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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D.

DEPARTMENT

G.O. No.
B.P. No.

1112 - w

Press.
Mis.

Dated

23. 4 - 1887

198

Not to be folded or roughly handled.

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, 6th April 1887, No. 7 W.:—

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

- (a) The delay in recoupment of imprests (paragraph 3 of report).
- (b) The excessive treasury balances at the end of each month (paragraph 4).
- (c) The delay in the submission of ten-day reports, which makes it impossible to keep the accounts of works properly in the divisional office (paragraphs 9 and 15).
- (d) The excessive delay in the payment of labor on certain works in the division (paragraph 13).
- (e) The disregard of Standing Order No. 158 of 1885, form No. M. 19, note I (Code paragraph 1756), regarding cancelling of measurements.

2. The action of the Superintending Engineer in the matter of the overcharge for firewood (paragraph 19) seems to require explanation.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godavari Western Division, on the 12th and 13th March 1887.

Mr. W. C. Lewis, Assistant Engineer, 1st grade, received charge of the division on the 9th March 1887 from Mr. J. S. Wilson, Assistant Engineer, who had received charge from Mr. Paul on the 24th February 1887. Mr. C. Brahmaraaya, accountant, 4th grade, has been in charge of the accounts since July 1883. The office was last inspected by an Account officer in February 1886—see G.O., No. 728 W., of 19th March 1886.

2. There are three sub-divisions—the Eastern, under Mr. J. S. Wilson, Assistant Engineer, head-quarters, Chetipet; the Western, under Mr. J. Kelly, Supervisor, head-quarters, Thadapilligudem; the Tank sub-division, under Sergeant J. E. Patton, Supervisor, head-quarters, Ellore. The first two are drawing officers, the third has an imprest of Rs. 200.

3. The other imprest holders are:—

(a) Recouped by Mr. Wilson—

K. Arunachella Sastri, temporary overseer, Rs. 700, frequently recouped. Account in order.

F. Seshachellum, Delta superintendent, Rs. 300. The recoupment on 12th August 1886 had taken 18 days, which was about a fortnight too much.

P. Arunachellum, Delta superintendent, Rs. 100. The recoupment of this imprest on the 11th August 1886 had occupied 12 days, the usual time being one day.

(b) Recouped by Mr. Lewis—

D. Venkatarutnam, overseer, Rs. 500. Account in order.

(c) Recouped by Mr. J. Kelly—

T. Perayya Naidu, temporary overseer, Rs. 200. Account in order.

Mr. H. Atkinson, sub-overseer, Rs. 200. Recoupment on 26th October and 13th November had each occupied ten days; that on 6th December had occupied thirteen days; one day is enough.

N.B.—The expenditure by an imprest holder only comes into the accounts of the division on the date the imprest is recouped. Thus expenditure in March by an imprest holder would not come into the accounts until the next financial year unless recouped in March. If the imprest was sent up for recoupment, say on the 20th March, and the recoupment took a fortnight to complete, the delay would have the effect of needlessly bringing one year's expenditure into the next year's accounts. Imprests should at all times be recouped promptly, as it is desirable to show the expenditure of a month in that month's accounts.

4. The applications for funds for this division* have not been confined to what is prescribed in Code paragraph 1580: the expenditure of the month of—

	RS.
July 1886 was Rs. 17,929, the balance left in the treasury at the close of the month	...
August 1886 Rs. 11,141	... 15,558
October 1886 Rs. 15,619	... 12,085
November 1886 Rs. 15,835	... 23,043
December 1886 Rs. 12,082	... 18,026
February 1887 Rs. 11,609	... 12,509
	... 12,022

There was found to be a difference each month between the miscellaneous receipts sent to the treasury as per cash-book and the acknowledgments of the treasury as per remittance book. 5. The delta superintendents collect odd amounts and pay into treasury, sending advice to the Executive Engineer. In the month of October the amount acknowledged by the treasury was Rs. 175-7-0 more than had been advised as paid in, and Rs. 174 more than appeared in the divisional cash-book, and this difference lasted till the 20th November 1886 when the lock superintendent's advice was found in somebody's pocket. It had been duly received in the office, but mislaid. Meanwhile, however, the difference should have been noticed and explanation elicited.

6. Toll fees are collected at six toll stations by the lock superintendent at each, who keeps a register of these and other collections. The Vigeswaram lock superintendent remits moneys to divisional office daily, the amount so remitted being generally over Rs. 100 in the working season. Each remittance is accompanied by duplicate toll tickets and a copy of the working superintendent's receipt register, the original register being also sent for initial and return. The toll ticket book is of the same kind as has been remarked upon in paragraph 8 of the notes on the Godavari Eastern division office. The toll collectors other than the above send moneys direct to the treasury, sending receipts up to the Executive Engineer's office with the copy of the receipt register as above. The toll fees were checked as far as possible for two months.

7. The cash balance of the divisional office was counted and found to agree with the balance stated in the cash-book.

8. The sub-divisional cash accounts come up with fair punctuality and bear sign of careful check by the accountant.

9. The ten-day reports of works do not reach the Executive Engineer's office before the nominal muster rolls; that is to say, when, but not until the labor vouchers of sub-divisional cash accounts are rendered, the ten-day reports are rendered. A gang of men are employed, say, under A, an overseer, who is an imprest-holder recouped by B, a sub-divisional officer, who sends up a cash account three times a month to C, the Executive Engineer. The rules (see directions at back of form No. M. 5, directions 1 and 2 at back of form No. M. 6, Code paragraphs 1751 and 1864) provide for C. receiving from A. a periodical report of work done and money liability incurred for it, which is to be booked at once in part I of the work abstract of the month in which the work was done. This information is quite apart from, and independent of, the payment for the work, which comes to account later on. But if A. sends to B. this ten-day report not earlier than the vouchers for payment (nominal muster rolls) and B. only sends them perhaps ten days later on with the periodical cash account to C, it quite upsets any attempt at distinction in the accounts as ordered between liabilities and payments and deprives the Executive Engineer of much important information. The former Executive Engineer's orders on the subject should therefore be modified. Unless ten-day reports are punctually sent up, work abstracts cannot be prepared; the register of works consequently falls into arrears and work vouchers are withheld from the Examiner's office. Not only this but the accounts of materials at site of works get hopelessly confused.

10. The overseer in charge of the works having nearly all the materials at site, appeared at the inspection, and stated that his account of materials was entirely different from part IV of the work abstracts, the difference in value being nearly Rs. 1,000.

11. The balances of materials at site at end of February as per divisional office aggregated Rs. 22,716, spread over five works. But the normal cost system of accounting for works (Code paragraphs 1753, 1760 and 1863) has been understood by the accountant to exclude the account in part IV of the work abstract. Consequently for such works as are accounted for under the

normal cost system, the materials at site balance in the register of works was most difficult of check. The materials at site account in part IV of the work abstract is as necessary in the above system of accounting as in the actual cost system.

12. Regarding all materials at site there is need of early count and valuation, the accounts being adjusted according to the result and part IV being in future sent monthly to the work for verification.

13. Maintenance of Narsapur canal.—Mile coolies, Rs. 26-9-10 for July 1886, were paid not until 19th October 1886.

Maintenance of Attili canal.—Labor from 7th July to 13th September 1886 all paid on 17th September 1886.

Maintenance of Venkaia and Wycru canal.—Labor from 13th to 25th August 1886 was paid on 11th October 1886.

Maintenance of Undi canal.—Labor from 18th to 30th August was paid on the 11th October 1886.

River Protective works at Vasista Godavari.—Labor from 1st to 15th July, Rs. 114-12-0, paid on 1st October 1886. Labor on 22nd August paid for on 12th October 1886.

Maintenance of Attili canal.—Mile coolies for July paid on 28th September 1886.

Maintenance of Undi canal.—Labor 5th to 19th August paid on 26th September 1886.

Maintenance of Bank canal.—Mile coolies for July were paid on 20th September 1886.

14. Measurements were compared and checked. The measurement books examined were in order. The cancelling of measurements as per Standing Order No. 158 of 1885 has not been yet introduced.

15. The sanctioned limit for stock as ordered by Government is Rs. 7,000. The debit to stock at end of February 1887 was Rs. 7,073-9-2, the debit to building materials being Rs. 6,127-5-5 and to manufacture Rs. 810-10-8, which is the amount at debit of two operations—lime at Chetipet Rs. 777-7-11, bricks at Chetipet Rs. 33-2-9. Of the first amount or rather included therein is Rs. 127-9-3, which was paid on 27th November 1885 to the Tahsildar of Yarnadem for the right to cut tuma wood. No tuma wood was cut in 1885-86 and the above amount was brought forward to 1886-87 and is likely to be carried forward for the same reason to 1887-88. Except the above, there is no reason for apprehending a balance at the end of the year, the outturn in March being sufficiently heavy. The accounts of manufacture are in order, except that no account of outturn is shown in the register of works, and that the lateness of receipt of ten-day reports have had the effect of bringing into the work abstract for January 1887 liabilities for September to December 1886, but none for January 1887. The accounts of building materials and other stock sub-heads are in order. There is nothing at debit of land-kilns.

16. There was an estimate sanctioned under G.O., No. 854 L., of 23rd October 1882, Rs. 17,000, which included—

Four first-class ferry boats, Rs. 2,440.—Outlay up to 1883-84 Rs. 1,614, no outlay since.

Three second-class ferry boats, Rs. 1,200.—Outlay up to 1883-84 Rs. 812, none since.

Nineteen ramps and gearing for existing ferry boats, Rs. 3,800.—Only materials have been collected, value Rs. 1,070.

Thirty-eight ramps and gearing for existing second-class ferry boats, Rs. 4,750.—Only Rs. 6-3-0 up to 1883-84, none since.

17. Nine Lakkavaram Zemindary Estate works (Court of Wards) were sanctioned from 20th March 1886 till 16th August 1886, for which the total grant for 1886-87 is Rs. 6,000. The outlay to the end of February 1887 is only Rs. 561.

18. The head-quarters return (not the divisional return) of tools and plant was found incomplete, the column 'actually counted' not having been filled in. The divisional return for half-year ending September 1886 was found respecting some articles to have brought forward a wrong balance. The explanation was that the actual count stated in the sub-divisional returns was incorrect, and that sub-divisional officers had been written to, but these references were made months ago and no reply has been received. The balance to carry forward subject to reference is the balance as per actual count, and not the balance as per last returns as done by the accountant.

19. The miscellaneous advance account includes Rs. 1,174-8-0 under the following circumstances. Fuel wood was cut by the Deputy Collector and supplied to this department in 1884. The Revenue Department claimed the above amount in June 1884 for 1,038 cubic yards of firewood; but the Executive Engineer had received (according to measurement now in the office) only 471 cubic yards. A reference to the Superintending Engineer ensued, and the Superintending Engineer's reply ordering that the matter might be settled at once and without further reference to him (Major Clarke), moved the Executive Engineer (Mr. Handcock) to pay the full amount as claimed. There has been correspondence with the Collector since, but there has been no refund of the money. The payment was made on the 21st December 1885. The completion report of the Nakkala outfall sluice completed a year ago, for which the above fuel

was used, has been delayed by the above circumstance, but this delay was unnecessary and the amount admitted should have been charged off to the sluice in December 1885.

20. Some service books were examined and found in order.

21. All other books and accounts are in fair order.

22. The accountant is in a weak state of health. He has been well assisted by Subbarow a clerk, also by D. Lokayya, the storekeeper, who gives Rs. 200 security but has nothing whatever to do with the custody of stores, except a few mathematical instruments, tables and chairs.

MADRAS,
25th March 1887.

(Signed) H. RAINIER,
Dy. Examiner, P. W. Accounts, Madras.

ORDER—dated 23rd April 1887, No. 1112 W., Public Works.

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

2. The special attention of the Superintending Engineer is directed to the matters brought to notice in paragraph 1 of the Examiner's letter in view to early remedial action being taken.

3. The Superintending Engineer will inquire into and report regarding the alleged overcharge for firewood referred to in paragraph 19 of the notes.

(True Extract.)

Captain, 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 1887 Madras.
PUBLIC WORKS.

Dated April, 23rd.

Recd.

Encl.

G.O., 23rd April 1887, No. 1112 W.

APRIL.

Inspection Notes

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

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 Godáviri 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, Godáviri Western division, on the 23rd and 24th February 1886.

G. F. Handcock, Esq., is the Executive Engineer, and C. Brahmaraaya, 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) 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) 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 Godavari 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 indants 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 Narsapur 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 Bhimavaram tidal lock.
- (g) An assistant clerk is charged to "Maintenance of Narsapur 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 Narsapur 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.

(f) 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, 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, 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.)

(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.

Gobt. 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, Godavari Western division, by the Deputy Examiner, Public Works Accounts.

24TH JANUARY 1887, No. 74, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from G. D. WYBROW, Esq., Officiating Superintending Engineer, II Circle, to the Chief Engineer for Irrigation, dated 25th November 1886, No. 4-C:—

In forwarding copies of the accompanying correspondence between the District Forest-officer and the Executive Engineer, Sangam project division, I have the honor to request your orders on the subject.

2. Regarding the weight of a bandy-load of firewood, it is perfectly true, as stated by Mr. Malet, that a bandy-load of Tumma wood weighs from 1,300 to 1,400 lb., but as the unit of 1,000 lb. per bandy-load has already been laid down by Government, I do not think that exception can be taken to that weight, as charged for by the Forest Department.

3. It is to be noticed that Major McNeil Campbell, when Executive Engineer at Sangam, wrote to the Collector regarding this question, and recommended that 1,300 lb. be taken as the weight of a bandy-load of firewood; but no reply was given, and the works were debited, with the cost of firewood, at 1,300 lb. to the bandy-load, and as the accounts of many of the works have since been closed, considerable inconvenience will arise, if these accounts have to be again reopened.

4. Another question and one which was raised by you, when I showed you these papers on your recent visit to Bezvada, and which is also referred to in paragraphs 7 to 9 of Mr. Malet's letter No. 361, of 20th October 1886, is that if the sale of the beds of these tanks, from which a considerable portion of the firewood was obtained, is to be credited to the project, why should not the sale of the trees growing in the tank beds also be credited to the project. The trees so cut were self-grown and no expense on their account would appear to have been incurred by the Forest Department.

ENCLOSURES.

From A. A. G. MALET, Esq., Executive Engineer, Sangam Project Division, to the Superintending Engineer, II Circle, dated Nellore, 20th October 1886, No. 361.

In reply to your endorsement No. 628-S.G., dated the 4th October 1886, I have the honor to report as follows.

2. My reason for declining to meet the District Forest-officer's claim is that the unit adopted for the adjustment of the firewood obtained from the commencement of the project in 1881, has been 1,300 lb.; that the first occasion in which the District Forest-officer took objection to this unit was in his No. 48-F.C., of 9th March 1886, and that it was then too late to make any alteration in the practice.

3. G.O., No. 1299, of 21st November 1882, fixes the unit at one cart-load. I presume the Executive Engineer felt some doubt as to this unit, and consequently addressed the Collector on the subject in his No. 2262, of 16th February 1884 (copy enclosed). The views expressed in this letter were apparently accepted by the Collector, since no objection was made to them.

4. References to this unit, viz., 1,300 lb., or to letters explaining it, were made in the following letters addressed by the Executive Engineer, Sangam project division, to the District Forest-officer, Nellore:—Nos. 1072, 22nd August 1884; 1098, 9th September 1885, and 1499, 12th November 1885. As noted above in paragraph 2, the District Forest-officer took no notice of the subject till 9th March 1886.

5. Considering the time that has elapsed, that the accounts of many works have been closed and adjusted, and that full information was given at the time to the revenue authorities concerning the unit adopted, I think it is a great pity that the question of readjustment has now been raised.

6. As, however, the District Forest-officer has opened the question, it seems to me that we have reasonable claims to demand a refund of part of monies paid to the District Forest-officer.

7. In G.O., No. 1130-I, of 16th December 1884, it was ordered that all beds of tanks to be abandoned under the project should be sold by auction, and the sums realized, placed to the credit of the project.

8. A considerable portion of the firewood used on the works has been obtained from the beds of such tanks, and I think it is an open question whether under the Government Order referred to in paragraph 7, we should have made any adjustment on account of firewood obtained from the beds of tanks which are to be or have been abandoned.

9. The trees in tank beds are self-grown, the Forest Department has incurred no expenditure on account of them, and the presence of the trees detracts from the value of the ground for purposes of cultivation; the trees therefore reduced the selling price of the land.

10. The land-compensation officer has, in many cases, granted fresh land in the beds of tanks to be abandoned in lieu of money-compensation, and in such cases a certain sum has generally been awarded for preparing the land for cultivation, i.e., amongst other work for cutting down trees and grubbing up their roots.

11. Such charges ought, I think, to be borne in whole or in part by the Forest Department, if they claim the ownership of the trees.

12. Again, when selling land in beds of tanks to be abandoned, the trees on the land are valued, the land is sold by auction, the value of the trees deducted and credited to the Forest Department, and the balance credited to the project.

13. I do not consider this an equitable adjustment, as the ryot who buys the land knows that he has to incur some expenditure for grubbing up the roots of trees and therefore offers less for the land. Besides, the value put on the trees is an arbitrary one, and if sold separately from the land, they should be sold by auction, the cost of grubbing up the roots deducted from the proceeds, and then the land, cleared of trees and roots, should be sold.

14. I have sold a large number of trees growing on lands taken up for project works, and which had to be removed. All these trees were sold by auction, and the sum realized, was very small when compared with the arbitrary value placed on them for the purpose of awarding compensation to the original owner. This should be understood in the case of fruit trees, but it was also the case with regard to timber trees.

Copy of letter No. 2262, dated 16th February 1884, from the Executive Engineer, Sangam Project Division, to the Collector of Nellore.

In continuation of my No. 2057, of the 24th ultimo, I have the honor to inform you that the balance of Tumma wood cut in 1883 on which royalty is due, is 11 bandies and these were cut from the Panchedu tank. The quantity of wood received by me in the month of January last is as follows:—

Tumma wood—		Number of bandies as per village passes accompanying	
From Sangam	...	...	...
" Siddiparam	...	...	46
" Peramana	...	...	233
" Vasale	...	...	449
" Kondar	...	...	300
	...	...	23
Jungle wood—			
From Rejala jungle	...	...	1,051
	...	...	96
	...	...	96
		Total	1,147

The usual weight of a country cart fully loaded is between 14 and 15 hundred pounds (Avoi.); but for the purpose of account I take an unit of 1,000 lb. and pay the cart-men 4 annas for cutting and a fixed mileage for carting that quantity, so that village passes are generally obtained for weights of 1,000 lb. Making due allowance for the above and also for the bad state of the ground through which there are no made roads, I will allow 1,300 lb. for a bandy-load and thus you will see that $\frac{1}{3}$ of the quantity as per village passes is the quantity on which seigniorage has to be paid, and the account therefore stands as follows and the necessary book credit will be afforded to the Civil Department in my accounts for February 1884—

$\frac{1}{3}$ of 1,051 bandies Tumma wood = 808 $\frac{1}{3}$ bandies at 1 rupee per bandy.

$\frac{1}{3}$ of 96 bandies Jungle wood = 74 bandies at 6 annas per bandy.

$\frac{1}{3}$ of 11 bandies of Tumma wood taken in 1883 = 8 $\frac{1}{3}$ bandies at 1 rupee per bandy.

From the District Forest Officer, Nellore, to the Superintending Engineer, II Circle, dated 22nd September 1886, No. 1124-F.

I have the honor to bring to your notice that the Executive Engineer, Sangam project division, declines to pay the sum of Rs. 728-8-0 still due on 3,158 $\frac{1}{3}$ of Tumma wood cut by him in 1885. The seigniorage fixed by Government was at that time 1 rupee per 1,000 lb. and, as Executive Engineer admits having received 3,158,500 lb., it is perfectly clear that Rs. 3,158 $\frac{1}{3}$ is payable by him. He has, however, only paid Rs. 2,430.

2. Mr. Malet claims, however, 1,300 lb. per bandy-load on two grounds which I understand to be, first, that as he believes natives manage to remove more than the regulation load of 1,000 lb., therefore he is also entitled to 300 lb. more than the authorized bandy-load; second, that the unit was settled by correspondence at 1,300 lb.

3. The first argument scarcely requires notice, whilst as to the second I need only point out that no definite demand for a readjustment of the unit has ever been made to me, and that even if it had, I, as Collector, had then (as the Executive Engineer is aware) no authority to make any change without the sanction of Government and in direct opposition to the G.O., No. 1229, of 21st November 1882, and No. 185, of 8th February 1883, fixing the rates.

4. I would request early settlement of the amount as it has long been outstanding.

No. 628-S.G.

Copy forwarded to the Executive Engineer, Sangam project division, for early report. The unit of 1,000 lb. per bandy-load, to which it is stated exception is taken by the Executive Engineer, appears to have been settled by Government.

(Signed) G. D. WYBROW,
Superintending Engineer, II Circle.

4th October 1886.

READ—the following note from Lieutenant-Colonel J. PENNYQUICK, R.E., Officiating Chief Engineer for Irrigation, to the Acting Joint-Secretary to Government for Irrigation, dated Chepāk, 10th December 1886, No. 181-I:—

A dispute has occurred between the Executive Engineer, Sangam project, and the Forest-officer, Nellore, as to the value of the firewood supplied by the Forest Department for use on the Sangam works.

2. The facts are these: Work on the project was started towards the close of the official year 1881-82; the Executive Engineer in charge ascertained that in the case of firewood supplied by ryots a bandy-load contained a varying quantity, ranging from 1,400 to 1,500 lb. (Avoi.)

3. In his dealings with the Forest Department, the Executive Engineer allowed a unit of 1,300 lb. per bandy-load, and on this he paid the seigniorage laid down in G.O., No. 1299, Revenue, of 21st November 1882.

4. It is to be noted that this Government Order deals entirely with the seigniorage to be paid per cart-load, it in no way defines a cart-load. The Executive Engineer evidently so understood the Government Order.

5. As the unit of 1,300 lb., adopted by him, was not objected to by the Civil Department or the Forest-officer, payment for firewood on this basis continued to be made throughout the years 1882-83 to 1885-86.

4. References to this unit, viz., 1,300 lb., or to letters explaining it, were made in the following letters addressed by the Executive Engineer, Sangam project division, to the District Forest-officer, Nellore:—Nos. 1072, 22nd August 1884; 1093, 9th September 1885, and 1499, 12th November 1885. As noted above in paragraph 2, the District Forest-officer took no notice of the subject till 9th March 1886.

5. Considering the time that has elapsed, that the accounts of many works have been closed and adjusted, and that full information was given at the time to the revenue authorities concerning the unit adopted, I think it is a great pity that the question of readjustment has now been raised.

6. As, however, the District Forest-officer has opened the question, it seems to me that we have reasonable claims to demand a refund of part of monies paid to the District Forest-officer.

7. In G.O., No. 1130-I, of 16th December 1884, it was ordered that all beds of tanks to be abandoned under the project should be sold by auction, and the sums realized, placed to the credit of the project.

8. A considerable portion of the firewood used on the works has been obtained from the beds of such tanks, and I think it is an open question whether under the Government Order referred to in paragraph 7, we should have made any adjustment on account of firewood obtained from the beds of tanks which are to be or have been abandoned.

9. The trees in tank beds are self-grown, the Forest Department has incurred no expenditure on account of them, and the presence of the trees detracts from the value of the ground for purposes of cultivation; the trees therefore reduced the selling price of the land.

10. The land-compensation officer has, in many cases, granted fresh land in the beds of tanks to be abandoned in lieu of money-compensation, and in such cases a certain sum has generally been awarded for preparing the land for cultivation, i.e., amongst other work for cutting down trees and grubbing up their roots.

11. Such charges ought, I think, to be borne in whole or in part by the Forest Department, if they claim the ownership of the trees.

12. Again, when selling land in beds of tanks to be abandoned, the trees on the land are valued, the land is sold by auction, the value of the trees deducted and credited to the Forest Department, and the balance credited to the project.

13. I do not consider this an equitable adjustment, as the buyer who buys the land knows that he has to incur some expenditure for grubbing up the roots of trees and therefore offers less for the land. Besides, the value put on the trees is an arbitrary one, and if sold separately from the land, they should be sold by auction, the cost of grubbing up the roots deducted from the proceeds, and then the land, cleared of trees and roots, should be sold.

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Total	...	...	1,147

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3. The first argument scarcely requires notice, whilst as to the second I need only point out that no definite demand for a readjustment of the unit has ever been made to me, and that even if it had, I, as Collector, had then (as the Executive Engineer is aware) no authority to make any change without the sanction of Government and in direct opposition to the G.O., No. 1229, of 21st November 1882, and No. 185, of 8th February 1883, fixing the rates.

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Superintending Engineer, II Circle.
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A dispute has occurred between the Executive Engineer, Sangam project, and the Forest-officer, Nellore, as to the value of the firewood supplied by the Forest Department for use on the Sangam works.

2. The facts are these: Work on the project was started towards the close of the official year 1881-82; the Executive Engineer in charge ascertained that in the case of firewood supplied by ryots a bandy-load contained a varying quantity, ranging from 1,400 to 1,500 lb. (Avoi.)

3. In his dealings with the Forest Department, the Executive Engineer allowed a unit of 1,300 lb. per bandy-load, and on this he paid the seigniorage laid down in G.O., No. 1299, Revenue, of 21st November 1882.

4. It is to be noted that this Government Order deals entirely with the seigniorage to be paid per cart-load, it in no way defines a cart-load. The Executive Engineer evidently so understood the Government Order.

5. As the unit of 1,300 lb., adopted by him, was not objected to by the Civil Department or the Forest-officer, payment for firewood on this basis continued to be made throughout the years 1882-83 to 1885-86.

6. In March 1886 for the first time, the Forest-officer disputed these payments and claimed seigniorage of Re. 1 per 1,000 lb., basing his claim on G.O., No. 1299, Revenue, of 21st November 1882.

7. This Government Order, as already stated, does not define a cart-load, but the correspondence which precedes it, appears to support the Forest-officer's contention that 1,000 lb. is the unit to be taken.

8. The accounts of many of the works of the project on which the firewood, for which payment is claimed, was used, have been closed, and it would entail much trouble and cause much confusion to reopen them, in order to settle the claim lately raised by the Forest-officer.

9. The difference of opinion has arisen mainly from the use of the term a "cart-load" to represent a quantity of wood which is not the amount carried by a cart; where the wood is not weighed after delivering the actual cart-load is the most convenient unit of account, but where, as in this case it is weighed and the payments are based on the actual weight, there seems no occasion for the introduction of an imaginary cart-load. It is therefore suggested that in all future accounts where the wood is weighed the payment be at a fixed rate per ton, and Rs. 2 would appear to be a suitable rate.

10. The question is complicated by the fact that some of the wood has been obtained from tank beds which are to be sold and the proceeds credited to the capital account of the project.

11. By G.O., No. 185 (Revenue), of 8th February 1883, it is decided that tank beds being under the charge of the Revenue Department, the trees growing in them were under the same department, i.e., that the ownership of the trees followed that of the tank beds in which they grew. This being so, it would appear that as the value of the tank beds, when sold, is to be credited to the Public Works Department (G.O., Revenue Department, No. 1332, of 3rd December 1884), the value of the timber growing in them should be similarly credited, and it is obviously the same thing whether the timber be given without charge for use on the works, or whether a charge be made and its amount subsequently credited to the works.

12. To reopen the accounts already closed, would cause an amount of trouble and confusion greater than the accurate adjustment of the charges is worth. The following disposal is therefore suggested:—

- 1st.—That the accounts for supplies already paid for be considered as finally settled.
- 2nd.—That as regards supplies already made but not paid for, and future supplies, no charge for seigniorage be made on wood taken from the beds of tanks which are to be sold and the proceeds credited to the capital account of the project, and that 2 rupees per ton be charged upon all supplies from other sources.

No. 4486-C.

Transferred to the Revenue Department for disposal.

(By Order.)

(Signed)

J. P. DAVIDSON,
Under Secretary to Government, P.W.D.,
Irrigation Branch.

MADRAS,
16th December 1886,
To the Revenue Department.

ORDER—dated 24th January 1887, No. 74, Revenue.
Forest, No. 18.

His Excellency the Governor in Council is pleased to direct that the claim made by the Forest Department, on account of seigniorage for bābul wood taken by the Public Works Department for the

Sangam project works, be withdrawn; that, for the future, that department be permitted to remove, free of any seigniorage, wood for the Sangam works from the beds of any Government tank the waterspread of which is hereafter to be sold by the Revenue Department on account of the project; and that as regards wood which the Public Works Department may take from other Government lands, the seigniorage to be charged by the Forest Department shall be 1 rupee per cart-load of half a ton, or 1,120 lbs.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Public Works Department.
,, the Board of Revenue.

Exd. W. H. French

80 Copies.

B. N. 98. S. of 9-2-87
 Communicated to the
 Supy Engineer II Circle
 for information and
 guidance

1st of Jan

Gobt. of [1887] Madras.
 REVENUE.

Issued
 Recd.
 Encl.
 G.O., 24th January 1887, No. 74.

B. N. 98. S. of 9-2-87

JANUARY.

S. & II Circle
 Ch. Engr for S. & II

Babul Wood.
 Passing orders on papers relating to seigniorage
 on — taken by the Public Works Department.

With order

C. a. w. 375
 3rd R

In return 2884.
 I do not recommend
 any course about
 the firewood. In
 Muvungesa, Uudis
 case there is mention
 made of a contractor
 having had a lot
 of good firewood
 without paying
 for it. Perhaps W
 thought of that.

HB

19/4/87

SAW
 Returned with large
 order for wood. In return
 has been the case of
 the Sanyam case.
 2/4

PUBLIC WORKS DEPARTMENT
 MADRAS GOVERNMENT.

Under date the
 READ the following:—

48. N. 4-C of 25 Nov. 1886
 48. N. 181 S of 10 Dec. 1886

Transferred to the
 Revenue Department
 for disposal.

D
 13/12

6.12.86

B. H. 98 S. 9. 2-87

Communicated to the
Supp Engineer II Circle
for information and
guidance

idaf JP

S. & II Circle
Ch. Engr for Steam

28524

19-

SAW

11-

Spec

Handwritten text on a small piece of paper, mostly illegible due to fading and handwriting. It appears to be a note or a small report.

+
Please put up

Received

h.

apero pl
19

60-98 S of 9-2-87

Communicated to the
Supp Engineer II Circle
for information and
guidance

1st J.P.

S.E. II Circle
Ch. Engr for Iron

2884

12

SAW

- Please see W.
hered remarks at
bottom of page
order -

Have some
recollection myself
of the subject
having come up
before them -

Papers might
be looked up -

As

16418

R.H.

Papers please
1874/87

8298 S of 9-2-07

Communicated to the
Supp Engineer II Circle
for information and
guidance

Idaf JP

S & II Circle
Ch. Engr for same

Tow

13

There has been some
work done about the
abandoned for the Sanguan
Project, but no proper
correspondence has been
taken with respect
to the particular
plans of the road
between the
divisions.

Ci
21-2-07

B No 98 of 9-2-87

Communicated to the
Supy Engineer II Circle
for information and
guidance

Wd J.P.

S & II Circle
Ch Engr for S. M.

Let^r 9781 with 2 Enclosures

E. I. Form No. 22.

Quero

PUBLIC WORKS DEPARTMENT

C/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

14486 of 16 Dec 1886

Read the following :-

From the Supy. Eng^r. { H.E. No. 4-C of 25 Nov. 1886
Second Circle
Note by the Offg. Chief { H.E. No. 181 of 10 Dec. 1886
Eng^r. for Proj^r

* Reg. a dispute between the
M. E. Engr. Sangam Project
and the Forest Officer
Kallur as to the value of
the fire wood supplied by the
Forest Dept for use on the
Sangam Works.

Transferred to the
Revenue Department
for disposal.

D
13/12

Despd 16.12.86

nl

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

[C. No. 2.]

No. 7. W.
From Major C. H. P. Christie R.E.
THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To
THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

Madras, 6 APRIL

1887.

FORWARDED TO THE SECRETARY TO GOVERNMENT PUBLIC
WORKS DEPARTMENT. ATTENTION IS INVITED TO THE FOLLOWING
POINTS VIZ:-

- (A) THE DELAY IN RECOUPMENT OF IMPRESTS (PARA 7 OF REPORT)
(B) THE EXCESSIVE TREASURY BALANCES AT THE END OF EACH
MONTH (PARA 4)
(C) THE DELAY IN THE SUBMISSION OF TEN-DAY REPORTS, WHICH
MAKES IT IMPOSSIBLE TO KEEP THE ACCOUNTS OF WORKS
PROPERLY IN THE DIVISIONAL OFFICE (PARAS 9 & 15)
(D) THE EXCESSIVE DELAY IN THE PAYMENT OF LABOR ON CERTAIN
WORKS IN THE DIVISION (PARA 13)
(E) THE DISREGARD OF STANDING ORDER NO. 158 OF 1885 ^{Form No. 19, Note I} ^{CODE}
PARA 1756 [—] REGARDING CANCELLING OF
MEASUREMENTS.

2. THE ACTION OF THE SUPERINTENDING ENGINEER IN THE
MATTER OF THE OVERCHARGE FOR PIPEWOOD (PARA 19) SEEMS TO
REQUIRE EXPLANATION.

Encs: One

MAJOR R.E.
EXAMINER P.W. ACCOUNTS.

Encl. to Mr. Kelly 6-4-87.
Indorse
NOTES OF INSPECTION BY H. RAINIER ESQ, DEPUTY EXAMINER
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER
GODAVARI WESTERN DIVISION, ON THE 12TH AND 13TH MARCH 1887. 15

MR. W.C. LEWIS ASSISTANT ENGINEER 1ST GRADE RECEIVED
CHARGE OF THE DIVISION ON THE 9TH MARCH 1887 FROM MR. J.S.
WILSON, ASSISTANT ENGINEER, WHO HAD RECEIVED CHARGE FROM MR.
PAUL ON THE 24TH FEBRUARY 1887. MR. C. BRAHMARAYYA ACCOUNTANT
4TH GRADE HAS BEEN IN CHARGE OF THE ACCOUNTS SINCE JULY 1883.
THE OFFICE WAS LAST INSPECTED BY AN ACCOUNT OFFICER IN FEB-
RUARY 1886, SEE G.O. NO. 728 W. OF 19TH MARCH 1886.

2. THERE ARE THREE SUB-DIVISIONS, THE EASTERN UNDER
MR. J.S. WILSON, ASSISTANT ENGINEER, HEADQUARTERS CHETIPET; THE
WESTERN UNDER MR. J. KELLY, SUPERVISOR, HEAD QUARTERS THADAPILLI-
GUDEN; THE TANK SUB-DIVISION UNDER SERGEANT J.E. PATTON, SUPER-
VISOR, HEAD QUARTERS ELLORE. THE FIRST TWO ARE DRAWING
OFFICERS, THE THIRD HAS AN IMPREST OF RS. 200.

3. THE OTHER IMPREST HOLDERS ARE:-

(A) RECOUPED BY MR. WILSON.

K. APUNACHELLA SASTRY, TEMPORARY OVERSEER RS. 700. FRE-
QUENTLY RECOUPED. ACCOUNT IN ORDER.

P. SESHACHELLUM, DELTA SUPERINTENDENT, RS. 300. THE RE-
COUPMENT ON 12TH AUGUST 1886 HAD TAKEN 18 DAYS, WHICH WAS
ABOUT A FORTNIGHT TOO MUCH.

P. ARMAACHELLUM, DELTA SUPERINTENDENT, RS. 100. THE RE-
COUPMENT OF THIS IMPREST ON THE 11TH AUGUST 1886 HAD OCCUPIED
12 DAYS THE USUAL TIME BEING ONE DAY.

(B) RECOUPED BY MR. LEWIS.

D. VENKATARAMAN, OVERSEER, RS. 500. ACCOUNT IN ORDER.

(C). RECOUPED BY MR. J. KELLY.

T. PERAYYA NAIDU, TEMPORARY OVERSEER, RS. 200. ACCOUNT IN ORDER.

MR. H. ATKINSON, SUB-OVERSEER, RS. 200. RECOUPMENT ON 20TH OCTOBER AND 13TH NOVEMBER HAD EACH OCCUPIED TEN DAYS. THAT ON 6TH DECEMBER HAD OCCUPIED THIRTEEN DAYS - ONE DAY IS ENOUGH.

MEM. THE EXPENDITURE BY AN IMPREST HOLDER ONLY COMES INTO THE ACCOUNTS OF THE DIVISION ON THE DATE THE IMPREST IS RECOUPED. THUS EXPENDITURE IN MARCH BY AN IMPREST HOLDER, WOULD NOT COME INTO THE ACCOUNTS UNTIL THE NEXT FINANCIAL YEAR UNLESS RECOUPED IN MARCH. IF THE IMPREST WAS SENT UP FOR RECOUPMENT SAY ON THE 20TH MARCH AND THE RECOUPMENT TOOK A FORTNIGHT TO COMPLETE - THE DELAY WOULD HAVE THE EFFECT OF NEEDLESSLY BRINGING ONE YEAR'S EXPENDITURE INTO THE NEXT YEAR'S ACCOUNTS. IMPRESTS SHOULD AT ALL TIMES BE RECOUPED PROMPTLY, AS IT IS DESIRABLE TO SHOW THE EXPENDITURE OF A MONTH IN THAT MONTH'S ACCOUNTS.

4. THE APPLICATIONS FOR FUNDS FOR THIS DIVISION HAVE THE SAME IRREGULARITY HAS BEEN NOTICED IN MANY OTHER DIVISIONS. NOT BEEN CONFINED TO WHAT IS PRESCRIBED IN CODE PARA 1580

THE EXPENDITURE OF THE MONTH OF
1886
JULY WAS RS. 17929 THE BALANCE LEFT IN THE TREASURY AT THE
AUGUST 1886 RS. 11141 CLOSE OF THE MONTH 15558
OCTOBER. RS. 15619 12085
NOVEMBER. RS. 15835 23043
DECEMBER. RS. 12082 18026
FEBRUARY 1887 RS. 11609 12509
12022

THERE WAS FOUND TO BE A DIFFERENCE EACH MONTH BETWEEN

THE MISCELLANEOUS RECEIPTS SENT TO THE TREASURY AS PER CASH BOOK, AND THE ACKNOWLEDGMENTS OF THE TREASURY AS PER REMITTANCE BOOK.

THE DELTA SUPERINTENDENTS COLLECT ODD AMOUNTS AND PAY IN-TO TREASURY SENDING ADVICE TO THE EXECUTIVE ENGINEER. IN THE MONTH OF OCTOBER THE AMOUNT ACKNOWLEDGED BY THE TREASURY WAS RS. 175-7-0 MORE THAN HAD BEEN ADVISED AS PAID IN, AND RS. 174 MORE THAN APPEARED IN THE DIVISIONAL CASH BOOK - AND THIS DIFFERENCE LASTED TILL THE 20TH NOVEMBER 1886 WHEN THE LOCK SUPERINTENDENT'S ADVICE WAS FOUND IN SOMEBODY'S POCKET. IT HAD BEEN DULY RECEIVED IN THE OFFICE BUT MISLAID. MEANWHILE HOWEVER THE DIFFERENCE SHOULD HAVE BEEN NOTICED AND EXPLANATION ELICITED.

6. TOLL FEES ARE COLLECTED AT SIX TOLL STATIONS BY THE LOCK SUPERINTENDENT AT EACH, WHO KEEPS A REGISTER OF THESE AND OTHER COLLECTIONS. THE VIGESWARAM LOCK SUPERINTENDENT REMITS MONEYS TO DIVISIONAL OFFICE DAILY, THE AMOUNT SO REMITTED BEING GENERALLY OVER RS. 100 IN THE WORKING SEASON. EACH REMITTANCE IS ACCOMPANIED BY DUPLICATE TOLL TICKETS AND A COPY OF THE LOCK SUPERINTENDENT'S RECEIPT REGISTER, THE ORIGINAL REGISTER BEING ALSO SENT FOR INITIAL AND RETURN. THE TOLL TICKET BOOK IS OF THE SAME KIND AS HAS BEEN REMARKED UPON IN PARA 8 OF THE NOTES ON THE GODAVARI EASTERN DIVISION OFFICE. THE TOLL COLLECTORS OTHER THAN THE ABOVE SEND MONEYS DIRECT TO THE TREASURY, SENDING RECEIPTS UP TO THE EXECUTIVE ENGINEER'S OFFICE WITH THE COPY OF THE RECEIPT REGISTER AS ABOVE. THE TOLL FEES WERE CHECKED AS FAR AS POSSIBLE FOR TWO MONTHS.

7. THE CASH BALANCE OF THE DIVISIONAL OFFICE WAS COUNTED AND FOUND TO AGREE WITH THE BALANCE STATED IN THE CASH BOOK.

8. THE SUB-DIVISIONAL CASH ACCOUNTS COINCIDE WITH FAIR PUNCTUALITY AND BEAR SIGN OF CAREFUL CHECK BY THE ACCOUNTANT.

9. THE TEN-DAY REPORTS OF WORKS DO NOT REACH THE EXECUTIVE ENGINEER'S OFFICE BEFORE THE NOMINAL MUSTER ROLLS. THAT IS TO SAY, WHEN, BUT NOT UNTIL THE LABOR VOUCHERS OF SUB-DIVISIONAL CASH ACCOUNTS ARE RENDERED, THE TEN-DAY REPORTS ARE RENDERED. A GANG OF MEN ARE EMPLOYED SAY UNDER A. AN OVERSEER, WHO IS AN IMPREST-HOLDER RECOUNDED BY B. A SUB-DIVISIONAL OFFICER, WHO SENDS UP A CASH ACCOUNT THREE TIMES A MONTH TO C. THE EXECUTIVE ENGINEER.

THE RULES (SEE DIRECTIONS AT BACK OF FORM NO.M 5, DIRECTIONS 1 & 2 AT BACK OF FORM NO.M 6, CODE PARAS 1751 AND 1864) PROVIDE FOR C. RECEIVING FROM A. A PERIODICAL REPORT OF WORK DONE AND MONEY LIABILITY INCURRED FOR IT, WHICH IS TO BE BOOKED AT ONCE IN PART I OF THE WORK ABSTRACT OF THE MONTH IN WHICH THE WORK WAS DONE. THIS INFORMATION IS QUITE APART FROM AND INDEPENDENT OF THE PAYMENT FOR THE WORK, WHICH COMES TO THE ACCOUNT LATER ON. BUT IF A. SENDS TO B. THIS TEN-DAY REPORT NOT EARLIER THAN THE VOUCHERS FOR PAYMENT, (NOMINAL MUSTER ROLLS) AND B. ONLY SENDS THEM PERHAPS TEN DAYS LATER ON WITH THE PERIODICAL CASH ACCOUNT TO C., IT QUITE UPSETS ANY ATTEMPT AT DISTINCTION IN THE ACCOUNTS AS ORDERED BETWEEN LIABILITIES AND PAYMENTS, AND DEPRIVES THE EXECUTIVE ENGINEER OF MUCH IMPORTANT INFORMATION. THE FORMER EXECUTIVE

ENGINEER'S

ENGINEER'S ORDERS ON THE SUBJECT SHOULD THEREFORE BE MODIFIED. UNLESS TEN-DAY REPORTS ARE PUNCTUALLY SENT UP WORK ABSTRACTS CANNOT BE PREPARED, THE REGISTER OF WORKS CONSEQUENTLY FALLS INTO ARREARS AND WORK VOUCHERS ARE WITHHELD FROM THE EXAMINER'S OFFICE. NOT ONLY THIS BUT THE ACCOUNTS OF MATERIALS AT SITE OF WORKS GET HOPELESSLY CONFUSED.

10. THE OVERSEER IN CHARGE OF THE WORKS HAVING NEARLY ALL THE MATERIALS AT SITE, APPEARED AT THE INSPECTION, AND STATED THAT HIS ACCOUNT OF MATERIALS WAS ENTIRELY DIFFERENT FROM PART IV OF THE WORK ABSTRACTS, THE DIFFERENCE IN VALUE BEING NEARLY RS.1,000.

11. THE BALANCES OF MATERIALS AT SITE AT END OF FEBRUARY AS PER DIVISIONAL OFFICE AGGREGATED RS.22,716 SPREAD OVER FIVE WORKS. BUT THE NORMAL COST SYSTEM OF ACCOUNTING FOR WORKS (CODE PARAS 1753, 1760 AND 1860) HAS BEEN UNDERSTOOD BY THE ACCOUNTANT TO EXCLUDE THE ACCOUNT IN PART IV OF THE WORK ABSTRACT. CONSEQUENTLY FOR SUCH WORKS AS ARE ACCOUNTED FOR UNDER THE NORMAL COST SYSTEM, THE MATERIALS AT SITE BALANCE IN THE REGISTER OF WORKS WAS MOST DIFFICULT OF CHECK. THE MATERIALS AT SITE ACCOUNT IN PART IV OF THE WORK ABSTRACT IS AS NECESSARY IN THE ABOVE SYSTEM OF ACCOUNTING AS IN THE ACTUAL COST SYSTEM.

12. REGARDING ALL MATERIALS AT SITE THERE IS NEED OF EARLY COUNT AND VALUATION, THE ACCOUNTS BEING ADJUSTED ACCORDING TO THE RESULT AND PART IV BEING IN FUTURE SENT MONTHLY TO THE WORK FOR VERIFICATION.

12. MAINTENANCE

13. MAINTENANCE OF NARSAPUR CANAL. MILE COOLIES,
RS.26-9-10 FOR JULY 1886, WERE PAID NOT UNTIL 19TH OCTOBER
1886.

MAINTENANCE OF ATTILI CANAL - LABOR FROM 7TH JULY TO
13TH SEPTEMBER 1886 ALL PAID ON 17TH SEPTEMBER 1886.

MAINTENANCE OF VENKIA AND WYERU CANAL - LABOR FROM 13TH
TO 25TH AUGUST 1886 WAS PAID ON 11TH OCTOBER 1886.

MAINTENANCE OF UNDI CANAL - LABOR FROM 18TH TO 30TH
AUGUST WAS PAID ON THE 11TH OCTOBER 1886.

RIVER PROTECTIVE WORKS AT VASISTA GODAVARI - LABOR FROM
1ST TO 15TH JULY RS.114-12-0 PAID ON 1ST OCTOBER 1886. LABOR
ON 22ND AUGUST PAID FOR ON 12TH OCTOBER 1886.

MAINTENANCE OF ATTILI CANAL - MILE COOLIES FOR JULY
PAID ON 20TH SEPTEMBER 1886.

MAINTENANCE UNDI CANAL - LABOR 5TH TO 19TH AUGUST PAID
ON 20TH SEPTEMBER 1886.

MAINTENANCE OF BANK CANAL - MILE COOLIES FOR JULY WERE
PAID ON 20TH SEPTEMBER 1886.

14. MEASUREMENTS WERE COMPARED AND CHECKED. THE
MEASUREMENT BOOKS EXAMINED WERE IN ORDER. THE CANCELLING
OF MEASUREMENTS AS PER STANDING ORDER NO.158 OF 1885, HAS NOT
BEEN YET INTRODUCED.

15. THE SANCTIONED LIMIT FOR STOCK AS ORDERED BY GOV-
ERNMENT IS RS.74000. THE DEBIT TO STOCK AT END OF FEBRUARY
1887 WAS RS.7,073-9-2. THE DEBIT TO BUILDING MATERIALS BEING
RS.6,127-5-5 AND TO MANUFACTURE, RS.840-10-8, WHICH IS THE
AMOUNT AT DEBIT OF TWO OPERATIONS, LIME AT CHETIPET RS.777-7-11

4/5 18
BRICKS AT CHETIPET RS.83-2-9. OF THE FIRST AMOUNT OR RATHER
INCLUDED THEREIN IS RS.127-9-3 WHICH WAS PAID ON 27TH NOV-
EMBER, 1885 TO THE TAHSILDAR OF YARNARDEM FOR THE RIGHT TO
CUT TUMA WOOD. NO TUMA WOOD WAS CUT IN 1885-86 AND THE ABOVE
AMOUNT WAS BROUGHT FORWARD TO 1886-87 AND IS LIKELY TO BE
CARRIED FORWARD FOR THE SAME REASON TO 1887-88. EXCEPT THE
ABOVE THERE IS NO REASON FOR APPREHENDING A BALANCE AT THE
END OF THE YEAR, THE OUTTURN IN MARCH BEING SUFFICIENTLY HEAVY.
THE ACCOUNTS OF MANUFACTURE ARE IN ORDER, EXCEPT THAT NO
ACCOUNT OF OUTTURN IS SHOWN IN THE REGISTER OF WORKS, AND
THAT THE LATENESS OF RECEIPT OF TEN-DAY REPORTS HAVE HAD THE
EFFECT OF BRINGING INTO THE WORK ABSTRACT FOR JANUARY 1887
LIABILITIES FOR SEPTEMBER TO DECEMBER 1886, BUT NONE FOR
JANUARY 1887. THE ACCOUNTS OF BUILDING MATERIALS AND OTHER
STOCK SUBHEADS ARE IN ORDER. THERE IS NOTHING AT DEBIT OF
LAND KILNS.

16. THERE WAS AN ESTIMATE SANCTIONED UNDER G.O. NO.
854 I. OF 23RD OCTOBER 1882 RS.17,000 WHICH INCLUDED:-

FOUR FIRST CLASS FERRY BOATS RS.2,440. OUTLAY UP TO
1883-84 RS.1,614 - NO OUTLAY SINCE.

THREE SECOND CLASS FERRY BOATS RS.1200. OUTLAY UP TO
1883-84 RS.812. NONE SINCE.

19 PAMPS AND GEARING FOR EXISTING FERRY BOATS RS.3,800.
ONLY MATERIALS HAVE BEEN COLLECTED, VALUE RS.1,070.

38 PAMPS AND GEARING FOR EXISTING SECOND CLASS FERRY
BOATS RS.4,750. ONLY RS.6-3-0 UP TO 1883-84. NONE SINCE.

17. NINE LAKRAVARAM ZEMINDARY ESTATE WORKS (COURT OF

WARDS) WERE SANCTIONED FROM 10TH MARCH 1886 TILL 10TH AUGUST 1886, FOR WHICH THE TOTAL GRANT FOR 1886-87 IS RS.6,000. THE OUTLAY TO THE END OF FEBRUARY 1887 IS ONLY RS.561.

18. THE HEAD QUARTERS RETURN (NOT THE DIVISIONAL RETURN) OF TOOLS AND PLANT WAS FOUND INCOMPLETE THE COLUMN 'ACTUALLY COUNTED' NOT HAVING BEEN FILLED IN. THE DIVISIONAL RETURN FOR HALF ^{Year} ENDING SEPTEMBER 1886 WAS FOUND RESPECTING SOME ARTICLES TO HAVE BROUGHT FORWARD A WRONG BALANCE, THE EXPLANATION WAS THAT THE ACTUAL COUNT STATED IN THE SUB-DIVISIONAL RETURNS WAS INCORRECT, AND THAT SUB-DIVISIONAL OFFICERS HAD BEEN WRITTEN TO, BUT THESE REFERENCES WERE MADE MONTHS AGO AND NO REPLY HAS BEEN RECEIVED. THE BALANCE TO CARRY FORWARD SUBJECT TO REFERENCE IS THE BALANCE AS PER ACTUAL COUNT AND NOT THE BALANCE AS PER LAST RETURNS AS DONE BY THE ACCOUNTANT.

19. THE MISCELLANEOUS ADVANCE ACCOUNT INCLUDES RS.1174-8-0 UNDER THE FOLLOWING CIRCUMSTANCES. FUEL WOOD WAS CUT BY THE DEPUTY COLLECTOR AND SUPPLIED TO THIS DEPARTMENT IN 1884. THE REVENUE DEPARTMENT CLAIMED THE ABOVE AMOUNT IN JUNE 1884, FOR 1032 CUBIC YARDS OF FIREWOOD. BUT THE EXECUTIVE ^{Engineer} HAD RECEIVED (ACCORDING TO MEASUREMENT NOW IN THE OFFICE) ONLY 471 CUBIC YARDS. A REFERENCE TO THE SUPERINTENDING ENGINEER ENSUED, AND THE SUPERINTENDING ENGINEER'S REPLY ORDERING THAT THE MATTER MIGHT BE SETTLED AT ONCE AND WITHOUT FURTHER REFERENCE TO HIM (MAJOR CLARKE) MOVED THE EXECUTIVE ENGINEER (MR. SANDCOCK) TO PAY THE FULL AMOUNT AS CLAIMED. THERE HAS BEEN CORRESPONDENCE WITH THE COLLECTOR SINCE, BUT THERE HAS BEEN NO

REFUND

REFUND OF THE MONEY. THE PAYMENT WAS MADE ON THE 21ST DECEMBER 1885. THE COMPLETION REPORT OF THE NAKKALA OUTFALL SLUICE COMPLETED A YEAR AGO, FOR WHICH THE ABOVE FUEL WAS USED, HAS BEEN DELAYED BY THE ABOVE CIRCUMSTANCE, BUT THIS DELAY WAS UNNECESSARY AND THE AMOUNT ADMITTED SHOULD HAVE BEEN CHARGED OFF TO THE SLUICE IN DECEMBER 1885.

20. ^{Some} SERVICE BOOKS WERE EXAMINED AND FOUND IN ORDER.

21. ALL OTHER BOOKS AND ACCOUNTS ARE IN FAIR ORDER.

22. THE ACCOUNTANT IS IN A WEAK STATE OF HEALTH. HE HAS BEEN WELL ASSISTED BY SUBBARAO, A CLERK, ALSO BY D. LOKAYYIA, THE STORE-KEEPER, WHO GIVES RS.200 SECURITY, BUT HAS NOTHING WHATEVER TO DO WITH THE CUSTODY OF STORES EXCEPT A FEW MATHEMATICAL INSTRUMENTS, TABLES AND CHAIRS.

MADRAS.

25TH MARCH 1887.

H. Ramesh

BY EXAMINER P.W. ACCOUNTS,
MADRAS.

29.6/4

29.6/4

WARDS) WERE SANCTIONED FROM BOTH MARCH 1886 TILL 16TH AUGUST 1886, FOR WHICH THE TOTAL GRANT FOR 1886-87 IS RS. 6,000. THE OUTLAY TO THE END OF FEBRUARY 1887 IS ONLY RS. 561.

18. THE HEAD QUARTERS RETURN (NOT THE DIVISIONAL RETURN) OF TOOLS AND PLANT WAS FOUND INCOMPLETE THE COLUMN 'ACTUALLY COUNTED' NOT HAVING BEEN FILLED IN. THE DIVISIONAL RETURN FOR ^{Year} ENDING SEPTEMBER 1886 WAS FOUND RESPECTING SOME ARTICLES TO HAVE BROUGHT FORWARD A WRONG BALANCE, THE EXPLANATION WAS THAT THE ACTUAL COUNT STATED IN THE SUB-DIVISIONAL RETURNS WAS INCORRECT, AND THAT SUB-DIVISIONAL OFFICERS HAD BEEN WRITTEN TO, BUT THESE REFERENCES WERE MADE MONTHS AGO AND NO REPLY HAS BEEN RECEIVED. THE BALANCE TO CARRY FORWARD SUBJECT TO REFERENCE IS THE BALANCE AS PER ACTUAL COUNT AND NOT THE BALANCE AS PER LAST RETURNS AS DONE BY THE ACCOUNTANT.

19. THE MISCELLANEOUS ADVANCE ACCOUNT INCLUDES RS. 1174-8-0 UNDER THE FOLLOWING CIRCUMSTANCES. FUEL WOOD WAS CUT BY THE DEPUTY COLLECTOR AND SUPPLIED TO THIS DEPARTMENT IN 1884. THE REVENUE DEPARTMENT CLAIMED THE ABOVE AMOUNT IN JUNE 1884, FOR 1038 CUBIC YARDS OF FIREWOOD. BUT THE EXECUTIVE ^{Engineer} HAD RECEIVED (ACCORDING TO MEASUREMENT NOW IN THE OFFICE) ONLY 471 CUBIC YARDS. A REFERENCE TO THE SUPERINTENDING ENGINEER ENSUED, AND THE SUPERINTENDING ENGINEER'S REPLY ORDERING THAT THE MATTER MIGHT BE SETTLED AT ONCE AND WITHOUT FURTHER REFERENCE TO HIM (MAJOR CLARKE) MOVED THE EXECUTIVE ENGINEER (MR. HANCOCK) TO PAY THE FULL AMOUNT AS CLAIMED. THERE HAS BEEN CORRESPONDENCE WITH THE COLLECTOR SINCE, BUT THERE HAS BEEN NO

REFUND

REFUND OF THE MONEY. THE PAYMENT WAS MADE ON THE 21ST DECEMBER 1885. THE COMPLETION REPORT OF THE NANKALLA OUTFALL SLUICE COMPLETED A YEAR AGO, FOR WHICH THE ABOVE FUEL WAS USED, HAS BEEN DELAYED BY THE ABOVE CIRCUMSTANCE, BUT THIS DELAY WAS UNNECESSARY AND THE AMOUNT ADMITTED SHOULD HAVE BEEN CHARGED OFF TO THE SLUICE IN DECEMBER 1885.

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MADRAS.

25TH MARCH 1887.

H. Ramesh

CH. EXAMINER P.W. ACCOUNTS,

MADRAS.

22.6/4

22.6/4

G. 6. 728 W 19.3.86

B. No 98 J. u 9. 2. 87

W 4486 C. u 16. 12. 86

A. No. 1112 W d/ 23 April 1887

FROM

THE EXAMINER P.W. ACCOUNTS.

MADRAS.

THE SECY. TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

Communicated to the
Comm. to the
Suply. Engineer, I Circle,
for the information
and guidance of
the Exec. Engineer, Godavari
Western Division.

2. The special
attention of the Suply.
Engineer is directed to
the matters brought
to notice in para 1
of the Examiner's
letter in view of
early remedial
action being taken.

DATE 6th APRIL 1887.

RECD.

3. The Suply. Engineer
will enquire into
and report regarding
the alleged over charge
for firewood referred to
in para 19 of the notes

Encls: One

NOTES OF INSPECTION OF THE
OFFICE OF THE EXECUTIVE ENGINEER
GODAVARI WESTERN DIVISION - PORTLAND
WORK REMARKS -

S. E. I Circle
Exr. P.W. Accts.

6. 11. 1887

2804

Govt. of Madras

PUBLIC WORKS.

Dated

23/4/87

Read 5 pm

Recd.

23 April 1887. 11/2 w

Inspection
notes.

Orders put the
on the Godavari
Western Division
Office, submitted
by the Engineer.

50
4

John 23/4
20/4