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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.	<i>280.VV</i>	Press.
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Dated	<i>22.3.88</i>	<i>197</i>

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Not to be folded or roughly handled

780
GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

22nd March 1881, No. 780 W.

General
Establishment.

Read the following paper:—

No. 74. From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 18th March 1881, No. 240 W.

I HAVE the honor to forward herewith, for the information of Government, the Inspection Report of the Buckingham Canal Divisional Office on the 14th March 1881.

MEMORANDUM of an Inspection by Mr. George Brown, Deputy Examiner, Public Works Accounts, of the Buckingham Canal Divisional Office, on the 14th March 1881.

The Superintendent of Works in charge is Captain A. Awdry, R.E., and the Accountant, C. Bhoojanga Row.

The office was last inspected on the 2nd, 3rd, 6th, and 7th October 1879.

The Superintendent of Works and the three Sub-divisional Officers are disbursers. The latter officers draw against funds placed at their disposal by the Superintendent of Works on monthly requisitions.

Cash-books.—There is no heading at the top of the page of the divisional cash-book to show whose cash-book it is.

Copies, not originals of the sub-divisional cash-books, were submitted for inspection.

The total amount of cheques issued should be credited in the cash-books to "cheques payable" at the end of each month (as pointed out in the last Inspection Report), and not each cheque, as is the practice in the divisional cash-book. This, however, will be remedied by the new Code Rules which will shortly come into operation.

There are six toll collectors who collect tolls and pay them into Treasuries. Each toll collector submits to the Divisional Officer what is erroneously called an imprest cash account. The collections and payments appear in the divisional cash-book at the end of each month, and the columns head of account to be debited and credited wrongly filled in "imprest cash account." The whole procedure is incorrect; each toll collector should keep a regular cash-book in which all receipts and payments should be recorded distinctly under the proper heads of account. These cash-books should be submitted to the Superintendent of Works' Office at intervals, say once a fortnight, for check and posting up the divisional accounts; of course these cash-books need not be copied in the divisional cash-book.

Imprests.—There are four imprest holders holding an aggregate of Rs. 850, whose recoupments are made by the Sub-Divisional Officers. The collections of miscellaneous receipts of the northern sub-division (by the imprest holders) have not been paid into Treasury as ordered in paragraph 1,234 of the Public Works Code. The Superintendent of Works has, however, called upon the Sub-divisional Officer for an explanation, and informed him that all miscellaneous receipts should at once be paid into Treasury.

When imprests are recouped, the date and mode of recoupment should be noted on them, and in making the entries in the sub-divisional cash-books, the abstract of expenditure should be shown at the foot of the imprest cash sheet and carried into the sub-divisional cash-book and not merely the lump sum showing total expenditure.

Cheques.—The initials of the drawing officer do not appear on some of the counterfoils of the Madras Bank cheque book now in use by the Central Sub-divisional Officer, consequently there is no record to show who signed them.

Pass Books.—The Chingleput Treasury pass-book was the only one submitted for inspection, therefore the cash balance statements (Examiner's Works Form No. 182) could not be checked.

Savings Banks.—The pass-books of the depositors who have lodged money in the Savings Bank as security were checked with the register and found correct. These pass-books, now in the custody of the Accountant, should be kept in the divisional cash-chest, and the register of them from time to time should be verified by the Superintendent of Works.

Vouchers.—Some of the headings in Examiner's Works Form No. 553 are left blank. These should invariably be filled in.

Register of Works.—There is no register kept for works estimated to cost under Rs. 10,000 and works for repairs are not entered at all. The annual appropriations are not entered at the top of the page as ordered in paragraph 1,697 of the Public Works Code. Corrections are observed to be initialled by the Accountant, instead of by the Divisional Officer; but all these irregularities, it is hoped, will be remedied by the rules in the new Code, which will shortly come into force.

Materials at site amount to Rs. 11,436-13-2. The orders of Government contained in G.O., No. 2,425 W., dated 20th October 1880, for the disposal by sale of materials not required, are being carried out.

Works without Estimates.—"Clearance of canal from Pulicat to Kandalar" also for "clearance of canal from Kandalar to Pedda Ganjam" are being carried out under lump sum allotments under G.O., No. 2,763, dated 1st December 1880; but it is understood that the estimates for submission to Government for sanction are in preparation.

Tools and Plants.—There is no register kept up for tools and plant, there should be no delay in opening one out. The lists were verified by the Sub-divisional Officers for the southern sub-division in September last, for the central sub-division in October last, and for the northern sub-division in March last.

General Remarks.—With the exception of the above remarks the divisional office may be pronounced in fair order, and the Accountant appears to understand his work.

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

No. 75. ORDER THEREON, 22nd March 1881, No. 780 W.

COMMUNICATED to the Superintendent of Works, Buckingham Canal, whose attention is directed to the Inspecting Officer's remarks.

(True Extract.)

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

To the Superintendent of Works, Buckingham Canal.
" Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

780
2

GENERAL.
ESTABLISHMENT.

Govt. of 1881 Madras.
PUBLIC WORKS.

To

The SUPERINTENDENT OF WORKS,
BUCKINGHAM CANAL.

cc. cc. cc.

Dated March, 22nd.

Issued

Recd.

Encl.

G. O., 22nd March 1881, No. 780 W.

MARCH.

Nos. 74-75

Inspection Report by the Deputy
Examiner, Public Works Accounts, of the
Buckingham Canal Divisional Office, com-
municated to the Superintendent of Works,
Buckingham Canal.

780/3
FROM MAJOR D. H. TRAIL R. E.

OFFG. EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 240W

MADRAS, 18th MARCH 1881.

SIR,

I HAVE THE HONOR TO FORWARD HEREBY FOR THE
INFORMATION OF GOVERNMENT THE INSPECTION REPORT OF THE
BUCKINGHAM CANAL DIVISIONAL OFFICE ON THE 14TH MARCH 1881.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBLIGED SERVANT.

D. H. Trail

MAJOR R. E.
OFFG. EXAMINER P. W. ACCOUNTS.

780/4

*P.O. No. 2763W. 1-12-80.
(origl.)*

*84 sent
to labr*

W. 12480 W. 22 March 1901

Communicated

*to the Supth of works
Buckingham Canal whose
attention is directed to the
Inspecting Officers & Encls.*

219/3

*Log W. Manual ✓
By: Mr. A. ✓*

*29/10
81-3-81*

B 13. 2. 12 22. 3.

FROM THE EXAMINER P.W. ACCOUNTS
MADRAS.

TO THE SECRETARY TO GOVERNMENT
P.W. DEPARTMENT.

NO. 2410 W

DATED 18 MARCH 1881.

RECD. 19/6

ENCLOSURE. I.

FORWARDS THE INSPECTION
THE BUCKINGHAM CANAL DIVISIONAL
OFFICE BY MR. GEORGE BROWN
EXAMINER P.W. ACCOUNTS.

With Encls

MEMORANDUM OF AN INSPECTION BY MR. GEORGE BROWN,
DEPUTY EXAMINER P.W. ACCOUNTS, OF THE BUCKINGHAM CANAL
DIVISIONAL OFFICE, ON THE 14TH MARCH 1881.

THE SUPERINTENDENT OF WORKS IN CHARGE IS CAPTAIN
A. ANDREY R.E. AND THE ACCOUNTANT C. BHOOJANGA ROY.

THE OFFICE WAS LAST INSPECTED ON THE 2ND, 3RD, 5TH,
AND 7TH OCTOBER 1879.

THE SUPERINTENDENT OF WORKS AND THE THREE SUB-DIVI-
SIONAL OFFICERS ARE DISBURSERS. THE LATTER OFFICERS DRAW
AGAINST FUNDS PLACED AT THEIR DISPOSAL BY THE SUPERINTEND-
ENT OF WORKS ON MONTHLY REQUISITIONS.

CASH BOOKS. THERE IS NO HEADING AT THE TOP OF
THE PAGE OF THE DIVISIONAL CASH BOOK TO SHOW THOSE CASH
BOOK IT IS.

COPIES, NOT ORIGINALS OF THE SUB-DIVISIONAL CASH
BOOKS, WERE SUBMITTED FOR INSPECTION.

THE TOTAL AMOUNT OF CHEQUES ISSUED SHOULD BE CREDIT-
ED IN THE CASH BOOKS TO "CHEQUES PAYABLE" AT THE END
OF EACH MONTH (AS POINTED OUT IN THE LAST INSPECTION
REPORT) AND NOT EACH CHEQUE AS IS THE PRACTICE IN THE
DIVISIONAL CASH BOOK. THIS HOWEVER, WILL BE REMEDIED BY
THE NEW CODE RULES WHICH WILL SHORTLY COME INTO OPERATION.

THERE ARE 6 TOLL COLLECTORS WHO COLLECT TOLLS AND
PAY THEM INTO TREASURIES. EACH TOLL COLLECTOR SUBMITS TO
THE DIVISIONAL OFFICER WHAT IS ERRONEOUSLY CALLED AN
IMPREST CASH ACCOUNT. THE COLLECTIONS AND PAYMENTS
APPEAR

APPEAR IN THE DIVISIONAL CASH BOOK AT THE END OF EACH MONTH, AND THE COLUMNS HEAD OF ACCOUNT TO BE DEBITED AND CREDITED WRONGLY FILLED IN 'IMPREST CASH ACCOUNT'. THE WHOLE PROCEDURE IS INCORRECT, EACH TOLL COLLECTOR SHOULD KEEP A REGULAR CASH BOOK IN WHICH ALL RECEIPTS AND PAYMENTS SHOULD BE RECORDED DISTINCTLY UNDER THE PROPER HEADS OF ACCOUNT. THESE CASH BOOKS SHOULD BE SUBMITTED TO THE SUPERINTENDENT OF WORKS OFFICE AT INTERVALS, SAY ONCE A FORTNIGHT, FOR CHECK AND POSTING UP THE DIVISIONAL ACCOUNTS, OF COURSE, THESE CASH BOOKS NEED NOT BE COPIED IN THE DIVISIONAL CASH BOOK.

IMPREST. THERE ARE 4 IMPREST HOLDERS HOLDING AN AGGREGATE OF RS. 850 WHOSE RECOUPMENTS ARE MADE BY THE SUB-DIVISIONAL OFFICERS. THE COLLECTIONS OF MISCELLANEOUS RECEIPTS OF THE NORTHERN SUB-DIVISION (BY THE IMPREST HOLDERS) HAVE NOT BEEN PAID INTO TREASURY AS ORDERED IN PARA 1234 OF THE P.T. CODE. THE SUPERINTENDENT OF WORKS HAS, HOWEVER, CALLED UPON THE SUB-DIVISIONAL OFFICER FOR AN EXPLANATION AND INFORMED HIM THAT ALL MISCELLANEOUS RECEIPTS SHOULD AT ONCE BE PAID INTO TREASURY.

WHEN IMPRESTS ARE RECOUPED, THE DATE AND MODE OF RECOUPMENT SHOULD BE NOTED ON THEM, AND IN MAKING THE ENTRIES IN THE SUB-DIVISIONAL CASH BOOKS, THE ABSTRACT OF EXPENDITURE SHOULD BE SHOWN AT THE FOOT OF THE IMPREST CASH SHEET AND CARRIED INTO THE SUB-DIVISIONAL CASH BOOK AND NOT MERELY THE LUMP SUM SHEWING TOTAL EXPENDITURE.

CHEQUES. THE INITIALS OF THE DRAWING OFFICER

DO NOT APPEAR ON SOME OF THE COUNTERFOILS OF THE MADRAS BANK CHEQUE BOOK NOW IN USE BY THE CENTRAL SUB-DIVISIONAL OFFICER, CONSEQUENTLY THERE IS NO RECORD TO SHOW WHO SIGNED THEM.

PASS BOOKS. THE CHINGLEPUT TREASURY PASS BOOK WAS THE ONLY ONE SUBMITTED FOR INSPECTION, THEREFORE THE CASH BALANCE STATEMENTS (EXAMINER'S WORKS FORM NO. 182) COULD NOT BE CHECKED.

SAVINGS BANKS. THE PASS BOOKS OF THE DEPOSITORS WHO HAVE LODGED MONEY IN THE SAVINGS BANK AS SECURITY WERE CHECKED WITH THE REGISTER AND FOUND CORRECT. THESE PASSBOOKS NOW IN THE CUSTODY OF THE ACCOUNTANT SHOULD BE KEPT IN THE DIVISIONAL CASH CHEST AND THE REGISTER OF THEM FROM TIME TO TIME SHOULD BE VERIFIED BY THE SUPERINTENDENT OF WORKS.

VOUCHERS. SOME OF THE HEADINGS IN EXAMINER'S WORKS FORM NO. 553 ARE LEFT BLANK, THESE SHOULD INVARIABLY BE FILLED IN.

REGISTER OF WORKS. THERE IS NO REGISTER KEPT FOR WORKS ESTIMATED TO COST UNDER RS. 10,000 AND WORKS FOR REPAIRS ARE NOT ENTERED AT ALL. THE ANNUAL APPROPRIATIONS ARE NOT ENTERED AT THE TOP OF THE PAGE AS ORDERED IN PARA 1697 OF THE P.T. CODE. CORRECTIONS ARE OBSERVED TO BE INITIALED BY THE ACCOUNTANT, INSTEAD OF BY THE DIVISIONAL OFFICER; BUT ALL THESE IRREGULARITIES, IT IS HOPED WILL BE REMEDIED BY THE RULES IN THE NEW CODE WHICH WILL SHORTLY COME INTO FORCE.

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MATERIALS AT SITE AMOUNT TO RS. II, 436-13-2. THE ORDERS OF GOVERNMENT CONTAINED IN G.O. NO. 2425 W. DATED 20TH OCTOBER 1880 FOR THE DISPOSAL BY SALE OF MATERIALS NOT REQUIRED, ARE BEING CARRIED OUT.

WORKS WITHOUT ESTIMATES. 'CLEARANCE OF CANAL FROM PULICAT TO KANDALAR' ALSO FOR 'CLEARANCE OF CANAL FROM KANDALAR TO PEDAGONJAW' ARE BEING CARRIED OUT UNDER LUMP SUM ALLOTMENTS UNDER G.O. NO. 2763 DATED 1ST. DECEMBER 1880. BUT IT IS UNDERSTOOD THAT THE ESTIMATES FOR SUBMISSION TO GOVERNMENT FOR SANCTION ARE IN PREPARATION.

TOOLS AND PLANT. THERE IS NO REGISTER KEPT UP FOR TOOLS AND PLANT, THERE SHOULD BE NO DELAY IN OPENING ONE OUT. THE LISTS WERE VERIFIED BY THE SUB-DIVISIONAL OFFICERS FOR THE SOUTHERN SUB-DIVISION, IN SEPTEMBER LAST, FOR THE CENTRAL SUB-DIVISION IN OCTOBER LAST AND FOR THE NORTHERN SUB-DIVISION IN MARCH LAST.

GENERAL REMARKS. WITH THE EXCEPTION OF THE ABOVE REMARKS, THE DIVISIONAL OFFICE MAY BE PRONOUNCED IN FAIR ORDER, AND THE ACCOUNTANT APPEARS TO UNDERSTAND HIS WORK.

D. H. Trail

MAJOR R. E.
OFFG. EXAMINER P. W. ACCOUNTS.

1726

Gobt. of (1881) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 22nd Mar 1881, No. 750 W.

Nos.

76 to 78

Inspection Report by the
Officer in Charge of the Buckingham Canal Divisional
Office, forwarded to the
Public Works Branch.

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