECEIVED
IN JANUARY 1925 ARE THE ONLY ACCOUNTS RECEIVED SINCE MARCH
1924. THE YEAR'S BUDGET GRANT FOR THIS MAINTENANCE IS
RS. 2,000. THE USUAL AMOUNT OF AN IMPREST IS HALF THE
MONTHLY EXPENDITURE ON DAILY LABOUR (CODE DATA 1951) BUT IN
THE CIRCUMSTANCES OF THIS CASE THE MEANS OF COMMUNICATION
WITH

WITH THE AGENTS SUPERVISOR WHO CARRIED OUT THE WORK BEING SO ROUGH; IT WOULD BE DIFFICULT TO FREQUENTLY RECORD THE DEFECTS; HOWEVER THE OUTLAY OCCURS NOT MONTH BY MONTH BUT AS OCCASION REQUIRES. THERE IS OFTEN AN INTERVAL OF TWO OR THREE MONTHS BETWEEN THE END OF ANY MAINTENANCE EXPENDITURE.

4. THE OTHER LATEST ACCOUNTS ARE FREQUENTLY REQUIRED AND ARE IN GOOD ORDER. SUB-DIVISIONAL OFFICES HAVE BEEN INSPECTED BY EXECUTIVE ENGINEER QUITE LATELY.

5. THE PLANS IN THIS DIVISION ARE NOT MORE THAN THOSE OF RS.200 OR LESS EACH- THE ONLY 32 IN NUMBER, ARE SPREAD OVER AN ENORMOUS AREA-UPWARDS OF 17,000 SQUARE MILES. MANY OF THE WORKS ARE MORE THAN 100 MILES APART, AND OWING THE BACKWARD-

NESS OF POSTAL ARRANGEMENTS ALL THE VERY UNHEALTHY

CHARACTER OF A GREAT PART OF THE DISTRICT IT IS FOUND

IMPOSSIBLE TO GET IN THE INITIAL ACCOUNTS COMPLETELY

WORKS, THERE HAS ESPECIALLY BEEN MUCH DELAY IN PAYING

LABOR AND IN RENDERING MONTHLY REPORTS ON THE POTINGHY

CHAT, THE LABOURERS, WHOSE THE PEVET IS REPRESENTED AS AT

TIMES PROTESTING THE ENTIRE STAFF. THE EXECUTIVE

ENGINEER HAS VERY EVILLY DONE ALL THAT IS POSSIBLE TO

PRESERVE REGULARITY, AND IT IS CREDITABLE TO HIM THAT

MATTERS ARE NO WORSE. MANY OF THE WORKS ARE BEING CARRIED

OUT BY PIECE-WORK AND THE PROPER MEASUREMENT OF SUCH WORK,

AS REQUIRED BY RULE, IS I HAVE NO DOUBT INSISTED UPON,

BUT EVIDENCE OF SUCH MEASUREMENT SHOULD COME UP TO THE

EXECUTIVE ENGINEER IN THE SHAPE OF THE MEASUREMENT LISTS

IN

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IN SUPPORT OF BILLS, INSTEAD OF THESE BEING SEPARATED FROM THE BILLS IN THE SUB-DIVISIONAL OFFICES AND FILED THERE, AS IS NOW DONE. CODE PARA 2175 APPLIES JUST AS MUCH TO PIECE-WORK AS TO WORK DONE BY CONTRACTORS.

FORM B, AND NOT FORM C, IS THE PROPER FORM FOR THE WORK ABSTRACT OF A WORK DONE BY THE PIECE-WORK SYSTEM.

THE REGISTER OF WORKS IS UP TO DATE AND IN ORDER.

6. THE MATERIALS AT SITE OF WORKS ARE PLACED AT 12 DIFFERENT WORKS, AND AGGREGATE IN VALUE RS.2,103, AND THE EXECUTIVE ENGINEER STATES THEY ARE ALL UNDER CONSTANT VERIFICATION, AND OF GOOD VALUE.

7. THE BALANCE OF STOCK IN THIS DIVISION IS THE SAME AS AT LAST INSPECTIONS; NAMELY DOORS AND WINDOWS VALUED AT RS.224. THEY ARE ALL EITHER ABOUT TO BE SOLD OFF, OR USED, PROBABLY ON THE POLICE STATIONS OF KORAPUT AND KUMARUDA. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER. THE STOCK OF ROAD TOOLS IS VERY LARGE, BUT THE EXECUTIVE ENGINEER SAID NOTHING IS SURPLUS AND THAT ALL ARE OF GOOD VALUE.

8. RS.2,000 PLACED AT THE DISPOSAL OF THE AGENT TO THE GOVERNOR FOR CONSTRUCTING A TALUQ OFFICE AT POLARU IS IN THE MISCELLANEOUS ADVANCE ACCOUNT PERMITS RECEIPT AND AUDIT OF ACCOUNTS FROM THE AGENT, WHO PROPOSES TO SUBMIT THEM NOT TILL THE COMPLETION OF THE WORK, SOMETIME THIS YEAR.

9. CAREFUL ATTENTION WILL NOW NO DOUBT BE GIVEN TO RULE 3 OF PARA 499 OF THE CODE.

10.

10. CONTRIBUTIONS ARE STILL FORTHCOMING FOR REPAIRS TO
DARGALLA CHANNEL AND FOR CLEARING SURGE IN THE SAID CHANNEL.
BOTH THESE WORKS ARE COMPLETED. THE COLLECTOR HAS BEEN
REFERRED TO.

11. WITH REFERENCE TO PARA 9 OF LAST REPORT THE BUA
OF RS. 77-14-6 THEN THOUGHT DOUBTFUL, HAS BEEN SINCE FOUND
IRRECOVERABLE AND WRITTEN OFF TO DEBIT OF THE WORK UNDER
THE SUPERINTENDENT ENGINEER'S ORDERS. THE OTHER AMOUNT
RS. 518-8-2 WAS ALSO PROVIDED, AND THERE HAVE BEEN NO
ADVANCES TO POST-TRULIE SINCE. THE ADJUSTMENT MENTIONED IN
PARA 9 OF LAST REPORT WAS STRAIGHTWAY EFFECTED.

12. THE OFFICE IS STILL IN VERY GOOD ORDER.

MADRAS.

FEBRUARY 1966.

BY EXAMINER P.W. ACCOUNTS.

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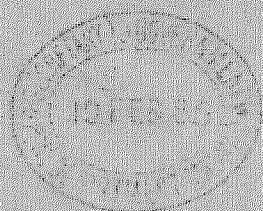
THE EXHIBIT P. W. ACCOUNTS.

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Communicated to
the Suply. Engr. I. Circle.
2. The report is
satisfactory.

THE STORY OF GARDENING.

19. 4. 1964



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Figure 1. The effect of the concentration of the solution on the adsorption of the dye.

Notice of Instruction of the
Office of the Commissioner of Education
by Mr. William H. Alexander, Commissioner
State of New York

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Govt. of 1835 Madrid

PUBLIC WORKS.

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