GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

Read—the following letter from G. D. WYBROW, Esq., Superintending Engineer, II Circle, to the Chief Engineer for Irrigation, dated Bezváda, 4th October 1886, No. 1085 K.S. :—

I have the honor to bring to your notice that, owing to a considerable number of works now in progress in the Kistna Western division, it is found necessary to increase the reserve limit of stock from Rs. 5,000, sanctioned in G.O., No. 548 I., of the 15th July 1882, to Rs. 8,000, as noted below :—

	Rs.
Building materials	6,000
Land, kilns, &c.	2,000
Total ...	8,000

I request therefore the favor of early sanction.

Order—dated 14th October 1886, No. 686 I., Public Works.

The limit of reserve stock in the Kistna Western division is increased from Rs. 5,000 to Rs. 8,000, as shown below :—

	Rs.
Building materials	6,000
Land, kilns, &c.	2,000
Total ...	8,000

(True Extract.)

(Signed) JOHN PENNYCUICK, Lieut.-Col., R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

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

Exd. E. Fernandez.
Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated October, 14th.

Recd. *Encl.*

G.O., 14th Oct. 1886, No. 686 I.

OCTOBER.

Reserve Stock

The limit of — in the Kistna Western division, increased from Rs. 5,000 to Rs. 8,000.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Major G. F. L. MARSHALL, R.E., Under Secretary to the Government of India, Public Works Department (Civil Works—Miscellaneous), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 6th May 1886, No. 187 M. :—

I am directed to acknowledge the receipt of your letter, No. 782 W., dated 23rd March 1886, requesting that for reasons given the revised rules for obtaining stores from England for the Public Works Department may be relaxed in the case of Government workshops.

2. In reply, I am to state that the rules are applicable in their entirety to Government workshops and the ordinary working stock of a workshop should be obtained by indent on the Director-General of Stores, India office.

3. I am at the same time to invite attention to the 1st proviso of paragraph 3 of Finance Department Resolution No. 185, dated 10th January 1883, under which it is within the discretion of the Government of Madras to authorise the purchase locally of petty articles of which it would be inconvenient to keep up a stock in anticipation of a demand that might never arise and to express a hope that it will be found that this provision obviates the difficulty brought to notice in your letter under reply.

ORDER—dated 26th May 1886, No. 1318 W., Public Works.

Communicated to the Superintending Engineer, V Circle, with reference to No. 1492 C., dated 15th April 1886, and to the Superintending Engineer, II Circle, with advertence to G.O., No. 815 W., dated 25th March 1886.

2. The revised rules * on the subject of obtaining stores from England for the Public Works Department will apply in their entirety to Government workshops, so far as concerns their ordinary working stock ; but the Government will be prepared to consider applications for the local purchase of petty articles which it would be inconvenient to keep in stock.

* Proceedings of Government, dated 26th January 1886, No. 202 W.

3. It must, however, be distinctly understood that the previous sanction of Government must be obtained to such local purchases.

(True Extract.)

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

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

Exd. P. L. Pereira.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated May, 26th.

Read. *Encl.*

G.O., 26th May 1886, No. 1318 W.

MAY.

Stores for Government Workshops

Letter from the Government of India declining, with remarks, to relax in the case of Government workshops the revised rules for obtaining stores from England for the department, communicated to Superintending Engineers, II and V Circles, with instructions.

No 324 A

Eastern Division Office, Kistna
2nd May 1886.

From

The Executive Engineer in charge
Eastern Division, Kistna.

To

The Superintending Engineer,
2nd Circle.

Enclosures one.

Sir,

The Government having in their Order No 915 W. dated 25th March last, stated that they are unable to accord general sanction to the local purchase of certain articles of Europe Manufacture, I have the honor to forward herewith a statement showing the several articles purchased and ordered during the months of January, February, and March 1886, and to request the favor of your obtaining sanction to the same as early as practicable.

2. I have added a Column of materials now required which I cannot do without, and which I cannot procure in time to do our work elsewhere, as our floating Plant

must be painted ere before the Canals open.
Thus I request your permission to obtain at once.

I have &c

(Signed) J. D. Grant

Executive Engineer E.D.L

(True Copy).

No 208. K.L.

Enclosure / Statement.

Submitted to the Chief Engineer
Public Works Department for favor of obtaining
the sanction of Government.

2. The permission asked for in Para 2
of the Executive Engineers letter to obtain paint
locally for painting Government Floating Plant
before the Canals open, has been granted.

3. The orders of Government of India
on Para 2 of G.O. No 815 W. of the 25th March 1886 are awaited.

Put up for Rs 3666
and 8 July 1715

Supdg. Engineers Office
2nd Circle, Bezwada
10th May 1886

Rivedale-Buchanan
Major RE
Offg. Superintending Engineer
2nd Circle

No. 1328 W. d/ 27 May 1886

The local purchase of the articles enumerated is sanctioned. The Supg. Engineer will furnish direct to the Examiner P. W. A. information in regard to the estimated loss or gain occasioned by the local purchase of the articles

2. with reference to para 3 of the S. E's endorsement attention is invited to G. O. No. 1318 W d/ 26th May 1886.

1318 W d/ 26 86

L
18/5/86

Dy 29/5/86 W.

S. E. II Circle

Exmd. P.N. Accts 21-5-86

Dy 31/5 Dy

Ex 18-6-86

From,

The Supg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Dated 10th May 1886.
Despd 12th —do—

No. 1328 W. d/ 27 May 1886

No. 208. Ks.

Enclos. 1.

Europe Manufacture —
Articles of — purchased by the Ex. Engr. K. Eastern Dn. during Jan.y, Feb.y & March 1886. Forwards for obtaining the sanction of Govt., a statement showing the —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From Colonel W. H. BURTON, R.E., Officiating Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 4th November 1885, No. 3324.

With reference to G.O., No. 3134 W., dated 20th December 1884, and Superintending Engineer's letter, No. 4151, dated 7th February 1885, I have the honor to report that the Government Solicitor has stated with regard to the sums of Rs. 1,471-15-10 and Rs. 1,000 due to the late Somoo Chetty, contractor—

"It does not appear that any interest is payable or is accruing on the sum of Rs. 1,471-15-10 and that sum might be invested in Government securities if Government see fit."

"Nothing can be done with the sums mentioned in your letter under reply unless and until the estate of the late contractor Somoo Chetty is legally represented. If he left a will, his legal representative will be the executor of that will who has obtained probate of the same. If he died intestate, then his legal representative will be the person who has obtained letter of administration to his estate or a certificate under Act 27 of 1860. No part of the sums mentioned in your letter under reply nor any interest thereon should now or at any time be paid to any person but the legal representative of Somoo Chetty."

2. The sum of Rs. 1,471-15-10, as already reported, has been written off to the credit of Provincial Revenue. On the 27th July 1885, the Executive Engineer in pursuance of the Examiner's suggestion inserted a notification in the *Fort St. George Gazette* to the effect that if the amount due to the late Somoo Chetty was not claimed within three months, with power of administration obtained from the judicial courts, the money would be credited to Government, to which the guardians of the late Somoo Chetty's children have replied—

"After a mature consideration we are not prepared to become the legal guardians or to obtain the letter of administration on behalf of the minors though out of charity we shall continue to maintain them (minors)."

We may, however, submit for your information that the minor can recover the amount from Government at any time within three years from the date of his attaining the majority (*Vide* Section 7 of Act XV of 1877, Law of Limitation)."

"We have no objection to the money being entrusted with the Administrator-General with the sanction of Government as mentioned in your letter, No. 1945, dated 27th July 1885."

3. I request that the Administrator-General be moved to take charge of the amounts and if, as seems probable, he still declines to do so, I would request that orders be given to the sum of Rs. 1,471-15-10, deposited in cash, being invested in Government paper and to the interest on Rs. 1,000, deposited in Government promissory note, being drawn and reinvested in both cases in the name of the Executive Engineer of the Presidency division on account of the estate of the late Somoo Chetty.

Office note from the Examiner, Public Works Accounts, dated 13th Nov. 1885, No. 643.

G.O., dated 1st December 1885, Mis. No. 3263, Judicial.

Read—endorsement of the Public Works Department, dated 16th November 1885, No. 1867 C.

Read—also the following letter from the Administrator-General, Madras, dated 24th November 1885, No. 3710 :—

I have the honor to acknowledge the receipt of your endorsement, No. 1974, dated 20th November 1885, forwarding, for my remarks, the docket of the Under Secretary to Government, Public Works Department, dated 16th November 1885, No. 1867 C., and the letter from the Superintending Engineer, V Circle, No. 3324, dated 4th November 1885 (all which are herewith returned) requesting that the Administrator-General be moved to take charge of the monies belonging to the late Somoo Chetty, contractor.

2. In reply, I have to state that, as the deceased was a Hindu, I am unable to take charge of the monies in question. The estates of Hindus, Muhammadans, Buddists, and Parsees are exempted from the jurisdiction of the Administrator-General by Section 16 of Act II of 1874 (Administrator-General's Act) apart from which there are other difficulties which would render it impossible for me to administer to the deceased's estate.

Order—dated 1st December 1885, Mis. No. 3263, Judicial.

Copy of this letter will be communicated, with referred papers, to the Public Works Department with reference to endorsement in that department, dated 16th November 1885, No. 1867 C.

(True Extract.)

(Signed) H. A. STUART,
Acting Assistant Secretary.

Office note from the Examiner, Public Works Accounts, dated 7th Dec. 1885, No. 720.

From ERNEST BARCLAY, Esq., Government Solicitor, to the Secretary to Government, Public Works Department, dated Madras, 11th December 1885, No. 525.

With reference to your docket, No. 2102 C., dated 9th instant, I regret to say that I have no further suggestions to make with regard to the money due to the late contractor Somoo Chetty. Government is simply in the position of a debtor to the estate of a deceased person, and is not bound to, and should not pay the debt to, any person but the legal representative of the deceased creditor, the more especially as in this case there are minors who appear to be interested in the money.

2. With regard to the suggestion that a suitable guardian might be appointed to take charge of the money on behalf of the minors, I am not aware of any procedure by which this could be carried out by or on behalf of Government. The money might certainly be invested, but not in the name of the Executive Engineer *on behalf of the minors*. To do this would be to assume that the minors are the only persons entitled to the money, regardless of whether the late Somoo Chetty left any debts or not.

3. I return the papers sent to me with your docket.

Order—dated 18th December 1885, No. 3060 W., Public Works.

The Government Solicitor's reply will be communicated to the Superintending Engineer, V Circle, and the Examiner, Public Works Accounts.

2. The money in question will be invested in Government promissory notes in the name of "The Executive Engineer, Presidency division, on account of the estate of the late Somoo Chetty." The amount, with interest up to date, will be paid to the legal representatives of the late Somoo Chetty on their establishing their claim.

(True Extract.)

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

To the Superintending Engineer, V Circle.
" Government Solicitor.
" Examiner, Public Works Accounts.

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated December, 18th.

Read.

Encl.

G.O., 18th Dec. 1885, No. 3060 W.

DECEMBER.

Money due to the late Contractor Somoo Chetty, Presidency Division

Orders on correspondence relating to the disposal of the —.

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, 16th February 1886, No. 121 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 Sangam Project division.

Paragraph 3.—The Executive Engineer's attention is necessary to the informalities in the cash accounts sent in by the deputy collector, who should be required to correct them.

Paragraph 4.—The remarks are brought to the notice of Government for any orders that may be considered desirable.

Paragraph 6 (a).—The Superintending Engineer's special attention should be directed to the manufacture accounts subsidiary to the work "anicut across the Penner," the more so if the anicut is to be finished in July next. It is scarcely worth while now to attempt to remedy and classify afresh the erroneous charges to "general charges," "land, kilns, &c.," and "tools and plant." The charges under the first and second items must of course remain at debit of the work and be distributed amongst such sub-heads of the estimate as the Executive Engineer and Superintending Engineer determine. If the tramway plant and wagon stock were obtained specially for this particular work, the original cost and the maintenance should have been charged to the work and shown as a sub-work or as provided for in code paragraph 2235, the plant being, on completion of the work, valued and treated as stock or as tools and plant, as then considered advisable, and the work credited with such value. If, however, this plant was for general purposes, the original cost was rightly charged to the final head tools and plant, and only the maintenance of the tramway, &c., should be charged to the work. The matter should be inquired into by the Superintending Engineer and report submitted to the Chief Engineer.

Paragraph 6 (b).—It is presumed the Executive Engineer has satisfied himself that the payment was correct. His attention is also necessary to remaining clauses under this paragraph.

Paragraph 7.—This is unsatisfactory; unless the subject of standing orders is studied as soon as they come to hand, modifications in practice and procedure are not carried out.

Paragraph 10.—The Executive Engineer should carry out the orders in code paragraphs 2283 A *et seq.* (standing order No. 62 of 1885).

Paragraph 12.—The Executive Engineer should obtain orders on this matter through the Superintending Engineer.

2. The state of the office is fair, but there are indications of untidiness and want of care.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Sangam Project division, on the 1st and 2nd February 1886.

Mr. Allen Malet, the Executive Engineer, and P. Hanumaji Rao, the accountant, were present: this office was last examined on the 21st July 1884 (see G.O., No. 1916 W., of 7th August 1884).

2. The sub-divisions are the Sangam and the Kanigiri, the latter held by Mr. J. Whitely, Assistant Engineer, who has a drawing account; the Sangam sub-division is under Sub-Engineer Conductor J. Lalor, whose payments are made by the Executive Engineer. The special deputy collector for taking up land, who is stationed at Nellore, has a drawing account. There are two imprest-holders—(1) Anicut superintendent, Sangam, Rs. 30; (2) Sangam project forwarding agent at Muticoor basin (a clerk on Rs. 15 per month), Rs. 20. Neither give any security.

3. The cash-book from Mr. Whiteley comes up every ten days, that of the special deputy collector once a month. Both should invariably be audited by the accountant, who should, by initialling and dating voucher after voucher as checked, leave no doubt of his having systematically done this essential duty. At present it is left to a junior clerk. Vouchers of the deputy collector's cash-books having all gone up to Madras, and there being no copies in the office, no check could be applied. The accounts were not neat, showed alterations, unacknowledged and bore no signature, and only one initial at the end, viz., that of the divisional accountant, without date. The imprest accounts were in order. The balance of the Executive Engineer's drawing account on the 31st January 1886 was, as far as possible, checked in the unavoidable absence of the pass-book.

4. Cash transactions are very large in this division, the payment of contractors by cheque being thought inconvenient, the nearest treasury, Nellore, being 22 miles away. The cash in chest is sometimes as much as Rs. 10,000, generally between Rs. 3,000 and Rs. 4,000. There is a cashier in the divisional office, who has deposited Rs. 1,000 security, and there is another in the office of the Kanigiri sub-division, whose security is Rs. 500.

5. The divisional cash-book is said to be frequently and thoroughly checked by the Executive Engineer item by item; payments are apparently all made at the Executive Engineer's office by the cashier, at a pre-arranged date and hour, in the presence of the subordinate in charge of the work paid for.

6. The accounts of works having been overhauled for three months, the following notes are offered:—

(a) *Anicut across the Pennér.*—Subsidiary to this work is a large manufacture of stone, which, up to September 1884, was done by a contractor. From October 1884 the stone has been quarried, carried and delivered on the work by departmental agency, and the account of this considerable business has been kept by itself in the register of works—for stone, gravel, rubbish, concrete, under sub-heads; quarrying, carrying, general charges. The account is of the character referred to in code paragraph 2235, but there are certain peculiarities about it. The total amount at debit at the end of December 1885 was Rs. 45,783-2-1, of which as much as Rs. 35,119-6-11 was under "general charges." Now "general charges" has been debited with many items properly appertaining to "land and kilns" as well as everything properly appertaining to "general charges." Items belonging to "land, kilns" which have not been included under "general charges" as above, have been debited to tools and plant, such, for instance, as rails and rolling stock of the tramway. The "general charges" account is thus made up of certain current working expenses ("general charges" properly called) and of certain outlay not chargeable to any particular period but to be spread over the entire work. Such outlay might have been charged off at any time since there is but one work concerned, but the use of the "land, kilns" account would have kept separately on record the value of all plant, &c., used on the work and would have assisted the adjustment of whatever is left on hand at the close of operations: in it should have appeared all the cost of permanent-way and rolling stock used on the manufacture, since it forms a proper charge to the work itself and not to tools and plant. Moreover, as the anicut is expected to be finished in July 1886, and as the above amount has ere then to be cleared by debit to final sub-heads, such heavy adjustments will greatly increase the rates of the sub-heads upon which they fall. Hitherto the account "general charges" has been cleared occasionally according to the activity of work and whether the rates would admit. The amount so cleared in 1885-86 up to December 1885 was only Rs. 462-11-7. As regards other sub-heads of this manufacture account there has been occasional clearance by debit to the final sub-heads of estimate in which stone has been used according to the total quantity of work done on such sub-heads. This information is obtained from an abstract of measured work done by petty contractors, which abstract is derived from measurement books kept on the spot, and which were duly examined. The above abstracts are made out and rendered, not periodically as they should be but, only as often as money is required by the contractors. The stone, or nearly all of it, has lately been used in the sub-head No. 14, *rubble apron*, and the rate estimated, Rs. 5-6-0, is likely to be much exceeded. The above particulars are not shown in the accounts sent to the Examiner, the work voucher of the anicut giving no clue to them. As the manufacture account of stone is detailed in the register of works, it might have formed the subject of a separate work voucher to the Examiner (in form M. 38 A) although subsidiary to the anicut, which fact had only to be stated on it to be clearly understood.

The account of the above manufacture is not at all neatly kept, and contains many alterations unacknowledged.

(b) *Excavating and banking south channel, Kanigiri tank.*—Contract certificate of work done by a contractor, cash voucher No. 324, certified by sub-divisional officer for Rs. 870-15-3; figures afterwards altered by contractor (as per his initials) to Rs. 886-7-1, and thus entered in work abstract and register of works. Alterations not initialled by any officer; bills for payment are checked by clerk K. Subba Row, not by the accountant.

(c) *Kanigiri canal fall at 4 miles.*—This work was completed about May 1885. There has been no outlay since June 1885. The completion report cannot, however, be rendered pending the final settlement with Kázim Alí Nukvey Sáhib (G.O., No. 2851 W., of 30th November 1885). The value of tools taken by the contractor (paragraph 8 of above Government order) was not at the time of issue credited to tools and plant. If that amount is now credited to tools and plant by debit to deposits, it will reduce the amount in the deposits account to the net amount payable to the contractor under Government orders, which amount can be therefore charged off to works concerned without more delay. the above work being one of them, *Sangam anicut* the other.

(d) *Repairing damages caused by floods to the double row of wells under Sangam anicut body wall.*—Expenditure on this work, April to July 1884, Rs. 16,377, was debited to anicut and other works pending sanction of the above estimate, when it was approximately transferred thereto (in August 1884), and appears as outlay for that month in the register of works under the above heading.

There is no outlay recorded since, and the August 1884 figures have not been brought forward. The Executive Engineer states that the work has been continued and ended this year, 1885-86; but there is no charge in the accounts. Investigation now ordered will perhaps find items belonging to the above work erroneously charged to the anicut or elsewhere.

(e) The Executive Engineer has not yet commenced to verify each account in the register of works after thoroughly examining the work abstract. This will now be done, as ordered in G.O., No. 2650 W., of 7th November 1885.

7. The accountant had not posted new standing orders in the office code, and was unaware of the nature of many important standing orders of 1885. The last standing order posted was No. 208 of 1884.

8. Stock comprised, on 31st December 1885, sub-heads aggregating in value Rs. 8,055-3-10, in which has to be reckoned balance of outlay on manufacture of stock for general purposes, amounting to Rs. 3,250-11-1. The limit sanctioned for stock of all kinds is Rs 14,500. Stock is said to have been recently counted and to be all quite serviceable and none of it surplus. The prescribed daily register of receipts (form M. 9) is not maintained and should be started at once and posted from actual receipts of stock and not from payments made. The monthly abstracts of stock should be neatly prepared; there is no excuse for the untidiness of these abstracts. Teak-wood sold to Mr. B——- in May at Rs. 2-4-0 per cubic foot (Rs. 2-2-7 being the book-rate) should have been sold at a rate such as to cover establishment and tools and plant, say, 25 per cent. above the book-rate.

9. There are certain manufacture accounts for general purposes in course of examination of which the following points were noticed:—

(a) *Lime manufacture at north bank of Pennér.*—This operation has been going on since June 1881. There was certain outlay on materials at site, as well certain "general charges" brought over from the 1884-85 to the 1885-86 account. All outlay on general charges for a particular year should be included in the outturn of that year. There were debits to "land, kilns" in 1881-82, Rs. 3,392-13-0, and credits in that year, Rs. 768-14-10; debits in 1882-83, Rs. 100-2-9, and credits Rs. 2,724-0-11, which cleared the land, kilns account. But as there was manufacture outlay in 1883-84, Rs. 12,452, and in 1884-85, Rs. 11,944, and some also in 1885-86, the land, kilns account could have been continued and the credit to that account by debit to manufacture spread over a longer period and larger outturn. The register of works account of above manufacture is untidy.

(b) *Brick manufacture for southern and central channel works.*—The operations were begun in July 1884 (G.O., No. 1922, of 7th August 1884), and the outlay to December 1884 was cleared entirely by outturn; operations being resumed in February 1885, the outlay to end of March was not cleared, but the account was continued on into 1885-86 under G.O., No. 994 W., of 27th April 1885. There is room for improvement in the accounts of this manufacture as regards neatness.

(c) *Under* paragraph 7 of the Government of India resolution printed with G.O., No. 2650 W., of 7th November 1885, the Executive Engineer is required to attest the accuracy of each month's accounts of manufactures as well as those of works.

10. The workshops of this division are small. The buildings and plant are charged off to the project. About 30 hands are employed daily, payment being monthly.

The muster sheet should be completely filled in, not excepting the column for "daily total of labor employed," as this enables daily check with the time sheets allocating to jobs. The outlay on labor is charged off monthly to jobs concerned; materials on issue to workshops are at once charged off to jobs, the indent on the stores specifying the jobs for which the stuff is required. The daily abstracts were examined, and labor rolls and time sheets compared up to date. No jobs for private individuals appear in the accounts, but if or whenever there are such jobs undertaken, they should certainly be accounted for and shown. There is no uncharged off outlay in these shops, the accounts of which are clearly and well kept by Kistnasawmy, clerk.

11. In the miscellaneous advances account there is a balance of Rs. 76-11-3 still recoverable out of Rs. 250 advanced, under the Superintending Engineer's sanction, to certain bricklayers in December 1884. These men are not continuously at work, and some have gone away, but the Executive Engineer considers the item recoverable.

Rule 3 of paragraph 499 of the code should be strictly adhered to, or, if it cannot be followed, nothing easier than to make special report of circumstances, through the Superintending Engineer.

12. The late Donathai Veeradah, maistry, deposited Rs. 2,960-1-1, which remains due to his estate, for work done previous to March 1884. The man's relatives live in Madras, and orders of Government are desirable for the disposal of such deposits, if such orders have not already issued (see paragraph 4 of G.O., No. 2891 W., of 4th December 1885).

13. Savings bank deposits aggregate, according to the entries at back of deposits schedule for September 1885, Rs. 1,900, but the pass-books, being with the Superintending Engineer, could not be checked.

14. Rupees 3,161-3-9 at credit of deposits regarding Kázim Álí Nuckvey Ṣáḥib can be cleared as pointed out in paragraph 6 (c) of these notes.

15. There was no service book for the anicut superintendent, but this will now be opened.

16. The office wants bracing up a little, but is not in bad order on the whole.

ORDER—dated 22nd February 1886, No. 432 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Sangam Project division, whose attention will be directed to the various matters brought specially to notice by the Examiner.

2. The Superintending Engineer will submit his views on the subject of paragraph 4 of the notes, and will inquire into and report on the matter referred to in paragraph 6 (a) and the Examiner's remarks thereon.

3. The attention of the Executive Engineer will be directed to paragraph 8 of the notes, and to clauses (b), (c), (d), and (e) of paragraph 6. He will report to the Superintending Engineer whether the payment referred to in paragraph 6 (b) was correct.

4. In paragraph 7 of the notes, it is stated that the accountant had not posted new standing orders in the office copy of the Public Works Code, and was unaware of the nature of many important standing orders of 1885. This is unsatisfactory, as explained by the Examiner, and as similar omissions in other divisions have recently been brought to notice, the Examiner will be requested to issue stringent orders on the subject to all divisional accountants.

5. The Examiner's remark on paragraph 10 will receive attention from the Executive Engineer, and that officer will submit, for orders, the question of the disposal of the amount deposited by the late Donathai Veeradah, maistry. The

Paragraph 4 of G.O., No. 2891 W., dated 4th December 1885.

Government order quoted by the Deputy Examiner in paragraph 12 of the notes refers to a different case, which was finally disposed of in G.O., No. 3060 W., dated 18th December 1885. It is not possible to issue any general orders in regard to the disposal of such deposits; each case should be submitted for the orders of Government.

6. The state of the division, as shown in these inspection notes, can be considered fair only, and considerable room for improvement exists. The Government trust that the result of the next inspection will be more satisfactory.

(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. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 22nd.

Recd. *Encl.*

G.O., 22nd Feb. 1886, No. 432 W.

FEBRUARY.

Notes of Inspection

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

3rd March 1882, No. 551 W.

General.
Account.

Read the following paper :—

No. 17. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 27th February 1882, No. 224 W.

I HAVE the honor to submit, for information and orders of Government, Notes of an Inspection by Mr. Godfrey, Examiner, of the Office of the Executive Engineer, Sungam Project Division.

2. *Paragraph* 5.—Every endeavour must be made to obtain the punctual preparation of the initial work accounts. The work abstracts should be prepared in the Divisional Office. If the Sub-Divisional Officers and others in charge of works understand how the nominal muster rolls and ten-day reports should be posted and completed, there should be no difficulty in posting the work abstracts at head quarters. This applies specially to works performed by departmental labor and piece-work. For works done by contract, the contract certificates give all necessary information.

3. *Paragraph* 6.—There is no objection to a store depôt being established at site of works, in charge of a storekeeper, but if this be done, the materials or stores should not be considered as "materials at site," but as ordinary stock. If the materials are placed under the officer in charge of the work, the sub-head "materials at site" would be made use of as proposed in the report.

The office is in good order.

REPORT of Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer, Sungam Project Division, on the 17th February 1882.

CAPTAIN CAMPBELL, R.E., is the Executive Engineer, and the Accountant is P. Hanumajee Row.

2. This is the first occasion on which the accounts of the division have been inspected.

3. There are two sub-divisions :—

I.—The Sungam sub-division in charge of Mr. A. A. G. Malet, Assistant Engineer, who is not a disburser.

II.—The Kanigiri sub-division in charge of Mr. H. O'Connell, Assistant Engineer, who holds an imprest of Rs. 350 from the Executive Engineer. Mr. C. Berlie, Sub-Engineer, also has an imprest of Rs. 200 in this sub-division.

All disbursements of the Sungam sub-division, as well as payments of establishments throughout the division, are made by the Executive Engineer.

4. The cash-book has been written up by the Cashier since the 27th January, and is now in every respect correctly and well kept. All vouchers are examined by the Accountant before the postings are made. Previous to the 27th January the cash-book was kept by the Head Clerk, and several corrections, chiefly of errors in the classification of outlay, which might have been avoided, were noticed. The Cashier, who has furnished a security of Rs. 1,000, is in charge

of the office chest. The chest is an iron one with two locks and duplicate keys, one of which is kept by the Executive Engineer and the other by the Cashier.

5. The initial accounts of works are in a backward state. No daily or ten-day reports have been prepared previous to the present month, nor have any works abstracts been prepared as yet, but it is hoped that they will be started for posting the register of works for February. Much additional work has been thrown on the Accountant to enable him to post the register of works. To do this he has kept a rough abstract of expenditure on each work and manufacture, prepared from the cash and adjustment books and nominal rolls, and against each item is entered the cash-book number of the voucher, or item of adjustment book, &c. Much credit is due to him for the care with which he has prepared this abstract, but it is hoped that the works abstracts will now take its place. In the absence of the necessary details in the initial accounts it has not been possible in some cases to allocate charges for labor to particular sub-head of work, and details of measurements have not invariably been given in the nominal rolls. At present work is chiefly carried out by contract and piece-work, but on the commencement of the anicut masonry the major portion will, it is understood, be done by daily labor, and it is very necessary that the Sub-divisional Clerks, or Overseer's Writers, who may have to prepare the initial accounts, should receive early instructions as to the manner of preparing them correctly.

6. Some materials which are borne on the books as stock are at the site of works, and in charge of the storekeeper, by whom issues are advised direct to the divisional office. When the ten-day reports and works abstracts have been fairly started, these materials should be taken over by the officer or subordinate in charge of the work and be accounted for in Part II of the ten-day report and through it in Part IV of the works abstract.

7. The register of works is posted prior to the preparation of the schedule of expenditure, in the manner explained above. It is correctly kept and up to date.

8. The stock balance at 31st December 1881 amounted to Rs. 8,570-14-4, made up as follows:—

	RS.	A.	P.
Building materials	1,326	9	3
Timber	157	11	0
Metals	150	8	1
Fuel	1,331	1	5
Thatching materials	38	0	0
Miscellaneous	106	9	9
Manufacture	829	9	9
Land and kilns	4,630	13	1

No sanction has as yet been obtained for maintaining reserve stock in the division, but the Executive Engineer has applied for the necessary sanction.

9. The details of the debit under 'land and kilns' are—

	RS.	A.	P.
For brick manufacture	2,836	12	5
„ lime „	1,417	2	2
„ stone „	376	14	6

The last item includes the expenditure on the tramway. The debit to 'land and kilns' will be relieved by a percentage to be fixed by the Executive Engineer on the whole probable outturn and to be charged on the issue of stock to works. The stock returns are properly maintained, and the manufacture operations are correctly recorded in the register of works.

10. The tools and plant returns are kept by the storekeeper, and are correctly posted up for receipts and issues every month.

11. The total of the outstandings in the schedule of miscellaneous advances, at the end of January 1882, was Rs. 1,096-3-4. This consisted chiefly of advances to work-people which are recoverable by a deduction of one-sixth part of the earnings for work done by them; and of advances to members of the establishment. As the work-people, *e.g.*, sawyers, &c., are engaged for general purposes, the advances to them could not, as in ordinary cases, be charged to specific works. All items in the schedule are in course of adjustment.

12. A register of securities should be opened, in which the date of receipt and disposal of securities should be recorded. If the securities are in cash and have been paid into the Savings' Bank a note to that effect should be made, as also a reference to the depositor's pass books obtained and kept by the Executive Engineer.

13. The service books were said to be complete for all members for whom they have been kept, but books have still to be opened for those who have been newly appointed to the department.

(Signed) F. E. GODFREY,
Examiner of Public Works Accounts.

No. 18. ORDER THEREON, 3rd March 1882, No. 551 W.

COMMUNICATED to the Superintending Engineer, Second Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner, Public Works Accounts.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Second Circle.
„ Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Govt. of [1882] Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,

SECOND CIRCLE,

&c., &c., &c.

Dated March 3rd.

Issued

Read Encl.

G.O., 3rd March 1882, No. 551 W.

MARCH.

Nos. 17-18.

Notes of Inspection by the Examiner of the Office of the Sangam Project Division, communicated to the Superintending Engineer, Second Circle, with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 286.

Read—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th January 1883, No. 171 W. :—

I have the honor to submit, for the information and orders of Government, copy of a report by Mr. H. Rainier, Junior Deputy Examiner, of an inspection made on the 17th instant of the office of the Executive Engineer in charge of the Sangam Project.

2. The last previous report by an Accounts Officer will be found in G.O., No. 2306 W., dated 7th September 1882. There were then several points noticed for remedy, and these appear to have had careful attention.

3. Within the past six months the accounts of this division have been thrice received late by a day or two, and frequently they have been submitted incomplete, the work vouchers not being all sent in for about a fortnight afterwards. The accounts are received in a fair state.

4. There is one item of outlay of Rs. 3,762 on tools and plant, which has been incurred without an estimate, but there are no cases of excesses over estimate, and the appropriation of funds are all right.

5. The following are the points to which attention is now required. It will be observed that the Deputy Examiner reports that the cash-book is neatly kept; and the conclusion I arrive at from a perusal of all the papers is that the work of the office, although admitting of considerable improvement, is not in what should be called an unsatisfactory state :—

(*a*) The item of outlay incurred without sanction should be regularised as soon as possible.

(*b*) Attention might be given to the suggestion that defined duties should be assigned to the different members of the office.

(*c*) The Accountant must really check the entries in the cash-book day by day by the vouchers bearing the Executive Engineer's signature. He should also thoroughly check the work of his assistants.

(*d*) Greater attention is needed to the preparation of the work abstracts, which are the basis of all control over the outlay. They should also be invariably signed by the Executive Engineer after his examination of them, *vide* Code, paragraph 1682.

(*e*) The Accountant should personally check the bills.

(*f*) The materials at site should be taken stock of at least once a year, or a report should be made, for the approval of Government, showing why this desirable precaution cannot be taken.

(*g*) The necessity for large reserves of cash in the division has been lately under reference to the Superintending Engineer. It is for the Executive and Superintending Engineers to say if these are required, and if so, to take the necessary steps to protect the cash. Workmen must, of course, be paid where they work, and contractors cannot be expected to go long distances to get cheques cashed without the works suffering; but

the banking facilities afforded by treasuries and sub-treasuries should be availed of as much as is consistent with the good progress of the works.

(*h*) A register of buildings should be kept, *vide* Code, paragraph 1395.

(*i*) It should be stated whether service books are really kept for every permanent non-gazetted servant employed in the division.

6. The management of the manufacture accounts appears to be quite regular. There are estimates approved by the Superintending Engineer for operations costing Rs. 2,500 and upwards, and each operation is shown distinctly in the monthly accounts. It should be understood that outturn of the manufacture account is to be passed through "Stock" and not debited direct to the work. This remark, of course, does not apply to cases where a manufacture sub-head is opened in a work's account corresponding to the head Materials at Site; in such a case the procedure laid down in paragraph 1670 of Code is to be followed.

Enclosure.

Notes of an Inspection by Mr. H. RAINIER, Junior Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Sangam Project Division, on the 17th January 1883; dated Madras, 29th January 1883.

The division was last inspected on the 7th August 1882.

2. The Executive Engineer, Captain D. McN. Campbell, R.E., and the Accountant, P. Hanumajee Row, were present.

3. The sub-divisional arrangements are still the same, and the imprests now aggregate Rs. 2,240, of which Rs. 890 is held in the Sangam and Rs. 1,350 in the Kanigiri Sub-division.

4 The average cash in the Executive Engineer's office is about Rs. 2,500, kept by a duly securitied cashier, who keeps the cash-book, which is said to be duly audited daily by the Accountant.

5. The accounts work to a certain extent is regularly allocated. For instance, the cashier keeps the cash-book, a clerk on Rs. 20 checks all the bills, and one on Rs. 22 prepares work abstracts; but the register of works is not kept by any one in particular, nor is the cash abstract, nor apparently are the stock accounts; and although it is desirable to leave such distribution of work a great deal at the discretion of the responsible officer, it may be suggested that it has been generally found best to apportion out all the principal work, so that some one clerk may be responsible, under the Executive Engineer, for each important part of it. In this division it was noticed that although most men in the office have some little idea of *something* in the accounts work, yet there is no single individual who is at all prepared to act for the Accountant, should the necessity arise. Nor indeed is there, it is thought, any one clerk, excluding the Accountant and cashier, who has been long enough engaged on any specific duty to become qualified in it

There is some explanation of this in the comparatively short time the office has been established, but it is doubted whether under the present system of distribution of work there would be any difference as the office becomes older, as meanwhile changes would probably be taking place as in other divisions.

6. The imprest accounts are duly filed and in order, as is the cash-book, which is especially neat and well kept.

The work abstracts prepared by a clerk on Rs. 22, a man who is said to be only temporarily employed in the office, are not in many respects complete, and are generally ill-kept, not from neglect on the part of the clerk, but because he is not fit for such duty, not having been properly instructed. A permanent and qualified clerk should do this work, or else the Accountant himself.

The register of works is on the whole tolerably well kept.

Materials at site aggregate Rs. 51,189-4-1, principally in stone and bricks, in such quantity as to be incapable of verification.

7. There is nothing in the suspense accounts to call for notice.

8. There is a register of liabilities, one of currency notes; and as regards buildings, though all are said to be merely temporary, and none rentable, a list should be kept.

9. In the stock accounts the issues of stock by Storekeeper have no sort of acknowledgment, but this is about to be remedied.

Stock rates are adjusted half-yearly except in special cases.

The stock register is written up monthly, but there is some little want of completeness and finish in this direction as in others. For instance, very few of the books, &c., bear the Executive Engineer's signature (this is specially noticeable in the work abstracts, regarding which the rules are so imperative).

10. In the workshop accounts there is every activity desired, but until the system promulgated with G.O., No. 2836 W., of 15th November 1881, is introduced there will be a want of completeness in this. For instance, there is at present no "time account" and no "general charges" account. The Executive Engineer promises to introduce the new system with the new financial year.

11. The manufacture operations cause a large excess over the sanctioned stock reserve, but are said to be for works already duly sanctioned, and have been approved by Superintending Engineer.

12. Service books are said to be properly maintained.

13. There is a schedule of rates dated September 1882.

14. The difficulty touched upon in paragraph 7 of last report has been, it is said, entirely overcome, and the proper course followed.

15. The Accountant is well spoken of by the Executive Engineer.

16. The expenditure in this division is in the coming year 1883-84 to be very heavy, and there is already much work in the office; it therefore becomes necessary to set the arrangements of the office on a proper footing.

17. Advantage was taken of the presence of the Superintending Engineer at Nellore to discuss with him there the present clerical office staff of the Nellore and Sangam offices, and it was understood that the subject will receive his early attention.

No. 287.

Order—dated 31st January 1883, No. 341 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Sangam Project Division.

2. The points noticed by the Examiner should receive careful attention.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Second Circle.
,, Examiner, Public Works Accounts.

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated January, 31*st*.

Recd.

Encl.

G.O., 31st Jan. 1883, No. 341 W.

JANUARY.

Nos. 286-287.

Sangam Project Division.

Passing orders on the Inspection Notes on the — submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated Madras, 30th July 1884, No. 39 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 Sangam Project division.

2. More systematic and methodical record of the transactions of manufacture is requisite, and in practice it would be found that the simplest and easiest method would be to have a separate and distinct work abstract for the quarrying operations connected with the stone supply to the anicut work. The detail of operations would be clearly kept, bringing together the total charges whatever the agency employed, at the same time the outturn would be systematically recorded, showing the stuff chargeable to " Materials at site " and the balance to be left at debit of the sub-head for quarrying. In the work abstract for the work as a whole only this balance would appear as a charge against the operations under " Manufacture." Thus the whole of the transactions would be kept quite clear and intelligible. The consideration of the Executive Engineer and the Superintending Engineer should be given to this matter.

3. The attention of the Superintending Engineer is invited to the remarks in paragraph 15 regarding manufacturing operations without estimate, also to the remarks in paragraph 16 on the disputed contractors' account.

4. The office is in good order.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Sangam Project Division, on the 21st July 1884.

The Executive Engineer, Captain D. McNeil Campbell, R.E., and the Accountant, P. Hanumajee Row, were present.

2. The office was last inspected on the 12th July 1883—*vide* papers printed with G.O., No. 2102 W., of 1st August 1883.

3. In this division there are very heavy payments. In June the labor alone cost more than Rs. 15,000, and many of the contractors have also to be paid in cash, as cheques are not cashable within twenty miles.

4. Nominal muster rolls appear to be in order, as also do other cash vouchers. The cash-book is properly kept and audited.

5. The proxies for contractors' (or others) payment are, whenever the Executive Engineer considers necessary, called upon to file power of attorney.

6. I was told that an officer is invariably present when contractors, &c., are paid.

7. Payments are made by the cashier (security Rs. 1,000) by whom the cash-book is kept. The cash balance on 30th June was Rs. 3,418.

8. *Imprest Accounts.*—In fact all cash accounts seem in order, but the drawing account balance could not be checked for want of the pass-book which was at the treasury. As it is important that at these inspections the accuracy of the Executive Engineer's banking account should be proved with that of the Executive Engineer's cash account, and as this cannot be done without the treasury pass-book, the presence of the latter should invariably be arranged for against the date of inspection. The accountant, by sending away the pass-book before the inspection, quite deprives the inspecting officer of the means of testing the cash account, and makes the thorough inspection of the office impossible. The pass-book, instead of being kept in the Executive Engineer's office unless and until required to be written up (code paragraph 1882), is kept in the treasury office unless required by the Executive Engineer. This will now be reversed.

9. The work accounts are in need of some little revision; taking the work abstract of the Sangam anicut—In this work there is a large subsidiary manufacture of stone. The stone is quarried by task-work, contract, and daily labor, then carried to a place near the tramway, then loaded on the trams, then run down to the anicut. There is therefore need of a manufacture account subsidiary to the Sangam anicut, for which work the stone is specially and solely used. Such an account would have for its object the regulation of all the stone outlay and outturn, so as not only to clear itself from time to time, but to also by the time the quarrying is finished, clear all charges for the tramway. Such an account would enable the rate of outturn to be constantly reviewed and adjusted, and in the absence of such an account there is no immediate means at the Executive Engineer's disposal of seeing what the stone is costing and what the balance is. But there is no such an account at present. Outlay is detailed to some extent in the work abstract of the Sangam anicut, and there is a disorderly conglomeration of figures, which is by a laborious method made to work up a result. The process is as follows:—

Part I of the work abstract contains, *first* a lengthy list of all bills received for materials of all sorts, as well as charges incurred for labor, task-work, contract work, &c., for stone, under the sub-head *Materials at site*; *secondly*, charges to certain final sub-heads of estimate; *thirdly*, charges to the tramway account (for stone manufacture as aforesaid); *fourthly* and lastly, more charges to final sub-heads of estimate.

Now, Part I of the work abstract is not the place to detail transactions in the materials at site account, Part IV being specially intended for that purpose.

Part I should only show the liabilities incurred against final sub-heads of the estimate, and then, at the foot of all such, the net increase or decrease. In the suspense accounts, such as *materials at site* or manufacture subsidiary to the work, the former being taken from the account in Part IV.

As it is, the clear arrangement of items for the register of works on the last column of Part I, as provided for in the form, is misused, and there is a second account, an entire recapitulation of materials including manufacture and materials all mixed together, in Part IV; again, materials received are not recorded, day by day, in any ten-day report form of materials received, but are taken straight into the work abstract—Part I and Part IV—even this is not done till the bill for them is received, so that, if say, logs of timber or the like were not billed for promptly, or if the bill were miscarried or mislaid and the timber meanwhile had been made away with, the accounts would be useless, and if meanwhile the materials had been put into the work there would be risk of there being no sufficient means of verifying the bill with the materials received.

10. The nature and variety of the materials make an account of them as essential as is an account of cash.

11. The account of materials at site, as kept in Part IV of the work abstract of the anicut, should exclude all items relating to the stone quarrying and should be posted, as regards receipts, only from the daily reports of materials received, which daily reports should be strictly written up day by day by all parties who receive materials and submitted every ten days or oftener to the Executive Engineer's office, when Part IV of the work abstract would be posted there and then.

12. Of course such receipts might include the receipt of stone from the manufacturing account (quarry), which, if it were not put into the work as fast as delivered from the quarry, would remain as materials at site meanwhile.

13. For the manufacture account, since there are so many agencies at work in the quarrying, loading and carrying of the stone, I would recommend and separate work abstract altogether, or rather a subsidiary abstract, the monthly result being stated under "Quarrying stone" which would be a suspense sub-head of the work in Part I of the main abstract.

14. The materials at site of works in this project aggregate at present a value of Rs. 1,02,604; a large part of this is quite incapable of verification; there are several unserviceable lots which the Executive Engineer intends reporting.

15. There are some manufacturing operations for general purposes which lack sanctioned estimates, viz.:—

I. Mortar manufacture at Sangam.
II. Manufacture of country wood, plank, &c.

16. One contractor, Kagimaly Naderie Sahib, has been giving trouble. He has had since August 1883 the final bill and certificate regarding his work. The balance due to him is about Rs. 2,000. He will not return the papers for a final settlement nor will he acknowledge a

cheque paid him previous to the above for Rs. 3,457. Although code paragraph 2257 provides the procedure in the accounts in such a case, steps should be taken further than this to bring about a final settlement in full of all demands on an early date. The whole matter will be reported to the Superintending Engineer, to whom also any grounds for short payment will be no doubt fully explained.

17. In the deposit account there are several items outstanding, but they are being cleared, and no difficulty or delay need be feared.

18. Everything else is in good order.

19. The Accountant is well assisted. But the work of the office is heavy, and there has been some sickness among the staff.

20. The Accountant should set himself to make the work abstracts clear and well supported by unquestionable data and then the office will be in very fair order.

ORDER—dated 7th August 1884, No. 1916 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information of the Executive Engineer, Sangam Project Division.

2. The Superintending Engineer will report on the subject of paragraph 9 of the inspection notes and the remarks of the Examiner thereon in paragraph 2 of his letter.

3. The points referred to in paragraphs 15 and 16 of the inspection notes should receive the Superintending Engineer's attention.

(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. A. F. Aaron.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 7th.

Recd. *Encl.*

G.O., 7th Aug. 1884, No. 1916 W.

AUGUST.

Inspection

Orders on the notes of an — of the Sangam Project division, submitted by the Examiner, Public Works Accounts.

[C. No. 8.]

GOVT. OF MADRAS. } 188 6.

EXAMINER, P. W. ACCOUN

Madras, 24 September 188 6.

OFFICE NOTE No. 439.

To

W.

Please favor me, for reference, with the enclosures which accompanied my Office Note No. 402 dated 8th September 1886. They will be returned when done with.

KEEP-WITH Genl. No.

dated 188 .

C.

R/440 24-9-86. Encls-5

No. 3232 C of 23rd Sept 1886.

To

Herewith the file, which please return at early convenience. The inspection notes referred to have been returned to the Superintending Engineer. Encl-5

To W. No 4602/29/1886 Papers returned with thanks 22/9/1886

P.W. Cole 724

Rec'd 24-9-86

30-9-86

Secto: 1 file

No. 2970 A/1-9-86

- 2369 K - 18-9-86

- 3232 C - 23-9-86

No. 3416 C/4-10-86

Recorded—

Recorded

30/9/86

Dec

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, 22nd October 1886, No. 112 W.:—

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

2. In regard to paragraphs 5 and 7, the accountant must himself check all cash accounts and vouchers thereto, and see that allocation of expenditure is correct. It is further his business to check, initial, and enface for Executive Engineer's orders to pay all vouchers paid at the divisional office, and to effectually deface all receipt stamps immediately payments are made. He should also check the cash and stock accounts current with abstract books and watch the accounts of miscellaneous advances, bringing to notice all delays in recoveries or adjustments for the Executive Engineer's orders. With reference to paragraphs 13 and 14, the delay in posting work abstracts means delay in compilation of the monthly accounts. The submission of the ten-day reports should be punctual and wholly independent of the muster roll. The latter is the account of labor earned, whether paid or not paid, while the former allocates the labor earned to sub-heads of works, and thus enables the work abstract to be posted during, instead of at the end of, the month. The accounts of works are not only incomplete but misleading if the liabilities incurred are omitted and only payments made entered. The accountant's attention is also necessary to code rules, paragraphs 2236 and 2256, which must be strictly followed in future, paragraphs 17 *et seq.*

3. The delays in payment for work done, paragraphs 15 and 18, are brought to Superintending Engineer's notice, and his attention is invited to paragraphs 24 to 26, 28 and 34. The deferment of charging to the main work the full proportion of out-turn must vitiate rates and cost of sub-heads concerned, and render comparison with estimate deceptive.

4. The Executive Engineer's attention is necessary to paragraphs 31, 33 and 35.

5. I do not consider the state of the office satisfactory. In July 1884, things were better than they were in February 1886, and better then than now, for though there is nothing very wrong, there is evidence of want of care and lack of smartness in the way accounts work is conducted that, unchecked, must impair the office. The Executive Engineer's special interest is therefore most requisite to all the points taken up in the present report.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Sangam Project division, on the 7th to 9th October 1886.

This office was last inspected by an Accounts officer on the 1st and 2nd February 1886 (*vide* papers with G.O., No. 432 W., of 22nd February 1886). Mr. Allan Malet, the Executive Engineer, and P. Hanumaji Rao, the accountant, were present.

2. The sub-divisional arrangements remain the same as last reported. There is only one imprest-holder at present, namely, a clerk who resides at Moothikur, on the canal, for the forwarding of stores, whose imprest is Rs. 60. This native clerk gives no security under code paragraph 949, but he undoubtedly should.

3. The balance of the Executive Engineer's drawing account on the 31st August 1886 was proved correct.

4. The cash account of the sub-divisional officer at Kanigiri comes up to the Executive Engineer three times a-month and is received with fair punctuality and generally in good order; that of the Deputy Collector at Nellore comes up once a-month and is generally attended by vouchers. The Deputy Collector has a separate treasury pass-book, and this is never received in the Executive Engineer's office, but should be once a-month.

5. The cash accounts and the imprest account are checked by a clerk, P. Setu Rao, who also passes vouchers of the divisional office for Executive Engineer's orders; he also prepares:—

The cash account current.	Transfers schedule.
The stock account current.	Miscellaneous advances schedule.
The stock abstract book.	Provincial schedule expenditure.
Work vouchers, as regards works.	One of the two registers of works.
Deposits schedule.	The monthly abstract of stock transactions.

6. The work abstracts, work vouchers as regards manufacture accounts, and the other register of works, are prepared by another clerk, K. Venkata Ratnam Puntulu.

7. The accountant has been told more than once at previous inspections that it is his particular business to check all cash accounts and vouchers.

8. The heavy cash payments of the divisional and sub-divisional offices, noted in previous reports, continue, and make it especially imperative that the accountant should give his personal attention to auditing such expenditure.

9. The monthly cash payments by the Executive Engineer and by the sub-divisional officer since January 1886 have averaged Rs. 11,425 and Rs. 3,540, respectively, the total expenditure of the division averaging Rs. 32,289.

10. The Executive Engineer states that the locality of the office (which was moved to Nellore in May last) affects the question of cash payments very little, the payees being still at so great a distance from any treasury as to make payments to them by cheque very unacceptable, poor as they generally are in these parts. This is somewhat borne out by similar report from the Executive Engineer, Nellore division.

11. The work respecting cash accounts done by P. Setu Rao leaves nothing particular to notice regarding them.

12. The items in the schedule of expenditure have averaged, in the last eight months, 72 per month; the number of work abstracts for the same period have averaged 72; the items in the Executive Engineer's cash-book, 192; those in the sub-divisional officer's cash-book, 251; in the Treasury Deputy Collector's, 65.

13. Work abstracts are never commenced till the month concerned has expired. On the 8th October no work abstract for September had been commenced. With reference to paragraph 5 of report printed with G.O., No. 551 W., of 3rd March 1882; paragraph 5 (*d*) of forwarding letter with G.O., No. 341 W., of 31st January 1883; paragraph 9 of report with G.O., No. 1916 W., of 7th August 1884; and verbal instructions at previous inspections, the accountant contends that the regulation ten-day (or daily) report system is impracticable, but this has not been reported for the orders of Government. The accountant argues that it is enough for purpose of account that the ten-day report should come up with the nominal muster roll concerned, which accompanies the cash account of the sub-division, which is rendered three times a-month. But this view is not in accordance with the code rules, which require liabilities to be shown in the accounts of the month in which they are incurred irrespective of the payments made.

14. The items in work abstracts in this division are not as a rule posted in the correct month as regards part I. There is often not more than one entry which concerns the month in question. And unless for the purpose of distinguishing liabilities from payments, and for showing arrears due, the work abstract becomes what it evidently is in this division, namely, useless.

15. Payments for labor in the sub-divisions are often made ten to fourteen days after the period worked.

16. Measurement sheets generally accompany bills, but the measurement books in the office were not well kept. A good many of the measurements were in pencil and lacked signature by the measuring officer. Moreover, the contract certificate number and particulars of payment have not been marked across measurements when billed for in both the sheet and book.

17. The contractors' ledger accounts are neglected by the accountant. No entries are made in them as the transactions occur, but they are left until the accounts for any month are being compiled, and then the contractors' ledger accounts for that month are posted. This in the case of any dispute with a contractor in court would be found inconvenient.

18. Some instances were noticed of payment some time after the measurement of work.

Thus in the case of voucher number 151 of June 1886, work measured 19th October 1885, payment made 23rd June 1886; voucher No. 7, measured 23rd November 1885, paid 3rd June 1886; voucher No. 9, measured 7th October 1885, paid on 3rd June 1886; voucher No. 10, measured 26th June 1885, paid 3rd June 1886.

The contractor employed on *Southern channel excavation and banking first section*, has been paid rather long after performance of his work. He did the last of it previous to January 1886, and only received final payment in September 1886.

19. But in most cases payments have been made and measured work reported with fair punctuality.

20. Instances were noticed of the employment of labor upon work which had been undertaken by a contractor, and for which work a deduction would be made from the payment to the defaulting contractor. For instance, in the case of the Kanigiri reservoir earthwork revetment, there was so paid in—

	RS.	A.	P.
Jan. 1886 ...	125	2	0
Feb. „ ...	134	4	0
March „ ...	233	4	3
April „ ...	138	3	0
May „ ...	31	15	9
June „ ...	70	5	6

The whole of this, viz., Rs. 733-2-6, appears in a separate column of the register of works as to be deducted from the contractor; it does not, but should have appeared from time to time as a debit to the contractor in his ledger account, and his acknowledgment of the debit should be on file. There are other similar instances.

21. And somewhat similar is the case of materials supplied to contractors.

Contractor T. N. Sundara Mudelliar has had materials advanced to him rather frequently since July 1884. The debits and recoveries are as follows:—

Debtor. RS.	A.	P.		Creditor. RS.	A.	P.
			1884.			
139	8	0	July ...	...		
105	0	0	August ...	139	8	0
205	0	0	September ...	...		
108	0	0	October ...	310	0	0
...			December ...	90	0	0
			1885.			
117	0	0	January ...	...		
285	0	0	February ...	...		
183	12	0	March ...	453	0	0
371	14	0	May ...	100	12	0
67	13	0	June ...	...		
321	11	5	July ...	...		
...			August ...	500	0	0
31	14	5	September ...	...		
			1886.			
...			July ...	293	4	10
1886	8	10		1886	8	10

The accountant contended that these issues should not find a place in the contractors' ledger, but code paragraph 2256 is of a different opinion and should be acted upon in future.

It should be borne in mind, too, that, under present orders, the value of materials issued to a contractor, when the contract is for labor and materials, must be recovered in cash or by a charge to the contractor, in either case a receipt being obtained, the receipt being stamped when the value exceeds Rs. 20. Receipts for materials issued should, in all cases, be filed in the Executive Engineer's office, not in subordinate offices.

22. A contractor supplied lime (Rs. 255-9-7) in June 1886. This should also have been entered in the contractor's ledger account to his credit at the time of supply, although the lime has not yet been paid for, the contractor preferring not to receive payment at present.

23. There are many other instances of the above, all too much of the same character to warrant particulars here.

24. With reference to paragraph 6 of last report, the subsidiary account of stone manufacture was carefully audited from April 1886, and the balance at debit on 31st August proved correct according to data used in the office. The account is still very roughly kept, and the credits to it by debit to a final sub-head of the estimate is arrived at by calculating what the rates of the estimate under such a sub-head will bear, and not by debiting actual issues to the sub-head concerned. The balance at debit of this manufacture on the 1st April 1886 was Rs. 25,120; on the 1st September, Rs. 23,817.

25. What is now necessary is to so regulate the debits to sub-head of estimate (apron) as to let any probability of exceeding the estimate appear plainly at once instead of reserving it as a surprise hereafter.

Any such probability will, no doubt, be reported to the Superintending Engineer.

26. The work abstracts of the anicut have not generally been signed by the Executive Engineer in token of examination.

27. Rs. 789 due to contractors V. Venkataramiah and P. Balarama Reddi, since March 1885, was in that month attached by the district munsif's court, Nellore. The transaction has been since then hanging up in the deposit account and the contractors have been anxious to get the amount. The Executive Engineer has referred them to the court, and has himself taken no action.

28. Rs. 131 has been due to contractor K. Nirasimulu since February 1886. He died some months ago and his family have been contesting money matters with his partners, and disagree to receive what is due by way of final settlement. They are said to be coming round, however.

The matter should be reported to the Superintending Engineer if there is any real difficulty.

29. There are materials at site of works, 14 in number, valued at Rs. 30,683. Rs. 26,195 of this is for materials at site of the anicut.

The exertions of K. Venkata Rutnam Puntulu to keep these material accounts in order have been praiseworthy, and generally successful. But there is need of periodical acknowledgment by the party in charge of each work, that he has the materials stated in the Executive Engineer's account and that the transactions there stated are correct.

30. European stores have been purchased in the local market without pre-sanction of Government.

31. Stores generally are got through a contractor for the supply of stores. The daily register of receipts and issues shows only details of issues. There is a monthly register in same form (M 9) which shows monthly totals of both receipts and issues, the receipts being entered from the bills of the supplier as monthly submitted.

It is important that receipts of stores should be entered as the stores are *received*. The bills should invariably show the date the stuff was actually received and by whom.

32. The stock accounts are otherwise in order and the stock well covered by sanction. With reference to paragraph 9 (*a*) of last report, the manufacture account of bricks in Kanigiri sub-division, 1886-87, commenced with a balance, which consisted of general charges of 1885-86. The other two manufacture accounts are in order.

33. Tools and plant accounts are not in order. The divisional return (M 13) is prepared at Sangam by the storekeeper from information received verbally, or otherwise, from sub-divisions, or from various subordinates. There is no form M 13 rendered by sub-divisions, and then incorporated in the divisional form M 13, as there should be.

The present divisional return, half ending 30th September 1886, has the column "actual as counted" filled in in anticipation of the count.

34. The register of buildings is incomplete. There are no rented buildings.

35. When lands are taken up by the Special Deputy Collector, the statement of compensation due on them is sent to the Executive Engineer; and as this is generally much in advance of payment of the compensation, the register of liabilities would seem useful in such cases. For instance, the compensation per statement signed by the Executive Engineer in February 1886 was paid on 10th September 1886.

36. The work vouchers of accounts for January 1886, reached the Examiner's office on the 3rd March; those of February on the 29th March; of March on 4th May; of April on 28th May; of August on the 7th October. The objectionable items statement of August reached the Examiner on the 18th October.

The accounts of a month generally reach the Examiner's office from the 23rd to 27th of the ensuing month. They should never be later than the 21st.

37. The accountant has unlimited assistance in the office.

Order—dated 25th October 1886, No. 2819 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Sangam Project division, who will report, through the Superintending Engineer, why the clerk who is in receipt of an imprest of Rs. 60 has not been required to furnish security in accordance with code paragraph 949.

2. The attention of the Executive Engineer will be specially directed to the remarks made by the Examiner in paragraph 2 of his letter in view to the necessary

instructions being issued to the accountant; and he will note, for guidance, paragraphs 31, 33 and 35 of the inspection notes.

3. The delays in payment for work done brought to notice are not satisfactory. The Superintending Engineer's attention will be directed to the matters specially referred to in paragraph 3 of the Examiner's letter; and he will report on the subject of paragraph 30 of the notes, submitting, at the same time, a list, in the prescribed form,* of the articles purchased.

* *Vide* G.O., No. 1679 W., 2nd July 1886.

4. The Government note with regret the Examiner's remarks in paragraph 5, which, with the inspection notes, indicate that the state of the divisional office has not improved since the last inspection, when it was considered "fair only." The Superintending Engineer will bring this point prominently to the notice of the Executive Engineer when communicating these proceedings to him in view to his taking early steps to remedy the many defects brought to notice. The state of the office has gradually fallen off since 1884, and the Government must look to the officers concerned to take such early action as will obviate the necessity for further animadversions in the next report.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated October, 25th.

Recd. *Encl.*

G.O., 25th Oct. 1886, No. 2819 W.

OCTOBER.

Notes of Inspection

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

[C. No. 2.]

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

No. 112 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 22nd October 1886.

Sir,

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

2. In regard to paras 5 and 7, the Accountant must himself check all cash accounts and vouchers thereto, and see that allocation of expenditure is correct. It is further his business to check, initial and enface for Executive Engineer's orders to pay, all vouchers paid at the Divisional Office and to effectually deface all receipt stamps immediately payments are made. He should also check the Cash and Stock Accounts Current with Abstract Books and watch the Accounts of Miscellaneous Advances, bringing to notice all delays in recoveries or adjustments, for the Executive Engineer's orders. With reference to paras 13 and 14 the delay in posting Work Abstracts means delay in compilation of the Monthly Accounts. The submission of the ten day reports should be punctual and wholly independent of the Muster Roll.

The

The latter is the Account of labor earned, whether paid or not paid, while the former allocates the labor earned to sub heads of works and thus enables the Work Abstract to be posted during, instead of at the end of, the month. The Accounts of Works are not only incomplete but misleading if the liabilities incurred are omitted and only payments made entered. The Accountant's attention is also necessary to Code rules paras 2236 and 2256 which must be strictly followed in future - paras I7 et seq.

3. The delays in payment for work done, paras I5 and I8 are brought to Superintending Engineer's notice - and his attention is invited to paras 24 to 26, 28 and 34. The deferment of charging to the main work the full proportion of outturn must vitiate rates and cost of sub heads concerned and render comparison with estimate deceptive.

4. The Executive Engineer's attention is necessary to paras 3I, 33 and 35.

5. I do not consider the state of the Office satisfactory. In July I884 things were better than they were in February I886, and better then than now, for though there is nothing very wrong, there is evidence of want of care and lack of smartness in the way Accounts work is conducted that, unchecked, must impair the Office. The Executive Engineer's special interst is therefore most requisite to all the points taken up in the present report.

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

J. C. Cumming

Examiner P. W. Accounts.

2428 C. 2.6.86.
432 W 22.2.86.
3060 W 18.12.85
3416 C. 4.10.86.
3432 C. 23.9.86
2975 C. 1.9.86.
2369 W 18.9.86.
1916 W 7.8.84
341 W 31.1.83.
551 W 3.3.82

23 OCT 1886
PUBLIC WORKS DEPARTMENT

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government

P.W. Department.

No. 1127

Dated 22 October 1886.

Recd. 28 "

Enclo. I.

Inspection of the Sangam Division Office by Mr Rainier Dy. Examiner. Forwards for information and orders of Govt. notes of-----

1

NOTES OF INSPECTION BY H.RAINIER ESQ. DEPUTY EXAMINER P.W.ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER SANGAM PROJECT DIVISION, ON THE 7TH TO 9TH OCTOBER 1886.

THIS OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 1ST AND 2ND FEBRUARY 1886, VIDE PAPERS WITH G.O. NO.432 W. OF 22ND FEBRUARY 1886. MR.ALLAN MALET THE EXECUTIVE ENGINEER, AND P.HANUMAJI RAO THE ACCOUNTANT WERE PRESENT.

2. THE SUB-DIVISIONAL ARRANGEMENTS REMAIN THE SAME AS LAST REPORTED. THERE IS ONLY ONE IMPREST HOLDER AT PRESENT, NAMELY A CLERK WHO RESIDES AT MOOTHUKUR ON THE CANAL, FOR THE FORWARDING OF STORES, WHOSE IMPREST IS RS.60/- THIS NATIVE CLERK GIVES NO SECURITY UNDER CODE PARA 949 BUT HE UNDOUBTEDLY SHOULD.

3. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 31ST AUGUST 1886 WAS PROVED CORRECT.

4. THE CASH ACCOUNT OF THE SUB-DIVISIONAL OFFICER AT KANIGIRI COMES UP TO THE EXECUTIVE ENGINEER THREE TIMES A MONTH AND IS RECEIVED WITH FAIR PUNCTUALITY AND GENERALLY IN GOOD ORDER; THAT OF THE DEPUTY COLLECTOR AT NELLORE COMES UP ONCE A MONTH AND IS GENERALLY ATTENDED BY VOUCHERS. THE DEPUTY COLLECTOR HAS A SEPARATE TREASURY PASS BOOK, AND THIS IS NEVER RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE, BUT SHOULD BE ONCE A MONTH

5. THE CASH ACCOUNTS, AND THE IMPREST ACCOUNT ARE CHECKED BY A CLERK, P.SETU RAO, WHO ALSO PASSES VOUCHERS OF

THE

THE DIVISIONAL OFFICE FOR EXECUTIVE ENGINEER'S ORDERS, HE ALSO PREPARES:-

THE CASH ACCOUNT CURRENT,
THE STOCK ACCOUNT CURRENT,
THE STOCK ABSTRACT BOOK,
WORK VOUCHERS, AS REGARDS WORKS,
DEPOSITS SCHEDULE,
TRANSFERS SCHEDULE,
MISCELLANEOUS ADVANCES SCHEDULE,
PROVINCIAL SCHEDULE EXPENDITURE,
ONE OF THE TWO REGISTERS OF WORKS,
THE MONTHLY ABSTRACT OF STOCK TRANSACTIONS.

6. THE WORK ABSTRACTS, WORK VOUCHERS AS REGARDS MANUFACTURE ACCOUNTS, AND THE OTHER REGISTER OF WORKS, ~~BEING~~ are PREPARED BY ANOTHER CLERK K.VENKATA RATNAM PUNTULU.

7. THE ACCOUNTANT HAS BEEN TOLD MORE THAN ONCE AT PREVIOUS INSPECTIONS THAT IT IS HIS PARTICULAR BUSINESS TO CHECK ALL CASH ACCOUNTS AND VOUCHERS.

8. THE HEAVY CASH PAYMENTS OF THE DIVISIONAL AND SUB-DIVISIONAL OFFICES NOTED IN PREVIOUS REPORTS, CONTINUE, AND MAKE IT ESPECIALLY IMPERATIVE THAT THE ACCOUNTANT SHOULD GIVE HIS PERSONAL ATTENTION TO AUDITING SUCH EXPENDITURE.

9. THE MONTHLY CASH PAYMENTS BY THE EXECUTIVE ENGINEER AND BY THE SUB-DIVISIONAL OFFICER SINCE JANUARY 1886, HAVE AVERAGED RS.11,425 AND RS.3,540 RESPECTIVELY; THE TOTAL EXPENDITURE OF THE DIVISION AVERAGING RS.32,289.

10. THE EXECUTIVE ENGINEER STATES THAT THE LOCALITY OF THE OFFICE (WHICH WAS MOVED TO NELLORE IN MAY LAST) AFFECTS THE QUESTION OF CASH PAYMENTS VERY LITTLE, THE PAYEES BEING STILL AT SO GREAT A DISTANCE FROM ANY TREASURY AS TO MAKE

PAYMENTS

1

PAYMENTS TO THEM BY CHEQUE VERY UNACCEPTABLE POOR AS THEY GENERALLY ARE IN THESE PARTS. THIS IS SOMEWHAT BORNE OUT BY SIMILAR REPORT FROM THE EXECUTIVE ENGINEER NELLORE DIVISION.

11. THE WORK RESPECTING CASH ACCOUNTS DONE BY P.SETURAO LEAVES NOTHING PARTICULAR TO NOTICE REGARDING THEM.

12. THE ITEMS IN THE SCHEDULE OF EXPENDITURE HAVE AVERAGED IN THE LAST EIGHT MONTHS, 72 PER MONTH. THE NUMBER OF WORK ABSTRACTS FOR THE SAME PERIOD HAVE AVERAGED 72; THE ITEMS IN THE EXECUTIVE ENGINEER'S CASH BOOK 192; THOSE IN THE SUB-DIVISIONAL OFFICERS CASH BOOK, 251; IN THE TREASURY DEPUTY COLLECTOR'S, 65.

13. WORK ABSTRACTS ARE NEVER COMMENCED TILL THE MONTH CONCERNED HAS EXPIRED. ON THE 8TH OCTOBER NO WORK ABSTRACT FOR SEPTEMBER HAD BEEN COMMENCED. WITH REFERENCE TO PARA 5 OF REPORT PRINTED WITH G.O. NO.551 W. OF 3RD MARCH 1882; PARA 5(C) OF FORWARDING LETTER WITH G.O. NO.841 W. OF 31ST JANUARY 1883; PARA 9 OF REPORT WITH G.O. NO.1916 W. OF 7TH AUGUST 1884; AND VERBAL INSTRUCTIONS AT PREVIOUS INSPECTIONS THE ACCOUNTANT CONTENDS THAT THE REGULATION TEN-DAY (OR DAILY) REPORT SYSTEM IS IMPRACTICABLE, BUT THIS HAS NOT BEEN REPORTED FOR THE ORDERS OF GOVERNMENT. THE ACCOUNTANT ARGUES THAT IT IS ENOUGH FOR PURPOSE OF ACCOUNT THAT THE TEN-DAY REPORT SHOULD COME UP WITH THE NOMINAL MUSTER ROLL CONCERNED, WHICH ACCOMPANIES THE CASH ACCOUNT OF THE SUB-DIVISION WHICH IS RENDERED THREE TIMES A MONTH. BUT THIS VIEW IS NOT IN ACCORDANCE WITH THE CODE RULES WHICH REQUIRE LIABILITIES TO BE SHOWN IN THE ACCOUNTS OF THE MONTH IN WHICH THEY ARE INCURRED

IRRESPECTIVE

IRRESPECTIVE OF THE PAYMENTS MADE.

14. THE ITEMS IN WORK ABSTRACTS IN THIS DIVISION ARE NOT AS A RULE POSTED IN THE CORRECT MONTH AS REGARDS PART I. THERE IS OFTEN NOT MORE THAN ONE ENTRY WHICH CONCERNS THE MONTH IN QUESTION. AND UNLESS FOR THE PURPOSE OF DISTINGUISHING LIABILITIES FROM PAYMENTS, AND FOR SHEWING ARREARS DUE - THE WORK ABSTRACT BECOMES WHAT IT EVIDENTLY IS IN THIS DIVISION NAMELY USELESS.

15. PAYMENTS FOR LABOR IN THE SUB-DIVISIONS ARE OFTEN MADE TEN TO FOURTEEN DAYS AFTER THE PERIOD WORKED.

16. MEASUREMENT SHEETS GENERALLY ACCOMPANY BILLS, BUT THE MEASUREMENT BOOKS IN THE OFFICE WERE NOT WELL KEPT. A GOOD MANY OF THE MEASUREMENTS WERE IN PENCIL AND LACKED SIGNATURE BY THE MEASURING OFFICER. MOREOVER THE CONTRACT CERTIFICATE NUMBER AND PARTICULARS OF PAYMENT HAVE NOT BEEN MARKED ACROSS MEASUREMENTS WHEN BILLED FOR, IN BOTH THE SHEET AND BOOK.

17. THE CONTRACTORS LEDGER ACCOUNTS ARE NEGLECTED BY THE ACCOUNTANT. NO ENTRIES ARE MADE IN THEM AS THE TRANSACTIONS OCCUR, BUT THEY ARE LEFT UNTIL THE ACCOUNTS FOR ANY MONTH ARE BEING COMPILED, AND THEN THE CONTRACTORS LEDGER ACCOUNTS FOR THAT MONTH ARE POSTED. THIS IN THE CASE OF ANY DISPUTE WITH A CONTRACTOR IN COURT WOULD BE FOUND INCONVENIENT.

18. SOME INSTANCES WERE NOTICED OF PAYMENT SOME TIME AFTER THE MEASUREMENT OF WORK.

THUS IN THE CASE OF VOUCHER NUMBER 151 OF JUNE 1886,

WORK

WORK MEASURED 19TH OCTOBER 1885, PAYMENT MADE 23RD JUNE 1886; VOUCHER NO.7, MEASURED 23RD NOVEMBER 1885, PAID 3RD JUNE 1886; VOUCHER NO.9, MEASURED, 7TH OCTOBER 1885, PAID ON 3RD JUNE 1886; VOUCHER NO.10, MEASURED 26TH JUNE 1885, PAID 3RD JUNE 1886.

THE CONTRACTOR EMPLOYED ON SOUTHERN CHANNEL EXCAVATION AND BANKING FIRST SECTION, HAS BEEN PAID RATHER LONG AFTER PERFORMANCE OF HIS WORK. HE DID THE LAST OF IT PREVIOUS TO JANUARY 1886, AND ONLY RECEIVED FINAL PAYMENT IN SEPTEMBER 1886.

19. BUT IN MOST CASES PAYMENTS HAVE BEEN MADE AND MEASURED WORK REPORTED WITH FAIR PUNCTUALITY.

20. INSTANCES WERE NOTICED OF THE EMPLOYMENT OF LABOR UPON WORK WHICH HAD BEEN UNDERTAKEN BY A CONTRACTOR, AND FOR WHICH WORK, A DEDUCTION WOULD BE MADE FROM THE PAYMENT TO THE DEFAULTING CONTRACTOR. FOR INSTANCE IN THE CASE OF THE KANLGIRI RESERVOIR, EARTHWORK REVETMENT, THERE WAS

SO PAID IN JANUARY 1886.....RS.125- 2- 0

——DO——FEBRUARY 1886.....RS.134- 4- 0

——DO——MARCH 1886.....RS.233- 4- 8

——DO——APRIL 1886.....RS.138- 8- 0

——DO——MAY 1886.....RS. 31-15- 9

——DO——JUNE 1886.....RS. 70- 5- 6

THE WHOLE OF THIS, VIZ. RS.733-8-6 APPEARS IN A SEPARATE COLUMN OF THE REGISTER OF WORKS AS TO BE DEDUCTED FROM THE CONTRACTOR; IT DOES NOT BUT SHOULD HAVE APPEARED FROM TIME TO TIME AS A DEBIT TO THE CONTRACTOR IN HIS LEDGER ACCOUNT, AND HIS ACKNOWLEDGMENT OF THE DEBIT SHOULD BE ON FILE.

THERE

THERE ARE OTHER SIMILAR INSTANCES.

21. AND SOMEWHAT SIMILAR IS THE CASE OF MATERIALS SUPPLIED TO CONTRACTORS.

CONTRACTOR T.N. SUNDARA MUDELIAR HAS HAD MATERIALS ADVANCED TO HIM, RATHER FREQUENTLY SINCE JULY 1884. THE DEBITS AND RECOVERIES ARE AS FOLLOWS:-

DEBTOR		CREDITOR	
	1884		
Rs. 189- 8- 0	JULY		
105- 0- 0	AUGUST	Rs. 189- 8- 0	
205- 0- 0	SEPTEMBER		
108- 0- 0	OCTOBER	310- 0- 0	
	DECEMBER	90- 0- 0	
	1885		
117- 0- 0	JANUARY		
285- 0- 0	FEBRUARY		
183-12- 0	MARCH	453- 0- 0	
371-14- 0	MAY	100-12- 0	
67-13- 0	JUNE		
321-11- 5	JULY		
	AUGUST	500- 0- 0	
31-14- 5	SEPTEMBER		
	1886		
	JULY	273- 4-10	
Rs. 1886- 8-10		Rs. 1886- 8-10	

THE ACCOUNTANT CONTENDED THAT THESE ISSUES SHOULD NOT FIND A PLACE IN THE CONTRACTORS' LEDGER, BUT CODE PARA 225 IS OF A DIFFERENT OPINION AND SHOULD BE ACTED UPON IN FUTURE.

IT SHOULD BE BORNE IN MIND TOO THAT UNDER PRESENT ORDERS, THE VALUE OF MATERIALS ISSUED TO A CONTRACTOR WHEN THE CONTRACT IS FOR LABOR AND MATERIALS, MUST BE RECOVERED IN CASH OR BY A CHARGE TO THE CONTRACTOR IN EITHER CASE A RECEIPT BEING OBTAINED - THE RECEIPT BEING STAMPED WHEN THE VALUE EXCEEDS RS.20. RECEIPTS FOR MATERIALS ISSUED SHOULD IN ALL CASES BE FILED IN THE EXECUTIVE ENGINEER'S OFFICE NOT IN SUBORDINATE OFFICES.

22. A CONTRACTOR SUPPLIED LIME (RS.255-9-7) IN JUNE 1886 - THIS SHOULD ALSO HAVE BEEN ENTERED IN THE CONTRACTORS' LEDGER ACCOUNT TO HIS CREDIT AT THE TIME OF SUPPLY - ALTHOUGH THE LIME HAS NOT YET BEEN PAID FOR, THE CONTRACTOR PREFERRING NOT TO RECEIVE PAYMENT AT PRESENT.

23. THERE ARE MANY OTHER INSTANCES OF THE ABOVE ALL TOO MUCH OF THE SAME CHARACTER TO WARRANT PARTICULARS HERE.

24. WITH REFERENCE TO PARA 6 OF LAST REPORT, THE SUBSIDIARY ACCOUNT OF STONE MANUFACTURE WAS CAREFULLY AUDITED FROM APRIL 1886, AND THE BALANCE AT DEBIT ON 31ST AUGUST PROVED CORRECT ACCORDING TO DATA USED IN THE OFFICE. THE ACCOUNT IS STILL VERY ROUGHLY KEPT AND THE CREDITS TO IT BY DEBIT TO A FINAL SUBHEAD OF THE ESTIMATE IS ARRIVED AT BY CALCULATING WHAT THE RATES OF THE ESTIMATE UNDER SUCH A SUBHEAD WILL BEAR AND NOT BY DEBITING ACTUAL ISSUES TO THE SUBHEAD CONCERNED. THE BALANCE AT DEBIT OF THIS MANUFACTURE ON THE 1ST APRIL 1886, WAS RS.25,120; ON THE 1ST SEPTEMBER, RS.28,817.

25. WHAT IS NOW NECESSARY IS TO SO REGULATE THE DEBITS TO SUBHEAD OF ESTIMATE (APRON) AS TO LET ANY PROBABILITY OF EXCEEDING THE ESTIMATE APPEAR PLAINLY AT ONCE INSTEAD OF RESERVING IT AS A SURPRISE HEREAFTER.

26. ANY SUCH PROBABILITY WILL NO DOUBT BE REPORTED TO THE SUPERINTENDING ENGINEER.

26. THE

26. THE WORK ABSTRACTS OF THE ANICUT HAVE NOT GENERALLY BEEN SIGNED BY THE EXECUTIVE ENGINEER IN TOKEN OF EXAMINATION.

27. RS.789/- DUE TO CONTRACTORS V.VENKATARREMIAH AND P. BALARAMA REDDI SINCE MARCH 1885, WAS IN THAT MONTH ATTACHED BY THE DISTRICT MUNSIFF'S COURT, NELLORE. THE TRANSACTION HAS BEEN SINCE THEN HANGING UP IN THE DEPOSIT ACCOUNT AND THE CONTRACTORS HAVE BEEN ANXIOUS TO GET THE AMOUNT. THE EXECUTIVE ENGINEER HAS REFERRED THEM TO THE COURT, AND HAS HIMSELF TAKEN NO ACTION.

28. RS.131/- HAS BEEN DUE TO CONTRACTOR K.NIRASIMULU SINCE FEBRUARY 1886. HE DIED SOME MONTHS AGO AND HIS FAMILY HAVE BEEN CONTESTING MONEY MATTERS WITH HIS PARTNERS, AND DISAGREE TO RECEIVE WHAT IS DUE BY WAY OF FINAL SETTLEMENT - THEY ARE SAID TO BE COMING ROUND HOWEVER.

THE MATTER SHOULD BE REPORTED TO THE SUPERINTENDING ENGINEER IF THERE IS ANY difficulty.

29. THERE ARE MATERIALS AT SITE OF WORKS 14 IN NUMBER, VALUED AT RS.30,683. RS.26,195 OF THIS IS FOR MATERIALS AT SITE OF THE ANICUT.

THE EXERTIONS OF K.VENKUTA RUTNAM PUNTULU TO KEEP THESE MATERIALS ACCOUNTS IN ORDER HAVE BEEN PRAISEWORTHY AND GENERALLY SUCCESSFUL - BUT THERE IS NEED OF PERIODICAL ACKNOWLEDGMENT BY THE PARTY IN CHARGE OF EACH WORK, THAT HE HAS THE MATERIALS STATED IN THE EXECUTIVE ENGINEER'S ACCOUNT AND THAT THE TRANSACTIONS THERE STATED ARE CORRECT.

30. EUROPEAN STORES HAVE BEEN PURCHASED IN THE LOCAL

MARKET

MARKET WITHOUT PRE-SANCTION OF GOVERNMENT.

31. STORES GENERALLY ARE GOT THROUGH A CONTRACTOR FOR THE SUPPLY of STORES. THE DAILY REGISTER OF RECEIPTS AND ISSUES, SHOWS ONLY DETAIL OF ISSUES - THERE IS A MONTHLY REGISTER IN SAME FORM (M9) WHICH SHEWS MONTHLY TOTALS OF BOTH RECEIPTS AND ISSUES - THE RECEIPTS BEING ENTERED FROM THE BILLS OF THE SUPPLIER AS MONTHLY SUBMITTED.

IT IS IMPORTANT THAT RECEIPTS OF STORES SHOULD BE ENTERED AS THE STORES ARE RECEIVED - THE BILLS SHOULD INVARIABLY SHOW THE DATE THE STUFF WAS ACTUALLY RECEIVED AND BY WHOM.

32. THE STOCK ACCOUNTS ARE OTHERWISE IN ORDER AND THE STOCK WELL COVERED BY SANCTION. WITH REFERENCE TO PARA 9(A) OF LAST REPORT THE MANUFACTURE ACCOUNT OF BRICKS IN KANIGIRI SUB-DIVISION 1886-87 COMMENCED WITH A BALANCE, WHICH CONSISTED OF GENERAL CHARGES OF 1885-86. THE OTHER TWO MANUFACTURE ACCOUNTS ARE IN ORDER.

33. TOOLS AND PLANT ACCOUNTS ARE NOT IN ORDER. THE DIVISIONAL RETURN (M 13) IS PREPARED AT SANGAM BY THE STOREKEEPER FROM INFORMATION RECEIVED VERBALLY OR OTHERWISE FROM SUB-DIVISION - OR FROM VARIOUS SUBORDINATES. THERE IS NO FORM M 13 RENDERED BY SUB-DIVISIONS AND THEN INCORPORATED IN THE DIVISIONAL FORM M 13 AS THERE SHOULD BE.

THE PRESENT DIVISIONAL RETURN - HALF ENDING SEPTEMBER 30TH, 1886 HAS THE COLUMN 'ACTUAL AS COUNTED' FILLED IN ANTICIPATION OF THE COUNT.

34. THE

34. THE REGISTER OF BUILDINGS IS INCOMPLETE. THERE ARE NO RENTED BUILDINGS.

35. WHEN LANDS ARE TAKEN UP BY THE SPECIAL DEPUTY COLLECTOR THE STATEMENT OF COMPENSATION DUE ON THEM IS SENT TO THE EXECUTIVE ENGINEER; AND AS THIS IS GENERALLY MUCH IN ADVANCE OF PAYMENT OF THE COMPENSATION, THE REGISTER OF LIABILITIES WOULD SEEM USEFUL IN SUCH CASES - FOR INSTANCE THE COMPENSATION PER STATEMENT SIGNED BY THE EXECUTIVE ENGINEER IN FEBRUARY 1886 WAS PAID ON SEPTEMBER 10TH 1886.

36. THE WORK VOUCHERS OF ACCOUNTS FOR JANUARY 1886, REACHED THE EXAMINER'S OFFICE ON THE 3RD MARCH; THOSE OF FEBRUARY ON THE 29TH MARCH; OF MARCH ON 4TH MAY; OF APRIL ON 28TH MAY; OF AUGUST ON THE 7TH OCTOBER. THE OBJECTIONABLE ITEMS STATEMENT OF AUGUST REACHED THE EXAMINER ON THE 18TH OCTOBER.

THE ACCOUNTS OF A MONTH GENERALLY REACH THE EXAMINER'S OFFICE FROM THE 23RD TO 27TH OF THE ENSUING MONTH. THEY SHOULD NEVER BE LATER THAN THE 31ST.

37. THE ACCOUNTANT HAS UNLIMITED ASSISTANCE IN THE OFFICE.

(SIGNED) H.PAINTER,
DY.EXAMINER P.W.ACCOUNTS,
MADRAS.

(TRUE COPY.)

HONY.ASST.EXAMINER P.W.ACCOUNTS.

21/10

PUBLIC WORKS DEPARTMENT.

No. 2819/10

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25th October 1886

READ the following

From the Examiner P. W. Accounts No. H.E. No. 1124 dated 22nd October 1886

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Sangam Project Division, who will report thro the Superintending Engineer why the clerk who is in receipt of an imprest of Rs 800 has not been required to furnish security in accordance with Code para 949.

2. The attention of the Executive Engineer will be specially directed to the remarks made by the Examiner in para 2 of his letter in view to the necessary instructions

instructions being issued to the Accountant, and he will note for guidance paras 31, 33 and 35 of the inspection notes.

3. The delays in payment for work done brought to notice are not satisfactory. The Superintending Engineer's attention will be directed to the matters specially referred to in para 3 of the Examiner's letter, and he will report on the subject of para 30 of the rules, submitting at the same time a list in the prescribed form* of the articles purchased

4. The Government note with regret the Examiner's remarks in para 5 which ~~with the inspection notes~~ indicate that the state of the divisional Office has not improved since the last inspection - when it was considered "fair only" - The Superintending Engineer will bring this point prominently to the notice of the Executive Engineer when communicating these proceedings to him in view to his taking early steps to remedy the many defects brought to notice. The state of the office has gradually fallen off since 1884 and the Government must look to the officers concerned to take speedy early action as will obviate the necessity for further animadversions in the next report.

Sd
25/10/86

Jou
25/10/86

* Vide G. O. No. 1679 - W dated 2d July 1886

To
The Supg. Engr II circle FB.
" Examiner A.W. Circle. 26.10.86

Desp 5-11-86

8271

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated

Recd. Encl.

G.O., Octr 25 1886, No. 2810 W

Notes of Inspection.

Orders on the of the
Sangam Division office,
submitted by the Ex.
W. Accounts.

550

3

21st September 1886, No. 2397 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from G. D. WYBROW, Esq., Officiating Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Bezváda, 6th September 1886, No. 510 S.G.:—

I have the honor to forward, herewith, for your approval and sanction of Government, an estimate, amounting to Rs. 5,408, for manufacture of lime at Kottapally, in the Sangam Project division.

Order—dated 21st September 1886, No. 2397 W., Public Works.

The estimate, amounting to Rs. 5,408, for the manufacture of lime at Kottapally, in the Sangam Project division, is sanctioned.

2. This sanction has been registered as Provincial, No. 103 W. of 1886-87, and classified as Stock.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle, with one enclosure.
„ Examiner, Public Works Accounts, with the duplicate abstract estimate.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated September, 21st.

Recd. *Encl.*

G.O., 21st Sept. 1886, No. 2397 W.

SEPTEMBER.

Lime

Estimate of Rs. 5,408, for the manufacture of — at Kottapally, in the Sangam Project division, sanctioned.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

3301 W. 14-12-86
3245 W. 8-12-86

P. W. D. FORM. No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE II

FUND Provincial, Imperial Military and Locals.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of October 1886.

No. —

MADRAS, Dated 17th January 1887.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

No 232 W dt 25th January

D. O. Enclosures

Examiner of P. W. Accounts, Madras.

13

Dept. Write orders

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of October 1886.

requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
	Provincial Want of Estimate Land and Kilns					*Nellore Dn*					
1	Stone Manufacture	Sept. 1886		1672	1672					Want of Estimates for these items has again been brought to notice. The Executive Engineer states that the Estimates are under preparation.	Estimates for these items should be submitted without delay
2	Lime Kilns	Sept. 1886		1277	1277				3		
	Want of Estimate										
	Kistna Eastern Provincial Civil Buildings					*Kistna Eastern Dn*					
3	Repairing Collector's House.	July 1886		2173	2173				52	Executive Engineer states that the Estimates has been sent to Superintending Engineer for sanction	Noted
	Miscellaneous Irrigation Works for which Completion Reports are due.										
4.	Constructing Sub Registrars Office at Gunnavaram	July 1886	2170	2166							Completion reports for these works should be forwarded to Dn

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Kistna Eastern Section Dn (Contd).										
5	Constructing Divisional Store at Bezwada	June 1886	9130	8898						H.S. Completion Reports awaited	Examiner without further delay.
	Deposit Contribution										
6	Amount received from the Zamindar of Damarcota Pargannah on account of the Cost of "Constructing a Sluice at Isukapalli"	July 1886.	Contribution Rs 1562.							The Executive Engineer states that work will be Commenced in January 1887. This item has not been adjusted since March 1886.	This item should be adjusted without further delay.
	Non Inspection of Sub Dn Miscellaneous Irregularities.										
	Kistna Western.										
7	Excess over Sanctioned limit of Reserve stock	April 1886	Sanctioned Limit 8000	Balance at credit of Deb. 8623	Excess 623.					The Excess over the Sanctioned limit of Reserve stock is again brought to notice of Government.	Arrangements should be made to reduce the stock to the sanctioned limit.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	~~Kistna Eastern~~ Kistna Eastern Div										
	Schedule of Miscellaneous Advances.										
8.	Advance of pay to Mr. I. Soobramany Iyer Temporary Assistant Engineer as Supervisor 2d Grade from 2d May to 30th September 1886. Rs 745-2-7.									The payment of the Amount in question prior to the Audit of the claim by this office is brought to the notice of Government.	A Attention is drawn to the remarks of the Examiner in view to such advances being discontinued in future.
	Miscellaneous Irregularities articles of European manufacture purchased in the Local Market.										
9.	Glass Lubricator	"	24		24						
	Rivet Iron 5/8"	500	674 lbs		174						
	Tin	16 lbs-8	61-2 lbs		44-10 lbs						
	Brass sheet 1/8"	"	70-"		70-"						
	Round bar iron 1/2"	330-"	665-"		335-"						
	Do 3/4" Do	260-"	865-"		315-"					Items 9 to 11. Early steps should be taken for the removal of objection to these items. These lists will be greatly reduced under the recent orders of the Govt of India.	

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of October, 1886.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Kasheed Embankment Road										
	Round bar Iron 5/8"		100--	151--	51--					The result of orders passed by Government in Objectionable Items Statement for August 86 is awaited.	which require that the purchases of stores in excess of Rs 50 only should be sanctioned by Govt.
	——— Do. ——— 1"		500--	515--	15--						
	Sheet Iron 3/16" ———		"	2598--	2598--						
	——— Do. ——— 1/4" ———		"	6106--	6106--						
	——— Do. ——— 1/8" ———		"	1105--	1105--						
	Flat bar iron 2"×1 ———		500--	540--	40--						
	Square bar iron 1" ———		100--	155--	55--						
	Green paint ———		"	3 Kgs	3 Kgs						
	Linseed Oil raw ———		120 Lbs	150 Lbs	30 Lbs						
	Zinc white paint ———		12 Kgs	24 Kgs	12 Kgs						
	Chocholate paint ———		36 Kgs	56 Kgs	20 Kgs						
	Brushes of sorts ———		84	120	36						
	Red lead ———		"	215--	215--						
	Gun powder. ———		"	106--	106--						
	Nellore Division										
10	Flat iron best 3.30 lbs				34						
	——— Do. ——— Common 1310 "	January 1886.			69						
	Square Iron " 217 "				14						
	Round Iron " 327 "				20						
	Sheet Iron " 714 "				67						
	Flat Iron best 100 "	April 1886.			11						
	Flat Iron Common 870 "				51						
	Square Iron 224 "				14						
	Round Iron 664 "				13						
	Sheet Iron.										

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October, 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
						Sellore Div (Contd)					
	Sheet Iron 785 lbs Fine sheet 220 "	April 1886		57 37							
	Flat Iron Common 622 lbs Round Iron " 518 " Sheet Iron " 1825 "	May 1886		32 29 135							
	Flat Iron Best 1010 lbs Flat Iron Common 471 " Round Iron 542 " Sheet Iron 2327 " Angle Iron 5471 "	June 1886		105 29 28 202 415							
	Sheet Iron Common 2618 lbs Angle Iron 50 Cwt 3 Qrs 21 lbs			191 455							
						Gangam Project Do					
11	Stores purchased in January to May 1886. Consisting of white lead. Linseed Oil, Turpentine, Steel bars, Crow bars, Round Iron, Flat Iron, Screw Augers &c ____	Jany to May 1886		1125							

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
~~Great~~ 10. The result of Orders passed by Government in the Objectionable Items Statement for September 1886 is awaited.	The Superintending Engineer stated that the sanction of Government to these purchases would be obtained and that meanwhile the Director General of Railways had been written to regarding their English prices.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October, 1886.

requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Imperial Military Civil Buildings Roads and Services Nil				Sangam Project Dr (Contd).						
	Provincial Miscellaneous Irregularities. Deposits.										
12	Amount due to Contractors V. Venkataramiah and P. Balarama Reddi for work done in Southern Channel Outstanding from March 1885.	March 1885.			788.					The Executive Engineer has reported that the Amount was attached by the civil court and he could do nothing in the matter pending the decision of the civil court as passed.	Noted
13.	K. Narasimha and two Others for work done in Dusour Branch channel	July 1886			131.					The adjustment of this Amount as sanctioned in G. O. No. 3215 W dated 8th December 86 is awaited.	This item should be adjusted without further delay

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

3988 C 13-11-86
2972 dt 11.11.86

P. W. D. FORM.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Second

FUND Provincial Imperial and Local

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September **188**6.

No. [illegible]

9 DEC 86

MADRAS,

Dated December 1886.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

D. C. Eardley

Examiner of P. W. Accounts,
Madras.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September 188 6 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Provincial			Nellore Division							
	Want of Estimate										
	Land and Tides										
1	Stone Manufacture	Sept 1886	"	164	164	"	"	"	"	Want of Estimates for these Items is brought to notice. The Executive Engineer states that the Estimates are under preparation	Noted
2	Lime Kiln	Do	"	124	124	"	"	"	"		
				Kistna Eastern Division							
	Want of Estimate										
	Financial Civil										
	Buildings										
3	Repairing Collectors House	Sept 1886	"	2121 ~~2400~~	"	"	"	"	678	The Executive Engineer States that the Estimate has been sent to the Superintending Engineer for Sanction.	Noted
	Miscellaneous Irregularities										
	Books to be Audited Completion Reports overdue										
4	Constructing Drinking Shed at Bezwada	June 1886	9130	8878	"	"	"	"	"	Completion Report Awaited	Send the Completion reports for these works should be

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Provincial (Contd.) Miscellaneous Irregularities (Contd.) Works for which Completion Reports are due (Contd.)		Nishia Eastern Dn (Contd.)								
5.	Constructing Sub Registrars office at Gunnararam	July 1886	2170	2161	"	"	"	"	76	Completion Report awaited	forwarded to the Examiner to the Government without further delay
	Deposit Contributions										
6.	Amount received from the Zemindar of Damarcola Parganah on account of the cost of Constructing a Sluice at Surru fall	July 1886	Contributed Rs 1562	"	"	"	"	"	"	The Executive Engineer states that work will be commenced in January 1887. This item has not been adjusted since March 1886	This item should be adjusted without further delay
	Non Inspection of Sub Divisions										
7.	Northern Sub Division in Charge of T. Subramaniya Iyer Assistant Engineer									The non inspection of accounts and cash chests since 8th February 1886 is brought to the notice of Government	Head 78. These Sub divisions should be inspected without delay and arrangements should be made for such

with

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Provincial Establishment Non Inspection of Sub Divisions (Contd.)		Kistna Western Div.							Still Reference to Code para 331.	
8.	Western Sub Division in charge of A. Ratna Sabhapati Pillai Asst. Engineer									The non inspection of Accounts and cash Chests since 8th January 1886 is brought to the notice of Government still reference to Code Para 331.	Frequent inspections are absolutely necessary in future
9.	Excess over Sanctioned limit of Reserve Stock	1886	Sanctioned limit 8000	Balance at the end of 12th M. 9128						The Excess over the Sanctioned limit of Reserve Stock is brought to the notice of Government	Early steps should be taken to reduce the reserve to the sanctioned limit
	Miscellaneous Irregularities Articles of European Manufacture purchased in the local market										
10	Glass Lubricator			24	24					The result of orders passed	Attention is drawn to the instructions issued to the Indian
	Rivets iron 5/8"		500	674 lbs	174						
	Iron		lbs. 8 61-2	16.44	-10 lbs						

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of requiring the orders of Government.

188

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial (Cont'd)			Kaistad Western Div (Cont'd)							
	Brass sheet 1/8"			70-0	70-0						
	Round Carbon 1/2"		330-0	665-0	335-0						
	" 3/4"		250-0	565-0	315-0						
	" 5/8"		100-0	151-0	51-0						
	" 1"		500-0	55-0	5-0						
	Sheet iron 3/16"			2585-0	2585-0						
	" 1/4"			6106-0	6106-0						
	" 1/8"			1105-0	1105-0						
	Flat bar iron 2" x 1"		500-0	540-0	40-0						
	Square bar iron 1"		100-0	155-0	55-0						
	Green Paint			3 Kegs	3 Kegs						
	Linseed oil Barr		120 Gls	150 Gls	30 Gls						
	Zinc White Paint		12 Kegs	24 Kegs	12 Kegs						
	Chocolate Paint		56 Kegs	56 Kegs	20 Kegs						
	Brushes of Sorts		84.	120	36						
	Red lead			26-0	26-0						
	Gunpowder			106-0	106-0					Passed by Government in the Objectionable Items Statements for August 1886 as amended	Orders against this item in the O.I. Statement for August 1886, in view to early steps being taken for the removal of objection
	Imperial			Sanpan Cooket Jun							
	Ml.										
	Provincial										
	Miscellaneous Irregularities										
	Deposits										
11	Amount due to Contractor										

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September 188 6 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Contractor V. Venkatpraniah and P. Balapraniah for work done in Southern channel outstanding from March 1885.	March 1885.	"	788	"	"	"	"	"	The Executive Engineer has reported that the amount was attached by the Civil Court and he could do nothing in the matter until the decision of the Civil Court was passed and the attachment removed	Noted
	Provincial (Cont.) Miscellaneous Irregularities Deposits (Cont.)		Sangam Project Dr. (Cont.)								
12	K. Narasimha and his others for work done in Swarna Channel Channel	July 1886	"	131	"	"	"	"	"	The Executive Engineer stated that notice had been given in the Gazette and that orders would be obtained on the expiration of its term	Noted
13	P. Pungadu for work done in Central Channel Excavating and Banking outstanding Since February 1886	do.	"	15	"	"	"	"	"		

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial Cont.d			Sanjam Project 3rd Cont.d							
	Miscellaneous Irregularities Cont.d										
	European stores and articles of European manufacture purchased in the local market without the sanction of Government.										
14	Stores purchased in January to May 1886 consisting of white lead linseed oil, turpentine, slab bars, round iron, flat iron, screw, augers &c	January to May 1886	"	1125	"	"	"	"	"	The Superintending Engineer stated that the sanction of Government to these purchases would be obtained and that meanwhile the Director General of Railways had been written to regarding their English prices	Noted

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September 188 6, requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial Contt.		Sellore Division Contt.								
	Miscellaneous Irregularities										
	Articles of European manufacture purchased locally without the sanction of Government.										
15.	Flat iron best 330 lbs	January 1886.		34						The Superintending Engineer states that sanction will be applied for. The sanction of Government should have been obtained prior to the purchase of these articles	Early steps should be taken for the removal of objection to these stores and the sanction of Govt. should be obtained previous to the purchase of such articles in future.
	Square iron Common 217 "			14							
	Round iron " 324 "			20							
	Sheet iron " 714 "			67							
	Flat iron best 100 lbs	April 1886.		11							
	Flat iron Common 1086 "			63							
	Square iron 224 "			14							
	Round iron 664 "			43							
	Sheet iron 783 "			57							
	Zinc sheet 220 "			37							
	Flat iron Common 622 lbs	March 1886.		32							
	Round iron " 837 "			46							
	Sheet iron " 1825 "			133							
	Flat iron best " 1010 lbs	June 1886.		105							
	Flat iron Common 471 "			29							
	Round iron " 542 "			28							
	Sheet iron " 2327 "			202							
	Angle iron " 5474 "			215							
	Sheet iron Common 2618 lbs	July 1886.		191							
	Angle iron 50 by 35 m/m 21 lbs			465							

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of September 188 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Provincial Establishment. Miscellaneous Irregularities. Purchase of Inferior Stores in the local market		Buckingham Canal &c.								
16.	Cement Portland purchased in April 1886 in excess of Sanctioned limit	April 1886	Tons 13 cwt.	754 Rs.						The result of orders passed by Government in previous Objectionable Items Statements is still awaited	Early steps should be taken for the removal of objection to this item
	Want of vouchers to the undermentioned Audit Notes										
17.	Audit Notes on the accounts for May June and July 1886 Supplemental accounts for March 1886 Balance Returns of Tools and Plant for the half year ending 30th September 1886 and 31st March 1886									See Special reports to Government in this office No. 128 dated 11th November 1886	The explanation called for from the Supdg Engineer awaited

Provincial Statement of Objectionable Items in the Accounts of

requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Provincial (Contd.)			Buckingham Canal Dn. (Contd.)					
18	Delay in the submission of monthly accounts								
				Sanyam Boked Dn.					
19	Delay in the submission of monthly accounts								
	Local Ab								

Executive Engineers for the month of September 188 6.

orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The accounts for September were received piecemeal the last bale having arrived 13 days after due date	The special attention of the Executive Engineer is drawn to the remarks of the Examiner on the arrangements being made for the punctual submission of accounts in future.
The accounts of this Division still continues to be received late The accounts for September 1886 were received on the 25 October 1886 out of 26 Draftsmen Vouchers 2 Junior Draftsmen Vouchers 3 Masters Draftsmen Vouchers and 1 Junior Draftsmen Vouchers were received on the 24th November 1886 and the others together with 2 Divisional Objectionable Items Statement are still awaited.	

Examiner of P. W. Accounts,
Madras.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

2748 ~ 18.10.86.
2397 ~ 21.9.86
1567 ~ 22.6.86
686 I. 14.10.86.
1679 ~ 2.9.86
1328 ~ 27.5.86
1318 ~ 26.5.86

P. W. D. FORM.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Second

FUND Provincial Local & Imperial

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886.

No. ———

MADRAS,

Dated 4 Nov 1886.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

D. A. Cameron

Examiner of P. W. Accounts,
Madras.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
	Provincial Fund										
	Kistna Eastern										
	Want of Estimate										
	Provincial Civil Buildings										
1	*Repairing Collectors houses*	July/86		1413					1174	*The Executive Engineer states that the estimate has been sent to Superintending Engineer for sanction*	*Noted*
	Miscellaneous Irregularities. Works for which Completion Reports are due.										
2	*Constructing Divisional Stores at Bezwada*	June/86	9130	8898						*Completion Reports awaited*	*Completion reports for these works should be forwarded to the Examiner without further delay.*
3	*Constructing Sub Registrars office at Gunnavaram*	July 86	2170	2085					13	*This item has not been adjusted since March last. the delay in adjustment is again brought to the notice of Government.*	*This item should be adjusted without delay*
	Deposits Contributions										
4	*Amount received from the Zemindar of Damarach Parganah on account of the cost of "Constructing a sluice at Saukapalli"*	July 86	Contributions Rs 1562								

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Kistna Eastern Division Non Inspection of Sub Division.									The non Inspection of accounts and cash chest since 15th February 1886 is brought to the notice of Government with reference to Code para 331.	These Sub-divisions should be inspected without delay and arrangements should be made for more frequent inspections in future.
5	Northern Sub Division in charge of T. Subramanya Iyer Assistant Engineer									The non Inspection of accounts and cash chest since 20th October 1886 is again brought to the notice of Government, with reference to Code para 331.	
	Kistna Western Division										
6	Eastern Sub Division in charge Mr G.D. Wybrow Executive Engineer.									The excess over the limit of Reserve Stock sanctioned in G.O. No 686 P of 14th October 1886 is brought to notice of Government.	Steps should be taken to keep the reserve within the sanctioned limit.
7	Excess Over Sanctioned Limit of Reserve Stock	April 1886	Sanctd Limit 8,000	Balance at end of August 86 8,842							
			Excess	842							
	Gudivada										
	— Nil —										

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Kistna Eastern Division										
	Miscellaneous Irregularities articles of European manufacture purchased in the Local Market.										
	To the end of July 1886		tb	tb	Excess					The purchase of these articles in excess of the sanction given in G.O. No 13288 of 27th May 1886 is brought to the notice of Government. It is desirable that Executive Engineer should prepare a list showing all articles purchased from 1st April 1886 in the form prescribed in G.O. No 16798 of 2nd July 1886 and obtain sanction thereto at an early date.	Attention is drawn to the remarks of the Examiner and to a complete list of all the purchases from April 1886 being made and submitted to Govt for sanction
8	Rivets Iron		911	1085	174						
	Flat Bar Iron 2"x1"		1,183	1223	40						
	Tin		30½	74	43½						
	Round bar Iron 1"		1,388	1403	15						
	Do Do ¾"		747	1062	315						
	Do Square bar Iron 1"		203	258	55						
	Round bar Iron ⅝"		190	241	51						
	Do Do ½"		330	665	335						
	Flat bar Iron 2"×½"		"	465	465						
	Emery paper		No 24	Rs 48	24						
	Sheet Iron 8'×4'×3/16"		"	2,598	2,598						
	Do Do 12'×4'×¼"		"	3,029	3,029						
	Brass Sheet ⅛"		"	70	70						
	August 1886.										
	Sheet Iron ¼"		"	3,077	3,077						
	Do ⅛"		"	570	570						
	Chocolate Paint		"	560	560						

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Buckingham Canal Division Miscellaneous Irregularities Purchase of European Stores in the Local market.										
9	*Cement Portland purchased in April 1886 in excess of sanctioned limit.*	*April 1886*	*Tons* 13 5/7	754 lbs						*Result of orders passed by Government in previous Objectionable Items Statements is still awaited.*	*Early steps should be taken for the removal of objection to this item*
	Want of replies to the undermentioned Audit Notes.										
10	*Audit Notes on the accounts for April, May, and June 1886. Audit Note on the Supplemental accounts for March 1886. Audit Note on the Balance Return of Tools & Plant for the half year ending 30th September 1885.*									*The delay in replying to Audit Notes on the Buckingham Canal accounts notwithstanding several reminders is specially brought to the notice of Government for orders.*	*Attention is drawn to the remarks of the Examiner in view to arrangements being made for the punctual submission of the documents referred to by the Examiner*
11	*Delay in the submission of Work Vouchers and Objectionable Items Statements &c in connection with the Monthly accounts.*									*The Buckingham Canal accounts are received piece-meal. The last or 4th instalment of August accounts containing Work vouchers and B. S. Items statements was received in this office on the 28th September or 7 days after due date. The punctual and complete submission of accounts on due date is a matter which requires the Executive Engineer's special attention.*	

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Nellore Division										
	Miscellaneous Irregularities European Stores and articles of European manufacture purchased locally without sanction of Government.										
12	Stores purchased in January 1886 do in April 1886 do in May 1886 consisting of iron round square Sheet, Flat, Zinc sheet &c.			152						Sanction of government to these purchases is awaited. The Executive Engineer states that these stores have been obtained for works which could not be stopped without great risk and loss.	Steps should be taken for the removal of objection to these items.
	Stores purchased in June 1886 Consisting of Portland Cement angle iron, Sheet iron, flat iron &c.			1,295							
	Stores purchased in July 1886 Consisting of angle iron and sheet iron.			646							
	Stores purchased in August 1886 Consisting of Round iron, Flat Iron Square iron, sheet iron & Portland Cement.			1114							

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of ... requiring the Executive Engineers for the month of August 1886 orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Sangam Project Division. Miscellaneous Irregularities Deposits Provincial Fund										
13	Amount due to Contractors V. Venkatasramiah and P. Balarama Reddi for work done in Southern Channel outstanding from March 1885.	March 1885			788					The Executive Engineer reports that the amount is attached by the Civil Court and he can do nothing in the matter until the decision of the Civil Court is passed and the attachment removed.	Noted
14	K. Narasimha and 2 others for work done in Davur Branch Channel.	July 1886			131					The Executive Engineer states that notice has been given in the Gazette and that orders will be obtained on the expiration of its term.	
15	P. Rungadoo for work done in Central Channel Excavating and banking outstanding since February 1886	July 1886.			15						

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Sangam Project Division Miscellaneous Irregularities (Continued)										
	European Stores and articles of European manufacture in the Local market without sanction of Government.										
16	Stores purchased in January to May Consisting of white lead, linseed oil, Turpentine steel bars Crow bars, Round Iron flat iron Screw Angers &c.	January to May 1886.	—	1,125						The Superintending Engineer states that the sanction of Government to these purchases will be obtained and that meanwhile the Director General of Railways has been written to — regarding their English prices.	Note & Send

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of August 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Sangam Project Division Miscellaneous. Irregularities (Continued)										
17	Delay in the Submission of Accounts.									The accounts of this Devision are not received in this office on due date. The accounts for august, for instance, were received on the 21st September. work Vouchers on the 7th October and the Divisional Objectionable Items Statements on the 18th October 1886, while the ~~Completion~~ accounts were due in this Office on the 21st September 1886.	The delay in the submission of accounts brought to notice by the Examiner is very unsatisfactory. Arrangements should be made to ensure their punctual submission in future.

D. C. Cannon

Examiner P. W. Accounts.

Madras.

Cur 9/11/86

Dote 8/11/86

Cur 9/11/86

Eldte 3/11

3/11

Sd/- H. Lucky Cooper II Encl
Secy to the Govt of Madras

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			

Examiner of P. W. Accounts,
Madras.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

1567 to 22.6.86.
2315 to 14.9.86.
2405 to 21.9.86.

P. W. D. FORM.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Second

FUND Provincial, Incorporated.
Local Funds, Imperial

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886.

15 OCT 86
SECRETARIAT DEPARTMENT MADRAS

No. ____

MADRAS,

Dated 11th Oct. 1886.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

No 2744 dated 25 Oct 86

D. C. Cameron

Examiner of P. W. Accounts,
Madras.

Written order

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Salboro.										
	Want of Estimate.										
1	Sub Registrars Office at Kandattur	June 1886	"	358	358	"	"	"	8	Want of an Estimate for this work is brought to notice.	An estimate for this work should be submitted on account further delay.
	Sungam Project.										
	Want of Estimate.										
2	Lime manufacture at Kottapalli	April 1886	"	407	407	"	"	"	200	The Superintending Engineer states that the sanction of Government is awaited.	An estimate of Rs 54 08 was sanctioned in G.O. No 2397 W dated 21st September 1886.
	Kistna Eastern.										
	Want of Estimate										
	Provincial Civil Buildings.										
3	Repairing Collectors house	July 1886	"	269	"	"	"	"	211	The Executive Engineer states that the Estimate has been sent to Superintending Engineer for sanction.	Noted.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Kistna Eastern										
	Miscellaneous Irregularities.										
	Works for which Completion reports are due.										
4	Constructing Divisional Store Buzwada	June 1886	9130	8898	"	"	"	"	"	Completion reports awaited.	Completion reports for these works should be forwarded to the Examiner without delay.
5	Constructing Sub Registrars Office at Jammavaram	July 1886	2170	2073	"	"	"	"	"		
	Deposits Contributions.										
6	Amount received from the Zamindar of Damaracla Lingam-nedu on account of the cost of "Constructing a Sluice at Seukapalli"		Contribution 1562	"	"	"	"	"	"	This Item has not been adjusted since March last, the delay in adjustment is brought to the notice of Government	This item should be adjusted without delay.
	Kistna Western.										
7	Excess over Sanctioned limit of Reserve Stock	April 1886	Sanctioned limit 5000	Balance at end of July 1886 8507						The Superintending Engineer states that necessary applications for increase of "Reserve Stock" will shortly be made.	Noted.
			Excess	3507							

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Kistna Western										
	New Inspection of Sub Division										
8	Eastern Sub Division in charge of Mr G. D. Wybrow Executive Engineer									The new Inspection of Accounts under Each Chest since 20 October 1885 is again brought to the notice of Government with reference to Code para 331.	This sub-division should be inspected within 6 further delay and arrangements should be made for more frequent inspections in future
	Sangam Project										
	Miscellaneous Irregularities										
	Items outstanding for more than 3 Months.										
	Deposits										
9	Amount due to Kazim Ali Saeker Saheb temporarily credited towards Loans since March 1884	1884	"	1600	"	"	"	"	"	The Executive Engineer states that this item will have been adjusted in the Accounts for August 1886 as ordered in G.O.R.C. 1567 M. Dated 22nd June 1886.	No adjustment has since been reported. No adjustment has since been reported.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Sangam Project										
	Miscellaneous Irregularities (Contd)										
	Deposits (Contd)										
10	*Amount due to Contractors V. Devacharlu and P. Balarama Reddy for work done in Southern Channel outstanding since March 1885*	*March 1886*							*788*	*The Executive Engineer reports that the amount is attached by the Civil Court and that he can do nothing in the matter until the decision of the Civil Court is passed and the attachment removed.*	*Noted*
11	*K. Narasimhoo and two others for work done in Devur Bunds Channel*	*July 1886*							*131*		
12	*P. Rangadoo for work done in Central Channel Excavation and Banking Outstanding since February 1886*	*July 1886*							*15*	*The Executive Engineer states that notice has been given in the Gazette, and that orders will be obtained on the application of its Nemo.*	*Noted*

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Miscellaneous Irregularities (Contd.)										
	European Stores and Articles of European Manufacture purchased in the Local Market without Sanction of Government.										
13	Stores purchased in January to May consisting of white lead Linseed Oil Turpentine, Steel bars, Crow bars, Round iron, Flat iron Screw augers &c.	January to May 1886		1125						The Superintending Engineer states that the sanction of Government to these purchases will be obtained and that meanwhile the Director General of Railways has been written to regarding their English prices. Sanction of Government to these purchases is awaited. The Executive Engineer states that most of these articles were purchased or ordered before the receipt of the restriction by C.A. the rest had to be got at once to prevent sudden stoppage of important works.	Early steps should be taken for the removal of objections to these items.
	Sellore.										
14	Stores purchased in January 1886			152							
15	Do Do in April 1886 Do Do in May 1886 consisting of iron round Square Sheet, Flat and Zinc Sheet &c.			309							
16	Stores purchased in June 1886 consisting of Portland cement angle iron Sheet iron Flat Iron &c.			1295							
17	Stores purchased in July 1886 consisting of Angle iron, and Sheet iron			646							

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Buckingham Canal.										
	Miscellaneous Irregularities.										
	Purchase of European Stores in the Local Market.										
18	Cement Portland purchased in April 1886 in excess of sanctioned limit	April 1886	Tons 13 2/7	Rs 754						Result of orders passed by Government in previous Objectionable Memo Statement is still awaited.	Attention is drawn to the orders against this item in O. S. Statement for June 1886, in view to early steps being taken for the removal of objections.

Examiner of P. W. Accounts, Madras.

No 8218 G

Superintending Engineer's Office
2nd Circle Cauvery Canal
13th December 1886

From

The Superintending Engineer
2nd Circle

To

The Chief Engineer
Public Works Department

Sir

Circular Postal
in duplicate

I have the honor to forward herewith to for your approval, and sanction of Government, an Estimate amounting to Rs. 5750 for the manufacture of stone for the Sangam Anicut at the Sangam quarries. The quantity of stone estimated for, is required for widening the rear aprons below the under Sluices, and a portion of the Anicut apron.

I have the honor to be
Sir
Your most Obt Servant

S. D. Thomson.
Superintendent of Works, 2nd Circle

Compd

From,

The Supdg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Dated 15th December 1886.
Desp.d 17th —do—.

No. 821 S.G.
Enclos: 1.

Sangam Anicut —
Manufacture of Stone
for the — Forwards for
Govt's Sanction an Estimate
of Rs 5750 for the —.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Supdg. Engineer II circle. No. 821 S.G. dt/15th December 1886.

The estimate amounting to Rs. 5,750, for quarrying stone required for the Sangam Anicut, is sanctioned.

2. This sanction has been registered as Provincial No. 156 W of 1886-87, and classified as "Stock."

To
The Supdg. Engr. II circle with records.
" Examiner of P.W. Accounts with the duplicate abstract estimate.

Desp.d 8-1-87

No 341-88 Encl: Copy of Endorsement No 4659-78-2-1-1-1-87.

Replies to Provincial Objectionable Items Statement, Imperial Military and Local for October 1886 bearing G.O. No. 232 W. dated 25th January 1887

Item No.	Remarks
1 and 2	Estimates sent to the Chief Engineer P.W.D. with No. 821 S.C. of the 15th December 1886.
3	The Estimate was sent to the Collector for countersegnature and transmission to Govt. through the Revenue Department No. 16980 S of the 29th January 1887.
4	Executive Engineer has again been written to. Vide No. 1759 Ks 0/18-2-87
5	Objection removed by the Examiner
6	Will be adjusted shortly, as the work will have been begun by this time.
7	Excess will be reduced, as soon as the quantity indented for by the Executive Engineer Gudivada Division is adjusted
8	Extract sent to the Executive Engineer Kistna Eastern Division for information
9 to 11	English stores. Extract of orders of Government sent to Executive Engineers Nellore, Kistna Eastern and Gangam-

Projet Divisions.

12. Noted. Sanction of Government to credit the sum to "receipts on Capital Account" has been applied for. No. 929 L. G. of 29th January 1887.

13. Objection removed by the Examiner

14. Noted

15. The Executive Engineer has recently been written to, to warn the Accountant that increment to his salary will have to be stopped, if any more delays of this kind are noticed.

Supg. Engr's Office 2d Circle
Camp: Masulipatam
18th February 1887

I. D. L. Dykes.
Superintendent of Works
In charge 2d Circle

To

The Chief Engineer
P. W. D.

Through The Examiner
P. W. Accts.
Madras

From,

G. D. Wylerow Esqr.
Supdt of Works in charge,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Thro' the Examiner, P.W.A.

Dated 18th February 1887.

No. 341 G.C.

Replies to Provincial objection-
-able Items statement, Supl.
Military & Local for Octr. 1886.

Enclosure 1

Endorsement No. 465 S.E.2.
dated 28th February 1887.

Forwarded to the Chief
Engineer, Public Works
Department.

D. C. Gundocey
Examiner P. W. Accts.
Madras
8.4.
24/2.
28/2.

P.W.D. 16365

From.

D. L. Gorlow Esqre
Examiner P. W. Accts:

To

The Chief Engineer
P. W. D.

Recorded with reference to G.O. No 232 W/y 25th Jany: 87.

W.W.
4.3.87

E. No: 465 S.E. 2nd
Dated 28th February 1887

Enclosure 1.

4/3/87

Jm
4/3/87

Forwards endorsement
Enclosing replies by S.E 2nd
to Provincial C. H. S.
Insp: Mily: etc for October 1886

40 W/y 7.1.87.
420 W/y 10.2.87.
232 W/y 25.1.87. Offile.

Jm
7/3

B5

A4