(1) Number of pages 24

(2) Date of repair -11-87 ✓

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No. 759 W
~~B.P. No.~~

Press.
~~Mis.~~

Dated 22-3-1886 ~~198~~.

Not to be folded or roughly handled.

Archives —1 10,006-9 80

B.S. 24

759/1

22ND MARCH 1886, No. 759 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, 19th March 1886, No. 137 W. :—

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

2. The Executive Engineer should observe the rules printed on cheque book covers and code paragraphs 1890, 1905, 2087. The Special Deputy Collector might be supplied with funds in the same manner as a sub-divisional officer drawing against the Executive Engineer's treasury account. With reference to the large balance in treasury, attention is invited to G.O., No. 120 L, dated 3rd February 1886, in which a large amount was surrendered in respect of land compensation. The Executive Engineer should have given up so much of letters of credit applied for on behalf of the Deputy Collector's supposed requirements as he anticipated would not be availed of. This will be dealt with now by this office.

3. The Executive Engineer should insist upon the punctual submission of the cash-book from the Aska sub-division together with all its vouchers.

4. The office is in good order.

ENCLOSURE.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Rushikulya division, on the 7th and 8th March 1886.

The Executive Engineer is J. Hannan, Esq., and the accountant A. Ayodhiramayya: the last inspection by an Accounts officer was on the 9th and 10th March 1885 (*vide* G.O., No. 771 W., dated 30th March 1885).

2. The disbursers are—(*a*) The Executive Engineer drawing on (1) Berhampore, (2) Aska and (3) Russellkonda sub-treasuries.

(*b*) C. W. Wood, Esq., Assistant Engineer, Russellkonda sub-division, drawing on (3).

(*c*) M. R. Ry. W. Venkatareddi Naidu Garu, Temporary Engineer, Aska sub-division, drawing on (2).

(*d*) The Temporary Deputy Collector, who has a separate pass-book.

The Executive Engineer's pass-book is sent to the treasury twice a month; it is usually received back rather late when sent at the end of the month, the average date for the last ten months being the 6th; this delays the submission of the treasury balance certificate to the Examiner. The Executive Engineer's balance at the end of February was found correct. The cheque books in use have not had the distinguishing letters entered on foil and counterfoil; this should be attended to in future. The Temporary Deputy Collector's pass-book had not been received; it is sent by the treasury officer to him, and he forwards it to the Executive Engineer with the certificate for incorporation in divisional accounts. The object of having a separate pass-book is not evident; it would apparently suffice if the Temporary Deputy Collector were placed in funds from the Executive Engineer's letter of credit like sub-divisional officers: at the end of February his cash extract shows a cash balance of Rs. 2,634-14-3 and a treasury balance of Rs. 52,658-10-5, his average monthly expenditure for the past five months having been, for land, about Rs. 2,650 and for establishment, Rs. 150.

3. Cash accounts are in excellent order; the divisional cash-book kept by accountant is neat and vouchers are readily produced; sub-divisional cash extracts (including those of Treasury Deputy Collector) are neat, but those of Aska sub-division are generally received late and without vouchers; the reason for this is not apparent.

4. Imprests are held by—

		RS.
M. Y. Manikam Naicker,	temporary upper subordinate	300
C. R. Sundaram Pillai,	do.	200
T. Krishnaji Vasudev,	do.	300
K. Pattibhirama Aiyar,	do.	400

Recoupments are now entered in detail in sub-divisional cash-books, and the accounts are not sent to divisional office; those recouped by the Executive Engineer before December 1885 are in order.

5. Cash abstract books, adjustment book, budget registers and register of liabilities are well kept; expenditure under "incorporated local" on "maintenance of Aska-Surada road" (for which there is no grant) should be shown in form No. M. 78 under "46, civil buildings, roads and services, local," instead of under "expenditure not affecting the grant of the province."

6. Work accounts are in very good order; but the work register has not hitherto been initialled by the Executive Engineer. Ten-day reports are received with fair punctuality, and work abstracts are prepared in divisional office. Measurement sheets support all piece-work payments; most of the work is done on this system. Materials (opening and closing balances) are shown on ten-day reports which are returned to sub-divisional officers for their acknowledgment when alterations are made in divisional office. It is intended to adopt the "normal cost system," some doubts on its application having been cleared up.

7. There is no stock.

8. Miscellaneous advances, deposits, register of buildings, tools and plant accounts, call for no special remark.

9. Service books are maintained only for four men who are on the permanent establishment; two require re-attesting.

10. Corrections advised in audit notes are properly carried through the accounts.

11. The service copy of Public Works Code is corrected up to date.

12. The accountant takes an intelligent interest in his work, and has sufficient assistance.

Order—dated 22nd March 1886, No. 759 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Rushikulya Project division.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated March, 22nd.

Recd.

Encl.

G.O., 22nd Mar. 1886, No. 759 W.

MARCH.

Notes of Inspection

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

Read—the following papers :—

Telegram from the Executive Engineer, Rushikulya Division, Berhampore, to the Deputy Chief Engineer, Public Works Department, Irrigation Branch, Madras, dated 22nd January 1886.

Grant for Rushikulya project after fourth application is Rs. 1,23,693 for works and 1,07,200 for land. On works probably 20,000 and on land temporary deputy collector says 58,000 will be unspent.

From Lieutenant-Colonel J. L. L. MORANT, R.E., Superintending Engineer, II Circle, to the Chief Engineer for Irrigation, dated Madras, 23rd January 1886, No. 482 B.C.

I have the honor to request you will kindly allot Rs. 20,000 for the Buckingham canal during the current official year on Capital works in addition to all existing allotments.

2. I will address you again in a day or two if I can expend even more than this Rs. 20,000.

No. 16 I.

Note by the Chief Engineer for Irrigation.

The Executive Engineer of the Ganjam division surrenders Rs. 58,000, out of Rs. 1,07,200, for land compensation, and Rs. 20,000, out of Rs. 1,23,693, for works of the Rushikulya project, assuming that the modifications of allotments proposed by the Superintending Engineer, I Circle, in his application, dated 7th December 1885, have been sanctioned. As these modifications have not been sanctioned as proposed, the existing grants for works and land compensation have to be reduced by only Rs. 19,600 and 38,150 respectively. Including the charges for establishment, the amount of reduction will be Rs. 62,258. No reason has been assigned for the surrender at present, but probably work has to be postponed owing to the revision of estimates now in progress, and payments for land compensation have to be deferred owing to delay in settling claims. Of this amount, Rs. 52,258 should be surrendered to the Government of India, the balance of Rs. 10,000 being required for the Buckingham canal, on which an additional allotment of Rs. 20,000 can be spent to advantage. The balance of the amount required for this canal, together with Rs. 4,600, the proportionate charge for establishment, may be provided by reducing the existing grants for other works as shown below :—

		RS.
Madras Water-supply and Irrigation Extension Project—		
Red Hills tank distributaries	8,650	
Establishment	1,990	
Tools and plant	1,445	
		12,085
Lower Coleroon Anicut Irrigation Project—		
Works	2,515	
		2,515
Total ...		14,600

The above reductions are suggested as the grant for the distributaries for the Red Hills tank cannot be utilised owing to the estimates being still under preparation and as the expenditure under Original works in the Lower Coleroon Anicut Irrigation Project Division to the end of November amounted to only Rs. 771 against a grant of Rs. 5,000.

Chepâk,
1st February 1886.

(Signed) A. W. SMART, Captain, R.E.,
for Chief Engineer for Irrigation.

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

Order—dated 3rd February 1886, No. 120 I., Public Works.

A sum of Rs. 52,258 of the existing grant of Rs. 2,50,000 for the Rushikulya project, under F. 34, Protective Works, Irrigation, will be surrendered to the Government of India and their sanction will be requested to the transfer of Rs. 10,000 from the grant for that project to the Buckingham canal for which an equal sum has been provided from Provincial funds for expenditure on works on Capital Account.

2. The following transfers of funds are sanctioned :—

Provincial.
H. 44. Irrigation and Navigation Works for which Capital and
Revenue Accounts are kept.
Capital Account.

From		RS.
Madras Water-supply and Irrigation Extension Project—		
Works	8,650	
Establishment	1,990	
Tools and plant	1,445	
		12,085
Lower Coleroon Anicut Irrigation Project—		
Works	2,515	
		2,515
Total ...		14,600

To	RS.
Buckingham Canal—	
Works	10,000
Establishment	4,600
Total ...	14,600

3. The Superintending Engineer, I Circle, will submit a statement showing the particular works of the Rushikulya project for which the grants have been reduced and the Superintending Engineer, II Circle, will submit a statement indicating the works of the Buckingham canal on which the additional allotment of Rs. 20,000 is proposed to be spent.

4. The following deferred telegrams will be sent :—

"To the Government of India.

"Rs. 62,258 surrendered from Rushikulya project under F. 34. Please sanction transfer of Rs. 10,000 of this amount to Buckingham canal for which an equal sum has been provided from Provincial funds."

"To the Superintending Engineer, II Circle.

"Additional allotment Rs. 10,000 sanctioned for works on Buckingham canal—Capital Account. India's sanction for another 10,000 applied for."

5. The following letter will be sent to the Government of India :—

(Here enter No. 121 I., dated 3rd February 1886.)

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, I Circle.
" " " II "
" " " V "
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Revenue Department.

Exd. P. L. Pereira.
Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 3rd.

Recd. *Encl.*

G.O., 3rd Feb. 1886, No. 120 I.

FEBRUARY.

Funds

Ordered that Rs. 52,258 from the existing grant for the Rushikulya project be surrendered to the Government of India and their sanction be requested to the transfer of Rs. 10,000 from the grant for that project to the Buckingham canal.

3rd February 1886, No. 121 I., Public Works.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

Letter—from
Colonel J. O. HASTED, R.E.,
Joint Secretary to the Government of Madras,
Public Works Department,
Irrigation Branch,

To
The SECRETARY to the GOVERNMENT of INDIA,
Public Works Department (Irrigation).

Sir,

In continuation of my telegram, dated 3rd February 1886, I am directed to forward, herewith, a copy of Proceedings of Madras Government, No. 120 I., dated 3rd February 1886, and to request that the surrender of Rs. 52,258 from the amount not required for the Rushikulya project under F. 34, Protective, Irrigation, may be accepted, and that sanction may be accorded to the transfer of the balance of Rs. 10,000 from the grant for that project to the Buckingham canal, a corresponding sum having been provided from Provincial funds for expenditure on works connected with this canal.

I have the honor to be,
Sir,
Your most obedient servant,

(Signed) J. O. HASTED, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

Fort St. George,
3rd February 1886.

Exd. P. L. Pereira.
Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 3rd.

Recd. *Encl.*

3rd February 1886, No. 121 I.

FEBRUARY.

Funds

Surrendering Rs. 52,258 from the grant for the Rushikulya project and requesting sanction to the transfer of Rs. 10,000 from the grant for that project to the Buckingham canal.

79

30th March 1885, No. 771 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, 24th March 1885, No. 138 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 Rushikulya Project division.

2. The report is satisfactory.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Rushikulya division, on the 9th and 10th March 1885.

Captain Dorward, R.E., the Executive Engineer, and Ayodhyaramayya, the accountant, were present.

2. The division has compiled its own accounts since December 1883 and has not previously been inspected by an account's officer. The estimate for the Rushikulya project, classed under F. 34. Protective Works, Irrigation, as sanctioned (*vide* G.O., No. 500 I., of 23rd June 1883) by the Secretary of State, amounts to Rs. 28,60,239. Besides this the only work in the hands of the Executive Engineer is certain repairs to local fund roads.

3. There are two sub-divisions duly sanctioned, one under Mr. C. W. Wood, Assistant Engineer, and the other under Mr. J. E. Lafrenais, temporary Assistant Engineer. Neither of these officers has either a drawing account or imprest, but under Mr. Wood there is a Sub-Engineer, Mr. W. V. Venkatareddi, who has a cash-chest replenished, as found necessary, by the Executive Engineer, and who keeps a cash-book and renders copy of same to Executive Engineer as in the case of a drawing officer. Mr. W. V. Venkatareddi's balance on—

	RS.	A.	P.
1st January 1885 was	590	2	11
1st February 1885 was	477	6	1
1st March 1885 was	386	10	9

Under him is overseer Sundrum Pillay, who has an imprest of Rs. 300, which is recouped by Mr. Venkatareddi. Under Mr. Lafrenais are two overseers, Manikaiyan Naicker and Krishnaji Vasudeo, the first with Rs. 500, the last with Rs. 300 as imprest, recouped by the Executive Engineer.

4. The balance of the Executive Engineer's drawing account at the close of February 1884 was proved correct. The treasuries drawn upon are (1) the Berhampore, (2) the Aska and (3) the Russellkonda treasury.

5. The imprest accounts were found to have undergone proper check by the accountant, as also the sub-divisional cash account. Vouchers here and there were examined and found in order. The cash-book is well kept and is thoroughly under the Executive Engineer's observation. The cash abstract book is in order.

6. The work of the division is principally piece work, there are no contractors. The register of works is up to date and neatly kept, the work abstracts are prepared on a proper principle. The charges under *Contigencies* of *Rushikulya canal earthwork*, sanctioned estimate Rs. 3,86,300, include cost of a stores shed at Janamilli, and the cost of fixing boundary stones.

7. Similarly under *Contingencies* of *Suradá reservoir dam* (Rs. 1,59,000) the cost of coolie lines, overseer's quarters at Suradá, the diversion of the road at the west end of the work, and a stores shed at Suradá are included.

8. This allocation is said to be by the Superintending Engineer's order. The revised estimate should show all these works under their legal classification, according to paragraph 30 of part VI, appendix (F) of the Public Works Code.

9. The bills for piece work on *the Rushikulya canal earthwork* amounted in January 1885 to Rs. 1,626-4-0 all in order and supported by measurements; as were also similar bills respecting the Suradá reservoir dam, but such bills should accompany the accounts rendered to the office of the Examiner, Public Works Accounts, as vouchers, under code paragraph 2292. Bills appear to be promptly paid and so is all labor employed.

10. Materials at site aggregated in cost Rs. 3,107-5-6 and were placed at fifteen works at the end of January 1885. They were stated to have been recently verified, and as of good value; the account of such materials in part IV of the work abstract should be, or a copy should be attested by the officer in charge of the work, every month, in token of acknowledgment. The officer's signature of the ten-day report is not sufficient.

11. There are seven estimates for tools and plant, four of which have received Government sanction, the remainder being within the powers of the Superintending Engineer and Executive Engineer, under G.O., No. 265 I., of 13th March 1885. Items of receipt were traced from M. 13. (balance return of tools and plant) through the daily register of receipts and into the cash-book, and through the work abstract into the register of works and work vouchers, the result being in every case satisfactory. A good voucher existed for all payments, but such vouchers should invariably accompany the accounts rendered to the Examiner, Public Works Accounts office. The transactions in tools and plant within the division (*i.e.*, the distribution of them by transfer from one place to another) are thoroughly accounted for. There are said to be no surplus or unserviceable tools or plant.

12. The Executive Engineer was of opinion that the accounts can generally be despatched from his office to the Examiner, Public Works Accounts, by the 10th of the ensuing month.

13. The accounting for works up to Rs. 10,000 by the normal cost system lately ordered by Government is thoroughly understood by the accountant.

14. A rate-book has not yet been started, but the Executive Engineer only delays this till there is sufficient experience of the district to make such a record reliable.

15. The only deposit, that of the storekeeper, Mr. Potgeiter, Rs. 200, was put into the district savings' bank in February 1884, but the savings' bank pass-book has not yet been presented for entry of interest. This will now be done.

16. The departmental code requires more attention. The standing orders should be corrected as soon as received, and the last standing order received should be quoted on the inside of the cover.

17. The registers from which to readily compare outlay with budget appropriations and sanction, as regards each work, also to record the state of the grant, as from time to time altered, were in order. The register of liabilities, form No. M. 77, should be very carefully maintained and utilised.

18. The records of the office are in order and the accountant is sufficiently assisted.

ORDER—dated 30th March 1885, No. 771 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information of the Executive Engineer, Rushikulya Project division.

(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. A. Grubert.
Spare Copies

759/7

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd. *Encl.*

G.O., 30th March 1885, No. 771 W.

MARCH.

~~759W~~

Notes of Inspection

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

Read the following letter A1

[Form No. 1.]

75/6

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

No. 137 W.

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras.

To

The Secretary to Government,
Public Works Department.

Madras, March 19 1886

Sir,

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

2. The Executive Engineer should observe the rules printed on Cheque Book covers and Code paras 1890, 1905, 2087. The Special Dy. Collector might be supplied with funds in the same manner as a Sub Divisional Officer drawing against the Executive Engineer's Treasury Account. With reference to the large balance in Treasury, attention is invited to G.O.No.120 1. dated 3rd. February 1886, in which a large amount was surrendered in respect of land compensation. The Executive Engineer should have given up so much of letters of credit applied for on behalf of the Dy. Collector's supposed requirements as he anticipated would not be availed of. This will be dealt with now by this Office.

3. The Executive Engineer should insist upon the punctual submission of the Cash Book from the Aska Sub Division together with all its vouchers.

4. The Office is in good order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Gordon

Examiner P. W. Accounts.

Encs: One.

[illegible] 19/3 19/9

Enclosure

259/5

8/2

NOTES OF INSPECTION BY F.G.HEAVEN ESQ DY.EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER RUSHIKULYA DIVISION, ON THE 7TH AND 8TH MARCH 1886.

THE EXECUTIVE ENGINEER IS J.HANNAN ESQ AND THE ACCOUNTANT A.AYODHIRAMAYYA: THE LAST INSPECTION BY AN ACCOUNTS OFFICER WAS ON THE 9TH AND 10TH MARCH 1885, VIDE G.O. NO. 771 W. DATED 30TH MARCH 1885.

2. THE DISBURSERS ARE (A) THE EXECUTIVE ENGINEER DRAWING ON (1) BERHAMPORE (2) ASKA AND (3) RUSSELLKONDA SUB-TREASURIES.

(B). C.W.WOOD ESQ. ASSISTANT ENGINEER RUSSELLKONDA SUB-DIVISION DRAWING on (3)

(C) M.R.RY W.VENKATAREDDI NAIDU GARU TEMPORARY ENGINEER ASKA SUB-DIVISION, DRAWING ON (2)

(D) THE TEMPORARY DEPUTY COLLECTOR, WHO HAS A SEPARATE PASS BOOK.

THE EXECUTIVE ENGINEER'S PASS BOOK IS SENT TO THE TREASURY TWICE A MONTH: IT IS USUALLY RECEIVED BACK RATHER LATE WHEN SENT AT THE END OF THE MONTH, THE AVERAGE DATE FOR THE LAST 10 MONTHS BEING THE 6TH; THIS DELAYS THE SUBMISSION OF THE TREASURY BALANCE CERTIFICATE TO THE EXAMINER. THE EXECUTIVE ENGINEER'S BALANCE AT THE END OF FEBRUARY WAS FOUND CORRECT. THE CHEQUE BOOKS IN USE HAVE NOT HAD THE DISTINGUISHING LETTERS ENTERED ON FOIL AND COUNTERFOIL: THIS SHOULD BE ATTENDED TO IN FUTURE. THE TEMPORARY DEPUTY COLLECTOR'S PASS BOOK HAD NOT BEEN RECEIVED: IT IS SENT BY THE TREASURY OFFICER TO HIM AND HE FORWARDS IT TO THE EXECUTIVE ENGINEER WITH THE CERTIFICATE FOR INCORPORATION IN DIVISIONAL

ACCOUNTS

ACCOUNTS. THE OBJECT OF HAVING A SEPARATE PASS BOOK IS NOT EVIDENT: IT WOULD APPARENTLY SUFFICE IF THE TEMPORARY DEPUTY COLLECTOR WERE PLACED IN FUNDS FROM THE EXECUTIVE ENGINEER'S LETTER OF CREDIT LIKE SUB-DIVISIONAL OFFICERS: AT THE END OF FEBRUARY HIS CASH EXTRACT SHOWS A CASH BALANCE OF RS.2,634-14-3 AND A TREASURY BALANCE OF RS.52,658-10-5, HIS AVERAGE MONTHLY EXPENDITURE FOR THE PAST FIVE MONTHS HAVING BEEN, FOR LAND ABOUT RS.2650 AND FOR ESTABLISHMENT RS.150.

3. CASH ACCOUNTS ARE IN EXCELLENT ORDER; THE DIVISIONAL CASH BOOK KEPT BY ACCOUNTANT IS NEAT AND VOUCHERS ARE READILY PRODUCED: SUB-DIVISIONAL CASH EXTRACTS (INCLUDING THOSE OF TREASURY DEPUTY COLLECTOR) ARE NEAT, BUT THOSE OF ASKA SUB-DIVISION ARE GENERALLY RECEIVED LATE AND WITHOUT VOUCHERS; THE REASON FOR THIS IS NOT APPARENT.

4. IMPRESTS ARE HELD BY:-

M.Y.MANIKAM NAIKAR	TEMPORARY UPPER SUBORDINATE	....RS.300
C.R.SUNDARAM PILLAI	DO.	....RS.200
T.KRISHNAJI VASUDEV	DO	....RS.300
K.PATTIBHIRAMA AIYAR	DO	....RS.400

RECOUPMENTS ARE NOW ENTERED IN DETAIL IN SUB-DIVISIONAL CASH BOOKS, AND THE ACCOUNTS ARE NOT SENT TO DIVISIONAL OFFICE: THOSE RECOUPED BY THE EXECUTIVE ENGINEER BEFORE DECEMBER 1885 ARE IN ORDER.

5. CASH ABSTRACT BOOKS, ADJUSTMENT BOOK, BUDGET REGISTERS AND REGISTER OF LIABILITIES ARE WELL KEPT: EXPENDITURE UNDER 'INCORPORATED LOCAL' ON 'MAINTENANCE OF ASKA SURADA ROAD' (FOR WHICH THERE IS NO GRANT) SHOULD BE SHOWN

IN

Encl: One.

89

25/10 8/13

IN FORM NO.M.78 UNDER '46 CIVIL BUILDINGS ROADS AND SERVICES, LOCAL' INSTEAD OF UNDER 'EXPENDITURE NOT AFFECTING THE GRANT OF THE PROVINCE.

6. WORK ACCOUNTS ARE IN VERY GOOD ORDER; BUT THE WORK REGISTER HAS NOT HITHERTO BEEN INITIALED BY THE EXECUTIVE ENGINEER. TEN-DAY REPORTS ARE RECEIVED WITH FAIR PUNCTUALITY, AND WORK ABSTRACTS ARE PREPARED IN DIVISIONAL OFFICE. MEASUREMENT SHEETS SUPPORT ALL PIECE WORK PAYMENTS; MOST OF THE WORK IS DONE ON THIS SYSTEM. MATERIALS (OPENING AND CLOSING BALANCES) ARE SHOWN ON TEN-DAY REPORTS WHICH ARE RETURNED TO SUB-DIVISIONAL OFFICERS FOR THEIR ACKNOWLEDGMENT WHEN ALTERATIONS ARE MADE IN DIVISIONAL OFFICE. IT IS INTENDED TO ADOPT THE 'NORMAL COST SYSTEM', SOME DOUBTS ON ITS APPLICATION HAVING BEEN CLEARED UP.

7. THERE IS NO STOCK.

8. MISCELLANEOUS ADVANCES, DEPOSITS, REGISTER OF BUILDINGS, TOOLS AND PLANT ACCOUNTS CALL FOR NO SPECIAL REMARK.

9. SERVICE BOOKS ARE MAINTAINED ONLY FOR FOUR MEN WHO ARE ON THE PERMANENT ESTABLISHMENT: TWO REQUIRE RE-ATTESTING.

10. CORRECTIONS ADVISED IN AUDIT NOTES ARE PROPERLY CARRIED THROUGH THE ACCOUNTS.

11. THE SERVICE COPY OF P.W.CODE IS CORRECTED UP TO DATE.

12. THE ACCOUNTANT TAKES AN INTELLIGENT INTEREST IN

HIS

HIS WORK, AND HAS SUFFICIENT ASSISTANCE.

S.S. 'GOALPARA'
BIMLIPATAM
12TH MARCH 1886.

F.G. Headen
DY. EXAMINER P.W. ACCOUNTS.

Dy E 1
21/3/86

19/3

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759/11

Nos: 771 W. 30-3-86
120-1 I. 3-2-86 Genl Acct

No 759 W.A.P. March
22nd 1886

A

Comm^d to the S. E. I Circle for the information and guidance of the E.E. Rushikulya Project D^n

Lc
22/3/86

Dich 2172 ✓

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

20 M

No. 1372

Dated 19^th March 1886.

Recd. 20

22.3.86

S. E. I Circle ✓
E. S. W. A ✓ Des
26/3/86

·Enclo. I.

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

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Govt. of 1886 Madras.

PUBLIC WORKS.

Dated 2/3

Recd Encl.

G.O., 22nd March 1886, No. 759W.

Notes of Inspection

Orders on — submt by the Ex Engr of the Office of the Rushikulya Division.

15/3