(1) Number of pages 28

(2) Date of repair 20.1.88

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.
B.P. No: 471 W

Press.
Mis.

Dated 15.2.1887 ~~198~~.

Not to be folded or roughly handled

Archives I--10,006 I -80.

471/1

15th February 1887, No. 471 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 February 1887, No. 178 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 Kistna Western division.

2. The state of the accounts works is satisfactory on the whole; the relieving accountant should, however, take note of the points in which improvement is possible.

3. The Superintending Engineer's attention is invited to paragraphs 3 and 10.

Enclosure.

Notes of Inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Western Division, on the 7th and 8th February 1887.

The division is now in charge of S. D. Pears, Esq., Executive Engineer, 4th Grade (temporary), who took over from G. D. Wybrow, Esq., in October 1886; G. Malikarjunayya is still acting as accountant; but will immediately be relieved by A. Ayodhiramayya; the former absented himself on the plea of illness on the second day of the inspection; but the latter was present, as well as the Executive Engineer. The last inspection of the office by an Accounts officer was in January 1886—*vide* G.O., No. 426 W., dated 22nd February 1886.

2. Sub-divisional officers and drawing accounts are as under :—

(*a*) Executive Engineer draws on (1) Guntúr, (2) Bezváda, (3) Répalle, and (4) Bápatla Sub-treasuries, Kistna district.
(*b*) C. W. Wood, Esq., Assistant Engineer, Eastern Sub-division, on (1), (2) and (3).
(*c*) A. C. Pereira, Esq., Assistant Engineer, Western Sub-division, on (1), (4) and (5), Chinnaganjam.

The treasury pass book, cheque books and cash books were all in excellent order; the average treasury balance for the last three months, however, has been about Rs. 9,500 against a permissible amount of Rs. 3,500.

3. In examining the divisional cash book, it was noticed that a "punt writer" and a "stock writer" on Rs. 15 each are employed and their pay charged to "deposits (punt account)" and "stock" respectively; these men are both employed in the Divisional office and would appear to fall more legitimately under establishment. Miscellaneous receipts have not been punctually paid into treasury; the fault lies with the Divisional office, and the accountant's explanations for the last few months have been incorrect.

4. Imprests are entrusted to—

	RS.
Eastern Sub-division.	
(1) R. V. Narayana Aiyar, temporary Upper Subordinate	300
(2) R. Nageswara Aiyar do. do.	200
(3) C. Venkataramayya do. do.	200
Western Sub-division.	
(4) A. Nilakanta Sastri, Supervisor	300
(5) S. Vijayaraghavulu Das Naidu, Overseer	200

The accounts are well kept, and the imprests are frequently recouped; Nos. (2) and (3) might perhaps be slightly reduced.

5. The cash abstract books have hitherto been posted in pencil, and subsequent alterations (*e.g.*, payments into treasury not acknowledged by treasury officer transferred to miscellaneous advances) made without correcting the cash book column "head in cash abstract book;" this should be discontinued. The adjustment book is neat, but there has been in some cases unnecessary delay in adjusting exchange account items advised by the Examiner.

6. *Stock Accounts are in good order*: monthly returns are submitted by both Sub-divisional officers; the materials are almost entirely stone and lime, both manufactured departmentally, and debited to stock at estimate rates. A stock sub-ledger is maintained, but as the rates hardly vary at all its use may be discontinued; it would be as well, however, to make a distinction between stone at quarry and stone on canal bank, the value (for rough stone) being in the former case Rs. 2-5-0 per 100 cubic feet and in the latter about Rs. 5.

7. *Work Accounts.*—The register of works is neatly kept, and regularly initialled by the Executive Engineer. Departmental agency is supported by proper vouchers; measurement books, which had been called in for inspection, were, as a rule, very satisfactory.

Care should be taken to show every admitted liability in the accounts of the month in which incurred; this is not invariably done.

Work abstracts, part IV, are not signed by Sub-divisional officers; but monthly statements of materials at site are received from them.

8. *Navigation Revenue.*—Tolls are collected by Lock superintendents at Vellatur, Nizampatam and Pedda Ganjam and remitted by them to Sub-divisional officers, the duplicate tickets being sent as vouchers, as also the expired tickets taken when fresh ones are issued. To facilitate check, the number and date of expired ticket should be entered on the new one; and it would probably be less troublesome for Lock superintendents to send their collections direct to the nearest treasury. Tickets are sometimes issued on blank paper; this gives an opening for fraud, and should be avoided.

9. *Budget registers* are correctly maintained, except that in one case the authority for a modification was not entered; a liability register is kept up, but its use has not hitherto been understood, as the liabilities have not been shown in return of grants, &c.

10. The *schedule of rates* was last submitted to the Superintending Engineer in August 1886, but it appears to want revision; *e.g.*, rates entered for materials do not agree with current manufacture estimates.

11. *Tools and plant accounts* are punctually received from Sub-divisional officers; but some difficulty was found in reconciling these statements with the storekeeper's daily receipt and issue book: the storekeeper is on leave, but the matter will be taken up by the new accountant.

12. *Deposits.*—The account of charges and earnings of punts is kept under this head, being debited with wages of crews, and four annas per punt per day for hire (credited, as I think unnecessarily, to Eastern division). Credits are effected by charging works at a mileage rate for materials carried. The use of the suspense account appears unavoidable, unless all expenditure in connection with the punts can be charged direct to tools and plant.

13. Other accounts and books call for no special remarks.

CHEPÂK,
11th February 1887.

(Signed) F. G. HEAVEN,
Dy. Examiner, P. W. Accounts, Madras.

ORDER—dated 15th February 1887, No. 471 W., Public Works.

Communicated to the Superintending Engineer, II Circle, whose attention is drawn to the several matters noticed by the Deputy Examiner.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.

PUBLIC WORKS.

Dated February, 15th.

Recd. *Encl.*

G.O., 15th Feb. 1887, No. 471 W.

FEBRUARY.

Notes of Inspection

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

22nd February 1886, No. 426 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 February 1886, No. 120 W. :—

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

2. The attention of the Executive Engineer and of his accountant is necessary to paragraphs 5, 6, 10, 14 and 18; the Superintending Engineer's notice is also desirable to the remarks (paragraph 6) in regard to measurement sheets and measurement books.

3. The opinion of the Chief Engineer for Irrigation should be required on the matter of paragraph 7, as the general question of boat accounts is already under his consideration. If the expenses of working be charged off at once to Tools and Plant, the entries in the Suspense accounts would be obviated, and it would not be necessary to charge rent for the use of the floating plant. Meanwhile, the Executive Engineer should see that the Suspense accounts are promptly relieved by adjustments to Works from time to time.

4. The Superintending Engineer's attention should be invited to paragraph 11; also to paragraphs 15 and 17, for such inquiry as may be thought necessary.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works accounts, Madras, of the office of the Executive Engineer, Kistna Western division, on the 25th and 26th January 1886.

Mr. G. D. Wybrow, the Executive Engineer, and G. Mallikarjuniah, the accountant, were present. This office was last examined on the 5th and 6th February 1885 (see G.O., No. 468 W., of 2nd March 1885).

2. There are two sub-divisions, the Eastern of which the Executive Engineer has charge at present; and the Western under Mr. A. T. Mackenzie, Assistant Engineer, who has a drawing account. Bezváda (1), Guntúr (2), Bápatla (3), Répalle (4), Chinnaganjam (5), and Nizampatam (6) are the treasuries or sub-treasuries drawn upon. The Executive Engineer draws on all, the Western sub-divisional officer on 2, 3 and 5. There are no other drawing accounts.

3. The imprests under the Eastern sub-divisional officer are held by—

	RS.
Supervisor T. Ramanujum Pillay	300
Overseer R. Nageswara Iyer	400
Overseer C. Venkataramayya	400
	1,100

those under the Western sub-divisional officer by—

	RS.
Supervisor S. Vijayaragavadoss Naidu	100
Sub-overseer T. Armugum Pillay	200
	300

The Lock superintendent at Peddaganjam levies toll on unlicensed boats which pass, and keeps account of same, submitting copy to sub-divisional officer monthly. Cash recoveries of this kind are forwarded as fast as received. The ticket given to boats in exchange for toll should be inspected at every subsequent lock on the canal, and the counterfoil sent up with the amount is checked with the monthly account, so that, barring collusion, the check is tolerably effective.

4. The balance of the Executive Engineer's drawing account on the 31st December 1885 was proved correct.

5. The cash-books were examined for two months, and imprest accounts for about three months, and only one or two omissions noted, viz. :—

(1) Nominal muster rolls should invariably be certified at foot that the payment has been made, and the same should be witnessed.

(2) Bills for stores supplied should bear the authority for the supply, and evidence that the storekeeper has duly received the articles, as well as date they were received. For instance, Rs. 596-8-9 was paid as per voucher without number, dated 20th September 1885, for bricks supplied by a contractor, and the bill for these bricks should have shown the above particulars on its face.

(3) Corrections in the cash-book should invariably be acknowledged by their author, with the date of correction and the Executive Engineer's initial.

(4) The accountant, when he audits the cash-books and imprest accounts, should not only place his initials on each voucher as audited, but he should date his initial, without which it is impossible to say when the voucher was passed by him.

6. The accounts of works were examined for August and September 1885, as well as for subsequent periods, here and there, the following points being noted :—

(*a*) It is not seen that the total value of work done is supported as regards every contemplated payment by measurements.

(*b*) There is no reference to any particular measurement book in any measurement sheet, or *vice versâ*, and much time was taken in trying to compare measurement sheets with original measurements in the books, which lacked signatures and were generally not well kept.

(*c*) Vouchers were not readily produced. Every voucher should be numbered, and should state exactly the work to which it appertains.

(*d*) Verification by the Executive Engineer of each account in the register of works, which of course means a thorough examination of each work abstract account, has lately been ordered in G.O., No. 2650 W., of 7th November 1885, and will now be commenced.

7. There have been from April to December 1885 debits to *Deposits* (or latterly to *Miscellaneous Advance Account*) for wages of lascars, and the cost of ropes, bamboos, lanterns, oil, &c. (*a*) for working punts which have been hired from the Kistna Eastern division. In October to December 1885 there were also credits to the above division by debits to *Miscellaneous Advances* (*b*) for hire of above punts.

Now (*a*), except Rs. 265 which represents the cost of materials in use for working punts, has been charged to works for which the punts were used, while (*b*) has not been so charged through an oversight, and it is said that the works which would be properly chargeable with (*b*) have some of them been completed. Not only should (*b*) be charged to works, but the Rs. 265 above referred to should be also so charged off at once.

8. The materials at site of works aggregate in value Rs. 11,075 and are at site of fifty different works and are in serviceable condition. The Executive Engineer says :—

"Part IV of work abstract is generally verified by the sub-divisional officer every month."

9. The total debit to stock at end of December 1885 was Rs. 7,681-0-11, chiefly building materials (stone and lime), but partly—

	RS.	A.	P.
Land kilns	2,350	11	0
Manufactures	239	12	8

which are for—

	RS.	A.	P.
Stone, land kilns	900	10	3
Stone manufacture	47	4	3
Lime, land kilns	1,450	0	9
Lime manufacture	191	14	5

The Land Kilns accounts are credited on a proper principle and the Manufacture accounts are well kept, though not in form M, 38 A.

10. The Stock accounts generally are in order, except that monthly abstracts of stock receipts and issues are very untidy, and bear corrections and recorrections without any one's acknowledgment.

(*a*) Amounts to Rs. 2,418. (*b*) Amounts to Rs. 594.

471/k

11. Rs. 55-13-0, recovered from a private party on 21st September 1885 for sale of 11¾ candies of lime in the Western sub-division, was sent up for sanction of Superintending Engineer in October 1885. Although the lime was bought from a contractor originally, 23 per cent. should have been added (to cover cost of establishment) when fixing selling price to private individuals.

12. It is said that the storekeeper's security, Rs. 250, is invested in the Government Savings Bank, but that fact is omitted in the register of security deposits on the back of September's schedule of deposits, nor was the pass-book available, it being with the Superintending Engineer. No other security or other deposits are on record.

13. There is no register of accepted tenders, hence some difficulty in checking as to code paragraphs 1605, 1606.

14. Certain lands on the rim of the canal are let to parties in plots of 4,356 square feet, at Rs. 1-8-0 per month each plot, under G.O., No. 235 I., of 15th March 1882. A register should be opened for these rents since they are increasing.

15. The district munsif's court at Bápatla, value Rs. 1,500, is rented to the master of the Local Fund Middle school there for Rs. 3 per month. A Salt superintendent's cutcherry at Chinnaganjam, reputed original value Rs. 1,500, was condemned years ago as uninhabitable and is now in ruins, no action having been taken.

16. The Tools and Plant accounts are in order.

17. Items aggregating Rs. 3,508-6-8 are due to ten petty contractors for work done previous to November 1885 because of works being either incomplete or not yet inspected. There is no disputed account it is said.

18. The office code was not posted with standing orders, and the accountant did not know the substance of many of the most important of them. The code is of no use unless posted with every fresh standing order as it comes out. This is the accountant's business and of great importance.

19. The budget registers are in order.

20. The assistant accountant, Venkatappiah, maintains his usefulness and efficiency in the office, which is in good order.

Order—dated 22nd February 1886, No. 426 W., Public Works.

Communicated to the Superintending Engineer, II Circle, whose attention will be directed to paragraphs 6 and 11 of the inspection notes; also to paragraphs 15 and 17, on the subjects of which the Government desire to be furnished with reports.

2. Paragraph 7 of the notes and paragraph 3 of the Examiner's letter will be referred to the Chief Engineer for Irrigation for favor of his opinion.

3. The attention of the Executive Engineer will be specially directed to paragraphs 5, 6, 10, 14 and 18 of the notes. The accountant will be warned to keep the office copy of the code corrected up to date in future.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated February, 22nd.

Recd. *Encl.*

G.O., 22nd Feb. 1886, No. 426 W.

FEBRUARY.

Notes of Inspection

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

471/5

S. A. W.

C. No 5895 is marked for Chief Secy. The paper returned from Ooty this morning with-out the Chief Secy's initials.

KR
11/7/85

Never mind pass the order out.

No 703 Ks

Superintending Engineer

2nd Circle, Camp Ramayapatam

27th June 1885.

From

The Superintending Engineer

2nd Circle

27/6

To

The Chief Engineer,

Public Works Department,

Madras.

Sir,

I have the honor to report, that on the construction of the new Building for a Munsiff's Court at Bapatla, the old Court House was abandoned as such.

2. The Kistna Local Fund Board expressed a willingness to purchase the Building as a School House. I accordingly had the Building measured up and valued, and offered it to the Resident for Rs 1,400.

3. In a Resolution No 16+ of the 13th Instant, the Local Fund Board have agreed to purchase the Building at my valuation, and to pay the money when the restriction contained in G O No 213+ L?

+ Not Commd
D.P.
6-7-85

of the 26th May 1885 is removed.

4. I request, under the above circumstances, you will be good enough to move Government to sanction the sale of the Building for Rs 1,400 and its transfer to the President.

5. It would be better to transfer the Building at once, in order that the Local Fund Board may keep it up. I do not know of its requiring immediate repair, but I think it would be better for us to hand it over.

I have the honour to be,
Sir,
Your most Obdt. Servant

J. W. Rundall
Superintending Engineer,
2nd. Circle.

Cmpd

Art. 5895

(7)

No. 1616 W./13th July/85

13.

Sanctioned as requested in paras 4 and 5.

Sanctioned as requested in paras 4 and 5

Cd.
7.7.85

W.S.
8-7-85

From The Superintending Engineer
2nd Circle

To The Chief Engineer
P. W. D.
Madras

Dated 27th June 1885
Despd 1st July –
Recd 6 "

No. 1616 W./13-7-85

No. 703 Ks.

Bapatla – Old Munsif Court building at – Requests to move Govt. to sanction the sale of – for Rs 1400 and its transfer to the President L. F. Board Kistna.

15 H
14/7

S. E. II Circle
Ex. P. W. A.
Financial Dept.
P.W. 35/7.
9.7.7.85. 11.7.85

Despd 14-7-85

15/7 E 16/7 Ks 18/7

With approval

Extract from Letter No. 1 of 1st April 1886 from the Executive Engineer, Kistna Western Division, to the Superintending Engineer II Circle.

Para 15 – The District Munsiff's Court at Bapatla was rented to the Head Master of the Local Fund Middle School on a monthly payment of Rs 3 with the sanction of the Superintending Engineer conveyed in No. 1965 dated 30th October 1884. The Building in question has now been sold to the Local Fund Department for Rs 1400 as per orders contained in G.O. No. 1616 W. dated 13th July 1885, and was made over to the Local Fund Engineer on 25th February 1886. The rent charged for this building was quite irrespective of the value of building, and the arrangement was proposed instead of employing a watcher, the services of whom were necessary previously. This was explained to the Deputy Examiner on his recent inspection.

Para 17 – The Petty Contractors have, by the terms of the piece work agreement executed by them, agreed to section the banks also. This part of their agreement not having been fulfilled, the amount of Rs 3,508-6-8 was withheld as security. This balance has since been reduced to Rs 1,238-0-4 and the details for the same are noted in the margin.

Rd Re/3179/86

Widening Western delta Main Canal.	
Contractors.	
S. Venkatasubbiah (for sectioning banks)	118-0-4
M. Ethirajulu Pillay (Security for Completing the work	320-0-0
Excavating Repalli Main Drain.	
M Subbaraju (Security for Completing the work)	800-0-0
Total.	1238-0-4

(True Extract)

Rundale-Brickman. Major R.E.
Offg. Superintending Engineer,
2nd Circle

No. 96. R.s.

Superin
2nd Circle, Camp Palicat
22nd April 1886.

4 71/9

From

The Superintending Engineer,
2nd Circle.

To

The Chief Engineer,
Public Works Department,
Madras.

Enclosure one.

Sir,

With reference to para 1 of G. O. No. 426 W. of 22nd February 1886, I have the honor to forward, in reply to paragraphs 15 and 17 of Deputy Examiner's Notes, an Extract of letter from the Executive Engineer, Kistna Western Division.

2. The Executive Engineer reports that the Salt Cacheri at Chinaganjam has since been reported as sold under Orders of Salt Commissioner.

I have the honor to be,
Sir,
Your most Obdt. Servant
Rundale-Brickman
Major R.E.
Offg. Superintending Engineer
II Circle

No. 120 W. 22.2.86.

(6)

No. 1115 W dated 4th May /86

B

From,

The Suptg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. Dept.

Dated 22nd April 1886.
Despd 23rd — do —

Recorded.

Recorded.

23/4/86

30. 4. 86

No. 96. Ks.
471 W
Enclos: 1.

No. 1115 W of 4th May 1886

Kistna Western Dn. Office. Examiner's inspection notes of the — Forwarding an extract from the Ex. Engr's letter giving explanation to certain paras of the — as regards the Bapatla District Munsiff's Court &c.

S.E. II Circle
Examr. P. W. Accounts.
Secy. P. W. A.

Despd
4/5/86

Recd. 96/14
5/5
6. 28. 4. 86 R. 3.

Entered in Receipt Register

[C. No. 2.]

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

p. 1

471/10

Read the following letter

5 Feby/87 No. 7/W

No. 178 W

From D. C. Gordon Esqr.
~~The~~ EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 12 February 1887.

Sir,

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

2. The state of the Accounts works is satisfactory on the whole; the relieving Accountant should however take note of the points in which improvement is possible.

3. The Superintending Engineer's attention is invited to paras 3 and 10.

I have the honor to be,
Sir,
Your Most Obedient Servant.

D. C. Gordon
Examiner P. W. Accounts.

E.P. 12/2

Encl: One

Encl- No. 1 to letter No. 1784

Enclosure

47/11

NOTES OF INSPECTION BY F.G.HEAVEN ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA WESTERN DIVISION, ON THE 7TH AND 8TH FEBRUARY 1887.

THE DIVISION IS NOW IN CHARGE OF S.D.PEARS ESQ, EXECUTIVE ENGINEER 4TH GRADE (TEMPORARY) WHO TOOK OVER FROM G.D.WYBROW ESQ. IN OCTOBER 1886: G.MALIKARJUNAYYA IS STILL ACTING AS ACCOUNTANT; BUT WILL IMMEDIATELY BE RELIEVED BY A.AYODHIRAMAYYA; THE FORMER ABSENTED HIMSELF ON THE PLEA OF ILLNESS ON THE SECOND DAY OF THE INSPECTION; BUT THE LATTER WAS PRESENT, AS WELL AS THE EXECUTIVE ENGINEER. THE LAST INSPECTION OF THE OFFICE BY AN ACCOUNTS OFFICER WAS IN JANUARY 1886, VIDE G.O. NO.426 W. DATED 22ND FEBRUARY 1886.

2. SUB-DIVISIONAL OFFICERS AND DRAWING ACCOUNTS ARE AS UNDER:-

(A). EXECUTIVE ENGINEER DRAWS ON (1)GUNTÚR, (2)BEZWÁDA, (3)REPÁLLÍ AND(4)BÁPTALA SUB-TREASURIES, KISTNA DISTRICT.

(B). C.W.WOOD ESQ. ASSISTANT ENGINEER EASTERN SUB-DIVISION ON (1) (2) & (3).

(C) A.C.PEREIRA ESQ. ASSISTANT ENGINEER WESTERN SUB-DIVISION ON (1) (4) & (5) CHINNAGANJAM.

THE TREASURY PASS BOOK, CHEQUE BOOKS AND CASH BOOKS WERE ALL IN EXCELLENT ORDER; THE AVERAGE TREASURY BALANCE FOR THE LAST THREE MONTHS, HOWEVER, HAS BEEN ABOUT RS.9,500, AGAINST A PERMISSIBLE AMOUNT OF RS.3,500.

3. IN

3. IN EXAMINING THE DIVISIONAL CASH BOOK IT WAS NOTICED THAT A 'PUNT WRITER' AND A 'STOCK WRITER' ON RS.15/- EACH ARE EMPLOYED AND THEIR PAY CHARGED TO 'DEPOSITS (PUNT ACCOUNT)' AND 'STOCK' RESPECTIVELY; THESE MEN ARE BOTH EMPLOYED IN THE DIVISIONAL OFFICE, AND WOULD APPEAR TO FALL MORE LEGITIMATELY UNDER ESTABLISHMENT. MISCELLANEOUS RECEIPTS HAVE NOT BEEN PUNCTUALLY PAID INTO TREASURY; THE FAULT LIES WITH THE DIVISIONAL OFFICE, AND THE ACCOUNTANT'S EXPLANATIONS FOR THE LAST FEW MONTHS HAVE BEEN INCORRECT.

4. IMPRESTS ARE ENTRUSTED TO -

EASTERN SUB-DIVISION	
(1). R.V.NARAYANA AIYAR, TEMPORARY UPPER SUBORDINATE	300
(2). R.NAGESWARA AIYAR, DO	200
(3). C.VENKATARAMAYYA, DO	200
WESTERN SUB-DIVISION	
(4). A.NÍLAKANTA SÁSTRI, SUPERVISOR	300
(5). S.VIJAYARAGHAVULU DÁS NAIDU, OVERSEER	200

THE ACCOUNTS ARE WELL KEPT, AND THE IMPRESTS ARE FREQUENTLY RECOUPED; NOS.(2) & (5) MIGHT PERHAPS BE SLIGHTLY REDUCED.

5. THE CASH ABSTRACT BOOKS HAVE HITHERTO BEEN POSTED IN PENCIL, AND SUBSEQUENT ALTERATIONS (E.G. PAYMENTS INTO TREASURY NOT ACKNOWLEDGED BY TREASURY OFFICER TRANSFERRED TO MISCELLANEOUS ADVANCES) MADE WITHOUT CORRECTING THE CASH BOOK COLUMN 'HEAD IN CASH ABSTRACT BOOK': THIS SHOULD BE DISCONTINUED. THE ADJUSTMENT BOOK IS NEAT, BUT THERE HAS BEEN IN SOME CASES UNNECESSARY DELAY IN ADJUSTING EXCHANGE ACCOUNT ITEMS ADVISED BY THE EXAMINER.

6. STOCK ACCOUNTS ARE IN GOOD ORDER; MONTHLY RETURNS

ARE

ARE SUBMITTED BY BOTH SUB-DIVISIONAL OFFICERS; THE MATERIALS ARE ALMOST ENTIRELY STONE AND LIME, BOTH MANUFACTURED DEPARTMENTALLY, AND DEBITED TO STOCK AT ESTIMATE RATES. A STOCK SUB-LEDGER IS MAINTAINED, BUT AS THE RATES HARDLY VARY AT ALL ITS USE MAY BE DISCONTINUED; IT WOULD BE AS WELL HOWEVER TO MAKE A DISTINCTION BETWEEN STONE AT QUARRY AND STONE ON CANAL BANK, THE VALUE (FOR ROUGH STONE) BEING IN THE FORMER CASE RS.2-5-0 PER 100 CUBIC FEET AND IN THE LATTER ABOUT RS.5/-.

7. WORK ACCOUNTS. THE REGISTER OF WORKS IS NEATLY KEPT, AND REGULARLY INITIALLED BY THE EXECUTIVE ENGINEER. DEPARTMENTAL AGENCY IS SUPPORTED BY PROPER VOUCHERS; MEASUREMENT BOOKS, WHICH HAD BEEN CALLED IN FOR INSPECTION, WERE AS A RULE VERY SATISFACTORY.

CARE SHOULD BE TAKEN TO SHOW EVERY ADMITTED LIABILITY IN THE ACCOUNTS OF THE MONTH IN WHICH INCURRED, THIS IS NOT INVARIABLY DONE.

(PART IV) ~~OF~~ (WORK ABSTRACTS) ARE NOT SIGNED BY SUB-DIVISIONAL OFFICERS; BUT MONTHLY STATEMENTS OF MATERIALS AT SITE ARE RECEIVED FROM THEM.

8. NAVIGATION REVENUE. TOLLS ARE COLLECTED BY LOCK SUPERINTENDENTS AT VELLATUR, NIZAMPATAM AND PEDDA GANJAM AND REMITTED BY THEM TO SUB-DIVISIONAL OFFICERS, THE DUPLICATE TICKETS BEING SENT AS VOUCHERS, AS ALSO THE EXPIRED TICKETS TAKEN WHEN FRESH ONES ARE ISSUED. TO FACILITATE CHECK, THE NUMBER AND DATE OF EXPIRED TICKET SHOULD BE ENTERED ON THE NEW ONE; AND IT WOULD PROBABLY BE LESS TROUBLESOME FOR LOCK

SUPERINTENDENTS

Superintendents TO SEND THEIR COLLECTIONS DIRECT TO THE NEAREST TREASURY. TICKETS ARE SOMETIMES ISSUED ON BLANK PAPER; THIS GIVES AN OPENING FOR FRAUD, AND SHOULD be AVOIDED.

9. BUDGET REGISTERS ARE CORRECTLY MAINTAINED, EXCEPT THAT IN ONE CASE THE AUTHORITY FOR A MODIFICATION WAS NOT ENTERED; A LIABILITY REGISTER IS KEPT UP, BUT ITS USE HAS NOT HITHERTO BEEN UNDERSTOOD, AS THE LIABILITIES HAVE NOT BEEN SHOWN IN RETURN OF GRANTS ETC.

10. THE SCHEDULE OF RATES WAS LAST SUBMITTED TO THE SUPERINTENDING ENGINEER IN AUGUST 1886, BUT IT APPEARS TO WANT REVISION; E.G. RATES ENTERED FOR MATERIALS DO NOT AGREE WITH CURRENT MANUFACTURE ESTIMATES.

11. TOOLS AND PLANT ACCOUNTS ARE PUNCTUALLY RECEIVED FROM SUB-DIVISIONAL OFFICERS; BUT SOME DIFFICULTY WAS FOUND IN RECONCILING THESE STATEMENTS WITH THE STOREKEEPER'S DAILY RECEIPT AND ISSUE BOOK: THE STOREKEEPER IS ON LEAVE, BUT THE MATTER WILL BE TAKEN UP BY THE NEW ACCOUNTANT.

12. DEPOSITS. THE ACCOUNT OF CHARGES AND EARNINGS OF PUNTS IS KEPT UNDER THIS HEAD, BEING DEBITED WITH WAGES OF CREWS, AND FOUR ANNAS PER PUNT PER DAY FOR HIRE {CREDITED, AS I THINK UNNECESSARILY, TO EASTERN DIVISION}. CREDITS ARE EFFECTED BY CHARGING WORKS AT A MILEAGE RATE FOR MATERIALS CARRIED. THE USE OF THE SUSPENSE ACCOUNT APPEARS UNAVOIDABLE UNLESS ALL EXPENDITURE IN CONNECTION WITH THE PUNTS CAN BE CHARGED DIRECT TO TOOLS AND PLANT.

13. OTHER ACCOUNTS AND BOOKS CALL FOR NO SPECIAL REMARKS.

F. G. Heaven
DY. EXAMINER P.W. ACCOUNTS,
MADRAS.

CHEPAK
11TH FEBRUARY 1887.

Genl
Acct

No. 471. Wd / 15 Feby: / 87.

A

Communicated to the S.E. II Circle whose attention is drawn to the several matters noticed by the Deputy Examiner

15-2-87

From,

The Examiner P. W. Accounts

Madras.

To,

The Secy. to Govt.

P. W. Department.

No. 178

Dated 12 February 1887.

Recd. 16

S.E. II Circle ✓

Ex: P.W. accts. ✓

2/8/2

Enclo. I.

Inspection of the Kistna Western Division Office by Mr. Heaven. Forwards with remarks notes of-------

W Hattersley

471/14

1224

Govt. of {1886} Madras.

PUBLIC WORKS.

18/2/86

Recd 5-8 Pm

Dated

Recd.

Encl.

G.O., 15 Feby 1886 No. 471

Notes of Inspection

by him on —— sub-
mitted by the Examiner
P.W. Accts of the Office
of the Kistna Western

40
/
3

5/5 P.m.