

(1) Number of pages 16
(2) Date of repair 14.5.87
(3) Initials of the Referencer Qem

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	2745	Press.
B.P. No.		Mis.
Dated	23-10-1882	197.

A.H

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 134.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th October 1882, No. 124 W. :—

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

Paragraph 7.—This will be dealt with when the divisional accounts are received in which the transaction is recorded.

Paragraph 9.—The Executive Engineer in reply to inquiry from this office states the matter is under reference. Orders of Superintending Engineer should be obtained if there is any difficulty in recovering the rent.

Paragraph 10.—The suggestion may be adopted.

Paragraph 11.—This is the subject of a special reference to the Accountant-General, Public Works Department, and will, I hope, be settled soon. Meanwhile monthly instalments commencing from pay for September will be made by the Executive Engineer.

Paragraph 12.—It is not clear why these contributions were accepted, nor why the Telegraph Department should not carry out the work. The items have been challenged in our audit.

ENCLOSURE.

NOTES of an Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Presidency Division, on the 13th October 1882.

Lieutenant-Colonel W. H. Burton, R.E., is the Executive Engineer, P. Theragnana Mudaliar is the Accountant.

2. The office was last inspected on the 24th April 1882.

3. Lieutenant Falvey, in charge at Bangalore, has a drawing account there. The only imprests are—

(1.) Private Secretary to His Excellency the Governor	...	...	...	Rs. 1,000
(2.) Superintendent, Gun Powder Factory	...	...	...	250

(This is virtually two imprests of Rs. 200 and Rs. 50. The first is for the work 'improvements to Gun Powder Factory,' the second for 'minor repairs to factory buildings.' The first was last recouped on the 24th April 1882 for outlay extending over six months amounting to Rs. 167-2-0, the second was last recouped on the 23rd August 1882, for three months outlay Rs. 39-13-0.)

4. When recouping an imprest account it would be convenient if the date and manner of recoupment were noted on it.

5. Only about Rs. 50 are generally kept in the office : there is a cash-safe which is in the custody of the Cashier during working hours, the key being afterwards delivered over for safe custody to the Assistant Engineer, Mr. Plummer.

6. The Cashier keeps the cash-book, which is daily audited by the Accountant and afterwards examined by Mr. Plummer. This book is exceedingly well kept and the cash abstract book is in order.

7. From the works account of 'improvements to Gun Powder Factory,' it appears that under G.O., No. 1648 W. of 30th June 1882, certain materials at site, valued at Rs. 1,529-10-0, were sold by auction, and realised only Rs. 575. The register of works suspense sub-head 'materials at site' has only been credited with this amount, and nothing further done.

But inasmuch as the materials at site have been diminished through the above sale, by materials which stood at Rs. 1,529-10-0, that amount should be credited; the loss (Rs. 954-10-0) involved by the sale being charged off finally to sub-heads of the work upon which it may be supposed the materials might have been used.

There will still be a balance of materials at site of Rs. 437-5-3 which, however, it is intended to use on other works. The materials at site account of the above work can therefore now be cleared.

8. The stock balance at the end of August was Rs. 5,739-14-1:—

	RS.	A.	P.
Small stores	175	14	8
Building materials	2,864	3	7
Metals	247	2	7
Fuel	2,271	11	10
Land, kilns, &c.	180	13	5

The sanctioned limit for stock in this division is Rs. 10,000, but the Government Order fixing it (G.O., 1267 W. of 19th May 1882,) did not provide for small stores or metals.

With reference to G.O., No. 3018 W., of 5th December 1881, the Executive Engineer considers the present balance of building materials and fuel likely to be maintained. That of land, kilns, &c., has been since worked off.

9. The register of rentable buildings is not yet quite ready, but active steps are being taken about it. There is an item of Rs. 6-7-3 due from Surgeon-Major Kilroy, which there seems some trouble in collecting, but the matter is being attended to.

10. With reference to paragraph 16 of last report, the sum of Rs. 1,000 outstanding then in the deposits account has now been settled. The amount having been paid under the direction of the Government Solicitor. The other amount, Rs. 1,471-15-10, alluded to in the above paragraph, has also been the subject of reference to the Law officers; the Government Solicitor being of opinion that the matter is for the present unadjustable, the amount might be perhaps taken out of the stock purchases and sales account and credited as revenue till it is adjustable, but the Executive Engineer expects that it will be payable in about a year.

11. There is in the miscellaneous advance account a sum of Rs. 327-12-2 recoverable from Sergeant Green; there is much correspondence on the subject, Sergeant Green making it his contention that his own claims, for travelling allowance, &c., have long been unsettled, and that his circumstances are such that even by several instalments his payment of the above amount will be very hard, unless his own claims are paid.

12. In the account deposits (contributions) there are three contributions from the Government Telegraph Department for various work in certain offices of that department. Surely the more correct way would be for the work to be carried out in this department under regularly sanctioned estimates, the amount of cost being debited to the Telegraph Department in transfer.

13. The office is in excellent order and the Accountant well assisted.

No. 13.

ORDER—dated 23rd October 1882, No. 2745 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, for the information and guidance of the Executive Engineer, Presidency Division.

2. The Superintending Engineer will report on the subject of the last paragraph of the Examiner's remarks.

(True Extract.)

To the Superintending Engineer, Fifth Circle.
" Examiner, Public Works Account.

Exd. S. T. Austin.
Spare Copies

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

GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 23rd.

Recd.

Encl.

G.O., 23rd Oct. 1882, No. 2745 W.

OCTOBER.
Nos. 134-135.

Office of the Executive Engineer,
Presidency Division.

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

FROM THE EXAMINER P.W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT.

PUBLIC WORKS DEPARTMENT.

NO. 124 W

MADRAS, 16th OCTOBER 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT, NOTES BY THE DEPUTY EXAMINER OF HIS
INSPECTION OF THE PRESIDENCY DIVISION OFFICE.

PARA 7. THIS WILL BE DEALT WITH WHEN THE DIVISIONAL
ACCOUNTS ARE RECEIVED IN WHICH THE TRANSACTION IS RECORDED.

PARA 9. THE EXECUTIVE ENGINEER IN REPLY TO ENQUIRY FROM
THIS OFFICE STATES THE MATTER IS UNDER REFERENCE. ORDERS
OF SUPERINTENDING ENGINEER SHOULD BE OBTAINED IF THERE IS
ANY DIFFICULTY IN RECOVERING THE RENT.

PARA 10. THE SUGGESTION MAY BE ADOPTED.

PARA 11. THIS IS THE SUBJECT OF A SPECIAL REFERENCE TO
THE ACCOUNTANT GENERAL P.W. DEPARTMENT, AND WILL I HOPE BE
SETTLED SOON. MEANWHILE MONTHLY INSTALMENTS COMMENCING
FROM PAY FOR SEPTEMBER WILL BE MADE BY THE EXECUTIVE ENG-
NEER.

PARA 12.

A. No. 9144. 4-4-81.
 B. - 80184. 5-12-4
 A. - 11104. 3-5-82
 B. - 12674. 19-5-4
 " - 15564. 20-6-4
 A. - 16494. 30-6-4

McC. No 7071
 FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO. 124W.

DATED 16th OCTOBER 1882.

RECD. 17

ENCLOSURE I.

NOTES OF INSPECTION OF THE
 OFFICE OF THE EXECUTIVE ENGINEER
 PRESIDENCY DIVISION-----
 FORWARDED FOR INFORMATION AND
 ORDERS OF GOVERNMENT-----

Oct 26. 10

only 17/10/82. Recd 28/10

2743
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 NOTES OF AN INSPECTION BY MR. H. FAINIER, DEPUTY
 EXAMINER PUBLIC WORKS ACCOUNTS, OF THE OFFICE OF THE
 EXECUTIVE ENGINEER PRESIDENCY DIVISION, ON THE 13TH OCTOBER
 1882.

LIEUT. COLONEL W. R. BURTON R.E. IS THE EXECUTIVE
 ENGINEER. P. THEEDGNANA MULLAIAR IS THE ACCOUNTANT.

2. THE OFFICE WAS LAST INSPECTED ON THE 24TH APRIL
 1882.

3. LIEUT. FALVEY, IN CHARGE AT BANGALORE, HAS A DRAWING
 ACCOUNT THERE. THE ONLY IMPRESTS ARE:-

- (1) PRIVATE SECRETARY TO HIS EXCELLENCY THE GOVERNOR.
 RS. 1000.
- (2) SUPERINTENDENT GUN POWDER FACTORY RS. 250.

[THIS IS VIRTUALLY TWO IMPRESTS OF RS. 200, AND
 RS. 50. THE FIRST IS FOR THE WORK 'IMPROVEMENTS
 TO GUN-POWDER FACTORY' THE SECOND FOR 'MINOR REPAIRS
 TO FACTORY BUILDINGS'. THE FIRST WAS LAST RECOUPED
 ON THE 24TH APRIL 1882 FOR OUTLAY EXTENDING OVER
 6 MONTHS AMOUNTING TO RS. 167-5-0 THE SECOND WAS
 LAST RECOUPED ON THE 23RD AUGUST 1882, FOR THREE
 MONTHS OUTLAY RS. 39-13-0.]

4. WHEN RECOUPING AN IMPREST ACCOUNT IT WOULD BE
 CONVENIENT IF THE DATE AND MANNER OF RECOUPMENT WERE NOTED
 ON IT.

5. ONLY ABOUT RS. 50 ARE GENERALLY KEPT IN THE OFFICE:
 THERE IS A CASH SAFE WHICH IS IN THE CUSTODY OF THE CASHIER
 DURING WORKING HOURS, THE KEY BEING AFTERWARDS DELIVERED
 OVER FOR SAFE CUSTODY OF THE ASSISTANT ENGINEER, MR. PLUMMER.

6. THE CASHIER KEEPS THE CASH BOOK, WHICH IS DAILY

AUDITED

AUDITED BY THE ACCOUNTANT AND AFTERWARDS EXAMINED BY MR. PLUMMER. THIS BOOK IS EXCEEDINGLY WELL KEPT AND THE CASH ABSTRACT BOOK IS IN ORDER.

7. FROM THE WORKS ACCOUNT OF 'IMPROVEMENTS TO GUN-POWDER FACTORY' IT APPEARS THAT UNDER G.O. 1648 W. OF 30TH. JUNE 1882, CERTAIN MATERIALS AT SITE, VALUED AT RS. 1,529-10-0 WERE SOLD BY AUCTION, AND REALISED ONLY RS. 575. THE REGISTER OF WORKS SUSPENSE, HEAD 'MATERIALS AT SITE' HAS ONLY BEEN CREDITED WITH THIS AMOUNT, AND NOTHING FURTHER DONE.

BUT INASMUCH AS THE MATERIALS AT SITE HAVE BEEN DIMINISHED THROUGH THE ABOVE SALE, BY MATERIALS WHICH STOOD AT RS. 1,529-10-0, THAT AMOUNT SHOULD BE CREDITED; THE LOSS (RS. 954-10-0) INVOLVED BY THE SALE BEING CHARGED OFF FINALLY TO SUB-HEADS OF THE WORK UPON WHICH IT MAY BE SUPPOSED THE MATERIALS MIGHT HAVE BEEN USED.

THERE WILL STILL BE A BALANCE OF MATERIALS AT SITE OF RS. 437-5-3 WHICH, HOWEVER, IT IS INTENDED TO USE ON OTHER WORKS. THE MATERIALS AT SITE ^{account} OUT OF THE ABOVE WORK CAN THEREFORE NOW BE CLEARED.

8. THE STOCK BALANCE AT THE END OF AUGUST WAS RS. 5,739-14-1.

SMALL STORES	RS. 173-14-8.
BUILDING MATERIALS	RS. 2,854-3-7.
METALS	RS. 247-2-7.
FUEL	RS. 2,271-11-10.
LAND, KILNS, ETC.	RS. 180-13-5.

THE SANCTIONED LIMIT FOR STOCK IN THIS DIVISION

IS RS. 10,000 BUT THE G.O. FIXING IT (G.O. 1267 W. OF 19TH. MAY 1882) DID NOT PROVIDE FOR SMALL STORES OR METALS.

WITH REFERENCE TO G.O. NO. 3018 W. OF 5TH. DECEMBER 1881, THE EXECUTIVE ENGINEER CONSIDERS THE PRESENT BALANCE OF BUILDING MATERIALS AND FUEL LIKELY TO BE MAINTAINED. THAT OF LAND, AND KILNS ETC. HAS BEEN SINCE WORKED OFF.

9. THE REGISTER OF RENTABLE BUILDINGS IS NOT YET QUITE READY, BUT ACTIVE STEPS ARE BEING TAKEN ABOUT IT. THERE IS AN ITEM OF RS. 6-7-3 DUE FROM SURGEON MAJOR WILROY WHICH THERE SEEMS SOME TROUBLE IN COLLECTING, BUT THE MATTER IS BEING ATTENDED TO.

10. WITH REFERENCE TO PARA 16 OF LAST REPORT, THE SUM OF RS. 1,000 OUTSTANDING THEN IN THE DEPOSITS ACCOUNT HAS NOW BEEN SETTLED. THE AMOUNT HAVING BEEN PAID, UNDER THE DIRECTION OF THE GOVERNMENT SOLICITOR. THE OTHER AMOUNT RS. 1,471-15-10, ALLUDED TO IN THE ABOVE PARA, HAS ALSO BEEN THE SUBJECT OF REFERENCE TO THE LAW OFFICERS; THE GOVERNMENT SOLICITOR BEING OF OPINION THAT THE MATTER IS BE FOR THE PRESENT UNADJUSTABLE. THE AMOUNT MIGHT, PERHAPS TAKEN OUT OF THE STOCK PURCHASES AND SALES ACCOUNT AND CREDITED AS REVENUE WILL BE ADJUSTABLE, BUT THE EXECUTIVE ENGINEER EXPECTS THAT IT WILL BE PAYABLE IN ABOUT A YEAR.

11. THERE IS IN THE MISCELLANEOUS ADVANCE ACCOUNT A SUM OF RS. 327-12-3, RECOVERABLE FROM SERGEANT GREEN. THERE

IS MUCH CORRESPONDENCE ON THE SUBJECT, SERGEANT GREEN
MAKING IT HIS CONTENTION THAT HIS OWN CLAIMS, FOR TRAVEL-
LING ALLOWANCE ETC., HAVE LONG BEEN UNSETTLED, AND THAT HIS
CIRCUMSTANCES ARE SUCH THAT EVEN BY SEVERAL INSTALMENTS,
HIS PAYMENT OF THE ABOVE AMOUNT WILL BE VERY HARD, UNLESS
HIS OWN CLAIMS ARE PAID.

12. IN THE ACCOUNT DEPOSITS (CONTRIBUTIONS) THERE
ARE 3 CONTRIBUTIONS FROM THE GOVERNMENT TELEGRAPH DEPART-
MENT FOR VARIOUS WORK IN CERTAIN OFFICES OF THAT DEPART-
MENT. SURELY THE MORE CORRECT WAY WOULD BE FOR THE WORK
TO BE CARRIED OUT IN THIS DEPARTMENT UNDER REGULARLY
SANCTIONED ESTIMATES THE AMOUNT OF COST BEING DEBITED TO
THE TELEGRAPH DEPARTMENT IN TRANSFER.

13. THE OFFICE IS IN EXCELLENT ORDER AND THE ACCOUNTANT
WILL ASSISTED.

A. Raines

DEPUTY EXAMINER P.W. ACCOUNTS.

No 2745

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 23rd October/82

Read the following:—

Letter from the Examiner
P.W. accounts

H.E. No 124 w d / 16th Oct/82

Communicated
to the Superintending Engineer
Fifth Circle for the informa-
-tion and guidance
of the Executive Engineer
Presidency Division.

2. The Superintend-
-ing Engineer will report
on the subject of the
last para of the Examiner's
remarks.

To
The Suply Engr Fifth Circle
Examiner P.W. acc'ts

18-10-82

7071.
Govt. of (1882) Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

G. O. 23rd Oct. 1882, No. 27450.

Nos. 124 6/35

Copy of the Executive
Engineers Presiding
Division

Notes of inspection
of the — by the Ex. Engrs
Commission to the S. & F. C.
Circuit.

23/10

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sent to in Receipt Register