(1) Number of pages 34

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PW DEPARTMENT

G.O. No. ~~B.P. No.~~	1063 (M)	Press. ~~Mis.~~
Dated	16 A. 1887	~~19~~ .

Not to be folded or roughly handled

Archives I--10,006 I -80.

1063
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following letter from Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 5th April 1887, No. 4 W.:—

Forwarded to the Secretary to Government, Public Works Department. Attention is specially invited to the following points:—

The excessive treasury balance at the end of the month (paragraph 3 of report);
The suggestion as to farming out canal produce (paragraph 4);
The delay in recoupment of imprests (paragraph 5);
The old outstanding advance referred to in paragraph 9 A;
The apparent disregard of the provisions of Code paragraphs 1756 and 366 and of Standing Order No. 158 of 1885 (Code form No. M. 19, note) regarding measurement books (paragraph 9 G);
The delay in submission of ten-day reports (paragraph 9 H).

2. A separate communication will be made with reference to Mr. Rainier's remarks regarding the allocation of punt expenditure, if on further consideration a change should seem desirable.

3. With reference to paragraph 8, it seems desirable that all books of forms of receipts should be consecutively press-numbered.

4. The state of the stock and stock manufacture accounts of the division will be further inquired into, and, if necessary, a separate communication made on the subject.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godávari Eastern division, on the 9th and 10th March 1887.

Mr. J. E. Paul, Executive Engineer, who assumed charge on 26th February 1887, from Mr. Somers-Eve, Assistant Engineer (who had on 7th February 1887 received charge from Mr. Hughes, Executive Engineer) was present; also the accountant, A. Runga Row. The office was last examined by an Accounts officer in February 1886 see papers with G.O., No. 733 W., of 19th March 1886.

2. Cash balance to date:—

(1) As per cash-book:—

Receipts.			*Charges.*			
RS.	A.	P.	RS.	A.	P.	
2,743	14	7	1,662	10	5	
			594	5	6	imprests.
			486	14	8	balance.
2,743	14	7	2,743	14	7	

1063
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			486	14	8	balance.
2,743	14	7	2,743	14	7	

(2) As per count :—

	Rs.	A.	P.
Cash	389	4	5
Cheque drawn but not cashed	97	10	4
	486	14	9

The difference of one pie will be adjusted as per Code paragraph 1742.

The cheque representing the remainder of the difference was drawn on 2nd March. The drawee elected to have cash instead, and was so paid. The cheque should thereupon have been destroyed and the entry of it in cash-book cancelled, the cash payment being entered in lieu.

3. The pass-book was unavoidably absent, and the accuracy of the Executive Engineer's drawing account balance on 1st March could only be partially checked. Funds have been applied for sometimes much in excess of requirements—

	Rs.
For August the expenditure was Rs. 49,070 the balance left in treasury at close of month	21,554
For September the expenditure was Rs. 44,937 the balance left in treasury at the close of month	22,716
For October the expenditure was Rs. 30,244 the balance left in treasury at the close of month	31,313
For November the expenditure was Rs. 33,884 the balance left in treasury at the close of month	32,459

The credits applied for should be restricted to the amount actually required for expenditure within the month, together with a working balance of, as a rule, not more than a week's outlay (Code paragraph 1580).

4. The sub-divisions are :—

(1) Head works, Mr. J. Somers-Eve, Assistant Engineer.
(2) Delta, Mr. J. D. Legge, Sub-Engineer.
(3) Rajahmundry, Mr. S. B. Murray, Assistant Engineer.
(4) Dumagudem, Mr. Traish, Supervisor.

The first three are drawing officers, the fourth an imprest holder. The checking of the sub-divisional cash accounts should be promptly attended to by the accountant as soon as they are received. It should not be left, as it has been, to a clerk. The cash account of the delta sub-division for last period of February had not yet been examined even by a clerk. In examining the divisional and sub-divisional cash accounts, some vouchers were said to be not yet received, but otherwise and excepting lateness of payments for labor and some little defects in vouchers for same, which will be noticed later on, the state of the cash accounts was satisfactory. There are proceeds of sales of fruit and trees and grass, &c. From time to time, in little but numerous lots, and without account sales in support, the submission of account sales would be of no real use under the circumstances, and there is practically no check on such revenue which is collected by delta superintendents and others. The matter is growing important in this and other canal divisions.

Perhaps it would be politic to farm out the rights of cutting all such produce, periodical auctions being held or tenders invited by the sub-divisional officers for the purpose. All proceeds, with full particulars of sale and locality of the produce sold, should perhaps be registered in the Executive Engineer's office.

The accounts, records and cash chest of the head works or quarry sub-division were last inspected by the Executive Engineer on the 30th October 1885 (see Code paragraph 317).

5. The imprest aggregate Rs. 2,300 and are five in number :—

Recouped by the Executive Engineer—Mr. C. W. Traish, Supervisor, Rs. 500.—This imprest holder is six days' post from the recouping officer. The account was found in order.

D. Ramanna Naidu, Anicut Superintendent, Rs. 500.—The recoupment of this imprest has sometimes met with delay in the Executive Engineer's office, on one occasion 13, and on another even 16 days. It must be remembered that none of the imprest outlay, in whatever month incurred, comes into the accounts of the division till recouped, hence the recoupment should be as often and as prompt as possible.

Recouped by Mr. Legge—Sergeant J. H. Ulyett, Overseer, Rs. 800.—The same remark applies, though the delay in recoupment is less marked.

Overseer B. Kanniah Laul, Rs. 400.—The imprest recouped on 14th January 1887 had been 25 days under recoupment.

Recouped by Mr. Murray—P. Narasimha Row, Overseer, Rs. 100.—Same remarks. The expenditure is not such as to make recoupment occupy a day, but the recoupment of 11th January 1887 had taken 15 days.

6. In the boat office there is another cash account or register of cash received by the boat superintendent in the shape of license fees, &c. All money so received is the day after receipt paid into the Executive Engineer's office. The book was compared with the Executive Engineer's

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cash book, entries being traced from the one to the other, and it was observed that the boat superintendent signs the former daily. The last receipt recorded was on the 2nd February. The receipts recorded since 1st April 1886 aggregate Rs. 27,932-8-0. The sub-divisional officer, under whom the boat superintendent works, does not apparently examine this book.

7. While on the subject of the boat office, it may be remarked that to show how all the punts and their crews are engaged, and on account of which works and what they carried, a statement is prepared monthly 3 feet high and 5 feet wide, densely packed with figures, which occupies the boat superintendent's clerk 18 to 20 days, the total amount involved for the month of September 1886 being only Rs. 878. It is believed that the allocation to works of the working expenses of the punts according to the lead over which they have carried materials can be effected more simply, and proposals will be made to the Executive Engineer on this subject soon, bearing in mind papers with G.O., No. 531 I., of 28th July 1886.

8. The boat superintendent's register of licenses was also examined with license fees recovered and counterfoils of toll tickets. The toll ticket book is in three-foil, one being given to the boatman, one to the Executive Engineer's office, and the other retained. The weak point in this arrangement is that, in the absence of a consecutive number *printed* on the pages, a page might be extracted without detection, the usual ticket being given to the boatman, the other two parts destroyed and the money made away with.

9. The accounts of works for October 1886, as well as for other periods, were examined—

(*a*) *Constructing a church at Jagannaikur.*—Rs. 50 appear as having been advanced to workpeople so far back as December 1884. It is time there was a recovery. The Local Fund Engineer at Cocanada is carrying out the work. His last accounts were rendered in October 1886; it is understood that the work is not finished.

(*b*) *Constructing quarters for Signallers of Telegraph department at Cocanada.*—Labor from 1st to 10th August paid on 29th September 1886. Among the vouchers not sent up with accounts, there was a workshop bill for Rs. 31-9-9, and another for Rs. 201-13-11.

(*c*) *Additions to Collector's cutcherry, Cocanada.*—Labor from 1st to 10th August paid on 29th September 1886.

(*d*) *Constructing Engine and Surki sheds, wharf wall and widening Quarry channel.*—Labor from 1st to 31st May paid on 29th September 1886.

(*e*) *Coringa Irrigation channel.*—Labor from 11th to 28th July paid on 8th October.

(*f*) *Maintenance of Coringa canal.*—Labor from 1st to 10th August paid on 8th October.

(*g*) Measurement books have not been received in the Executive Engineer's office as required by Code paragraph 1756 for over two years. Although in the notice of examination of the office it was announced that measurement books for all completed works would be required for inspection, there were none ready. The local sub-divisional officer showed some measurement books of works in progress which are fairly kept and it was stated that much attention is paid to the subject, but Code paragraph 366, which requires an account officer at these inspections to satisfy himself regarding measurement books generally, could not be complied with. Standing Order No. 158 of 1885 regarding form No. M. 19, directing that as a precaution against the fraudulent use of a measurement twice over, every measurement should be cancelled after the bill is prepared, is not attended to. A rubber stamp might be obtained for the purpose of cancelling every measurement in both measurement books and sheets, the former when the bill is sent up for payment, the latter when it is paid. The stamp cancelling the book should give a reference to the bill, that cancelling the sheet should give reference to the payment.

(*h*) It has been before pointed out (see paragraph 3 of report printed with G.O., No. 391 W. of 17th February 1885) that ten-day reports should be rendered promptly on the expiry of the period which they cover. To send them up in company with nominal muster rolls as is still done, tends to upset the aim of Code paragraph 1864, for it brings the *liability* and the *payment* simultaneously before the Executive Engineer, whereas the liability should be known long before the payment, if, as is often the case, the labor is paid by an imprest holder, recouped by a sub-divisional officer. The object of the work abstract is to distinguish between work done and work paid for, and no such distinction is possible when both are simultaneously reported. Moreover, part I of any month's work abstract, say October's, instead of showing October's work done will show August's or September's, or both (as in many work abstracts is actually the case), if August's and September's ten-day reports do not reach the Executive Engineer's office until late in October.

(*i*) Every nominal muster roll should bear upon it the countersignature of the officer in charge of the work and of the sub-divisional officer, and the total should invariably be in words as well as in figures. Form No. 14 A. for work done by piece-work, and form 4 A. for petty supervision, should be introduced at earliest convenience.

(*j*) The materials at site of works appeared to aggregate in value Rs. 17,527. There is no regular monthly acknowledgment by the sub-divisional officers of the materials

at site in their custody. There has been occasional verification. The receipt of ten-day reports so very late makes it more important to have systematic verification and acknowledgment of materials in each sub-divisional officer's charge. The materials are spread over 18 works.

10. *Stock Accounts.*—The principal item is stone, which is quarried close to Dowlaishweram. The stone manufacture account has for years past shown (1) that the account *land kilns* has not been regularly reduced, the balance being heavier than it should be; (2) that the manner of crediting *manufacture* and debiting *stock* (building materials) is such that those accounts at any given date must needs be incorrect so long as there is any stone left in the stock. The system was described in paragraph 8 of the report printed with G.O., No. 613 W., of 6th March 1884. It is obvious that the balance of stone represented by such a system of accounting, as in hand on any given date does not (as it should) include the full value of such balance, any more than does under the same system, the balance of the account *stone manufacture* represent (as it of course should) the entire cost of manufacture up to date less outturn. A manufacture account should ordinarily show no balance at its close, except the bare value of materials made over to the next season's operations, but the stone manufacture account of this division under the present system must always have a large balance. It had at end of March 1886 a balance (debit) of Rs. 20,473 for outturn short credited.

11. Taking the total on each side of the accounts for a season's operations and omitting balances, the following represents in fictitious figures how matters might stand at the close of a season if rules were adhered to:—

Land Kilns.

DR.	CR.
15,000	
	1,000 *

Manufacture Stone.

1,000 *	
26,000	*Nil*
	27,000

Building Materials Stone.

27,000	
	25,000

12. But under the system adopted in this division the accounts might read as follows for a similar period:—

Land Kilns.

DR.	CR.
15,000	
	Nil.

Manufacture Stone.

26,000	
	15,000

Building Materials Stone.

15,000	
	22,000

It must be borne in mind that the same quantity of outturn from manufacture is supposed in both cases. In the first, one sees the true state of each account, in the latter everything is most vague. The system includes, however, adjustments in the above accounts subsequent to each month's issue of stone to works. Building materials being debited by credit to manufacture, with as much as the price of such issues exceeds the price at which the stuff had originally been debited to building materials. The main error of the system being that the first credit to manufacture by debit to building materials is only about half what it should be. The balance of stone under building materials at the end of January 1887 is represented in the accounts as valued at Rs. 17,872, but the actual value must have been much more, stone (building materials) having only partially been debited with issues from manufacture to building materials.

13. The account *land kilns*, which should be gradually cleared so that at the termination of manufacture operations it would be completely closed, is still very heavy and has not been adequately reduced lately.

The works shown in the register of works as of this character are:—

(1) Relaying tram on north and west faces of quarry.
(2) Relaying and improving tram in Zenampalem quarry.
(3) Constructing Engine and Surki sheds, wharf wall and widening quarry channel.

* This is the year's proportion of the relief to land kilns, it being supposed that the trams, &c., will be required or will last 15 years.

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(4) Repairing out-buildings of bungalow on Sappers' hill.
(5) Repairing bungalow on Sappers' hill.
(6) Dredging at Dowlaishweram old loading channel.
(7) Clearing silt and removing mounds in quarry channel.
(8) Extending tram in new loading place, Dowlaishweram.

The total expenditure on these works up to end of January 1887 was Rs. 26,848-12-10, and the balance at debit of land kilns at the end of January 1887, Rs. 35,889, so that there are other charges which could not be traced, making up the difference. It was stated that the G.O., No. 683 I., of 23rd August 1883, caused a great deal of this, but it apparently affects it only by Rs. 2,068-10-0 of the above works, Nos. (4) and (5) may be at once struck out as the bungalow in question has for many months had no connexion with manufacture operations and is now occupied as the residence of the Executive Engineer, Godávari Eastern division. This will reduce the land kilns accounts by Rs. 570. The only credit in the year, Rs. 1,000, has been less than the debit in the same period by Rs. 7,465.

14. The works for which the materials have been manufactured are not project works only, many of them are provincial, or local, and if in the debit to these works, many of which are now closed or about to close. There has not been a sufficient credit to stock to cover all cost of manufacture including a proper relief to *land kilns*, it follows that an undue amount of the expenditure under that head will fall disproportionately either upon the estimates for the project, or upon other works in progress at the time the land kiln account is relieved.

15. A way of adjusting the stock and manufacturing account as regards stone would be (*a*) to take stock on some particular day of the stone in hand and its full value, (*b*) to make the debit to *stone* the quantity and value thus arrived at, crediting stone *manufacture* with the difference between what was thus found and what was at debit of stone before, (*c*) if this credit to stone manufacture created a credit balance in that account, which, however, it is not at all likely to do at present rates, it might be debited. By credit to *land kilns* with the necessary amount to give it equilibrium, (*d*) all future debits to stone manufacture to include a regular credit to *land kilns*, and all future credits to be the full value of outturn, viz., such as to cover the whole cost of manufacture. We should then see how to further reduce the *land kilns* account and how to charge the materials evenly to works for the future.

16. The other manufacture accounts are:—

	Rs.	A.	P.
Lime, balance	1,312	0	7
Bricks do.	223	14	10
Tiles do.	7	14	8
Surki do.	1,564	0	7
Firewood, balance	513	14	6

The *minus* or credit balances under lime is due to certain charges, principally for fuel, not having yet been brought to debit, but fuel received in anticipation of payment would be debited to the manufacture and credited to stock purchases and sales pending payment (see paragraph 8 of report with G.O., No. 391 W., of 17th February 1885, Examiner's letter with same Government order) and this should have been done. The estimates, except for lime, at Rajahmundry are all in order, except that no outturn is shown therein.

17. The total stock balance including all manufactures and land kilns aggregates Rs. 68,109 and the sanctioned limit is Rs. 87,000.

18. Subject to what has been stated above, the accounts of stock are neatly and well kept, and in the prescribed forms.

19. The tools and plant return of the division for half-year ending 30th September 1886, was checked with the sub-divisional returns to see that the balances of the latter worked up to those in the former, the result being satisfactory. The plant belonging to the printing press in the Superintending Engineer's office is not shown on the list of tools and plant of the division (see paragraph 2 of G.O., No 2950 W., of 9th December 1885).

20. The register of buildings does not, but should include the bungalow on Sappers' hill which should be also entered in the return of buildings rented or available for rent.

21. Everything else is in order. The accountant has liberal assistance.

(Signed) H. RAINIER,
Dy. Exmr., Public Works Accounts, Madras.

MADRAS,
21st March 1887.

ORDER—dated 16th April 1887, No. 1063 W., Public Works.

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

2. The special attention of the Superintending Engineer is directed to the matters enumerated in paragraph [illegible] of the Examiner's letter.

3. It is observed that the Examiner proposes to make further inquiry into the subject of paragraph 7 of the Deputy Examiner's notes.

4. The suggestion that books of forms of receipts should be consecutively press-numbered is approved.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

1063/4

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated April, 16th.

Recd. *Encl.*

G.O., 16th April 1887, No. 1063 W.

APRIL.

Inspection Notes

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

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

[C. No. 2.]

Read the following letter

No. 45 1063 5

From Major C. H. P. Christie R.E.
The EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

Madras, 5th APRIL 1887.

FORWARDED TO THE SECRETARY TO GOVERNMENT, P.W. DEPARTMENT. ATTENTION IS SPECIALLY INVITED TO THE FOLLOWING POINTS:

THE EXCESSIVE TREASURY BALANCE AT THE END OF THE MONTH (PARA 3 OF REPORT);

THE SUGGESTION AS TO FARMING OUT CANAL PRODUCE (PARA 4);

THE DELAY IN RECOUPMENT OF IMPRESTS (PARA 5)

THE OLD outstanding ADVANCE REFERRED TO IN PARA 9 A;

THE APPARENT DISREGARD OF THE PROVISIONS OF CODE PARAS 1756 AND 866 AND OF STANDING ORDER NO. 158 OF 1885 (CODE from No M19. only) REGARDING MEASUREMENT BOOKS; (PARA 9 (3));

THE DELAY IN SUBMISSION OF TEN-DAY REPORTS (PARA 9 (4));

3. A SEPARATE COMMUNICATION WILL BE MADE WITH REFERENCE TO MR. RAINIER'S REMARKS REGARDING THE ALLOCATION OF PUNT EXPENDITURE, IF ON FURTHER CONSIDERATION A CHANGE SHOULD SEEM DESIRABLE.

4. WITH REFERENCE TO PARA 8 IT SEEMS DESIRABLE THAT

ALL

ALL BOOKS OF FORMS OF RECEIPTS SHOULD BE CONSECUTIVELY PRESS-
NUMBERED.

4. THE STATE OF THE STOCK AND STOCK MANUFACTURE
ACCOUNTS OF THE DIVISION WILL BE FURTHER INQUIRED INTO, AND
IF NECESSARY A SEPARATE COMMUNICATION MADE ON THE SUBJECT.

MAJOR R.E.

EXAMINER P.W.ACCOUNTS.

40 41733 W a/19-8-85
2950 a/ 9-11-85
6833 23-8-83
4a.

Encl: One.

1063
b

G.O. Nos 733 W dt 19-3-86
" 2950W dt 9-12-85
" 683 I dt 23-8-83
" 531 I dt 29-7-86
" 538 I dt 28-7-86
" 634 W dt 6-12-84
" 391 W dt 17-2-85

FROM

THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO

THE SECY. TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

DATED 5 APRIL 1887.

RECD.

ENC. ONE.

NOTES OF INSPECTION OF THE OFFICE OF THE GODAVARI EASTERN DIVISION- FORWARDS WITH REMARKS THE-

1 Encls. to letter No 4 Trg dt 5-4-87.

NOTES OF INSPECTION BY H.RAINIER,ESQ, DEPUTY EXAMINER, P.W.ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER, GODAVARI EASTERN DIVISION, ON THE 9TH AND 10TH MARCH 1887.

1063/7

MR.J.E.PAUL EXECUTIVE ENGINEER, WHO ASSUMED CHARGE ON 26TH FEBRUARY 1887 FROM MR.SOMERSEVE, ASSISTANT ENGINEER, (WHO HAD ON 7TH FEBRUARY 1887 RECEIVED CHARGE FROM MR.HUGHES EXECUTIVE ENGINEER) WAS PRESENT; ALSO THE ACCOUNTANT A.RUNGA ROW. THE OFFICE WAS LAST EXAMINED BY AN ACCOUNTS OFFICER IN FEBRUARY 1886, SEE PAPERS WITH G.O. NO.733 W. OF 19TH MARCH 1886.

2. CASH BALANCE TO DATE:-

(1) AS PER CASH BOOK:-

RECEIPTS	CHARGES
RS.2743-14-7	RS.1662-10-5
	RS. 594- 5-6 IMPRESTS
	RS. 486-14-8 BALANCE.
RS.2743-14-7	RS.2743-14-7

(2) AS PER COUNT:-

CASH.....RS.389- 4-5

CHEQUE DRAWN BUT NOT CASHED.....RS. 97-10-4

RS.486-14-9

THE DIFFERENCE OF ONE PIE WILL BE ADJUSTED AS PER CODE PARA 1742.

THE CHEQUE REPRESENTING THE REMAINDER OF THE DIFFERENCE WAS DRAWN ON 2ND MARCH, THE DRAWEE ELECTED TO HAVE CASH INSTEAD, AND WAS SO PAID. THE CHEQUE SHOULD THEREUPON HAVE BEEN DESTROYED AND THE ENTRY OF IT IN CASH BOOK CANCELLED, THE CASH

PAYMENT

PAYMENT BEING ENTERED IN LIEU.

3. THE PASS BOOK WAS UNAVOIDABLY ABSENT, AND THE ACCURACY OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT BALANCE ON 1ST MARCH COULD ONLY BE PARTIALLY CHECKED. FUNDS HAVE BEEN APPLIED FOR SOMETIMES MUCH IN EXCESS OF REQUIREMENTS. FOR AUGUST THE ~~advances~~ expenditure WAS RS.49,070 THE BALANCE LEFT IN TREASURY AT CLOSE OF MONTH.....RS.21,554

SEPTEMBER	RS.44,937	RS.22,716
OCTOBER	RS.30,244	RS.21,318
NOVEMBER	RS.33,884	RS.32,459

THE CREDITS APPLIED FOR SHOULD BE RESTRICTED TO THE AMOUNT ACTUALLY REQUIRED FOR EXPENDITURE WITHIN THE MONTH TOGETHER WITH A WORKING BALANCE OF AS A RULE NOT MORE THAN A WEEK'S OUTLAY (CODE PARA 1580).

4. THE SUB-DIVISIONS ARE:-

(1). HEAD WORKS - MR.J.SOMERS-EVE, ASSISTANT ENGINEER.

(2). DELTA - MR.J.C.LEGGE, SUB-ENGINEER.

(3). RAJAHMANDRI - MR.S.B.MURRAY, ASSISTANT ENGINEER.

(4). DUMMAGADEM - MR.TRAISH, SUPERVISOR.

THE FIRST THREE ARE DRAWING OFFICERS, THE FOURTH AN IMPREST HOLDER. THE CHECKING OF THE SUB-DIVISIONAL CASH ACCOUNTS SHOULD BE PROMPTLY ATTENDED TO BY THE ACCOUNTANT AS SOON AS THEY ARE RECEIVED - IT SHOULD NOT BE LEFT AS IT HAS BEEN, TO A CLERK. THE CASH ACCOUNT OF THE DELTA SUB-DIVISION FOR LAST PERIOD OF FEBRUARY HAD NOT YET BEEN EXAMINED EVEN BY A CLERK. IN EXAMINING THE DIVISIONAL AND SUB-DIVISIONAL CASH ACCOUNTS SOME VOUCHERS WERE SAID TO BE

NOT

1062/8 8/12

NOT YET RECEIVED, BUT OTHERWISE AND EXCEPTING LATENESS OF PAYMENTS FOR LABOR AND SOME LITTLE DEFECTS IN VOUCHERS FOR SAME WHICH WILL BE NOTICED LATER ON, THE STATE OF THE CASH ACCOUNTS WAS SATISFACTORY. THERE ARE PROCEEDS OF SALES OF FRUIT AND TREES AND GRASS ETC. FROM TIME TO TIME, IN LITTLE BUT NUMEROUS LOTS, AND WITHOUT ACCOUNT SALES IN SUPPORT, THE SUBMISSION OF ACCOUNT SALES WOULD BE OF NO REAL USE UNDER THE CIRCUMSTANCES, AND THERE IS PRACTICALLY NO CHECK ON SUCH REVENUE, WHICH IS COLLECTED BY DELTA SUPERINTENDENTS AND OTHERS. THE MATTER IS GROWING IMPORTANT IN THIS AND OTHER CANAL DIVISIONS.

PERHAPS IT WOULD BE POLITIC TO FARM OUT THE RIGHTS OF CUTTING ALL SUCH PRODUCE - PERIODICAL AUCTIONS BEING HELD OR TENDERS INVITED BY THE SUB-DIVISIONAL OFFICERS FOR THE PURPOSE. ALL PROCEEDS, WITH FULL PARTICULARS OF SALE AND LOCALITY OF ~~the~~ produce THE PRODUCE SOLD SHOULD PERHAPS BE REGISTERED IN THE EXECUTIVE ENGINEER'S OFFICE.

THE ACCOUNTS, RECORDS AND CASH CHEST OF THE HEAD WORKS OR QUAPPY SUB-DIVISION WERE LAST INSPECTED BY THE EXECUTIVE ENGINEER ON THE 30TH OCTOBER 1885 (SEE CODE PARA 817).

5. THE IMPRESTS AGGREGATE RS.2,300 AND ARE FIVE IN NUMBER:-

RECOUPED BY THE EXECUTIVE ENGINEER:-

MR.C.W.TRAISH, SUPERVISOR RS.500.

THIS IMPREST HOLDER IS SIX DAYS POST FROM THE RECOUPING OFFICER. THE ACCOUNT WAS FOUND IN ORDER.

D.RAMANNA NAIDU, ANICUT SUPERINTENDENT RS.500.

THE RECOUPMENT OF THIS IMPREST HAS SOMETIMES MET

WITH

WITH DELAY IN THE EXECUTIVE ENGINEER'S OFFICE, ON ONE OCCASION 13, AND ON ANOTHER EVEN 16 DAYS. IT MUST BE REMEMBERED THAT NONE OF THE IMPREST OUTLAY, IN WHATEVER MONTH INCURRED, COMES INTO THE ACCOUNTS OF THE DIVISION TILL RECOUPED, HENCE THE RECOUPMENT SHOULD BE AS OFTEN AND AS PROMPT AS POSSIBLE.

RECOUPED BY MR.LEGGE.

SERGEANT J.H.ULYETT, OVERSEER RS.800.

THE SAME REMARKS APPLIES, THOUGH THE DELAY IN RECOUPMENT IS LESS MARKED.

OVERSEER B.KANNIAH LAUL RS.400.

THE IMPREST RECOUPED ON 14TH JANUARY 1887 HAD BEEN 25 DAYS UNDER RECOUPMENT.

RECOUPED BY MR.MURRAY.

P.NARASIMHA ROW, OVERSEER RS.100.

SAME REMARKS. THE EXPENDITURE IS NOT SUCH AS TO MAKE RECOUPMENT OCCUPY A DAY, BUT THE RECOUPMENT OF 11TH JANUARY 1887 HAD TAKEN 15 DAYS.

6. IN THE BOAT OFFICE THERE IS ANOTHER CASH ACCOUNT, OR REGISTER OF CASH RECEIVED BY THE BOAT SUPERINTENDENT IN THE SHAPE OF LICENSE FEES, ETC. ALL MONEY SO RECEIVED IS THE DAY AFTER RECEIPT PAID INTO THE EXECUTIVE ENGINEERS OFFICE. THE BOOK WAS COMPARED WITH THE EXECUTIVE ENGINEER'S CASH BOOK ENTRIES BEING TRACED FROM THE ONE TO THE OTHER, AND IT WAS OBSERVED THAT THE BOAT SUPERINTENDENT SIGNS THE FORMER DAILY - THE LAST RECEIPT RECORDED WAS ON THE 2ND FEBRUARY. THE

RECEIPTS

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RECEIPTS RECORDED SINCE 1ST APRIL 1886 AGGREGATE RS.27,932-8-0. THE SUB-DIVISIONAL OFFICER UNDER WHOM THE BOAT SUPERINTENDENT WORKS, DOES NOT APPARENTLY EXAMINE THIS BOOK.

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7. WHILE ON THE SUBJECT OF THE BOAT OFFICE IT MAY BE REMARKED THAT TO SHOW HOW ALL THE PUNTS AND THEIR CREWS ARE ENGAGED, AND ON ACCOUNT OF WHICH WORKS - AND WHAT THEY CARRIED - A STATEMENT IS PREPARED MONTHLY THREE FEET HIGH, AND FIVE FEET WIDE, DENSELY PACKED WITH FIGURES, WHICH OCCUPIES THE BOAT SUPERINTENDENTS CLERK 18 TO 20 DAYS, THE TOTAL AMOUNT INVOLVED FOR THE MONTH OF SEPTEMBER 1886 BEING ONLY RS.878. IT IS BELIEVED THAT THE ALLOCATION TO WORKS OF THE WORKING EXPENSES OF THE PUNTS ACCORDING TO THE LEAD OVER WHICH THEY HAVE CARRIED MATERIALS, CAN BE EFFECTED MORE SIMPLY, AND PROPOSALS WILL BE MADE TO THE EXECUTIVE ENGINEER ON THIS SUBJECT SOON, BEARING IN MIND PAPERS WITH G.O. NO.581 L. OF 28TH JULY 1886.

8. THE BOAT SUPERINTENDENT'S REGISTER OF LICENSES WAS ALSO EXAMINED WITH LICENSE FEES RECOVERED AND COUNTERFOILS OF TOLL TICKETS. THE TOLL TICKET BOOK IS IN THREE-FOLD, ONE BEING GIVEN TO THE BOATMAN, ONE TO THE EXECUTIVE ENGINEER'S OFFICE AND the OTHER RETAINED. THE WEAK POINT IN THIS ARRANGEMENT IS THAT IN THE ABSENCE OF A CONSECUTIVE NUMBER PRINTED ON THE PAGES - A PAGE MIGHT BE EXTRACTED WITHOUT DETECTION, THE USUAL TICKET BEING GIVEN TO THE BOATMAN THE OTHER TWO PARTS DESTROYED AND THE MONEY MADE AWAY WITH.

9. THE ACCOUNTS OF WORKS FOR OCTOBER 1886, AS WELL AS FOR OTHER PERIODS, WERE EXAMINED.

A. CON-

MOREOVER

(A) CONSTRUCTING A CHURCH AT JAGANNAIKUR - RS.50 APPEAR AS HAVING BEEN ADVANCED TO WORK PEOPLE SO FAR BACK AS DECEMBER 1884. IT IS TIME THERE WAS A RECOVERY. THE LOCAL FUND ENGINEER AT COCONADA IS CARRYING OUT THE WORK. HIS LAST ACCOUNTS WERE RENDERED IN OCTOBER 1886, IT IS UNDERSTOOD THAT THE WORK IS NOT FINISHED.

(B). CONSTRUCTING QUARTERS FOR SIGNALLERS OF TELEGRAPH DEPARTMENT AT COCONADA - LABOR FROM 1ST TO 10TH AUGUST PAID ON 29TH SEPTEMBER 1886. AMONG THE VOUCHERS NOT SENT UP WITH ACCOUNTS, THERE WAS A WORKSHOP BILL FOR RS.31-9-9 AND ANOTHER FOR RS.201-13-11.

(C). ADDITIONS TO COLLECTORS CUTCHERRY, COCONADA.- LABOR FROM 1ST TO 10TH AUGUST PAID ON 29TH SEPTEMBER 1886.

(D). CONSTRUCTING ENGINE AND BOORIE SHEDS, WHARFWALL AND WIDENING QUARRY CHANNEL - LABOR FROM 1ST TO 31ST MAY PAID ON 29TH SEPTEMBER 1886.

(E). CORINGA IRRIGATION CHANNEL - LABOR FROM 11TH TO 24TH JULY PAID ON 8TH OCTOBER.

(F). MAINTENANCE OF CORINGA CANAL - LABOR FROM 1ST TO 10TH AUGUST PAID ON 8TH OCTOBER.

(G). MEASUREMENT BOOKS HAVE NOT BEEN RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE AS REQUIRED BY CODE PARA 1756 FOR OVER TWO YEARS, ALTHOUGH IN THE NOTICE OF EXAMINATION OF THE OFFICE IT WAS ANNOUNCED THAT MEASUREMENT BOOKS FOR ALL COMPLETED WORKS WOULD BE REQUIRED FOR INSPECTION, THERE WERE NONE READY.

THE LOCAL SUB-DIVISIONAL OFFICER SHEWED SOME MEASUREMENT BOOKS OF WORKS IN PROGRESS WHICH ARE FAIRLY KEPT AND IT WAS STATED THAT MUCH ATTENTION IS PAID TO THE SUBJECT, BUT CODE PARA 866 WHICH REQUIRES AN ACCOUNT OFFICER AT THESE INSPECTIONS TO SATISFY HIMSELF REGARDING MEASUREMENT BOOKS GENERALLY, COULD NOT BE COMPLIED WITH. STANDING ORDER NO.158 OF 1885 REGARDING FORM NO.M 55, DIRECTING THAT AS A PRECAUTION AGAINST THE FRAUDULENT USE OF A MEASUREMENT TWICE OVER, EVERY MEASUREMENT SHOULD BE CANCELLED AFTER THE BILL IS PREPARED, IS NOT ATTENDED TO. A RUBBER STAMP MIGHT BE OBTAINED FOR THE PURPOSE OF CANCELLING EVERY MEASUREMENT IN BOTH MEASUREMENT BOOKS AND SHEETS, THE FORMER WHEN THE BILL IS SENT UP FOR PAYMENT THE LATTER WHEN IT IS PAID. THE STAMP CANCELLING THE BOOKS SHOULD GIVE REFERENCE TO THE PAYMENT.

(H). IT HAS BEEN BEFORE POINTED OUT (SEE PARA 3 OF REPORT PRINTED WITH G.O. NO.391 W. OF 17TH FEBRUARY 1886) THAT TENDAY REPORTS SHOULD BE RENDERED PROMPTLY ON THE EXPIRY OF THE PERIOD WHICH THEY COVER.

TO SEND THEM UP IN COMPANY WITH NOMINAL MUSTER ROLLS AS IS STILL DONE, TENDS TO UPSET THE AIM OF CODE PARA 1864, FOR IT BRINGS THE LIABILITY AND THE PAYMENT SIMULTANEOUSLY BEFORE THE EXECUTIVE ENGINEER, WHEREAS THE LIABILITY SHOULD BE KNOWN LONG BEFORE THE PAYMENT, IF AS IS OFTEN THE CASE THE LABOR IS PAID BY AN IMPREST HOLDER, PECOUPED BY A SUB-DIVISIONAL OFFICER. THE OBJECT OF THE WORK ABSTRACT IS TO DISTINGUISH BETWEEN WORK DONE AND WORK PAID FOR, AND NO SUCH DISTINCTION IS POSSIBLE WHEN BOTH ARE SIMULTANEOUSLY REPORTED.

MOREOVER PART I OF ANY MONTH'S WORK ABSTRACT - SAY OCTOBER'S - INSTEAD OF SHOWING OCTOBER'S WORK DONE WILL SHOW AUGUST'S OR SEPTEMBER'S, OR BOTH (AS IN MANY WORK ABSTRACTS IS ACTUALLY THE CASE) IF AUGUST'S AND SEPTEMBER'S TEN-DAY REPORTS DO NOT REACH THE EXECUTIVE ENGINEER'S OFFICE UNTIL LATE IN OCTOBER.

(I). EVERY NOMINAL MUSTER ROLL SHOULD BEAR UPON IT THE COUNTERSIGNATURE OF THE OFFICER IN CHARGE OF THE WORK AND OF THE SUB-DIVISIONAL OFFICER, AND THE TOTAL SHOULD INVARIABLY BE IN WORDS AS WELL AS IN FIGURES. FORM NO. 14 A. FOR WORK DONE BY PIECE-WORK, AND FORM 4 A. FOR PETTY SUPERVISION SHOULD BE INTRODUCED AT EARLIEST CONVENIENCE.

(J). THE MATERIALS AT SITE OF WORKS APPEARED TO AGGREGATE IN VALUE RS.17,527. THERE IS NO REGULAR MONTHLY ACKNOWLEDGMENT BY THE SUB-DIVISIONAL OFFICERS OF THE MATERIALS AT SITE IN THEIR CUSTODY. THERE HAS BEEN OCCASIONAL VERIFICATION. THE RECEIPT OF TEN-DAY REPORTS, SO VERY LATE, MAKES IT MORE IMPORTANT TO HAVE SYSTEMATIC VERIFICATION AND ACKNOWLEDGMENT OF MATERIALS IN EACH SUB-DIVISIONAL OFFICER'S CHARGE. THE MATERIALS ARE SPREAD OVER 18 WORKS.

10. STOCK ACCOUNTS. THE PRINCIPAL ITEM IS STONE, WHICH IS QUARRIED CLOSE TO COWLAISHWERAM. THE STONE MANUFACTURE ACCOUNT HAS FOR YEARS PAST SHEWN (1) THAT THE ACCOUNT LAND KILNS HAS NOT BEEN REGULARLY REDUCED, THE BALANCE BEING HEAVIER THAN IT SHOULD BE, (2) THAT THE MANNER OF CREDITING MANUFACTURE AND DEBITING STOCK (BUILDING MATERIALS) IS SUCH THAT THOSE ACCOUNTS AT ANY GIVEN DATE MUST NEEDS BE INCORRECT SO LONG AS THERE IS ANY STONE LEFT IN THE STOCK. THE SYSTEM

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WAS DESCRIBED IN PARA 8 OF THE REPORT PRINTED WITH G.O. NO. 618 W. OF 6TH MARCH 1884. IT IS OBVIOUS THAT THE BALANCE OF STONE REPRESENTED BY SUCH A SYSTEM OF ACCOUNTING, AS IN HAND ON ANY GIVEN DATE DOES NOT (AS IT SHOULD) INCLUDE THE FULL VALUE OF SUCH BALANCE, ANY MORE THAN DOES UNDER THE SAME SYSTEM THE BALANCE OF THE ACCOUNT STONE MANUFACTURE REPRESENT (AS IT OF COURSE SHOULD) THE ENTIRE COST OF MANUFACTURE UP TO DATE LESS OUTTURN. A MANUFACTURE ACCOUNT SHOULD ORDINARILY SHOW NO BALANCE AT ITS CLOSE, EXCEPT THE BARE VALUE OF MATERIALS MADE OVER TO THE NEXT SEASON'S OPERATIONS, BUT THE STONE MANUFACTURE ACCOUNT OF THIS DIVISION UNDER THE PRESENT SYSTEM MUST ALWAYS HAVE A LARGE BALANCE. IT HAD AT END OF MARCH 1886 A BALANCE (DEBIT) OF RS.30,478 FOR OUTTURN SHORT CREDITED.

11. TAKING THE TOTAL ON EACH SIDE OF THE ACCOUNTS FOR A SEASONS OPERATIONS AND OMITTING BALANCES THE FOLLOWING REPRESENTS IN FICTITIOUS FIGURES HOW MATTERS MIGHT STAND AT THE CLOSE OF A SEASON IF RULES WERE ADHERED TO:-

LAND KILNS.

DR.	CR.
15,000	1,000*

MANUFACTURE.STONE.

DR.	CR.
1,000*	
26,000	27,000

BUILDING MATERIALS STONE.

DR.	CR.
27,000	25,000

*THIS IS THE YEAR'S PROPORTION OF THE RELIEF TO LAND KILNS, IT BEING SUPPOSED THAT THE TRAMS ETC. WILL BE REQUIRED OR WILL LAST 15 YEARS.

12. BUT UNDER THE SYSTEM ADOPTED IN THIS DIVISION THE ACCOUNTS MIGHT READ AS FOLLOWS FOR A SIMILAR PERIOD:-

LAND

LAND KILNS.

DR.	CR.
15,000	NIL.

MANUFACTURE STONE.

DR.	CR.
26,000	15,000

BUILDING MATERIALS STONE.

DR.	CR.
15,000	22,000

IT MUST BE BORNE IN MIND THAT THE SAME QUANTITY OF OUTTURN FROM MANUFACTURE IS SUPPOSED IN BOTH CASES. IN THE FIRST, ONE SEES THE TRUE STATE OF EACH ACCOUNT, IN THE LATTER EVERYTHING IS MOST VAGUE. THE SYSTEM INCLUDES HOWEVER ADJUSTMENTS IN THE ABOVE ACCOUNTS SUBSEQUENT TO EACH MONTHS ISSUE OF STONE TO WORKS. BUILDING MATERIALS BEING DEBITED BY CREDIT TO MANUFACTURE, WITH AS MUCH AS THE PRICE OF SUCH ISSUES EXCEEDS THE PRICE AT WHICH THE STUFF HAD ORIGINALLY BEEN DEBITED TO BUILDING MATERIALS. THE MAIN ERROR OF THE SYSTEM BEING THAT THE FIRST CREDIT TO MANUFACTURE BY DEBIT TO BUILDING MATERIALS IS ONLY ABOUT HALF WHAT IT SHOULD BE. THE BALANCE OF STONE UNDER BUILDING MATERIALS AT THE END OF JANUARY 1887 IS REPRESENTED IN THE ACCOUNTS AS VALUED AT RS.17,872 BUT THE ACTUAL VALUE MUST HAVE BEEN MUCH MORE, STONE (BUILDING MATERIALS) HAVING ONLY [redacted] PARTIALLY BEEN DEBITED WITH ISSUES FROM MANUFACTURE TO BUILDING MATERIALS.

13. THE ACCOUNT LAND KILNS WHICH SHOULD BE GRADUALLY CLEARED SO THAT AT THE TERMINATION OF MANUFACTURE OPERATIONS IT WOULD BE COMPLETELY CLOSED - IS STILL VERY HEAVY AND HAS NOT BEEN ADEQUATELY REDUCED LATELY.

THE WORKS SHOWN IN THE REGISTER OF WORKS AS OF THIS CHARACTER ARE:-

(1). RELAYING

(1). RELAYING TRAM ON NORTH AND WEST FACES OF QUARRY.

(2). RELAYING AND IMPROVING TRAM IN ZENAMPALEM QUARRY. 1081/12

(3). CONSTRUCTING ENGINE AND SURKI SHEDS WHARFWALL AND WIDENING QUARRY CHANNEL.

(4). REPAIRING OUTBUILDINGS OF BUNGALOW ON SAPPERS' HILL.

(5). REPAIRING BUNGALOW ON SAPPERS' HILL.

(6). DREDGING AT DOWLAISHWERAM OLD LOADING CHANNEL.

(7). CLEARING SILT AND REMOVING MOUNDS IN QUARRY CHANNEL.

(8). EXTENDING TRAM IN NEW LOADING PLACE, DOWLAISHWERAM.

THE TOTAL EXPENDITURE ON THESE WORKS UP TO END OF JANUARY 1887 WAS RS.26,845-12-10: AND THE BALANCE AT DEBIT OF LAND KILNS AT THE END OF JANUARY 1887 RS.35,889,SO THAT THERE ARE OTHER CHARGES WHICH COULD NOT BE TRACED MAKING UP THE DIFFERENCE. IT WAS STATED THAT THE G.O. NO.683 I. OF 28RD AUGUST 1883 CAUSED A GREAT DEAL OF THIS, BUT IT APPARENTLY AFFECTS IT ONLY BY RS.2,068-10-0. OF THE ABOVE WORKS, NOS. (4) & (5) MAY BE AT ONCE STRUCK OUT AS THE BUNGALOW IN QUESTION HAS FOR MANY MONTHS HAD NO CONNEXION WITH MANUFACTURE OPERATIONS AND IS NOW OCCUPIED AS THE RESIDENCE OF THE EXECUTIVE ENGINEER GODAVARI EASTERN DIVISION. THIS WILL REDUCE THE LAND KILNS ACCOUNTS BY RS.570. THE ONLY CREDIT IN THE YEAR RS.1,000 HAS BEEN LESS THAN THE DEBIT IN THE SAME PERIOD BY RS.7,465.

14. THE WORKS FOR WHICH THE MATERIALS HAVE BEEN MANUFACTURED ARE NOT PROJECT WORKS ONLY, MANY OF THEM ARE PROVINCIAL, OR LOCAL, AND IF IN THE DEBIT TO THESE WORKS - MANY OF WHICH ARE NOW CLOSED OR ABOUT TO CLOSE - THERE HAS NOT

BEEN

BEEN A SUFFICIENT CREDIT TO STOCK TO COVER ALL COST OF MANUFACTURE INCLUDING A PROPER RELIEF TO LAND KILNS, IT FOLLOWS THAT AN UNDUE AMOUNT OF THE EXPENDITURE UNDER THAT HEAD WILL FALL DISPROPORTIONATELY EITHER UPON THE ESTIMATES FOR THE PROJECT, OR UPON OTHER WORKS IN PROGRESS AT THE TIME THE LAND KILN ACCOUNT IS RELIEVED.

15. A WAY OF ADJUSTING THE STOCK AND MANUFACTURING ACCOUNT AS REGARDS STONE WOULD BE (A) TO TAKE STOCK ON SOME PARTICULAR DAY OF THE STONE IN HAND AND ITS FULL VALUE, (B) TO MAKE THE DEBIT TO STONE THE QUANTITY AND VALUE THUS ARRIVED AT, CREDITING STONE MANUFACTURE WITH THE DIFFERENCE BETWEEN WHAT WAS THUS FOUND AND WHAT WAS AT DEBIT OF STONE BEFORE, (C) IF THIS CREDIT TO STONE MANUFACTURE CREATED A CREDIT BALANCE IN THAT ACCOUNT, WHICH HOWEVER IT IS NOT AT ALL LIKELY TO DO, AT PRESENT RATES, IT MIGHT BE DEBITED - BY CREDIT TO LAND KILNS WITH THE NECESSARY AMOUNT TO GIVE IT EQUILIBRIUM, (D) ALL FUTURE DEBITS TO STONE MANUFACTURE TO INCLUDE A REGULAR CREDIT TO LAND KILNS, AND ALL FUTURE CREDITS TO BE THE FULL VALUE OF OUTTURN, VIZ. SUCH AS TO COVER THE WHOLE COST OF MANUFACTURE. WE SHOULD THEN SEE HOW TO FURTHER REDUCE THE LAND KILNS ACCOUNT AND HOW TO CHARGE THE MATERIALS EVENLY TO WORKS FOR THE FUTURE.

16. THE OTHER MANUFACTURE ACCOUNTS ARE:-

LIME, BALANCE.....Rs. 1,312.0-7

BRICKS, BALANCE.....RS. 238-14-10

TILES, " .....Rs. 7.14.8
SURKI " RS.1364- 0- 7
FIREWOOD " .....RS. 518-14- 6

THE

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THE MINUS OR CREDIT BALANCES UNDER LIME IS DUE TO CERTAIN CHARGES PRINCIPALLY FOR FUEL NOT HAVING YET BEEN BROUGHT TO DEBIT, BUT FUEL RECEIVED IN ANTICIPATION OF PAYMENT WOULD BE DEBITED TO THE MANUFACTURE AND CREDITED TO STOCK PURCHASES AND SALES PENDING PAYMENT (SEE PARA 8 OF REPORT WITH G.O. NO.391 W. OF 17TH FEBRUARY 1885, EXAMINER'S LETTER WITH SAME G.O.) AND THIS SHOULD HAVE BEEN DONE. THE ESTIMATES EXCEPT FOR LIME AT RAJAHMUNDRY ARE ALL IN ORDER, EXCEPT THAT NO OUTTURN IS SHEWN THEREIN.

17. THE TOTAL STOCK BALANCE INCLUDING ALL MANUFACTURES AND LAND KILNS AGGREGATES RS.68,109 AND THE SANCTIONED LIMIT IS RS.87,000.

18. SUBJECT TO WHAT HAS BEEN STATED ABOVE, THE ACCOUNTS OF STOCK ARE NEATLY AND WELL KEPT, AND IN THE PRESCRIBED FORMS.

19. THE TOOLS AND PLANT RETURN OF THE DIVISION FOR HALF YEAR ENDING 30TH SEPTEMBER 1886, WAS CHECKED WITH THE SUB-DIVISIONAL RETURNS TO SEE THAT THE BALANCES OF THE LATTER WORKED UP TO THOSE IN THE FORMER, THE RESULT BEING SATISFACTORY. THE PLANT BELONGING TO THE PRINTING PRESS IN THE SUPERINTENDING ENGINEER'S OFFICE IS NOT SHEWN ON THE LIST OF TOOLS AND PLANT OF THE DIVISION (SEE PARA 2 OF G.O. NO.2950 W. OF 9TH DECEMBER 1885).

20. THE REGISTER OF BUILDINGS DOES NOT, BUT SHOULD INCLUDE THE BUNGALOW ON SAPPERS' HILL WHICH SHOULD BE ALSO ENTERED IN THE RETURN OF BUILDINGS RENTED OR AVAILABLE FOR RENT.

21. EVERY-

21. EVERYTHING ELSE IS IN ORDER. THE ACCOUNTANT HAS LIBERAL ASSISTANCE.

H Raimer
DY. EXAMINER P. W. ACCOUNTS,
MADRAS.

MADRAS.
21ST MARCH 1887.

4/4

1887

P. W. DEPARTMENT.

Current No. 1187 1063/14

From The Examiner P.W. Accts.

Enclos.—

No. 743
Dated 12th February 1887
Received 12th February 1887

Subject.

Applying for a copy of letter No. 1802 G.D. of 27th Octr 1886 from S.E. I Circle with a copy comparative statement showing the differences between the books & actuals of Dowlaishweram Work shop stock taking—

Disposal.

No. Dated

To C.

Herewith copy of letter with statement.

(Sd.) H. L. C. B.
15.2.87
A.H.

Despd 18.2.87

1063 W

Genl
Acct

Public Works Department.

1063/15

[TH]E MADRAS GOVERNMENT.

Under date the 16 April 1887

Read the following

H.E. No. 4 W of 5th April 87.

10

Communicated to the Superintending Engineer, I Circle for the information and guidance of the Executive Engineer, Godavari Eastern Division.

2. The special attention of the Superintending Engineer is directed to the matters enumerated in para 1 of the Examiners letter.

3. It is observed that the Examiner proposes to

21. EVERYTHING ELSE HAS LIBERAL ASSISTANCE.

MADRAS, }
21ST MARCH 1887. }

B. No. 3348 W of 18-12-80 & the file

for C No 2967

No. 1063 W.

Genl Acct

PUBLIC WORKS DEPARTMENT.

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15

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 16th April 1887

READ the following

From the Examiner P.W. Accts H.E. No. 4 W of 5th April 87.

10

Communicated to the Superintending Engineer, I Circle for the information and guidance of the Executive Engineer, Godavari Eastern Division.

2. The special attention of the Superintending Engineer is directed to the matters enumerated in para 1 of the Examiners letter

3. It is observed that the Examiner proposes to

to make further enquiry into the subject of para 7 of the Deputy Examiners notes.

4. The suggestion that books of forms of receipts should be con=secutively press numbered is approved

J.C.? 13/4/87

W.C.W. 15.4.87

To

The Supg Engineer, 1st Circle
" Examiner P.W. Accts
" Chief Engr for Irrign

D 27/4

C.W.

R.? 15.4.87

2801

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated 18/4/87

Recd. Encl.

G.O. 16th April 1887, No. 1063

Inspection notes.

Orders on the — on the Godavari Eastern Division Office, submitted by the Examiner

P.W.A.

65/4

Eri 16/6 Jul 1891