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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No. 508 W — Press.
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Dated 21-2-1887 198 .

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GOVERNMENT OF MADRAS.

508/1

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, 18th February 1887, No. 180 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 Eastern division.

Paragraph 5.—The Executive Engineer's attention is necessary to these remarks. Outturn from manufacture should be rated at estimate rates until the progress of operations affords some data whereby to determine a rate which will be a close approximation to the cost of production. In cases in which the cost and result of manufacture are definitive, *e.g.*, stone quarried, dressed, and ready for use all in one month, the rate should be obtained from the actual charges distributed over the outturn.

Paragraph 6 (*a*).—There is no necessity for this refinement of account and extra work. The operations, quarrying, &c., could be treated as common to the accounts as a whole even though carried out at varying rates, the outturn could be rated as described in the above preceding remarks. The Superintending Engineer's attention is invited to the charge to the manufacture account of writers, maistries, &c., as also to the remarks in paragraph 8 (*d*).

Paragraph 8 (*a*).—This is not, in my opinion, correct; the sale-proceeds of this refuse might perhaps be taken in reduction of general charges and contingent expenses of manufacture, but not of labor.

(*b*) A uniform percentage should be charged to all jobs, say $7\frac{1}{2}$ per cent. as at present. *In addition to* this, the 24 per cent. rate should be applied for jobs for other than this department and credited as revenue.

(*c*) In these minor shops there is not much object in *ad interim* adjustments; the cost of work done could be debited to other divisions, &c., only on completion of the work. If at the close of the year the Executive Engineer finds it necessary to relieve his accounts of charges appertaining to other divisions for works in progress, he could then clear off whatever was necessary.

Paragraph 9.—This irregularity should be remedied at once.

Paragraph 10.—Superintending Engineer's opinion on this might be obtained.

Paragraph 11.—The Executive Engineer should take care that service books are opened for all concerned.

2. The office is in fair order.

Enclosure.

Notes of Inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Eastern division, on the 2nd to 5th February 1887.

C. H. B. Burlton, Esq., Executive Engineer, 4th Grade (sub. *pro tem.*), is now in charge of the division, having taken over from J. D. Grant, Esq., in August 1886; K. Jagannatham Pantulu is still the accountant. This office was last inspected by an Accounts officer in January 1886—*vide* G.O., No. 421 W., dated 22nd February 1886.

2. The Executive Engineer and all Sub-divisional officers have drawing accounts, as under:—

Executive Engineer draws on (1) Masulipatam, (2) Bezvada treasuries, Kistna district, and (3) Ellore, Godávari district.

H. A. Moss, Esq., Assistant Engineer, Head works, Sub-division, on (2).
M.R.Ry. T. Subrahmanya Aiyar Avargal, temporary Engineer, in charge, Northern Sub-division, on (2) and (3).
W. A Mathews, Esq., temporary Engineer, in charge, Southern Sub-division, on (1).

The pass book, Executive Engineer's cheque books, and cash books were examined and found to be in good order.

3. Imprests are held by—

	Rs.
Executive Engineer—	
(1) G. D. Wybrow, Esq., Superintendent of Works, in charge II Circle.	100
Head Works Sub-division—	
(2) Sergeant T. G. Blake, Supervisor	200
(3) P. Venkatasubhayya Chetty, Anicut superintendent	800
Northern Sub-division—	
(4) M. Aiyanna Naidu, temporary Upper Subordinate	300
Southern Sub-division—	
(5) Mir Sadr-ud-din Sahib, Overseer	300
(6) S. Ranganaikulu Naidu, Delta superintendent	50

The imprest accounts are all well kept; but Nos. (3), (4) and (5) imprests exceed twice the average expenditure of the last three months; and as a cashier is employed in the divisional office, it might be possible to do away with Nos. (2) and (3) altogether, and free the imprest-holders from the necessity of keeping cash accounts.

4. The cash abstract and adjustment books are well kept.

5. Stock accounts, as far as sub-divisions are concerned, are satisfactory; but their treatment in the divisional office is not quite so: the issue rates should be either the adjusted rates of the last half-yearly return, or actual rates determined by the stock ledger (Code paragraph 1851); but the rates charged do not, in several instances, agree with either of these, and the use of the stock sub-ledger has been misunderstood. Outturn from manufacture has been charged to stock at rates found by dividing the actual outlay of the month on each kind of material by the quantity outturned, under the accountant's reading of Code paragraph 1792, note (1), supported by remarks in previous audit notes of this office: but it is believed that this can hardly be the intention of the paragraph quoted.

6. Work accounts for October 1886 were examined in some detail; the work register is well kept, and regularly initialled by the Executive Engineer and the initial accounts are satisfactory.

The following points call for special notice:—

(*a*) Manufacture of stone at Bezvâda and Sitanagaram: the work register shows the sub-heads (as laid down in Code paragraph 1788) for each kind of material, and initial accounts are kept accordingly; this seems an unnecessary refinement, as it can hardly be known whether a cooly engaged, say, on 'quarrying' will turn out 'rough stone' or 'juddy stone.' Powder and match used during the month are charged to '*carriage* of juddy stone,' which is evidently wrong. The establishment employed, viz., two 'stock writers' on Rs. 15 and 10, respectively; two 'quarry writers' on Rs. 10; two 'quarry maistries' on Rs. 15 and 11, and one 'tools writer' on Rs. 8 are charged this month to rough stone, general charges. Credits to 'land and kilns' are passed through the materials account instead of being treated as adjustments. It might be well to keep the accounts of the quarries at Bezvâda distinct from those of Sitanagaram, as they are really separate operations.

(*b*) Measurement books, except those of the Northern Sub-division, require the Executive Engineer's attention. It appears unnecessary to submit measurement sheets with bills for works at head-quarters; the original measurement books should be checked instead.

(*c*) The points noticed in paragraph 4 (*g*) to (*k*) of last report have received attention.

7. *Navigation Revenue.*—The accounts of this are kept entirely by the anicut superintendent, and are not checked by the accountant. Cash is remitted to the head works sub-division officer about twice a week: the receipts here and there as entered in sub-divisional cash book were checked with the counterfoils of licenses and toll tickets and found to agree.

8. *Workshops Accounts.*—These also are kept independently of the divisional accountant: the workshops office was visited, and the initial accounts found to be well kept by G. Sitaramayya Pantulu, Workshops accountant; the following points were noticed:—

(*a*) Cash realised by sale of rubbish wood, &c., is entered in the 'labor' column of the daily abstract concerned.

(*b*) To cover 'general charges' this year a rate of 7½ per cent. on Government orders and 24 per cent. on private orders is charged: last year the charge for all works was 7½ per cent., and the profit of the year amounted to Rs. 11-10-10, so that the percentage may be taken as correct; but it is thought that, as far as the workshops accounts are concerned, all orders should be charged with the same percentage (fixed so as to approximately cover general charges) and that an additional charge of 24 per cent. on works other than those for the Madras Public Works Department, should be recovered and credited to Irrigation Revenue in the divisional accounts.

(*c*) Under Code paragraph 1901 all charges on works over Rs. 10 are debited monthly, which leads to a considerable increase of work: Code paragraph 1903 is held in the presidency shops to apply to jobs under Rs. 2,500, and the same limit might with advantage be adopted here.

(*d*) General charges include besides the sanctioned establishment paid on acquittance rolls, a 'store gumashta' on eight annas a day, employed to take charge of tools; and a 'gumashta' on six-and-half annas who works as timekeeper. The acquittance roll includes a storekeeper and an assistant storekeeper, one of whom is said to work in the divisional office; and the sub-divisional officer promised to see whether the store gumashta's services could be dispensed with: the services of a timekeeper are necessary, and the man might be brought on the sanctioned establishment of the shops.

9. *Tools and Plant Accounts.*—The head works sub-divisional officer shows many tools as actually counted which are not included in the divisional return: they are known as 'extra tools,' but should be brought on to the return.

10. The punt account is still kept under deposits, which is correct so long as the earnings exceed the outlay. Works in the division, for which materials are carried, are charged at fixed rates per yard mile; but punts engaged on works otherwise than in carrying materials and those lent to other divisions are billed for at four annas a day, credit being given to deposits and at the end of the year to revenue.

It seems unnecessary to charge other divisions in the delta for hire of boats which presumably were intended for the service of the whole delta: it may be necessary for those lent to Buckingham Canal division, but the credit should then be to revenue direct; and the rates for carriage of materials should be fixed so as to cover only wages of crews and other incidental expenses.

11. Service books are in good order on the whole; but none had yet been opened for Mohan Singh, Delta superintendent, appointed in November.

12. Other accounts and books are in order.

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

Chepâk,
11th February 1887.

Order—dated 21st February 1887, No. 508 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Kistna Eastern division, whose special attention will be directed to the points noticed by the Inspecting officer as well as by the Examiner, Public Works Accounts.

2. The Superintending Engineer's attention will be drawn to the Examiner's remarks against paragraphs 6 (*a*) and 8 (*d*) of the notes, and he will submit a report on the subject of paragraph 10.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated. February, 21*st*.

Recd. *Encl.*

G.O., 21st Feb. 1887, No. 508 W.

FEBRUARY.

Inspection Notes

Orders on the — on the Kistna Eastern Division office, submitted by the Examiner Public Works Accounts.

508/3

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, 11th February 1886, No. 118 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 Eastern division.

2. The remarks in paragraph 4, as summed up in clauses (b), (h), and (j), are specially brought to notice of the Superintending Engineer, as also those in paragraph 18.

3. The matter of paragraphs 5, 6 and 9 should be considered by the Chief Engineer for Irrigation in connection with G.O., No. 2950 W., dated 9th December 1885, and orders issued.

4. The Executive Engineer's attention is necessary to the remarks in paragraph 8; also to the incorrect charges to "land, kilns, &c.," noticed in paragraph 14; to code paragraphs 2283 A *et seq.* (standing order No. 62 of 1885) in regard to workshops transactions, and generally to the matters taken up by the Deputy Examiner.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Eastern division, on the 21st, 22nd and 23rd January 1886.

Mr. J. D. Grant, the Executive Engineer, and Jaganathum Pantulu, the accountant, were present: The office was last examined on the 3rd and 4th February 1885 (see papers printed with G.O., No. 457 W., of 27th February 1885).

2. The three sub-divisional officers—Mr. C. A. Smith, Assistant Engineer, Head-quarters, Mr. J. Inglis, Assistant Engineer, Southern sub-division, and T. Subramaniah Iyer, Assistant Engineer, Northern sub-division, all have drawing accounts. The Superintending Engineer has an advance of Rs. 100 for his contingent expenditure.

	Rs.
The Head-quarters sub-divisional officer has two imprest-holders :—	
(1) P. Venkatasubhayya Chetty	800
(2) M. Aiyanna Naidu	200
The Southern sub-divisional officer has one—	
Mír Sadr-ud-dín Sáhib	300
The Northern sub-divisional officer has one—	
R. V. Narayana Iyer	200

Mr. U. N. Joyce, supervisor, has an imprest of Rs. 50.

3. The balance of the Executive Engineer's drawing account on the 31st December 1885 was proved correct. The imprest accounts for several months were examined and found in order, but the accountant's initial on vouchers in token of audit should be in ink and dated.

The cash-book vouchers should also bear evidence of regular systematic audit by the accountant. Cheque No. 23809/18, drawn on 2nd November 1885, in favor of the delta superintendent for payment of the staff at Kunkipadu lock for October 1885, was not cashed on the 31st December 1885, though the men's acquittances are said to have been sent to the Examiner with November's accounts. The Head-quarters sub-divisional officer has habitually omitted to submit measurement sheets with bills, the Executive Engineer's calls in this respect having been overlooked. Duplicate cash vouchers for back months were not quickly produced. Cheque books were in order.

4. The accounts of works for August and September, as well as a few here and there for other months, were overhauled, and the following points noted:—

(a) *New workshops buildings at Bezváda.*—Payment of Rs. 268-4-5 on 19th December 1885 to a petty contractor per voucher No. 87. No measurement sheet or book available. Part IV of work abstract for August 1885 not signed by sub-divisional officer or any one. Ten-day reports for the entire month of December 1885 received on the 9th January 1886; no ten-day reports for January 1886 yet received.

(b) *Clearing main canal at Bezváda.*—Payment on 17th July 1885 to contractor for work said to have been measured on 4th, 5th, 9th and 10th June 1885, Rs. 664-11-9. Measurements should appear as "work done" in the accounts of the month in which measured, and payment should follow measurements as quickly as possible. In the above case no measurement sheet or book available in the Executive Engineer's office.

(c) *Constructing quarters and office for Superintending Engineer, Bezváda.*—Payment to a native petty contractor (name not stated in English) per voucher No. 107 of January 1886, Rs 983-2-7; also previous payment, Rs. 6,174-13-7, in August 1885. No measurements on record in the Executive Engineer's office. Expenditure on a tennis ground for the above building, to the end of December 1885, had reached Rs. 207-11-5, not contemplated in the estimate.

(d) *Excavating and widening Ryves canal.*—No measurements on record in Executive Engineer's office for Rs. 1,973-6-3 paid up to August 1885.

(e) *Alterations and additions to Collector's cutcherry at Masulipatam.*—Total outlay, Rs. 32,837-15-8. Work certified as measured by sub-divisional officer and checked by the Executive Engineer, but no measurements on record in Executive Engineer's office.

(f) *Manufacture of stone at Bezváda and Sitanagaram quarries.*—No ten-day reports for January yet received. Ten-day reports appear to be usually sent up *monthly*: Rs. 97-5-4 paid in January 1886 for dressing cut-stone, no measurements on record apparently.

General Remarks.

(g) The lateness of ten-day reports noticed in paragraph 10 of last inspection notes, also at previous inspections, is not yet remedied. It would be well to note on these documents the date they were received in the Executive Engineer's office.

(h) Measurements should be recorded in the Executive Engineer's office. Full directions regarding the contents and method of measurement books are to be found on the back of form M. 19 as modified by standing order No. 158 of 1885, also on the inside of the covers of measurement books. It is especially essential that each measurement should be inked in and signed the same day as made

(j) Payments to contractors are invariably made by sub-divisional officers (see code paragraph 1629). The Executive Engineer's (or the sub-divisional officer's) order to *pay*, with the amount and the words "by cheque" or "by cash," is considered desirable on every bill, though the mere signature of the officer of course fixes the responsibility. Bills for materials should bear unmistakable evidence that the materials have actually been received in good order by the individual responsible for them.

(k) Part I of work abstracts should not be posted from cash-book vouchers or the like, but should be a record of work done as per ten-day reports and measurement sheets, quite regardless of payments (code paragraph 2259).

(l) Work abstracts, subject to the above remarks, are neatly and carefully prepared by a clerk, M. Ramasawmy, a promising man. The register of works now requires verification and signature of each account in it by the Executive Engineer.

5. There is a fleet of punts, 49 in number, the original cost of which is debited to tools and plant. The cost of maintaining the punts is also so chargeable.

The cost of working, however, has been debited to *deposits* pending distribution to works on which the punts are engaged (in carrying stone, &c.). A time book is kept by the anicut superintendent, who also keeps a register of materials supplied to each sub-division, from which register debit schedules are prepared monthly and submitted to the Executive Engineer, who calls on the parties debited to verify and allocate the charges to works. Hence debit to works by credit to deposits for punt-hire, but the deposit account is unsuited for this purpose; the miscellaneous advance account should now be used instead.

6. Works are debited on the above account at 6 pies per cubic foot of stuff carried, and other divisions are charged 8 annas a day per punt supplied, the result being that from July to December 1885 the debits to deposits were Rs. 2,579, the debit to works or divisions Rs. 4,432, and profit Rs. 1,853. Such profit, so long as the rates are market rates, should be credited to revenue.

7. In order to check whether or how far code paragraphs 1605 and 1606 are followed, it is desirable that a register of accepted tenders should be maintained.

8. The accountant should be very prompt in posting up the office code with all standing orders received, and he cannot be too careful to mark the effect of every such standing order immediately it comes to the office. From standing order No. 43 of 1885 inclusive, no corrections had been made in the code and the accountant was unaware of such important standing orders as 62, 146, and 158 of 1885. The first, creating code paragraphs 2283 A to 2283 E, will need careful attention in this division.

9. The Executive Engineer inquired regarding the proper accounting for charges and receipts of the new printing press in this division to be used for the entire circle,* and it was explained that the first cost of the press being debited to tools and plant, all subsequent expenses should be charged to establishment contingencies, the receipts being credited to revenue.

* There was already a printing press at Guntúr apparently capable of doing all the work required.

10. The stock of this division on the 31st December 1885 comprised items aggregating Rs. 63,571-4-5. This includes Rs. 12,736-0-5 at debit of workshop manufactures and Rs. 5,8 8-12-3 at debit of *land, kilns*, on that date. For outlay on workshop manufacture there should be no balance at the close of the financial year (see code paragraph 2283 E) for the balance regarding land, kilns, there is a separate sanctioned estimate (see G.O., No 2101 W., of 25th August 1884). The sanctioned limit to stock balances in this division is Rs 60,000. The entire stock was counted by the Head-quarters sub-divisional officer in October 1885, and duly valued; the result as compared with the books being—

	Rs.	A.	P.
Increases in quantity and value aggregating	307	10	9
Decreases	147	1	3
Net increase or value in excess of book value	160	9	6

which is being applied to increase the rate of first-class teak timber, under the Superintending Engineer's orders; but the differences respecting several items cannot be regarded as too trifling for the adjustment ordered in code paragraph 2227 and on the backs of forms M 79 and 80.

11. The monthly abstracts of stock receipts and issues require more care in preparation. Corrections should invariably be acknowledged by the author and dated. The abstract of receipts for September 1885 did not quite agree with the stock abstract book, though another rough statement in pencil, without any signature or initial, but with many corrections and recorrections, appeared to agree with that book. In the total receipts of stock in part III of the stock abstract book there was an error in addition.

12. The office copy of the half-yearly register of stock was also untidy and unsigned.

13. The rate recovered for stone sold to one Kázim Khán in September 1885 should have been the stock rate *plus* 25 per cent. for tools and plant and establishment charges, as should the rate regarding other manufactured stock sold to another party in the same month, instead of the mere stock rate. There are several instances of sale of fuse to outsiders, too, to which the same remark applies, and it should be borne in mind that the rules require *previous*, and not after, sanction by the Superintending Engineer to sales of stock.

When stock thus sold has not been manufactured, 3 per cent. need only be added, subject to the Superintending Engineer's orders of course.

14. The present stone manufacture in this division dates from 1st April 1885 (see G.O., No. 1080 W., of 8th May 1885). The entire debits and credits from the above date were gone through, including the credits to *land, kilns*, which, up to the 31st December 1885, amounted to Rs. 760. The net decrease to the land, kilns balance for the above period was Rs. 497; the total debits to manufacture Rs. 16,991, and the credits (outturn) Rs. 17,056; the result being a very small *minus* balance. Rs. 65. The accounts are in order, except that labor, grease, oil, chalk, ropes, &c., for working tramways, would be more correctly charged to "manufactures" direct, under *general charges*, than, as at present, to "land, kilns," which is intended as an account of outlay not appertaining to any particular year or season. The rate of outturn of manufacture and that of credits to land, kilns, is properly arranged. Each account of manufactures, as well as of land, kilns, in the register of works, has now to be verified monthly by the Executive Engineer (G.O., No. 2650 W., of 7th November 1885).

15. The tools and plant accounts were not neat enough, and iron punt No. 59, on which Rs. 256 was spent in September 1885 in completion of repairs, does not appear on the tools and plant balance return for that month.

16. The *block* and *plant* of the *workshops* in this division have been charged off to the project, the former under I. (i) K. Buildings, the latter under Tools and Plant. There is a new workshop main building in course of erection.

About 200 men are employed daily, the roll being called morning and evening. The payment is by the month; there are no unpaid wages. The acquittance given is sufficient; the muster roll total was compared with the total of labor allocated in the time sheet daily, the result being satisfactory. General charges consist of tolerably fair items; *steam*, however, is perhaps capable of more simple allocation than at present, as was explained, some modification of the State Railway workshops system being, in the Executive Engineer's opinion, practicable. The actual outlay on jobs for the public service is charged 7½ per cent., that on those for private parties only 10 per cent., to cover general charges. The sawing accounts are in order. There is no separate cash balance with the workshops supervisor, the Headquarters sub-divisional officer making all payments. The workshop supervisor is authorised to indent for stores from stock. Private parties ordering jobs do not always deposit cash, which is against rule, and which renders the divisional officer personally responsible for recovery. It was stated that there are no items in dispute, nor bad or doubtful debts; the clerk in charge of the workshops accounts, G. Seeteram Iyer, is smart and experienced. His accounts are never brought under examination by the divisional accountant, who only deals with the outturn statement rendered to the divisional office monthly.

17. The miscellaneous advance and deposit accounts contain nothing noteworthy.

18. The monthly return (M. 41) of buildings rented and available does not include the Executive Engineer's office, which is a Government building. There is a house on Orr's hill purchased some time ago by Government for Rs. 4,000 for the Head Assistant to the Collector's residence. This building is described by the Executive Engineer as uninhabitable for want of repair. The post office and telegraph office are both used partly as residences, for which no rent is received in this department.

19. The budget registers are in order.

20. The rate-book contains rates dated March 1885, which, the Executive Engineer said, need no revision at present.

21. The accounts work of this division is heavy, and the accountant is evidently doing his best and has trained the clerks under him.

ORDER—dated 22nd February 1886, No. 421 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Kistna Eastern division, whose special attention will be directed to paragraph 4 of the Examiner's letter.

2. The attention of the Superintending Engineer is drawn to paragraphs 4 and 18 of the notes; and paragraphs 5, 6, and 9 will be referred to the Chief Engineer for Irrigation in connection with G.O., No. 2950 W., dated 9th December 1885.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 22nd.

Rcvd. *Encl.*

G.O., 22nd Feb. 1886, No. 421 W.

FEBRUARY.

Notes of Inspection

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

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

[C. No. 2.]

Read the preceding letter

No. 180 W.

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

To

The Secretary to Government,
Public Works Department.

Madras, 18th February 1886.

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 Eastern Division.

Para 5. The Executive Engineer's attention is necessary to these remarks. Outturn from manufacture should be rated at estimate rates until the progress of operations affords some data whereby to determine a rate which will be a close approximation to the cost of production. In cases in which the cost and result of manufacture are definitive, e.g. stone quarried, dressed, and ready for use all in one month, the rate should be obtained from the actual charges distributed over the outturn.

Para 6(a). There is no necessity for this refinement of account and extra work. The operations quarrying etc. could be treated as common to the accounts as a whole even though carried out at varying rates, the outturn could be rated as described in the above preceding remarks. The Superintending Engineer's attention is invited to the charge

to the manufacture account of writers, maistries, etc., as also to the remarks in para 8(d).

Para 8(a). This is not in my opinion correct, the sale proceeds of this refuse might perhaps be taken in reduction of general charges and contingent expenses of manufacture, but not of labor.

(b) A uniform percentage should be charged to all jobs, say 7½ per cent as at present. In addition to this, the 2½ per cent rate should be applied for jobs for other than this Department and credited as revenue.

(c) In these minor shops there is not much object in ad interim adjustments - the cost of work done could be debited to other Divisions etc. only on completion of the work. If at the close of the year the Executive Engineer finds it necessary to relieve his accounts of charges appertaining to other Divisions for works in progress, he could then clear off whatever was necessary.

Para 9. This irregularity should be remedied at once.

Para 10. Superintending Engineer's opinion on this might be obtained.

Para 11. The Executive Engineer should take care that service books are opened for all concerned.

The

2. The Office is in fair order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Gurney

Examiner P. W. Accounts.

Encs: Nil

- Enclosure to letter No. 181 W dt 18-2-87 -

Enclosure 158 5/6 8/43

NOTES OF INSPECTION BY F.G.HEAVEN ESQ, DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION, ON THE 2ND TO 5TH FEBRUARY 1887.

C.H.B.BURLTON ESQ. EXECUTIVE ENGINEER 4TH GRADE (SUB-PRO-TEM) IS NOW IN CHARGE OF THE DIVISION, HAVING TAKEN OVER FROM J.D.GRANT ESQ. IN AUGUST 1886; K.JAGANNATHAM PANTULU IS STILL THE ACCOUNTANT. THIS OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER IN JANUARY 1886, VIDE G.O. NO.421 W. DATED 22ND FEBRUARY 1886.

2. THE EXECUTIVE ENGINEER AND ALL SUB-DIVISIONAL OFFICERS HAVE DRAWING ACCOUNTS, AS UNDER:-

EXECUTIVE ENGINEER DRAWS ON (1)MASULIPATAM, (2)BEZWADA TREASURIES KISTNA DISTRICT AND (3)ELLORE, GODAVARI DISTRICT.

H.A.MOSS ESQ. ASSISTANT ENGINEER HEAD WORKS SUB-DIVISION ON (2)

M.R.RY T.SUBRAHMANYA AIYAR AVARGAL, TEMPORARY ENGINEER IN CHARGE NORTHERN SUB-DIVISION ON(2)&(3)

W.A.MATHEWS ESQ. TEMPORARY ENGINEER IN CHARGE SOUTHERN SUB-DIVISION ON(1)

THE PASS BOOK, EXECUTIVE ENGINEER'S CHEQUE BOOKS, AND CASH BOOKS WERE EXAMINED AND FOUND TO BE IN GOOD ORDER.

8. IMPRESTS ARE HELD BY -

EXECUTIVE ENGINEER

(1). G.D.WYBROW ESQ. SUPERINTENDENT OF WORKS, IN CHARGE 2ND CIRCLE.....100

HEAD WORKS SUB-DIVISION.

(2). T.G.BLAKE, SUPERVISOR.....200

(3). P.VENKATASUBBAYYA CHETTY, ANICUT SUPERINTENDENT...800

NORTHERN SUB-DIVISION.

(4). M.ALYANNA NAIDU, TEMPORARY UPPER SUBORDINATE.....300

SOUTHERN SUB-DIVISION.

(5). MIR SADR-UD-DIN SAHIB, OVERSEER.....300

(6). S.RANGANAIKULU NAIDU, DELTA SUPERINTENDENT..... 50

THE IMPREST ACCOUNTS ARE ALL WELL KEPT; BUT NOS (3) (4) AND (5) IMPRESTS EXCEED TWICE THE AVERAGE EXPENDITURE OF THE LAST THREE MONTHS; AND AS A CASHIER IS EMPLOYED IN THE DIVISIONAL OFFICE, IT MIGHT BE POSSIBLE TO DO AWAY WITH NOS (2) AND (3) ALTOGETHER, AND FREE THE IMPREST HOLDERS FROM THE NECESSITY OF KEEPING CASH ACCOUNTS.

4. THE CASH ABSTRACT AND ADJUSTMENT BOOKS ARE WELL KEPT.

5. STOCK ACCOUNTS AS FAR AS SUB-DIVISIONS AND CONCERNED ARE SATISFACTORY; BUT THEIR TREATMENT IN THE DIVISIONAL OFFICE IS NOT QUITE SO: THE ISSUE RATES SHOULD BE EITHER THE ADJUSTED RATES OF THE LAST HALF-YEARLY RETURN, OR ACTUAL RATES DETERMINED BY THE STOCK LEDGER, (CODE PARA 1851) BUT THE RATES CHARGED DO NOT IN SEVERAL INSTANCES AGREE WITH EITHER OF THESE; AND THE USE OF THE STOCK SUB-LEDGER HAS BEEN MISUNDERSTOOD. OUTTURN FROM MANUFACTURE HAS BEEN CHARGED TO STOCK AT RATES FOUND BY DIVIDING THE ACTUAL OUTLAY OF THE MONTH ON EACH KIND OF MATERIAL BY THE QUANTITY OUTTURNED, UNDER THE ACCOUNTANT'S READING OF CODE PARA 1792 NOTE (1) SUPPORTED BY REMARKS IN PREVIOUS AUDIT NOTES OF THIS OFFICE; BUT IT IS BELIEVED THAT THIS CAN HARDLY BE THE INTENTION OF THE PARA QUOTED.

6. WORK ACCOUNTS FOR OCTOBER 1886 WERE EXAMINED IN SOME DETAIL; THE WORK REGISTER IS WELL KEPT, AND REGULARLY INITIALLED BY THE EXECUTIVE ENGINEER AND THE INITIAL ACCOUNTS ARE SATISFACTORY.

THE FOLLOWING POINTS CALL FOR SPECIAL NOTICE:-

(A) MANUFACTURE OF STONE AT BEZWADA AND SITANAGARAM: THE WORK REGISTER SHOWS THE SUBHEADS (AS LAID DOWN IN CODE PARA 1788) FOR EACH KIND OF MATERIAL, AND INITIAL ACCOUNTS ARE KEPT ACCORDINGLY, THIS SEEMS AN UNNECESSARY REFINEMENT, AS IT CAN HARDLY BE KNOWN WHETHER A COOLY ENGAGED SAY ON 'QUARRYING' WILL TURN OUT 'ROUGH STONE' OR 'JUDDY STONE'. POWDER AND MATCH USED DURING THE MONTH ARE CHARGED TO 'CARRIAGE OF JUDDY STONE', WHICH IS EVIDENTLY WRONG. THE ESTABLISHMENT EMPLOYED, VIZ. 2 'Stock WRITERS' ON RS.15 & 10 RESPECTIVELY, 2 'QUARRY WRITERS' ON RS.10/, 2 'QUARRY MAISTRIES' ON RS.15 & 11 AND ONE 'TOOLS WRITER' ON RS.8/ ARE CHARGED THIS MONTH TO ROUGH STONE, GENERAL CHARGES. CREDITS TO 'LAND AND KILNS' ARE PASSED THROUGH THE MATERIALS ACCOUNT INSTEAD OF BEING TREATED AS ADJUSTMENTS. IT MIGHT BE WELL TO KEEP THE ACCOUNTS OF THE QUARRIES AT BEZWADA DISTINCT FROM THOSE OF SITANAGARAM, AS THEY ARE REALLY SEPARATE OPERATIONS.

(B). MEASUREMENT BOOKS, EXCEPT THOSE OF THE NORTHERN SUB-DIVISION, REQUIRE THE EXECUTIVE ENGINEER'S ATTENTION. IT APPEARS UNNECESSARY TO SUBMIT MEASUREMENT SHEETS WITH BILLS FOR WORKS AT HEAD-QUARTERS; THE ORIGINAL MEASUREMENT BOOKS SHOULD BE CHECKED INSTEAD.

(C). THE POINTS NOTICED IN PARA 4 (G) TO (K) OF LAST REPORT

HAVE RECEIVED ATTENTION.

7. NAVIGATION REVENUE. THE ACCOUNTS OF THIS ARE KEPT ENTIRELY BY THE ANICUT SUPERINTENDENT, AND ARE NOT CHECKED BY THE ACCOUNTANT. CASH IS REMITTED TO THE HEAD WORKS SUB-DIVISION OFFICER ABOUT TWICE A WEEK: THE RECEIPTS HERE AND THERE AS ENTERED IN SUB-DIVISIONAL CASH BOOK WERE CHECKED WITH THE COUNTERFOILS OF LICENSES AND TOLL TICKETS AND FOUND TO AGREE.

8. WORKSHOPS ACCOUNTS. THESE ALSO ARE KEPT INDEPENDENTLY OF THE DIVISIONAL ACCOUNTANT: THE WORKSHOPS OFFICE WAS VISITED, AND THE INITIAL ACCOUNTS FOUND TO BE WELL KEPT BY G.SITARAMAYYA PANTULU, WORKSHOPS ACCOUNTANT, THE FOLLOWING POINTS WERE NOTICED:

(A) CASH REALISED BY SALE OF RUBBISH WOOD ETC. IS ENTERED IN THE 'LABOUR' COLUMN OF THE DAILY ABSTRACT CONCERNED.

(B). TO COVER 'GENERAL CHARGES' THIS YEAR A RATE OF 7½ PER CENT ON GOVERNMENT ORDERS AND 24 PER CENT ON PRIVATE ORDERS IS CHARGED: LAST YEAR THE CHARGE FOR ALL WORKS WAS 7½ PER CENT, AND THE PROFIT OF THE YEAR AMOUNTED TO RS.11-10-10, SO THAT THE PERCENTAGE MAY BE TAKEN AS CORRECT: BUT IT IS THOUGHT THAT AS FAR AS THE WORKSHOPS ACCOUNTS ARE CONCERNED ALL ORDERS SHOULD BE CHARGED WITH THE SAME PERCENTAGE (FIXED SO AS TO APPROXIMATELY COVER GENERAL CHARGES) AND THAT AN ADDITIONAL CHARGE OF 24 PER CENT ON WORKS OTHER THAN THOSE FOR THE MADRAS P.W.DEPARTMENT SHOULD BE RECOVERED AND CREDITED TO IRRIGATION REVENUE IN THE DIVISIONAL ACCOUNTS.

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(C). UNDER CODE PARA 1901 ALL CHARGES ON WORKS OVER RS.10 ARE DEBITED MONTHLY, WHICH LEADS TO A CONSIDERABLE INCREASE OF WORK: CODE PARA 1908 IS HELD IN THE PRESIDENCY SHOPS TO APPLY TO JOBS UNDER RS.2,500, AND THE SAME LIMIT MIGHT WITH ADVANTAGE BE ADOPTED HERE.

(D). GENERAL CHARGES INCLUDE BESIDES THE SANCTIONED ESTABLISHMENT PAID ON ACQUITTANCE ROLLS, A 'STORE GUMASHTA' ON EIGHT ANNAS A DAY, EMPLOYED TO TAKE CHARGE OF TOOLS; AND A 'GUMASHTA' ON SIX AND HALF ANNAS WHO WORKS AS TIMEKEEPER. THE ACQUITTANCE ROLL INCLUDES A STOREKEEPER AND AN ASSISTANT STOREKEEPER, ONE OF WHOM IS SAID TO WORK IN THE DIVISIONAL OFFICE; AND THE SUB-DIVISIONAL OFFICER PROMISED TO SEE WHETHER THE STORE GUMASHTA'S SERVICES COULD BE DISPENSED WITH: THE SERVICES OF A TIMEKEEPER ARE NECESSARY, AND THE MAN MIGHT BE BROUGHT ON THE SANCTIONED ESTABLISHMENT OF THE SHOPS.

9. TOOLS AND PLANT ACCOUNTS. THE HEAD WORKS SUB-DIVISIONAL OFFICER SHOWS MANY TOOLS AS ACTUALLY COUNTED WHICH ARE NOT INCLUDED IN THE DIVISIONAL RETURN: THEY ARE KNOWN AS 'EXTRA TOOLS', BUT SHOULD BE BROUGHT ON TO THE RETURN.

10. THE PUNT ACCOUNT IS STILL KEPT UNDER DEPOSITS, WHICH IS CORRECT SO LONG AS THE EARNINGS EXCEED THE OUTLAY. WORKS IN THE DIVISION FOR WHICH MATERIALS ARE CARRIED ARE CHARGED AT FIXED RATES PER YARD - MILE; BUT PUNTS ENGAGED ON WORKS OTHERWISE THAN IN CARRYING MATERIALS AND THOSE LENT TO OTHER DIVISIONS ARE BILLED FOR AT FOUR ANNAS A DAY: CREDIT

BEING GIVEN TO DEPOSITS AND AT THE END OF THE YEAR TO REVENUE.

IT SEEMS UNNECESSARY TO CHARGE OTHER DIVISIONS IN THE DELTA FOR HIRE OF BOATS WHICH PRESUMABLY WERE ~~not~~ intended FOR THE SERVICE OF THE WHOLE DELTA: IT MAY BE NECESSARY FOR THOSE LENT TO BUCKINGHAM CANAL DIVISION, BUT THE CREDIT SHOULD THEN BE TO REVENUE DIRECT; AND THE RATES FOR CARRIAGE OF MATERIALS SHOULD BE FIXED SO AS TO COVER ONLY WAGES OF CREWS AND OTHER INCIDENTAL EXPENSES.

II. SERVICE BOOKS ARE IN GOOD ORDER ON THE WHOLE; BUT NONE HAD YET BEEN OPENED FOR MOHAN SINGH, DELTA SUPERINTENDENT, APPOINTED IN NOVEMBER.

III. OTHER ACCOUNTS AND BOOKS ARE IN ORDER.

CHEPAK

11TH FEBRUARY 1887.

F.G. Heaven

DY. EXAMINER P.W. ACCOUNTS.
MADRAS.

421w 22-2-86.

No. 508 W a/21st Feb/87

P.W.C.F/13485

A/6 Genl Sect

Communicated to the Superintending Engineer II Circle, for the information and guidance of the Executive Engineer, Kistna Eastern Division, whose special attention will be directed to the points noticed by the inspecting officer as well as by the Examiner P.W. accounts.

2. The Superintending Engineer's attention will be drawn to the Examiner's remarks against paragraphs 6 (a) and 8 (d) of the Notes, and he will submit a report on the subject of para 10

From,

The Examiner P.W. Accounts

Madras.

To

The Secretary to Government

P.W. Department.

No. 180/W

Dated 18 February 1887.

Recd. 19-2-87

Encls. 1.

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

21.2.87

2/3/87

Supdg Engr. II Circle

Exam. P.W. accounts

Chief Engineer for Irrgn

585/12

1348.

Govt. of [1887] Madras.

PUBLIC WORKS.

Dated

Rcd.

Encl.

G.O., 21st Feb 1887, No. 508

Inspection Notes.

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Orders on the — on the Kistna Eastern Division of Irrigation Submitted by the Executive Engineer