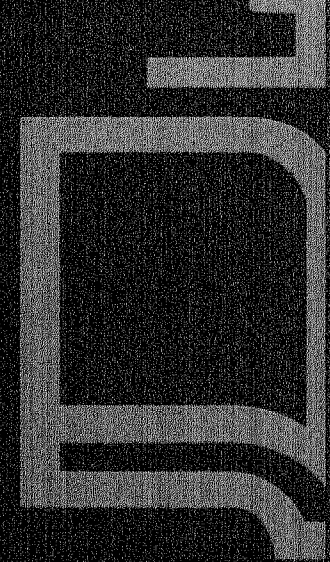




S. W. Circle 850

P. W. D. 3RD CIRCLE.

From

The Superintending Engineer,

3rd Circle.

To

The *Chief Engineer*
P. W. D.

No. *850 S. A.*

Dated *5th* } *February* 188*1*
Received

Enclosures. *2 -*

No 397 Wd/12th July/81
Recorded.

S. W. Circle

S. E. 3rd Circle
with 2 trucks ✓ *P. W. D.*
End P. W. D. *12-2-81*

Linnecelly Division
accounts. Furnishing
information on the
points noted in para
4 of G. O. No 2689 W
of 23rd November 1880.

for no. 2689-23-11-80.

201 + 202

A5

B5

A4

B4

A3

B5

No. 852. *Camp Ammyaiyikani* 1881.
5th February.

From

Supt: Col. J. Beatty R.E.

Superintending Engineer, 3rd Circle,

To

Col. R. H. Lankey B. B. R.E.

Chief Engineer P. W. D.

Inclor 2.

2. letters nos Sir,

572 + 551
23.12.80 31.1.81

(to be returned)

With reference to para 4 of G.O. No. 2689 of 23rd November 1880 calling for explanation (1) as to the cause of the deposits in the Trinnevely Division not being utilized on the works for which they were paid; and (2) why the expenditure on the Manir amount has not been recorded in the Register of works since April last, and who is responsible for the neglect.

2. As regards the 1st Item, the Executive Engineer reports that the accumulation took place through large sums being paid in by the Court of wards, the Local Fund Board and

GENERAL
ACCOUNT.

Govt. of (1880) Madras.
PUBLIC WORKS.

To
THE SUPERINTENDING ENGINEERS,
SECOND AND THIRD CIRCLES.

By, By, By

Dated November, 23rd.

Twice

Recd.

Encl.

G. O., 3rd November 1880, No. 2,689 W.

NOVEMBER.

Nos. 100-101.

Inspection Report of the Examiner of Public Works Accounts of certain Divisional Offices.—Passing orders on the —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

23rd November 1880, No. 2,689 W.

General.
Account.

Read the following paper:—

No. 100. From Major D. H. TRAIL, R.E., Officiating Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th October 1880, No. 119 W.

I HAVE the honor to forward herewith, for the information of Government, the reports of my inspection of the following Divisional Offices on the dates noted opposite them:—

South Arcot,	6th October 1880.
Negapatam,	7th „ „
Tanjore,	8th „ „
Trichinopoly,	9th „ „
Tinnevely,	12th „ „
Coimbatore,	15th „ „

MEMORANDUM of an Inspection by the Examiner, Public Works Accounts, of the South Arcot Divisional Office, on the 6th October 1880.

THE Executive Engineer in charge was Captain A. C. Smith, R.E., and the Accountant, M. Chinniah.

The office was last inspected on the 4th July 1879.

Cash Books.—The abstract should be made at the foot of the imprest cash sheets and then transferred verbatim to the divisional cash book when recoupment is made. Instead of this, the abstract is noted in the column "Head of Service" in the divisional cash book. More care is required in regard to numbering the vouchers at the time the transactions are entered in the cash book.

Imprest holders should not, if at all possible, be allowed to deal with miscellaneous receipts, such sums should be brought to account by officers in charge of separate cash chests.

In the divisional cash book, all the transactions of officers having separate cash chests and cash books are included. This is improper and unnecessary as the transactions recorded in the divisional or other separate cash book should be only those of the disbursing officer and his imprest holders.

Interlining so as to bring in entries, which have been omitted at the time they should have been made, should be strictly prohibited.

In drawing up the receipts taken from petty or other contractors on separate Form No. 28, care should be taken to refer more clearly to the exact detail of work for which payment is made. At present the receipt sometimes only shows that so much money has been paid, but the exact detail of work for which it has been given is not so clearly indicated.

The cash should be counted after the close of the month and before any payments have been made in the following month, otherwise the operation is practically useless as an account check. When there is a delay in receiving the pass book from the Treasury, the cash book should be balanced and cash counted, the adjustment entries on account of "cheques payable" being made when necessary information is forthcoming.

In order to avoid differences between the Public Works and the Civil Accounts, payments into the treasury should not be made after the 27th of a month. Any sums received after that date may be paid in on the 1st or 2nd of the following month.

Register of Works.—There is no register kept for works costing under Rs. 10,000, there therefore is practically no general register of works. This point has been provided for in the new Code, the rules contained in which will have to be strictly attended to.

The materials being manufactured for the cross drainage works had better be accounted for under the rules for stock manufacture, as at the time of manufacture it is not known exactly on what particular work they will eventually be used.

Cheque Books.—A note should be kept on the back of the counterfoils to show the balance remaining at credit in the treasury, so as to prevent the possibility of over-drawing the account.

Postal Register.—This only shows daily totals of value of stamps used. It should show the amount paid for each letter.

General Remarks.—The books and accounts are kept carefully according to existing orders and neatly written up.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

MEMORANDUM of an Inspection of the Negapatam Divisional Office by the Examiner, Public Works Accounts, on the 7th October 1880.

THE Executive Engineer in charge was J. Grimes, Esq., and the Accountant, Sambasiva Iyer. The office was last inspected on the 15th March 1879.

Cash Books.—The entries do not give sufficient detail to show clearly in all cases what the payments have been made for. Vouchers should be obtained at the time of payment, and if payment is made by an out-lying subordinate the lump sum given for the purpose should be treated as a temporary imprest, till the account of the disbursement and vouchers are received.

On the imprest cash books, the abstract to be transferred to the divisional cash book should be clearly entered, as well as the date and method of recoupment.

Interlining to correct omissions should not be allowed, and all corrections or alterations of any sort should be initialled by the Executive Engineer.

In the imprest cash sheets, the balances should be invariably brought forward. Care is required to arrange for counting the cash after the close of the month and before any payments are made in the following month, as, if this is not done, the check afforded by the operation as to the correctness of the cash book is lost.

The Executive Engineer has received from the Local Fund Board Rs. 670 for the maintenance of Road 51 and also Rs. 820 for the Tiruturaipundi Dispensary, but the cash has not been paid into the Treasury. This should be done and deposits credited, the funds required for the works being taken, as necessary, from the Executive Engineer's general balance; deposits being debited with the value of work turned out.

Contractors.—The items, as per accompanying list, are shown as outstanding from October 1878 and March 1880. No good reasons for non-adjustment were given, but the Executive Engineer promises to see to the matter. The subject was brought to the Superintending Engineer's notice by the Examiner's Office in letter No. 507 S.E., 5th, dated 26th January 1880, but the above still remain outstanding. The Contractors' ledger should be kept in the form of a book, extracts of which should be sent with the monthly accounts to the Examiner. At present, the monthly transactions are only shown in the copies of form sent to the Examiner, so the Executive Engineer has not the comprehensive statement of all the transactions with each contractor that he ought to have. This book was kept up till March 1880 and then apparently dropped.

Contractors should also be called on, from time to time, to acknowledge the correctness of their accounts as shown by the Executive Engineer's accounts.

There are two contract accounts under dispute, one for work done on a temporary shed at Tiruturaipundi, and the other for work done on the Pandupandai bank. The first appears due to an advance having first been made and the description of the work to be done not being sufficiently definitely specified when the order was given. The other arises from a difference of opinion as to the correctness of measurements. Both are under investigation and should be reported on if not soon settled.

Stock.—The book value of stock, on the 31st August, is shown as Rs. 4,227-0-10. The Executive Engineer states that he considers the book values attached are too high and that Rs. 2,429-15-5 is all the stock is really worth. He, however, could give no clue as to the cause of these high rates. A report should be submitted to the Superintending Engineer, giving such information as may be available in regard to each item, to enable him to obtain the necessary authority for adjusting the account.

No. $\frac{1}{2}$ Yearly Register is kept up in the Divisional Office; it is submitted by the Sub-divisional Officers and forwarded by the Executive Engineer to the Examiner. These registers must be in the Division Office to afford the Executive Engineer the information he ought to have in regard to quantities and rates.

The Completion Report file should have an index arranged by Heads of Service.

Mr. Grimes reports that on taking over charge of the office he found that cheques issued two years before by the Deputy Collector, in charge of the Government Savings' Bank, to the Executive Engineer, on account of refund of security money of depositors, still remained unpaid. Many of these have since been paid to the men, but for some of the others, claimants have not been found. Mr. Grimes has issued a notice in the *District Gazette* to the effect that if not claimed within three months the amount will be forfeited to Government.

The Executive Engineer should not have anything to do with these refunds of money deposited in the Savings' Bank, further than giving the depositors the necessary permission from

the Chief or Superintending Engineer to withdraw. On receipt of this permission, the depositor should communicate with the Deputy Collector himself.

General Remarks.—Care is required to bring the accounts up to date.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

NEGAPATAM DIVISION.

STATEMENT showing the amounts due to Contractors from August 1878 to March 1880.

Name of Contractors.	Particulars.	From what month outstanding.	Amount.
			RS. A. P.
P. Kishna Iyer ...	Repairing Siruvavidithy tank bund.	August 1878 ...	12 3 10
Do. ...	Do. Nallapavalagudi tank bund ...	Do. " ...	9 2 10
Anthonimuthoo ...	Sub-Registrar's Office at Pattukota ...	September " ...	4 12 0
Gopaula Iyer ...	Repairing village banks of Cappalodayan ...	October " ...	181 12 1
Sambaseva Iyer ...	Repairing the right bank of Chittar.	December 1879.	16 6 6
Gopaula Asary ...	Repairing Sub-Registrar's Office at Pattukota ...	Do. " ...	24 8 0
Varatharajooloo Naidu	Clearing Keelavala Nelloor drainage channel ...	February 1880	27 10 1
Kylasum Pillay ...	Repairing the bank of Arasoor surplus channel ...	March " ...	35 5 10
Kristna Iyengar ...	Repairing the right bank of Pappana ...	Do. " ...	57 3 0
Soona Hamed Meah ...	Do. Mahomedan school at Nagore.	Do. " ...	40 0 0
Annasawmy Row ...	Do. the left bank of Corayan ...	Do. " ...	12 13 0
Cader Mahodin Saib ..	Do. the District Moonsif Court at Tiruturaipundi ...	Do. " ...	45 7 10
Veerasawmy Naiker ...	Do. the left bank of Corayan ...	Do. " ...	9 3 0
Narrayanappa ...	Do. do. of Natchikottangam.	Do. " ...	10 6 0
Dorasawmy Padayechy	Removing the arugue in Pondavayar ...	Do. " ...	12 0 0
Samiappa Mudelliar ...	Constructing nanal revetment right and left banks of Harichandranadi ...	Do. " ...	58 7 9
Condasawmy Pillay ...	Do. Dispensary at Tiruturaipundi.	Do. " ...	100 4 0
Veerabathrathavun ...	Road No. 67 ...	Do. " ...	186 0 0
Athisiam Pillay ...	Constructing Road No. 51 ...	Do. " ...	20 5 0
Vythialinga Naiker ...	Repairing the left bank of Seeravakana ...	Do. " ...	16 0 8
Condasawmy Padachi.	Do. the right bank of Odembogeyaur ...	Do. " ...	7 0 0
Dorasawmy Padachi...	Do. do. of Pandavayaur ...	Do. " ...	8 0 0
Chidambam Chetty...	Do. the left bank of Poodoopondyar.	Do. " ...	36 12 10
Do. ...	Closing breaches on the left bank of Morakakarayar ...	Do. " ...	9 11 0
Ramasawmy Chetty...	Repairing the left bank of Mullyar.	Do. " ...	122 4 0
Rungacharry ...	Do. do. ...	Do. " ...	78 10 2

MADRAS,
— October 1880.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

MEMORANDUM of an Inspection of the Tanjore Divisional Office by the Examiner, Public Works Accounts, on the 8th October 1880.

THE Executive Engineer in charge was W. Hughes, Esq., and the Accountant, Kristnasawmi Iyer.

The division was last inspected on the 13th and 14th March 1879.

Cash Books.—The voucher numbers should invariably be entered at the time the transactions are booked. When imprests are recouped, the date and mode of recoupment should be noted on them, and in making the entries in the divisional cash book, the abstract noted at the foot of the imprest cash sheet should be carried into the divisional cash book and not merely the lump sum showing total expenditure. One correction by scoring out was noticed in the cash book,

Cash Book.—When the voucher numbers are entered in the cash book, they should at the same time be attached to the vouchers. The cash should be counted at the close of the month before any payments are made in the following month; this is necessary to ensure a check over the accuracy of the cash book. Attention was drawn to paragraph 1,234 of the new Public Works Code, requiring all miscellaneous receipts to be paid in at once to the treasury.

Cheque Books.—A note should be kept on the counterfoils to show the state of the drawing account.

Deposits.—This account shows the amount of Rs. 12,002-1-1 on 31st August as received for works to be done (portions as far back as 1877-78), but which has not yet been executed. This should be adjusted at an early date by having the work executed or else refunding the money.

Tools and Plant.—Returns of these are only sent from the sub-divisions half-yearly; the actual transactions should be reported monthly. The forms on which the accounts are kept are not correct.

Register of Works.—The entries for the restoration of the Manar Anicut are in arrears from April 1880, hence Rs. 7,860-11-2 have been since paid by the Executive Engineer without a proper record of the detail. This point is now specially occupying the attention of the Executive Engineer, who expects soon to be able to bring up this arrear.

The arrangements for the accounts of the Palamcottah Jail require attention. There are at present no proper work vouchers submitted. The register of works occupies for this work alone 79 pages. For the Account Office this is not necessary, so it rests with the Superintending Engineer and the Executive Engineer to consider whether it is necessary to record so many sub-heads, and whether many of them could not be lumped without interfering with the executive control. If it is considered this cannot be done, labor would be saved by treating the jail as a project and each portion as a sub-work, which could thus be separately accounted for and the transactions recorded on a separate work voucher. The Examiner's Office is not in possession of any abstract estimate hence no check has been possible.

With the exception of the above no remarks appear to be called for. The books and accounts are all neatly kept.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

MEMORANDUM of an Inspection of the Coimbatore Divisional Office by the Examiner, Public Works Accounts on the 15th October 1880.

The Executive Engineer was J. Hannan, Esq., and the Accountant, V. Ragavendra Chari.

The office was last inspected on the 9th and 10th October 1879.

Cash Balance.—Form No. 1 is sometimes sent into camp to be signed by the Executive Engineer. The form is intended to be filled in as the cash is counted and unless so treated there is little use in its being signed at all.

In counting the cash in the divisional cash chest, arrangements should be made for the Executive Engineer doing so in person after the close of the month and before any payments are made in the following month.

Cash Book.—When payments are made to contractors of work on which running accounts are kept, Form 553 or 554 should be used and not No. 158 or 160, which is only intended for receipts when payment is made once for all.

The imprest accounts, when recouped, are entered in lump in the divisional cash book. They ought to be first abstracted by Heads of Service at the foot of the sheet and that abstract carried into the divisional cash book, the date and manner of recoupment, that is, by cash or cheque, at the same time being noted on the imprest cash sheet. Imprest cash sheets appear to be submitted only once a month. The submission should be more frequent with a view to reducing the amounts of imprest as much as possible. The Overseer of Karur receives rents of Padugay lands, but there is no register kept showing what lands are available for rent, which of them are rented, and to whom, as well as the state of the realisations. A register in the accompanying form appears necessary.

Road Metal.—In regard to the metal referred to in G.O., No. 2,580 W., the action taken has been that lists of the quantities of broken and unbroken metal and gravel on each road have been sent to the Local Fund Engineer when making over the roads, but no receipt for the whole, or any accounts of the portions used, have been yet received. Under the order in question the value of material used has to be credited to Imperial Revenue; it is necessary therefore that a clear account should be drawn out and the liability of the Local Fund Board for the metal taken over acknowledged and liquidated.

Tools and Plant.—The Executive Engineer reports that some of the tools are missing and that inquiries are being made. They should all be counted at an early date and the usual certificates submitted with the half-yearly return.

General Remarks.—With the exception of the above, no remarks appeared to be called for.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

No. 101. ORDER THEREON, 23rd November 1880, No. 2,689 W.

THESE reports will be forwarded to the Superintending Engineers, Second and Third Circles, who will call the attention of the Divisional Officers concerned to the remarks of the Examiner.

2. *Coimbatore Division.*—In the matter of the road metal referred to by the Examiner, it should be seen that proper receipts are obtained from the Local Fund Board, and Imperial funds duly relieved of the charge.

The result of the inquiries being made in regard to the tools stated to be missing should be reported.

3. *South Arcot Division.*—It is very important that the prescribed registers of works should be carefully maintained. This matter will receive the special attention of the Superintending Engineer.

4. *Tinnevely Division.*—Explanation should be afforded as to the cause of the deposits of previous years not being duly utilised on the works for which they were paid in.

It should also be reported why the expenditure on the Manar Anicut has not been recorded in the register of works since April last, and who is responsible for the neglect.

The arrangements for the accounts of the Palamcottah jail should be inquired into by the Superintending Engineer, and placed on a proper footing without delay. It seems necessary that some such arrangement as that suggested by the Examiner for lumping the sub-heads of the estimate should be adopted, so as to reduce the great amount of labor now involved as maintaining the register of works. The Examiner should be supplied with an abstract estimate of the work.

5. *Trichinopoly Division.*—In this division more care is necessary in the maintenance of the register of works. It is not creditable that totals should have been found wanting, and "the rates generally not entered."

The Executive Engineer should look into the accounts of road metal, stock, and "tools and plant," all of which are reported to be defective. And the outstandings due to contractors should be adjusted with as little delay as possible.

The report is on the whole unfavorable as regards the state of the accounts of the division.

6. *Tanjore Division.*—The Executive Engineer should be warned to guard against any laxity in dealing with miscellaneous receipts, which seem to be kept in hand long after they should have been remitted to the Treasury.

A register of lands available for rent should be kept up in this and in the other divisions indicated by the Examiner.

The accounts of this division seem to have been much neglected; but are now, it is stated, being brought into a satisfactory condition by the present Executive Engineer and his Accountant. The Government will await a further report from the Examiner at the end of three months from the date of these Proceedings as to what has been actually done in the matter; special mention being made of the subjects here indicated as requiring attention.

7. *Negapatam Division.*—It is not satisfactory to find that sums due to Contractors have been withheld for the periods shown in the statement submitted by the Examiner, several amounts appertaining to the years 1878 and 1879. This matter will receive

the very early attention of the Executive and Superintending Engineers. The unadjusted items should be brought forward quarterly in a special report to Government, with explanations of the reasons for delay in settlement. The Executive Engineer will also see that proper books are maintained in the prescribed forms, without which he cannot exercise the requisite supervision over these accounts. These remarks apply equally to the stock accounts which evidently require more of the personal attention of the Executive Engineer than they have hitherto received. The matter should now be gone into, the stock lists revised, and authority obtained for adjusting the values found to be too high.

(True Extract.)

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

To Superintending Engineers, Second and Third Circles,
the Examiner of Public Works Accounts.

Ed. S. T. Austin
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1880) Madras.
PUBLIC WORKS.

THE SUPERINTENDING ENGINEERS
SECOND AND THIRD CIRCLES.

Vol. No. No.

Dated November, 23rd.

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Encl.

G. O., 23rd November 1880, No. 2,089 W.

NOVEMBER.
Nos. 100-101.

Inspection Report of the Examiner of Public
Works Accounts of certain Divisional
Officers.—Passing orders on the —.

B5

A4