

(1) Number of pages 22

(2) Date of repair 25-8-87

(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No.	758	Press.
~~B.P. No.~~		~~Mis.~~
Dated	27. 3. 1885	198

Not to be folded or roughly handled.

27TH MARCH 1885, No. 758 W., PUBLIC WORKS.

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 Madras, 23rd March 1885, No. 137 W. :—

1. 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 Ganjam division.

2. 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, Ganjam division, on the 7th and 9th March 1885.

Captain Langley, R.E., the Executive Engineer, and Nagiyah Reddy, the accountant, were present. The office was last examined on the 4th February 1884.

2. The drawing officers now are the Executive Engineer and the Chicacole sub-divisional officer, Mr. Sub-Engineer Laskey. The former draws on the Berhampore, Goomsur and Chicacole treasuries; the latter on the Chicacole treasury only. Mr. Laskey is about to be relieved by Mr. Hancock, Temporary Assistant Engineer, who will, according to the present intentions of the Executive Engineer, have no drawing account.

3. The imprest-holders who will therefore be under the Executive Engineer direct are—

	Rs.
Overseer Moothia Pillay	200
Do. Donohoe	100

4. The imprest accounts were carefully examined; also the cash book. Vouchers were quickly produced. The auditing by the accountant seems to be satisfactory. The cash abstract book is posted with sufficient care and frequency. The accuracy of the Executive Engineer's drawing account could not be proved, owing to the absence of the pass book at the treasury.

5. In late months the pass book has been unduly delayed by the treasury as is evident from the following dates:—

Sent to Treasury.

Received back.

22nd September 1884.

11th October 1884.

29th October

5th November 1884.

29th Decembe

8th January 1885.

26th January
1941 E.H.

5th February "

27th February

Not received back on

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 84

The treasury is understood to be only a day's post from Berhampore, and the delay of the treasury pass book has the effect of delaying the submission by the Executive Engineer of his cash balance statement. The absence of the pass book at the time of an inspection prevents the examining officer from checking the drawing account with the cash book and analysing the difference—a process which is considered important.

6. The register of works was found in order and work abstracts are prepared fairly well. The work vouchers of certain works, as rendered to the Examiner, Public Works Accounts office

were taken up, and it was seen that the work vouchers agreed with the register of works; that the sub-heads corresponded; and that the figures agreed. Then the amount stated in part II of the work vouchers were verified through the work abstract and back to the actual vouchers, and into the cash book, or imprest account, to see that all were in order, with generally satisfactory result, but in the case of constructing a school-house at Tecaly, Rayhanadapore the work voucher did not agree with the register of works, as regards the increase during the month of December 1884 to materials at site, which increase was stated in the work voucher, as Rs. 106-15-6, but in the work abstract and register of works as Rs. 83-15-6. The latter being correct.

This difference was caused by a desire to make the work voucher amount correspond with that shown in the provincial schedule of expenditure, the accountant overlooking that, although that schedule showed Rs. 23 more than the register of works, the excluded local schedule showed as much less, that amount having been transferred from one to the other schedule. All future entries in a work voucher will be now confined to what is actually represented by the register of works.

7. Respecting the construction of a senior Assistant Collector's cutcherry at Berhampore there has been some little irregularity as regards materials. In April 1884, Mr. Norfor, the previous Executive Engineer, paid money to a contractor on account of certain timber with which the contractor, Lakshminarayana, was to have built the roof. The payment was made on the measurement and report of overseer S. Muthia Pillay, who had charge of the building. In August 1884, the present Executive Engineer on examining the wood found it so unsuited for the work that it had to be returned to the contractor, and the payment on account has had to be recovered since by withholding payments to the contractor for subsequent work done. The whole value of the wood was on delivery debited to materials at site, and the recoveries from the contractor are being credited to materials at site as they occur, by debit to the sub-heads affected by the work done by the contractor.

8. There was an oversight in not crediting materials at site at once with all that had been debited thereto, as soon as the wood was rejected and thrown on the contractor's hands; moreover, when such a payment is found to be uncovered by work done, as in this case, it should be reported to the Superintending Engineer.

9. The bill for materials on which the above payment was made aggregated Rs. 1,608-13-7 and did not go up to Examiner, Public Works Accounts' office, with the accounts. With reference to paragraph 2292 of the Public Works Code all expenditure should be vouched for except what is entered on muster rolls or petty casual items under Rs. 50 each. Bills for materials should in every case be rendered with the accounts.

10. In the work constructing a third-class police station-house at Kotabommali the materials ten-day reports of the month, the explanation being that the last ten-day report of a month is generally too late for its incorporation in the work abstract of that month, but ten-day reports should be punctually sent immediately after the close of the period to which they relate, the last column, being when unavoidable, left blank. It is essential that part IV of the work abstract should always be complete, and show the full balance of materials at the end of a month, also that it or a copy of it should bear the signature of the officer in charge of the work in token of his acknowledgment. This was pointed out in the last report and still requires attention.

11. The accounts of contractors and every office copy of a contract certificate, piece-work or other bill should bear the Executive Engineer's signature.

12. Deposits by contractors are not placed at the district savings' bank. The contractors objecting.

13. Bills for work done or materials delivered are supported by measurements.

14. There is no book showing rates or work current in the division. The rates arrived at by the former Executive Engineer are under revision.

15. Form No. M 78, return of grants, approximate receipts, outlay, and unspent balances for February 1885, was taken up and compared with the registers (1) Imperial, (2) Provincial, (3) Excluded local, (4) Irrigation.

In another register the outlay in each month is compared with the balance of appropriations and of sanctions showing the still available funds. And from this the Executive Engineer determines his requirements. These books are all in very good order. When any discrepancy statement showing corrections in the form submitted is received from the Examiner, Public Works Accounts, such corrections should be carried into the registers if necessary.

16. The tools and plant accounts are in order, and appear to be weeded of all surplus and unserviceable articles, and there has been recent count.

17. The normal cost system of accounting for works up to Rs. 10,000 is fully understood by the accountant. It will apply to about half a dozen works in the division.

18. Everything not alluded to in the above remarks may be regarded as in a satisfactory state.

ORDER—dated 27th March 1885, No. 758 W., Public Works.

Communicated to the Superintending Engineer, I Circle, who will direct the attention of the Executive Engineer, Ganjam division, to the remarks and suggestions of the inspecting officer.

2. The divisional schedule of rates should be brought up to date without delay.

(Not Abstract.)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 27th.

Recd.

Encl.

G.O., 27th March 1885, No. 758 W.

MARCH.

Inspection notes

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

PUBLIC WORKS DEPARTMENT.

CIRCULAR.

No. 1619 C., dated 30th August 1883.

The accompanying revised form for Schedules of Rates is now circulated for adoption.

2. The column of rates will be filled in in each Division, notes being added in the margin for remarks to elucidate, where necessary, any of the items description of which may appear obscure, or not exactly of the kind practicable in the Division.

3. Space has been left between sub-heads to admit of the addition in manuscript of items not shown in the printed form, but which may be peculiar to, or commonly used in, any particular district. Superintending Engineers and Executive Engineers will make such additions or emendations in this view as they may think desirable.

4. Rates need not necessarily be given in a Division for items of work seldom or never employed in that Division, the fundamental object of the Schedule being to facilitate the preparation of ordinary estimates and to enable Superintending Engineers to check more readily the cost of works in their respective Circles.

5. In each Division and Sub-divisional Office there should be recorded duplicate copies of the Schedule of the Division, and a copy of the same duly filled in should be forwarded to the Chief Engineer's Office.

6. When a rise or fall of prices or other circumstances occur in a District, necessitating revision of the rates, steps should be taken at once to have the needful corrections made in the Schedules in the various Executive Offices, and the same should be communicated to the Chief Engineer for entry in the Central Office copies.

7. It is also considered advisable for Superintending Engineers to establish periodical investigations of the rates obtaining in the several Divisions of their Circles, at such intervals of time as they may think suitable. The necessity for this systematic inspection and check of the rates is indicated in paragraphs 266 and 1073 of the Code.

(By Order.)

Major, R.E.,
Deputy Chief Engineer, P.W.D.

To Superintending Engineers.
To the Chief Engineer for Irrigation.
" Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Board of Revenue, for information.

22ND MARCH 1884, No. 772 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 15th February 1884, No. 179 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 Ganjam division.

2. The remarks should have the attention of the Executive Engineer. The Superintending Engineer should consider the question of the recovery of the amounts due from the ryots for the clearance, and report to Government if any difficulty is anticipated in carrying out the orders issued.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Ganjam division, on the 4th February 1884.

The Executive Engineer, Mr. C. H. T. Norfor, and the accountant, Nagayah Reddy, were present; the former has been in charge since July 1883, the accountant joined in December 1883.

2. The last examination of this office by an accounts officer was on 5th March 1883, vide papers printed with G.O., No. 905 W. of 20th March 1883.

3. The two sub-divisions remain the same now as then, but the Berhampore sub-division is looked after by the Executive Engineer himself, so that there is only one drawing officer now besides the Executive Engineer, namely the Chicacole sub-divisional officer. The treasuries drawn upon are as follows :—

By the Berhampore office ... { Chatrapur.
Ganjam.
Berhampore.
Gumsaul.

By the Chicacole sub-divisional officer ... Chicacole only.

In the Ganjam treasury a balance of Rs. 17-8-11 has been left untouched since February 1883, and Chatrapur being so near to Ganjam, the Executive Engineer agreed to clear the Ganjam treasury account and discontinue it. The accuracy of the Executive Engineer's treasury balance on the 31st December 1883 was proved.

4. The imprests are only three in number and aggregate but Rs. 400. The imprest accounts are in order and appear to have been sufficiently audited; the cash-book is neat and well kept. It is regularly checked, and the abstract posted.

5. Work abstracts are prepared in the divisional office. They are now complete and clear, and the delay complained of in paragraph 10 of last report is said to be at an end.

It is essential that code paragraph 2247 should be attended to, however, and it is of much importance that the materials at site statement in these abstracts (Part IV) should bear the signature of the officer responsible for such materials, in token of their being good value, and under frequent verification.

The Executive Engineer promised to have Part IV attested either by the Chicacole officer or by himself for the future. Materials at site in this division aggregate in value Rs. 1,534 and are placed at sixteen different works. The Executive Engineer stated that none of them are unserviceable.

There has been some little transgression of code paragraph 2013 (A). Certain materials at site of works (of very small value however) having been sold in anticipation of the Superintending Engineer's sanction, this is now being obtained.

6. The register of works is properly posted and generally up to date. The columns 12, 13, and 14 (form M. 38) are each sub-divided to distinguish work done by:—

1. Departmental agency.
2. Contract.
3. Petty Contract.

This treble sub-division of each of the above columns is of no practical use to the Executive Engineer or for accounts purposes, and may be discontinued.

The recovery from the ryots of the outlay on the clearing of the Wadada and Dusa channels river heads, is looked upon as hopeless. Correspondence is said to be still smouldering, however, and meanwhile no expenditure is being incurred, the ryots themselves having the option of finishing the work; but I doubt whether in maintaining this claim against the ryots, and throwing the work on their hands in this way, there is a correct interpretation of the orders of Government, *vide* G.O., No. 634 I. of 11th August 1882, and No. 497 I. of 23rd June 1883.

7. The schedule of rates was not, just on the day of inspection, available at office, but it was stated to have been quite recently revised.

8. The schedule of buildings was still incomplete.

9. The miscellaneous advances are in order, most of the items in the deposit account are for security for contracts, and it was suggested to the Executive Engineer that such money might, with advantage, be paid into the Government savings bank; it would be profitable to the depositors and save accounting, as well as ink-work in the divisional office.

10. The tools and plant accounts are correctly kept, but the mathematical instruments on the list were pronounced by the Executive Engineer to be many of them incomplete and some of them surplus. The Executive Engineer promised to report to the Superintending Engineer regarding all such articles.

The tools and plant were all counted in the autumn of 1883.

11. The Chicacole sub-divisional office was inspected in January 1884.

12. The accountant is amply assisted in the office, and accounts may be expected to be rendered punctually and complete; the office is on the whole in very good order.

13. The Superintending Engineer of the circle being at Berhampore, advantage was taken to submit this report for his perusal, and to discuss matters requiring attention at other offices about to be inspected.

Office note from the Chief Engineer for Irrigation, dated 5th March 1884, No. 59 W.

ORDER—dated 22nd March 1884, No. 772 W., Public Works.

Communicated to the Superintending Engineer, I Circle.

2. The subject of paragraph 2 of the Examiner's letter has been disposed of in Proceedings of Government, No. 319 I., dated 20th March 1884.

(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.
" Chief Engineer for Irrigation.

Exd. A. Aubert.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1884) Madras.
PUBLIC WORKS.

Dated March, 22nd.

Recd.

Encl.

G.O., 22nd March 1884, No. 772 W.

MARCH.

Inspection

Passing orders on the notes of — of the
Ganjam divisional office by the Deputy
Examiner, Public Works Accounts.

In any future com-
on on this subject, the
and date of this letter
quoted.

[Form No. 1.]

No. 137 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department,
Madras, 23rd March

1885.

Sir,

I have the honor to submit for information and
orders of Government, notes by Mr. Rainier, Dy. Examiner, of
his inspection of the Office of the Ganjam Division.

2. The report is on the whole satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. P. Candour

Examiner P. W. Accounts.

7
NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY
EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF THE
EXECUTIVE ENGINEER GANJAM DIVISION ON THE 7TH AND 9TH
MARCH 1885.

CAPTAIN LANGLEY R.E. THE EXECUTIVE ENGINEER AND
NAGIYAH REDDY THE ACCOUNTANT WERE PRESENT; THE OFFICE WAS
LAST EXAMINED ON THE 4TH FEBRUARY 1886.

2. THE DRAWING OFFICERS NOW ARE THE EXECUTIVE
ENGINEER, AND THE CHICACOLE SUB-DIVISIONAL OFFICER, MR.
SUB ENGINEER LASKEY. THE FORMER DRAWS ON THE BERNAMPORE,
GUMSUR, AND CHICACOLE TREASURIES: THE LATTER ON THE
CHICACOLE TREASURY ONLY. MR. LASKEY IS ABOUT TO BE RELIEVED
BY MR. HANDCOCK TEMPORARY ASSTT. ENGINEER, WHO WILL ACCORDING
TO THE PRESENT INTENTIONS OF THE EXECUTIVE ENGINEER, HAVE
NO DRAWING ACCOUNT.

3. THE IMPREST HOLDERS WHO WILL THEREFORE BE UNDER
THE EXECUTIVE ENGINEER DIRECT ARE:-

OVERSEER MOOTHIA PILLAY..RS.200.
OVERSEER DONOHUE.....RS.100.

4. THE IMPREST ACCOUNTS WERE CAREFULLY EXAMINED.
ALSO THE CASH BOOK, VOUCHERS WERE QUICKLY PRODUCED: THE
AUDITING BY THE ACCOUNTANT SEEMS TO BE SATISFACTORY.
THE CASH ABSTRACT BOOK IS POSTED WITH SUFFICIENT CARE AND
FREQUENCY. THE ACCURACY OF THE EXECUTIVE ENGINEER'S
DRAWING ACCOUNT COULD NOT BE PROVED, OWING TO THE ABSENCE
OF THE PASS BOOK AT THE TREASURY.

5. IN LATE MONTHS THE PASS BOOK HAS BEEN UNDULY

DELAYED

DELAYED BY THE TREASURY AS IS EVIDENT FROM THE FOLLOWING DATES:-

SENT TO TREASURY.

RECEIVED BACK.

22ND. SEPTEMBER 1884.
29TH. OCTOBER 1884.
29TH. DECEMBER 1884.
26TH. JANUARY 1885.
27TH. FEBRUARY 1885.

11TH. OCTOBER 1884.
5TH. NOVEMBER 1884.
8TH. JANUARY 1885.
5TH. FEBRUARY 1885.
NOT RECEIVED BACK ON 9TH.
MARCH.

THE TREASURY IS UNDERSTOOD TO BE ONLY A DAY'S POST FROM BERNHAMPOR, AND THE DELAY OF THE TREASURY PASS BOOK HAS THE EFFECT OF DELAYING THE SUBMISSION BY THE EXECUTIVE ENGINEER OF HIS CASH BALANCE STATEMENT. THE ABSENCE OF THE CASH BOOK AT THE TIME OF AN INSPECTION PREVENTS THE EXAMINING OFFICER FROM CHECKING THE DRAWING ACCOUNT WITH THE CASH BOOK AND ANALYSING THE DIFFERENCE, A PROCESS WHICH IS CONSIDERED IMPORTANT.

6. THE REGISTER OF WORKS WAS FOUND IN ORDER AND WORK ABSTRACTS ARE PREPARED FAIRLY WELL. THE WORK VOUCHERS OF CERTAIN WORKS, AS RENDERED TO THE EXAMINER P.W. ACCOUNTS OFFICE WERE TAKEN UP AND IT WAS SEEN THAT THE WORK VOUCHERS AGREED WITH THE REGISTER OF WORKS- THAT THE SUB-HEADS CORRESPONDED AND THAT THE FIGURES AGREED. THEN THE AMOUNTS STATED IN PART II OF THE WORK VOUCHER WERE VERIFIED THROUGH THE WORK ABSTRACT AND BACK TO THE ACTUAL VOUCHERS, AND INTO THE CASH BOOK, OR IMPREST ACCOUNT, TO SEE THAT ALL WERE IN ORDER, WITH GENERALLY SATISFACTORY RESULT, BUT IN THE CASE OF CONSTRUCTING A SCHOOL HOUSE AT TECALY EAGHANADA PORE THE WORK VOUCHER DID NOT AGREE WITH THE REGISTER OF WORKS, AS REGARDS THE INCREASE DURING THE MONTH OF DECEMBER 1884, TO MATERIALS AT SITE, WHICH INCREASE WAS STATED IN THE

WORK

WORK VOUCHER, AS RS. 106-15-6, BUT IN THE WORK ABSTRACT AND REGISTER OF WORKS AS RS. 83-15-6. THE LATTER BEING CORRECT.

THIS DIFFERENCE WAS CAUSED BY A DESIRE TO MAKE THE WORK VOUCHER AMOUNT CORRESPOND WITH THAT SHOWN IN THE PROVINCIAL SCHEDULE OF EXPENDITURE, THE ACCOUNTANT OVER-LOOKING THAT ALTHOUGH THAT SCHEDULE SHewed RS. 23 MORE THAN THE REGISTER OF WORKS THE EXCLUDED LOCAL SCHEDULE SHOWED AS MUCH LESS, THAT AMOUNT HAVING BEEN TRANSFERRED FROM ONE TO THE OTHER SCHEDULE. ALL FUTURE ENTRIES IN A WORK VOUCHER WILL BE NOW CONFINED TO WHAT IS ACTUALLY REPRESENTED BY THE REGISTER OF WORKS.

7. RESPECTING THE CONSTRUCTION OF A SENIOR ASSISTANT COLLECTORS CUTCHERRY AT BERNHAMPOR THERE HAS BEEN SOME LITTLE IRREGULARITY AS REGARDS MATERIALS. IN APRIL 1884 MR. NORFOLK THE PREVIOUS EXECUTIVE ENGINEER PAID MONEY TO A CONTRACTOR ON ACCOUNT OF CERTAIN TIMBER WITH WHICH THE CONTRACTOR LAKSHMINARAYANA WAS TO HAVE BUILT THE ROOF. THE PAYMENT WAS MADE ON THE MEASUREMENT AND REPORT OF OVER-SEER S. MUTHIA PILLAY, WHO HAD CHARGE OF THE BUILDING. IN AUGUST 1884, THE PRESENT EXECUTIVE ENGINEER ON EXAMINING THE WOOD FOUND IT SO UNSUITED FOR THE WORK THAT IT HAD TO BE RETURNED TO THE CONTRACTOR, AND THE PAYMENT ON ACCOUNT HAS HAD TO BE RECOVERED SINCE BY WITHHOLDING PAYMENTS TO THE CONTRACTOR FOR SUBSEQUENT WORK DONE. THE WHOLE VALUE OF THE WOOD WAS ON DELIVERY DEBITED TO MATERIALS AT SITE, AND THE RECOVERIES FROM THE CONTRACTOR ARE BEING CREDITED TO MATERIALS AT SITE AS THEY OCCUR, BY DEBIT TO

THE SUB HEADS AFFECTED BY THE WORK DONE BY THE CONTRACTOR.

THERE WAS AN OVERSIGHT IN NOT CREDITING MATERIALS AT SITE AT ONCE WITH ALL THAT HAD BEEN DEBITED THERE TO, AS SOON AS THE WORK WAS REJECTED AND THROWN ON THE CONTRACTORS HANDS; MOREOVER WHEN SUCH A PAYMENT IS FOUND TO BE UNCOVERED BY WORK DONE, AS IN THIS CASE, IT SHOULD BE REPORTED TO THE SUPERINTENDING ENGINEER.

9. THE BILL FOR MATERIALS ON WHICH THE ABOVE PAYMENT WAS MADE AGGREGATED RS. 1,608-13-7 AND DID NOT GO UP TO EXAMINER P.W. ACCOUNTS OFFICE WITH THE ACCOUNTS. WITH REFERENCE TO PARA 2292 OF THE P.W. CODE ALL EXPENDITURE SHOULD BE VOUCHERED FOR EXCEPT WHAT IS ENTERED ON MUSTER ROLLS OR PETTY CASUAL ITEMS UNDER RS. 50 EACH. BILLS FOR MATERIALS SHOULD IN EVERY CASE BE RENDERED WITH THE ACCOUNTS.

10. IN THE WORK CONSTRUCTING A THIRD CLASS POLICE STATION HOUSE AT KOTABOMMALI THE MATERIALS AT SITE AS SHOWN IN PART IV OF THE WORK ABSTRACT DID NOT AGREE WITH THE TRANSACTIONS SHOWN IN THE TEN-DAY REPORTS OF THE MONTH, THE EXPLANATION BEING THAT THE LAST TEN-DAY REPORT OF A MONTH IS GENERALLY TOO LATE FOR ITS INCORPORATION IN THE WORK ABSTRACT OF THAT MONTH, BUT TEN-DAY REPORTS SHOULD BE PUNCTUALLY SENT IMMEDIATELY AFTER THE CLOSE OF THE PERIOD TO WHICH THEY RELATE, THE LAST COLUMN, BEING WHEN UNAVOIDABLE, LEFT BLANK. IT IS ESSENTIAL THAT PART IV OF THE WORK ABSTRACT SHOULD ALWAYS BE COMPLETE, AND SHOWN THE FULL BALANCE OF MATERIALS AT THE END OF A MONTH ALSO THAT IT OF

A COPY OF IT SHOULD BEAR THE SIGNATURE OF THE OFFICER IN CHARGE OF THE WORK IN TOKEN OF HIS ACKNOWLEDGMENT. THIS WAS POINTED OUT IN THE LAST REPORT AND STILL REQUIRES ATTENTION.

11. THE ACCOUNTS OF CONTRACTORS AND EVERY OFFICE COPY OF A CONTRACT CERTIFICATE PIECE WORK, OR OTHER BILL SHOULD BEAR THE EXECUTIVE ENGINEER'S SIGNATURE.

12. DEPOSITS BY CONTRACTORS ARE NOT PLACED AT THE DISTRICT SAVINGS BANK, THE CONTRACTORS OBJECTING.

13. BILLS FOR WORK DONE OF MATERIALS DELIVERED ARE SUPPORTED BY MEASUREMENTS.

*A letter from the
Halter in
Kotabommal
from the
Executive
Engineer
on 14th*
14. THERE IS NO BOOK SHOWING RATES OF WORK CURRENT IN THE DIVISION, THE RATES ARRIVED AT BY THE FORMER EXECUTIVE ENGINEER ARE UNDER REVISION.

15. FORM NO. M. 78. RETURN OF GRANTS, APPROXIMATE RECEIPTS, OUTLAY AND UNSPENT BALANCES FOR FEBRUARY 1885, WAS TAKEN UP AND COMPARED WITH THE REGISTERS (1) IMPERIAL, (2) PROVINCIAL, (3) EXCLUDED LOCAL, (4) IRRIGATION.

IN ANOTHER REGISTER THE OUTLAY IN EACH MONTH IS COMPARED WITH THE BALANCE OF APPROPRIATIONS AND OF SANCTIONS SHOWING THE STILL AVAILABLE FUNDS, AND FROM THIS THE EXECUTIVE ENGINEER DETERMINES HIS REQUIREMENTS. THESE BOOKS ARE ALL IN VERY GOOD ORDER. WHEN ANY DISCREPANCY STATEMENT SHOWING CORRECTIONS IN THE FORM SUBMITTED, IS RECEIVED FROM THE EXAMINER P.W. ACCOUNTS SUCH CORRECTIONS SHOULD BE CARRIED INTO

INTO THE REGISTERS IF NECESSARY.

16. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER, AND
APPEAR TO BE WEDED OF ALL SURPLUS & UNSERVICEABLE ARTICLES
AND THERE HAS BEEN RECENT COUNT.

17. THE NORMAL COST SYSTEM OF ACCOUNTING FOR WORKS
UP TO RS. 10,000 IS FULLY UNDERSTOOD BY THE ACCOUNTANT.
IT WILL APPLY TO ABOUT HALF A DOZEN WORKS IN THE DIVISION.

18. EVERY THING NOT ALLUDED TO IN THE ABOVE REMARKS
MAY BE REGARDED AS IN A SATISFACTORY STATE.

Madras. *H. Rainier*
20th MARCH 1885. DEPUTY EXAMINER P.W. ACCOUNTS.

22/3

7

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.



Communicated to
the Supt. Engr. I Circle
who will direct the
attention of the Dy:
Superintendent
to the remarks & suggestions
of the inspecting officer No. 137 H

2. The divisional
Schedule of rates should
be brought up to date
without delay.

Dated 23rd March 1885.

Recd.

Cd.

26.3.85

W.

26.3.85

S. C. I. Circle
By: C. P. W. A.

Encl. 1. 26.3.85

Encl. 1.

Notes of inspection of
the Office of the Ganjam Division
by Mr. Rainier Dy. Examiner. Forwards
with remarks-----

2676

Govt. of Madras.

PUBLIC WORKS.

S. Conly

2676
Reddy

Date

By

For

1885 No. 758 W

Inspection notes

Orders in -
by the
of the
Langdon

50

2676
26/3 1885