(1) Number of pages 24

(2) Date of repair 12-87

(3) Initials of the Referencer bms

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W DEPARTMENT

G.O. No. 1066 W
B.P. No.

Press.
Mis.

Dated 28-4-(1066)1986

198 .

COPY

Not to be folded or roughly handled.

Archives — 1 10,006-9 88

1/1066

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, 17th April 1886, No. 13 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 Bellary division.

2. The Executive Engineer's attention is necessary to the rules on the cheque book covers and to code paragraphs 1890, 1905 and 2087, which should be strictly followed.

3. The Executive Engineer's practice of disbursing his own salary in instalments must be stopped. The attention of Government is invited to paragraph 8 of the report printed with G.O., No. 206 W., dated 25th January 1882. The requirements of code paragraphs 341 and 497, in regard to the disbursement of salaries, should be complied with. The delay in returning vouchers for payments through subordinates is not satisfactory, and it might be desirable for the Superintending Engineer to consider whether the circumstances are such as warrant the procedure under code paragraph 1912.

4. The following points require notice:—

I. The charge of maistries to works instead of to establishment (paragraph 3).
II. Delay in payments of work done, excused by want of grant (paragraph 3).
III. Excessive imprests (paragraph 4).
IV. Delays in payments of wages (paragraph 4).
V. Absence of ten-day reports and insufficient data in initial accounts (paragraph 6).
VI. Irregular allocation, excused by want of estimate (paragraph 6).
VII. Work on repairing Thurtha anicut and channel works, measured in April to August 1884, not accounted for till October 1885, still in dispute apparently (paragraph 6).
VIII. The nominal transfer of certain stock to works (paragraph 8).

These are points which require Superintending Engineer's inquiry.

5. The Superintending Engineer should reduce the advance obtained for the contingent expenditure in his office; his attention is also necessary to paragraph 12 of the notes.

6. The Executive Engineer should take action on the various points raised in the report, more especially in view to proper initial accounts being furnished. He should further see that service books are overhauled and omissions rectified, so that there be no difficulty hereafter in verifying the record of services; that monthly returns of tools and plant are punctually submitted so as to enable the divisional half-yearly return to be sent forward in proper time; that the budget registers are properly maintained, otherwise he may be altogether thrown out in his calculations of funds available for his works. He should also state how he proposes to recover the Rs. 2 on account of the missing stamped bonds.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Bellary division, on the 8th to 10th April 1886.

Colonel A. T. Fraser, R.E., Executive Engineer, 1st grade, in charge of the division since November 1885, and P. Bashiam Naidu, accountant, since November 1881, were present. The last inspection by an Accounts officer was in August—September 1885 (G.O., No. 2279 W., dated 1st October 1885).

2. The sub-divisions are—(*a*) Northern, Sub-Conductor R. W. Ward, Sub-Engineer; (*b*) Southern, Mr. J. C. Dennehy, Supervisor.

The disbursers are—

(*a*) Executive Engineer, drawing on—
- (1) Bellary huzúr treasury
- (2) Hospet
- (3) Harpanahalli } sub-treasuries, Bellary district.
- (4) Adóni
- (5) Anantapur huzur treasury.
- (6) Penukonda } sub-treasuries, Anantapur district.
- (7) Gooty

(*b*) Mr. Dennehy, drawing on 5, 6 and 7.

The pass books were examined and balances found correct at end of March 1886. The amount of uncashed cheques on that date being—

	RS.	A.	P.
Bellary	6,105	0	6
Anantapur	10,384	12	10
	16,489	13	4

Executive Engineer's cheque books are in his personal custody; distinguishing letters are not always entered before books are taken into use.

3. Cash accounts are in good order; the divisional cash-book, kept by head clerk, is very neat, but the narration is unnecessarily detailed in some cases; the accountant's initials appear only once a month, but he states that he checks vouchers before payment when possible, and otherwise on receipt; the Executive Engineer initials at head and foot of each page. The Executive Engineer sometimes pays his own salary by instalments, only one voucher being taken for the whole amount; this is opposed to code paragraph 1928. Voucher No. 25, for a cheque drawn on 10th March 1886 and sent to Mr. Lazarus, overseer, had not been received back. Voucher No. 43, a contract certificate paid 13th March 1885, contains several corrections, but has not been sent for initials of payee. Maistries on Tungabhadra channels are charged to a special estimate of Rs. 1,260 under "Irrigation Repairs;" as they do not come under code paragraph 194, they should apparently be classed as "Establishment, Temporary." Voucher No. 84, work measured on 28th November 1885 and 19th January 1886, payment made 26th March 1886, reason given "no grant." Vouchers Nos. 102 and 116 not yet received, handed over to sub-divisional officer at Anantapur to obtain receipts.

Southern sub-divisional cash extracts, received only once a month, usually punctually, and supported by vouchers, are neat and call for no special remark, except that the sub-divisional officer pays himself and his establishment instead of cheques being drawn by Executive Engineer (code paragraphs 341 and 497).

4. Imprests are held by—

	RS.
Under Executive Engineer—	
Sub-Conductor Ward	300
T. Muniswami Mudaliyar, supervisor	250
Sergeant W. Rule, overseer	50
Mr. H. S. Lazarus, overseer	50
Under Southern sub-division—	
Mr. J. Elliot, temporary upper subordinate on Rs. 100	28

The amount appears excessive in the case of Sub-Conductor Ward, whose average *monthly* expenditure for January—March is Rs. 160, more than half being pay of maistries which might be disbursed direct by Executive Engineer. Abstracts and manner of recoupment are correctly entered. The following points were noticed.

Sub-Conductor Ward's imprest.—"Carriage of powder" and "opening magazine at Alipur" charged to "Maintenance of cantonment water-supply" instead of "Stock." Watchman on tools and plant at Raidrug paid for November and December 1885 and January 1886 on 13th February 1886. Pay of Perumal Naidu, maistry, for February—no note of work chargeable.

2/1066

Muniswami Mudaliyar's imprest.—Mainly payments for earthwork to small piece-workers, vouchers in contract form: no measurement sheets submitted, but number and page of measurement book quoted on vouchers.

Mr. Lazarus' imprest.—Labor for December on Head Assistant Collector's cutcherry at Hospet paid 1st and 28th February 1886. Maistry on Head Assistant Collector's cutcherry at Hospet, 26th November 1885 to 4th January 1886 paid on 2nd March 1886.

5. Budget registers are not satisfactorily kept: they are not up to date, nor are they totalled monthly for the preparation of return of grants, &c. No register of liabilities has yet been opened (paragraph 10 of last report). The return of grants, &c., for 1885-86 due on 10th March (code paragraph 1879) was not submitted; two returns should now be sent for 10th April.

6. Work accounts for October 1885 were gone through in detail, and are not altogether satisfactory. The work of the division is mainly carried out by contract, and in paragraph 5 of last report it was stated that no work abstracts are necessary; but this is the case "*only where a work is being executed entirely by one contractor*" (code paragraph 2110); in some cases materials are supplied from departmental stock, in another, materials to the value of Rs. 848 were purchased and worked up by departmental labor to a value of Rs. 1,112, but no ten-day reports have been received, nor is it known exactly what the latter amount represents; and in others, again, work is done by departmental labor and piece-work; but in no case have ten-day reports been submitted, nor have subordinates in charge ever acknowledged their responsibility for the amount at debit of materials at site. The register of works is neat, but has not yet been initialled monthly by Executive Engineer. Two works are altogether omitted from it though in progress since October 1885 at least. Measurement sheets and vouchers were produced for nearly all payments; but allocation is in some cases faulty; for instance, payments of Rs. 13-6-0 and Rs. 26-4-0 for "demolishing double apothecaries' quarters" were charged to "repairs to Artesian well," the excuse being that there was no estimate for the former work: Rs. 4-8-0 for "repairs to roof of Royal Artillery store-room" charged to "repairs to Nos. 1 and 2 married quarters." The accountant's method of preparing his rough copies of schedules is to take the entries in cash abstract book, and enter amounts of individual vouchers against the works concerned; the work register is also prepared direct from vouchers. On work "repairing Thurtha anicut and channel masonry works," a contractor's work, was measured in April, May and August 1884, measurement sheet submitted in February 1885 by sub-divisional officer, who furnished an explanation of delay when called for. A bill was then prepared, but the contractor refused to accept it until October 1885, when he was paid, and in that month's accounts the work done more than a year previously first appeared. In this case the measurement sheet also shows a sum of Rs. 41 due to another contractor, who has not accepted payment, so the liability has not appeared in accounts of the work.

7. The establishment referred to in paragraph 6 of the previous report has been sanctioned by Government, but the necessary adjustments have not yet been made

8. *Stock accounts.*—The book of daily receipts and issues should be kept by the storekeeper, not by the accountant. Most of the stock mentioned in paragraph 7 of last report has been charged to works (materials at site), teakwood and doors and windows only nominally, as they are not really sent to site.

9. *Tools and plant.*—The storekeeper's books are in order; no monthly accounts are received from sub-divisions; they should be submitted regularly, *nil* reports being sent when there are no transactions. The value of tools and plant issued to C Project division should be debited in transfer, as the tools of that division are "special."

10. *Miscellaneous advances.*—The standing advance of the Superintending Engineer may be reduced from Rs. 170 to Rs. 100, as an item of Rs. 50 per mensem, office rent, no longer appears. An amount of Rs. 89-11-0 overpaid to Colonel Vibart in February was due to a mistake in drawing the cheque, and was recovered in March. Of contract bonds to the value of Rs. 12, Rs. 10 were produced; the remaining Rs. 2 were written for Messrs. Mepper, Weir, and Company but not executed by them. If the amount cannot be recovered as "spoiled stamps" it should be set off against the deposit due to them.

11. The contractors' ledger and rate book call for no remarks.

12. The register of buildings wants overhauling; some shown in the list of buildings rented and available for rent are not in the register and some which should be in the former are not. The buildings lately completed at Anantapur and combined office at Bellary should be entered in the register. Buildings are hired for Conductor Mockler and Provost Sergeant Potts at higher rates than those allowed. Sanction of Government in this department is required under G.O., No. 861 W., dated 9th April 1885.

13. Service books in some cases require re-attesting and writing up to date; some, as those of Amirtham Aiyar and Payanivelu Mudaliar, clerks, and Anthony, lascar, are not attested at all; in the last case the age entered is marked with queries, so the matter should be looked into.

14. The service copy of Public Works Department code has not the latest standing orders posted; this should receive attention.

15. A postage account is properly maintained; but the counterfoils of indents are not always filled up (code paragraphs 1054 and 1055).

16. The accountant speaks well of the clerk who assists him, M. A. Ethiraju Mudaliar, and if the Executive Engineer requires from subordinates prompt and correct submission of initial accounts, the work accounts may be expected to get into good order.

ORDER—dated 28th April 1886, No. 1066 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Bellary division.

2. The attention of the Superintending Engineer is drawn to the various matters brought to notice.

3. The Executive Engineer will be directed to discontinue the irregular practice of drawing his salary in instalments.

4. The Superintending Engineer will report whether any and which of the imprests can be reduced. The amounts at present allowed appear in some cases to be too high. The remarks in paragraph 6 of the notes will receive attention.

5. With reference to paragraph 12 of the notes, the necessary sanction should be obtained for the hiring of buildings, for the warrant officer and the sergeant named, at higher rates than those authorised by regulation. The Executive Engineer will note the Examiner's remarks in paragraph 6 of his letter, and will report how it is proposed to recover the Rs. 2 referred to.

6. The report is fairly satisfactory, but room for improvement exists.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

3/1066

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated April, 28th.

Recd. *Encl.*

G.O., 28th April 1886, No. 1066 W.

APRIL.

Inspection Notes

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

[Form No. I.]

4/1066

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

No. 13 W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 17th April 1886.

Sir,

I have the honor to forward for information and orders of Government notes by Mr. Heaven, Dy. Examiner, of his inspection of the Office of the Bellary Division.

2. The Executive Engineer's attention is necessary to the rules on the Cheque Book covers and to Code paras 1890, 1905 and 2087, which should be strictly followed.

3. The Executive Engineer's practice of disbursing his own salary in instalments must be stopped. The attention of Government is invited to para 8 of the report printed with G.O. No. 206 W. dated 25th January 1882. The requirements of Code paras 341 and 497 in regard to the disbursement of salaries should be complied with. The delay in returning vouchers for payments through Subordinates is not satisfactory, and it might be desirable for the Superintending Engineer to consider whether the circumstances are such as warrant the procedure under Code para 1913.

4. The following points require notice:-

I. The charge of Maistries to works instead of to Establishment (para 3).

II. Delay in payments of work done, excused by want of grant (para 3).

III. Excessive Imprests (para 4).

IV. Delays in payments of wages (para 4).

V. Absence of tenday reports and insufficient data in initial accounts (para 6).

VI. Irregular allocation, excused by want of Estimate (para 6

VII. Work on Repairing Thurthe anicut and channel works, measured in April to August 1884, not accounted for till October 1885, still in dispute apparently (para 6).

VIII. The nominal transfer of certain Stock to works (para 8)

These are points which require Superintending Engineer's enquiry.

5. The Superintending Engineer should reduce the advance obtained for the Contingent expenditure in his Office; his attention is also necessary to para 12 of the notes.

6. The Executive Engineer should take action on the various points raised in the report, more especially in view to proper initial accounts being furnished. He should further see that Service Books are overhauled and omissions rectified, so that there be no difficulty hereafter in verifying the record of services; that monthly returns of Tools and Plant are punctually submitted so as to enable the Divisional Half Yearly Return to be sent forward in proper time - that the Budget Registers are properly maintained, otherwise he may be altogether thrown out in his calculations of funds available for his works. He should also state how he proposes to recover the Rs. 3 on account of the missing stamped bonds.

I have the honor to be,
Sir,
Your Most Obedient Servant.

Examiner P. W. Accounts.

5
7066

Q. 6-In 206W. 25-1-82
" " 861W. 9-4-85
" 2279W 1-10-85

Pkt 312

(9)

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 13 W.

Dated 17 April 1886.

Rcd. 19

Encl. 1.

Notes of inspection of the Office of the Bellary Division by Mr. Heaven Dy. Examiner. Forwards with remarks.

Q. 20.4.86

Enclosure

G/1066

NOTES OF INSPECTION BY F.G.HEAVEN ESQ, DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER BELLARY DIVISION, ON THE 8TH TO 10TH APRIL 1886.

COL.A.T.FRASER R.E. EXECUTIVE ENGINEER IST GRADE, IN CHARGE OF THE DIVISION SINCE NOVEMBER 1885, AND P.BASHIAM NAIDU, ACCOUNTANT SINCE NOVEMBER 1881, WERE PRESENT: THE LAST INSPECTION BY AN ACCOUNTS OFFICER WAS IN AUGUST-SEPTEMBER 1885, (G.O. NO.2279 W. DATED IST OCTOBER 1885).

2. THE SUB-DIVISIONS ARE (A) NORTHERN, SUB-CONDUCTOR R.W.WARD, SUB-ENGINEER, (B) SOUTHERN, MR.J.C.DENNEHY, SUPERVISOR.

THE DISBURSERS ARE:- (A) EXECUTIVE ENGINEER DRAWING ON

(1).	BELLARY-HUZUR TREASURY	
(2).	HOSPET	SUB-TREASURIES
(3).	HARPANAHALLI	
(4).	ADONI	

BELLARY DISTRICT

(5).	ANANTAPUR HUZUR TREASURY	
(6).	PENUKONDA	SUB-TREASURIES
(7).	GUTI	

ANANTAPUR DISTRICT.

(B) MR.DENNEHY, DRAWING ON 5, 6-7. THE PASS BOOKS WERE EXAMINED AND BALANCES FOUND CORRECT AT END OF MARCH 1886. THE AMOUNT OF UNCASHED CHEQUES ON THAT DATE BEING

BELLARY.....6,105- 0- 6

ANANTAPUR.....10,384-12-10

16,489-13- 4

EXECUTIVE ENGINEER'S CHEQUE BOOKS ARE IN HIS PERSONAL CUSTODY; DISTINGUISHING LETTERS ARE NOT ALWAYS ENTERED BEFORE BOOKS ARE TAKEN INTO USE.

3. CASH ACCOUNTS ARE IN GOOD ORDER; THE DIVISIONAL

CASH

CASH BOOK, KEPT BY HEAD CLERK IS VERY NEAT, BUT THE NARRATION IS UNNECESSARILY DETAILED IN SOME CASES: THE ACCOUNTANT'S INITIALS APPEAR ONLY ONCE A MONTH, BUT HE STATES THAT HE CHECKS VOUCHERS BEFORE PAYMENT WHEN POSSIBLE, AND OTHERWISE ON RECEIPT: THE EXECUTIVE ENGINEER INITIALS AT HEAD AND FOOT OF EACH PAGE. THE EXECUTIVE ENGINEER SOMETIMES PAYS HIS OWN SALARY BY INSTALMENTS, ONLY ONE VOUCHER BEING TAKEN FOR THE WHOLE AMOUNT: THIS IS OPPOSED TO CODE PARA 1928. VOUCHER NO. 25 FOR A CHEQUE DRAWN ON 10TH MARCH 1886 AND SENT TO MR. LAZARUS OVERSEER HAD NOT BEEN RECEIVED BACK. VOUCHER NO.43 A CONTRACT CERTIFICATE PAID 13TH MARCH 1885 CONTAINS SEVERAL CORRECTIONS, BUT HAS NOT BEEN SENT FOR INITIALS OF PAYEE. MAISTRIES ON TUNGABHADRA CHANNELS ARE CHARGED TO A SPECIAL ESTIMATE OF RS.1,260 UNDER 'IRRIGATION REPAIRS'; AS THEY DO NOT COME UNDER CODE PARA 194 THEY SHOULD APPARENTLY BE CLASSED AS 'ESTABLISHMENT TEMPORARY'. VOUCHER NO.84; WORK MEASURED ON 28TH NOVEMBER 1885 AND 19TH JANUARY 1886; PAYMENT MADE 26TH MARCH 1886; REASON GIVEN 'NO GRANT'. VOUCHER NOS.102 & 116 NOT YET RECEIVED, HANDED OVER TO SUB-DIVISIONAL OFFICER AT ANANTAPUR TO OBTAIN RECEIPTS.

SOUTHERN SUB-DIVISIONAL CASH EXTRACTS, RECEIVED ONLY ONCE A MONTH USUALLY PUNCTUALLY AND SUPPORTED BY VOUCHERS, ARE NEAT AND CALL FOR NO SPECIAL REMARK: EXCEPT THAT THE SUB-DIVISIONAL OFFICER PAYS HIMSELF AND HIS ESTABLISHMENT INSTEAD OF CHEQUES BEING DRAWN BY EXECUTIVE ENGINEER (CODE PARAS 341 AND 497).

4. IMPRESTS ARE HELD BY:-

UNDER EXECUTIVE ENGINEER,

SUB-CONDUCTOR

SUB-CONDUCTOR WARD.....RS.300
T.MUNISWAMI MUDALIAR, SUPERVISOR....RS.250
SERGT.W.RULE, OVERSEER.....RS. 50
MR.H.S.LAZARUS, OVERSEER.....RS. 50

UNDER SOUTHERN SUB-DIVISION.

MR.J.ELLIOT, TEMPORARY UPPER SUBORDINATE ON RS.100.....RS. 28

THE AMOUNT APPEARS EXCESSIVE IN THE CASE OF SUB-CONDR. WARD, WHOSE AVERAGE MONTHLY EXPENDITURE FOR JANUARY - MARCH IS RS.160, MORE THAN HALF BEING PAY OF MAISTRIES WHICH MIGHT BE DISBURSED DIRECT BY EXECUTIVE ENGINEER. ABSTRACTS AND MANNER OF RECOUPMENT ARE CORRECTLY ENTERED. THE FOLLOWING POINTS WERE NOTICED:-

SUB-CONDR.WARD'S IMPREST - 'CARRIAGE OF POWDER' AND 'OPENING MAGAZINE AT ALIPUR' CHARGED TO 'MAINTENANCE OF CANTONMENT WATER-SUPPLY' INSTEAD OF 'STOCK'. WATCHMAN ON TOOLS AND PLANT AT RAIDRUG PAID FOR NOVEMBER, DECEMBER 1885 AND JANUARY 1886 ON 13TH FEBRUARY 1886. PAY OF PERUMAL NAIDU MAISTRY FOR FEBRUARY - NO NOTE OF WORK CHARGEABLE.

MUNISWAMI MUDALIAR'S IMPREST - MAINLY PAYMENTS FOR EARTHWORK TO SMALL PIECE-WORKERS, VOUCHERS IN CONTRACT FORM: NO MEASUREMENT SHEETS SUBMITTED, BUT NUMBER AND PAGE OF MEASUREMENT BOOK QUOTED ON VOUCHERS.

MR.LAZARUS' IMPREST - LABOUR FOR DECEMBER ON HEAD ASSISTANT COLLECTOR'S CUTCHERRY AT HOSPET PAID 1ST AND 28TH FEBRUARY 1886. MAISTRY ON DO 26TH NOVEMBER 1885 TO 4TH JANUARY 1886 PAID ON 2ND MARCH 1886.

5. BUDGET REGISTERS ARE NOT SATISFACTORILY KEPT: THEY ARE NOT UP TO DATE, NOR ARE THEY TOTALLED MONTHLY FOR THE

PREPARATION

PREPARATION OF RETURN OF GRANTS ETC. NO REGISTER OF LIABILITIES HAS YET BEEN OPENED. (PARA 10 OF LAST REPORT). THE RETURN OF GRANTS ETC. FOR 1885-86 DUE ON 10TH MARCH (CODE PARA 1879) WAS NOT SUBMITTED: TWO RETURNS SHOULD NOW BE SENT FOR 10TH APRIL.

6. WORK ACCOUNTS FOR OCTOBER 1885 WERE GONE THROUGH IN DETAIL, AND ARE NOT ALTOGETHER SATISFACTORY. THE WORK OF THE DIVISION IS MAINLY CARRIED OUT BY CONTRACT, AND IN PARA 5 OF LAST REPORT IT WAS STATED THAT NO WORK ABSTRACTS ARE NECESSARY: BUT THIS IS THE CASE 'ONLY WHERE A WORK IS BEING EXECUTED ENTIRELY BY ONE CONTRACTOR' (CODE PARA 2110); IN SOME CASES MATERIALS ARE SUPPLIED FROM DEPARTMENTAL STOCK, IN ANOTHER MATERIALS TO THE VALUE OF RS.848 WERE PURCHASED AND WORKED UP BY DEPARTMENTAL LABOUR TO A VALUE OF RS.1,112, BUT NO TEN-DAY REPORTS HAVE BEEN RECEIVED, NOR IS IT KNOWN EXACTLY WHAT THE LATTER AMOUNT REPRESENTS: AND IN OTHERS AGAIN WORK IS DONE BY DEPARTMENTAL LABOUR AND PIECE WORK; BUT IN NO CASE HAVE TEN-DAY REPORTS BEEN SUBMITTED, NOR HAVE SUBORDINATES IN CHARGE EVER ACKNOWLEDGED THEIR RESPONSIBILITY FOR THE AMOUNT AT DEBIT OF MATERIALS AT SITE. THE REGISTER OF WORKS IS NEAT, BUT HAS NOT YET BEEN INITIALLED MONTHLY BY EXECUTIVE ENGINEER. TWO WORKS ARE ALTOGETHER OMITTED FROM IT, THOUGH IN PROGRESS SINCE OCTOBER 1885 AT LEAST. MEASUREMENT SHEETS AND VOUCHERS WERE PRODUCED FOR NEARLY ALL PAYMENTS; BUT ALLOCATION IS IN SOME CASES FAULTY; FOR INSTANCE PAYMENTS OF RS.13-6-0 AND RS.26-4-0 FOR 'DEMOLISHING DOUBLE APOTHECARIES' QUARTERS' WERE CHARGED TO 'REPAIRS TO ARTESIAN WELL', THE EXCUSE BEING THAT THERE WAS NO ESTIMATE FOR THE FORMER

WORK

E, 20.4.86

WORK: RS.4-8-0 FOR 'REPAIRS TO ROOF OF ROYAL ARTILLERY STORE-ROOM' CHARGED TO 'REPAIRS TO NOS.1 & 2 MARRIED QUARTERS'. THE ACCOUNTANT'S METHOD OF PREPARING HIS ROUGH COPIES OF SCHEDULES IS TO TAKE THE ENTRIES IN CASH ABSTRACT BOOK, AND ENTER AMOUNTS OF INDIVIDUAL VOUCHERS AGAINST THE WORKS CONCERNED: THE WORK REGISTER IS ALSO PREPARED DIRECT FROM VOUCHERS. ON WORK 'REPAIRING THURTHA ANICUT AND CHANNEL MASONRY WORKS' A CONTRACTOR'S WORK WAS MEASURED IN APRIL, MAY AND AUGUST 1884, MEASUREMENT SHEET SUBMITTED IN FEBRUARY 1885 BY SUB-DIVISIONAL OFFICER WHO FURNISHED AN EXPLANATION OF DELAY WHEN CALLED FOR. A BILL WAS THEN PREPARED, BUT THE CONTRACTOR REFUSED TO ACCEPT IT UNTIL OCTOBER 1885, WHEN HE WAS PAID, AND IN THAT MONTH'S ACCOUNTS THE WORK DONE MORE THAN A YEAR PREVIOUSLY FIRST APPEARED. IN THIS CASE THE MEASUREMENT SHEET ALSO SHOWS A SUM OF RS.41 DUE TO ANOTHER CONTRACTOR, WHO HAS NOT ACCEPTED PAYMENT, SO THE LIABILITY HAS NOT APPEARED IN ACCOUNTS OF THE WORK.

7. THE ESTABLISHMENT REFERRED TO IN PARA 6 OF THE PREVIOUS REPORT HAS BEEN SANCTIONED BY GOVERNMENT, BUT THE NECESSARY ADJUSTMENTS HAVE NOT YET BEEN MADE.

8. STOCK ACCOUNTS. THE BOOK OF DAILY RECEIPTS AND ISSUES SHOULD BE KEPT BY THE STOREKEEPER, NOT BY THE ACCOUNTANT. MOST OF THE STOCK MENTIONED IN PARA 7 OF LAST REPORT HAS BEEN CHARGED TO WORKS (MATERIALS AT SITE): TEAKWOOD AND DOORS AND WINDOWS ONLY NOMINALLY, AS THEY ARE NOT REALLY SENT TO SITE.

9. TOOLS AND PLANT. THE STOREKEEPER'S BOOKS ARE IN ORDER: NO MONTHLY ACCOUNTS ARE RECEIVED FROM SUB-DIVISIONS;

THEY

THEY SHOULD BE SUBMITTED REGULARLY, NIL REPORTS BEING SENT WHEN THERE ARE NO TRANSACTIONS. THE VALUE OF TOOLS AND PLANT ISSUED TO C.PROJECT DIVISION SHOULD BE DEBITED IN TRANSFER, AS THE TOOLS OF THAT DIVISION ARE 'SPECIAL'.

10. MISCELLANEOUS ADVANCES. THE STANDING ADVANCE OF THE SUPERINTENDING ENGINEER MAY BE REDUCED FROM RS.170 TO RS.100, AS AN ITEM OF RS.50 PER MENSEM OFFICE RENT NO LONGER APPEARS. AN AMOUNT OF RS.89-11-0 OVERPAID TO COL.VIBART IN FEBRUARY WAS DUE TO A MISTAKE IN DRAWING THE CHEQUE, AND WAS RECOVERED IN MARCH. OF CONTRACT BONDS TO THE VALUE OF RS.12, RS.10 WERE PRODUCED, THE REMAINING RS.2 WERE WRITTEN FOR MESSRS MEPPER,WEIR AND CO. BUT NOT EXECUTED BY THEM. IF THE AMOUNT CANNOT BE RECOVERED AS 'SPOILED STAMPS' IT SHOULD BE SET OFF AGAINST THE DEPOSIT DUE TO THEM.

11. THE CONTRACTORS' LEDGER AND RATE BOOK CALL FOR NO REMARKS.

12. THE REGISTER OF BUILDINGS WANTS OVERHAULING; SOME SHOWN IN THE LIST OF BUILDINGS RENTED AND AVAILABLE FOR RENT ARE NOT IN THE REGISTER AND SOME WHICH SHOULD BE IN THE FORMER ARE NOT. THE BUILDINGS LATELY COMPLETED AT ANANTAPUR, AND COMBINED OFFICE AT BELLARY SHOULD BE ENTERED IN THE REGISTER. BUILDINGS ARE HIRED FOR CONDUCTOR MOCKLER AND PROVOST SERGT. POTTS AT HIGHER RATES THAN THOSE ALLOWED. SANCTION OF GOVERNMENT IN THIS DEPARTMENT IS REQUIRED UNDER G.O. NO.861 W. DATED 9TH APRIL 1885.

13. SERVICE BOOKS IN SOME CASES REQUIRE RE-ATTESTING AND WRITING UP TO DATE; SOME, AS THOSE OF AMIRTHAM AIYAR

AND

Ex 20.4.86

AND PAYANIVELU MUDALIAR CLERKS, AND ANTHONY LASCAR ARE NOT ATTESTED AT ALL; IN THE LAST CASE THE AGE ENTERED IS MARKED WITH QUERIES, SO THE MATTER SHOULD BE LOOKED INTO.

14. THE SERVICE COPY OF P.W.DEPARTMENT CODE HAS NOT THE LATEST STANDING ORDERS POSTED: THIS SHOULD RECEIVE ATTENTION.

15. A POSTAGE ACCOUNT IS PROPERLY MAINTAINED; BUT THE COUNTERFOILS OF INDENTS ARE NOT ALWAYS FILLED UP (CODE PARAS 1054 AND 1055).

16. THE ACCOUNTANT SPEAKS WELL OF THE CLERK WHO ASSISTS HIM, M.A.ETHIRAJU MUDALIAR AND IF THE EXECUTIVE ENGINEER REQUIRES FROM SUBORDINATES PROMPT AND CORRECT SUBMISSION OF INITIAL ACCOUNTS THE WORK ACCOUNTS MAY BE EXPECTED TO GET INTO GOOD ORDER.

F.G.Heaven

KURNOOL
12TH APRIL 1886.

DY.EXAMINER P.W.ACCOUNTS.

9/1066

1714

Genl Estt

P. W. 1066-W of 28 April 88

PUBLIC WORKS DEPARTMENT.

10
1066

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Letter from the Examiner. P. W. Accts. } H. E. No. 13 W dy 17th April 1888

Communicated to the Supdg: Engineer, III Circle, for the information and guidance of the Exec: Engineer Bellary Division.

2. The attention of the Supdg: Engineer is drawn to the various matters brought to notice ~~in which require~~

3. ~~consideration~~ The [illegible]ture Engineer Es will be directed to discontinue the irregular practice of drawing

C. 20.4.86

his salary in instal-
-ments.

4. The Suptg: Engineer will report whether any and which of the imprests can be reduced. The amounts at present allowed appear in some cases to be too high. The remarks in para 6 of the notes will receive attention.

5. With reference to para 12 of the notes, the sanction of the necessary Govt. should be obtained for the hiring of buildings for the Warrant officer and 5th Serjt named, at high rates than those authorised by regulation the Executive Engineer

will note the Examiner's remarks in para 6 of his letter, and will report how it is proposed to recover the Rs 2 referred to.

6. The report is fairly satisfactory but room for improvement exists.

2/4/06

23-4-06

To.

The Suptg: Engr III Circle

" Examiner L.W. Reed

12/1066

Qu. 73/4.
1867

3029

Govt. of Madras. 1886

PUBLIC WORKS.

Dated 28/4/1886

Rcvd. Encl.

G.O., 28 April 1886, No. 1066 W

Inspection Cutcherry

Orders on the —

in the Bellary

Division office,

submitted by

the Exam.r P.W.D.

40/3

1874