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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	2628 W	Press.
B.P. No.		Mis.
Dated	27. 10. 1881	197.

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Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

27th October 1881, No. 2628 W.

General.
Establishment.

Read the following paper:—

No. 123. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 17th October 1881, No. 138 W.

I HAVE the honor to submit, for the information and orders of Government, the Inspection Report of Mr. Godfrey, Deputy Examiner, of the Buckingham Canal Division Office on 10th instant.

2. The office is in good order, and the Executive Engineer will no doubt carry out the recommendations of the Deputy Examiner, if approved by Government.

MEMORANDUM of an Inspection by Mr. F. E. GODFREY, Deputy Examiner, Public Works Accounts, of the Buckingham Canal Division Office on the 10th and 11th October 1881.

1. The Executive Engineer is Major Drake-Brockman, R.E., and the Accountant C. Bhoojanga Row.

2. The office was last inspected on the 14th March 1881.

3. There are three sub-divisional officers having drawing accounts up to a limit of about Rs. 2,000 each. *Northern Sub-division*, in charge of Mr. Bond, under whom is one imprest holder, Asserwatham Pillay, for Rs. 100. *Central Sub-division*, in charge of Mr. Ottman, imprest holder, Mr. Enright, for Rs. 150. *Southern Sub-division*, in charge of Mr. Power, with two imprest holders, viz., Dorasawmi Pillay, for Rs. 200, and Mr. Peters, for Rs. 250.

4. The payments of the sub-divisional officers are chiefly on account of salaries, which should be disbursed by cheques from the head office. As the work of the division is mainly carried out by contract and petty contract, the amount of funds placed at the credit of the sub-divisional officers could be very considerably reduced. So far as disbursements for works are concerned three imprests of Rs. 500 each would suffice, but as the sub-divisional officers sometimes collect rents of boats and sales of produce, &c., it will be advisable to continue the drawing accounts and regular cash books.

5. There are six Toll Superintendents. Each Superintendent keeps a cash book in which are entered all receipts daily, and also payments on account of toll establishment and contingencies. It was pointed out that the practice of paying salaries out of these receipts is irregular. The receipts should be paid in full and as frequently as possible, into the nearest treasury, and excepting occasional refunds of excess collections, there should be no payments by Toll Superintendents. Toll establishment should be paid by cheques from the head office.

6. Copies of the Toll Superintendents' cash books are sent to head-quarters every week, and at the beginning of the month the Toll Superintendents send the treasury remittance books showing the treasury officer's acknowledgment of the amount paid in during the previous month. In the case of the payments into the Nellore treasury and sub-treasuries, separate receipts are sent for each payment. This is said to be in consequence of the distance from head-quarters of the Nellore sub-treasuries.

7. Copies of the Sub-divisional Officers' cash books are sent to head-quarters every ten days. These are all correctly kept.

8. The revenue derived from the canal is of the following descriptions:—

- (1.) *Boat Licenses*.—Collected chiefly in the head office, sometimes by Toll Superintendents, and occasionally by sub-divisional officers.
- (2.) *Tolls*.—Collected by Toll Superintendents.
- (3.) *Rents of Boats*.—Collected partly by Toll Superintendents and partly by Sub-divisional Officers.
- (4.) *Testing fee for boats*.—Collected by the head office.
- (5.) *Sales of produce*. } Collected by Sub-divisional Officers.
- (6.) *Fines*. }

All receipts are brought to account in the cash books of the collecting officers, and from these an abstract is prepared in the head office of the revenue realised during the month, and from this abstract the revenue register is completed.

The toll collections are checked in the head office with the *register of passes* sent weekly to head-quarters by Toll Superintendents. These registers show the number of boats, tonnage, name of owner, destination, description of cargo, value, toll fee, ton mileage and number of passengers.

9. A few corrections were noticed in the office cash book. These should be initialled by the Executive Engineer. As each entry in the cash book is not attested by the Executive Engineer, it is desirable that the totals brought forward and carried over should be initialled by him. Corrections were also noticed in the works abstracts and in the register of works. These should also be attested by the Executive Engineer.

10. The office chest is an iron one, with one key, which is always in charge of the Accountant.

11. Cheque books are in charge of the Executive Engineer who draws the cheques. The old forms of cheques should be returned and new forms obtained. The entries on the back of the counterfoils, showing the amount of cheques issued and of funds placed at credit of Sub-divisional Officers, should be inked in.

12. The accounts of the Northern Sub-division are sometimes not received till after due date. To obviate this, the Sub-divisional Officer might be directed to suspend payments after the 27th of a month. He would thus be enabled to complete his accounts in time to reach head-quarters by the 5th of the following month.

13. Measurement books have not hitherto been recorded in the head office; the Code Rules on the subject, paragraph 1,565, are clear.

14. The following items (noticed in the last Inspection Report) are still outstanding in the contractor's ledger, but will be written off in the accounts for September:—

Kalucottay Rungareddy ... Rs. 4-3-8, since October 1879.
Valapar Naraidu 22-0-0, since September 1879.

15. No register of tools and plant has yet been opened. This should be done as soon as possible, and receipts and issues of tools should be regularly reported by Sub-divisional Officers in charge every month as prescribed in the Code, paragraph 1,583. The register should be written up every month from these returns. There are some tools available for sale or transfer, and these should be disposed of. Stock was taken in September last, when some articles were found to be deficient, and the Executive Engineer has issued instructions for the recovery of their value from work-people concerned. Some tools have been lent to contractors, but particulars were not given. All such issues should be shown by the officers in charge of the tools on their monthly returns, and value should be recovered from the contractors and credited to deposits, which account should be relieved as soon as sufficient work has been done to cover their value, when the necessary deductions should be made from the contractor's bills monthly, in addition to the 10 per cent. kept back from contractors who have not furnished security.

16. In G.O., No. 2682 W., of 23rd November 1880, it was ordered that materials at site of works to the value of Rs. 9,375-0-10 should be brought on to stock for general use in the division. This has not yet been done; and, so far as the books show, there is no stock in the division. Out of the above sum materials to the value of Rs. 8,116-8-8 stood in the register of works at site of the work "improving Buckingham Canal from Pennér to Kistna frontier" in March 1881. The difference represents book value of sales, but it is not evident that the difference between the book value and the sum realised by sales has been distributed over the sub-heads of the work to which it should be charged. Out of the balance of Rs. 8,116-8-8 there have been the following issues:—

Rs. 1,323-14-0, in April 1881, transferred to work "constructing a basin for Kottapatam."
Rs. 149-12-5, in July 1881, sold to Local Fund Board, Nellore. This sum represents cash realized by sales, and as stated above the difference between the book value of the stock sold and the sum realised should be charged off to sub-heads of work.

The balance now standing at debit of materials at site of the work above-mentioned is Rs. 6,642-14-3, and this should be brought on to stock, either at book rates or at a fair valuation, but in the case of the latter being less than the book value, the difference should be charged to sub-heads of work.

These remarks also apply to the old materials at site of the works:—

	RS.	A.	P.	
"Improving canal from Kistna to Kristnapatam" value	...	6,440	9	0 and
"Improving canal from Kristnapatam to Pennér" value	...	158	3	0
Total	...	6,598	12	0

17. A register should be opened of all securities deposited; in the book at present in use a record is only kept of cash deposits.

18. All other accounts, books, and returns were examined and found to be correctly kept, and a few matters of detail were explained to the Accountant, who seems to be intelligent.

(Signed) F. E. GODFREY,
Dy. Examiner, P. W. Accounts.

No. 124. ORDER THEREON, 27th October 1881, No. 2628 W.

COMMUNICATED to the Superintending Engineer, First Circle, who will instruct the executive Engineer, Buckingham Canal Division, to carry out the suggestions of the Examining officer; although on the whole the report on the division accounts is not unsatisfactory, there is evidently much attention called for in matters of detail.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL
ESTABLISHMENT.

Gobi. of [1881] Madras
PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
FIRST CIRCLE.

&c., &c., &c.

Dated October, 27th.

Issued

Recd.

Encl.

G. O., 27th October 1881, No. 2628 W.

OCTOBER.
Nos. 123-124.

Inspection Report of the Buckingham Canal
Division Office.—The — submitted by the
Examiner, Public Works Accounts, com-
municated to the Superintending Engineer,
First Circle, with remarks.

FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 138 W.

MADRAS, 17 OCTOBER 1881.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE INFORMATION AND
ORDERS OF GOVERNMENT, THE INSPECTION REPORT OF MR. GODFREY,
DY. EXAMINER, OF THE BUCKINGHAM CANAL DIVISION OFFICE ON
10TH INSTANT.

2. THE OFFICE IS IN GOOD ORDER, AND THE EXECUTIVE
ENGINEER WILL NO DOUBT CARRY OUT THE RECOMMENDATIONS
OF THE DY. EXAMINER, IF APPROVED BY GOVERNMENT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEIENT SERVANT.

D. C. Lunn

EXAMINER P. W. ACCOUNTS.

4.6.2682AR 23rd Nov 1880 @ 1880

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FROM THE EXAMINER P. V. ACCOUNTS,

MADRAS,

TO THE SECRETARY TO GOVERNMENT,

P. V. DEPARTMENT.

NO. 138 W.

DATED

14th OCTOBER 1881.

RECD.

ENCLOSURE. I.

INSPECTION REPORT OF THE
BUCKINGHAM CANAL DIVISION OFFICE,
FORWARDED BY MR. GODFREY,
BY EXAMINER P. V. ACCOUNTS.

Q.L. 22/10

Q. 26-10. 1327-10.

Q. 20.10.81 No. 24. 10. 81. R 26.10.

MEMORANDUM OF AN INSPECTION BY MR. P. E. GODFREY, BY
EXAMINER P. V. ACCOUNTS, OF THE BUCKINGHAM CANAL DIVISION
OFFICE ON THE 10TH AND 11TH OCTOBER 1881.

9628

1. THE EXECUTIVE ENGINEER IS MAJOR DRAKE-BROCKMAN F. E.,
AND THE ACCOUNTANT C. KHOOZANGA FOW.

2. THE OFFICE WAS LAST INSPECTED ON THE 14TH MARCH
1881.

3. THERE ARE THREE SUB-DIVISIONAL OFFICERS HAVING
DRAWING ACCOUNTS UP TO A LIMIT OF ABOUT RS. 2,000 EACH.
NORTHERN SUB-DIVISION, IN CHARGE OF MR. BOND, UNDER WHOM
IS ONE IMPREST HOLDER, ASSETHATHAM PILLAY, FOR RS. 100.
CENTRAL SUB-DIVISION IN CHARGE OF MR. OTTMAN, IMPREST
HOLDER, MR. ENRIGHT FOR RS. 150. SOUTHERN SUB-DIVISION IN
CHARGE OF MR. POTER, WITH TWO IMPREST HOLDERS, VIZ DORASAMY
PILLAY FOR RS. 200, AND MR. PETERS FOR RS. 250.

4. THE PAYMENTS OF THE SUB-DIVISIONAL OFFICERS ARE
CHIEFLY ON ACCOUNT OF SALARIES, WHICH SHOULD BE DISBURSED
BY CHEQUES FROM THE HEAD OFFICE. AS THE WORK OF THE
DIVISION IS MAINLY CARRIED OUT BY CONTRACT AND PETTY
CONTRACT, THE AMOUNT OF FUNDS PLACED AT THE CREDIT OF THE
SUB-DIVISIONAL OFFICERS COULD BE VERY CONSIDERABLY RE-
DUCED. SO FAR AS DISBURSEMENTS FOR WORKS ARE CONCERNED,
THREE IMPRESTS OF RS. 500 EACH WOULD SUFFICE, BUT AS THE
SUB-DIVISIONAL OFFICERS SOMETIMES COLLECT RENTS OF BOATS
AND SALES OF PRODUCE, ETC., IT WILL BE ADVISABLE TO CON-
TINUE THE DRAWING ACCOUNTS AND REGULAR CASH BOOKS.

5. THERE ARE SIX TOLL SUPERINTENDENTS. EACH SUPERIN-
TENDENT KEEPS A CASH BOOK IN WHICH ARE ENTERED ALL

RECEIPTS

DIVISIONAL OFFICERS SHOULD BE INKED IN.

12. THE ACCOUNTS OF THE NORTHERN SUB-DIVISION ARE SOMETIMES NOT RECEIVED TILL AFTER DUE DATE. TO ORVIATE THIS, THE SUB-DIVISIONAL OFFICERS MIGHT BE DIRECTED TO SUSPEND PAYMENTS AFTER THE 27TH OF A MONTH. HE WOULD THUS BE ENABLED TO COMPLETE HIS ACCOUNTS IN TIME TO REACH HEAD QUARTERS BY THE 5TH OF THE FOLLOWING MONTH.

13. MEASUREMENT BOOKS HAVE NOT HITHERTO BEEN RECORDED IN THE HEAD OFFICE; THE CODE RULES ON THE SUBJECT PARA 1585 ARE CLEAR.

14. THE FOLLOWING ITEMS NOTICED IN THE LAST INSPECTION REPORT ARE STILL OUTSTANDING IN THE CONTRACTOR'S LEDGER, BUT WILL BE WRITTEN OFF IN THE ACCOUNTS FOR SEPTEMBER.

KALUCOTIAY KUNDAREDDY RS. 4-3-8 SINCE OCTOBER 1879.
VALAPAR NAYAIKU, RS. 25-0-0 SINCE SEPTEMBER 1879.

15. NO REGISTER OF TOOLS AND PLANT HAS YET BEEN OPENED. THIS SHOULD BE DONE AS SOON AS POSSIBLE, AND RECEIPTS AND ISSUES OF TOOLS SHOULD BE REGULARLY REPORTED BY SUB-DIVISIONAL OFFICERS IN CHARGE EVERY MONTH AS PRESCRIBED IN THE CODE PARA 1583. THE REGISTER SHOULD BE WRITTEN UP EVERY MONTH FROM THESE RETURNS. THERE ARE SOME TOOLS AVAILABLE FOR SALE OR TRANSFER, AND THESE SHOULD BE DISPOSED OF. STOCK WAS TAKEN IN SEPTEMBER LAST WHEN SOME ARTICLES WERE FOUND TO BE DEFICIENT AND THE EXECUTIVE ENGINEER HAS ISSUED INSTRUCTIONS FOR THE RECOVERY OF THEIR VALUE FROM WORK PEOPLE CONCERNED. SOME TOOLS HAVE BEEN LENT TO CONTRACTORS, BUT PARTICULARS WERE NOT GIVEN. ALL SUCH ISSUES SHOULD BE SHEEN BY THE OFFICERS IN CHARGE OF THE TOOLS ON THEIR MONTHLY RETURNS, AND VALUE

SHOULD

SHOULD BE RECOVERED FROM THE CONTRACTORS AND CREDITED TO DEPOSITS, WHICH ACCOUNT SHOULD BE RELIEVED AS SOON AS SUFFICIENT WORK HAS BEEN DONE TO COVER THEIR VALUE. THEN THE NECESSARY DEDUCTIONS SHOULD BE MADE FROM THE CONTRACTORS BILLS MONTHLY IN ADDITION TO THE 10 PER CENT KEPT BACK FROM CONTRACTORS WHO HAVE NOT FURNISHED SECURITY.

16. IN G.O. NO. 2683 N. OF 23RD, NOVEMBER 1880, IT WAS ORDERED THAT MATERIALS AT SITE OF WORKS TO THE VALUE OF RS. 9,375-0-10 SHOULD BE BROUGHT ON TO STOCK FOR GENERAL USE IN THE DIVISION. THIS HAS NOT YET BEEN DONE; AND, SO FAR AS THE BOOKS SHEET, THERE IS NO STOCK IN THE DIVISION. OUT OF THE ABOVE SUM, MATERIALS TO THE VALUE OF RS. 2,116-8-8 STOOD IN THE REGISTER OF WORKS AT SITE OF THE WORK 'IMPROVING BUCKINGHAM CANAL FROM PENNAIR TO KISTNA FRONTIER' IN MARCH 1881. THE DIFFERENCE REPRESENTS BOOK VALUE OF SALES, BUT IT IS NOT EVIDENT THAT THE DIFFERENCE BETWEEN THE BOOK VALUE AND THE SUM REALIZED BY SALES HAS BEEN DISTRIBUTED OVER THE SUB-HEADS OF THE WORK TO WHICH IT SHOULD BE CHARGED. OUT OF THE BALANCE OF RS. 7,258-11-2, THERE HAVE BEEN THE FOLLOWING ISSUES:-

RS. 1,323-14-0, IN APRIL 1881, TRANSFERRED TO WORK 'CONSTRUCTING A BASIN FOR KOTTAPATAM'.

RS. 149-12-5, IN JULY 1881, SOLD TO LOCAL RIND BOARD NELLORE. THIS SUM REPRESENTS CASH REALIZED BY SALES, AND AS STATED ABOVE, THE DIFFERENCE BETWEEN THE BOOK VALUE OF THE STOCK SOLD AND THE SUM REALIZED SHOULD BE CHARGED OFF TO SUB-HEADS OF WORK.

THE BALANCE NOW STANDING AT DEBIT OF MATERIALS AT SITE OF THE WORK ABOVE MENTIONED IS RS. 6,042-14-3, AND THIS

SHOULD

SHOULD BE BROUGHT ON TO STOCK, EITHER AT BOOK RATES OR
AT A FAIR VALUATION, BUT IN THE CASE OF THE LATTER BEING
LESS THAN THE BOOK VALUE, THE DIFFERENCE SHOULD BE CHARGED
TO SUB-HEADS OF WORK.

THESE REMARKS ALSO APPLY TO THE OLD MATERIALS AT
SITE OF THE WORKS-

IMPROVING CANAL FROM KRISTNA
TO KRISTNAPATAN VALUE RS. 6,440- 9-0
AND IMPROVING CANAL FROM KRISTNA-
PATAM TO PENNATE VALUE RS. 158- 3-0
RS. 6,598-12-0

17. A REGISTER SHOULD BE OPENED OF ALL SECURITIES
DEPOSITED. IN THE BOOK AT PRESENT IN USE, A RECORD IS
ONLY KEPT OF CASH DEPOSITS.

18. ALL OTHER ACCOUNTS, BOOKS, AND RETURNS WERE EXAMINED
AND FOUND TO BE CORRECTLY KEPT, AND A FEW MATTERS OF DETAIL
WERE EXPLAINED TO THE ACCOUNTANT, WHO SEEMS TO BE INTELLI-
GENT.

A. E. Seafey

BY, EXAMINER P.W. ACCOUNTS.

No. 2628 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT

UNDER date the 27th Oct 1881

Read the following:-

From

The Exr. P.W. Accts (H.C. No. 1388 of 17th Oct 1881)

Communicated to
the Super Engineer 1st
Circle, who will in-
struct the Execu-
tive Engineer
Buckingham Canal
Division to carry
out the suggestions
of the Examining
officer. Although
on the whole the
report on the
Division accounts
is not unsatisfactory,

The Hon the Governor

there is evidently
much attention
called for in matters
of detail.

W.H.

22/10/81

[Faint, mostly illegible handwritten text]

Superintendent
Genl P. & Accounts

Sept 4-11-81-

C 26-10-10 27-10

A.S.
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Ap 24-10-81 26-10

5997.

Gobt. of (1881) Madras.
PUBLIC WORKS.

To
1/12

Dated

Issued

Recd.

Encl.

G. O., 27th Dec 1881, No. 2628/1.

Nos. 1235/24.

Inspection Report
of the Bonalligum
Canal Division Office.
The — into the
Eng. Proceedings
Command. to the S. E.
1st Circle, with Remarks.

Encl. in Receipt B. M.