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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public works. DEPARTMENT

G.O. No.	2662	Press
B.P. No. 3896 390		~~Mis.~~
Dated	18-9-1874	~~195~~ .

Not to be folded or roughly handled

No. 389. Read the following endorsement of the Officiating Controller of Public Works Accounts, dated Madras, 31st August 1874, No. 4,796 :—

Notes of an examination made of the Accounts of the Tripatore Range of the Salem District on the 29th July 1874.

Last inspected in February 1872.—*Vide* G. O., No. 101, dated 11th March 1872. Range Officer, Taluq Overseer Mr. H. Arbuthnot, assumed charge on the 1st June 1874.

1. The Accounts were thoroughly examined in the manner prescribed in the Accountant-General's Circular, No. 29, of the 15th October 1873. Their actual state is noted in the following tabular statement, below which is given a brief description of the points requiring attention.

2. The cash in hand (Rupees 6-11-9) on the date of inspection was counted and found to correspond with the balance recorded in the cash book.

List of Accounts kept.	State of Accounts.	Reference to paragraphs in Inspection Report noticing Account.
Cash Accounts.		
Cash Book	Up to date, correct, complete, neat.	Para. 3.
Subordinate's Cash Accounts	Do. do. do. do.	
Cash Abstract of Receipts and Disbursements.	Do. do. do. do	
Account Current	Do. do. do. do.	
Pass Books	Do. do. do. do	Do. 4.
Treasury Remittance Book	Do. do. do. do.	
Miscellaneous.		
Station Books	Up to date, correct, incomplete, neat.	Do. 5.
Register of Works	Up to date, correct, complete, neat.	Do. 6.
Progress Report	Do. do. do. do.	
Contractor's Ledger	Do. do. do. do.	
Petty Contractor's Account	Do. do. do. do.	
Schedule of Miscellaneous Advances ...	Do. do. do. do.	Do. 7.
Register of Buildings	Do. do. do. do.	
Half-yearly return of Tools and Plant ...	Do. do. do. do.	
Note Books	Do. do. do. do.	Do. 8.

3. *Cash Book.*—Cheques are numbered consecutively irrespective of the treasuries on which they may be drawn. For instance, the Range Officer issues cheques on two treasuries. Separate cheque books are kept for each treasury, but numbers 1, 3 and 5 will be found in the counterfoil of one cheque book, and numbers 2, 4 and 6 in that of the other. I have explained to the Executive Officer now in charge of the Range that each cheque book should have its own numbers, and this will be attended to in future.

4. *The Treasury Pass Books* of this range were with the Range Officer at the time of my inspection. The form adopted is that referred to in this Office Circular No. 26, of the 20th November 1873, and the numbers of the cheques entered by the Treasury Officer are those given by the Range Officer.

5. *Station Books.*—With the exception of the annual repairs to roads which are carried out by departmental agency, the works in this range are generally

carried out by task work, for which the prescribed form of Station book is maintained. For the annual repairs to roads, Station books are kept in the form prescribed for works costing less than Rupees 2,500 each. Whenever any work, new or repair, estimated to cost upwards of Rupees 2,500, is carried out by departmental agency, the outlay is recorded under each sub-head of estimate in Station Books, Form C. I., etc., of the Manual. The only works of this class at present in progress are the following:—

I.—Road from Mallapooram to Thengharrycottah, Estimate Rs. 5,600

Outlay up to June 1874 ... ... ,, 5,060

II.—Emergent repairs to the Tripatore large tank, estimate not yet sanctioned.

The Station books kept for these works are incomplete, inasmuch as they do not include payments made for materials, etc., by the Range Officer. No remarks also are entered of his inspection or measurements of works. The manner in which the Station books should be prepared was fully explained to the Range Officer and his Accountant, and care will be taken in future to adhere strictly to the rules bearing on the subject.

The Subordinate's Cash Accounts as well as the Station books bear no evidence of having been seen or examined by the Range Officer. I have pointed out that the rules require that these accounts should be regularly initialled or signed by him every month.

Nominal rolls have not hitherto been furnished for record in the Range Office, but orders have been recently given by the District Engineer for their future submission.

6. A register has been opened out for the first of the two works noted above, and the outlay up to date has been entered under each sub-head of estimate, but no average or resulting rates have been noted. I observed a slight difference between the total outlay recorded in the register for May and June, and that shown in the Station books and Progress Report for the same months. The mistake was at once rectified.

No register has yet been opened for the second work above referred to.

7. A sum of Rupees 30 remains outstanding under "Miscellaneous Advances," being the balance of an advance made under orders in April last to Overseer R. Calliana Ramiah. The amount will be recovered in due course.

8. A note book is kept by the Range Officer, in which his original and check measurements are duly recorded. Copies of the Overseer's original measurements are filed in the Range Office with the several bills and station books to which they relate. The Range Officer's check measurements are not noted therein as required by rule. The omission has been pointed out to Mr. Overseer Arbuthnot, and his attention directed to the orders of Government bearing on the subject, communicated in paragraph 10 of G. O., No. 692, dated 12th March 1872.

(Signed) J. MILLS,
Deputy Controller.

MADRAS,
17*th August* 1874.

FORWARDED to the Secretary to Government, Public Works Department, for the information of Government.

(Signed) T. MOSS,
Offg. Controller of P. W. Accounts.

Proceedings of the Madras Government, Public Works Department,
18th September 1874.

No. 390. ORDER THEREON, 18th September 1874, No. 2,662.

ACCOUNT, No. 19.

COMMUNICATED to the District Engineer, Salem, who will call the attention of the Range Officer to the Deputy Controller's remarks, particularly with respect to regular examination of cash accounts and station books, which has apparently been hitherto neglected.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts.
,, District Engineer, Salem.

Exd. S. T. Austin.

Spare Copies

Notes of an examination made of the Accounts of the Inspector Range of the Salem District on the 29th July 1874.

Last inspected in February 1872. Vide Gr. C. No. 101 dated 11th March 1872.

Range officer - Jacob Spencer Mch. Assistant - assumed charge on the 1st June 1874.

1. The accounts were thoroughly examined in the manner prescribed in the Accountant General's Circular No. 29 of the 15th October 1873. Their actual state is noted in the following tabular statement, below which is given a brief description of the points requiring attention.

2. The cash in hand on the date of inspection (Rupees 6-11-9) was counted and found to correspond with the balance recorded in the cash book.-

List of Accounts kept	State of Accounts	References to Items in Inspection Report noticing Account
Cash Accounts		
Cash Book	Up to date. Correct. complete. neat.	Para 3
Subordinates' Cash Accounts	Do	
Cash Abstract of Receipts and Disbursements	Do	
Account Current	Do	
Pass Books	Do	Do 4
Passing Remittance Book	Do	
Miscellaneous		
Station Books	Up to date. Correct. Incomplete.	Do 5
Register of Works	neat. Up to date. Correct. Complete.	Do 6
Progress Report	Do	
Contractors' Ledger	Do	
Petty Contractors Account		
Schedule of Misc. Advances	Do	Do 7
Register of Buildings	Do	
Half-yearly return of Tools and Plant	Do	
Note Books		Do 8

3 **Cash Book.** Cheques are numbered consecutively irrespective of the Treasuries on

which they may be drawn. For instance, the Range Officer issues cheques on two treasuries. Separate cheque books are kept for each Treasury, but numbers 1-345 will be found in the counterfoil of one cheque book and numbers 2,446 in that of the other. I have explained to the Executive Officer now in charge of the Range that each Cheque Book should have its own numbers and this will be attended to in future.

4. **The Treasury Pass books** of this Range were with the Range Officer at the time of my inspection. The form adopted is that referred to in this Office Circular No 26 of the 20th November 1873, and the numbers of the cheques entered by the Treasury Officer are those given by the Range Officer.

5. **Station Books** With the exception of the annual repairs to roads which are carried out by Departmental Agency, the works in this Range are generally carried out by Task work for which the

prescribed form of Station book is maintained.- For the annual repairs to roads, Station books are kept in the form prescribed for works costing less than Rupees 2,500 each. Whenever any work, new or repair, estimated to cost upwards of Rupees 2,500 is carried out by Departmental Agency, the outlay is recorded under each subhead of estimate in Station books, Form 6.J. of the Manual. The only works of this class at present in progress are the following

I. Road from Mallapooram to Thengharayattah - Estimate Rupees 5,600.
Outlay upto June 1874 ——— " — 5,060.

II. Emergent repairs to the Thipatoor large Tank - Estimate not yet sanctioned.

The Station books kept for these works are incomplete inasmuch as they do not include payments made for materials, &c., by the Range officer. No remarks also are entered of his inspection or measurements

measurements of works. The manner in which the Station books should be prepared was fully explained to the Range Officer and his Accountant, and care will be taken in future to adhere strictly to the rules bearing on the subject.-

The subordinates cash Accounts as well as the Station books bear no evidence of having been seen or examined by the Range officer. I have pointed out that the rules require that these accounts should be regularly initialled or signed by him every month.

Nominal rolls have not hitherto been furnished for record in the Range office, but orders have been recently given by the District Engineer for their future submission.

6. A Register has been opened for the first of the two works noted

above, and the outlay up to date has been entered under each subhead of Estimate, but no average or pending rates have been noted. I observed a slight difference between the total outlay recorded in the Register for May and June, and that shewn in the Station books and Progress Report for the same months. The mistake was at once rectified.-

No Registers has yet been opened for the second work above referred to.

7. A sum of Rupees 30/ remains outstanding under "Miscellaneous Advances" being the balance of an advance made under orders in April last to overseer K. Galliana Nanniah- The amount will be received in due course.-

8. A Note book is kept by the Range Officer in which his original

and check measurements are duly recorded.- Copies of the overseers original measurements are filed in the Range Office with the several bills and Station books to which they relate. The Range Officer's check measurements are not noted therein as required by rule. The omission has been pointed out to Mr Overseer Arunthut and his attention directed to the orders of Government bearing on the subject communicated in para 10 of G.O. No 692 dated 12th March 1872.

Madras 17th August 1874

Signed J. Mills
Deputy Controller

To

The Controller of P.W. Accounts.

No 4796

Forwarded to the Secretary to Government, Public Works Department, for the information of Government.

for of the Controller of P.W. Accounts
Madras 31st August 1874

Offg. Controller of P.W. Accts

P. W. 1874 Department.
Proc: of Govt for Madras

No 5476.

From
The Offg: Controller of
Public Works Accounts,
To
The Secretary to Government,
Public Works Department,
Madras

Dated 31st August 1874
Recd 1st Sept.

No 4796

Copy of Notes of an examination made of the Accounts of the Tinnevelly Range of the Salem District in July 1874.

Ex. No: 2662. 18-9-74.

No 389
Dept. to Coby 1st Sept 1874.

P. W. Deptt. (135)

Proceedings of the Madras Govt.

Read the following

From the Controller of P. W. Accounts } (R. E. Dec. 4796 of 31st August 1874.)
2662

Communicated to the District Engineer, Salem, who will call the attention of the Range Officers & the deputy Controller's remarks particularly with respect to regular examination of cash accounts and Station Books which has apparently been hitherto neglected.

Govt

To Dy Engr Salem
Controller
& Copies dispd 24/9/74.

5476

Govt. of {1874} Madras.

PUBLIC WORKS.

To

The Controller of Accts.

Dated

Recd. Encl.

G. O. 18 Sept. 1874, No. 2862

Nos. 389-390.

Inspection Notes

The Notes of an examination made of the Accounts of the Inspore Range of the Salem Dn. in July 1874 by the Dy Controller of Accts, Comd'g the Dn. Engrs. with certain instructions—

389-390

Rec'd 5/9/74 Rec'd 7/9/74