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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	391-W	Press.
B.P. No.		Mis.
Dated	17-2-1885	198

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Not to be folded or roughly handled

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, 14th February 1885, No. 126 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 Godavari Eastern division.

Paragraphs 3 and 4.—The Executive Engineer's attention is invited to these remarks. The muster rolls should of course show the labor employed, whether paid for or not, that not paid for being shown as arrears due. The accounts of a work should at all times show all the liabilities, the payments for work done may at times be delayed for good reasons, but nevertheless the accounts should show that the work has been done and that such payments are in arrears. Unless this be done, it is impossible that the Executive Engineer can have a proper watch over the cost of the work as it progresses.

Paragraph 5.—The quarry operations in this division are great, and in previous reports the manner in which the accounting is carried out has been commented upon. A far stricter watch over the progress of expenditure and output appears necessary throughout the manufacture accounts. It is not understood why the manufacture has not been debited monthly with a reasonable amount in respect of the charge under land and kilns. There should be no difficulty in arriving at an approximate amount to be so charged monthly to operations in relief to the debit for land, &c. The life of the operations, or a period of years if the continuity of operations is indefinite, divided into the debit against land and kilns, would give perhaps an adequate amount to be cleared annually by proportionate monthly charge to operations. It is very essential that the Superintending Engineer should advise what course he thinks advisable to adopt to bring these manufacture accounts to a proper bearing before the next year's accounts are commenced.

Paragraph 7.—This matter should have the Executive Engineer's consideration. The value of stuff for fuel should be fully assigned. At present it would seem that no charge is made for the portion obtained from canal banks.

Paragraph 8.—The Superintending Engineer should decide the point at issue between the divisional and forest officers, and the Executive Engineer should adopt the course pointed out at the end of the paragraph, since he must know the value of the stuff supplied and for which he gives the forest department a voucher of acknowledgment.

Paragraph 11.—The monthly debit to tools and plant is unobjectionable, though perhaps an annual debit of the balance of the account irrecoverable under the boat office account would be sufficient and give less trouble.

Paragraph 12.—The Superintending Engineer's reference is invited to this office No. 748 S., dated 16th August 1881, to the Superintendent of Works, Godavari.

Paragraphs 13 and 14.—The Superintending Engineer's attention is invited to these points.

Paragraphs 15 and 17.—The Executive Engineer will observe the course explained.

EXAMINER.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godavari Eastern Division, on the 19th January 1885.

Captain C. C. Rawson, R.E., the Executive Engineer, and A. Ranga Row, the Accountant, were present. The office was last examined by an Accounts officer on the 18th February 1884 (see papers with G.O. No. 623 W., of 6th March 1884).

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

3. The nominal muster roll is the voucher for payment of labor and should as such invariably support the impress, or sub-divisional, or divisional cash account in which the expenditure for labor appears. There is no advantage in sending nominal muster rolls and ten-day reports up together as at present. On the other hand, whereas the nominal muster roll cannot be rendered till the gang of labor concerned is paid for as many of the gang as may be present for payment, which is sometimes days after the period concerned. It is necessary that the ten-day reports should be submitted immediately at the conclusion of the period. This enables the Executive Engineer or sub-divisional officer to detect and prevent undue delay in payment for labor, and also allows of the posting of the work abstract of any month during, and not after the month, which is highly expedient. Some orders to the sub-divisional officers on the above subject which have issued from the Executive Engineer and which are not in accordance with the above suggestions will now be cancelled, and the practice of recording liabilities for labor incurred, say in June, in part I of the work abstract of August or September, will be discontinued. Some of the work abstracts are now prepared in sub-divisional offices and some in the Executive Engineer's office. Ten-day reports in all cases come up to the Executive Engineer's office, and it is as well that they do. From them it is shown that there has been great delay and mistakes in their preparation, and that they lack very often particulars of the work to which they relate, signature, &c.; also, with reference to what has already been said, that labor employed for instance on the dam in the Pospoodi north side channel from 21st to 31st of March, which should have appeared in part I of March's work abstract did appear only in May's.

4. In each sub-divisional office there are two clerks allowed, one probably being employed on the compilation of work abstracts. In the case of some works there is outlay going on for them in more than one sub-division, and for this and other reasons it would be a simplification to prepare all work abstracts at headquarters. The accountant is strongly in favor of such an arrangement. By the present plan, all the work abstracts come in to the Executive Engineer's office late, and pour upon the accountant a very heavy amount of work in their examination and check, just at the time when he is most busy in the compilation of the accounts for the Examiner, Public Works Accounts. The late rendering to Examiner's office of work vouchers from this division is fully explained by the above, and I believe the Executive Engineer's promise to try the preparation of work abstracts in his own office will have the effect of giving to the Examiner the accounts of this division generally much earlier than at present. There are about 250 work abstracts.

5. In the accounts of stone manufacture (quarries) there has been a want of care which should be taken up with the sub-divisional officer. Labor has been kept without payment in one case for two months, and no daily report has been submitted in some instances. The manufacturing operations are heavy. The estimated outlay on them in 1884-85 is—

	Rs.
Stone	68,350
Lime	10,534
Sunkle	4,745
Bricks	5,240
Tiles	4,092

In the case of stone in the beginning of 1884-85 there was a balance at debit of Rs. 3,094 0-1, which should have been, but was not, represented by underserved stone in the quarries; the outlay by 31st December 1884 had reached Rs. 68,163-1-2 and the outturn only Rs. 45,238-10-5. There had during this period been no credit to land kilns by debit to manufacture.

In the case of lime the account for 1884-85 began with a credit balance of Rs. 1,267-3-0. The outlay has been up to 31st December 1884 Rs. 5,307-12-2 and the outturn Rs. 3,664-12-2, showing a balance at credit at the end of 1884 of Rs. 260. In none of the manufacture accounts has there been any credit to "land kilns" since March 1884. On the other hand there were debits to "land kilns" from April to December 1884 of Rs. 29,332, and the work regarded as land kilns now in hand aggregate about Rs. 32,000 in estimated outlay. Estimates for works chargeable as "land kilns" should show the proposed or probable absorption of the outlay by debits to manufactures. The method of crediting the manufacture accounts for outturn has been described more than once, and in paragraph 2 of the last report the proper course was suggested, viz., to value the monthly outturn at such a rate as to cover all that the manufacture has cost including

a fair credit to "land kilns." There should be no balance at credit at the end of a financial year, and only so much debit balance as is represented by unturned-out stuff which will be outturned in the ensuing year. This was fully explained to the Executive Engineer on the present occasion, as also the necessity of crediting "land kilns" regularly and sufficiently month by month by debit to manufactures.

6. There is a manufacture account termed "firewood," at which at the end of November 1884, there was a credit balance of Rs. 489. Again in the sub-head of stock "fuel" there was, at the same date, a debit balance of Rs. 225.

7. The wood referred to in both the above accounts comes partly from the forest department and partly from the banks of the canal. In the latter case no credit is given to irrigation revenue for the original value of the trees, before they were cut, to which is probably the reason why this "firewood" account has worked to a credit balance. In future the wood should be debited to manufacture at the full rate including value of the wood in the first instance, creditable to "Irrigation revenue" and there is no need of the firewood account as a manufacturing operation by itself. All firewood used on manufacture can be debited direct to whatever manufacture it is issued.

8. The fuel under stock is of course quite a legitimate sub-head. This reserve is kept for steamer purposes and is principally derived from the forest department or otherwise from local supplies. The adjustment for forest department wood is the subject of some contention with that department, the forest officer insisting on his weight being taken for granted, and the Executive Engineer claiming a right to reweigh on delivery. Credit to the civil department for such forest supplies has not been given since March 1884, for there has been no debit in the civil exchange accounts to so respond to, but this should not prevent the Executive Engineer from bringing the value of such supplies on to his stock accounts, either approximately or actual, by credit to "stock purchases and sales."

9. The register of works is in order. Materials at site are placed at 21 works, and aggregate in value Rs. 35,266. The Executive Engineer states that all are of good value and under frequent verification. For this purpose part IV of the work abstract is checked monthly and certified by the sub-divisional or responsible officer.

10. The stock accounts are in order and the total debit to stock exclusive of works sanctioned as manufactures or land kilns is Rs. 20,393 against the sanctioned limit of Rs. 30,000. The whole of the stock is said to have been verified last March.

11. With reference to paragraph 11 of the last report the whole of the earnings of steamers are now brought to credit of boat office, those from outsiders being recovered in cash, and those for carrying officers on duty being adjusted monthly by debit to Tools and Plant as per G.O., No. 766 W., of 21st March 1884.

12. The boat office accounts are now about to be taken in hand by the Executive Engineer himself, which is highly desirable. The cash collections will then be daily made over to the Executive Engineer, or the boat office cash will be daily examined. There should be no possibility of collections of cash being bottled up without either immediate record or payment to the Executive Engineer, and the counterfoils of license books should be frequently looked at.

13. The following items in the miscellaneous advance schedule for November 1884 require attention:—

Item No.	Rs.	A.	P.
5	68	7	3
Do. " 8	14	8	3

The first is seven months old, and the Superintending Engineer will probably issue orders as to the incidence of debit to clear the item from miscellaneous advances. It is a charge for landing certain packages at Cocanada.

The second is Presidency house-rent disallowed from Colonel Montgomerie since July 1884.

14. The practice of disbursing salaries which have not been audited in previous salary bills is opposed to clause 3 of Code, paragraph 499.

15. The tools and plant accounts are in order. Amounts realised by the sale of irrigation tools should be treated as direct reduction of outlay (Code, paragraph 2262 A) instead of being credited to revenue. The tools were counted at the end of March 1884.

16. In the schedule of London invoices there is for sometime outstanding, pending statement of payments made in England, the following item:—

Item	Rs.	A.	P.
Steam-circulating pump for Godavari steam launch	652	4	0

The statement will no doubt soon be forwarded from the office of the Secretary to Government, Public Works Department.

17. The local contribution for building a church at Cocanada, of Rs. 6,000, has not yet been touched, though outlay from the Government contribution has been going on since March 1884.

17TH FEBRUARY 1885, No. 391 W., PUBLIC WORKS.

The outlay every month should from the first have been debited to the local contribution, and when it was all absorbed the Government grant-in-aid would be begun upon.

18. The accountant is sufficiently assisted. He is highly praised by the Executive Engineer and has a great deal to do.

MADRAS.

6th February 1885.

ORDER—dated 17th February 1885, No. 391 W., Public Works.

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

(True Extract.)

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

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

Encl. A. Grubert
Spare Copies

3-

GENERAL
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated February, 17th.

Recd.

Encl.

G.O., 17th Feb. 1885, No. 391 W.

FEBRUARY.

Inspection Notes

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Godavari eastern division.

92
49
NOTES OF INSPECTION BY H. RAIMIER ESQUIRE, DEPUTY
EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF THE
EXECUTIVE ENGINEER GODAVARI EASTERN DIVISION, ON THE 19TH.
JANUARY 1885.

1. CAPTAIN C. C. PARSON F.R.S. THE EXECUTIVE ENGINEER, AND
A. BUNGA FOR THE ACCOUNTANT, WERE PRESENT. THE OFFICE WAS
LAST EXAMINED BY AN ACCOUNTS OFFICER ON THE 18TH. FEBRUARY
1884, VICE PAPERS WITH G.O. NO. 612 W. OF 6TH. MARCH 1884.

2. THE CASH ACCOUNTS ARE IN ORDER. THE BALANCE OF THE
EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON 31ST. DECEMBER 1884
WAS PROVED CORRECT.

3. THE NOMINAL MUSTER ROLL IS THE VOUCHER FOR PAYMENT
OF LABOUR AND SHOULD AS SUCH INVARIABLY SUPPORT THE IMPREST,
OR SUBDIVISIONAL, OR DIVISIONAL CASH ACCOUNT IN WHICH THE
EXPENDITURE FOR LABOUR APPEARS. THERE IS NO ADVANTAGE IN
SENDING NOMINAL MUSTER ROLLS AND TEN DAY REPORTS UP TOGETHER
AS AT PRESENT. ON THE OTHER HAND WHEREAS THE NOMINAL
MUSTER ROLL CANNOT BE RENDERED TILL THE WAGE OF LABOUR
CONCERNED IS PAID (OF A PART OF THE WAGE AS MAY BE PRESENT
FOR PAYMENT) WHICH IS SOMETIMES DAYS AFTER THE PERIOD
CONCERNED. IT IS NECESSARY THAT THE TEN DAY REPORTS SHOULD
BE SUBMITTED IMMEDIATELY AT THE CONCLUSION OF THE PERIOD.
THIS ENABLES THE EXECUTIVE ENGINEER OR SUBDIVISIONAL OFFICER
TO DETECT AND PREVENT UNNECESSARY DELAY IN PAYMENT FOR LABOUR, AND
ALSO AVOIDS OF THE POSTING OF THE WORK ABSTRACT OF ANY
MONTHLY WORK, AND NOT AFTER THE MONTH, WHICH IS HIGHLY
EXPEDIENT.

EXPERIENT. SOME ORDERS TO THE SUBDIVISIONAL OFFICERS ON THE ABOVE SUBJECT WHICH HAVE ISSUED FROM THE EXECUTIVE ENGINEER AND WHICH ARE NOT IN ACCORDANCE WITH THE ABOVE SUGGESTIONS WILL NOW BE CANCELLED, AND THE PRACTICE OF RECORDING LIABILITIES FOR LABOR INCURRED, SAY IN JUNE IN PART I OF THE WORK ABSTRACT OF AUGUST OR SEPTEMBER, WILL BE DISCONTINUED. SOME OF THE WORK ABSTRACTS ARE NOW PREPARED IN SUBDIVISIONAL OFFICES AND SOME IN THE EXECUTIVE ENGINEER'S OFFICE. TEN DAY REPORTS IN ALL CASES COME UP TO THE EXECUTIVE ENGINEER'S OFFICE, AND IT IS AS WELL THAT THEY DO. FROM THIS IT IS SHOWN THAT THERE HAS BEEN GREAT DELAY AND SLACKNESS IN THEIR PREPARATION, AND THAT THEY LACK VERY OFTEN PARTICULARS OF THE WORK TO WHICH THEY RELATE, SIGNATURE, ETC. ALSO WITH REFERENCE TO WHAT HAS ALREADY BEEN SAID, THAT LABOR EMPLOYED FOR INSTANCE ON THE DAM IN THE TOSSEFOODI NORTH SIDE CHANNEL FROM 21ST. TO 31ST. OF MARCH, WHICH SHOULD HAVE APPEARED IN PART I OF MARCH WORK ABSTRACT DID APPEAR IN MAY'S.

4. IN EACH SUBDIVISIONAL OFFICE THERE ARE 2 CLERKS ALLOWED, ONE PROBABLY BEING EMPLOYED ON THE COMPLETION OF WORK ABSTRACTS. IN THE CASE OF SOME WORKS THERE IS OUTLAY GOING ON FOR THEM IN MORE THAN ONE SUBDIVISION, AND FOR THIS AND OTHER REASONS IT WOULD BE A SIMPLIFICATION TO PREPARE ALL WORK ABSTRACTS AT HEAD QUARTERS. THE ACCOUNTANT IS STRONGLY IN FAVOR OF SUCH AN ARRANGEMENT. BY THE PRESENT PLAN, ALL THE WORK ABSTRACTS COME IN TO THE EXECUTIVE ENGINEER'S OFFICE LATE, AND FOUR OF THE ACCOUNTANT A VERY

HEAVY

5
HEAVY AMOUNT OF WORK IN THEIR EXAMINATION AND PREPARATION. JUST AT THE TIME WHEN HE IS MOST BUSY IN THE COMPILED OF THE ACCOUNTS FOR THE EXAMINER'S ACCOUNTS. THE LATE FURNISHING TO EXAMINER'S OFFICE OF WORK VOUCHERS FROM THIS DIVISION IS FULLY EXPLAINED BY THE FACTS FROM I BELIEVE THE EXECUTIVE ENGINEER PROMISE TO TRY THE PREPARATION OF WORK ABSTRACTS IN HIS OWN OFFICE. WILL HAVE THE EFFECT OF GIVING TO THE EXAMINER THE ACCOUNTS OF THIS DIVISION MATERIALLY MUCH EARLIER THAN AT PRESENT. THERE ARE ABOUT 250 WORK ABSTRACTS.

5. IN THE ACCOUNTS OF STONE MANUFACTURE (CHARRIES) THERE HAS BEEN A WANT OF CARE WHICH SHOULD BE TAKEN UP WITH THE SUBDIVISIONAL OFFICERS. LABOR HAS BEEN LEFT WITHOUT PAYMENT IN ONE CASE FOR TWO MONTHS - AND NO DAILY REPORT HAS BEEN SUBMITTED IN SOME INSTANCES. THE MANUFACTURING OPERATIONS ARE HEAVY. THE ESTIMATED OUTLAY ON THEM IN 1924-25

IS:-

STONE.....	RS. 68,350.
LIME.....	RS. 10,834.
SUPPLIES.....	RS. 4,743.
BRICKS.....	RS. 5,240.
TILES.....	RS. 4,092.

IN THE CASE OF STONE, IN THE BEGINNING OF 1924-25 THERE WAS A BALANCE AT DEBIT OF RS. 3,994-9-1 WHICH SHOULD HAVE BEEN PAID BUT WAS NOT REPRESENTED BY ANY VOUCHER STONE IN THE QUARTERS. THE OUTLAY BY 31ST. DECEMBER 1924 WAS ONLY RS. 59,162-1-24 AND THE OUTLAY ONLY RS. 45,232-15-2. DURING THIS PERIOD THERE WAS NO CREDIT TO LABOR BILLS BY DEBIT TO MANUFACTURE.

WITH A CREDIT BALANCE OF RS. 1,367-4-0. THE OUTLAY WAS
DOWN TO 31ST. DECEMBER 1924 AT RS. 5,397-12-2 AND THE OUTTURN
RS. 5,563-12-2 SHOWING A BALANCE AT CREDIT AT THE END OF
1924 OF RS. 266. IN NONE OF THE MANUFACTURE ACCOUNTS HAS
THERE BEEN ANY CREDIT TO PLANT WILSON SINCE MARCH 1924.
ON THE OTHER HAND THERE HAVE DEBITS TO "PLANT WILSON" FROM
APRIL TO DECEMBER 1924 OF RS. 29,382, AND THE WORK FUND-
ABLE AS PLANT WILSON NOW IN HAND AMOUNTS ABOUT RS. 32,000 IN
ESTIMATED OUTLAY- ESTIMATES FOR WORKS CHARGEABLE AS PLANT
WILSON SHOULD SHOW THE PROPOSED OR PROBABLE AMORTISATION OF
THE OUTLAY BY DEBIT TO MANUFACTURES. THE METHOD OF CREDIT-
ING THE MANUFACTURE ACCOUNTS FOR OUTTURN HAS BEEN DISCUSSED
MORE THAN ONCE, AND IN PARA 8 OF THE LAST REPORT THE PROPER
COURSE WAS SUGGESTED, NAMELY, TO VALUE THE MONTHLY OUTTURN
AT SUCH A RATE AS TO COVER ALL THAT THE MANUFACTURE HAS
COST INCLUDING A PAIR OFFSET TO PLANT WILSON. THERE
SHOULD BE NO BALANCE AT CREDIT AT THE END OF A FINANCIAL
YEAR, AND ONLY TO NEXT DEBIT BALANCE AS IS REPRESENTED BY
UNTURNED OUT STUFF WHICH WILL BE OBTAINED IN THE FISHING
YEAR. THIS WAS FULLY EXPLAINED TO THE EXECUTIVE ENGINEER
ON THE PRESENT OCCASION, AS ALSO THE NECESSITY OF CREDITING
PLANT WILSON REGULARLY AND SUFFICIENTLY NORTH BY NORTH.

by debit to Manufacturing

2. THERE IS A MANUFACTURE ACCOUNT TITLED "FIREWOOD"
AT WHICH AT THE END OF NOVEMBER 1924, THERE WAS A CREDIT

BALANCE

16
BALANCE OF RS. 429. AGAIN IN THE JOURNAL OF STOCK, THERE
WAS AT THE SAME DATE, A DEBIT BALANCE OF RS. 225.
7. THE WOOD PERTAINING TO BOTH THE ABOVE ACCOUNTS
COMES ENTIRELY FROM THE FOREST DEPARTMENT, AND PARTLY FROM
THE BANKS OF THE CANAL. IN THE LATTER CASE NO CREDIT IS
GIVEN TO IRRIGATION REVENUE FOR THE ORIGINAL VALUE OF THE
TREES, BEFORE THEY WERE CUT, THE WHICH IS PROBABLY THE REASON
WHY THIS "FIREWOOD" ACCOUNT HAS TENDED TO A CREDIT BALANCE.
IN FUTURE THE WOOD SHOULD BE CREDITED TO IRRIGATION AT THE
FULL RATE INCLUDING VALUE OF THE WOOD IN THE PLANT WILSON,
DEBITABLE TO "IRRIGATION REVENUE", AND THERE IS NO NEED OF
THE "FIREWOOD" ACCOUNT AS A MANUFACTURING OPERATION.
IF THE "FIREWOOD" IS IN MANUFACTURE, IT IS CREDITED
DIRECT TO "IRRIGATION REVENUE" ITSELF.

8. THE FULL UNDER STOCK IS OF COURSE WITH A LENGTHY
SCIENCE. THIS RESERVE IS MADE FOR STREAM PURPOSES AND IS
PRINCIPALLY DERIVED FROM THE FOREST DEPARTMENT OR OTHERWISE
FROM LOCAL SUPPLIES. THE ADJUSTMENT FOR FOREST DEPARTMENT
WOOD IS THE SUBJECT OF SOME CONTROVERSY WITH THAT DEPARTMENT,
THE FOREST OFFICE INSISTING ON HIS WEIGHT BEING TAKEN FOR
GRANTED, AND THE EXECUTIVE ENGINEER CLAIMING A RIGHT TO REDUCE
ON DELIVERY. CREDIT TO THE CIVIL DEPARTMENT FOR SUCH
FOREST SUPPLIES HAS NOT BEEN GIVEN SINCE MARCH 1924, FOR
THERE HAS BEEN NO DEBIT IN THE CIVIL EXCHANGE ACCOUNTS TO
SO RESPOND TO, BUT THIS SHOULD NOT PREVENT THE EXECUTIVE

ENGINEER

ENGINEER FROM BRINGING THE VALUE OF SUCH SUPPLIES ON TO HIS STOCK ACCOUNTS, EITHER APPROXIMATELY OR ACTUALLY, BY CREDIT TO "STOCK PURCHASES AND SALES".

9. THE REGISTER OF WORKS IS IN ORDER. MATERIALS AT SITE ARE PLACED AT 21 WORKS, AND AGGREGATE IN VALUE RS. 35,266. THE EXECUTIVE ENGINEER STATES THAT ALL ARE OF GOOD VALUE AND UNDER FREQUENT VERIFICATION. FOR THIS PURPOSE PART IV OF THE WORK ABSTRACT IS CHECKED MONTHLY AND CERTIFIED BY THE SUBDIVISIONAL OR RESPONSIBLE OFFICER.

10. THE STOCK ACCOUNTS ARE IN ORDER AND THE TOTAL DEBIT TO STOCK EXCLUSIVE OF WORKS SANCTIONED AS MANUFACTURES OR LAM. FILMS IS RS. 20,393, AGAINST THE SANCTIONED LIMIT OF RS. 30,000.

THE WHOLE OF THE STOCK IS SAID TO HAVE BEEN VERIFIED LAST MARCH.

11. WITH REFERENCE TO PARA 11 OF THE LAST REPORT THE WHOLE OF THE EARNINGS OF STEAMERS ARE NOW BROUGHT TO CREDIT OF BOAT OFFICE, THOSE FROM OUTSIDERS BEING RECOVERED IN CASH AND THOSE FOR CARRYING OFFICERS ON DUTY BEING ADJUSTED MONTHLY BY DEBIT TO TOOLS AND PLANT AS PER G.O. NO. 766 W.O. DATED MARCH 1924.

12. THE BOAT OFFICE ACCOUNTS ARE NOW ABOUT TO BE TAKEN ON HAND BY THE EXECUTIVE ENGINEER HIMSELF, WHICH IS HIGHLY DESIRABLE. THE CASH COLLECTIONS WILL THEN BE DAILY MADE

OVER

OVER TO THE EXECUTIVE ENGINEER, OF THE BOAT OFFICE CASH WILL BE DAILY EXAMINED. THERE SHOULD BE NO POSSIBILITY OF COLLECTIONS OF CASH BEING BOTTLED UP WITHOUT EITHER IMMEDIATE RECORD OR PAYMENT TO THE EXECUTIVE ENGINEER, AND THE COUNTERFOILS OF LICENSE BOOKS SHOULD BE FREQUENTLY LOOKED AT.

13. THE FOLLOWING ITEMS IN THE MISCELLANEOUS ADVANCE SCHEDULE FOR NOVEMBER 1884 REQUIRE ATTENTION.

ITEM NO. 5 RS. 64-7-3.

DO. NO. 8 RS. 14-8-3.

THE FIRST IS 7 MONTHS OLD AND THE SUPERINTENDING ENGINEER WILL PROBABLY ISSUE ORDERS AS TO THE INCIDENCE OF DEBIT TO CLEAR THE ITEM FROM MISCELLANEOUS ADVANCES. IT IS A CHARGE FOR LANDING CERTAIN PACKAGES AT COCANADA.

THE SECOND IS PRESIDENCY POLICE FINE DISALLOWED FROM COLONEL MONTGOMERIE SINCE JULY 1924.

14. THE PRACTICE OF DISBURSING SALARIES WHICH HAVE NOT BEEN AUDITED IN PREVIOUS SALARY BILLS IS OPPOSED TO CLAUSE 8 OF CODE PARA 499.

15. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER. AMOUNTS REALIZED BY THE SALE OF ILLIGATION TOOLS SHOULD BE TREATED AS DIRECT REDUCTION OF OUTLAY (CODE PARA 2262 A) INSTEAD OF BEING CREDITED TO REVENUE. THE TOOLS WERE COUNTED AT THE END OF MARCH 1884.

16. IN THE SCHEDULE OF LONDON INVOICES THERE IS NO

SOMETHING

SOMETIME OUTSTANDING, PENDING STATEMENT OF PAYMENTS MADE IN
ENGLAND THE FOLLOWING ITEM:-

STEAM CIRCULATOR BOILER FOR
GODAVARI STEAM LAUNCH. ... RS. 682-4-0.

THE STATEMENT WILL NO DOUBT SOON BE FORWARDED FROM
THE OFFICE OF THE SECRETARY TO GOVERNMENT P.W. DEPARTMENT.

17. THE LOCAL CONTRIBUTION FOR BUILDING A CHURCH AT
COCANADA, OF RS. 6,000 HAS NOT YET BEEN TOUCHED, THOUGH OUTLAY
FROM THE GOVERNMENT CONTRIBUTION HAS BEEN GOING ON SINCE
MARCH 1894. THE OUTLAY EVERY MONTH SHOULD FROM THE FIRST
HAVE BEEN DEBITED TO THE LOCAL CONTRIBUTION, AND WHEN IT WAS
ALL ABSORBED THE GOVERNMENT GRANT-IN-AID WOULD BE BROUGHT
UPON.

18. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED. HE IS
HIGHLY PRIZED BY THE EXECUTIVE ENGINEER AND HAS A GREAT
DEAL TO DO.

6TH FEBRUARY 1895.

DEPUTY EXAMINER P.W. ACCOUNTS.

N.B.-In any future com-
munication on this subject, the
number and date of this letter
should be quoted.

No. 126/95.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department,
Madras, February 14/95.

1885

Sir,

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his inspection of the Office of the Godavari Eastern
Division.

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a work should at all times show all the transactions, the
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reasons, but nevertheless the Accounts should show that the
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as it progresses.

Para 5. The quarry operations in this Division are
great and in previous reports the manner in which the
accounting is carried out has been commented upon. A far
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appears necessary throughout the Manufacture Accounts. It is

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Paras 13 and 14. The Superintending Engineer's attention is invited to these points.

Paras 15 and 17. The Executive Engineer will observe the course explained.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Examiner P.W. Accounts.

No 391. Wa/17 July 1885

From,

Communicated

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

to the Suptg. Engineer
T. Circle for information
and consideration.

Cd.

17.2.85

No. 126 A.

Recd. 14

February 1885.

Recd.

Enclo. I.

Notes of inspection of the
Office of the Godavari Eastern
Division by Mr. Examiner.
Forwards with remarks-----

Sd. T. Circle
Chief Engr. for Engrs.
P.W. Accounts.

Withd.

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