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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works. DEPARTMENT

G.O. No.	2705	W.	Press.
B.P. No.			Mis.
Dated	25. 11. 1880.		<i>[Signature]</i>

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25/11/80

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th November 1880, No. 2,705 W.

General.
Account.

Read the following paper :—

No. 107. From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 18th November 1880, No. 146 W.

I HAVE the honor to report, for the information of Government, that Captain H. LeM. Carey, Deputy Examiner, Public Works Accounts, inspected the office and accounts of the Executive Engineer, Salem Division, on the 13th instant.

2. Mr. J. M. Bell, the Executive Engineer, was not present, having accompanied Colonel Mullins, Chief Engineer for Irrigation, on a tour of inspection.

3. The head-quarters of this division are now at Hosūr, having been recently transferred from Salem.

4. There are no sub-divisions, and the Executive Engineer is the only disburser. There are four imprest holders, holding an aggregate of Rs. 700.

5. Captain Carey reports that he carefully inspected the books and registers of account and found that on the whole they were neatly and clearly kept and up to date, with the following exceptions :—

The cash-book, though neatly and clearly kept, has no certificate of count of cash at end of month; corrections are made in black ink instead of red, and in some cases figures have been altered instead of being scored through according to Code rule, and in many cases they are merely initialed by Accountant, not by Executive Engineer; in cases of cancelled cheques, the link forward showing what cheque has been issued instead of the one cancelled, is not given, nor in every case the link backwards; the month is not always entered at the top of each page; there is no mention of imprests in the balance at end of month till September of this year, and then only in lump, no detail; recoupments are only entered in lump not in abstract. The objection to this is that the heads of service for such imprest payments cannot appear in the cash book, and thus the "cash abstract" (or in this Presidency at present, the "abstract of debits and credits") cannot be entirely prepared directly from the cash-book as it should be. Captain Carey also noticed two cases in which a reduction of imprest and an increase had respectively been erroneously entered in the cash-book, and he instructed the Accountant in the proper method of entering such.

The Imprest Accounts, though each in itself is clear and correct, are kept all together without regard to method or sequence of persons and months. It would be better to keep each imprest holder's imprest cash accounts separate in files. This would only entail keeping four files, and the saving of time and trouble in reference would be very great. In some cases recoupments seem to have been only made in part, or a second account sent in before the cheque for the first had reached the subordinate. Imprests should always be recouped at once to the full amount of the imprest, each account being complete in itself.

6. These are all errors in procedure which will be rectified when the new forms are issued, as with the directions and explanations which accompany each, it will be almost impossible for an Accountant to go wrong unless wilfully. In part also these errors are due to a want of method and want of knowledge on the part of Mr. Dean, the Divisional Accountant. As he is now being relieved by P. Gnanamuthu Pillay, who is, or should be, to judge from the examination in divisional accounts lately passed by him, well acquainted with the procedure now being introduced, all errors and irregularities should be speedily rectified.
7. Otherwise the accounts were in fair order, vouchers readily produced, and Captain Carey reports that he could trace various items through the books in proper order. There have been a good deal of arrears in replies to audit notes, &c., from Central Office, but these have in great measure been brought up, and Mr. Dean and Gnanamuthu Pillay say that all shall be up to date by the time the former is finally relieved.
8. Registers of works are only kept up for works over Rs. 10,000. This is according to existing practice in the Presidency, but it is a pity not to keep these registers for works down to Rs. 2,500, at any rate (Captain Carey is in favor of their being kept for all works over Rs. 500) for the importance of the register of works as a record cannot be over-rated. It would also be an advantage to keep up day-books. Work and labour is at present clearly accounted for on muster-rolls and task-work forms and contractors' bills, the bulk of the work being done by petty contract, but on a large work day-books are essential, if only to show materials at site. Thus, on the Marundahully project there are materials at site to the value of Rs. 892-4-1, but as no work is being done on this project now, no day-books are submitted, and Captain Carey could get no clear account of what materials this amount actually represents. Even if no expenditure is incurred during a month on a work, a day-book should be kept up that the materials at site may not be lost sight of. The Executive Engineer no doubt knows all about this material at site, but it would be as well to have a detailed account made out of it and entered in a day-book.
9. There is no stock in the division.
10. The account of Tools and Plant is kept on a form which no doubt shows accurately what occurs, but the proper register should be opened out at once.
11. The Miscellaneous Advance Account shows a balance of Rs. 1,498 outstanding, of this the four largest items have been long outstanding, but are now in process of adjustment.
12. The Deposit Account is in good order.
13. I would request that the Executive Engineer's attention be particularly drawn to the importance of his cash-book being kept up in all respects in compliance with Code orders. It is his main record, and in the event of an action being brought against Government by a contractor or other, the case would stand or fall in great measure according as the cash-book was a clear and distinct record, bearing its truth on its face. Frequent corrections, uninitialed by the Executive Engineer, would go far to shake faith in the validity of the cash-book as a record of expenditure.

No. 108. ORDER THEREON, 25th November 1880, No. 2,705 W.

- COMMUNICATED to the Superintending Engineer, Second Circle.
2. Judging from the nature of the errors in procedure noticed by the Deputy Examiner, it is evident that most, if not all, of them could have been avoided had the Divisional Accountant been better informed and more careful.
3. After the issue of the forms adverted to by the Examiner and the instructions by which they will be accompanied, and after the appointment of a more experienced Accountant, there should be no difficulty in maintaining the accounts of the division in proper order. The Executive Engineer will be expected to see that this is done.

4. The day-book adverted to in paragraph 8 should for the future be maintained even if there has been no outlay in the month, and the regular register of tools and plant should be introduced, *vide* paragraph 10.
5. The Examiner will keep in view the Miscellaneous Advance Account, and report any undue delay that may occur in its adjustment.
6. The special attention of the Superintending Engineer is drawn to paragraph 13 of the report, and he is requested to see that the orders which have now been issued for the proper maintenance of the cash-book are duly attended to.

(True Extract.)

Major, R.E.,
Under Secy. 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 (1880) Madras
PUBLIC WORKS.**

To
THE SUPERINTENDING ENGINEER,
SECOND CIRCLE,
&c., &c., &c.

Dated November, 25th.

Issued

Recd.

Encl.

G. O., 25th November 1880, No. 2,705 W.

**NOVEMBER.
Nos. 107-108.**

*Inspection Report of the Deputy Examiner,
Public Works Accounts, of the Salem Division.
—The — communicated to the Superin-
tending Engineer, Second Circle, with re-
marks.*

2/2705

FROM THE DEPT. OF PUBLIC WORKS.

TO THE DEPT. OF PUBLIC WORKS.

TO THE DEPT. OF PUBLIC WORKS.

TO THE DEPT. OF PUBLIC WORKS.

NO. 2705
MADRAS, NOVEMBER 1880.

SIR,
I HAVE THE HONOR TO REPORT, FOR THE INFORMATION OF

GOVERNMENT, THAT THE DEPT. OF PUBLIC WORKS, HAS NOT
YET RECEIVED THE ACCOUNTS OF THE DEPT. OF PUBLIC WORKS,
SHEWAN TOMES & CO., LTD., FOR THE YEAR 1879-80.

THE ACCOUNTS OF THE DEPT. OF PUBLIC WORKS, FOR THE YEAR
1879-80, HAVE BEEN RECEIVED FROM THE DEPT. OF PUBLIC WORKS,
SHEWAN TOMES & CO., LTD., ON THE 10th INST.

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1879-80, HAVE BEEN RECEIVED FROM THE DEPT. OF PUBLIC WORKS,
SHEWAN TOMES & CO., LTD., ON THE 10th INST.

THE BOOKS AND REGISTERS OF ACCOUNT AND FOUND THAT ON THE WHOLE THEY WERE NEATLY AND CLEARLY KEPT UP TO DATE, WITH THE FOLLOWING EXCEPTIONS.

THE CASH BOOK, THOUGH NEATLY AND CLEARLY KEPT, HAS NO CERTIFICATE OF CASH AT END OF MONTH. CORRECTIONS ARE MADE IN BLACK INK INSTEAD OF RED, AND IN SOME CASES FIGURES HAVE BEEN ADDED INSTEAD OF BEING DELETED. THROUGH ACCORDING TO CODE RULE, AND IN MANY CASES THEY ARE NEARLY INITIALED BY ACCOUNTANT, NOT BY EXECUTIVE ENGINEER; IN CASES OF CANCELLED CHECKS, THE LINK FORWARD SHOWING WHAT CHECK HAS BEEN ISSUED INSTEAD OF THE ONE CANCELLED, IS NOT GIVEN, NOR IN EVERY CASE THE LINK BACKWARD; THE MONTH IS NOT ALWAYS ENTERED AT THE TOP OF EACH PAGE; THERE IS NO MENTION OF INTERESTS IN THE BALANCE AT END OF MONTH WILL SET-TEMBER OF THIS YEAR, AND THEN ONLY IN LUMP, NO DETAIL; RECOUPMENTS ARE ONLY ENTERED IN LUMP NOT IN ABSTRACT. THE OBJECTION TO THIS IS THAT THE REASONS OF SERVICE FOR SUCH INTEREST PAYMENTS CANNOT APPEAR IN THE CASH BOOK, AND THUS THE "CASH ABSTRACT" (OR IN THIS PRESIDENCY AT PRESENT, THE "ABSTRACT OF DEBITS AND CREDITS") CANNOT BE ENTIRELY PREPARED TRULY FROM THE CASH BOOK AS IT SHOULD BE. CAPTAIN CAREY ALSO NOTICED TWO CASES IN WHICH A REDUCTION OF INTEREST AND AN INCREASE HAD RESPECTIVELY BEEN PROMPTLY ENTERED IN THE CASH BOOK, AND HE INSTRUCTED THE ACCOUNTANT IN THE PROPER MANNER OF ENTERING SUCH.

THE INTEREST ACCOUNT, THOUGH SAID IN ITSELF TO BE CLEAR AND CORRECT, WAS KEPT ALL TOGETHER WITHOUT REGARD TO METHOD OR SEQUENCE OF PERSONS AND DUTIES. IT WOULD BE BETTER TO KEEP EACH INTEREST HOLDER'S INTEREST CASH ACCOUNTS SEPARATE IN FILES. THIS WOULD ONLY BE A TROUBLE IN REFERENCE WOULD BE VERY GREAT. IN SOME CASES RECOUPMENTS SEEM TO HAVE BEEN ONLY MADE IN PART, OR A SECOND ACCOUNT SENT IN BEFORE THE CHECK FOR THE FIRST HAD REACHED THE SUBORDINATE. INTERESTS SHOULD ALWAYS BE RECOUPED AT ONCE TO THE FULL AMOUNT OF THE INTEREST, EACH ACCOUNT BEING COMPLETE IN ITSELF.

THESE ARE ALL DEFECTS IN PROCEDURE WHICH WILL BE RECTIFIED WHEN THE NEW FORMS ARE ISSUED, AS WITH THE FIRST TIONS AND EXPLANATIONS WHICH ACCOMPANY EACH, IT WILL BE ALMOST IMPOSSIBLE FOR AN ACCOUNTANT TO GO WRONG UNLESS

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TILFULLY. IN PART ALSO THESE ERRORS ARE DUE TO A WANT OF METHOD AND WANT OF KNOWLEDGE ON THE PART OF MR. DEAN, THE DIVISIONAL ACCOUNTANT. AS HE IS NOW BEING BELIEVED BY P. CHANAYITHU PILLAY WHO IS, OR SHOULD BE, TO JUDGE FROM THE EXAMINATION IN DIVISIONAL ACCOUNTS LATELY PASSED BY HIM, WELL ACQUAINTED WITH THE PROCEDURE NOW BEING INTRODUCED, ALL ERRORS AND IRREGULARITIES SHOULD BE SPEEDILY RECTIFIED.

7. OTHERWISE THE ACCOUNTS WHEN IN FAIR ORDER, VOUCHERS READILY PRODUCED, AND CAPTAIN CAREY REPORTS THAT HE COULD TRACE VARIOUS ITEMS THROUGH THE BOOKS IN PROPER ORDER. THERE HAVE BEEN A GOOD DEAL OF APPEARS IN BILLS TO AUDIT NOTES ETC. FROM CENTRAL OFFICE, BUT THESE HAVE IN GREAT MEASURE BEEN BROUGHT UP AND MR. DEAN AND CHANAYITHU PILLAY SAY THAT ALL SHALL BE UP TO DATE BY THE TIME THE REPORT IS FINALLY BELIEVED.

8. REGISTERS OF WORKS ARE ONLY KEPT UP FOR WORKS OVER RS. 10,000. THIS IS ACCORDING TO EXISTING PRACTICE IN THE PRESIDENCY, BUT IT IS A PITY NOT TO KEEP THESE REGISTERS FOR WORKS DOWN TO RS. 2,500 AT ANY RATE. CAPTAIN CAREY IS IN FAVOUR OF THEIR BEING KEPT FOR ALL WORKS OVER RS. 500. FOR THE IMPORTANCE OF THE REGISTERS OF WORKS AS A RECORD CANNOT BE OVER-RATED. IT WOULD ALSO BE AN ADVANTAGE TO KEEP UP PAY-BOOKS. WORK AND LABOUR IS AT PRESENT CLEARLY ACCOUNTED FOR ON WAGES ROLLS AND TASK WORK FORMS AND CONTRACTORS BILLS, THE WORK OF THE WORKS BEING DONE BY PETTY CONTRACT, NOT ON A LARGE WORK DAY

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ROCKS ARE ESSENTIAL, IT ONLY IS GOOD MATERIALS AT SITE.
THAT ON THE CAREFULLY SELECTED THERE ARE MATERIALS AT
SITE TO THE VALUE OF \$1,000-1-1, BUT AS NO WORK IS BEING
DONE ON THIS PROJECT NOW, NO DAY BOOKS ARE SUBMITTED, AND
CAPTAIN CARBY COULD NOT GIVE ACCOUNT OF WHAT MATERIALS
THIS AMOUNT ACTUALLY REPRESENTS. EVEN IF NO EXPENDITURE
IS INCURRED DURING A MONTH OR A WEEK, A DAY BOOK SHOULD BE
KEPT UP THAT THE MATERIALS AT SITE MAY NOT BE LOST SIGHT OF.
THE EXECUTIVE ENGINEER NO LONGER CHECKS ALL ABOUT THIS
MATERIAL AT SITE, BUT IT WOULD BE AS WELL TO HAVE A DE-
TAILED ACCOUNT MADE OVER OF IT AND ENTERED IN A DAY BOOK.

2. THERE IS NO STOCK IN THE DIVISION.
10. THE ACCOUNT OF TOOLS AND PLANT IS KEPT ON A FORM
WHICH NO DOUBT SHOWS ACCURATELY WHAT OCCURS, BUT THE PROPER
REGISTER SHOULD BE OPENED OUT AT ONCE.
11. THE MISCELLANEOUS ADVANCE ACCOUNT SHOWS A BALANCE
OF \$3,1408 OUTSTANDING, OF THIS 1-15 FOUR LARGEST ITEMS
HAVE BEEN LONG OUTSTANDING BUT ARE NOW IN PROCESS OF AD-
JUSTMENT.
12. THIS DEPOSIT ACCOUNT IS IN GOOD ORDER.
13. I WOULD REQUEST THAT THE EXECUTIVE ENGINEER'S AT-
TENTION BE PARTICULARLY DRAWN TO THE IMPORTANCE OF HIS
CAREFUL KEEPING OF ALL ASPECTS IN COMPLIANCE WITH
CODE ORDERS. IT IS HIS MAIN DUTY, AND IN THE EVENT
OF AN ACTION BROUGHT AGAINST HIM BY A CONTRACTOR
BEING

OR OTHER, THE CASH WOULD STAND ON FIRM IN GREAT MEASURE
ACCORDING AS THE CASE BOOK WAS A CLEAR AND DISTINCT RECORD
BEARING ITS TRUTH ON ITS FACE. FREQUENT CORRECTIONS,
UNINITIALED BY THE EXECUTIVE ENGINEER, WOULD GO FAR TO
SHAKE FAITH IN THE VALIDITY OF THE CASH BOOK, AS A RECORD
OF EXPENDITURE.

I HAVE A HONOR TO ME.

SIR,

YOUR MOST OBEYIENT SERVANT.

D. H. Trail

MAJOR P. S.
CHIEF EXAMINER P. M. ACCOUNTS.

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P.2705 W
PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25th Nov/80.
Read the following:—

From,

The Examiner,

P. H. Aceto

(H.C. No 146 & 13. Nov/80)

Communicated to
the Superintending
Engineer 2nd Circle.

2. Judging from the
nature of the errors in
procedure noticed by the
Deputy Examiner, it is
evident that most,
if not all, of them
could have been
avoided had the
divisional Accountant
been better informed
and more careful.

R.S.

3. After the issue of the forms adverted to by the Examiner and the instructions by which they will be accompanied, and after the appointment of a more experienced Accountant, there should be no difficulty in maintaining the accounts of the Division in proper order. The Executive Engineer will be expected to see that this is done.

4. The day book adverted to in para 8 should for the future be maintained even if there has been no outlay in the month, and the regular Register of Tools and

and Plant should be introduced - vide para 10.

5. The Examiner will keep in view the miscellaneous advances account, and report any undue delay that may occur in its adjustment.

6. The special attention of the Superintending Engineer is drawn to para 13 of the report, and he is requested to see that the orders which have now been issued for the proper maintenance of

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15
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6. The special attention of the Superintending Engineer is drawn to para 13 of the report, and he is requested to see that the orders which have now been issued for the proper maintenance of

of the Cash Book are
duly attended to.

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~~Att~~

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Lt. 2nd Lieut ✓ 9
Capt. P. R. Aust ✓ 7
Lasko
4-12-80 ✓ 21

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7-6-19 B.T.
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Govt. of India
PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 25th Nov. 1880 No. 270510.

No. 107 to 109

Inspection Report
of the Dy. Dy. P.W. Officer
of the Salem Division.

The Command to the
Dy. Dy. P.W. Officer
Salem.

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