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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P W

DEPARTMENT

G.O. No.	2717 (W)	Press.
B.P. No.		Mis.
Dated	18.10.1982	198.

V/B

Not to be folded or roughly handled

2717
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 107.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 12th October 1882, No. 119 W. :—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner of his inspection of the office of the Kurnool Division.

Paragraph 3.—On the cheque-book counterfoils the total credit obtained on the treasury concerned should be entered, and the amount placed at the disposal of the sub-divisional disbursers separately deducted, to correspond to the cash-book debits to “transfers within division.”

Paragraph 4.—Imprests ought to amount to not more than half the average monthly expenditure of the imprest holder.

Paragraph 7.—The work has been accounted for under the old system and is approaching completion. The transfer of the value of materials from “materials at site” to sub-heads of work should always be carefully scrutinised. Had materials at site been periodically verified the present ignorance as to their disposal could not have arisen; very probably they have been used up in the work without timely transfer of value from the suspense to the final sub-head.

Paragraph 8.—All surplus road implements should be disposed of as Superintending Engineer may consider advisable.

Paragraph 10.—The matter has been submitted to this office for instructions.

Paragraph 12.—The Executive Engineer's action is awaited.

ENCLOSURE.

Notes of an Inspection by H. RAINIER, Esq., Deputy Examiner, of the Office of the Executive Engineer of the Kurnool Division, on the 4th October 1882.

The office was last inspected on the 6th and 7th March 1882.

2. The Executive Engineer is Captain W. Jackson, and the Accountant, R. Cooposawmy Naidu.

3. The Supervisor at Cumbum has a drawing account at two treasuries. Credits when received by the Executive Engineer being distributed to the several treasuries by the Deputy Collector (Head-quarter Treasury Officer) as required. The cheque-book of each treasury shows on its counterfoil the credit at that treasury only, without reference to sub-distribution of the credits.

4. There are at present two imprests, that of (1) Jafar Hussin, Overseer, for Rs. 100, and (2) P. Kistnamacherry, Overseer, for Rs. 50.

No. 1 is apparently rather more than is needed, and the Executive Engineer agreed to reduce it to Rs. 50. The imprest accounts are in order and duly filed.

5. The average amount of cash in the cash-chest is stated to be about Rs. 20 only. It is in the custody of the Head Clerk as cashier.

6. The cash-book, which is kept by the Head Clerk, is audited daily by the Accountant, and is in order and neat.

7. The register of works shows only one work not accounted for by sub-heads of estimate, viz., the Pedda Cumbum Channel improvement. It appears that this work was accounted for in the Cuddapah Division in the following detail:—

1. Work done;
2. Materials;
3. Total value of work done;
4. Arrears due;
5. Total monthly charges;
6. Total value of work done;
7. Deduct arrears due;

and was brought on to the Register of works of this division in the same way. The outlay and credits being posted into the register from vouchers direct as received from the sub-division. There was for instance a credit under Materials, for August, of Rs. 166-5-6, in the register of works, the only authority for which apparently being that the sub-divisional officer had reported that materials to that amount at debit of the work no longer existed. It was not clear what had become of them, or whether any action had been taken in the matter, but the Executive Engineer undertook to look thoroughly into the matter and report.

8. The register of tools and plant includes several items of road-making or repairing implements which, now that the roads are surrendered to the Local Fund Board, seem to be available for transfer elsewhere, or sale. There are about 3,000 pickaxes and a like number of rammers. The Executive Engineer signified his intention of taking this matter up in communication with the Superintending Engineer.

9. Cheques are properly crossed; in fact Treasury Officers here return cheques not so in order.

10. The suggestions made and orders passed on the last Inspection Report have been well attended to, but amounts aggregating Rs. 500 appear in the contractors' balances outstanding under the following circumstances:—These amounts were paid in March 1881 in part payment for work done in 1880 in the Cuddapah Division: the balance of the work done has not been claimed for, and the above amount should not be regarded therefore as in the nature of an advance any longer, but as the Executive Engineer is understood to have represented the matter to the Audit Office, the instructions of the Examiner will be shortly forthcoming.

11. The stock balance is only Rs. 59-12-1 and consists of painters' stores chiefly, which as they are not likely to be utilized in the ensuing year are going to be sold. Application for the Superintending Engineer's sanction to this has already been, or is being made.

12. Certain expenditure has been going on in 1882-83 on repair estimates of 1881-82. These are said to be special repairs (under paragraph 1,075 *et seq.* of Public Works Code). The Executive Engineer promised to send a list of them to the Audit Office.

13. The register of rentable buildings is in order and all books are very neat.

14. The Accountant is well spoken of by the Executive Engineer. The Assistant Accountant, P. Valoo Moodally, is spoken of also as a hard working and steady man, and he seems capable should the necessity arise of carrying on the duties of Accountant. He is a man of much experience.

15. Service books are said to be complete for all people for whom they are intended.

16. The office is in very good order and the accounts business held well in hand by the Executive Engineer.

No. 108.

ORDER—dated 18th October 1882, No. 2717 W., Public Works.
Communicated to the Superintending Engineer, Third Circle, for information and guidance.

2. The attention of the Executive Engineer should be called to the remarks and suggestions of the Deputy Examiner and the Examiner of Public Works Accounts.

(True Extract.)

To the Superintending Engineer, Third Circle.
" Examiner, Public Works Accounts.
Exd. C. Howarth.
Spare Copies

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

GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 18th.

Recd.

Encl.

G.O., 18th Oct. 1882, No. 2717 W.

OCTOBER.
Nos. 107-108.

Office of the Kurnool Division.

Notes of Inspection of the — by the
Deputy Examiner of Public Works
Accounts, communicated to the Superintend-
ing Engineer, Third Circle, with remarks.

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department.

No. 1194

Madras, 12 October 1882.

Sir,

I have the honor to submit for information and
orders of Government, notes by the Dy. Examiner of his
Inspection of the Office of the Kurnool Division.

Para 3. On the Cheque Book counterfoils, the total credit
obtained on the Treasury concerned should be entered, and
the amount placed at the disposal of the Sub Divisional
Disbursers separately deducted, to correspond to the Cash
Book debits to "Transfers within Division".

Para 4. Imprests ought to amount to not more than half the
average monthly expenditure of the Imprest Holder.

Para 7. The work has been accounted for under the old
system and is approaching completion. The transfer of the
value of Materials from "Materials at Site" to sub heads of
work should always be carefully scrutinised. Had Materials
at Site been periodically verified the present ignorance as
to their disposal could not have arisen - very probably
they have been used up in the work without timely transfer

of value from the suspense to the final sub head.

Para 8. All surplus Road Implements should be disposed of as Superintending Engineer may consider advisable.

Para 10. The matter has been submitted to this Office for instructions.

Para 13. The Executive Engineer's action is awaited.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. L. Corcoran
Examiner P.W. Accounts.

Amols *2*
Notes of an Inspection by H. Rainier Esquire, Dy. Examiner of the Office of the Executive Engineer of the Kurnool Division, on the 4th. October 1882.

The Office was last inspected on the 6th and 7th. March 1882.

2. The Executive Engineer is Captain W. Jackson, and the Accountant R. Cooposawmy Naidu.

3. The Supervisor at Kumbum has a Drawing Account at 2 Treasuries. Credits when received by the Executive Engineer being distributed to the several Treasuries by the Dy. Collector (Head Quarter Treasury Officer) as required. The Cheque Book of each Treasury shews on its counterfoil the Credit at that Treasury only, without reference to sub distribution of the Credits.

4. There are at present 2 imprests, that of (1) Jaffer Hossein, Overseer for Rs. 100, and (2) P. Kistnamacharry Overseer, for Rs. 50.

No. 1. is apparently rather more than is needed, and the Executive Engineer agreed to reduce it to Rs. 50. The Imprest Accounts are in order and duly filed.

5. The average amount of Cash in the Cash Chest is stated to be about Rs. 20 only. It is in the custody of the Head Clerk as Cashier.

6. The Cash Book, which is kept by the Head Clerk, is audited daily by the Accountant, and is in order and neat.

7. The Register of Works shows only one work not accounted for by sub heads of Estimate viz the Pedda Cumbum Channel Improvement. It appears that this work was accounted

for in the Cuddapah Division in the following detail:-

1. Work done.
2. Materials.
3. Total value of work done.
4. Arrears due.
5. Total monthly charges.
6. Total value of work done.
7. Deduct arrears due.

and was brought on to the Register of Works of this Division in the same way. The outlay and credits being posted into the Register from vouchers direct as received from the Sub Division. There was for instance a credit under Materials, for August, of Rs. 186-5-6, in the Register of Works, the only authority for which apparently being that the Sub Divisional Officer had reported that Materials to that amount at debit of the work no longer existed. It was not clear what had become of them, or whether any action had been taken in the matter, but the Executive Engineer undertook to look thoroughly into the matter and report.

8. The Register of Tools and Plant includes several items of Road making or repairing implements which now ^{that} the Roads are surrendered to the Local Fund Board, seem to be available for transfer elsewhere, or sale. There are about 3,000 Pick-axes and a like number of Rams. The Executive Engineer signified his intention of taking this matter up in communication with the Superintending Engineer.

9. Cheques are properly crossed; in fact Treasury Officers here return cheques not so in order.

10. The suggestions made and orders passed on the last Inspection Report have been well attended to, but amounts aggregating Rs. 500 appear in the Contractors balances outstanding under the following circumstances. These amounts were paid in March 1881 in part payment for work done in

1880 in the Cuddapah Division. The balance of the work done has not been claimed for, and the above amount should not be regarded therefore as in the nature of an advance any longer - but as the Executive Engineer is understood to have represented the matter to the Audit Office, the instructions of the Examiner will be shortly forthcoming. 27/12/81

11. The Stock balance is only Rs. 59-12-1 and consists of Painters' Stores, chiefly, which as they are not likely to be utilised in the ensuing year, are going to be sold. Application for the Superintending Engineer's sanction to this has already been, or is being made.

12. Certain expenditure has been going on in 1882-83 on Repair Estimates of 1881-82. These are said to be special repairs (under para 1075 et seq of P.W. Code). The Executive Engineer promised to send a list of them to the Audit Office.

13. The Register of Rentable Buildings is in order and all books are very neat.

14. The Accountant is well spoken of by the Executive Engineer. The Assistant Accountant P. Valoo Moodly is spoken of also, as a hard working and steady man, and he seems capable should the necessity arise, of carrying on the duties of Accountant. He is a man of much experience.

15. Service Books are said to be complete for all people for whom they are intended.

16. The Office is in a very good order and the accounts business held well in hand by the Executive Engineer.

H. Raines

Dy. Examiner P.W. Accounts.

27/12/81

S. No. 7392. 21-3-82.

No 2717 W of 18 October 1892

Communicated to
the Suptg Engr Third Circle
for information & guidance

From,
The Examiner P.W. Accounts,
Madras.

2. The attention of
the Engr. should be
called to the remarks
& suggestions of the Dy
Examiner & the Engr of P.W.
accounts.

To,
The Secretary to Government.
P.W. Department.

No. 119 W.

14-10-82

Dated 12 October 1892.

Recd.

Enclo. I.

Notes of Inspection by Mr Rainier
Dy. Examiner, of the Office of the
Kurnool Division. Submits for
information and orders of Govt.
with remarks.

S. E. Miro field

Ex. P.W. A.

Oct 10 1892
Recd 16/10

6962.

GOVT. OF MADRAS
PUBLIC WORKS.

Deltd

Recd.

Encl.

G. O. 18th Oct 1882, No. 27174.

Nos. 107 to 108

Office of the Municipal
Division

Notes of inspection
of the ——— length of
the ——— carried to the
S.E. side of the circle with
remains.

Sent to Receipt Register

18/11

18/11/10