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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

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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, 20th April 1886, No. 16 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 Kurnool division.

2. The Executive Engineer's more frequent scrutiny of his cash-book is desirable, and his attention is especially necessary to the rules regarding items of salary which may be disbursed in anticipation of audit. Neglect of these rules throws extra work on his office, and gives rise to correspondence and references in audit. The object of showing items under "deductions" in the salary bill is that they should be adjusted on payment of salaries. In his own case, the Executive Engineer should act on the spirit of code paragraph 501 and draw the net amount. The Superintending Engineer's notice is necessary to the irregularities referred to in paragraph 3 (*d*) and (*e*).

3. The Executive Engineer should consider whether signallers should now hold any imprests.

4. The opinion of the Superintending Engineer might be obtained in regard to the division of annual maintenance estimate into sections, to the charge to repairs for persons on the conservancy establishment, noted in paragraph 7; and to the necessity of requiring the Tanks division to pay hire for the use of a boat (paragraph 12) as there seems no reason why one division should not get free use of floating plant that can be spared by another division.

5. The Executive Engineer should require more prompt adjustment of items due from departmental officers charged to miscellaneous advances, and should report how he proposes to recover the value of the missing service books. Recoveries of boat rents should not be allowed to get into arrears. More attention is requisite to the proper record of postage labels and of service books.

6. There are signs of improvement in the state of the accounts work in the division, due no doubt to the Executive Engineer and sub-divisional officers now recognising their responsibility for the proper submission of primary accounts.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kurnool division, on the 12th to 14th April 1886.

A. H. Garrett, Esq., Executive Engineer, 3rd grade, in charge of the division since April 1885, and K. S. Kodandarara Aiyar, accountant since November 1885, were present: the last inspection by an Accounts officer was in September 1885 (see G.O., No. 2849 W., dated 30th November 1885).

2. The sub-divisions are as stated in paragraph 2 of last report: the disbursers are now—

(a) Executive Engineer drawing on (1) Kurnool huzúr, (2) Nandyál sub-treasury.
(b) B. H. Young, Esq., Executive Engineer Upper sub-division, on (1) and (3) Nandikótkur sub-treasury.
(c) G. P. Carless, Esq., Assistant Engineer, Central sub-division, on (2).
(d) S. W. H. Ottmann, Esq., Honorary Assistant Engineer, on (4) Sirvel (Chaglamari) sub-treasury and (6) Cuddapah huzúr treasury.
(e) Conductor J. Nicholson, Sub-Engineer, Cumbum sub-division, on (1), (2) and (5) Cumbum sub-treasury.

The pass books were examined and proved correct as regards balances at end of March 1886.

3. Cash accounts are now in very good order, the divisional cash-book and sub-divisional cash extracts, which are received with fair punctuality, being thoroughly audited by the accountant: the Executive Engineer only examines the cash-book once a month; his examination should apparently be more frequent (see paragraph 5 of Government of India resolution printed with G.O., No. 2650 W., dated 7th November 1885).

The following points were noticed:—

(a) In several instances advances of salary before audit have been made contrary to the provisions of code paragraph 499, *e.g.*, Mr. Carless joined the division on 19th November 1885, having received an advance of Rs. 700, and was paid Rs. 200 on 1st December 1885: Mr. Young's salary was only claimed in December's bill, owing to non-receipt of last pay certificate from Tanjore division; but he was paid Rs. 300 on 22nd December 1885, and his pay for December on 4th January 1886: Sub-Conductor Frankland was paid for February on 22nd March 1886, the salary bill being audited on 26th March 1886.
(b) Telegraph collections at Kurnool are not paid in so punctually as might be.
(c) The Executive Engineer usually draws his full salary by cheque, paying income-tax, house and boat rent subsequently.
(d) There have been purchases of European stores (Carson's paint, brass wire netting, &c.) in India without the sanction of Government.
(e) Lower sub-division.—The anicut superintendent, Adinamayapalli, having been employed in charge of a section, an acting anicut superintendent was employed and charged to maintenance estimate. The cash chests and accounts of Lower and Central sub-divisions were last examined by the Executive Engineer in May and June 1885, respectively; they should be examined at least once in six months (code paragraph 331).

4. Imprest holders at end of March were—

Upper Sub-division.

	Rs.
Mr. T. A. Monisse, overseer	100
D. Joseph, signaller	5
S. Varadarajulu, signaller	5
Mr. J. Roe, do.	5
C. Sachachallayya, do.	5

Central Sub-division.

G. M. Subharayalu Naidu, overseer	50
N. Bakiam Pillay, signaller	15
Viziarangam Naidu, signaller	5
C. Venkata Rao, signaller	5

Lower Sub-division.

	Rs. A. P.
Mr. E. A. French, supervisor	8 7 6

Cumbum Sub-division.

	Rs.
P. Krishnamachari, supervisor	200
Sergeant L. Donaghue, overseer	50
Mr. J. L. Lawrence, do.	50

The imprests of the Lower sub-division were all recovered at end of March, except the one noted above: this procedure is unnecessary, as the sub-divisional officer was informed. Those of Mr. Monisse and Krishnamachari might apparently be reduced, as they exceed half the average outlay of recent months; and it will not now be necessary for signallers to have imprests, as "passes" are now given instead of cash for reply prepaid deposits. In most cases they are correctly abstracted and manner of recoupment noted; but in one case an imprest was copied in full into the cash-book, which is useless trouble.

5. Adjustment and cash abstract books are well kept by the accountant: but entries in the latter (Irrigation Branch) are somewhat cramped, and it would be well to use two openings to a month.

6. Budget registers are well kept: the grant for "general establishment" advised from Examiner's office should be entered in the provincial register. No register of liabilities has yet been opened.

7. Work accounts are improving, the work abstracts and work register are well prepared: the accountant prepares an audit note on sub-divisional accounts, which generally notices all irregularities, and if the Executive Engineer insists on full and punctual replies to these audit notes, and on prompt submission of ten-day reports, there is now every hope of the accounts being got into excellent order. The annual maintenance of the canal is classed as a single work, on the authority of the Chief Engineer for Irrigation's circular, No. 153 G.D., dated 24th October 1881, but this circular seems to refer to the Godávari canals, where each canal forms a portion of a sub-division, whereas here the canal is divided into three sub-divisions, and again into ten sections (to be reduced to six for the current year). Work abstracts are prepared for sections individually, and it would apparently simplify the accounts if estimates were also sanctioned for individual sections. All payments for work are supported by good vouchers, except that nominal muster rolls are not always witnessed; it is said to be difficult to get independent witnesses. Measurement sheets are sent in support of bills: measurement books are now being sent monthly to the divisional office for check, and those seen by me are well and neatly kept. There are some discrepancies in materials at site, which are being taken up and explanations called for from subordinates in charge. Lock lascars (93), bungalow watchers (6), wharf lascars (3), and channel lascars (6) are charged to repairs. On other systems the conservancy establishment is included in the regular percentage charged for the services of the general establishment.

8. Stock and tools and plant accounts are in good order: the stock is now being counted by the Executive Engineer.

9. *Contractor's ledger.*—A new book has been opened since the last report, which was unnecessary: it is neat and has been signed by some of the contractors; but it has been written up at the end of the month from the so-called "extract" instead of as the transactions occur.

There are no large outstanding balances; one of Rs. 80 due to Nabi Gounda and Haidar Gounda for "Ráhdári boats" since November 1885, remains unpaid for want of grant.

10. *Miscellaneous advances.*—Yerappa, boat superintendent, Rs. 17-6-9 salary paid without audit and disallowed for want of medical certificate.

Mr. Traill Rs. 22-11-5 } charges for towing boats. } These items should be
Colonel Pennycuick „ 1- 0-0 } adjusted.
Lal Hamid, lascar, Rs. 4 personal allowance for four months. }

Service books, Rs. 10-1-10: of these six books, value Rs. 1-1-0, are missing: the head clerk should be held responsible for recoveries, as the books are in his charge; he produced a list of issues, but there was not time to see which were not paid for.

11. *Deposits.*—A register of securities has been opened, and savings bank pass books were produced.

12. Register of buildings is in order; there are no noticeable arrears of rent.

13. Schedule of boat rents to end of February shows considerable arrears, but a large proportion of them were remitted by G.O., No. 285 I., dated 26th March 1886. About Rs. 270 are due from Mr. Traill, as Executive Engineer, Tank III division: a boat was hired for the division at the annual auction, and the orders of the Superintendent of Works, Tank Maintenance Scheme, are awaited for adjustment.

14. A service label account is maintained, but has not been kept so carefully as it should be, owing to the absence on sick leave of the despatching clerk: in such cases the stock of stamps should be counted, and some other clerk made responsible: in the present case the stock actually in hand was slightly in excess of that arrived at by balancing the book; but some had been borrowed from the Cumbum sub-division and not clearly entered.

15. Service books require attention: that of P. Krishnamachari, supervisor, has not been re-attested since 1872: that of Ali Sahib, lascar, has been attested only by an overseer: 36 have recently been sent to sub-divisions to be opened, and care should be taken that all entries are correctly attested when made.

16. Audit notes are properly dealt with: the service copy of Public Works Department Code has standing orders posted up to date, and the accountant continues to receive sufficient assistance.

ORDER—dated 5th May 1886, No. 1131 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Kurnool division, whose special attention

will be directed to the remarks made in paragraphs 2, 3 and 5 of the Examiner's letter.

2. With advertence to paragraph 3, section (*d*), of the notes, the Superintending Engineer's attention will be directed to G.O., No. 202 W., dated 25th January 1886, under which the previous sanction of Government to the local purchase of Europe stores should be obtained. Section (*e*) of paragraph 3 should be noted for future guidance.

3. The Superintending Engineer will report, through the Chief Engineer for Irrigation, on the various matters noted on in paragraph 4 of the Examiner's letter, and will submit the Executive Engineer's proposals for the recovery of the value of the missing service books. The remarks in paragraphs 14 and 15 of the notes will be brought to the notice of the Executive Engineer.

4. The report shows that much improvement has taken place in the accounts work of the division since the last inspection.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.
" Superintendent of Works, Tank Maintenance Scheme, for information.

Exd. E. Fernandez.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated May, 5th.

Recd. *Encl.*

G.O., 5th May 1886, No. 1131 W.

MAY.

Inspection Notes

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

1131/4

30TH NOVEMBER 1885, No. 2349 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 30th September 1885, No. 59 W.

I have the honor to submit, for the information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Kurnool division.

2. It appears from this report that more attention should be given by the Executive Engineer to the primary documents upon which the accounts of his division are based, pending which the state of the office is at least unsatisfactory, and it is, as pointed out in paragraph 2 of my letter submitting the last inspection report on this division (G.O., No. 2237 W., dated 11th September 1884), quite impossible for the accountant to do his work well with imperfect data from sub-divisions.

3. It would perhaps improve the quality and punctuality of sub-divisional accounts of works if one of the clerks who efficiently assist the accountant, referred to in paragraph 33 of the report, could be deputed to instruct sub-divisional clerks.

4. A new accountant is about to join the Executive Engineer's office.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kurnool division, on the 7th to 11th September 1885.

Mr. A. H. Garrett, the Executive Engineer, and T. Kondayya Chetty, the accountant, were present. This office was last examined on the 20th August 1884 (see papers with G.O., No. 2237 W., of 11th September 1884).

2. The Kurnool division has, since 1st July 1885, comprised the Kurnool-Cuddapah canal, a productive public work, as well as the Kurnoo provincial division. The amalgamation was ordered in G.O., No. 923 W., of 18th April 1885. The sub-divisions now are as follows :—

1. Cumbum sub-division (old Kurnool division).
2. Upper sub-division (canal).
3. Central sub-division (canal).
4. Lower sub-division (canal).

The sub-divisional officers are :—

1. Mr. Sub-Engineer J. C. Nicholson.
2. Honorary Assistant Engineer Muhammad Qasim Sahib Bahadúr.
3. Mr. J. C. Dennehy, Supervisor, 1st Grade.
4. Mr. J. H. Medlicott, Assistant Engineer.

All are drawing officers. Under No. 1 there is an imprest-holder, Overseer, 2nd Grade, T. A. Monisse, Rs. 100; under No. 2, Overseer, 2nd Grade, G. M. Subharayulu Naidu, Rs. 50; under No. 3, Overseer, 1st Grade, Panchaprakesa Aiyar, Rs. 10; also three signallers, two at 5 and one at 10; under the Assistant Engineer, Mr. Medlicott, are four imprest-holders, Supervisor, 2nd Grade, P. Krishnamachari, Rs. 100; Overseer J. Lawrence, Rs. 200; Overseer S. B. De Rebello, Rs. 100; Overseer W. Rule, Rs. 50.

3. The balance of the Executive Engineer's drawing account at the end of July was proved correct.

4. The cash-book has not been regularly audited by the accountant, and the cash abstract book has only been posted at the end of each month. The extracts of cash-books of sub-divisions have not been invariably checked by the accountant himself, nor have imprest accounts received his personal attention to the extent necessary; these very important duties have been too much left to the clerks of the Executive Engineer's office.

5. The cash-book was found in order, aso sub-divisional cash extracts, and imprest accounts so far as examined (about two months). Vouchers were in order; but measurement books were not. The measurement books of the Lower sub-division were not available, but those of the Upper sub-division, sent for from the sub-divisional office, were many of them filled in in pencil only—in one or two cases the measurements were found to have been copied from estimates sanction of which was previous to the work in question. This is not as though the work were not estimated till its completion, in which case the actual measurement might be put in the estimate. From the Upper sub-divisional officer's signatures and the dates of same on various pages of the different measurement books, his rate of travelling from one spot to another far apart seemed remarkable, and could not, the Executive Engineer thought, be borne out by the journal of that sub-divisional officer.

6. The measurement books evidently recuire a great deal more attention from all concerned. Every measurement should be recorded in ink or indelible pencil on the day the measurement takes place. The date and the signature of the officer should be stated not only to the record as a whole but to each alteration or correction found necessary afterwards. When a measurement book is complete, or full, it should be sent to the Executive Engineer; or if it should be called for by the Executive Engineer before completion, another measurement book can be started.

When any measurement is reproduced from a measurement book, into a measurement sheet for accompaniment to a bill, and in support of any payment, the brief particulars of the bill should be quoted on the page of the measurement book and the page of the measurement book as well as the date of measurement should be plainly stated on the sheet, for ready reference; as soon as any payment is made for work recorded in the measurement book it is advisable to cancel such record both there and in the measurement sheet, to prevent it being used twice, the number of the cash voucher being quoted for direct reference to the each-book. The Executive Engineer can hardly be too particular or too frequent, in checking measurement sheets with measurement books, in the above respects.

7. The cash balance in the Executive Engineer's office is maintained at a rather high average, and should be kept as low as possible; at the close of July it was about Rs. 500.

8. Miscellaneous receipts received in the month, if not at once paid into the Treasury, should at all events be paid in before the end of the month in the manner provided in Code paragraphs 1891 to 1894. A very large balance remained unpaid in at the end of July 1885.

9. If the imprests allowed to signallers (paragraph 2 of these notes) are not to follow Code rules on the subject (Code 949) the Superintending Engineer should be asked to obtain sanction to it as a special case.

10. Loss by sale of stock (divisional stock) should not have been debited to receipts on Capital account, but if possible to the works for which the stock was intended.

11. Divisional stock is from time to time sold to private parties on the authority of a letter, No. 970, of 14th August 1884, from the Superintending Engineer giving orders to sell certain stock, and for the "sale by public auction of such other articles as are not likely to be utilised within the next twelve months."

The rules (Code 2020 *et seq.*) seem to recuire the sanction of the Superintending Engineer to each sale; it was for the Executive Engineer to submit a list of such articles as came under the Superintending Engineer's meaning in above letter.

12. The cash chests and offices of Upper sub-division and Cumbum sub-division have not been examined for some time. With reference to Code paragraph 331 the Executive Engineer promised an early visit to these.

13. The limit (Rs. 200) placed by the Executive Engineer on payments by cheque by sub-divisional officers seems, in the case of the Upper sub-division, to have been frequently exceeded against the Executive Engineer's wish and no objection raised in auditing accounts in the Executive Engineer's office.

14. Work vouchers as rendered to the Examiner's office were analysed, their contents being compared with the register of works, and traced back into work abstracts, vouchers being examined and the whole accounts of works for two months thoroughly tested, with the result that the following suggestions are necessary.

15. Work Abstracts—

(*a*) Should be prepared so as to invariably show in part I all the liabilities incurred for the month and work in question, for which it is necessary, as stated in last report, to insist on punctual submission of ten-day reports.

(*b*) Should invariably be posted if possible *during* the month to which they appertain, but, at all events, within the first week of the ensuing month.

(*c*) Should not be posted as regards part I from payments made, but from work done; for instance the April's work on the two slope walls, regarding which there is a case before Government, should have been shown as *April's* liabilities, in the work abstract for *April*, prepared from April's petty contract account, very soon after the close of that month, instead of which April's work was shown in May's work abstract, merely because it was paid for in May, and the work abstract was posted from the voucher of payment instead of from the petty contract account. The disposition to post work abstracts (part I) from cash payments was touched in paragraph 5 of the last inspection report, and will now no doubt be taken up by the Executive Engineer. If sub-divisions are moved to send up ten-day reports, contract certificates, &c., promptly, there will be no difficulty whatever.

16. For *repairs to boats* there is a general estimate sanctioned annually. The repairs are all done by piece-workers on estimates which include both labor and materials. The piece-worker indents on the storekeeper for his materials, which are as it were charged to him, the value being deducted from the payment to him for the completed job.

But the accounts of these jobs have gone to the bad through the abovementioned materials having been regarded as materials at site till reported by the boat superintendent as used up, and for want of such report there was Rs. 822 in the materials at site account of these jobs, albeit the jobs were all finished and of the materials none remained.

If the Executive Engineer considers it necessary, a book may be kept by the boat superintendent of materials indented for and used, the same being sent to the accountant monthly, but nothing more need be required by way of report, and the Rs. 822 should be at once charged off to the jobs in question.

17. Certain telegrams which were sent by State Railway officers "bearing," contrary to section 17 of the code for licensed telegraph offices, became chargeable in transfer to the State Railways. Rs. 80-1-0 in March and April and Rs. 23-15-0 in May 1885 became so chargeable. The first amount was transferred on 5th September 1885, the second is only now being transferred (10th September) having been overlooked by the accountant. Orders have issued prohibiting further acceptance of "bearing" messages.

18. The contractors' ledger was found very badly kept; at pages 51, 65, and 109 especially there was much erasure, correction, and careless figuring, very few of the corrections being acknowledged. In no case had a contractor admitted the accuracy of his account.

19. The stock purchases and sales account is apparently not understood by the accountant, whose treatment of stock sales in the accounts has only begun after the proceeds were received in cash, and of course long after the stock account was affected. The correct course was explained.

20. The stock accounts as kept by the storekeeper have been neglected by the accountant. Logs of timber sawn into scantlings should have been written off the account of logs and on to the account of scantlings; as it is, such wood continues in both accounts, and so the account of timber will need to be overhauled and set right. There is not much in it, but accuracy is requisite.

21. The Upper sub-division issued to works, in June 1885, 235 bags of Portland cement, and this has been omitted from the divisional register of monthly receipts and issues (form No. M 79).

22. The value of the stock is well within the sanctioned limit and there are no manufactures Of *timber* valued at Rs. 913, twenty-four Norway pines are considered surplus; of *miscellaneous stores*, Rs. 200, there are 862 detonators for dynamite, and 166 fuze for dynamite, considered surplus; of *building materials*, Rs. 1,211, there is a large quantity of Portland cement damaged, particulars of which should be reported to the Superintending Engineer; *small stores*, Rs. 383, and *metals*, Rs. 644, will shortly be counted, it was said.

23. The famine tools of the old Kurnool division, and the Public Works Department tools of that division, are all on one list. The tools and plant accounts of the canal are in order.

24. The Executive Engineer should keep a register of deposits lodged in savings banks as prescribed in Code paragraph 2280; without it such deposits are a mystery and cannot be checked at these inspections.

25. The register of buildings might show the mileage of each building for easy reference to the map of the canal and for convenience of description.

26. In the Cumbum sub-division (old Kurnool division), there are numbers of small works regarding which no progress is reported of late months though it is known they are not completed. It may be noticed here that in G.O., No 1819 W., of 5th August 1885, providing for the establishment of each sub-division, no provision is apparently made for the Cumbum sub-division.

27. The normal cost system of accounting for works should be adopted as far as possible.

28. Rs. 11-3-9 is due to the estate of the late Verrtharajulu Naidu, lock superintendent, since February 1885. Rs. 4-10-4 is due to Saraviah, late lock superintendent (resigned) since March 1885: and Rs. 45 (travelling allowance) is due to the estate of the late B. Soondrum Pillai, maistry, since September 1884. These amounts should be cleared of the divisional accounts, the sums due to estates being paid to the District Judge or credited to Revenue pending call for them from the right parties.

29. No scale has apparently been sanctioned for the establishment of bankers for maintaining the banks of the canal. The total year's provision for such men amounts to Rs. 14,100, and their actual cost from March to June 1885, inclusive, was Rs. 4,325.

30. The budget registers were found in fair order.

31. The register of lands awaits the result of present arrangements for demarcation of the canal lands, and transfer of lands not wanted.

32. There are several works without sanctioned estimates, *vide* objectionable items statements.

33. The accountant has been amply assisted in his work, at least two of the clerks being efficient in accounts work.

34. The office is not yet in good order.

Proceedings of the Madras Government, Public Works Department, dated 19th October 1885, No. 2431 W.

From Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 12th November 1885, No. 1715.

With reference to G.O., No. 2431 W., of 19th October 1885, I have the honor to report as follows on the Deputy Examiner's notes of inspection of the accounts of the Kurnool division.

Paragraph 4.—The cash-book was daily audited by the accountant up to 5th September, and it was not audited subsequent to his suspension on the 7th.

Paragraph 5.—Honorary Assistant Engineer Muhammad Qasim Sahib is answerable for the irregularities noticed in his measurement book, and he will be called upon for an explanation. The Executive Engineer has since directed the sub-divisional officers to see that all measurement books are carefully written up and to return completed books to the division office. He states that three books were returned by Mr. Medlicott, and in these books measurements had all been neatly entered.

Paragraphs 7 *and* 8.—The following statement will show that the Executive Engineer's cash balance was heavy only on one occasion, *i.e.*, in July, since April last, and that was due to an uncashed cheque of Rs. 450:—

	Balance at the end of month.		
	Rs.	A.	P.
April 1885 ...	269	7	2
May " ...	69	7	11
June " ...	41	0	6
July " ...	498	12	4
Aug. " ...	22	0	5
Sept. " ...	54	3	3

Paragraph 13.—Payments by cheque exceeding Rs. 200 were made by the Upper sub-divisional officer between 25th May and 13th June when the Executive Engineer was away from Kurnool and when he considered that there would be delay in paying contractors if the sub-divisional officer could not pay bills over Rs. 200.

Paragraph 16.—The non-adjustment of the materials at site is due to the fact of ten-day reports not having been submitted by the Upper sub-divisional officer.

Paragraph 17.—The accountant's explanation in regard to the delay in the adjustment of the second item of Rs. 23-15-0 is that the papers relating to the transaction were only given to him on the 7th September on the Executive Engineer's return to headquarters from a tour of inspection.

Paragraph 19.—The delay in adjusting the stock sales is attributed by the accountant to the omission on the part of the storekeeper to show in the returns as issues stock articles which have been sold.

2. The Executive Engineer will attend to the instructions contained in paragraphs 6, 9, 12, 24, and 25 of the notes, and he will further see that the irregularities do not occur again.

3. With regard to the Examiner's letter saying that the primary accounts should receive more attention from the Executive Engineer, I beg to submit the accompanying copy of Executive Engineer Mr. Garrett's letter on the subject. I would strongly recommend that a special accountant be deputed for three months to instruct and train the sub-divisional clerks in the system of accounts. If the same complaints are made after this, the sub-divisional clerks should be removed from their posts and discharged.

4. I quite agree with the Executive Engineer that the noticing of trifling matters by the Examiner in audit notes, &c., may be omitted under paragraph 2350 of the Code.

5. I am also of opinion that, as provided for in paragraph 395 of the Code, an additional accountant should remain in the division until the accounts are brought into good order.

Office note from the Examiner, Public Works Accounts, dated 19th Nov. 1885, No. 667.

Order—dated 30th November 1885, No. 2849 W., Public Works.

With his earlier letter above recorded the Examiner, Public Works Accounts, submitted notes of an inspection of the office of the Executive Engineer, Kurnool division, held in September last. As these notes disclosed considerable irregularity in the initial account system of the division, the Superintending Engineer, III Circle, was called upon for a full report on the subject.

2. In his reply, the Superintending Engineer deals with the different matters that were specially brought to notice in the notes of inspection. The non-auditing of the cash-book is reported to have been due to the temporary suspension of the accountant. This matter has no doubt since been attended to. It is noted that Honorary Assistant Engineer Muhammad Qasim Sahib has been called upon to explain the irregularities in his measurement book. The remarks made by the Deputy Examiner on this important subject should receive careful attention.

3. In regard to the matter brought to notice in paragraph 16 of the notes, the Superintending Engineer says that the non-adjustment of the materials at site was due to the fact that ten-day reports had not been submitted by the Upper sub-divisional officer. The Superintending Engineer does not state what steps he has taken for insuring the regular submission of these reports in future.

4. The several other matters noticed by the Deputy Examiner, which require remedial action, will receive the early attention of the Superintending Engineer.

5. With regard to the question of accounts, the Government regret to find that no improvement has taken place since the last inspection. Matters which were then brought to notice by the Examiner as requiring rectification do not appear to have received sufficient attention. The clerks who were taken on from the office of the Irrigation and Canal Company have now been working in the department for more than three years, and should therefore be well acquainted with the Public Works system of accounts and work.

6. With respect to the Superintending Engineer's recommendation that a special accountant be deputed to the division for three months, to afford instruction to the sub-divisional clerks, it is observed, from paragraph 5 of the Examiner's note of 19th November 1885, that two accountants are now attached to the division. It is under-

stood that one of these is the late head accountant T. Kondayya Chetty, who has been detained in the division to bring up arrears. After he has completed the work for which he has been detained, his services may, with the consent of the Examiner, Public Works Accounts, be utilised for a few months to instruct and train the sub-divisional clerks in the system of accounts. If it is found that these clerks are incapable of improvement, the Superintending Engineer should take steps to replace them by efficient men with the least possible delay.

7. It is essential that sub-divisional officers recognise their responsibility, equally with the Executive Engineer, for the proper submission of primary accounts. With imperfect data it is impossible for the accountant to get his work done properly.

8. With regard to paragraph 4 of the Superintending Engineer's letter, the Government feel confident that paragraph 2350 of the Code will not be overlooked by the Examiner.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. E. Fernandez.
Spare Copies

113/7

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated November, 30th.

Recd. *Encl.*

G.O., 30th Nov. 1885, No. 2849 W.

NOVEMBER.

Inspection Notes

Orders on — of the office of the Executive Engineer, Kurnool division, submitted by the Examiner, Public Works Accounts.

1131/8

25th January 1886, No. 202 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Civil Works—Miscellaneous), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 12th January 1886, No. 12 M. :—

I am directed to communicate, for your information and guidance, the accompanying revised rules laying down the procedure to be followed in future in obtaining stores from England for the Public Works Department, other than railway stores, and to request that they may be brought into operation at once.

2. I am to invite your attention to paragraph 3 of Finance Department resolution No. 185, dated 10th January 1883, under which alone English stores may be purchased in this country; and to state that, whenever English stores are authorised to be purchased locally, the reasons for allowing the purchase must be placed on record, as well as the probable estimated loss or gain caused by adopting such a course.

3. The Examiner of Public Works Accounts should be furnished with a copy of each order issued under the preceding paragraph, and should be requested to enter and attach its substance to the annual return under paragraph 23 of the Finance Department resolution quoted above.

4. I am further to point out that, under the rules in force, the purchase of English stores by means of orders given to agents or firms in India, who have to send such orders to England for execution, is absolutely prohibited. If any case of such a nature should occur, it should be seriously noticed and should be forwarded, together with the orders passed thereon, to the Government of India for information.

Enclosure.

Revised rules for procedure in obtaining stores from England for the Public Works Department, other than railway stores.

Indents for Public Works stores, other than railway stores, so long as they are within the grant assigned for the purpose for expenditure during the year, should be sent direct by the Secretaries in the Public Works Department of the several local Governments and Administrations to the Director-General of Stores, India Office.

2. All indents transmitted to the India Office must be in duplicate, and must give full particulars, and be accompanied by all information likely to be of use in guiding their supply. One copy of each indent and of the documents accompanying should be simultaneously sent to the Government of India in the Public Works Department. If the indents are not printed at the time of first despatch, one manuscript copy only need be sent to the India Office, and one manuscript copy to the Government of India. On being printed subsequently, two printed copies should be sent to the India Office, and one to the Government of India.

3. Indents must be made out only on the authorised form as at present in use. Calculations and specifications must be clear and complete, and must be accompanied by all necessary drawings, models, or samples; the indenting officer being responsible that all information necessary for an accurate and complete comprehension of his wants is given.

4. English money, weights and measures are alone to be used in all indents sent to England and in all correspondence thereon, the money values being entered in conventional sterling at two shillings per rupee.

5. Indents are to be numbered progressively; and should, in addition, have each item numbered consecutively, commencing from unit (1) upwards in each indent. Particular attention must be devoted to this, so that the quotation of the number of an indent and the number of an item may fully identify the article in question.

6. Stores intended for Provincial, as well as for Imperial services, may be included in the same indent; but in such cases the only fund heading to be entered must be "Provincial," subsequent adjustments being made in India.

7. Indenting officers are responsible that the store lists of neighbouring administrations and railways have been, as far as possible, searched, and that none of the items entered can be advantageously procured from such sources.

8. If any indent on England contains items which it is possible to obtain of Indian manufacture, or of indigenous origin, it should be distinctly explained on the face of the indent in the column of remarks why such articles have been indented for from England instead of having been procured in India; otherwise they will be liable to be cancelled.

9. Each indent must carry a certificate of the necessity for the stores indented for, and that they cannot be advantageously procured of local manufacture, or from surplus stores of other departments, railways, or administrations.

10. The Examiner of Public Works Accounts should attach a certificate to each indent to the following effect:—

"I certify that funds to meet the outlay which it is estimated will be incurred in England in connection with this indent during the year 18 18 , *have been provided for in the estimates of the Public Works Department to the extent of* £ ."

or, when necessary, in place of the words italicised—

"*will be provided by the Government of India* in the estimates of that year*, vide *Government of India letter, No.* , *dated* ;"

and, when it is expected that the outlay will be incurred partly in one year and partly in another year, the following addition should be made to the certificate:—

"and that the balance of the estimated outlay in England, or £ , will be provided by the Government of India* in the estimates of the year 18 18 , *vide* Government of India letter, No. , dated ."

11. It must be remembered that the Director-General of Stores will not proceed to consider an indent, if transmitted in an incomplete form.

12. Local Governments and Administrations are authorised to communicate freely with the Director-General of Stores, India Office, regarding future requirements and on all matters connected with the supply of stores; this power may, at the discretion of the Local Government or Administration, be delegated to Superintending Engineers.

13. The Examiner of Public Works Accounts will send forward monthly to the Accountant-General, Public Works Department, a statement showing—

(I)—The grant for outlay in England during the year.
(II)—The number and amount of each indent certified during the month just closed.
(III)—The amount of the grant for the year actually apportioned up to the end of the month, corrected by latest advices from England.
(IV)—The balance available to meet further indents.

* NOTE.—In the case of stores for Provincial services, the sanction of the Local Government or Administration will suffice for the Examiner, but for stores needed for Imperial purposes in a year not yet begun, the sanction of the Government of India must be obtained to the proposed allotment before the Examiner may give his certificate.

ORDER—dated 25th January 1886, No. 202 W., Public Works.

Communicated to officers of the Public Works Department, for information and guidance, with advertence to appendix I to the Public Works Code, in which these rules will in due course be incorporated.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts, for issue of the requisite S.O.

Exd E. Fernandez.
Spare Copies

1131/9

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated January, 25th.

Read. *Encl.*

G.O., 25th Jan. 1886, No. 202 W.

JANUARY.

1314

Stores

Orders of the Government of India communicating revised rules laying down the procedure to be followed in obtaining from England —, other than railway stores, communicated to officers of the Department.

1127/10

No. 264 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, October 13, 1885.

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

READ the following:—

Public Works Department No. 297 A.G., dated 18th December 1884, to Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab.

Letter No. A41-316, dated 19th February 1885, from Secretary to Government of Bombay.

Letter No. 1258A., dated 7th April 1885, from Secretary to Government of Bengal.

Letter No. C1761 B.R., dated 20th April 1885, from Secretary to Government of the North-Western Provinces and Oudh.

Letter No. 2166, dated 27th April 1885, from Secretary to Government of the Punjab.

Letter No. 992 W., dated 27th April 1885, from Secretary to Government of Madras.

RESOLUTION.—The Government of India has had under consideration the system by which it is at present sought to fix the responsibility of an Executive Engineer in connection with the accounts maintained and compiled in his office.

Under this system the Executive Engineer's signature or initial is required to almost every account document prepared or examined in his office in token of its correctness: further, his presence at his head-quarters is required at the commencement of the month, in order that he may certify to the count of cash as entered in the cash balance statement; and again a second time in order that he may examine, sign and despatch the accounts compiled for the Examiner.

2. This results, it is feared, in many cases, in rendering the inspection of the accounts an excessively hurried one, in reducing the value of the signature to a mere form imposed by regulations, and, not unfrequently, in necessitating an Executive Engineer's presence at head-quarters when he can ill be spared from his works.

3. The Executive Engineer must be responsible that sanctioned designs are faithfully executed, and it is imperative that he should be held responsible for the correct and economical expenditure of money and stores, also for the proper allocation of such expenditure to its proper sub-heads. The Government of India believes that these objects would be more satisfactorily attained if the Executive Engineer were to give the greater part of his attention to the primary documents prepared in his office which are not submitted to the Examiner of Accounts, and the smaller part to those which are submitted, and which are mainly compilations from the former. Errors of pure compilation are, it is thought, comparatively rare, but errors of allocation made in the stock accounts and day-books are not so, and it is in these documents that they readily catch the eye of the Executive Engineer. Responsibility for these documents should lie with the Executive Engineer, but the duties of compilation should devolve on the Divisional Accountant who will receive such assistance from the divisional office as may be necessary.

4. It is thought that the responsibility of the Executive Engineer may be fixed, and the correctness of the accounts increased, by a method less irksome to him than the present one, both in connection with his presence at head-quarters, and with the innumerable signatures that are now required of him, and that this end will be attained by the adoption of the following procedure.

5. Before any disbursement is made, the responsible officer will be required as heretofore to satisfy himself of the correctness of the item: all entries in the cash-book will then be checked by him as soon as possible after the date of their occurrence, the supporting vouchers (including, in the case of an Executive Engineer's cash-book, those received from his subordinates) being initialled, as well as the cash-book itself under the last entry checked.

6. The cash balances will be verified at least once a month and, if possible, more frequently, but there is no occasion for the Executive Engineer to be himself present at the count required for the compilation of the monthly cash balance statement; it will be sufficient if at the earliest possible date, subsequently, he verifies the accuracy of the office copy of this return.

7. The receipts and issues of stock, divisional and sub-divisional (after they have been examined and priced by the Accountant), the day-books, registers of works and manufactures, the suspense accounts, the returns of buildings available for rent, are documents which the Executive Engineer should always examine with care and sign at leisure at any time convenient to himself during the month. At present it is thought that these documents often only receive a general hurried inspection immediately before the despatch of the accounts.

8. As regards the monthly accounts sent to the Examiner's office, there is no necessity for their being signed and sent by the Executive Engineer himself; it is preferable that, as far as possible, this should be the case, but even when sent by him, his signature may be limited to the following documents:—

Cash Account Current.
Stock " "
Schedule of Stock Purchases and Sales.
" Miscellaneous Advances.
" Deposits.
" Tuccavee Advances.
Extract from Contractor's Ledger.
Return of buildings available for rent.
Audit note.
Statement of refunds.

Should the requirements of his works, however, render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant signed by him "By Order." It is essential that the Audit Note should always be signed by the Executive Engineer. If the Executive Engineer is not at his head-quarters when the accounts are despatched, the Audit Note must be sent to Examiner through Executive Engineer, and a note made to that effect in the list of accounts despatched by the Accountant.

9. In any case, however, whether the Executive Engineer examines and sends off the accounts himself or not, he must, on his first return to head-quarters, after the despatch of the accounts, forward to the Examiner the certificate in Form A attached. In this certificate the documents which he has actually examined and signed will be severally entered.

10. It appears further desirable that the date of examination of the register of works should be entered and initialled by the Executive Engineer against the monthly accounts of each work in progress recorded therein.

11. No change is needed in the matter of establishment bills. Documents of the nature of a Completion Report or a Deviation Statement would, of course, require the Executive Engineer's signature. Whilst sanctioning such a

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modification of the existing system, the Government of India leaves it optional for the Executive Engineer to sign any additional documents he may think fit. It will further be left to the joint discretion of the Superintending Engineer and Examiner to enforce a procedure more strictly on the lines of the present system in any particular instances in which they deem such a course desirable: and it should be considered a special point in the inspection of offices by Superintending Engineers to see that the accounts bear evidence of sufficient examination and check on the part of Executive Engineers. The present relative positions of the Executive Engineer and Accountant will remain unaltered.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burmah, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Beluchistan.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.

ORDER.—Ordered, that the foregoing be communicated to the Local Governments, Administrations, and Officers noted in the margin, for information and guidance.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.

113/12

Form A.

Enclosure to P. W. D. No. 264 A. G. of 13th October 1885.

I hereby certify that I have examined and signed the following documents which are recorded in my Office* :—

[Here enter list of documents examined.]

that the entries in the cash and adjustment books have been correctly made and carried through the Cash and Stock Accounts Current, that all irregularities requiring orders have, to the best of my knowledge, been entered in the Audit† Note, and that I verified the Office copy of the Cash Balance Statement for on

I have issued instructions for the adjustment in next month's accounts of any errors which my scrutiny of the accounts has exposed.

Dated

Executive Engineer.

* It is imperative that the following should be signed by Executive Engineer at some time during the month :—
All Divisional or Sub-Divisional Receipts and Issues of Stock.
All day-books.
Each "Work" in the registers of works and manufacture.
Schedules of all suspense accounts.
Return of buildings available for rent.
Cash Account Current.
Stock Account Current.
Extract from Contractors' Ledger.
Statement of Refunds.

† This document should always be signed by Executive Engineer before despatch to Examiner's Office.

Bdr Memo No. 2650 W dy 7-11-85

Communicates to Superintending Engineers for the information and guidance of all Executive Engineers

Sig D.M.C.

1131/13

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

No. 264 A.G.

Dated Simla, October 13, 1885.

Received

B
No. 2650 W dy Nov 7/85.

S. Engineers
S. of W. in charge of II cis
Ex P.W. Accts
C.E. for Irrigation
Consulting Architect.

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

G. C. B. Press, Simla.—No. 142 P.W.D., A.B.—21-10-85.—1,400.

[Form No. I.]

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

No. 16 W.

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras.

To

The Secretary to Government,

Public Works Department.
Madras, 20th April 188 6.

Sir,

I have the honor to forward for information and orders of Govt. notes by Mr. Heaven, Dy. Examiner of his inspection of the Offices of the Kurnool Division.

2. The Executive Engineer's more frequent scrutiny of his cash book is desirable, and his attention is specially necessary to the rules regarding items of salary which may be disbursed in anticipation of audit. Neglect of these rules throws extra work on his Office and gives rise to correspondence and references in audit. The object of showing items under "Deductions" in the salary bill is that they should be adjusted on payment of salaries. In his own case, the Executive Engineer should act on the spirit of Code para 501 and draw the net amount. The Superintending Engineer's notice is necessary to the irregularities referred to in para 3 (d) and (e).

3. The Executive Engineer should consider whether Signallers should now hold any imprests.

4. The opinion of the Superintending Engineer might be obtained in regard to the division of Annual Maintenance Estimate into sections, to the charge to repairs for persons

on the Conservancy Establishment, noted in para 7; and to the necessity of requiring the Tanks Division to pay hire for the use of a boat, (para 13) as there seems no reason why one Division should not get free use of floating plant that can be spared by another Division.

5. The Executive Engineer should require more prompt adjustment of items due from Departmental Officers, charged to Miscellaneous Advances and should report how he proposes to recover the value of the missing Service Books. Recoveries of boat rents should not be allowed to get into arrears. More attention is requisite to the proper record of postage labels and of Service Books.

6. There are signs of improvement in the state of the accounts work in the Division, due no doubt to the Executive Engineer and Sub Divisional Officers now recognising their responsibility for the proper submission of primary accounts.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Gardiner

Examiner P.W. Accounts.

G.O. No 7364. 31.8.83
" " 3971. 16.4.84
B.M 9732. 28.11.83
G.O No 7713. 18.9.83
" " 8489. 23.10.83
B.M 285J. 26.3.86
" 2650W. 7.11.83
G.O No 2849W. 30.11.83
" " 202W. 25.1.86

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secy. to Govt.

P.W. Department.

No. 16 W

Dated 20th April 1886.

Read.

Enclo. 1.

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

NOTES OF INSPECTION BY F.G.HEAVEN ESQ. DY.EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KURNOOL DIVISION, ON THE 12TH TO 14TH APRIL 1886.

A.H.GARRETT ESQ.EXECUTIVE ENGINEER 3RD GRADE IN CHARGE OF THE DIVISION SINCE APRIL 1885 AND K.S.KODANDARAMA AIYAR, ACCOUNTANT SINCE NOVEMBER 1885, WERE PRESENT: THE LAST INSPECTION BY AN ACCOUNTS OFFICER WAS IN SEPTEMBER 1885, SEE G.O. NO 2849 W., DATED 30TH NOVEMBER 1885.

2. THE SUB-DIVISIONS ARE AS STATED IN PARA 2 OF LAST REPORT: THE DISBURSERS ARE NOW—

(A) EXECUTIVE ENGINEER DRAWING ON (1) KURNOOL HUZUR (2) NANDIAL SUB-TREASURY.

(B) B.H.YOUNG ESQ. EXECUTIVE ENGINEER UPPER SUB-DIVISION ON (1) AND (3) NANDIKOTKUR SUB-TREASURY.

(C) G.P.CARLESS ESQ. ASSISTANT ENGINEER CENTRAL SUB-DIVISION ON (2)

(D) S.W.H.OTTMANN ESQ HONY.ASSISTANT ENGINEER ON (4) SIRVEL (CHAGLAMARI) SUB-TREASURY AND (6) CUDDAPAH HUZUR TREASURY.

(E) CONDUCTOR J.NICHOLSON SUB-ENGINEER CUMBUM SUB-DIVISION ON (1) (2) AND (5) CUMBUM SUBTREASURY.

THE PASS BOOKS WERE EXAMINED AND PROVED CORRECT AS REGARDS BALANCES AT END OF MARCH 1886.

3. CASH ACCOUNTS ARE NOW IN VERY GOOD ORDER, THE DIVISIONAL CASH BOOK AND SUB-DIVISIONAL CASH EXTRACTS WHICH ARE RECEIVED WITH FAIR PUNCTUALITY, BEING THOROUGHLY AUDITED BY THE ACCOUNTANT; THE EXECUTIVE ENGINEER ONLY EXAMINES THE CASH BOOK ONCE A MONTH; HIS EXAMINATION SHOULD APPARENTLY BE

MORE

MORE FREQUENT, SEE PARA 5 OF GOVERNMENT OF INDIA RESOLUTION PRINTED WITH G.O. NO.2650 W. DATED 7TH NOVEMBER 1885.

THE FOLLOWING POINTS WERE NOTICED:-

(A) IN SEVERAL INSTANCES ADVANCES OF SALARY BEFORE AUDIT HAVE BEEN MADE CONTRARY TO THE PROVISIONS OF CODE PARA 499. E.G. MR.CARLESS JOINED THE DIVISION ON 19TH NOVEMBER 1885, HAVING RECEIVED AN ADVANCE OF RS.700, AND WAS PAID RS.200 ON 1ST DECEMBER 1885: MR.YOUNG'S SALARY WAS ONLY CLAIMED IN DECEMBER'S BILL, OWING TO NON-RECEIPT OF LAST PAY CERTIFICATE FROM TANJORE DIVISION;BUT HE WAS PAID RS.300 ON 22ND DECEMBER 1885 AND HIS PAY FOR DECEMBER ON 4TH JANUARY 1886. SUB-CONDR. FRANKLAND WAS PAID FOR FEBRUARY ON 22ND MARCH 1886, THE SALARY BILL BEING AUDITED ON 26TH MARCH 1886.

(B) TELEGRAPH COLLECTIONS AT KURNOOL ARE NOT PAID IN SO PUNCTUALLY AS MIGHT BE.

(C) THE EXECUTIVE ENGINEER USUALLY DRAWS HIS FULL SALARY BY CHEQUE, PAYING INCOME-TAX, HOUSE AND BOAT RENT SUB SEQUENTLY.

(D) THERE HAVE BEEN PURCHASES OF EUROPEAN STORES 'CARSON'S PAINT' 'BRASS WIRE NETTING' ETC. IN INDIA WITHOUT THE SANCTION OF GOVERNMENT.

(E) LOWER SUB-DIVISION. THE ANICUT SUPERINTENDENT ADINAMAYAPALLI HAVING BEEN EMPLOYED IN CHARGE OF A SECTION, AN ACTING ANICUT SUPERINTENDENT WAS EMPLOYED AND CHARGED TO MAINTENANCE ESTIMATE. THE CASH CHESTS AND ACCOUNTS OF LOWER AND CENTRAL SUB-DIVISIONS WERE LAST EXAMINED BY THE EXECUTIVE ENGINEER IN MAY AND JUNE 1885 RESPECTIVELY; THEY SHOULD BE EXAMINED AT LEAST ONCE IN SIX MONTHS (CODE PARA 331).

4. IMPREST

4. IMPREST HOLDERS AT END OF MARCH WERE:-

UPPER SUB-DIVISION

MR.T.A.MONISSE, OVERSEER.....RS.100
D.JOSEPH, SIGNALLER.....RS. 5
S.VARADARAJULU, SIGNALLER.....RS. 5
MR.J.ROE, SIGNALLER.....RS. 5
C.SACHACHALLAYYA, SIGNALLER.....RS. 5

CENTRAL SUB-DIVISION

G.M.SUBHARAYULU NAIDU, OVERSEER.....RS. 50
M.BAKIAN PILLAI, SIGNALLER.....RS. 15
VIZIARANGAM NAIDU, SIGNALLER.....RS. 5
C.VENKATA RAO.....RS. 5

LOWER SUB-DIVISION

MR.E.A.FRENCH, SUPERVISOR.....RS. 8-7-6

CUMBUM SUB-DIVISION

R.KRISHNAMACHARI, SUPERVISOR.....RS.200
SERGT.I.CONAGHUE, OVERSEER.....RS. 50
MR.J.LAWRENCE.....RS. 50

THE IMPRESTS OF THE LOWER SUB-DIVISION WERE ALL RECOVERED AT END OF MARCH, EXCEPT THE ONE NOTED ABOVE: THIS PROCEDURE IS UNNECESSARY AS THE SUBDIVISIONAL OFFICER IS INFORMED, THOSE OF MR.MONISSE AND KRISHNAMACHARI MIGHT APPARENTLY BE REDUCED, AS THEY EXCEED HALF THE AVERAGE OUTLAY OF RECENT MONTHS; AND IT WILL NOT NOW BE NECESSARY FOR SIGNALLERS TO HAVE IMPRESTS, AS 'PASSES' ARE NOW GIVEN INSTEAD OF CASH FOR REPLY PREPAID DEPOSITS. IN MOST CASES THEY ARE CORRECTLY ABSTRACTED AND MANNER OF RECOUPMENT NOTED; BUT IN ONE CASE AN IMPREST WAS COPIED IN FULL INTO THE CASH BOOK, WHICH IS USELESS TROUBLE.

5. ADJUSTMENT AND CASH ABSTRACT BOOKS ARE WELL KEPT BY THE ACCOUNTANT: BUT ENTRIES IN THE LATTER (IRRIGATION BRANCH) ARE SOMEWHAT CRAMPED, AND IT WOULD BE WELL TO USE TWO OPENINGS TO A MONTH.

6. BUDGET REGISTERS ARE WELL KEPT: THE GRANT FOR

'GENERAL

'GENERAL ESTABLISHMENT' ADVISED FROM EXAMINER'S OFFICE SHOULD BE ENTERED IN THE PROVINCIAL REGISTER. NO REGISTER OF LIABILITIES HAS YET BEEN OPENED.

7. WORK ACCOUNTS ARE IMPROVING, THE WORK ABSTRACTS AND WORK REGISTER ARE WELL PREPARED: THE ACCOUNTANT PREPARES AN AUDIT NOTE ON SUB-DIVISIONAL ACCOUNTS, WHICH GENERALLY NOTICES ALL IRREGULARITIES, AND IF THE EXECUTIVE ENGINEER INSISTS ON FULL AND PUNCTUAL REPLIES TO THESE AUDIT NOTES, AND ON PROMPT SUBMISSION OF TEN-DAY REPORTS, THERE IS NOW EVERY HOPE OF THE ACCOUNTS BEING GOT INTO EXCELLENT ORDER. THE ANNUAL MAINTENANCE OF THE CANAL IS CLASSED AS A SINGLE WORK, ON THE AUTHORITY OF THE CHIEF ENGINEER'S FOR IRRIGATION CIRCULAR NO.153 G.O. DATED 24TH OCTOBER 1881 BUT THIS CIRCU- SEEMS TO REFER TO THE GODAVARI CANALS, WHERE EACH CANAL FORMS A PORTION OF A SUB-DIVISION, WHEREAS HERE THE CANAL IS DIVIDED INTO THREE SUB-DIVISIONS, AND AGAIN INTO 20 SECTIONS (TO BE REDUCED TO SIX FOR THE CURRENT YEAR). WORK ABSTRACTS ARE PREPARED FOR SECTIONS INDIVIDUALLY, AND IT WOULD APPARENTLY SIMPLIFY THE ACCOUNTS IF ESTIMATES WERE ALSO SANCTIONED FOR INDIVIDUAL SECTIONS. ALL PAYMENTS FOR WORK ARE SUPPORTED BY GOOD VOUCHERS, EXCEPT THAT NOMINAL MUSTER ROLLS ARE NOT ALWAYS WITNESSED; IT IS SAID TO BE DIFFICULT TO GET INDEPENDENT WITNESSES. MEASUREMENT SHEETS ARE SENT IN SUPPORT OF BILLS; MEASUREMENT BOOKS ARE NOT BEING SENT MONTHLY TO THE DIVISIONAL OFFICE FOR CHECK, AND THOSE SEEN BY ME ARE WELL AND NEATLY KEPT. THERE ARE SOME DISCREPANCIES IN MATERIALS AT SITE, WHICH ARE BEING TAKEN UP AND EXPLANATIONS CALLED FOR FROM SUBORDINATES IN CHARGE. LOCK LASCARS (93) BUNGALOW

WATCHERS (6) WHARF LASCARS (3) AND CHANNEL LASCARS (6) ARE CHARGED TO REPAIRS. ON OTHER SYSTEMS THE CONSERVANCY ESTABLISHMENT IS INCLUDED IN THE REGULAR PERCENTAGE CHARGED FOR THE SERVICES OF THE GENERAL ESTABLISHMENT.

8. STOCK AND TOOLS AND PLANT ACCOUNTS ARE IN GOOD ORDER: THE STOCK IS NOW BEING COUNTED BY THE EXECUTIVE ENGINEER.

9. CONTRACTORS' LEDGER. A NEW BOOK HAS BEEN OPENED SINCE THE LAST REPORT, WHICH WAS UNNECESSARY: IT IS NEAT AND HAS BEEN SIGNED BY SOME OF THE CONTRACTORS; BUT IT HAS BEEN WRITTEN UP AT THE END OF THE MONTH FROM THE SO CALLED 'EXTRACT' INSTEAD OF AS THE TRANSACTIONS OCCUR.

THERE ARE NO LARGE OUTSTANDING BALANCES; ONE OF RS.80 DUE TO NABI GOUNDA AND HAIDAR GOUNDA FOR 'RAMDARI BOATS' SINCE NOVEMBER 1885, REMAINS UNPAID FOR WANT OF GRANT.

10. MISCELLANEOUS ADVANCES. YERAPPA BOAT SUPERINTENDENT RS.17-6-9 SALARY PAID WITHOUT AUDIT AND DISALLOWED FOR WANT OF MEDICAL CERTIFICATE.

MR.TRAILL.....RS.22-11-5 } CHARGES FOR TOWING BOATS.
COL.PENNYQUICK.RS. 1- 0-0 }

LAL HAMID LASCAR RS.4 PERSONAL ALLOWANCE FOR FOUR MONTHS.

THESE ITEMS SHOULD BE ADJUSTED. SERVICE BOOKS RS.10-1-10: OF THESE SIX BOOKS VALUE RS.1-1-0 ARE MISSING: THE HEAD CLERK SHOULD BE HELD RESPONSIBLE FOR RECOVERIES AS THE BOOKS ARE IN HIS CHARGE: HE PRODUCED A LIST OF ISSUES BUT THERE WAS NOT TIME TO SEE WHICH WERE NOT PAID FOR.

11. DEPOSITS. A REGISTER OF SECURITIES HAS BEEN

OPENED

OPENED, AND SAVINGS BANK PASS BOOKS WERE PRODUCED.

12. REGISTER OF BUILDINGS IS IN ORDER: THERE ARE NO NOTICEABLE ARREARS OF RENT.

13. SCHEDULE OF BOAT RENTS TO END OF FEBRUARY SHOWS CONSIDERABLE ARREARS, BUT A LARGE PROPORTION OF THEM WERE REMITTED BY G.O. NO.285 I. DATED 26TH MARCH 1886. ABOUT RS.270 ARE DUE FROM MR.TRAILL AS EXECUTIVE ENGINEER TANK III DIVISION: A BOAT WAS HIRED FOR THE DIVISION AT THE ANNUAL AUCTION, AND THE ORDERS OF THE SUPERINTENDENT OF WORKS TANK MAINTENANCE SCHEME ARE AWAITED FOR ADJUSTMENT.

14. A SERVICE LABEL ACCOUNT IS MAINTAINED, BUT HAS NOT BEEN KEPT SO CAREFULLY AS IT SHOULD BE, OWING TO THE ABSENCE ON SICK LEAVE OF THE DESPATCHING CLERK: IN SUCH CASES THE STOCK OF STAMPS SHOULD BE COUNTED, AND SOME OTHER CLERK MADE RESPONSIBLE: IN THE PRESENT CASE THE STOCK ACTUALLY IN HAND WAS SLIGHTLY IN EXCESS OF THAT ARRIVED AT BY BALANCING THE BOOK; BUT SOME HAD BEEN BORROWED FROM THE CUMBUM SUB-DIVISION AND NOT CLEARLY ENTERED.

15. SERVICE BOOKS REQUIRE ATTENTION: THAT OF P.KRISHNAMACHARI SUPERVISOR HAS NOT BEEN RE-ATTESTED SINCE 1878: THAT OF ALI SAHIB, LASCAR HAS BEEN ATTESTED ONLY BY AN OVERSEER: 36 HAVE RECENTLY BEEN SENT TO SUB-DIVISIONS TO BE OPENED, AND CARE SHOULD BE TAKEN THAT ALL ENTRIES ARE CORRECTLY ATTESTED WHEN MADE.

16. AUDIT NOTES ARE PROPERLY DEALT WITH: THE SERVICE COPY OF P.W.DEPARTMENT CODE HAS STANDING ORDERS POSTED UP TO DATE

DATE, AND THE ACCOUNTANT CONTINUES TO RECEIVE SUFFICIENT ASSISTANCE.

1131/19

F.G.Heaven

MADRAS
17TH APRIL 1886.

DY.EXAMINER P.W.ACCOUNTS.

11/30 Genl Dept

PUBLIC WORKS DEPARTMENT.

A

No. 1138 dated 5th May 1886

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Letter from the Examiner P.W. Accounts, 3rd No. 15 in dy 20th April 1886

Communicated to the Supdg. Engr. III Circle, for the information and guidance of the Ex. Engineer, Burmah Division, whose special attention will be directed to the remarks made in para as 2, 3, & 5, of the Examiner's letter.

2. With advertence to para 3 section (d) of the Notes, the Supdg. Engineer's attention will be directed to G.O. No. 202 W dy 25th January 86 under which the previous sanction of Govt. to the lease, purchase of Europe stores should be obtained. Section (e) of para 3 should be noted for future guidance.

3. The Supdg. Engineer will report on the various matters noted on in para 4 of the Examiner's letter

and will submit the Ex. Engineer's proposals on the recovery of the value of the missing service books. The remarks in paras 14 and 15 of the notes will be brought to the notice of the Ex. Engineers. The report shows that much improvement has taken place in the accounts work of the Division since the last inspection, ~~and of the proper sub-~~ mission of progress reports is invited however, there is every hope that the accounts will soon be in excellent order.

Ex
28/2/06

U.S. 5.5.06

Rep. of Insp. III Circle
Examine P.W. accts
Chief Engr. for favr.
Irr. Schemes for
information

D.2.9(1).06

3082

Govt. of Madras.

PUBLIC WORKS.

Dated 1/5/86

Rect. Encl.

G.O. 5 May 1886, No. 113/W

Inspection Notes

Orders on the — on
the Kurnool Division
Pier, submitted
by the Ex. P.W.A.

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