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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. **DEPARTMENT**

G.O. No. / B.P. No. 1967. W.

Press. / Mis.

Dated 4-8-1882. 197.

K.M.K.

Not to be folded or ***roughly handled***

4th August 1882, No. 1967 W., Public Works.

1967
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 28.

Read—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th July 1882, No. 58 W :—

I have the honor to submit, for information and orders of Government, Notes of my Inspection of the Ganjam Division Office.

Enclosure.

Notes of Inspection by the Examiner of Public Works Accounts of the Office of the Executive Engineer, Ganjam Division, on the 13th July 1882.

1. The division was established in December 1881 under the late Mr. Pringle. Mr. W. C. deMorgan, Officiating Executive Engineer, 4th Grade, is at present in charge. The Accountant is Mr. Jackson.

2. There are two sub-divisions, Berhampore and Chicacole, the Officers in charge having drawing accounts; under the Berhampore sub-division there are two imprests for Rs. 300 each.

3. The sub-divisional cash-books are submitted three times a month and are in order as also the imprest accounts. The initials used to distinguish cheques of one officer and Treasury from those of another should be distinct for each officer and such initials should appear on cheques themselves, as well as on counterfoils. The divisional cash-book was not as neat as it should be owing to several corrections consequent on misapprehension of procedure in regard to sums granted to the officer in charge of the (A) project division, and also of the alteration of the amount of a cheque subsequent to the closing and balancing of the cash-book. These however, are exceptional cases, and otherwise the book was in order, totals initialled, and balances certified. The Accountant writes up the cash-book, but the Head Clerk is in charge of the cash-chest and keeps a subsidiary cash-book. This only duplicates work to no purpose. The Head Clerk should write up the divisional cash-book at once, and make it and vouchers over to the Accountant at the end of each day.

4. There are six Treasuries and Sub-Treasuries made use of. The Executive Engineer himself draws out all cheques for head-quarters payments. The orders for having cheques crossed, Code paragraph 1231 A, Standing Order No. 23 of 1882, should be observed by all disbursers concerned. Counterfoils of cheques were written up and showed the undrawn balance. The full amount of letter of credit should however be entered in the counterfoils and not only the portion retained for disbursement. The sums made over to the Sub-divisional Officers being also shown.

5. Sub-divisional Officers pay the salaries, &c., of their own establishments. This is contrary to rule. *All* salaries should be paid from head-quarters.

6. The cash abstract books were posted to date and were neat, correction entries advised after audit are punctually carried out.

7. The stock in the division to end of June was Rs. 60 on the books. Some has since been sold at a loss, the remainder will be utilised as occasion offers. It consists of some asphalte and some patent composition.

8. The register of works is neat and complete. Materials at site of works are not of any great value, but they should be more systematically verified in order to ascertain whether this

suspense sub-head has been properly relieved by charge to the final sub-heads. Work abstracts are prepared in the divisional office, but not as a rule from ten-day reports which are very unpunctually and carelessly submitted. This necessitates the posting of the abstracts from cash-books and vouchers, but leaves the allocation of expenditure to sub-heads somewhat vague and unreliable. There can be no reason why the muster rolls and ten-day reports should not be punctually submitted and properly prepared, and steps must be taken to get this done. Work is done chiefly by departmental labor, but petty contract is availed of whenever it offers. If piece-work could be arranged for it would be advantageous so far as relieving sub-divisions of accounts of departmental labor. The balances due to petty contractors are small. There are no large contracts.

9. The amount outstanding in the miscellaneous advance account at end of June was Rs. 144, of which a portion has since been adjusted. No items are objectionable.

10. In deposits ordinary a sum of Rs. 100 was paid to the division for work to be done for the Local Funds in examining foundations of the Chicacole bridge. The money ought not to have been accepted, and has been refunded. The work should be done by the Executive Engineer under ordinary rules, and debited to Local Funds. Deposits contributions has an item of Rs. 6, a balance of contribution for repairs to Church at Chicacole, which will be cleared out when work is settled up.

11. The register of buildings in charge of the division is stated to be complete. The return of buildings rented is in order, arrears have now been recovered.

12. There is a schedule of rates in the office, but it is unreliable and requires revision and amplification.

13. Service books are stated to be complete and to be opened for all employés concerned.

14. On the whole the office is in fair order. It is evident however that the sub-divisional officers and clerks do not understand the preparation of the ten-day reports, and fail to realise the necessity of the punctual submission and completeness of these initial returns. It would be advisable either to depute the Assistant to the Accountant to visit the sub-divisions or to have the sub-divisional clerks brought to head-quarters, so that the object and meaning of the returns, &c., could be explained and the manner of their compilation clearly pointed out and practically carried through. There is little work going on at present, and it will be easier to give the instruction now than hereafter.

15. Another matter which requires attention is the delay in the submission of completion reports. This should have Superintending Engineer's notice.

No. 29.

Order—dated 4th August 1882, No. 1967 W., Public Works.

Communicated to the Superintending Engineer, First Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions in the Examiner's report, particularly to those in paragraphs 5, 8, 14, and 15.

(True Extract.)

Under Secy. to Govt., P.W.D.,
Irrigation Branch.

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

Dated August, 4th.

Recd. *Encl.*

G.O., 4th Aug. 1882, No. 1967 W.

AUGUST.
Nos. 28-29.

Inspection Notes.

Examiner of Public Works Accounts' — of the Ganjam Divisional office, communicated to the Superintending Engineer, First Circle, with remarks.

1962/3

From,

The Examiner P. W. Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department.

No. 58 W.   Madras, 25th July 1882.

Sir,

I have the honor to submit for information and orders of Government Notes of my Inspection of the Ganjam Division Office.

I have the honor to be,
Sir,
Your Most Obedient Servant.

F. E. Godfrey

for Examiner P. W. Accounts Madras.

25/7

Enl. No. 4966

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

P.W.Department.

No. 58 W.

Dated 25th July 1882.

Recd.

Enclo. 1.

Inspection Notes of the Ganjam Divisional Office by D.C.Gordon Esq. Forwards for the orders of Govt.---

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Enclosure No 2

1910/5

NOTES OF INSPECTION BY THE EXAMINER P.W.ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE ENGINEER GANJAM DIVISION, ON THE 13TH. JULY 1882.

1. THE DIVISION WAS ESTABLISHED IN DECEMBER 1881, UNDER THE LATE MR. PRINGLE. MR. H.C. DE' MORGAN OFFG. EXECUTIVE ENGINEER 4TH. GRADE IS AT PRESENT IN CHARGE. THE ACCOUNTANT IS MR. JACKSON.

2. THERE ARE TWO SUB-DIVISIONS, BERHAMPORE AND CHICACOLE, THE OFFICERS IN CHARGE HAVING DRAWING ACCOUNTS; UNDER THE BERHAMPORE SUB-DIVISION THERE ARE TWO IMPRESTS FOR RS.300 EACH.

3. THE SUB DIVISIONAL CASH BOOKS ARE SUBMITTED THREE TIMES A MONTH AND ARE IN ORDER AS ALSO THE IMPREST ACCOUNTS. THE INITIALS USED TO DISTINGUISH CHEQUES OF ONE OFFICER AND TREASURY FROM THOSE OF ANOTHER SHOULD BE DISTINCT FOR EACH OFFICER AND SUCH INITIALS SHOULD APPEAR ON CHEQUES THEMSELVES, AS WELL AS ON COUNTERFOILS. THE DIVISIONAL CASH BOOK WAS NOT AS NEAT AS IT SHOULD BE OWING TO SEVERAL CORRECTIONS CONSEQUENT ON MISAPPREHENSION OF PROCEDURE IN REGARD TO SUMS GRANTED TO THE OFFICER IN CHARGE OF THE (A) PROJECT DIVISION, AND ALSO OF THE ALTERATION OF THE AMOUNT OF A CHEQUE SUBSEQUENT TO THE CLOSING AND BALANCING OF THE CASH BOOK. THESE HOWEVER, ARE EXCEPTIONAL CASES, AND OTHERWISE THE BOOK WAS IN ORDER, TOTALS INITIALLED, AND BALANCES CERTIFIED. THE ACCOUNTANT WRITES UP THE CASH BOOK, BUT THE HEAD CLERK IS IN CHARGE

OF

OF THE CASH CHEST AND KEEPS A SUBSIDIARY CASH BOOK. THIS ONLY DUPLICATES WORK TO NO PURPOSE. THE HEAD CLERK SHOULD WRITE UP THE DIVISIONAL CASH BOOK AT ONCE, AND MAKE IT AND VOUCHERS OVER TO THE ACCOUNTANT AT THE END OF EACH DAY.

4. THERE ARE SIX TREASURIES AND SUB-TREASURIES MADE USE OF. THE EXECUTIVE ENGINEER HIMSELF DRAWS OUT ALL CHEQUES FOR HEAD QUARTERS PAYMENTS. THE ORDERS FOR HAVING CHEQUES CROSSED, CODE PARA 1201 A. STANDING ORDER NO.23 OF 1862 SHOULD BE OBSERVED BY ALL DISBURSERS CONCERNED. COUNTERFOILS OF CHEQUES WERE WRITTEN UP AND SHOWED THE UNDRAWN BALANCE. THE FULL AMOUNT OF LETTER OF CREDIT SHOULD HOWEVER BE ENTERED IN THE COUNTERFOILS AND NOT ONLY THE PORTION RETAINED FOR DISBURSEMENT, THE SUMS MADE OVER TO THE SUB DIVISIONAL OFFICERS BEING ALSO SHOWN.

SUB-DIVISIONAL OFFICERS PAY THE SALARIES ETC. OF THEIR OWN ESTABLISHMENTS. THIS IS CONTRARY TO RULE. ALL SALARIES SHOULD BE PAID FROM HEAD QUARTERS.

6. THE CASH ABSTRACT BOOKS WERE POSTED TO DATE AND WERE NEAT. CORRECTION ENTRIES ADVISED AFTER AUDIT ARE PUNCTUALLY CARRIED OUT.

7. THE STOCK IN THE DIVISION TO END OF JUNE WAS RS.60/ ON THE BOOKS. SOME HAS SINCE BEEN SOLD AT A LOSS, THE REMAINDER WILL BE UTILISED AS OCCASION OFFERS. IT CONSISTS OF SOME ASPHALTE AND SOME PATENT COMPOSITION.

8. THE REGISTER OF WORKS IS NEAT AND COMPLETE.

MATERIALS

MATERIALS AT SITE OF WORKS ARE NOT OF ANY GREAT VALUE, BUT THEY SHOULD BE MORE SYSTEMATICALLY VERIFIED IN ORDER TO ASCERTAIN WHETHER THIS SUSPENSE SUB HEAD HAS BEEN PROPERLY RELIEVED BY CHARGE TO THE FINAL SUB-HEADS. WORK ABSTRACTS ARE PREPARED IN THE DIVISIONAL OFFICE, BUT NOT AS A RULE FROM TEN-DAY REPORTS WHICH ARE VERY UNPUNCTUALLY AND CARELESSLY SUBMITTED. THIS NECESSITATES THE POSTING OF THE ABSTRACTS FROM CASH BOOKS AND VOUCHERS, BUT LEAVES THE ALLOCATION OF EXPENDITURE TO SUB-HEADS SOMEWHAT VAGUE AND UNRELIABLE. THERE CAN BE NO REASON WHY THE MUSTER ROLLS AND TEN-DAY REPORTS SHOULD NOT BE PUNCTUALLY SUBMITTED AND PROPERLY PREPARED, AND STEPS MUST BE TAKEN TO GET THIS DONE. WORK IS DONE CHIEFLY BY DEPARTMENTAL LABOR, BUT PETTY CONTRACT IS AVAILED OF WHENEVER IT OFFERS. IF PIECE WORK COULD BE ARRANGED FOR IT WOULD BE ADVANTAGEOUS SO FAR AS RELIEVING SUB DIVISIONS OF ACCOUNTS OF DEPARTMENTAL LABOR. THE BALANCES DUE TO PETTY CONTRACTORS ARE SMALL. THERE ARE NO LARGE CONTRACTS.

9. THE AMOUNT OUTSTANDING IN THE MISCELLANEOUS ADVANCE ACCOUNT AT END OF JUNE WAS RS.144/- OF WHICH A PORTION HAS SINCE BEEN ADJUSTED. NO ITEMS ARE OBJECTIONABLE.

10. IN DEPOSITS ORDINARY A SUM OF RS.100/- WAS PAID TO THE DIVISION FOR WORK TO BE DONE FOR THE LOCAL FUNDS IN EXAMINING FOUNDATIONS OF THE CHICACOLE BRIDGE. THE MONEY OUGHT NOT TO HAVE BEEN ACCEPTED, AND HAS BEEN REFUNDED. THE WORK SHOULD BE DONE BY THE EXECUTIVE ENGINEER UNDER

ORDINARY

ORDINARY RULES, AND DEBITED TO LOCAL FUNDS. DEPOSITS CONTRIBUTIONS HAS AN ITEM OF RS.5/- A BALANCE OF CONTRIBUTION FOR REPAIRS TO CHURCH AT CHICACOLE, WHICH WILL BE CLEARED OUT WHEN WORK IS SETTLED UP.

11. THE REGISTER OF BUILDINGS IN CHARGE OF THE DIVISION IS STATED TO BE COMPLETE. THE RETURN OF BUILDINGS RENTED IS IN ORDER, ARREARS HAVE NOW BEEN RECOVERED.

A Standard form of Schedule of rates will shortly issue

12. THERE IS A SCHEDULE OF RATES IN THE OFFICE, BUT IT IS UNRELIABLE AND REQUIRES REVISION AND AMPLIFICATION.

13. SERVICE BOOKS ARE STATED TO BE COMPLETE AND TO BE OPENED FOR ALL EMPLOYES CONCERNED.

14. ON THE WHOLE THE OFFICE IS IN FAIR ORDER. IT IS EVIDENT HOWEVER THAT THE SUB-DIVISIONAL OFFICERS AND CLERKS DO NOT UNDERSTAND THE PREPARATION OF THE TEN-DAY REPORTS AND FAIL TO REALISE THE NECESSITY OF THE PUNCTUAL SUBMISSION AND COMPLETENESS OF THESE INITIAL RETURNS. IT WOULD BE ADVISABLE EITHER TO DEPUTE THE ASSISTANT TO THE ACCOUNTANT TO VISIT THE SUB-DIVISIONS OR TO HAVE THE SUB-DIVISIONAL CLERKS BROUGHT TO HEAD QUARTERS, SO THAT THE OBJECT AND MEANING OF THE RETURNS ETC. COULD BE EXPLAINED AND THE MANNER OF THEIR COMPILATION CLEARLY POINTED OUT AND PRACTICALLY CARRIED THROUGH. THERE IS LITTLE WORK GOING ON AT PRESENT, AND IT WILL BE EASIER TO GIVE THE INSTRUCTION NOW THAN HEREAFTER.

15.

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15. ANOTHER MATTER WHICH REQUIRES ATTENTION IS THE DELAY IN THE SUBMISSION OF COMPLETION REPORTS. THIS SHOULD HAVE SUPERINTENDING ENGINEER'S NOTICE.

1959

(SIGNED) D. C. GORDON.

EXAMINER P. W. ACCOUNTS.

(TRUE COPY)

F. E. Gabey

FOR EXAMINER P. W. ACCOUNTS MADRAS.

A

No. 1967 W

Encl

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 4th August/82

Read the following :—

5

1969/8

From the Exr of P. W. Accts H. E. No 58 W d/ 25th July 82.

Communicated to the Supdg Engr First Circle, who will direct the attention of the Executive Engineer to the remarks & suggestions in the Examiner's report, particularly to those in paras 5, 8, 14 & 15.

Ch 29.7.82

31/7/82

Despd 12/8

To The S. E. First Circle
" Exr P. W. A.

49666.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated 7/8

Recd. Encl.

G. O. 4th Augt 1882. No. 1967W.

Nos. 18629,

Inspection Notes

[illegible] of Mr. [illegible]

of the Garrison

[illegible] of Jail Command

to the [illegible]

with remarks.

H.E.
7/8

[illegible]