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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*Public Works.*

DEPARTMENT

|          |           |    |        |
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2563

2ND OCTOBER 1882, No. 2563 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General  
Account.

No. 7.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 26th September 1882, No. 105 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Godfrey, Examiner, of his inspection of the office of the Nilgiri division.

Paragraph 6.—The discrepancies noticed in the accounts of works as regards materials at site are very unsatisfactory. The Executive Engineer should make it a standing rule that materials at site of works should be periodically verified. If this had been done the discrepancies now noticed could not have remained unadjusted. Steps should be taken without further delay to ascertain what the correct value of the work done is, and what the value of materials remaining at site really is.

As regards the general sanction given by the Superintending Engineer for advances, the matter is at present under reference, and may hereafter be referred for orders of Government.

Paragraph 7.—The state of the manufacture accounts has been repeatedly brought to notice, apparently without the smallest effect. The Superintending Engineer's special attention should be again directed to this.

Paragraph 10.—The Superintending Engineer's attention is necessary—the incompleteness of these registers has been brought to notice more than once.

The other points referred to in the report should be followed up, more especially the correct submission of sub-divisional accounts; the adjustment of outstandings without unnecessary delay; the punctual posting of the tools and plant returns; the submission of completion reports.

ENCLOSURE.

NOTES of Inspection by F. E. GODFREY, Esq., Examiner of Public Works Accounts, of the office of Executive Engineer, Nilgiri Division, on the 18th September 1882.

This division, consisting of the Nilgiri and Wynad Districts of the late West Coast Division, was formed into a separate charge from the 1st August 1882.

2. Captain C. C. Rawson, R.E., is the Executive Engineer, and P. Venkataroyalu Iyer, the Accountant. The Executive Engineer was not present at the time of the inspection.

3. There are no sub-divisions. The Executive Engineer and his imprest holders make all payments. The imprest holders are Conductor Keenan at head-quarters with an imprest of Rs. 500, who also has charge of works at Wellington and Naduvattam; Sergeant Smith at head-quarters with an imprest of Rs. 700; and Sergeant Hollingsworth at Wellington with an imprest of Rs. 200.

4. The divisional cash-book is correctly kept. It is written up by the Head Clerk and the Executive Engineer initials every entry. The imprest accounts are also in order. The cheque books were with the Executive Engineer. It is understood that all cheques are crossed as required by paragraph 1,231 A of the Code. The Executive Engineer draws on the Nilgiri Bank and the Wynad Treasury. The pass-books, which were not in the office at the time of inspection, are received once a-month.

5. Work has hitherto been done departmentally, but now the Executive Engineer has invited tenders for the execution of several works by contractors.

6. The register of works is posted for most works up to July, but for some only up to June. The delay is said to have been caused by the disposal of various matters in connection with the formation of the new Nilgiri Division, and with the transfer of the Calicut, Cannanore, and South Canara Sub-Divisions from the late West-Coast to the Coimbatore Division.

The register for the Government House at Norwood is kept by sub-works, and an abstract is made out at the end of each month by sub-heads of work for preparing the work voucher. It would be better if this abstract or summary by sub-heads were also kept in the register, as explained to the Accountant. The materials at the site of this work according to the register amounted to Rs. 1,747-13-2 at the end of July, but this did not agree with the amount shown in works abstracts. For the Chinchona buildings at Naduvattam the register had been posted in the divisional office from the cash-book and stock accounts, as the works abstracts prepared by the writer under the subordinate in charge of the work were found to be unreliable. The materials at the site of this work amounted to Rs. 9,039-2-6 at the end of June, whereas the works abstract showed nil. If the present practice of preparing works abstracts outside the divisional office is to continue it will be necessary to instruct the Overseers' writers how to prepare them correctly; but it would be better not to depend on these writers and to prepare all works abstracts in the divisional office. There would not be much difficulty about this if the nominal rolls and ten-day reports were correctly made out and punctually sent to head-quarters.

In consequence of the difficulty of procuring labour in this division a general sanction has been given by the Superintending Engineer to the Executive Engineer to make advances to labourers up to a maximum, at any one time, of Rs. 700. All advances made are being recovered by work done.

The index of the register of works is not complete and rates are not in all cases entered.

7. The accounts of stock manufacture are not correctly recorded in the register of works. Nothing is shown by sub-heads of operations, nor is any outturn exhibited. These points were noticed in the last inspection report of the late West Coast Division. The outlay on lime manufacture at the Lawrence Asylum amounted to Rs. 2,183-5-0 at the end of June, and on brick manufacture at Wellington Rs. 3,160-6-7 had been spent up to the end of July. The brick manufacture at Ootacamund is not now in progress. As frequently pointed out the accounts of the several operations should be closed at the end of each year (Code, paragraph 1,605). A sum of Rs. 1,169-4-0 has been spent on a lime kiln, but no portion of this debit to the stock account has been recovered by charges to manufacture in accordance with the procedure explained in paragraph 1,669 of the Code. When closing the accounts of the operations for the past year an approximate share of the cost of the kiln should be charged to specific works (or to heads of service) to which the manufactured article has been chiefly issued.

8. The balance of stock at the end of July, including debits against "Manufacture" and "Land and Kilns," was Rs. 4,560-11-8; the reserve stock limit, hitherto fixed for the late West Coast Division, being Rs. 2,000. Application has been made by the Executive Engineer for sanction to raise the limit to Rs. 5,000. The stock is in charge of Conductor Keenan, who sends monthly reports of receipts and issues to the divisional office. The half-yearly return was posted to date. Stock was taken in April 1882 and is now being taken again.

9. The tools and plant return was not posted up. A balance return has been made out of the tools in the Nilgiri sub-division of the late West Coast Division and of those which have been brought from Calicut. Count is now being made and when completed the divisional register will be opened.

10. The register of rentable buildings was not complete nor the register of public buildings in charge of the Executive Engineer. These should be completed as soon as possible.

11. The balance at the credit of deposits contributions at the end of July was Rs. 1,337-15-11 on account of the Forest Officer's bungalow at Manantoddy which is in progress.

12. The balance of miscellaneous advances on the same date was Rs. 1,737-8-9, chiefly on account of advances to members of the establishment on their transfer from the West Coast Division. A sum of Rs. 136-14-0 on account of unaudited contingent charges of the late West Coast Division has been for a very long time at the debit of the miscellaneous advance account. This item should be adjusted as soon as possible.

An item of Rs. 186-8-0 on account of "Government House Private Account" is said to be for work done in connection with Government House, Norwood, for the Private Secretary to His Excellency the Governor, value being recovered from time to time. A sum of Rs. 136, which also appears in the register of works on the same account, should be removed to the debit of miscellaneous advances, and recovery effected as soon and as frequently as convenient. In ordinary course similar expenditure would be adjusted through deposits (contributions), the contributions being received prior to the execution of work.

13. There is an item of Rs. 4-11-0 in the petty contract account of the late West Coast Division, due by Contractor Fize Mahomed, which has remained unadjusted since March 1881.

The delay in adjusting this item was said to be in consequence of the original receipt on which the advance was made not being traceable. If irrecoverable, steps should be taken to obtain orders to write off the amount to work or head of service concerned.

14. Several completion reports (about fifteen in number) are due for works completed in 1881-82. These should be completed and despatched without delay.

15. Service books are said to be complete for all except one lascar under Conductor Keenan.

16. A temporary clerk has been entertained to assist the Accountant in working off arrears in connection with the accounts of the late West Coast Division. The replies to the audit notes of the West Coast Division, excepting those for June and July, have been disposed of and the office ought soon to be free of these arrears. One clerk is deputed to assist the Accountant in preparing the accounts. If works abstracts are also to be prepared in the divisional office no doubt the Executive Engineer will be able to make the necessary arrangements to give the Accountant such additional clerical assistance as may be needed.

No. 8.

ORDER—dated 2nd October 1882, No. 2563 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

2. As the division has only recently been formed, the Government do not consider it necessary now to say more than that they hope the report of the next inspection will show that the several matters brought to notice have been attended to.

(True Extract.)

Lieut.-Col., R.E.,  
Ag. Under Secy. to Govt., P.W.D.

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

Exd. S. T. Austin.  
Spare Copies

GENERAL  
ACCOUNT.

Govt. of (1882) Madras  
PUBLIC WORKS.

Dated October, 2nd.

Recd.

Encl.

G.O., 2nd Oct. 1882, No. 2563 W

OCTOBER.  
Nos. 7-8.

Office of the Nilgiri Division.

Notes of Inspection of the — by the  
Examiner, Public Works Accounts, com-  
municated to the Superintending Engineer,  
Fourth Circle, with remarks.

From,

The Examiner P.W. Accounts,  
Madras.

To,

The Secretary to Government,  
Public Works Department.

No. 105 W.

Madras, 26<sup>th</sup> September 1882.

Sir,

I have the honor to submit for information and  
orders of Government Notes by Mr. Godfrey Examiner, of his  
Inspection of the Office of the Nilgiri Division.

Para 6. The discrepancies noticed in the Accounts of works  
as regards Materials at Site are very unsatisfactory. The  
Executive Engineer should make it a standing rule that  
Materials at Site of works should be periodically verified.  
If this had been done, the discrepancies now noticed could  
not have remained unadjusted. Steps should be taken without  
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work done is, and what the value of Materials remaining at  
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As regards the general sanction given by the Superintend-  
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reference, and may hereafter be referred for orders of  
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Para 7. The state of the Manufacture Accounts has been repeatedly brought to notice, apparently without the smallest effect. The Superintending Engineer's special attention should be again directed to this.

Para 10. The Superintending Engineer's attention is necessary- the incompleteness of these Registers has been brought to notice more than once.

The other points referred to in the report should be followed up - more especially the correct submission of Sub Divisional Accounts; the adjustment of outstandings without unnecessary <sup>delay</sup>; the punctual posting of the Tools and Plant Returns; the submission of Completion Reports.

I have the honor to be,

Sir,

Your Most Obedient Servant.

*D. P. Candour*

Examiner P.W. Accounts.

2563

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The Register for the Government House at Norve kept by sub works, and an Abstract is made out at the each month by sub heads of work for preparing the Voucher. It would be better if this Abstract or Summary sub heads were also kept in the Register, as explained the Accountant. The materials at site of this work to the Register amounted to Rs. 1,747-13-2 at the end but this did not agree with the amount shown in Works Abstracts. For the Chinchona Buildings at Neddivuttan Register had been posted in the Divisional Office from Cash Book and Stock Accounts, as the Works Abstracts by the writer under the subordinate in charge of the were found to be unreliable. The materials at the site this work amounted to Rs. 9,039-2-6 at the end of June whereas the Works Abstract showed nil. If the present mode of preparing Works Abstracts outside the Divisional Office is to continue it will be necessary to instruct the Overseers' writers how to prepare them correctly; it would be better not to depend on these writers and to prepare all Works Abstracts in the Divisional Office. There would not be much difficulty about this if the Monthly Rolls and Weekly Reports were correctly made out and punctually sent to Head-Quarters.

In consequence of the difficulty of procuring in this Division a general sanction has been given by

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Superintending Engineer to the Executive Engineer to make advances to labourers up to a maximum at any one time of Rs. 700. All advances made are being recovered by work done.

The Index of the Register of Works is not complete and rates are not in all cases entered.

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8. The balance of Stock at the end of July including debits against "Manufacture" and "Land and Kilns" was Rs. 4,560-11-8; the Reserve Stock Limit, hitherto fixed for the late West Coast Division being Rs. 2,000. Application has been made by the Executive Engineer for sanction to raise

the limit to Rs. 5,000. The Stock is in charge of Conductor Keenan who sends monthly reports of Receipts and Issues to the Divisional Office. The Half yearly Return was posted to date. Stock was taken in April 1882, and is now being taken again.

9. The Tools and Plant Return was not posted up. A balance return has been made out of the Tools in the Nilgiri Sub-Division of the late West Coast Division and of those which have been brought from Calicut. Count is now being made, and when completed, the Divisional Register will be opened.

10. The Register of Rentable Buildings was not complete; nor the Register of Public Buildings in charge of the Executive Engineer. These should be completed as soon as possible.

11. The balance at the credit of Deposits Contributions at the end of July was Rs. 1,337-15-11 on account of the Forest Officer's Bungalow at Manantoddy which is in progress.

12. The balance of Miscellaneous Advances on the same date was Rs. 1,737-9-9 chiefly on account of advances to members of the Establishment on their transfer from the West Coast Division. A sum of Rs. 136-14-0 on account of unaudited Contingent charges of the late West Coast Division has been for a very long time at the debit of the Miscellaneous Advance Account. This item should be adjusted as soon as possible.

An item of Rs. 186-8-0 on account of "Government House Private Account" is said to be for work done in connection with Government House Norwood for the Private Secretary to His Excellency the Governor, value being recovered from

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A. C. Gray

Examiner P.W. Accounts.

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PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 2<sup>nd</sup> October/11  
Read the following:—

Letter from the Examiner P.W. Accts. No. 105 w dated 26<sup>th</sup> Sept/12.

Communicated to the  
Superintending Engineer  
Fourth Circle, who will  
direct the attention of the  
Executive Engineer to the  
remarks and suggestions  
of the Inspecting Officer  
and the Examiner P.W. Accts.

2. As the Division  
has only recently been  
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hope the report of the  
joint inspection will show  
that the several matters  
brought to notice have  
been duly rectified.  
Attached to Fz.

To  
The Suply Engr Fourth Circle  
Examiner P.W. Accts

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28.9.82

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Govt. of (1882) Madras.  
PUBLIC WORKS.

Date

3/10

Recd.

Encl.

G. O. 2000 No. 25634

Nos.

7-8

Office of the Engineer in Charge

Notes of inspection of  
the <sup>Capital of Madras</sup> ~~Command of the~~  
S. G. Fourth Circle with  
Remarks.

2/10

23/10

Entd. in Receipt Reg.