Archives I - 10,006—16-8 77.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

G.O. No. / B.P. No.	204 H.	Press. / Mis.
Dated	25.1.1882	197 .

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th January 1882, No. 204 W.

General.
Account.

Read the following paper :—

No. 113. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 19th January 1882, No. 188 W.

I HAVE the honor to submit, for the information and orders of Government, notes of my inspection of the office of the Executive Engineer, Salem Division.

NOTES of Inspection by D. C. GORDON, Esq., Examiner of Public Works Accounts, of the Office of the Executive Engineer, Salem Division, on 16th January 1882.

THE Office was last inspected in June 1881.

2. J. M. Bell. Esq., Executive Engineer, Third Grade, is the officer in charge, and Gnanamuthu Pillay, the Accountant.

3. There are no disbursers except the Executive Engineer, who has three imprest holders for amounts aggregating Rs. 800. The imprest accounts are in order and details of recoupment are properly recorded on them.

4. The divisional cash-book is written up by the Accountant, though the Head Clerk is in charge of the cash-chest. The former enters all payments made by cheque ; the latter makes cash disbursements, and keeps a subsidiary cash-book, the entries in which are transcribed by the Accountant into the divisional cash-book. This arrangement merely duplicates work without any compensating check or advantage. The Head Clerk should take the entire duties of cashier and write up the cash-book. At the close of each day he should take the cash-book and vouchers to the Accountant, who after satisfying himself that the entries are correct, should initial the last entry of the day, and thus release the Head Clerk from any further responsibility for past transactions. Cheques should have distinguishing initials for the several treasuries drawn upon, and in all cases should be quoted by the book number as well as by the cheque number and initial. The totals brought forward and carried over are initialled by the Executive Engineer, as directed by Chief Engineer's circular memorandum No. 2847, dated 28th November 1881.

5. Seven treasuries and sub-treasuries are at present drawn upon. All cheques are written by the Executive Engineer himself and the counterfoils are properly filled in.

6. The outstanding balance under Miscellaneous Advances at the end of November amounted to Rs. 2,206-11-3. Of this Rs. 774 was adjusted in December. The following items should have been adjusted before this :—Rs. 108 transferable to the Rajputna State Railway ; Rs. 342, law charges in connection with the prosecution of the late Accountant, should be submitted for sanction of Government ; Rs. 838, famine dues, should have been charged to Works, and not to Miscellaneous Advances and appropriation of funds obtained.

7. There is no stock in the division and no manufacture. The deposit account is clear, there being no contributions or ordinary deposits. Some contributions have lately been made which will appear in January's accounts.

8. The tools and plant return to end of March 1882 should be carefully made out, all unserviceable articles being disposed of, and surplus articles sent to the Public Works Stores.

9. The register of buildings rented and available for rent is in order and there are no disputed items of rent. The register of buildings in charge of the Executive Engineer is stated to be complete, with the exception of one or two for which dimensions, &c., have yet to be obtained. There are no lands, topes, &c., rented or available for rent.

10. Work is done almost wholly by contract or petty contract. The outstandings due are all on account of current works. In cases in which the same contractor supplies materials and executes works, the contract certificate should embrace both transactions. At present the supply of materials is treated as petty contract work, the same contractor being employed.

11. The practice of sanctioning piecemeal estimates for one work is irregular. Six estimates for repairs and improvements of Allalum channel were prepared on 1st October last. Further, these estimates gave no particulars whatever except that the items were below Rs. 200 each. The description, quantity and rates should have been entered, the cost being entered in one lump sum; This irregularity has already been pointed out to the Superintending Engineer.

12. The register of works is complete, except in cases of works for which revised estimates are required. Rates should be systematically recorded. Columns should also be utilized to correspond with Part II of the work voucher, so as to obviate the necessity of keeping office copies of the latter document.

13. Service books are stated to be complete for all persons for whom they are required to be kept up.

14. The accounts and records are in very good order, and the arrangements for work in the office seem to be satisfactory.

No. 114. ORDER THEREON, 25th January 1882, No. 204 W.

COMMUNICATED to the Superintending Engineer, Fourth Circle, who will direct the attention of the Executive Engineer to the suggestions of the Examiner of Public Works Accounts.

2. The report is on the whole favorable, and the Government are glad to note the improvement in the Salem Division Office.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

2d 1/2

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

To,

THE SUPERINTENDING ENGINEER,
FOURTH CIRCLE,
&c., &c., &c.

Dated January, 25*th*.

Issued.

Recd. *Encl.*

G.O., 25th January 1882, No. 204 W.

JANUARY.
Nos. 113-114.

Salem Divisional Office.—Inspection Notes of the Examiner of Public Works Accounts of the —, communicated to the Superintending Engineer, Fourth Circle, with remarks.

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FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 188.W. MADRAS, 19/14 JANUARY 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE INFORMATION AND ORDERS OF GOVERNMENT NOTES OF MY INSPECTION OF THE OFFICE OF THE EXECUTIVE ENGINEER, SALEM DIVISION.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

D. C. Govaers

EXAMINER P.W.ACCOUNTS.

F. W. C. No. 335

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVT.

P.W.DEPARTMENT.

No. 188.W.

DATED 19 JANUARY 1882.

RECD.

ENCLOSURE I.

FORWARDS FOR THE ORDERS OF GOVERNMENT NOTES OF INSPECTION OF THE SALEM DIVISIONAL OFFICE.

AP 3

NOTES OF INSPECTION BY D.C.GORDON ESQUIRE,EXAMINER P.W.ACCOUNTS,OF THE OFFICE OF THE EXECUTIVE ENGINEER SALEM DIVISION,ON 16TH.JANUARY 1882.

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THE OFFICE WAS LAST INSPECTED IN JUNE 1881.

2. J.M.BELL ESQUIRE,EXECUTIVE ENGINEER 3RD.GRADE, IS THE OFFICER IN CHARGE,AND GNANAMUTHU PILLAY THE ACCOUNTANT.

3. THERE ARE NO DISBURSERS EXCEPT THE EXECUTIVE ENGINEER,WHO HAS THREE IMPREST HOLDERS FOR AMOUNTS AGGREGATING RS.800. THE IMPREST ACCOUNTS ARE IN ORDER AND DETAILS OF RECOUPMENT ARE PROPERLY RECORDED ON THEM.

4. THE DIVISIONAL CASH BOOK IS WRITTEN UP BY THE ACCOUNTANT,THOUGH THE HEAD CLERK IS IN CHARGE OF THE CASH CHEST. THE FORMER ENTERS ALL PAYMENTS MADE BY CHEQUE; THE LATTER MAKES CASH DISBURSEMENTS,AND KEEPS A SUBSIDIARY CASH BOOK,THE ENTRIES IN WHICH ARE TRANSCRIBED BY THE ACCOUNTANT INTO THE DIVISIONAL CASH BOOK. THIS ARRANGEMENT MERELY DUPLICATES WORK WITHOUT ANY COMPENSATING CHECK OF ADVANTAGE. THE HEAD CLERK SHOULD TAKE THE ENTIRE DUTIES OF CASHIER AND WRITE UP THE CASH BOOK. AT THE CLOSE OF EACH DAY,HE SHOULD TAKE THE CASH BOOK AND VOUCHERS TO THE ACCOUNTANT,WHO AFTER SATISFYING HIMSELF THAT THE ENTRIES ARE CORRECT,SHOULD INITIAL THE LAST ENTRY OF THE DAY,AND THUS RELEASE THE HEAD CLERK FROM ANY FURTHER RESPONSIBILITY FOR PAST TRANSACTIONS. CHEQUES SHOULD HAVE DISTINGUISHING INITIALS FOR THE SEVERAL TREASURIES DRAWN UPON,AND IN ALL CASES SHOULD BE QUOTED BY THE BOOK NO. AS WELL AS BY THE CHEQUE NO. AND

INITIAL

INITIAL. THE TOTALS BROUGHT FORWARD AND CARRIED OVER ARE INITIALLED BY THE EXECUTIVE ENGINEER AS DIRECTED BY CHIEF ENGINEER'S CIRCULAR MEMO NO.2847 DATED 28TH. NOVEMBER 1881.

5. SEVEN TREASURIES AND SUB TREASURIES ARE AT PRESENT DRAWN UPON. ALL CHEQUES ARE WRITTEN BY THE EXECUTIVE ENGINEER HIMSELF AND THE COUNTERFOILS ARE PROPERLY FILLED IN.

6. THE OUTSTANDING BALANCE UNDER MISCELLANEOUS ADVANCES AT THE END OF NOVEMBER AMOUNTED TO RS.2,206-11-3. OF THIS RS.774 WAS ADJUSTED IN DECEMBER. THE FOLLOWING ITEMS SHOULD HAVE BEEN ADJUSTED BEFORE THIS :- RS.108 TRANSFERABLE TO THE RAJPUTANA STATE RAILWAY; RS.342, LAW CHARGES IN CONNECTION WITH THE PROSECUTION OF THE LATE ACCOUNTANT, SHOULD BE SUBMITTED FOR SANCTION OF GOVERNMENT; RS.838, FAMINE DUES, SHOULD HAVE BEEN CHARGED TO WORKS, AND NOT TO MISCELLANEOUS ADVANCES, AND APPROPRIATION OF FUNDS OBTAINED.

7. THERE IS NO STOCK IN THE DIVISION, AND NO MANUFACTURE

THE DEPOSIT ACCOUNT IS CLEAR, THERE BEING NO CONTRIBUTIONS OR ORDINARY DEPOSITS. SOME CONTRIBUTIONS HAVE LATELY BEEN MADE WHICH WILL APPEAR IN JANUARY'S ACCOUNTS.

8. THE TOOLS AND PLANT RETURN TO END OF MARCH 1882 SHOULD BE CAREFULLY MADE OUT, ALL UNSERVICEABLE ARTICLES BEING DISPOSED OF, AND SURPLUS ARTICLES SENT TO THE P.W. STORES.

9. THE REGISTER OF BUILDINGS RENTED AND AVAILABLE

FOR

FOR RENT IS IN ORDER AND THERE ARE NO DISPUTED ITEMS OF RENT. THE REGISTER OF BUILDINGS IN CHARGE OF THE EXECUTIVE ENGINEER IS STATED TO BE COMPLETE, WITH THE EXCEPTION OF ONE OR TWO FOR WHICH DIMENSIONS, ETC, HAVE YET TO BE OBTAINED. THERE ARE NO LANDS, TOPES, ETC, RENTED OR AVAILABLE FOR RENT.

10. WORK IS DONE ALMOST WHOLLY BY CONTRACT OR PETTY CONTRACT. THE OUTSTANDINGS DUE ARE ALL ON ACCOUNT OF CURRENT WORKS. IN CASES IN WHICH THE SAME CONTRACTOR SUPPLIES MATERIALS AND EXECUTES WORKS, THE CONTRACT CERTIFICATE SHOULD EMBRACE BOTH TRANSACTIONS. AT PRESENT THE ~~THE~~ SUPPLY OF MATERIALS IS TREATED AS PETTY CONTRACT WORK, THE SAME CONTRACTOR BEING EMPLOYED.

11. THE PRACTICE OF SANCTIONING PIECEMEAL ESTIMATES FOR ONE WORK IS IRREGULAR. SIX ESTIMATES FOR REPAIRS AND IMPROVEMENTS OF ALLALUM CHANNEL WERE PREPARED ON 1ST. OCTOBER LAST. FURTHER, THESE ESTIMATES GAVE NO PARTICULARS WHATEVER EXCEPT THAT THE ITEMS WERE BELOW RS.200 EACH. THE DESCRIPTION, QUANTITY AND RATES SHOULD HAVE BEEN ENTERED, THE COST BEING ENTERED IN ONE LUMP SUM. THIS IRREGULARITY HAS ALREADY BEEN POINTED OUT TO THE SUPERINTENDING ENGINEER.

12. THE REGISTER OF WORKS IS COMPLETE, EXCEPT IN CASES OF WORKS FOR WHICH REVISED ESTIMATES ARE REQUIRED. RATES SHOULD BE SYSTEMATICALLY RECORDED. COLUMNS SHOULD ALSO BE UTILIZED TO CORRESPOND WITH PART II OF THE WORK VOUCHER, SO AS TO OBVIATE THE NECESSITY OF KEEPING OFFICE COPIES OF THE LATTER DOCUMENT.

13. SERVICE BOOKS ARE STATED TO BE COMPLETE FOR ALL PERSONS FOR WHOM THEY ARE REQUIRED TO BE KEPT UP.

14. THE ACCOUNTS AND RECORDS ARE IN VERY GOOD ORDER, AND THE ARRANGEMENTS FOR WORK IN THE OFFICE SEEM TO BE SATISFACTORY.

D. C. Cameron

EXAMINER P. W. ACCOUNTS.

No 207 W. 5 Genl Secy

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25 January 1882

Read the following :—

From the Exr P.W.A. No. 188 W dt 19th Jany 82

Communicated to the Supdg Engineer 4th Circle, who will direct the attention of the Executive Engineer to the suggestions of the Exr of P. W. Accts.

2. The report is on the whole favorable, & the Govt are glad to note the improvement in the Salem Division office.

To the Supdg. 4th Circle
a Exr Mca
forwarded
7/2/82.

CG 21.1.82
21/1/82

335.

Govt. of {1882} Madras.

PUBLIC WORKS.

To

Dated

Rec'd.

Encl.

G. O. 25 Jany 1882, No. 204 W.

Nos. 113 to 114

Salem Divisional Office

Inspection notes of the Exec. Engr. of the ____. Commund to the Ch. Engr. & Civil Auditor for remarks.

Entd. in Receipt Regr

25/1