

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 2362 TO 2365.

B. No. 918 W. d/ 3-4-86

No. 967 C d/ 7-3-86

B. No. 657 W. d/ 12-3-86

" 760 C d/ 24-2-86

B. No. 487 W. d/ 24-2-86

" 306 W. d/ 4-2-86

" 118 W. d/ 15-1-86

" 349 W. d/ 5-2-86

No. 698 C d/ 22-2-86

" 1184 C d/ 23-3-86

E. 6. 666 W. 13-3-86

" 272 W. 1-2-86

original - Pub. 2704 ✓

P. W. D. FORM.
No. M 112.

(29)

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First

FUND Provincial

Rs 64 86 Ind. 1/2

Provincial Statement of Objectionable Items in the
Accounts of Executive Engineers for the month
of January 1886.

No. _____

MADRAS.

Dated 5th April 1886.

B. No. 1022 W. d/ 20-4-86

FORWARDED for orders to the Secretary to
Government, Public Works Department, Madras.

P. P. E. G. G. G.

Examiner of P. W. Accounts,
Madras.

Copy

Copy 10/4. 10/4. 10/4.
10. 10. 86.

With order
Ent. in Receipt-Register

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<u>Want of Estimate</u> <u>Godavari Eastern Division</u> <u>Stock</u> <u>Land and Kilns</u>								
1	Loss on Luchi, Bricks and Tiles	Novr/85		7/143	7/143				530
	<u>Ganjam Division</u> 2 Carriage and Repairs to six Archimedian screws	July/85		275	275				
	<u>Excess over Estimate</u> <u>Godavari Eastern Division</u> 3 Certain Improvements to Sea Custom Buildings at Cocanada	July/85	4310	4820	510				

Executive Engineers for the month of
orders of Government.

January 1886.

Opinion of the Superintending Engineer,
with final Remarks by Examiner.

Orders by Government.

The Executive Engineer has been requested to write back this amount. Result awaited.

Sanction to estimate still awaited.

Completion Report for the work has been received and transmitted to the Superintending Engineer 1st circle. The sanction of Government to the excess on Ray is necessary.

Noted

An estimate for this work should be sanctioned without delay.

The excess is sanctioned.
The Excess is sanctioned.

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			the Expenditure during Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<u>Excess over Estimate</u> (Contd.)								
	<u>Godavari Eastern Division</u> (Contd.)								
4	Additions to collector's cutcherry at Cocanada	Nov/85	31870	32946	1076				342
5	Constructing a Sub-Registrar's office at Alampur	Jan/86	2450	2909	459				406
6	<u>Land and Pilsa Vca.</u> Extending tramline in new loading Dowlaishweram	Jan/86	2225	3151	926				1217

Executive Engineers for the month of
orders of Government.

January 1886

Opinion of the Superintending Engineer, with final Remarks by Examiner.

Orders by Government.

The Executive Engineer states that a Revised Estimate for Rs 40130 providing for excesses has been submitted for sanction on the 23rd January 1886.

The Executive Engineer states that this work has been completed and that the excess will be explained in the Completion Report to be sent shortly.

The Executive Engineer states that the Quarry Sub-Division officer will be called upon to explain this. Brought to notice of Government for orders.

Revised estimate is awaited.
Revised estimate is awaited.

Noted.
Noted.

The circumstances in which the excess outlay was incurred should be explained without delay.
The circumstances in which the excess outlay was incurred should be explained without delay.

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			the Expenditure during Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
7	Miscellaneous Irregularities Revised Estimates required Godavari Eastern Division Additions to Collector's cutcherry to Cocanada— March 1885	March 1885	31840	32496					342
8	Constructing a residence at Dowlaishweram for the Superintending Engineer 1st circle— Oct/85	Oct/85	17300	14098					742
9	Miscellaneous Advances Items outstanding for more than three months Paid to Post Officer Cocanada on account of passage provided for one servant to the office of the Superintending Engineer 1st circle.								

Executive Engineers for the month of
orders of Government.

January 1886.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Hide remarks against item No 4 above.	Revised estimate is awaited.
The Executive Engineer states that a revised esti- mate covering all the excesses is under prepara- tion and will be sub- mitted for sanction shortly.	Noted.
The result of orders passed by Government in Ob- jectionable Items State- ment for December 1885 is awaited.	This item should be adjusted with the details as already ordered by G.O. No. 654 of 12/2/86. G.O. No. 657 of 8/12/86.

Provincial Statement of Objectionable Items in the Accounts of requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			the Expenditure during Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Miscellaneous Irregularities (Contd.)								
	Miscellaneous Advances								
	Items outstanding for more than three months.								
	Godavari Eastern Division								
10	Salary disallowed by the Examiner P.W. Accounts to G.V. Narasimha Rao, clerk. Feb/83			230					20
	Works for which revised estimates are required.								
	Ganjam Division								
10(a)	Constructing a school house at Tachally, Ragunadapur Feb/83		3530	3304					39
	Godavari Central								
10(b)	Purchasing two surveying instruments Dumpy—June/83		340	415					

Executive Engineers for the month of orders of Government.

January 1886.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that the item will continue to remain in the Schedule of Miscellaneous advances until one of the Supernumerary clerks in the Western Division is absorbed. Brought to notice of Government for orders.	This clerk should be absorbed on the occurrence of the first vacancy.
Panction to revised estimate still awaited.	
The attention of Government is invited to the length of time that Objection to this item has remained unremedied.	Revised estimates for these works should be submitted in the next quarter with a statement explaining the delay.

Provincial Statement of Objectionable Items in the Accounts of requiring the

Executive Engineers for the month of orders of Government.

January 1886.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Miscellaneous Irregularities (Contd.)								
	Miscellaneous Advances								
	Items outstanding for more than three months								
	Godavari Eastern Division								
11	Salary of Temporary Establishment for May 1885 disallowed by the Examiner P.W. Accounts	Jan/86		45					
12	Subsistence allowance disallowed by the Examiner P.W. Accounts to Supervisor N. Veeragaviah Pantalu	Jan/85		182					50
13	M ^r Jones Boat Superintendent	Nov/83		545					

Opinion of the Superintending Engineer, with final Remarks by Examiner.

Orders by Government.

The Executive Engineer states that this item will be adjusted as soon as the sanction for the establishment is given which has been applied for.

The Executive Engineer states that orders of Chief Engineer for the disbursement of the amount is awaited on receipt of which the item will be adjusted.

The result of orders passed by Government in objectionable items statement for December 1885 is awaited.

Sanctioned, vide G.O. No. 272 W d/ 1st February 1886.

Subsistence allowance was sanctioned in G.O. No. 918 W d/ 3rd April 1886.

This item should be adjusted without further delay.

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<u>Miscellaneous Irregularities (Contd.)</u>								
	<u>Miscellaneous Advances</u>								
	Items outstanding for more than three months.								
	<u>Godavari Eastern Division</u>								
14	Salary disallowed by the Examiner P.W. Accounts to P. Pantiah Temporary Draughtsman	Jan'y/86		15					
	<u>Deposits ordinary</u>								
15	Value of 4000 cubic yards of building stone billed for Gunnaram aqueduct	March 1885		417					
	<u>Deposits Contributions</u>								
	<u>Want of estimate</u>								
16	Providing suitable set of Communion plate &c for church at Dowlaish-neram.	Oct/85		535	535				

Executive Engineers for the month of
orders of Government.

January 1886.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Vide remarks against item No. 11 above. The result of orders passed by Government in Objectionable Items Statement for December 1885 is awaited. Do Do	Saution having been accorded in G.O. No. 272 Wd/1st Feby. 1886, the S.E. will take early steps for the adjustment of this item. This item should be adjusted without delay. Early steps should be taken for the removal of objection to this item.

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<i>Miscellaneous Irregularities (Contd.)</i>								
	<i>Miscellaneous Advances</i>								
	<i>Amounts outstanding for more than three months.</i>								
	<i>Tanjam Division</i>								
17	Paid on account of Captain Langley's passage to Tanjam Rs 89/- outstanding since August 1885.	Nov/85							
18	Pay of Sub-overseer P. K. Vythianatha Iyer pending audit Rs 40, outstanding since August 1885.	Nov/85							
	<i>Non-submission of Completion Reports.</i>								
19	Repairs to Sub Divisional office and its out-houses at Busselkondah	Apr/83	260	228					
20	Additions to Divisional office at Berhampore	May/83	2674	2572					

Executive Engineers for the month of
orders of Government.

January 1886.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The delay in the adjustment of these items is again brought to the notice of Government.	These items should be adjusted without delay.
	Completion reports for these works should be forwarded to the Ex: of P. W. Dept without delay.
Completion Reports still awaited.	

Provincial Statement of Objectionable Items in the Accounts of requiring the

Executive Engineers for the month of *January* 1886.
orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
21	<i>Miscellaneous Irregularities (Contd.)</i> <i>Non-submission of replies to Audit Notes, Vouchers, etc.</i> <i>Gangam Division</i> <i>Replies to Audit notes from May to December 1885.</i> <i>Work Voucher for "Constructing a School house at Bechally, Baghumadapur from April to June and August to January 1886.</i> <i>Do for constructing a Senior Assistant Collector's cutcherry at Berhampore for April, June, September and October 1885.</i> <i>Minor Works Work vouchers for May and August 1885 and accompaniments thereto for May, June, from August to October and December 1885.</i> <i>Audited Salary Bills for May and from September to December 1885.</i>								

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
<i>Result of orders passed in G.O. No. 349 W dated 8th February 1886 is still awaited.</i>	<i>The report called for in G.O. No. 349 W d 8th February 1886 is awaited.</i>

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Executive Engineers for the month of *January* 1886.
orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<i>Miscellaneous Irregularities (Contd.)</i>								
	<i>Non-submission of replies to Audit notes. Vouchers &c. Ganjam Division</i>								
	<i>Audited Travelling allowance Bills for April and from June to August and October 1885.</i>								
	<i>Petty contract accounts of Berhampore Sub-Division due from June to August and from October to January 1886.</i>								
	<i>Unaudited contingent Bills due from July to December 1885.</i>								
	<i>Contractors Ledger for July 1885.</i>								
	<i>Work Voucher for Carriage and Repairs to six Archimedian screws for July 1885.</i>								

Opinion of the Superintending Engineer, with final Remarks by Examiner.		Orders by Government.	
<i>Result of orders passed in G.O. N^o 349 M dated 8th February 1886 is still awaited.</i>		<i>(Faint handwritten notes and signatures)</i>	

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Executive Engineers for the month of
orders of Government.

January 1886.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Miscellaneous Irregularities (Contd.)								
	Non-submission of replies to Audit Notes, vouchers &c. Ganjam Division								
	Two Completion Reports for Petty Works and Repairs costing Rs 500 and under each for September 1885.								
	One Completion Report for works costing over Rs 500 each for October 1885.								
	Stock Register for the half-year ending 30 th September 1885.								
	Petty Contract Receipts due from April to October and December 1885.								
	Petty Contract Account of Chicacole Sub Division for January 1886.								

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Result of orders passed in G.O. No 349 W dated 8 th February 1886 is still awaited.	

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Executive Engineers for the month of
orders of Government.

January 1886.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Miscellaneous Irregularities (Contd.)								
	Miscellaneous Advances								
	Items outstanding for more than three months.								
	Godavari Central Division								
22	Amount of salary disbursed to P. Lungeerawar but disallowed by the Examiner P.W. Accounts (since February 1884.)	Jan/85			No 58-8-0				
23	Part amount advice No 40 of 3 rd August 1885 from Godavari Eastern Division pending verification of bills received therewith (since July 1885)	Nov/85			No 1125-4-7				
24	Do— of advice No 60 of 5 th October 1885 from do— pending do (since September 1885)	do			No 76-4-4.				

Opinion of the Superintending Engineer, with final Remarks by Examiner.

Orders by Government.

The Executive Engineer states that the sanction of Government has been applied for through the Superintending Engineer to submit this amount to Provincial establishment.

Result of orders passed by Government in December's Objectionable Items Statement is awaited.

Steps should be taken for the early adjustment of these items.

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Miscellaneous Irregularities (Contd.) Works for which Revised Estimates are likely to be required. Godavari Western Division								
27	Constructing 1st class Talug cutcherry at Vanuku	July 1884	21420	8898					179
28	Do Do at Bhima- veram	July 1884	22650	12421					405

Executive Engineers for the month of
orders of Government.

January 1886.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Result of orders passed by Government on these items in previous Ob- jectionable Items State- ment is still awaited.	Revised estimates for these works should be submitted in the next delay without delay
	The attention of the Supdy Engr. is drawn to the concluding remarks in the concluding 24th of the 1st of 1886. February 1886.

D. C. Curdson

Examiner of P. W. Accounts,
Madras.

10/4/86.

9/4

10/4/86

The Supdy. Engr. I am
thru the Engr. of P. W. Ac-
counts
10/4/86

1ST FEBRUARY 1886, No. 272 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General,
Establishment.

READ—the following papers :—

From the Executive Engineer, in charge I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 16th January 1886, No. 2085 G.D.

With reference to paragraph 3 of G.O., No. 2072 W., dated the 5th September 1885, I have the honor herewith to submit a statement, in the prescribed form, for the temporary draftsmen required for the Godáviri Eastern division during the year 1885-86.

ENCLOSURE.
STATEMENT of Proposition for Revision of Establishment in the Godavari Eastern Division, I Circle, for 1885-86.

No.	Date.	Office to which the proposition refers.	NATURE OF CHARGE.										PROPOSITION.			
			PRESENT SCALE.					PROPOSED SCALE.					PERMANENT.		TEMPORARY.	
			Number.	Designation.	Pay.			Number.	Designation.	Pay.			Increase per month.	Amount.	Period.	Decrease per month.
					Minimum.	Increase.	Maximum.	Average or fixed.		Minimum.	Increase.	Maximum.				
		Godavari Eastern Division.		OFFICE ESTABLISHMENT— TEMPORARY. Division Office.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
			1	Draftsman	..	..	70	70	..	..	..	70	..	..	..	..
			1	Do.	..	..	15	15	..	..	..	15	..	..	..	..
			1	Do.	..	..	15	15	..	..	..	15	..	..	..	..
				Total ..	..	..	..	100	..	..	..	..	..	..	..	..

* From 1st October 1885 to end of March 1886.

† Employed from 1st April to end of September 1885, vide this office endorsement, No. 88 G.D., of 10th April 1885, on the Godavari Eastern division officer's No. 840, of 30th March 1885, and the Chief Engineer's reply, No. 962 D., of 18th April 1885.

(Signed) W. A. MATHEWS, Asst. Engr.,
for Executive Engineer, in charge I Circle.

Office note from the Chief Engineer for Irrigation, dated 26th January 1886, No. 10 E.W.

ORDER—dated 1st February 1886, No. 272 W., Public Works.

The temporary establishment of draftsmen for the Godavari Eastern division, as shown in the foregoing statement, is sanctioned.

2. This sanction has been registered as Provincial, No. 58 W., of 1885-86, and classified as Establishment, Temporary.

(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. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of (1886) Madras.

PUBLIC WORKS.

C. bu: 1599
12462 of 26-3-86

Dated February, 1st.

Recd.

Encl.

G.O., 1st Feb. 1886, No. 272 W.

FEBRUARY.

Draftsmen for the Godavari
Eastern Division

Temporary establishment of —, sanc-
tioned.

13TH MARCH 1886, No. 666 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, 11th March 1886, No. 129 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Heaven, Deputy Examiner, of his inspection of the office of the Godavari Central division.

2. There is no reason why vouchers (paragraph 3) should not accompany the sub-divisional cash-books. Work abstracts can be prepared during the month for periods which, as regards initial accounts, could be made to suit the dates on which the cash-books are sent forward (see paragraph 5 of last report). It is evident their preparation is considerably delayed, resulting of course in delay in the submission of the divisional accounts, and the resort to some device to try to meet punctuality (paragraph 7) probably at the cost of correctness, entailing numerous and lengthy references through audit notes (paragraph 12), and so, in the end, hampering the office, which has already very heavy work (paragraph 7, clause *f*) and apparently needs more establishment (see paragraph 10 of last report).

3. The Executive Engineer's attention is required to code paragraph 2277-A. Any refusal on the part of the treasury to grant a remittance transfer receipt should have been referred to this office (paragraph 3). The unnecessary labor in detailing instead of abstracting in cash-books the imprest expenditure was pointed out in last report. The Superintending Engineer's consideration is necessary to the possibility of reducing or abolishing some imprests (paragraph 4).

4. The Executive Engineer's attention is necessary to paragraphs 5 and 6, to the delays referred to in paragraph 7, clauses (*b*), (*c*), (*d*), the want of records of measurements in the divisional office, clause (*e*), also to paragraph 10.

5. The accountant has not been energetic enough, apparently, in disposing of references on accounts and disallowance lists (though these disallowance lists could probably be more readily disposed of by the Executive Engineer than by the accountant), but considering the remarks made in paragraph 2 above, I think there is some excuse for him.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godavari Central division, on the 20th and 22nd February 1886.

W. Jopp, Esq., is the Executive Engineer, and S. Bhagyanadha Pillay, the accountant. The last inspection by an Accounts officer was on the 26th and 27th January 1885 (*vide* G.O., No. 326 W., dated 12th February 1885).

2. The disbursers are—

- (a) The Executive Engineer, drawing on (1) Cocanada húzúr treasury, (2) Amalápuram, and (3) Rajahmundry sub-treasuries.
- (b) W. Knowles, Esq., Assistant Engineer, Western sub-division,
- (c) Mr. E. Taylor, Supervisor, in charge Eastern sub-division, both of whom draw only on Amalápuram sub-treasury.

The balance of drawing account at the end of January 1886 was proved correct.

3. Cash accounts are all in good order; the divisional cash-book is neat, and audit of vouchers seems efficient: it was noticed that in several cases payments have been made by money-orders, commission being charged to office contingencies: the treasury officer, Cocanada, refused to grant a remittance transfer receipt for payment of salary due to an overseer transferred to Local Funds, but this ruling surely cannot apply to articles purchased from Vest and Company, Madras, for office use. Sub-divisional cash extracts are submitted twice monthly with fair punctuality, but vouchers do not accompany them, being retained for preparation of work abstracts in sub-divisional offices. The adjustment and cash abstract books are neat; book transactions are heavy, as nearly all materials are supplied by the Eastern division.

4. Imprests are held by the following—

Western sub-division—

Sergeant S. Hearne, Supervisor	...	...	...	...	RS.
A. Vedagiri Mudaliyar, Temporary Upper Subordinate	...	...	...	...	200
D. Mamayya, Sub-overseer	...	...	...	...	200
R. V. Rangayya, Delta Superintendent	...	...	...	...	50
G. Venkayya, Cashier	...	...	...	...	300
	...	...	...	...	400

Eastern Sub-division—

T. Govindraju Pillay, Temporary Upper Subordinate	...	...	...	...	50
T. N. Rajaram Rao, Overseer	...	...	...	...	200
G. Venkayya, Cashier	...	...	...	...	600

They are properly abstracted and the manner of recoupment noted, but they are copied in full in sub-divisional cash-books, which gives unnecessary labor (see paragraph 2 of Examiner's covering letter with last report). That of Vedagiri Mudaliyar, opened on the 21st December 1885, had not been recouped to end of January 1886, so its necessity is not apparent. The cashier should properly speaking not have an imprest, but should make payments from cash handed over by sub-divisional officers with bills, &c., to be paid.

5. Budget registers are maintained, but are not quite correctly kept; modifications in grants are entered by crossing out the original allotment and entering the new one, instead of entering increases and decreases in black or red as the case may be: the state of grant on the 10th of each month is thus not clearly brought out. Discrepancies advised by the central office are correctly dealt with.

6. No register of liabilities is kept; this is very necessary to ensure funds being provided for indents on workshops and quarries.

7. *Work accounts.*—The work register is extremely neat, and is always examined by the Executive Engineer before signing the monthly accounts; work abstracts are prepared in sub-divisional offices, and are not usually received in divisional office till long after due time, e.g., those for December 1885 were sent by Western sub-division on 14th January and by Eastern sub-division on 21st January, and for January 1886 by Western sub-division on 12th February and by Eastern sub-division on 8th February. This, of course, prevents the punctual submission of accounts to the central office. The Executive Engineer has repeatedly urged punctuality on the sub-divisional officers, but owing to deaths, sickness, short-handedness, and constant changes in establishment, it has not yet been attained. The Executive Engineer very properly refuses to countenance an accountant's trial abstract as a substitute for work register in preparing schedules of expenditure.

The following points were noticed in examining work abstracts for March 1885:—

- Rest-house at Anampalle.*—Bills made on 27th January and 14th February not paid till March; a receipt for Rs. 23-7-0 not stamped; this was noticed in divisional office, but the voucher was not returned for necessary action; receipts not properly completed as regards date.
- Gunnaram aqueduct improvements.*—Maistry, for 21st to 31st January, paid on 3rd March. Muster roll, 8th to 17th February, paid 4th March.
- Receipts of materials from Dowlaishweram shown by subordinates are not usually taken in the same month, as the transfer debit is not received from Eastern division. This point was noticed in the notes on that division.
- Labor employed is often not brought into part I of work abstract for the same month; this should be insisted on.
- Piece-work vouchers are not supported by measurement sheets; nor are measurement books filed in divisional office. The Executive Engineer states, however, that he invariably checks a proportion of all measurements not checked by an Assistant Engineer.
- The normal cost system has not been adopted, as the Executive Engineer considers that it would deprive him of efficient check over expenditure; in fact even for minor works, initial accounts are kept by sub-heads.

8. There is no stock in the division: two small manufacturing operations, bricks and surkhi, have been debited to stock, but will be written back to the work for which the materials are intended.

9. Tools and plant accounts are kept by the store-keeper at Gunnaram, whose books should have been, but were not, available for inspection.

10. *Miscellaneous advances.*—A good many material bills are debited to this head, pending verification; it would be better to debit them at once to the works concerned, as if wrong a write-back can at any time be made.

Salary of Sanjeva Row, temporary clerk.—This appointment expired in December 1884, and the application for his continued employment was delayed in the Superintending Engineer's office. The man is since dead, and orders of Government are awaited to adjust the item.

11. Deposits, service books, register of buildings, call for no remark.

12. The work of the office is well done, but there has been great delay in furnishing the central office with work vouchers, divisional objectionable items statements, and replies to audit notes and disallowance lists. The accountant explains the delay in work vouchers and objectionable items statements by saying that the accounts are sent to the Executive Engineer for signature before these documents are prepared; and that the Executive Engineer retains the work register with him in camp: it was explained that work vouchers should be prepared before the work register leaves the office, and this will be done in future. If the Executive Engineer would take advantage of the Government of India circular printed with G.O., No. 2650 W., dated 7th November 1885, some delay would be saved. With regard to audit notes and disallowance lists some blame must be considered to attach to the accountant; the audit notes for August and October 1885 were despatched on the 18th and 21st February 1886; those on the half-yearly returns of tools and plant for March and September 1885 have not yet been disposed of: the former was received in divisional office on 16th August, and was not sent to the store-keeper for explanation till 15th November; it was received back from him in December 1885 and has been detained two months since. Disallowance lists received 23rd June, 1st August, and 16th August, have not yet been disposed of, but the accountant promises to dispose of them at once. It must be said for him that the work of the division is heavy for the staff employed; the expenditure during 1884-85 was Rs. 3,14,000 against Rs. 3,48,000 in the Godavari Eastern division with seven sub-divisions, and nearly twice as many hands in the divisional office; and the Superintending Engineer in his inspection recommended an extra clerk, who is to be applied for from 1st April 1886.

The accountant is highly spoken of by the Executive Engineer, who states that the office has usually to be kept working on all Sundays and holidays.

ORDER—dated 13th March 1886, No. 666 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Godavari Central division.

2. The attention of the Superintending Engineer and the Executive Engineer is drawn to the various matters enumerated by the Examiner.

3. The report may be considered satisfactory; but the delay in the disposal of references on accounts and disallowance lists requires attention.

(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.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated March, 13th.

Recd.

Encl.

G.O., 13th Mar. 1886, No. 666 W.

MARCH.

Notes of Inspection

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