(1) Number of pages 26

(2) Date of repair 26-11-87

(3) Initials of the Referencer S

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. B.P. No.	728-W	Press. Mis.
Dated	19.3-1886	198 .

Not to be folded or roughly handled.

1/728

19th March 1886, No. 728 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, 12th March 1886, No. 131 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 Godávari Western division.

2. *Paragraph* 2.—The instructions printed with cheque books should be followed, as also paragraphs 1890 and 1905 of the Public Works Department Code.

3. *Paragraphs* 4 *and* 5.—The Superintending Engineer should consider whether reduction of imprest amounts cannot be advantageously effected. He will no doubt communicate to the Western division the report and orders on the report on the Eastern division.

4. *Paragraphs* 6 *to* 9.—It would be well to follow the code forms in all cases, and greater punctuality is evidently necessary in regard to the initial stock accounts and tools and plant returns. The register of liabilities too should be maintained.

5. *Paragraph* 11.—All work done, whether paid for or not, should be charged in the accounts of the month in which it is done. Measurement sheets should support bills or documents on which payments are made. The delays in the payment of labor (clause *e*) are brought to the Superintending Engineer's notice. Clauses (*f*) to (*i*) are brought to special notice of Government.

6. *Paragraph* 12.—Executive Engineer should adjust these items as proposed.

7. *Paragraphs* 13 *and* 18.—All the savings bank books should be in the custody of the Executive Engineer, whose attention is also necessary to the importance of accurate record in the service books.

Enclosure.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godávari Western division, on the 23rd and 24th February 1886.

G. F. Handcock, Esq., is the Executive Engineer, and C. Brahmarayya, the accountant. The office was last inspected by an Accounts officer on the 22nd January 1885 (*vide* G.O., No. 339 W., dated 13th February 1885).

2. The disbursers are:—

- (*a*) The Executive Engineer, drawing on (1) Cocanada huzur treasury and (2) Narsápur, (3) Tanuku, (4) Bhímavaram, (5) Ellore and (6) Yanagudem sub-treasuries.
- (*b*) M.R.Ry. G. Venkat Rao Pantulu Garu, temporary Engineer, Eastern sub-division, drawing on (2), (3) and (4).
- (*c*) Mr. J. Mahony, Sub-Engineer, Western sub-division, drawing on (3), (4) and (5).

The pass-book was examined, and drawing account proved to 31st January 1886. There are no distinguishing letters on Executive Engineer's cheque books, and the certificate inside cover is not signed by accountant or Executive Engineer before the cheque is taken into use.

3. The cash accounts are in very good order; divisional cash-book, adjustment book and cash abstract books are neat: sub-divisional cash extracts are submitted twice a-month, with fair punctuality, and call for no special remark.

4. Imprests are held by—

	RS.
Head-quarters—	
C. J. Lowry, Esq., temporary Engineer, Tank sub-division	500
D. Venkataratnam, overseer	500
Eastern sub-division—	
K. Arunachala Sastri, temporary upper subordinate	400
C. Somanna, delta superintendent	100
Western sub-division—	
T. S. Sesha Aiyangar, temporary upper subordinate	500
T. Perayya Naidu, sub-overseer	50

Security should be taken from the last-named. They are properly abstracted, and manner of recoupment is noted; but the amounts are in most cases in excess of half the monthly expenditure: during the four months October 1885 to January 1886 average recoupments *per month* were—Mr. Lowry, Rs. 187; Venkataratnam, Rs. 120; Arunachala Sastri, Rs. 225; Somanna, Rs. 99.

5. The navigation revenue is dealt with in the same way as in the Godávari Eastern division (see paragraph 10 of my notes on that division): the same remarks are applicable. There was some difficulty in tracing the succession of toll tickets for any particular boat through the file.

6. Budget registers—that for the general branch is kept in a book headed like form M. 78, instead of in the regular form M. 75: in the irrigation register, grants are not entered by individual works, but it does not appear absolutely necessary to so enter them.

7. There is no register of liabilities: this should at once be opened for indents on workshops, quarries, &c.

8. Stock account forms M. 10, 11, 12 are submitted by Eastern and Western sub-divisions; the half-yearly stock return for period ending 30th September 1885 was very late; but that for the current half-year is written up to date.

9. *Tools and plant accounts.*—The daily receipt and issue book of the storekeeper represents the transactions of the division, instead of those affecting only articles in his own charge; he also keeps a book in a special form prepared by the late Executive Engineer, Mr. Paul, for his own transactions. Sub-divisional officers submit form M. 12, but not very punctually.

10. There have been sales of lime to outsiders at Rs. 14 per garce, the stock rate being Rs. 12: the difference should be 24 per cent., or about Rs. 3, and should be credited to Revenue. Superintending Engineer's previous sanction should be obtained to such sales.

11. Work accounts are, on the whole, satisfactory; work abstracts are prepared in the divisional office and the work registers are neat; the following points were noted:—

(*a*) Material accounts, part IV, frequently differ from the ten-day reports; this is caused to a considerable extent by delay in debiting stock on the part of the Eastern division; the sub-divisional officers are required to acknowledge the correctness of part IV once in every three months.

(*b*) Work done is very often not brought into accounts of the month in which it is done but left till paid, *e.g.*, a bill for furlong pegs made 29th March appears in accounts for August; a bill for several piece-workers is made in July, and those paid in the month brought into July's accounts, those unpaid being left for August accounts.

(*c*) No measurement sheets accompany piece-work vouchers; sometimes the number and page of measurement book is quoted, but not always; some measurement books of recent date are filed in the divisional office.

(*d*) Nominal muster rolls do not accompany cash accounts sent to divisional office; but are retained in sub-divisional offices, where they cannot be wanted.

(*e*) Labor payments are sometimes allowed to fall into arrears: this was specially noticeable in the case of Gunner Coghlan, overseer, who has since been transferred: but besides this, on "maintenance of Narsápur canal," mile coolies for May and June, a "daily peon" employed by delta superintendent in March for collecting buntadars, a gumastah for April, and arrears of daily labor for 11th to 20th April were paid in August: on "maintenance of Main canal," mile and avenue coolies for June were paid in August: and there are other similar cases

(*f*) An "assistant clerk in overseer's office" is charged to contingencies of Bhímavaram tidal lock.

(*g*) An assistant clerk is charged to "Maintenance of Narsápur canal."

(*h*) A lock superintendent was given privilege leave and a weir lascar appointed to act for him: the latter was given the former's full pay and his place was not filled up: full pay was also given to the man on leave; the difference between the sum of the men's pay and the amount disbursed being charged to "Maintenance of Narsápur canal." This is inadmissible under paragraph 127 of the Civil Leave Code; and the amount (Rs. 9 odd) should be refunded.

(*i*) A "licensing clerk" sanctioned under Establishment for six months in the year is charged during the other six months to lime manufacture.

2/726

(*j*) Cost of carrying surplus lime to store is charged to lime manufacture, instead of to the works concerned.

12. *Miscellaneous advances.*—Pay of two lascars in the Tank sub-division has been charged to this head: the Government order authorising the sub-division was taken as sanction for their employment. A payment of Rs. 1,174 to the deputy collector for firewood used on Nakkala outfall sluice is the subject of correspondence between the Superintending Engineer and the Collector: there is a difference in measurements given by the village authorities to the Revenue Department and to this department: the latter was checked by Mr. Lewis, Assistant Engineer, and should be accepted, and the amount due to it charged to the work. An advance given with Superintending Engineer's sanction for making office almirahs should have been debited direct to office contingencies.

13. Pass-books of savings bank are with the depositors, instead of in the cash chest; no book had been received for a storekeeper's deposit paid in January.

14 There is a register of miscellaneous revenue kept by canals from 1881-82: the total seems to be improving.

15. *Register of buildings.*—This is in order: the only building intended for rent is the "officers' quarters," at Chettipet built for an Executive Engineer and two Assistants at a cost of Rs. 15,500. This at 7½ per cent. gives a monthly rent of Rs. 97: at present 6 per cent. on officer's salary is charged; but it appears that the rent should be fixed in proportion to the area occupied: the building has been vacant since Mr. Paul went on leave in August 1885.

16. There has been a good deal of delay in accepting transfers: the adjustment book has been closed on the 4th, so there is hardly time enough allowed to bring transfers advised at the end of a month into the same month's accounts.

17. The schedule of rates dated December 1883 is said to be still correct.

18. Service books require some attention: care should be taken as to re-attestation after five years, and every entry should be authenticated by the responsible officer's signature.

19. The normal cost system of accounting for works between Rs. 2,500 and Rs. 10,000 has been adopted; it was explained that materials at site must be shown separately to enable comparison to be made between normal and executed cost.

20. The accountant understands his work thoroughly, and is now sufficiently assisted.

ORDER—dated 19th March 1886, No. 728 W., Public Works.

Communicated to the Superintending Engineer for consideration, and for the information and guidance of the Executive Engineer, Godávari Western division.

2. It is desirable that impress be kept at as low a figure as is consistent with requirements. The delay in payments for labor, reported by the Deputy Examiner, is not satisfactory.

3. The Superintending Engineer will report fully on the matters brought to the notice of the Government in sections (*f*) to (*i*) of paragraph 11 of the inspection notes.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated March, 19th.

Recd. *Encl.*

G.O., 19th Mar. 1886, No. 728 W.

MARCH.

Notes of Inspection

Communicating to the Superintending Engineer, I Circle, the — of the office of the Executive Engineer, Godávari Western division, by the Deputy Examiner, Public Works Accounts.

3/728

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers :—

Office Note from the Examiner of Public Works Accounts, dated 21st December 1883, No. 1022.

I beg to submit, in original, letter No. 2694, dated 5th instant, from the Superintending Engineer, I Circle, to my address, for disposal; and connected with it copies of that officer's No. 2158 of 30th October 1883, and my reply No. 328 of 21st November 1883.

2. The following remarks are offered for your consideration.

3. The Superintending Engineer's letter deals with three distinct points; it seems to me—

(1.) Whether any charges are to be made to Government officers for the use of the steamers.

(2.) What travelling allowance is to be drawn for the period during which the steamers are used.

(3.) What the effect of the orders in regard to clearing the miscellaneous advance account to which the expenses of the steamers are in the first place debited.

4. As regards the first point. In my opinion, officers of the Public Works Department are not to be charged. Officers of other Government departments should be charged or not according as Government may determine. For private individuals or interests, it is optional I suppose whether they use the steamers or not. If they use them, they do so, it is presumed, with full knowledge of the charge to be made upon them for such use.

5. As regards the second point. Section 11 of the Civil Travelling Allowance Code clearly means that the steamers (the means of locomotion concerned in the present case) are maintained at Government expense, and that therefore travelling allowance is granted at only half the rates admissible in ordinary cases in which officers would have to pay for such means of locomotion. In the case then of Public Works Department officers half daily allowance or half mileage rates are admissible. In the case of other Government officials, if any charge is made upon them for the use of the steamers, they should, in my opinion, draw full allowances instead of only half; if no charge is made, then they should draw only half allowances.

6. As regards the third point. In a case where charge is made and recovered, the amount should be credited to the miscellaneous advance account. Where no charge is made, there can be no relief to the suspense account except by writing off the amount to debit of a final head, preferably tools and plant, as stated in my No. 328 above quoted.

No. 46 I.

Note by the Acting Chief Engineer for Irrigation.

With reference to paragraph 4 of the Examiner's letter, it is considered that officers of the Public Works Department should not be charged at all for the use of the delta steamers, but that officers of all other departments should be charged according to the scale of sanctioned charges for the use of the steamers, which should be paid in cash to the Executive Engineer on receipt of the bill from that officer. The steamers are intended for towing boats, conveying materials for the delta works, and for the use of the Public Works officers employed thereon. Except in cases of urgency, it is considered undesirable that the steamers should be diverted from their legitimate work, and as their original cost and maintenance is charged entirely to the delta works on which they are employed, it is clear that a charge should be made when they are used on work other than that for which they were bought and are maintained. It seems absurd that the revenue account of the delta works should be charged with the cost of conveyance of officers of all departments many of whom have no connection with the delta and are simply passing through.

2. As regards the question of travelling allowances dealt with in paragraph 5 of the Examiner's letter, the allowances admissible to Public Works officers are as stated by the Examiner of Public Works Accounts, but should, it is considered, be restricted to half daily allowance while those to be given to other Government officers, are a matter for the Financial Department to decide.

3. The third point raised is regarding the debit and credit of the expenses and earnings of the steamers respectively. The undersigned agrees with the Examiner in the views expressed in paragraph 6 of his note, and the Superintending Engineer should estimate what the probable amount of allotment required under tools and plant will be. To enable a statement showing the expenses and earnings of the steamers to be kept up as is done at present, the Superintending Engineer should maintain a register showing the amounts earned and the charges for working each steamer.

Camp Koderu Lock,
5th March 1884.

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Chief Engineer for Irrigation.

To the Acting Joint Secretary to Government,
Public Works Department, Irrigation Branch.

Order—dated 21st March 1884, No. 766 W., Public Works.

The Government agree with the opinions expressed in paragraphs 1 and 3 of the note by the Acting Chief Engineer for Irrigation, and the Superintending Engineers and the Examiner of Public Works Accounts will arrange accordingly.

2. Paragraph 2 of the note by the Acting Chief Engineer for Irrigation will be communicated to the Financial Department for orders.

(True Extract.)

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

To the Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.
" Superintending Engineers, I, II, and V Circles.
" Financial Department.
" Revenue "

Exd. A. Aubert.
Spare Copies

4/728

GENERAL.
ESTABLISHMENT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated March, 21st.

Recd. *Encl.*

G.O., 21st March 1884, No. 766 W.

MARCH. 728W

Delta Steamers

Passing orders regarding the use of the — by officers of the Public Works and other departments, the allowances admissible to the officers while using them, and the adjustment in the accounts of the expenses and earnings of the steamers.

5/726

13th February 1885, No. 339 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, 10th February 1885, No. 123 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 Godávari Western division.

Paragraph 2.—There is considerable delay in the submission of the cash balance returns from the division, and the Executive Engineer should endeavour, in communication with the treasury officers, to expedite the posting of pass-books, and the verification of certificates, so as to permit of the earlier compilation and transmission of returns to the Accounts office.

Paragraphs 4 *and* 5.—There has been a good deal of correspondence between the Executive Engineer, Superintending Engineer, and Accounts office, in regard to the distribution of work in the office and the probability of extra establishment being necessary. There is little doubt that the office should be strengthened, but this, perhaps, need be but temporarily; for the proposed introduction of the normal cost system of accounting for works costing from over Rs. 2,500 to Rs. 10,000 will, if adopted, reduce immensely the clerical labor in all divisions in which departmental labor is chiefly employed, and will do away with innumerable details which, under present circumstances, have to be entered in sub-divisional accounts of works.

Paragraph 6.—The Superintending Engineer should take action in applying for increased reserve stock limit, if he considers this really necessary.

2. The state of the office is fairly satisfactory.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godávari Western division, on the 22nd January 1885.

The Executive Engineer, Mr. J. E. Paul, was unavoidably absent; the Accountant, C. Brahmarayya, was present, and Mr. W. C. Lewis, Assistant Engineer, attended the inspection on the Executive Engineer's behalf. The office was last examined on the 19th February 1884, *vide* papers printed with G.O., No. 642 W., of the 10th March 1884.

2. The cash accounts are in order. The balance of the Executive Engineer's drawing account on 31st December 1884 was proved correct. The pass-book should generally, and until required at the treasury to be written up, be with the Executive Engineer; arrangements will be made to have it written up and returned to the Executive Engineer earlier than at present, and also to despatch the cash balance statement to the office of the Examiner, Public Works Accounts, Madras, so as to reach there not later than the 10th of the month.

3. The sub-divisional offices were last inspected by the Executive Engineer in March 1884. They should be inspected at least every six months, according to Code paragraph 2093.

4. Sub-divisional accounts come up with fair punctuality and accuracy. Work abstracts are all well prepared in the Executive Engineer's office, and this of course means, though much greater efficiency in accounting, much heavier work for the accountant than would fall to him if work abstracts were prepared in sub-divisional offices. In paragraph 7 of the last report the arrangements for assisting the accountant were commented upon, and it was said that if the accountant

were assisted by T. Nursing Row, and by an intelligent storekeeper, and partly by the second clerk, as then intended by the Executive Engineer, the assistance would be sufficient. The storekeeper at that time was not at all intelligent, but a good man was expected. The new man has come and been at work long enough to form an opinion of his qualifications, and for any accounts work I found him altogether unsuited. He is worse than useless to the accountant, who has to do over again everything that he has done. Moreover, T. Nursing Row, the smart lad who promised so well in accounts work, has (perhaps unavoidably) not been assisting the accountant who has been left very nearly single handed for long periods, now and then receiving more, but generally only the entire assistance of clerk Taraga Narásiah, who prepares work abstracts very intelligently. All possible assistance may have been given, but if the increased work of the office has required more staff, there was no reason to withhold application for it. It is important that the assistance to the accountant should be such that if occasion arose, there would be some one in the office able to take his place temporarily, and the Executive Engineer, on my representing this to him after the inspection, has promised to allow T. Nursing Row to proceed with accounts work. In his general remarks on this office, the Superintending Engineer, in his inspection report dated 15th November 1884, recognised the need of another clerk, which will probably be obtained soon.

5. The register of works is in order. The normal cost system should be practised as far as possible, quantities only, and not cost of work being distributed under sub-heads of the estimate. It will apply to so many works in this division as to effect a great reduction in the labor of accounting. At present the limit is only Rs. 2,500, but an extension of the system to works costing Rs. 10,000 is contemplated.

6. The present sanction by Government for reserve stock in this division is Rs. 2,000, and there is stock consisting of lime, cement and laterite, valued at Rs. 1,515-3-3, and lime manufacture outlay Rs. 1,110-3-4. The lime is for general purposes, and since it could not be covered by the sanctioned limit for reserve stock, a separate estimate for this outlay should have gone up for the sanction of Government (Code paragraph 2141). Other manufactures are now contemplated, however, and the Superintending Engineer, in his inspection report above referred to, has recommended the extension of the sanction for reserve stock to Rs. 5,000, in order to cover all such outlay; whenever any manufacture outlay is likely to exceed Rs. 2,500, an estimate of it has to be prepared and sanctioned under Code paragraph 2140. The stock accounts are in order and well cared for by the accountant.

7. Materials at site of works aggregate in value Rs. 17,359, are placed at thirteen different works, and have mostly been verified in November 1884; some of the materials still require verification, which was promised.

8. The tools and plant accounts are in order and it was said that there is nothing surplus or unserviceable.

9. There is nothing of consequence in the suspense accounts.

10. The Examiner's (Public Works Accounts, Madras) directions in paragraph 3 of his letter forwarding the last report have had attention, and the office is in good order, and may be expected to go on capitally if the accountant has the assistance which is recommended.

Madras,
7th February 1885.

Order—dated 13th February 1885, No. 339 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for consideration, and for the information of the Executive Engineer, Godávari Western division.

2. The report is satisfactory on the whole.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated February, 13th.

Encl.

Recd.

G.O., 13th Feb. 1885, No. 339 W.

FEBRUARY.

Notes of Inspection

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

Read the following letter

n 1

[Form No.

7/726

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

No. 131 W

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras.

To

The Secretary to Government,
Public Works Department.

Madras, 12 March 1886.

[illegible]

Sir,

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

Para 2. The instructions printed with Cheque Books should be followed, as also paras 1890 and 1905 of the P. W. D. Code.

Paras 4 and 5. The Superintending Engineer should consider whether reduction of Imprest amounts cannot be advantageously effected. He will no doubt communicate to the Western Division the report and orders on the report on the Eastern Division.

Paras 6 to 9. It would be well to follow the Code forms in all cases, and greater punctuality is evidently necessary in regard to the initial Stock Accounts and Tools and Plant Returns. The Register of liabilities too should be maintained.

Para 11. All work done whether paid for or not should be charged in the Accounts of the month in which it is done, Measurement sheets should support bills or documents on which payments are made. The delays in the payment of labor (Clause 9) are brought to the Superintending Engineer's notice. Clauses (f) to (i) are brought to special notice of Government.

Para 12. Executive Engineer should adjust these items as proposed.

Paras 13 & 18. All the Savings Bank Books should be in the custody of the Executive Engineer, whose attention is also necessary to the importance of accurate record in the Service Books.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Examiner P. W. Accounts.

Nos 766 W. 21.3.84.
339 W. 13.2.85.

13 MA

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

No. 131. W.

Dated 12 March 1886.

Recd.

Enclo. 1.

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

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Enclosure

8/c 3

9/728

NOTES OF INSPECTION BY F.G.HEAVEN ESQ DY.EXAMINER P.W.ACCOUNTS MADRAS of the office OF THE EXECUTIVE ENGINEER GODAVARI WESTERN DIVISION ON THE 23RD AND 24TH FEBRUARY 1886.

G.F.HANDCOCK ESQ. IS THE EXECUTIVE ENGINEER AND C.BRAHMARAYYA THE ACCOUNTANT. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 22ND JANUARY 1885, VIDE G.O. NO.339 W. DATED 13TH FEBRUARY 1885.

2. THE DISBURSERS ARE:-

(A). THE EXECUTIVE ENGINEER DRAWING ON (1) COCONADA HUZUR TREASURY AND (2) NARSAPUR (3) TANUKU (4) BHIMAVARAM (5) ELLORE AND (6) YANAGUDEM SUB-TREASURIES.

(B). M.R.RY G.VENKAT RAO PANTULU GARU, TEMPORARY ENGINEER EASTERN SUB-DIVISION DRAWING ON 2, 3, & 4.

(C). MR.J.MAHONY, SUB-ENGINEER WESTERN SUB-DIVISION DRAWING ON 3, 4 & 5.

THE PASS BOOK WAS EXAMINED, AND DRAWING ACCOUNT PROVED TO 31ST JANUARY 1886. THERE ARE NO DISTINGUISHING LETTERS ON EXECUTIVE ENGINEER'S CHEQUE BOOKS, AND THE CERTIFICATE IN-SIDE COVER IS NOT SIGNED BY ACCOUNTANT OR EXECUTIVE ENGINEER BEFORE THE CHEQUE IS TAKEN INTO USE.

3. THE CASH ACCOUNTS ARE IN VERY GOOD ORDER; DIVISIONAL CASH BOOK, ADJUSTMENT BOOK AND CASH ABSTRACT BOOKS ARE NEAT: SUB-DIVISIONAL CASH EXTRACTS ARE SUBMITTED TWICE A MONTH, WITH FAIR PUNCTUALITY, AND CALL FOR NO SPECIAL REMARK.

4. IMPRESTS ARE HELD BY

HEAD QUARTERS

C.J.LOWRY ESQ. TEMPORARY ENGINEER TANK SUB DIVISION..................................RS.500

D.VENKATARATNAM, OVERSEER.........................RS.500

EASTERN SUB-DIVISION
K.ARUNACHALA SASTRI, TEMPORARY UPPER SUBORDINATES.400
C.SOMANNA, DELTA SUPERINTENDENT.................RS.100

WESTERN SUB-DIVISION
T.S.SESHA AIYANGAR, TEMPORARY UPPER SUBORDINATE.RS.500
T.PERAYYA NAIDU, SUB-OVERSEER...................RS. 50

SECURITY SHOULD BE TAKEN FROM THE LAST-NAMED. THEY ARE PROPERLY ABSTRACTED, AND MANNER OF RECOUPMENT IS NOTED; BUT THE AMOUNTS ARE IN MOST CASES IN EXCESS OF HALF THE MONTHLY EXPENDITURE: DURING THE FOUR MONTHS OCTOBER 1885 TO JANUARY 1886 AVERAGE RECOUPMENTS PER MONTH WERE - MR.LOWRY RS.187, VENKATARATNAM RS.120, ARUNACHALA SASTRI RS.225, SOMANNA, RS.99.

5. THE NAVIGATION REVENUE IS DEALT WITH IN THE SAME WAY AS IN THE GODAVARI EASTERN DIVISION; SEE PARA 10 OF MY NOTES ON THAT DIVISION: THE SAME REMARKS ARE APPLICABLE. THERE WAS SOME DIFFICULTY IN TRACING THE SUCCESSION OF TOLL TICKETS FOR ANY PARTICULAR BOAT THROUGH THE FILE.

6. BUDGET REGISTERS, THAT FOR THE GENERAL BRANCH IS KEPT IN A BOOK HEADED LIKE FORM M.78, INSTEAD OF IN THE REGULAR FORM M.75: IN THE IRRIGATION REGISTER, GRANTS ARE NOT ENTERED BY INDIVIDUAL WORKS, BUT IT DOES NOT APPEAR ABSOLUTELY NECESSARY TO SO ENTER THEM.

7. THERE IS NO REGISTER OF LIABILITIES: THIS SHOULD AT ONCE BE OPENED FOR INDENTS ON WORKSHOPS, QUARRIES ETC.

8. STOCK ACCOUNTS FORMS M.10, 11, 12 ARE SUBMITTED BY EASTERN AND WESTERN SUB-DIVISIONS: THE HALF-YEARLY STOCK RETURN FOR PERIOD ENDING 30TH.SEPTEMBER 1885 WAS VERY LATE; BUT THAT FOR THE CURRENT HALF YEAR IS WRITTEN UP TO DATE.

9. TOOLS AND PLANT ACCOUNTS. THE DAILY RECEIPT AND ISSUE BOOK OF THE STOREKEEPER REPRESENTS THE TRANSACTIONS OF THE DIVISION, INSTEAD OF THOSE AFFECTING ONLY ARTICLES IN HIS OWN CHARGE, HE ALSO KEEPS A BOOK IN A SPECIAL FORM PREPARED BY THE LATE EXECUTIVE ENGINEER MR.PAUL, FOR HIS OWN TRANSACTIONS. SUB-DIVISIONAL OFFICERS SUBMIT FORM M.12 BUT NOT VERY PUNCTUALLY.

10. THERE HAVE BEEN SALES OF LIME TO OUTSIDERS AT Rs: 14 PER GARCE, THE STOCK RATE BEING RS.12: THE DIFFERENCE SHOULD BE ~~20~~ 24 PER CENT OR ABOUT RS.3, AND SHOULD BE CREDITED TO REVENUE: SUPERINTENDING ENGINEER'S PREVIOUS SANCTION SHOULD BE OBTAINED TO SUCH SALES.

11. WORK ACCOUNTS ARE ON THE WHOLE SATISFACTORY: WORK ABSTRACTS ARE PREPARED IN THE DIVISIONAL OFFICE AND THE WORK REGISTERS ARE NEAT: THE FOLLOWING POINTS WERE NOTED:-

(A). MATERIAL ACCOUNTS PART IV FREQUENTLY DIFFER FROM THE TEN-DAY REPORTS; THIS IS CAUSED TO A CONSIDERABLE EXTENT BY DELAY IN DEBITING STOCK ON THE PART OF THE EASTERN DIVISION: THE SUB-DIVISIONAL OFFICERS ARE REQUIRED TO ACKNOWLEDGE THE CORRECTNESS OF PART IV ONCE IN EVERY THREE MONTHS.

(B). WORK DONE IS VERY OFTEN NOT BROUGHT INTO ACCOUNTS OF THE MONTH IN WHICH IT IS DONE, BUT LEFT TILL PAID, E.G. A BILL FOR FURLONG PEGS MADE MARCH 29TH APPEARS IN ACCOUNTS FOR AUGUST; A BILL FOR SEVERAL PIECE-WORKERS IS MADE IN JULY, AND THOSE PAID IN THE MONTH BROUGHT INTO JULY'S ACCOUNTS, THOSE UNPAID BEING LEFT FOR AUGUST ACCOUNTS.

MONTHLY RENT OF RS.97: AT PRESENT 6 PER CENT ON OFFICERS' SALARY IS CHARGED; BUT IT APPEARS THAT THE RENT SHOULD BE FIXED IN PROPORTION TO THE AREA OCCUPIED: THE BUILDING HAS BEEN VACANT SINCE MR.PAUL WENT ON LEAVE IN AUGUST 1885.

16. THERE HAS BEEN A GOOD DEAL OF DELAY IN ACCEPTING TRANSFERS: THE ADJUSTMENT BOOK HAS BEEN CLOSED ON THE 4TH, SO THERE IS HARDLY TIME ENOUGH ALLOWED TO BRING TRANSFERS ADVISED AT THE END OF A MONTH INTO THE SAME MONTH'S ACCOUNTS.

17. THE SCHEDULE OF RATES DATED DECEMBER 1883 IS SAID TO BE STILL CORRECT.

18. SERVICE BOOKS REQUIRE SOME ATTENTION: CARE SHOULD BE TAKEN AS TO RE-ATTESTATION AFTER FIVE YEARS, AND EVERY ENTRY SHOULD BE AUTHENTICATED BY THE RESPONSIBLE OFFICER'S SIGNATURE.

19. THE NORMAL COST SYSTEM OF ACCOUNTING FOR WORKS BETWEEN RS.2,500 AND RS.10,000 HAS BEEN ADOPTED, IT WAS EXPLAINED THAT MATERIALS AT SITE MUST BE SHOWN SEPARATELY TO ENABLE COMPARISON to BE MADE BETWEEN NORMAL AND EXECUTED COST.

20. THE ACCOUNTANT UNDERSTANDS HIS WORK THOROUGHLY, AND IS NOW SUFFICIENTLY ASSISTED.

PALKAIR
28TH FEBRUARY 1886

(SIGNED) F.G.HEAVEN
DY.EXAMINER P.W.ACCOUNTS.

(TRUE COPY)

J McFayne
HONY.ASST.EXAMINER P.W.ACCOUNTS.

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Genl
Acct 12/786

PUBLIC WORKS DEPARTMENT.

No. 728 W.

A/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the March 29 1886

READ the following

From the Examiner P.W. Accounts (H.E. No. 131 W.L / 12th March/86)

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Communicated to the Superintending Engineer for consideration, and for the information and guidance of the Executive Engineer Godavari Western Division.

2. It is desirable that imprests be kept at as low a figure as is consistent with requirements. The delay in payments for labor

labor reported by the Deputy Examiner is not satisfactory.

3. The Superintending Engineer will report fully on the matters brought to the notice of Government in sections (f) to (i) of para 10 of the inspection notes.

19/3/86

19.3.86

30/3

To

The Supdg: Engineer I Circle
" Examiner P.W. Accounts.

FB

1949

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated 20/3/86

Recd. Encl.

G.O. 19th March 1886, No. 1728 W.

Notes of Inspection
of the [illegible] Circle
Camp of the Exec. Engineer's office of the Godavari Western Division by the Dy. Examr. P.W.A.

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Idrops

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