

(1) Number of pages 20
(2) Date of repair Aug 1987
(3) Initials of the Referencer lan

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	456-W	Press.
B.P. No.		Mis.
Dated	27-2-1885	198

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, 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 Gudivada 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, Gudivada 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. 2623 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 Gudivada and Bozvada. 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.
V. Gangiah Sastri	Datta superintendent	400
Abdur Rajao	Do.	250
R. Ramadoss Naidu	Do.	300
R. Krishna 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 Krishna Eastern and Western divisions, the earnings of them being undertaken by petty contractors.

7. The stock is at two depôts, the locks at Pamarra and Cawtaram, 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.)

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

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

Encl. E. Fernandez.
Spare Copies

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.

4th August 1884, No. 1886 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th July 1884, No. 37 W. —

I have the honor to bring to your notice that the Gudivada 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 Gudivada. 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 Gudivada 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, Gudivada Division, to the Examiner, Public Works Accounts, Madras, dated 6th July 1884, No. 600.

Your No. 163 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 Gudivada 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.

Encl. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated August, 4th.

Recd.

Enc.

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

AUGUST.

Accounts

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

16TH AUGUST 1884, No. 2023 W., PUBLIC WORKS.

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 Gudivada 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 Bezvada 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, Gudivada division, on the 2nd August 1884.

The Executive Engineer, Mr. J. Hannan, and the accountant, V. Subarayudu Pundulu, 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. Subarayudu Pundulu, 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 this 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 Bangalore 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. 2,000; 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. 1,793-11-5. These were advised by the Kistna Eastern divisional officer at the end of March 1884 as being the outlay up to that date on incomplete jobs undertaken in the Bezvada workshop for the Gudivada division. The total was debited in transfer by the Kistna Eastern division accordingly, and the Gudivada 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.

Ed. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated August, 16th.

Recd.

Encl.

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

AUGUST.

Inspection

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

All letters on this subject, the number and date of this letter should be quoted.

Form No. 1

No. 1274

From

The EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department,

Madras 26th February

188

Sir,

I have the honor to submit for information and orders of Government, notes by Mr. C. R. V. G. V. Examiner, of his inspection of the Office of the Gudivada Division.

2. There has been considerable improvement in the state of the Office. Attention is necessary to para 4, regarding the custody of Pass Books with reference to Code para 1882 (Standing Orders Nos. 108 of 1883 and 95 of 1884); to para 7 in respect of the surplus materials at site of finished works; and to para 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 reattest 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.

I have the honor to be,

Sir,

Your Most Obedient Servant.

J. P. C. S. S.

Examiner P. W. Accounts.

89 25/2

NOTES OF INSPECTION BY W.E. CIBBY ESQUIRE DEPUTY
EXAMINER P.W. ACCOUNTS OFFICE, OF THE OFFICE OF THE
EXECUTIVE ENGINEER GULIVADA DIVISION ON THE 30TH AND 31ST.
JANUARY 1935.

1. THE EXECUTIVE ENGINEER MR. J. J. ADAM AND THE ACCOUNTANT
V. SUBBAYYAS PANTULU WERE PRESENT. THIS OFFICE WAS LAST
INSPECTED ON 2ND AUGUST 1934, FILE G.O. NO. 3023.W. OF 10TH
AUGUST 1934.

2. AT PRESENT THIS DIVISION IS NOT A HEAVY ONE AS
REGARDS KEEPING THE ACCOUNTS. ONLY THE EXECUTIVE ENGINEER
DRAWS CHECKS AND HAS A REGULAR CASH BOOK. HE DRAWS ON THE
SUE-TREASURER OF GULIVADA AND BEYVADA. THERE ARE TWO
SUB-DIVISIONS UNDER AN ASSIST. AND A SUB-ENGINEER RESPECTIVELY
NEITHER OF WHOM AT THE TIME OF INSPECTION WAS A DISBURSEER.

3. THERE ARE FOUR IMPREST HOLDERS WHOSE IMPRESTS ARE
THEREFORE RECOVERED FROM THE EXECUTIVE ENGINEER'S OFFICE.

NAME.	RANK.	AMOUNT.
V. GUNJIAN BASTHI....	DELTA SUPERINTENDENT.	RS. 400.
ABDUL RAJAC....	DO	RS. 200.
R. RAMALOSS NAIDU..	DO.	RS. 300.
R. KRISHNA RAO MAYUDU.	OVERSEER.	RS. 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 PAY-
MENTS 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 DEPOTS- THE LOCKS AT PAMARRU AND
CONTAPAM, 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 DIVI-
SIONS, AFTER WHICH TRANSFER DEBIT ADVICES ARE COMPARED AND
RESPONDED TO BY 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

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 ROUGH STONE 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 A.N.O. 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

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 OFFICES 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 REATTESTED FOR MORE THAN FIVE
YEARS, VIDE CIVIL PENSION CODE SECTION 120, RULE 1.

18. OTHER OFFICE ACCOUNTS AND SCHEDULES CALL FOR NO
REMARK HERE.

Madras
18 FEBRUARY 1925.

[Signature]
DEPUTY EXAMINER P. & ACCOUNTS,
MADRAS.

436

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G.O. 2023. May 16-8-8
" 1886 May 4-8-8

Genl
Secy.

456. May 27-8-8

Communicated to
the Dy. Secy. II
Circ. for information
& consideration.

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

CA

27.2.85

No. 12/77

Dated 25th February 1885.

Recd.

Encl. 1.

Notes of inspection of
the office of the Audit Division
by Mr. Curry, Dy. Examiner. Forwards
in remarks

in the order

10
456

34
Cont. of 1885 Index.

PUBLIC WORKS.

23 15

Included

Public works
in - 1885
In - 1885
In - 1885
In - 1885
In - 1885

25
3

1885

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2/3

1/2