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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

|          |             |        |
|----------|-------------|--------|
| G.O. No. | 420 W       | Press. |
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01.78

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, 19th February 1886, No. 123 W.:—

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

2. The state of the office is satisfactory; the Executive Engineer's attention is, however, necessary to the desirability of a proper record of measurements being maintained in the divisional office, and to the remarks regarding the workshop current charges and rates, as also to the rules in Code, paragraphs 2283 A, *et seq.* (standing order No. 62 of 1885).

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Nellore Division, on the 3rd, 4th and 5th February 1886.

Captain C. B. Henderson, R.E., the Executive Engineer, and A. Sashachella Mudaliar, the Accountant, were present. This office was last examined on the 19th July 1884 (see G.O., No. 1913 W., of 7th August 1884).

2. There are three sub-divisions—
1. Head-quarters,
  2. Kandukúr,
  3. Gúdúr,

but the Executive Engineer is the only drawing officer; the Kandukúr Sub-Divisional officer, Mr. Supervisor Vigor, has an imprest of Rs. 100; the Gúdúr Sub-Divisional officer, Mr. Supervisor Enright, has also Rs. 100; so have both Messrs. Salisbury and Sydenham, the first a supervisor in charge of two taluks, the second an overseer in charge of one taluk. The sub-overseer in charge of the Nellore anicut has an imprest of Rs. 100; the Anicut superintendent, one of Rs. 200; and there are two overseers, each in charge of a taluk, each with an imprest of Rs. 50. The total amount of imprests held is therefore Rs. 800. The imprest accounts of two months were checked. The divisional cash-book was also checked for two months, both with satisfactory result. The correctness of the balance of the Executive Engineer's drawing account on the 31st January 1886 was proved.

3. The accounts of works were next examined. Work vouchers which had been rendered to the Examiner, Public Works Accounts, for September and October 1885, as well as some for other months, were compared with the register of works; it was seen whether, and why, any sudden fluctuation in rates had arisen respecting any sub-head of work; work done was compared with measurements and the manner of recording measurements was examined, items generally being followed back through work abstracts into the initial accounts, those accounts being themselves examined. The vouchers in support of part II of each work voucher were duly overhauled.

4. The accounts of works were found to be much in the same exemplary state as those of cash; the accuracy and punctuality of this division accounts has grown most satisfactorily of late years—see papers with G.O., No. 350 W., of 1st February 1883; and with G.O., No. 2070 W., of 30th July 1883. Only a few remarks are called for, viz.,:—

- (a) The system generally adopted in this Presidency of requiring in an Executive Engineer's office a measurement sheet showing particulars of every item of work done, whether paid for by a sub-divisional officer or to be paid by the Executive Engineer, is supposed to have advantages. It enables comparison with the original measurement of the work, in the measurement book, form M. 19, whenever that book comes up to the divisional office; or whenever the Executive Engineer of a division takes such measurement sheets out with him, on circuit, to check-measure

works he inspects. Such measurement sheets, if rendered with bills, help inspecting officers; in fact, they seem to be essential in auditing work accounts bills other than those distinctly certified as measured by the Executive Engineer himself—see certificate at foot of contract certificate, form M. 14. The practice in this division of dispensing with measurement sheets deprives the Executive Engineer of the above mentioned scrutiny of his sub-divisional operations. As neither of the sub-divisional officers are (see paragraph 2) of higher rank than supervisor, it seems particularly desirable to have all measurements reported to the divisional office, considering the great area of the division and the difficulty of frequent inspection by the Executive Engineer. The payments, by whomsoever made, for work done, are indeed made upon measurements, which measurements are recorded on the prescribed lines, and the Executive Engineer strictly maintains the rules regarding measurement books, but a book called the "Station book" for each work, containing all the measurements up to date regarding that work, copied from the original measurement book kept on the spot, is not like the measurement sheet invariably sent up to the divisional office. The station book has to accompany every bill on account of that particular work and no bill is paid without reference to it and entry in it of the payment, the object being to prevent double payment for the same quantity of work done. Under different circumstances the result might be excellent, but here it is open to the disadvantage that no one but the disburser knows anything of the record; also, that it rests with the sub-divisional officer to enter what he likes in the book which, if no payments are made in the Executive Engineer's office, never is seen in the divisional office, and is consequently never checked; this is assumed from the inability of the office to produce station books for completed works.

(b) Work abstracts are now entirely compiled in the Executive Engineer's office, and all the advantages predicted at last inspection (G.O., No. 1913 W., of 7th August 1884) are derived. The work of these abstracts is always important, and clerk O. Venkatappayya's name deserves mention for his intelligent conception of the duty and for the admirable manner in which he keeps the register of works, which is checked by the Executive Engineer and signed, month by month, after careful examination of each work abstract.

(c) There are a few gumastahs employed on works, not quite in the terms of Code paragraph 1090 (standing order No. 146 of 1885). Men who cannot be said to work entirely and solely on one work should be regarded as establishment, sanction being obtained as necessary.

(d) It would be convenient to invariably date the arrival of each ten-day report of labor and materials in the divisional office.

5. The total amount due to petty contractors, twelve in number, is Rs. 203-8-9, some of which date from September 1884 in consequence of the work in question either not being complete, or perhaps not inspected yet.

6. Amounts paid should be acknowledged in the handwriting of the payee, and in words, when the payee can write.

7. There are no contractors with bonds in this division.

8. Stock at the end of December 1885 comprised items of pure stock aggregating value Rs. 5,691-12-2, besides which there was brick manufacture, Rs. 30; land kilns, Rs. 1,685-15-2; and stone manufacture under separate Government sanction (G.O., No. 1325 W., of 8th June 1885), Rs. 648-8-5. Not counting the latter, there is an excess regarding stock over the sanctioned limit (Rs. 6,800) of Rs. 607-11-4. The amount of unadjusted workshop outlay at the end of December, Rs. 1,263-2-5, set against the sanctioned limit for stock, should not be so regarded, as the rules now require (Code, paragraphs 2283 A to E) all such outlay to be frequently, or at all events annually, cleared by debit to works.

9. The Stock accounts are in very good order. As regards the Manufacture accounts, there are a few remarks to make—

(a) *Stone manufacture at the Pennér Anicut.*—The outturn having been estimated at Rs. 6-4-0 per 100 cubic feet of stone, the actual cost of manufacture was only Rs. 4. There is now no Land Kilns account, although a tramway exists for 1½ miles; also rolling stock. The working expenses of this tramway have been charged to Manufacture; the maintenance charges, to Manufacture also, under Carriage. The permanent-way of the tram line in 1885 was renewed to the extent of 25 tons of rails bought from the South Indian Railway; the cost of these rails delivered at Nellore, Rs. 1,604-5-7, was all debited to Manufacture direct, Rs. 1,100 under Carriage and Rs. 504-5-7 under Materials at site, which had the effect of raising the price of outturn from Rs. 4 to Rs. 6-2-0. The above sum, Rs. 1,604-5-7, was paid to the South Indian Railway by remittance transfer receipt (instead of by the transfer account prescribed) in October 1885. The rails having come to hand

in September 1885, the Stock Purchases and Sales account should have been, but was not, used. The estimate for this manufacture contemplated only the *bond fide* cost of stone manufacture for a single season, whereas the tramway renewed by these rails will last for several years; consequently it would have been right to re-open the Land Kilns account and confine the Manufacture account to mere current season's outlay.

(b) *Brick manufacture at the Pennér Anicut Land Kilns, etc.*—Cutting and cartage of leaves for the building of a temporary shed, not intended to outlive the current season's work, should not be charged to Land Kilns but to Manufacture direct. The accounts of land kilns should be kept in the register of works so as to be always before the Executive Engineer's eye in detail. In April 1885 there was outlay (Rs. 928-3-2) for building permanent sheds for bricks required for the building of the Collector's cutherry and other works which, owing to the allotments being withdrawn, were relinquished, the sheds remaining for future use. If not required for purposes of manufacture, their cost should now be credited to Land Kilns, the Superintending Engineer's orders being obtained."

10. *Workshop Accounts.*—Forty-one monthly men were employed in January 1886: payment of labor is prompt, generally in the first three days of the ensuing month. A comparison of the labor for any particular day with the time sheet found the exact amount of labor employed duly charged off. The muster roll of the 4th February 1886 was in order, so was the materials statement of that date (the date of inspection). The outturn statement was traced back to jobs. The outturn for January 1886 was Rs. 1,593-12-0. The balance of uncompleted jobs on the 31st March 1885 was Rs. 59-10-6; on the 31st March 1886 there will be no such balance (Code, paragraph 2283 E). The cost of labor and materials used on jobs from 1st April 1885 till 31st January 1886 was Rs. 7,540-14-3; that of "General Charges" in the same period was Rs. 1,031-14-9, total cost of working as booked, Rs. 8,572-13-0. Against this there had been collected during the above period Rs. 6,857-6-3, and jobs which had cost Rs. 1,512-4-6 had still to be collected, making Rs. 8,369-10-9. But the expenditure in the shops on grease, oil, tallow and waste, &c., for cleaning machinery, as well as outlay for repairs to machinery, now charged to Tools and Plant, should also come against the jobs turned out. Cleaning machinery cost during the above months Rs. 113-1-1 and repairs were probably much heavier. There is a minimum charge of two annas for private jobs, which should be raised to eight annas, and as the rule against accepting such jobs without a previous deposit of the estimated amount can only be infringed on the personal responsibility of the Executive Engineer, it would be well for that officer to report, through the Superintending Engineer, whatever difficulty there is in adhering to the rule. There are no accounts in doubt and no items irrecoverable.

11. The Tools and Plant accounts were in order.

12. The budget registers are well kept, but there is no register of liabilities.

13. The Assistant Accountant is not capable, should the necessity arise, of doing the Accountant's work, but he soon will be.

14. The Executive Engineer warmly eulogised his Accountant. The accounts of the office are unsurpassed by any in the Presidency as regards neatness and punctuality.

ORDER—dated 22nd February 1886, No. 420 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information of the Executive Engineer, Nellore division, and for guidance.

2. The attention of the Executive Engineer will be directed to the various matters enumerated in paragraph 2 of the Examiner's letter.

3. The Government are glad to receive so favorable a report on the division.

(True Extract.)

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

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

Exd. P. L. Pereira.

Spare Copies

GENERAL.  
ACCOUNT.

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated February, 22nd.

Recd.

Encl.

G.O., 22nd Feb. 1886, No. 420 W.

FEBRUARY.

Notes of Inspection

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

1st FEBRUARY 1883, No. 350 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

No. 8.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th January 1883, No. 170 W. :—

I have the honor to submit, for the information and orders of Government, copy of a report by Mr. H. Rainier, Junior Deputy Examiner, of an inspection made on the 15th and 16th instant of the office of the Executive Engineer, Nellore Division.

2. The last previous report by an accounts officer on this office will be found in G.O., No. 2145 W., dated 19th August 1882. It was then observed that there had been a most satisfactory improvement in the state of the accounts; and from the report now submitted and the accounts received in the Examiner's office it is observed that this improvement has been maintained.

3. The accounts of the last six months (and for a further back period also, but I am referring only to the period since the last report) have been received always within due date and in fair order. The stock accounts were formerly in much confusion, but are now better understood.

4. There are fifteen works in progress without sanctioned estimates, upon which the outlay is Rs. 11,767. In two instances there are excesses over estimate, and the amount is the large figure of Rs. 1,56,831. This is how matters stood at the end of November, which is the latest date up to which objectionable items statements have been dealt with. These items of outlay without and in excess of estimate are all, with the exception of a small item of repair of Rs. 43, in connection with the Pennér Anicut System, a Productive Public Work. The financial control over the expenditure of the division cannot, I venture to think, be, therefore, held to be sufficient. Of course it will be a matter of much labor and of time too to compile the revised estimates necessary.

5. There are appropriations of funds for all items of outlay.

6. The points to which attention is now necessary are—

(a) The outlay without and in excess of estimates needs to be regularised.

(b) It is evidently necessary to reform the office staff. In the previous inspection report, as well as in this, the inefficiency of the clerks was noticed. This is a point commended specially to the Superintending Engineer's attention.

(c) The neatness of some of the books admits of improvement.

(d) The Accountant should, in Examiner's opinion, keep the cash-book under the circumstances of this division. The order permitting this duty to be done by the Head Clerk is, it will be observed from Chief Engineer's (Public Works Department) Circular No. 1670, dated 16th July 1881, only permissive. It reads "may be entrusted."

(e) The preparation of the works abstracts in the divisional office has answered well elsewhere, and it is hoped that the introduction of this procedure in the Nellore Division will produce good results.

(f) Superintending Engineer's attention is invited to Deputy Examiner's remarks about schedule of rates.

- (g) The register of buildings should be completed.  
 (h) It should be stated whether there are service books kept for every permanent non-gazetted servant of Government.  
 (i) The original record of receipts and issues of stock (Form No. 9) should be written up daily exactly as the transactions occur and sent in with Forms Nos. 10 and 11 at the end of the month to the Executive Engineer's office for check by the Accountant.  
 (k) The disagreement of the record of issues with the indents, the issues exceeding the indents, deserves careful notice, to prevent a storekeeper taking credit for larger issues than he has actually made. The issues should also be vouched by receipts of the departmental officers who have received the articles.

## ENCLOSURE.

Notes of Inspection by Mr. H. RAINIER, Junior Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Nellore Division, on the 15th and 16th January 1883; dated 29th January 1883.

- The office was last inspected on the 4th and 5th of August 1882.
- Captain C. B. Henderson, R.E., the Executive Engineer, and A. Sashachella Mudaliar, the Accountant, were present.
- The Gudar Sub-divisional Officer, Mr. Stephens, is away on leave, and his *locum tenens*, Mr. Supervisor Cope, has an imprest of Rs. 200. The other Sub-divisional Officer, Mr. Mahoney, at Ongole, has also an imprest of Rs. 200, and there are six other imprest holders.
- The average cash in hand is less than Rs. 200, though generally almost that amount; it is kept by the Executive Engineer himself.
- The Accountant is assisted by—  
 (a) 1 Clerk at Rs. 22 (Rungia Chetty).  
 (b) 1 do. at „ 20 (Storekeeper).  
 (c) 1 do. at „ 15.  
 Also to some extent by—  
 (d) 1 Clerk at Rs. 35 (Chenchuramiah).  
 (e) 1 do. at „ 25 (Yandla Chetty).
- The imprest accounts, their abstracts, the cash-books, and cash abstract books were found in order and neat, but there is a slightly inaccurate way of allocating irrigation outlay, which was pointed out and will be corrected.  
 The cash-book is kept by the Executive Engineer's Correspondence Clerk (d), and is regularly audited by the Accountant, who keeps the cash abstract books.
- The initial accounts of works were checked here and there, and items followed through to the register of works. The works abstracts now prepared in sub-divisional offices are not understood there, and much reference and delay occurs with regard to them; the Executive Engineer is about to make a trial of their preparation at head quarters. The register of works is not quite so neat as it might be, but here and in all other respects there will be less difficulty when the work abstracts are prepared locally. The schedule of rates dates 1879, but it is under revision. There are emergent repairs going on upon the ancient, for which no estimate has been possible yet, but this will be set right as soon as possible.
- There is every disposition to afford clerical assistance to the Accountant, but so unfortunate is the office as regards the efficiency of the clerks that there is much difficulty in regulating the work in accounts as desired, that is to say, so that should the necessity arise the Accountant's work during a few days' absence might be arranged for. The Executive Engineer is at present decidedly overweighed with petty office work, and has too much of his time and attention called for by the mere routine work of the office. This is because the clerks enumerated above as (d) and (e) are almost past active work from their long service. If the former (Chenchuramiah) could be transferred and a younger man sent instead, it would be of much advantage.  
 Rungia Chetty (a) is of some assistance to the Accountant, but on the whole there is need of much more efficient aid, and the work suffers accordingly in spite of all efforts.
- There is nothing either in the miscellaneous advance or deposits account to call for notice.
- There is a register of buildings regarding which there is some want of information ere it can be completed. There is rent due respecting only one house rented, viz., that occupied by the Assistant Superintendent of Police, the amount of which outstanding for any time is Rs. 13-5-0. This, however, is now under recovery.

- There is no register of liabilities, and it has not been found necessary to maintain a register of currency notes.
- Materials at site of works aggregated in value Rs. 6,189-9-8, but the only works having more than 500 rupees' worth are—

|                                                | RS.   | A. | P. |
|------------------------------------------------|-------|----|----|
| The District Munsif's Court at Kavalu ...      | 2,192 | 5  | 9  |
| „ 2nd-class Police Station-house at Ongole ... | 605   | 2  | 10 |

Regarding the first of which it may be said that the materials are principally wood-work, such as doors, windows, and the like; all materials at site are well looked after, and either have been or are being, or shortly will be, verified.

- The workshop accounts are generally in order.
- In the stock accounts the daily receipts and issue registers are not well kept; issues do not in some cases agree with the indents, and there is no regular acknowledgment of such issues, but rates are fairly struck and adjusted monthly, and nothing is wanted but a little more clerical care. The entire stock has been verified lately (last autumn) by the Executive Engineer himself, and all the divisional stock accounts are nicely kept and are up to date.
- There has been some little misconception here of what is exactly meant by the terms "value at present rates" and "adjusted value."  
 The adjustment of stock rates is according to Code rule a half-yearly operation (the process is fully described on the back of the forms), and the rate adjusted on the basis of one half-year's transactions becomes then the rate in use for the ensuing half, the rate adjusted on the basis of that half's transactions becoming the rate in use for the next half, and so on; but when the rate is adjusted monthly, to which there is no objection, there may obviously be no difference between the "value at present rates" (i.e., the rate in use) and the "adjusted value" (i.e., the value according to the adjustment of rates for the half under notice). In this division the rates are adjusted monthly as before stated.

16. The stock reserve sanctioned, Rs. 5,000, is not exceeded in respect of stock, but with the debit to manufactures, Rs. 1,022, there is an excess. This sum, Rs. 1,022, represents incomplete workshop jobs.

- Service books are said to be maintained for all pensionable subordinate establishment.
- The personal attention of the Executive Engineer to the system of accounts work, as well as the arrangements of that officer in the workshops, stores and record-room, are such as to call for notice. There seems to be uncommonly vigorous control over everything, but considering the quality of the clerks, it has been difficult to keep the work in thorough order. It is evident, however, that much improvement has been effected of late in spite of this difficulty, and that, with a proper staff, the office would gain a first-rate character in accounts.

19. The Accountant bears a good character from the Executive Engineer. He is eminently hardworking and desirous to teach those under him, and all things considered deserves much credit. The Executive Engineer strongly recommends him for promotion. His hand is plainly seen almost everywhere in the work, which he has been instrumental in bringing to its present very tolerable state.

No. 9.

ORDER—dated 1st February 1883, No. 350 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Nellore Division.

2. The particular attention of the Superintending Engineer is called to the Examiner's remarks as to the necessity for reforming the divisional office staff.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,  
 Secretary to Govt., P.W.D.

To the Superintending Engineer, Second Circle.  
 „ Examiner, Public Works Accounts.

Exd. C. Howarth.  
 Spare Copies

GENERAL.  
ACCOUNT.

Gobt. of 1883: Madras.  
PUBLIC WORKS.

Dated February, 1st.

Recd.

Encl.

G.O., 1st Feb. 1883, No. 350 W.

FEBRUARY.  
Nos. 8-9.

Nellore Division.

Passing orders on the Inspection Notes on  
the — submitted by the Examiner, Public  
Works Accounts.

30TH JULY 1883, No. 2070 W., PUBLIC WORKS.

420  
5

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General  
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works  
Accounts, to the Secretary to Government, Public Works Department, dated  
Madras, 18th July 1883, No. 72 W.:—

I have the honor to submit, for information and orders of Government, notes by  
the Assistant Examiner, Mr. Volkers, of his inspection of the office of the Nellore  
Division.

Paragraph 2.—The difficulty, if represented through the Superintending Engineer,  
could no doubt be met by Government approving an unpassed man being tempo-  
rily entertained in lieu of the absentee, or, in a case of urgency, as an extra hand.

Paragraph 4.—Books of duplicate cheque forms have not been obtained, and, as  
such transactions must be rare, there seems no particular object in now obtaining them.

Paragraph 5.—There is no doubt that, if sub-divisions submit their ten-day reports  
incorrectly, they would get into a hopeless mess if they were to attempt to post work  
abstracts, and accounts would be indefinitely delayed. The Executive Engineer should  
endeavour to have the sub-divisional writers trained for a time at the Divisional Office.

Paragraph 6.—The erroneous debits under "Land and Kilns" must be transferred  
to Manufacturing Operations. There is no objection to the revision of issue rates for  
lock under the circumstances pointed out.

2. The office is in very fair order.

ENCLOSURE.

Memorandum of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, of the Office of  
the Executive Engineer, Nellore Division, on the 10th July 1883.

The Executive Engineer is Captain C. B. Henderson, R.E., and the Accountant, A. Sasha-  
hella Moodelliar. The office was last inspected on the 15th and 16th January 1883.

2. The efficiency of the Clerks establishment of the division is now in a more satisfactory  
condition, and the Accountant has an Assistant who promises in a short time to become a very  
capable workman. Great difficulty is experienced in obtaining men who have passed the  
authorized standards to fill the lower appointments in the Clerks establishment when there are  
vacancies, especially in the case of temporary appointments. In my opinion the present scale of  
office establishment is but barely sufficient to carry on the work of the division.

3. The Executive Engineer is the only officer who has a drawing account with the treasury,  
minor payments for works being made by imprest-holders. There are nine imprest-holders, whose  
imprests aggregate Rs. 2,200.

4. The Cash Book is now written up by the Head Clerk. It is neatly and well kept up.  
Imprests should be detailed when closing the cash book, for, though they may have been detailed  
when opening it, reductions or additions may have been effected during the month, and the  
details at the end of the month need not necessarily in such case agree with the details at the  
commencement of the month.

When a cheque is lost and a duplicate is subsequently issued from one of the ordinary  
cheque books in use, a note should be made in the cash book on the date on which the duplicate  
is issued (in addition to the note made against the original entry) so as to explain the cause of  
the break in the consecutive order of cheques issued which is caused thereby. It is usual when  
cheques are lost to issue duplicates from a book specially intended for the purpose and which  
have no number, either book or consecutive, stamped on them. The use of these duplicates would  
avoid the necessity of the additional note being made.

5. *Work Abstracts* are much more satisfactorily prepared than formerly (*vide* paragraph 9 of report printed with G.O., No. 2145, dated 19th August 1882), but stock issues to works are not yet properly recorded in Part I. Such issues should be shown as "Charges by Executive Engineer," and not as "Charges by Sub-Divisional Office." Charges on account of such items as basket, twine, &c., should not be brought on to the materials account, but charged *direct* to the sub-head concerned in the same way as "daily labor." In accordance with a suggestion made in the last report, a trial has been given to the preparation of certain of the work abstracts in the divisional office. The result has not proved satisfactory so far as a saving of time is concerned. This is due to the delay in sending in ten-day reports and to inaccuracy in their preparation, necessitating frequent references to the officers in charge of works. This, in my opinion, serves to increase the desirability of preparing work abstracts in the Divisional Office, for, if their preparation is left to officers in charge of works, they will be as unreliable as the ten-day reports from which they are compiled. If the punctual submission of ten-day reports is insisted upon, and Overseers' writers are once thoroughly made conversant with the system upon which the reports are framed, there should be no difficulty in the preparation of the work abstracts in the Divisional Office, and the time which is now spent in inquiring into and rectifying errors will be saved. A few days would be sufficient to instruct Overseers' writers, and they might be brought into the Divisional Office in turn at times when they could be best spared.

6. The stock accounts are in fair order, and up to date refunds necessitating debits to stock should be separately and distinctly entered in forms M 10 and M 11 (monthly abstracts of receipts and issues of stores) and on both sides of the stock abstract book in the manner laid down for refunds, instead of only the *net* amount debitable to the head of service from which the refund is made being entered in form M 11 and the issue side of the stock abstract book.

The manufacture of lime was commenced in March, and all expenditure incurred on it has been charged to "Land and Kilns." This is erroneous; only the charges incurred in the building of kilns should be debited to "Land and Kilns," the remaining expenditure being transferred to debit of Manufacture.

Stock rates are in a manner adjusted monthly, instead of half-yearly. This is done by dividing the total value against articles affected by the transactions of the month by the balance at end of the month as exhibited by form M 12. There does not seem to be any objection to this system being maintained, as the transactions are not sufficiently large and important to require an account being kept in the stock sub-ledger form.

7. All other books and accounts not mentioned here are in order and up to date.

8. With reference to the last report—

*Paragraph 7.*—The preparation of the revised rate book has been completed.

*Paragraph 10.*—The register of buildings has been completed and sent to Superintending Engineer.

*Paragraph 11.*—Stock issues agree with indents which are countersigned by the indenting officer.

*Paragraph 17.*—Service books are stated to be maintained for all non-gazetted servants of Government.

9. The office is in very fair order. Much improvement is noticed in the manner in which work is done generally.

ORDER—dated 30th July 1883, No. 2070 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, who will direct the attention of the Executive Engineer, Nellore Division, to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

2. The improvement noticed since the date of the previous inspection is satisfactory.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,  
Secretary to Govt., P.W.D.

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

Exd. J. W. Fischer.  
Spare Copies

GENERAL  
ACCOUNT.

Gobt. of 1883 Madras.  
PUBLIC WORKS.

Dated July, 30th.

Recd.

Encl.

G.O., 30th July 1883, No. 2070 W.

JULY.

Nellore Division

Passing orders on the inspection notes on  
the — submitted by the Examiner of Public  
Works Accounts.

7TH AUGUST 1884, No. 1913 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works  
Accounts, to the Secretary to Government, Public Works Department, dated  
Madras, 29th July 1884, No. 38 W. :—

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

2. In the accounts work for departmental labor, I think sub-divisional offices  
can be relieved of much that the report represents them as doing. When work  
abstracts are prepared in the divisional office, muster rolls and ten-day reports must  
be sent to head-quarters, but there seems no object whatever in copies being kept of  
these returns by the sub-divisional offices, as they require only the statement of  
arrears due of which part a copy need only be kept. When work abstracts are  
prepared in sub-divisional offices, the muster rolls will (or should) have been posted  
into the ten-day reports before the former accompany, as vouchers, the imprest cash  
books to head-quarters, and copies of the "arrears due" need only be kept in sub-  
divisions. To send ten-day reports to divisional office seems useless when the work  
abstracts are compiled elsewhere, for the value of labor as per muster rolls already  
sent in can be checked into the work abstract without the intermediate daily reports.  
The copy of the work abstract kept by sub-divisional offices is probably the rough  
document, almost necessary to be made before a clean and tidy one is sent forward.

3. Of course if the object of sending the primary accounts to the divisional office,  
together with the work abstract, is to check the series throughout, it would be far  
simpler in every way to have the compilation done in the divisional and not in the  
sub-divisional office.

4. It would be advantageous to have outturn from manufacture shown in the  
work abstracts, and the portion of the form "By other agency" might be conveniently  
utilised for the information, as it would generally be blank for the purpose for which  
it is ordinarily used.

5. The Superintending Engineer's attention should be given to the remarks  
in paragraphs 11 and 12. In the accounts rendered, the amounts due to petty  
contractors are represented as arrears withheld as security for completion of work.  
Possibly there has been some misunderstanding.

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 19th July 1884.

Captain C. B. Henderson, R.E., in permanent charge of the division having lately proceeded  
on privilege leave, Mr. J. J. Whitely, Assistant Engineer, is officiating, and was present at the  
inspection, as was also A. Sashachella Moodelliar, the accountant.

2. The office was last inspected on the 10th July 1883—*vide* papers printed with G.O., No. 2070 W., of 30th July 1883.

3. The accuracy of the balance of the Executive Engineer's drawing account on the 30th June 1883 was proved. The imprest accounts were found in order, the cash book well kept and regularly audited by the accountant. All accounts of cash may be described as very thoroughly under the constant personal attention of the divisional officer and as leaving nothing to be desired.

4. The work abstracts of works in the Atmakur taluk have been tentatively prepared in the divisional office. In other taluks this compilation has been done as before in the sub-divisional offices, and in all of these latter, except one taluk, the ten-day reports are sent periodically to the Executive Engineer, copies being retained wherewith to prepare the work abstract, a copy of which work abstract is said to be kept in each sub-divisional office for information.

5. It is in the circumstances of this division only necessary to require from sub-divisional offices a regular submission of initial accounts. To require them to prepare work abstracts is to give them an objectionable amount of office work, not only this, but the work abstract, the correct compilation of which is so important, has, on arrival in the head-quarters office, to undergo so much overhaul and correction there by the accountant that it would have been easier for him to have himself compiled it. Unless there are any very large works in sub-divisions, no copy of the work abstract need be kept there, the local knowledge regarding progress of small works would seem to be sufficient if it included the rate each sub-head was costing, which would be computed easily on the preparation of the initial accounts, the Executive Engineer advising outlay from time to time as the work approaches completion, and the rendering of initial accounts at short periods enables the divisional office to as frequently post the work abstract, which document then becomes of real use to the Executive Engineer, whereas if received by that officer after the month is over (sometimes long after) much of the utility of the work abstract is lost and its labor wasted.

6. All this was thoroughly explained, and it is hoped the Executive Engineer will soon see his way to prepare all work abstracts at head-quarters.

7. In the accounts of manufacture (lime and stone) the outturn should be shown in the work abstract as well as in the register of works; in the former (part I) the outturn should be entered as often as measured up, say once a week or so, and the measuring up should be recorded in a measurement book kept for the purpose by the Superintendent in charge of the manufacturing operation. At present there is no such record, nor is there any entry of outturn in the work abstract.

8. The work abstracts bear frequent corrections, some in pencil, the corrections are not acknowledged, and it is not immediately easy to say in some cases which figures are accepted by the Executive Engineer as correct, especially as the documents are not signed by the Executive Engineer as required by code paragraph 2247. Considering that unless the work abstract is reliable the register of works is merely a fictitious array of figures, there should be care to make the former complete and to formally close it for every work month by month.

9. Every stock issue should be acknowledged by the receiving party signing the stock issue form in token of the articles having been correctly received. This is not now done.

10. The monthly abstracts of receipts and issues of stock bear frequent unacknowledged corrections and show a want of care in preparation.

11. In the tools and plant accounts there are certain articles :—  
A brick-making machine,  
Parts of 19 wagons, and  
Parts of 2 or 3 cranes,  
which are described as unserviceable. These are to be reported to the Superintending Engineer for orders.

12. There are sums due to petty contractors aggregating Rs. 89-8-2, some of which date from November 1882. They are said to have been held for want of sanction to the estimates of the work done; but the money should not have been withheld from the contractors on that account; code paragraph 312 expressly forbids it, and it is a practice, which, if carried out largely, would seriously affect the credit of Government.

13. There have been casualties among the office staff in this division, both at head-quarters and in the sub-divisions. The Accountant has been ill, and hence perhaps a temporary and slight falling off from the very fair state of the office as I found it in January 1883 and as it was found last July.

14. The office has been and still is short-handed from the above-mentioned casualties, but arrangements are being made which will give the accountant ample assistance and enable him to maintain the accounts work satisfactorily.

15. Everything not mentioned in this report may be accepted as in good order.

16. Advantage was taken of a meeting with the Superintending Engineer of the Circle to discuss the more important points noted, and the Superintending Engineer was understood to accept the views here stated as regards the preparation of work abstracts at head-quarters.

ORDER—dated 7th August 1884, No. 1913 W., Public Works.

Communicated to the Superintending Engineer, II Circle.

2. The Superintending Engineer will submit his views on the points touched upon in paragraphs 4 and 5 of the inspection notes, and as to the practicability of the reforms proposed to be introduced.

3. The matters brought to notice in paragraphs 11 and 12 should receive the Superintending Engineer's attention.

(True Extract.)

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

To the Superintending Engineer, II Circle.  
„ Examiner, Public Works Accounts.

Exd. A. F. Aaron.  
Spare Copies

GENERAL.  
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS

Dated August, 7th.

Recd.

Encl.

G.O., 7th Aug. 1884, No. 1913 W.

AUGUST.

Inspection

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

8th JUNE 1885, No. 1325 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer,  
II Circle, to the Chief Engineer, Public Works Department, dated Masuli-  
patam, 18th May 1885, No. 156 N.L. :—

I have the honor to forward, herewith, for your approval and sanction of Govern-  
ment, estimate, in duplicate, amounting to Rs. 4,978, for manufacture of stone at the  
Pennér anicut, and an estimate, amounting to Rs. 2,324, for manufacture of lime  
during 1885-86.

2. Estimates for similar manufacturing operations for 1884-85 were sanctioned  
in G.Os., Nos. 1606 W. and 2437 W., of the 26th June and 2nd October 1884.

ORDER—dated 8th June 1885, No. 1325 W., Public Works.

The undermentioned estimates, for the manufacture of stock materials in the  
Nellore division during 1885-86, are sanctioned, and classified as Stock :—

|                                                | RS.   |                                  |
|------------------------------------------------|-------|----------------------------------|
| 1. Manufacture of lime at Nellore ... ..       | 2,324 | Provincial No. 55 W. of 1885-86. |
| 2. Quarrying stone at the Pennér anicut ... .. | 4,978 | „ „ 56 W. of „                   |

(True Extract.)

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

To the Superintending Engineer, II Circle, with two enclosures.  
„ Examiner, Public Works Accounts, with one abstract estimate.

Exd. E. Fernandez.  
Spare Copies

GENERAL  
ACCOUNT.

Govt. of (1885) Madras.  
PUBLIC WORKS

Dated June, 8th.

Recd.

Encl.

G.O., 8th June 1885, No. 1325 W.

JUNE.

Stock Materials, Nellore  
Division

Estimates for manufacture of —, during  
1885-86, sanctioned.

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

[G. No. 2.]

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From

No. 123

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, 19 February

1886.

Sir,

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

3. The state of the Office is satisfactory, the Executive Engineer's attention is, however, necessary to the desirability of a proper record of measurements being maintained in the Divisional Office, and to the remarks regarding the workshop current charges and rates, as also to the rules in Code paras 2383 A. et seq (Standing Order No. 62 of 1885).

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Gundry

Examiner P. W. Accounts.

29. 18/2

Encls: One

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Notes of inspection by H. Rainier Esq. Dy. Examiner  
P.W. Accounts Madras, of the Office of the Nellore Division,  
on the 3rd, 4th, and 5th February 1886.

Captain C.B. Henderson R.E. the Executive Engineer;  
and A. Sashachella Mudaliar the Accountant, were present. This  
Office was last examined on the 19th July 1884 (see G.O. No.  
1913 W. of 7th August 1884).

2. There are 3 Sub Divisions.

1. Head Quarters
2. Candakur
3. Gudur

but the Executive Engineer is the only drawing Officer; the  
Candakur Sub Divisional Officer, Mr. Supervisor Vigor, has an  
Imprest of Rs. 100; the Gudur Sub Divisional Officer Mr.  
Supervisor Enright has also Rs. 100; so have both Mesara.  
Salisbury and Sydenham, the first a Supervisor in charge  
of 2 taluqs; the second an Overseer in charge of one taluq.  
The Sub Overseer in charge of the Nellore Anicut has an  
Imprest of Rs. 100; the Anicut Superintendent, one of Rs. 200;  
and there are 2 Overseers each in charge of a taluq each  
with an Imprest of Rs. 50. The total amount of Imprests held  
is therefore Rs. 800. The Imprest Accounts of 2 months were  
checked. The Divisional Cash Book was also checked for  
2 months, both with satisfactory result. The correctness of  
the balance of the Executive Engineer's drawing Account  
on the 31st January 1886 was proved.

3. The Accounts of works were next examined. Work  
Vouchers which had been rendered to the Examiner P.W. Accounts  
for September and October 1885 as well as some for other  
months

months were compared with the Register of Work, it was seen whether and why any sudden fluctuation in rates had arisen respecting any sub head of work; work done was compared with Measurements and the manner of recording Measurements was examined; items generally being followed back through Work Abstracts into the initial Accounts, those Accounts being themselves examined. The Vouchers in support of Part II of each Work Voucher were duly overhauled.

4. The Accounts of works were found to be much in the same exemplary state as those of cash - the accuracy and punctuality of this Division Accounts has grown most satisfactorily of late years, see papers with G.O. No. 350 W. of 1st. February 1883, and with G.O. No. 2070 W. of 30th. July 1883. Only a few remarks are called for, namely:-

(a) The system generally adopted in this Presidency of requiring in an Executive Engineer's Office a Measurement sheet showing particulars of every item of work done, whether paid for by a Sub Divisional Officer or to be paid by the Executive Engineer is supposed to have advantages. It enables comparison with the original Measurement of the work, in the Measurement Book Form M. 19, whenever that book comes up to the Divisional Office, or whenever the Executive Engineer of a Division takes such Measurement sheets out with him, on circuit, to check measure works he inspects. Such Measurement sheets if rendered with bills help inspecting Officers - in fact they seem to be essential in auditing work accounts bills other than those distinctly certified as measured by the Executive Engineer himself, see certificate at foot of

Contract Certificate Form 1a. The practice in this Division of dispensing with Measurement sheets deprives the Executive Engineer of the above mentioned scrutiny of his Sub Divisional operations. As neither of the Sub Divisional Officers are (see para 2) of higher rank than Supervisor, it seems particularly desirable to have all Measurements reported to the Divisional Office, considering the great area of the Division and the difficulty of frequent inspection by the Executive Engineer. The payments, by whomsoever made, for work done, are indeed made upon Measurements, which Measurements are recorded on the prescribed lines, and the Executive Engineer strictly maintains the rules regarding Measurement Books, but a book called the "Station Book" for each work, containing all the Measurements up to date regarding that work, copied from the original Measurement Book kept on the spot is not like the Measurement sheet invariably sent up to the Divisional Office. The Station Book has to accompany every bill on account of that particular work and no bill is paid without reference to it and entry in it of the payment, the object being to prevent double payment for the same quantity of work done. Under different circumstances the result might be excellent, but here it is open to the disadvantage that no one but the disburser knows anything of the record, also that it rests with the Sub Divisional Officer to enter what he likes in the book which if no payments are made in the Executive Engineer's Office, never is seen in the Divisional Office, and is consequently never checked; this is assumed from the inability of the Office to produce Station Books for completed works.

(b) Work Abstracts are now entirely compiled in the Executive Engineer's Office, and all the advantages predicted at last inspection (G.O. No. 1913 W. of 7th August 1884) are derived. The work of these abstracts is always important - and clerk O. Venkatappayya's name deserves mention for his intelligent conception of the duty and for the admirable manner in which he keeps the Register of Works, which is checked by the Executive Engineer and signed, month by month, after careful examination of each Work Abstract.

(c) There are a few gomestias employed on works, not quite in the terms of Code para 1090 (standing Order No. 146 of 1865) ~~Men~~ Men who cannot be said to work entirely and solely on one work should be regarded as establishment, sanction being obtained as necessary.

(d) It would be convenient to invariably date the arrival of each ten day report of labor and Materials in the Divisional Office.

5. The total amount due to petty contractors 12 in number, is Rs. 203-8-9 some of which date from September 1884 in consequence of the work in question either not being complete, or perhaps not inspected yet.

6. Amounts paid should be acknowledged in the hand writing of the payee, and in words, when the payee can write.

7. There are no contractors with bonds in this Division.

8. Stock at the end of December 1885 comprised items of pure stock aggregating value Rs. 5,691-12-2 besides which there was Brick Manufacture Rs. 30; Land Kilns Rs. 1,685-15-2,

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and Stone Manufacture under separate Government sanction (G.O. No. 1335 W. of 8th June 1885) Rs. 648-8-5. Not counting the latter, there is an excess regarding stock over the sanctioned limit (Rs. 6,800) of Rs. 607-11-4. The amount of unadjusted Workshop outlay at the end of December, Rs. 1,263-2-5 set against the sanctioned limit for stock should not be so regarded, as the rules now require (code paras 2233 A. to E.) all such outlay to be frequently or at all events annually cleared by debit to works.

9. The Stock Accounts are in very good order. As regards the Manufacture Accounts there are a few remarks to make.

(a) Stone Manufacture at the Pennair Anicut.

The outturn having been Estimated at Rs. 6-4-0 per 100 c. ft. of stone, the actual cost of manufacture was only Rs. 4. There is now no Land Kilns Account, although a tramway exists for  $1\frac{1}{2}$  miles, also Rolling Stock. The working expenses of this tramway have been charged to Manufacture; the maintenance charges, to Manufacture also, under Carriage. The permanent way of the tram line in 1885 was renewed to the extent of 25 tons of rails bought from the South Indian Railway - the cost of these rails delivered at Nellore, Rs. 1,604-5-7, was all debited to Manufacture direct, Rs. 1,100 under Carriage and Rs. 504-5-7 under Materials at site, which had the effect of raising the price of outturn from Rs. 4 to Rs. 6-2-0. The above sum Rs. 1,604-5-7 was paid to the South Indian Railway by remittance transfer receipt (instead

of by the transfer account prescribed) in October 1885.

The rails having come to hand in September 1885 the Stock Purchases and Sales Account should have been, but was not used. The Estimate for this Manufacture contemplated only the bona fide cost of Stone Manufacture for a single season, whereas the tramway renewed by these rails will last for several years; consequently it would have been right to re-open the Land Kilns Account and confine the Manufacturers Account to mere current seasons outlay.

(b) Brick Manufacture at the Pennair Ancient Land Kilns etc.

Cutting and cartage of leaves for the building of a temporary shed, not intended to outlive the current seasons work, should not be charged to Land Kilns but to Manufacture direct. The Accounts of Land Kilns should be kept in the Register of Works so as to be always before the Executive Engineer's eye in detail. In April 1885, there was outlay Rs. 928-3-2 for building permanent sheds for bricks required for the building of the Collectors' Cutcherry and other works which, owing to the allotments being withdrawn were relinquished. The sheds remaining for future use. If not required for purposes of Manufacture, their cost should now be credited to Land Kilns, the Superintending Engineer's orders being obtained.

10. Workshop Accounts. 41 monthly men were employed in January 1886. payment of labor is prompt, generally in the first 3 days of the ensuing month. A comparison of the labor for any particular day with the time sheet found the exact amount of labor employed duly charged off. The Muster

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Roll of the 4th. February 1886 was in order, so was the Materials Statement of that date (the date of inspection).

The outturn statement was traced back to jobs. The outturn for January 1886 was Rs. 1,593-12-0. The balance of un-completed jobs on the 31st. March 1885 was Rs. 59-10-6; on the 31st. March 1886, there will be no such balance (Code para 2283 E.). The cost of labor and Materials used on jobs from 1st. April 1885 till 31st. January 1886 was Rs. 7,540-14-3; that of "General Charges", in the same period was Rs. 1,031-14-9; total cost of working as booked Rs. 8,572-13-0. Against this there had been collected during the above period Rs. 6,857-6-3 and jobs which had cost Rs. 1,512-4-6 had still to be collected, making Rs. 8,369-10-9. But the expenditure in the shops on grease, oil, tallow and waste, etc., for cleaning Machinery, as well as outlay for repairs to Machinery, now charged to Tools and Plant, should also come against the jobs turned out - Cleaning Machinery cost during the above months Rs. 113-1-1 and repairs were probably much heavier. There is a minimum charge of 2 annas for private jobs, which should be raised to 8 annas, and as the rule against accepting such jobs without a previous deposit of the estimated amount, can only be infringed on the personal responsibility of the Executive Engineer, it would be well for that Officer to report through the Superintending Engineer whatever difficulty there is in adhering to the rule. There are no Accounts in doubt and no items irrecoverable.

11. The Tools and Plant Accounts were in order.

12. The Budget Registers are well kept, but there is no Register of Liabilities.

13. The Asstt. Accountant is not capable, should the necessity arise, of doing the Accountant's work, but he soon will be.

14. The Executive Engineer warmly eulogised his Accountant. The Accounts of the Office are unsurpassed by any in the Presidency as regards neatness and punctuality.

Madras,  
13th. February 1886.

*H. Ramesh*  
Dy. Examiner P. W. Accounts

*AM*  
*18/2*

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1725 N. 11/105  
 1713 N. 7/105  
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 1640 N. 1/105  
 N-420 Waf. 12. 1886

Recd. 1339 ✓

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Comm<sup>2</sup> to the P.E. II Circle  
 Comm<sup>2</sup> to the P.E. II Circle  
 for the information  
 of the E.E. Nellore  
 Division - and for  
 guidance.

From,  
 The Examiner P. W. Accounts,  
 Madras.  
 To,  
 The Secretary to Government,  
 P. W. Department.

2. The attention of  
 the E.E. will be  
 directed to the various  
 matters enumerated  
 in para 2 of the  
 Examiner's letter.
3. The Gvt are  
 glad to receive  
 so favorable a  
 report on the Divn

No. 123 N

Dated 19 February 1886.  
 Recd. 19

20/2/86

20.2.86

P.E. II Circle  
 E. P. W. A.  
 2/3/86

Encls. 1.  
 Notes of inspection of the  
 Office of the Nellore Division by  
 Mr Rainier Dy. Examiner. Forwards  
 with remarks-----

SW  
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1839

Govt. of Madras.

PUBLIC WORKS.

Date

By

By

G.O. 22 Feb 1886, No. 420 A

Order of Projection

Orders in - submitted by the  
Supt. of the  
of the Madras

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