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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	2769 W	Press.
B.P. No.		Mis.
Dated	21-10-1886	198

Not to be folded or roughly handled.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 16th October 1886, No. 109 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of the office of the Nellore division.

2. The office maintains its character for efficiency, due to the assistance given by the Executive Engineer to this office in accounts matters, and to the attention of his accountant.

3. The Executive Engineer's notice is necessary to the remarks in regard to measurement sheets, and the practicability of making all large payments by cheque from the divisional office, relieving imprest-holders as much as possible from accounts work.

4. The Superintending Engineer's attention should be directed to the rules in code paragraph 1090, which appear to be disregarded; his inquiry into the matters mentioned in paragraph 9, clauses 5 to 8, and paragraph 15, is desirable.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Nellore division, on the 4th, 5th and 6th October 1886.

The Executive Engineer, Captain C. B. Henderson, R.E., was unavoidably absent. The accountant, A. Seshachalla Mudaliar, was present. The last examination of the office by an Accounts officer was in February 1886 (*vide* papers with G.O., No. 420 W., of 22nd February 1886).

2. The sub-divisional arrangements remain the same as last reported, the system per code paragraph 1849 being in force. The imprest-holders are—

Mr. E. Vigor, Sub-Engineer, Sub-divisional officer, Ongole...	RS. 400	2 days' post from head-quarters.
Mr. J. D. Enright, Supervisor, Sub-divisional officer, Gúdur...	400	1 day from head-quarters.
Mr. R. A. Salisbury, Supervisor, in charge of Nellore taluk, Nellore ...	200	Local.
Mr. J. A. Sydenham, Overseer, in charge of Atmakúr taluk.	100	2 days from head-quarters.
A. V. Runga Row Naidu, Overseer, in charge of Kandalur taluk ...	50	2 days.
C. Singaravalu Mudelly, Overseer, in charge of Kahuli taluk.	50	2 days.
B. Peramragu Naidu, Delta Superintendent, Nellore ...	300	Local.
P. Narayanaswami, Ancient Superintendent, Nellore ...	200	Local.

Total imprests ... 1,700

At each of the above places there is a treasury. The last-named imprest-holder has not furnished security (*vide* code paragraph 949).

3. The balance of the Executive Engineer's drawing accounts on 31st August 1886 was proved correct. The cash balance, on date of inspection, could not be verified, the Executive Engineer having the key of the cash chest with him. The cheque books could not be examined for the same reason. Transactions in September, as per cash-book, could not be checked, the vouchers being with the Executive Engineer. Transactions of June and July were checked, and the result found satisfactory, except that vouchers for less than Rs. 5 could not be produced. It is said that they are habitually destroyed in the terms of certificate by disbursing officer at foot

of form M. 155, but they should be held carefully on record (*vide* Government of India letter, No. 48 A.G., of 14th February 1886).

There are receipts of cash since the Executive Engineer's departure, on 37th September, which have not been entered in the cash-book.

4. Vouchers of works outlay are not supported by measurements, consequently code paragraph 392 could not be obeyed at this inspection. In the last report (paragraph 4-a), the measurement sheet system was considered in nearly all its bearings, and should now be adopted. Of the 133 non-completed works in the register of works other than those of Penner ancient system, no measurements whatever were available; of the completed works, nine in number, three only were susceptible of check regarding measurements. Regarding these it must be said that the measurements were unsatisfactorily recorded and bore no sign of check by the accountant or any one. Of work done on the Penner ancient system, of which the revised estimate was sanctioned in G.O. No. 526 L. of 19th June 1885, namely, Rs. 45,196, since July 1885, no measurements were available. Measurement books should invariably show the signature of the party responsible for the measurement. Station books or measurement sheets should show the date of the measurement, and should be cancelled when payment for the work is billed for (*vide* standing order No. 195 of 1885 amending direction No. 1 at back of form M. 19).

5. The imprest accounts are methodically and very frequently occupied and are thoroughly in order, except that it is doubtful whether imprest-holders should pay such large sums as they do in cash. There is no limit fixed, and often as much as Rs. 150 is paid away in one transaction thus. It seems easy to pay piece-workers and material suppliers beyond a certain amount in cheque from the divisional office, in terms of code paragraph 1912, for the location of each imprest-holder is that of a treasury, and no place is more than two days' post from headquarters (*vide* paragraph 2 *ante*, see also code paragraphs 1901 and 1906 and point 6 in the memorandum which accompanied Examiner's circular No. L. of 1886).

6. The cash abstract book is properly kept. The neatness and method of everything in connection with the cash accounts is well maintained.

7. About two-thirds of the work is done by piece-work, nearly one-third by piece-work under agreement or petty contract, and the remainder by departmental agency.

8. The works accounts for June were audited as well as possible in the absence of measurements. The work abstracts for June, July and August were examined, and found to have been prepared in the same exemplary manner as before reported. Ten-day reports come up to the Executive Engineer like clock-work, and very little seems to have escaped the attention of the Executive Engineer and of his accountant.

9. But (1) on all bills for materials or stock, the date of the receipt of the stuff should be shown; (2) the ruling in code paragraph 1090, clause 1, is scarcely acted up to, one man being charged to several different works for one month, say, 1st to 10th on one work, 11th to 20th on another, and so on; it is said that it would be difficult to get a gamasta or maistry for a short period; (3) in analysing the departmental labor charges so called in the minor works voucher, some items were found which should not have been included under labor, and vouchers for which should have been sent up to the Examiner with the accounts, such as Rs. 114-10-6 in one case and Rs. 227-5-10 in another, these sums being for workshops' bills from Madras; (4) other big workshops' jobs done in Madras should have been adjusted monthly and not on completion, code paragraph 2283 B; (5) compensation in lieu of quarters, Rs. 30, having been paid to the apothecary at Ongole since October 1885, it seems that if this is likely to be a permanent appointment, quarters should be erected; (6) the rent paid by the Assistant Superintendent of Police at Ongole, Rs. 25 per month, since 1883, is for a house valued at Rs. 2,500, and is consequently excessive; (7) the rent paid by the Collector of the district, Rs. 110, for two bungalows valued together at Rs. 21,000, seems insufficient; (8) there are many long outstanding items due to petty contractors, some dating from 1884; they are said to be under adjustment.

10. There were on 31st August materials at site of 155 works, valued altogether at Rs. 57,985, of which about Rs. 8,000 has been adjusted in September. The accounts of these materials are about as near perfection as possible.

11. The stock at the end of August comprised—

	RS.	A.	P.
Stock	3,629	9	6
Workshops outlay unadjusted	2,060	1	8
Balance of lime manufacture	25	14	7
Total	5,715	9	9

The sanctioned limit for stock is Rs. 6,800, so that the above amount is covered. The amounts standing at debit of land kilns are without sanctioned estimates. The Executive Engineer will no doubt see that there is systematic periodical reduction of these amounts by debit to manufactures. The present balances (31st August) are—

	RS.	A.	P.
Lime manufacture	369	1	10
Stone do.	1,671	15	4
Brick do.	1,271	4	4
Total	3,312	5	8

There is a small balance at debit of stone manufacture covered, however, by a sanctioned estimate. With reference to paragraph 9 of the last report, everything in the stock and manufacture accounts is now in order, except that the credit to land kilns should be a periodical, and, if possible, a monthly operation. The stock and manufacture accounts were thoroughly overhauled, debits to land kilns and manufacture being analysed.

12. The tools and plant accounts are in order.

13. Workshops.—The state of the shops on the 31st August was as follows:—

	RS.	A.	P.
To value of incomplete jobs on the 1st April 1886	83	6	7
Outlay up to end of August 1886—			
Cash	2,031	7	9
Stores	4,480	0	1
	6,511	7	10
Total	6,428	1	3
By outturn up to end of August 1886—			
For Government	3,882	5	0
„ Private parties	93	5	0
	3,975	10	0
Unadjusted outlay on works in progress on 31st August 1886	2,452	7	3
Total	6,428	1	3

* Includes arrears of work-people's wages for August, Rs. 392-5-7.

The works in progress on 31st August were 20 in number, and the outturn to private parties has all been recovered.

The ruling in code paragraphs 2169 and 2283 E (standing order No. 62 of 1885) regarding jobs undertaken for private parties being prepaid for is not observed, there being difficulty in forecasting the probable cost of a job. A similar difficulty was reported by the Kistna Eastern division (Bezavada) workshops and has been overcome. The workshops accounts of this division are in excellent order. Suggestions in last report have been cordially adopted.

14. The budget registers are posted properly and up to date.

15. The register of buildings is incomplete.

16. Service books are well attended to.

17. The office is still in very good order, but there must be a very early reconsideration of the measurement sheet question. Under the present system, not only is an accounts inspection altogether incomplete, but the accountant has not the necessary data (code paragraphs 325, 400, and paragraph 7 of G.O., No. 2549 W., of 30th November 1885) for checking the bills which come up to the Executive Engineer with sub-divisional and imprest accounts.

18. The accountant has all things in the office at his disposal, but does not spare himself at all. He is an excellent man, so also is his assistant O. Venkatappayya.

ORDER—dated 21st October 1886, No. 2769 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Nellore division, whose attention should be specially directed to the matters referred to in paragraph 3 of the Examiner's letter.

2. The remarks in paragraph 4 of the notes show that attention is necessary to the important question of measurements. The Superintending Engineer will report on the matters brought to notice in clauses 5 to 8 of paragraph 9 of the notes, and he will direct the Executive Engineer to have the register of buildings completed as soon as possible.

(True Extract.)

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

To the Superintending Engineer, II Circle.

Examiner, Public Works Accounts.

Exd. E. Fernandez.

Spare copies

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.
PUBLIC WORKS.

Dated October, 31st.

Recd.

Encl.

G.O., 21st Oct. 1886, No. 2769 W.

OCTOBER.

Inspection Notes

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

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

[C. No. 2.]

No. 109 ¹⁰/₁₁

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From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department.
Madras, 16th October

1886.

Sir,

I have the honor to forward for information and
orders of Government, notes by Mr Rainier, Dy. Examiner of the
Office of the Nellore Division.

2. The Office maintains its character for efficiency,
due to the assistance given by the Executive Engineer to
this Office in Accounts matters, and to the attention of his
Accountant.

3. The Executive Engineer's notice is necessary to
the remarks in regard to Measurement Sheets, and the practi-
cability of making all large payments by cheque from the
Divisional Office, relieving Imprest Holders as much as
possible from Accounts Work.

4. The Superintending Engineer's attention should be
directed to the rules in Code para 1090 which appear to be
disregarded; his enquiry into the matters mentioned in para 9
clauses 5 to 8, and para 15 is desirable.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Examiner P. W. Accounts.

2769
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NOTES OF INSPECTION BY H. PALMER ESQ. DEPUTY EXAMINER,
P.W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER,
NELLORE DIVISION ON THE 4TH, 5TH AND 6TH OCTOBER 1886.

THE EXECUTIVE ENGINEER CAPT. C.B. HENDERSON R.E. WAS
UNAVOIDABLY ABSENT. THE ACCOUNTANT A. SESHACHELLA MUDALIAR
WAS PRESENT. THE LAST EXAMINATION OF THE OFFICE BY AN ACCOUNTS
OFFICER WAS IN FEBRUARY 1886, VIDE PAPERS WITH G.O. NO. 420 W.
OF 22ND FEBRUARY 1886.

2. THE SUB-DIVISIONAL ARRANGEMENTS REMAIN THE SAME AS
LAST REPORTED, THE SYSTEM PER CODE PARA 1849 BEING IN FORCE.
THE IMPREST HOLDERS ARE:-

		Rs.	
MR. E. VIGOR, SUB-EN- GINEER.	SUB-DIVISIONAL OFFICER, ONGOLE.	400.	2 DAYS POST FROM HEAD- QUARTERS.
MR. J. D. ENRIGHT, SUPERVISOR.	SUB-DIVISIONAL OFFICER, GUDUR.	400.	ONE DAY FROM HEAD QUARTERS.
MR. H. A. SALISBURY, SUPERVISOR.	IN CHARGE OF NELLORE TALUK, NELLORE.	200.	LOCAL.
MR. J. A. SYDENHAM, OVERSEER.	IN CHARGE OF ANIMAKUR TALUK.	100.	2 DAYS FROM HEAD QUARTERS.
A. V. RUNCIE POW. NAIDU, OVERSEER.	IN CHARGE OF KANDALUR TALUK.	50.	2 DAYS.
C. SINGARAVALLU MUDALI, OVERSEER.	IN CHARGE OF KALULI TALUK.	50.	2 DAYS.
P. PERAMPAGU NAIDU.	DELTA SUPERINTENDENT, NELLORE.	300.	LOCAL.
P. NARAYANASWAMI.	ANICUT SUPERINTENDENT, NELLORE.	200.	LOCAL.
TOTAL IMPRESTS.....		RS. 1,700	

AT EACH OF THE ABOVE PLACES THERE IS A TREASURY. THE
LAST NAMED IMPREST HOLDER HAS NOT FURNISHED SECURITY VIDE
CODE PARA 949.

3. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING
ACCOUNT ON 31ST AUGUST 1886 WAS PROVED CORRECT. THE CASH
BALANCE ON DATE OF INSPECTION COULD NOT BE VERIFIED, THE

EXECUTIVE ENGINEER HAVING THE KEY OF THE CASH CHEST WITH HIM. THE CHECK BOOKS COULD NOT BE EXAMINED FOR THE SAME REASON. TRANSACTIONS IN SEPTEMBER, AS PER CASH BOOK, COULD NOT BE CHECKED, THE VOUCHERS BEING WITH THE EXECUTIVE ENGINEER. TRANSACTIONS OF JUNE AND JULY WERE CHECKED, AND THE RESULT FOUND SATISFACTORY, EXCEPT THAT VOUCHERS FOR LESS THAN RS.5/- COULD NOT BE PRODUCED. IT IS SAID THAT THEY ARE HABITUALLY DESTROYED IN THE TERMS OF CERTIFICATE BY DISBURSING OFFICER AT FOOT OF FORM N 122, BUT THEY SHOULD BE HELD CAREFULLY ON RECORD ~~VIDE CODE PARA 1912 AS AMENDED BY CIRCULAR NO. 1 OF 1886~~

THE GOVERNMENT OF INDIA LETTER NO.49 A G OF 11TH FEBRUARY 1886.

THERE ARE RECEIPTS OF CASH SINCE THE EXECUTIVE ENGINEER'S DEPARTURE ON SEPTEMBER 27TH, WHICH HAVE NOT BEEN ENTERED IN THE CASH BOOK.

4. VOUCHERS OF WORKS OUTLAY ARE NOT SUPPORTED BY MEASUREMENTS, CONSEQUENTLY CODE PARA 894 COULD NOT BE OBTAINED AT THIS INSPECTION. IN THE LAST REPORT (PARA 4 (A)) THE MEASUREMENT SHEET SYSTEM WAS CONSIDERED IN NEARLY ALL ITS BEARINGS, AND SHOULD NOW BE ADOPTED. OF THE 123 NON-COMPLETED WORKS IN THE REGISTER OF WORKS OTHER THAN THOSE OF FENNER AMOUNT SYSTEM NO MEASUREMENTS WHATEVER WERE AVAILABLE, OF THE COMPLETED WORKS NINE IN NUMBER, THREE ONLY WERE SUSCEPTIBLE OF CHECK REGARDING MEASUREMENTS. REGARDING THESE IT MUST BE SAID THAT THE MEASUREMENTS WERE UNSATISFACTORILY RECORDED AND BORE NO SIGN OF CHECK BY THE ACCOUNTANTS OR ANY ONE. OF WORK DONE ON THE FENNER AMOUNT SYSTEM OF WHICH THE REVISED

2769/5
ESTIMATE WAS SANCTIONED IN G.O. NO.526 I. OF 19TH JUNE 1885, NAMELY RS.43,196 SINCE JULY 1885, NO MEASUREMENTS WERE AVAILABLE. MEASUREMENT BOOKS SHOULD INVARIABLY SHOW THE SIGNATURE OF THE PARTY RESPONSIBLE FOR THE MEASUREMENT. STATION BOOKS OR MEASUREMENT SHEETS SHOULD SHOW THE DATE OF THE MEASUREMENT, AND SHOULD BE CANCELLED WHEN PAYMENT FOR THE WORK IS BILLED FOR VIDE STANDING ORDER NO.152 OF 1885 AMENDING DIRECTION NO.1 AT FOOT OF FORM N.19.

5. THE IMPREST ACCOUNTS ARE METHODICALLY AND VERY FREQUENTLY RECOUPED AND ARE THOROUGHLY IN ORDER, EXCEPT THAT IT IS DOUBTFUL WHETHER IMPREST HOLDERS SHOULD PAY SUCH LARGE SUMS AS THEY DO, IN CASH. THERE IS NO LIMIT FIXED AND OFTEN AS MUCH AS RS.150/- IS PAID AWAY IN ONE TRANSACTION THUS. IT SEEMS EASY TO PAY PIECE-WORKERS AND MATERIAL SUPPLIERS BEYOND A CERTAIN AMOUNT IN CHEQUE, FROM THE DIVISIONAL OFFICE. IN TERMS OF CODE PARA 1912, FOR THE LOCATION OF EACH IMPREST HOLDER IS THAT OF A TREASURY - AND NO PLACE IS MORE THAN TWO DAYS POST FROM HEAD-QUARTERS (VIDE PARA 2 ANTE) SEE ALSO CODE PARAS 1901 AND 1906 AND POINT 6 IN THE MEMO WHICH ACCOMPANIED EXAMINER'S CIRCULAR NO.1 OF 1886.

6. THE CASH ABSTRACT BOOK IS PROPERLY KEPT - THE NEATNESS AND METHOD OF EVERYTHING IN CONNEXION WITH THE CASH ACCOUNTS IS WELL MAINTAINED.

7. ABOUT TWO-THIRDS OF THE WORK IS DONE BY PIECE-WORK, NEARLY ONE-THIRD BY PIECE-WORK UNDER AGREEMENT OR PETTY CONTRACT, AND THE REMAINDER BY DEPARTMENTAL AGENCY.

8. THE WORKS ACCOUNTS FOR JUNE WERE ADDED AS WELL AS POSSIBLY IN THE ABSENCE OF MEASUREMENTS. THE WORK ABSTRACTS FOR JUNE, JULY AND AUGUST WERE EXAMINED, AND FOUND TO HAVE BEEN PREPARED IN THE SAME EXHIBITORY MANNER AS BEFORE REPORTED. TEN-DAY REPORTS COME UP TO THE EXECUTIVE ENGINEER LIKE CLOCK-WORK AND VERY LITTLE SEEMS TO HAVE ELATED THE ATTENTION OF THE EXECUTIVE ENGINEER AND OF HIS ACCOUNTANT.

9. BUT (1) ON ALL BILLS FOR MATERIALS OR STOCK THE DATE OF THE PURCHASE OF THE STUFF SHOULD BE GIVEN: (2) THE ROLING IN COOK PARA JOGG CLAUSE 1 IS SHARPLY UP TO ONE MAN BEING CHARGED TO SEVERAL DIFFERENT WORKS FOR ONE MONTH, SAY 1ST TO 10TH ON ONE WORK, 11TH TO 20TH ON ANOTHER, AND SO ON. IT IS SAID THAT IT WOULD BE DIFFICULT TO GET A COMASHTA OR WALSEREN FOR A SHORT PERIOD: (3) IN ANALYSING THE DEPARTMENTAL LABOR CHARGES SO CALLED IN THE LABOR WORKS VOUCHER SOME ITEMS WERE FOUND WHICH SHOULD HAVE BEEN INCLUDED UNDER LABOR, AND VOUCHERS FOR WHICH SHOULD HAVE BEEN SENT UP TO THE EXAMINER WITH THE ACCOUNTS, SUCH AS RS.114-19-6 IN ONE CASE AND RS.277-5-10 IN ANOTHER, THESE SOME BEING FOR WORK-SHOPS BILLS FROM MADRAS. (4) OTHER BIG WORKSHOPS JOBS DONE IN MADRAS, SHOULD HAVE BEEN ADJUSTED MONTHLY AND NOT ON COMPLETION, COOK PARA 2223 B. (5) COMPENSATION IN LIES OF QUARTERS RS.30/ HAVING BEEN PAID TO THE APOTHECARY AT ONGOLE SINCE OCTOBER 1885, IT SEEMS THAT IN THIS IS LIKELY TO BE A PERMANENT APPOINTMENT QUARTERS SHOULD BE FIXED: (6) THE RENT PAID BY THE ASSISTANT SUPERINTENDENT OF POLICE AT ONGOLE, RS.25/ PER MONTH, SINCE 1883, IS FOR A HOUSE VALUED AT RS.2,500, AND

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IS CONSEQUENTLY EXCESSIVE (7) THE RENT PAID BY THE COLLECTOR OF THE DISTRICT, RS.110/ FOR TWO BUNGALOWS VALUED TOGETHER AT RS.21,000, SEEMS INSUFFICIENT (8) THERE ARE MANY LONG OUTSTANDING ITEMS DUE TO PETTY CONTRACTORS, SOME DATING FROM 1884. THEY ARE SAID TO BE UNDER ADJUSTMENT.

10. THERE WERE ON 31ST AUGUST MATERIALS AT SITE OF 155 WORKS, VALUED ALTOGETHER AT RS.57,985, OF WHICH ABOUT RS.8000/ HAS BEEN ADJUSTED IN SEPTEMBER. THE ACCOUNTS OF THESE MATERIALS ARE ABOUT AS NEAR PERFECTION AS POSSIBLE.

11. THE STOCK AT THE END OF AUGUST COMPRISED ~~STOCK~~

STOCK.....	RS.5,629- 9- 6
WORKSHOPS OUTLAY UNADJUSTED.....	RS.2,060- 1- 8
BALANCE OF LIME MANUFACTURE.....	RS. 25-14- 7
TOTAL.....	RS.5,715- 9- 9

THE SANCTIONED LIMIT FOR STOCK IS RS.6,800, SO THAT THE ABOVE AMOUNT IS COVERED. THE AMOUNTS STANDING AT DEBIT OF LAND KILNS ARE WITHOUT SANCTIONED ESTIMATES. THE EXECUTIVE ENGINEER WILL NO DOUBT SEE THAT THERE IS SYSTEMATIC PERIODICAL REDUCTION OF THESE AMOUNTS BY DEBIT TO MANUFACTURES. THE PRESENT BALANCES (AUGUST 31) ARE:-

LIME MANUFACTURE.....	RS. 369- 1-10
STONE.....	RS.1,671-15- 4
BRICK.....	RS.1,271- 4- 4
TOTAL.....	RS.3,312- 5- 6

THERE IS A SMALL BALANCE AT DEBIT OF STONE MANUFACTURE COVERED HOWEVER BY A SANCTIONED ESTIMATE. WITH REFERENCE TO PARA 9 OF THE LAST REPORT EVERYTHING IN THE STOCK AND MANU-

FACTORY ACCOUNTS IS NOW IN ORDER, EXCEPT THAT THE CREDIT TO
LAND KILNS SHOULD BE A PERIODICAL AND IF POSSIBLE A MONTHLY
OPERATION. THE STOCK AND MANUFACTURE ACCOUNTS WERE THOROUGH-
LY OVERHAULED, DEBITS TO LAND KILNS, AND MANUFACTURE BEING
ANALYSED.

12. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER.

13. WORKSHOPS. THE STATE OF THE SHOPS ON THE 31ST
AUGUST WAS AS FOLLOWS:-

TO VALUE OF	BY OUTTURN UP
INCOMPLETE	TO END OF
JOBS ON	AUGUST 1886
1ST APRIL	FOR GOVERN-
1886..... -83- 6- 7	MENT.....3882-5-0
OUTLAY UP	PRIVATE
TO END OF	PARTIES... 95-5-0 3975-10-0
AUGUST 1886	UNADJUSTED
CASH... 2031-7-9	OUTLAY ON
STOCKS... 4480-0-1 6511-7-10	WORKS IN
	PROGRESS
	ON 31ST
	AUG. 1886..... * 2452-7-3
TOTAL..... 6428-1-3	TOTAL..... 6428-1-3
	* INCLUDES APPEARS OF WORK PEOPLE'S WAGES FOR AUGUST RS. 392-5-7.

THE WORKS IN PROGRESS ON 31ST AUGUST WERE 20 IN NUMBER,
AND THE OUTTURN TO PRIVATE PARTIES HAS ALL BEEN RECOVERED.

THE FILING IN CODE PARAS 2169 AND 2283 E (STANDING ORDER
NO. 66 OF 1885) REGARDING JOBS UNDERTAKEN FOR PRIVATE PARTIES
BEING PREPARED FOR, IS NOT OBSERVED, THERE BEING DIFFICULTY
IN DETERMINING THE PROBABLE COST OF A JOB. A SIMILAR DIFFI-
CULTY WAS REPORTED BY THE MISTNA EASTERN DIVISION (BETWADA)
WORKSHOPS AND HAS BEEN OVERCOME. THE WORKSHOPS ACCOUNTS OF
THIS DIVISION ARE IN EXCELLENT ORDER. SUGGESTION IN LAST
REPORT HAVE BEEN CORDIALLY ADOPTED.

14. THE BUDGET REGISTERS ARE POSTED PROPERLY AND UP TO
DATE.

15. THE REGISTER OF BUILDINGS IS INCOMPLETE.

16. SERVICE BOOKS ARE WELL ATTENDED TO.

17. THE OFFICE IS STILL IN VERY GOOD ORDER, BUT THERE
MUST BE A VERY EARLY RECONSIDERATION OF THE MEASUREMENT
QUESTION. UNDER THE PRESENT SYSTEM NOT ONLY IS AN ACCOUNTS
INSPECTION ALTOGETHER INCOMPLETE BUT THE ACCOUNTANT HAS NOT
THE NECESSARY DATA (CODE PARAS 325, 400 AND PARA 7 OF G.O.
NO. 2849 E. OF 30TH NOVEMBER 1885) FOR CHECKING THE BILLS
WHICH COME UP TO THE EXECUTIVE ENGINEER WITH SUB-DIVISIONAL
AND IMPREST ACCOUNTS.

18. THE ACCOUNTANT HAS ALL THINGS IN THE OFFICE AT HIS
DISPOSAL, BUT DOES NOT SPARE HIMSELF AT ALL. HE IS AN
EXCELLENT MAN, SO ALSO IS HIS ASSISTANT O. VENKATAPPAYYA.

NELLORE
7TH OCTOBER 1886.

(SIGNED)

H. RAINIER

BY EXAMINER F.W. ACCOUNTS,
MADRAS.

(TRUE COPY.)

SONY. ASST. EXAMINER F.W. ACCOUNTS.

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870 21 31 3.56
870 21 31 3.56
420 22 2.86
2019 21 30 11.05
521 21 17 6.85
963 21 20 10.04

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communicated to the Supty Engr
Circular for the information
and guidance of the Engineer
Nellore Division
whose attention should
be specially directed to
the matters referred
to in para 3 of the Examiner's letter.

2. The remarks in
para 4 of the notes show
that attention is neces-
sary to the important
question of measure-
ments. The Supty Engineer
will report on the matters
brought to notice in
clauses 5 to 8 of para 4
of the notes, and he will
wish the Executive Engineer
to have the register of buildings
completed as soon as
possible.

From,

The Examiner P. W. Accounts

Madras.

To,

The Secretary to Government

P. W. Department.

No. 109 N.

Dated 16th October 1894.

Recd.

Encls. 1.

Inspection of the Nellore
Division Office by Mr. Rainier Dy.
Examiner. Forwards for information
and orders of Govt. ----- with
remarks-----

S. E. H. Corick

20/10/86
Examiner P. W. Accounts
20/10/86
29/10/86

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GOVT. OF MADRAS.
PUBLIC WORKS.

11/11/11

21/11/11 27/11/11

Inspection of the

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Orders and the
on the Nallore
Division office,
submitted by
the Engineer,
P.W. Accounts

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21/11/11