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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.	<i>2920.W.</i>	Press.
B.P. No.		Mis.
Dated	<i>6.11.1882</i>	<i>198</i>

Not to be folded or roughly handled

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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, 31st October 1882, No. 134 W.:—

I have the honor to submit, for information and orders of Government, Notes of my inspection of the office of the Executive Engineer, South Arcot Division.

ENCLOSURE.

NOTES of Inspection by D. C. GORDON, Esq., Examiner of Public Works Accounts, of the Office of the Executive Engineer, South Arcot Division, on the 27th October 1882.

Major A. C. Smith, R.E., is the Executive Engineer; M. Chinniah, the Accountant. The office was last inspected in March 1882.

2. The Executive Engineer and three Sub-divisional Officers have drawing accounts. Under the Executive Engineer are two imprests aggregating Rs. 500; Mr. Evans, Assistant Engineer, has three imprests aggregating Rs. 1,200; Conductor Fitzgibbon one for Rs. 500; Sergeant Heinig three for Rs. 400. Six treasuries are drawn upon. Cheques should be crossed as required by paragraph 1231 A. of the Code. The pass-book was in order, and initials of cheques properly entered on foils and counterfoils.

3. Sub-divisional Officers are allowed to disburse the salaries of their establishments. It was stated that the Superintending Engineer had approved this arrangement, but it is contrary to Code Rules, and there seems to be no reason for adopting here a course that has been given up in all the other divisions.

4. Sub-divisional cash-books are submitted twice a month. These and the several imprest accounts were in order. The divisional cash-book is now written up by the Cashier, but is regularly scrutinised and initialled by the Accountant.

5. The register of works is incomplete, inasmuch as for the works connected with the Polanderai, Shaliatope, and Vriddhachalam anicut no expenditure has been recorded for the current year. This is owing to the incorrect submission of initial accounts for April and May, which had been returned more than once for explanations and corrections. Those of subsequent months could not be checked till the incorrect ones had been rectified, and consequently there was no chance of posting up the register of works. The outlay entered in the schedule of expenditure was taken from the cash-book entries, and this should also have been posted in lump total for the month in the register, so that the progress of expenditure, as far as it could be ascertained, might have been recorded. All that can now be done is to check the progress (quantities) from the work abstracts as soon as the missing ones are returned, and for value of work done under each sub-head to end, say, of October instant the Executive Engineer should make such distribution of total up to date outlay as seems to him reasonable, taking current rates for the classes of work concerned. It has already been pointed out in previous reports that when the sub-divisional accounts get into arrears and complications, the Assistant to the Accountant should be sent to the sub-divisional office to put matters right. The Executive Engineer can probably arrange for this being now done. Except for the head-quarter's sub-division, work abstracts are prepared in the sub-divisional offices. For the Polanderai works only is departmental labor chiefly employed.

4. The register of buildings in the division is stated to be complete. There are no arrears of rent.

5. Miscellaneous arrears outstanding amounted to Rs. 1,718, consisting chiefly of the pay, Rs., of Apprentice Overseers, which is charged to the respective amount pending settlement of the position of the position these persons are to hold in the units of the general establishment of the department.

6. In deposits, the credit balance is Rs. 1,712, balance of security deposits from the Government to be provided to the Savings Bank, and overdraws in Rs. 1,000 supplied by the Revenue Department pending settlement. There are no arrears of interest.

7. In the establishment schedule for September there are numerous petty arrears which require prompt settlement.

8. The amount due to contractors was Rs. 572, and 10 petty contractors Rs. 4,261. There is a large number of works going on, a number of petty contractors to work. In many cases there are arrears for supply of materials as well as for contractors. The balance due to them are without pending settlement of the work they have undertaken. There are some small arrears, which are arrears of immediate settlement, and they should be cleared off promptly.

No. 13.

Order—*Int. 13th November 1882, No. 2920 W., Public Works.*

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

2. The several irregularities pointed out by the Examiner, Public Works Accounts, should be rectified without delay.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle
Examiner, Public Works Accounts.

Ed. S. T. Austin
Spec. Copy

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GENERAL.
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated November, 6th.

Recd.

Encl.

G.O., 6th Nov. 1882, No. 2920 W.

NOVEMBER.

Nos. 28-29.

Office of the Executive Engineer,
South Arcot Division.

Inspection Notes of the — by the Examiner of Public Works Accounts, communicated to the Superintending Engineer, Fifth Circle, with remarks.

FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 134 W.

MADRAS, 31st OCTOBER 1882.

SIR,

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

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEIENT SERVANT.

D. P. Cardon

EXAMINER P. W. ACCOUNTS.

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Enclosure *9980/H*

NOTES OF INSPECTION BY D. C. GORDON ESQUIRE, EXAMINER
PUBLIC WORKS ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER SOUTH ARCTIC DIVISION, ON THE 27TH OCTOBER 1882.

1. MAJOR A. C. SMITH R.F. IS THE EXECUTIVE ENGINEER;
M. CHINNIAH THE ACCOUNTANT. THE OFFICE WAS LAST INSPECTED
MARCH 1882.
2. THE EXECUTIVE ENGINEER AND THREE SUB-DIVISIONAL
OFFICERS HAVE DRAWING ACCOUNTS. UNDER THE EXECUTIVE
ENGINEER ARE TWO IMPRESTS AGGREGATING RS. 300; MR. EVANS
ASSISTANT ENGINEER HAS THREE IMPRESTS AGGREGATING RS. 1,200;
CONDUCTOR FITZGERALD ONE FOR RS. 500; SERGT. HEINIG THREE
FOR 400. SIX TREASURIES ARE DRAWN UPON. CHEQUES SHOULD BE
CROSSED AS REQUIRED BY PARA 1231 A. OF THE CODE. THE PASS-
BOOK WAS IN ORDER, AND INITIALS OF CHEQUES PROPERLY ENTERED
ON FOILS AND COUNTERFOILS.
3. SUB-DIVISIONAL OFFICERS ARE ALLOWED TO DISBURSE THE
SALARIES OF THEIR ESTABLISHMENTS. IT WAS STATED THAT THE
SUPERINTENDING ENGINEER HAD APPROVED THIS ARRANGEMENT,
BUT IT IS CONTRARY TO CODE RULES, AND THERE SEEMS TO BE
NO REASON FOR ADOPTING HERE, A COURSE THAT HAS BEEN GIVEN
UP IN ALL THE OTHER DIVISIONS.
4. SUB-DIVISIONAL CASH BOOKS ARE SUBMITTED TWICE A
MONTH. THESE AND THE SEVERAL IMPREST ACCOUNTS WERE IN
ORDER. THE DIVISIONAL CASH BOOK IS NOW WRITTEN UP BY THE
CASHIER, BUT IS REGULARLY SCRUTINISED AND INITIALED BY THE
ACCOUNTANT.

ACCOUNTANT.

5. THE REGISTER OF WORKS IS INCOMPLETE, INASMUCH AS FOR THE WORKS CONNECTED WITH THE PELANDORAI, SHATIATOP AND VIEDACHELLAM ANTICUTS, NO EXPENDITURE HAS BEEN RECORDED FOR THE CURRENT YEAR. THIS IS OWING TO THE INCORRECT SUBMISSION OF INITIAL ACCOUNTS FOR APRIL AND MAY, WHICH HAD BEEN RETURNED MORE THAN ONCE FOR EXPLANATIONS AND CORRECTIONS. THOSE OF SUBSEQUENT MONTHS COULD NOT BE CHECKED TILL THE INCORRECT ONES HAD BEEN RECTIFIED, AND CONSEQUENTLY THERE WAS NO CHANCE OF POSTING UP THE REGISTER OF WORKS. THE OUTLAY ENTERED IN THE SCHEDULE OF EXPENDITURE WAS TAKEN FROM THE CASH BOOK ENTRIES, AS THIS SHOULD ALSO HAVE BEEN POSTED IN LUMP TOTAL FOR THE MONTH IN THE REGISTER, SO THAT THE PROGRESS OF EXPENDITURE AS FAR AS IT COULD BE ASCERTAINED, MIGHT HAVE BEEN RECORDED. ALL THAT CAN NOW BE DONE IS TO CHECK THE PROGRESS DERIVED FROM THE WORK ABSTRACTS AS SOON AS THE MISSING ACCOUNTS ARE RETURNED, AND FOR VALUE OF WORK DONE UNDER EACH SUB-HEAD TO END OF OCTOBER INSTANT, THE EXECUTIVE ENGINEER SHOULD MAKE SUCH DISTRIBUTION OF TOTAL UP TO DATE QUANTITIES AS SEEMS TO HIM REASONABLE, TAKING CURRENT RATES FOR THE CLASSES OF WORK CONCERNED. IT HAS ALREADY BEEN POINTED OUT IN PREVIOUS REPORTS THAT WHEN THE SUB-DIVISIONAL ACCOUNTS GET INTO ARRARS AND COMPLICATIONS, THE ARRARS TO THE ACCOUNTANT SHOULD BE SENT TO THE SUB-DIVISIONAL

OFFICE

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OFFICE TO PUT MATTERS RIGHT. THE EXECUTIVE ENGINEER CAN PROBABLY ARRANGE FOR THIS BEING NOW DONE. EXCEPT FOR THE HEAD QUARTERS SUB-DIVISION, WORK ABSTRACTS ARE PREPARED IN THE SUB-DIVISIONAL OFFICES. FOR THE PELANDORAI WORKS ONLY IS DEPARTMENTAL LABOR CHIEFLY EMPLOYED.

6. THE REGISTER OF BUILDINGS IN THE DIVISION IS STATED TO BE COMPLETE. THERE ARE NO ARREARS OF RENT.

7. MISCELLANEOUS ADVANCES OUTSTANDING AMOUNTED TO RS.1,716. CONSISTING CHIEFLY OF THE PAY ETC. OF APPRENTICE OVERSEERS, WHICH IS CHARGED TO THIS SUSPENSE ACCOUNT PENDING SETTLEMENT OF THE QUESTION OF THE POSITION THESE PERSONS ARE TO HOLD IN THE SCALE OF THE GENERAL ESTABLISHMENT OF THE DEPARTMENT.

8. IN DEPOSITS, THE CREDIT BALANCE IS RS.1,712, BALANCES OF SECURITY DEPOSITS FROM CONTRACTORS TO BE HEREAFTER REMITTED TO THE SAVINGS BANK, AND SEIGNIORAGE ON FIREWOOD SUPPLIED BY THE REVENUE DEPARTMENT PENDING ADJUSTMENT. THERE ARE NO CONTRIBUTION WORKS.

9. IN THE ESTABLISHMENT SCHEDULE FOR SEPTEMBER THERE ARE NUMEROUS PETTY ARREARS WHICH REQUIRE PROMPT SETTLEMENT.

10. THE AMOUNT DUE TO CONTRACTORS WAS RS.978, AND TO PETTY CONTRACTORS RS.3,363. THERE IS A LARGE NUMBER OF WORKS GOING ON, A CONTRACTOR OR PETTY CONTRACTOR TO EACH.

IN

IN MANY CASES, THESE MEN CONTRACT FOR SUPPLY OF MATERIALS
AS WELL AS FOR CONSTRUCTION. THE BALANCES DUE TO THEM
ARE WITHHELD PENDING EXECUTION OF THE WORK THEY HAVE
UNDERTAKEN. THERE ARE SOME ITEMS, HOWEVER, WHICH ARE
CAPABLE OF IMMEDIATE SETTLEMENT, AND THESE SHOULD BE CLEARED
OFF PROMPTLY.

D. C. Caraway

EXAMINER P. S. ACCOUNTS.

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C. C.
5-10-91

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No 2920 w of 6" Nov 82

Communicated to the
S. Engr. Fifth Circle
for the information and guidance
of the S. Engr. South Area
Division

FROM THE EXAMINER P.W. ACCOUNTS,
MADRAS.
TO THE SECRETARY TO GOVERNMENT,
P.W. DEPARTMENT.

2. The several irregularities
pointed out by the P.W.
Accounts should be rectified
without delay

3. 11. 82 NO 1347W

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17234. 8. 8. 82.

DATED 31st OCTOBER 1882.
RECU.

ENCLOSURE Y.

FORWARDED FOR THE ORDERS OF
GOVT. NOTES OF INSPECTION OF THE
OFFICE OF THE EXECUTIVE ENGINEER
SOUTH AREA DIVISION.

S. Engr. Fifth Circle
S. Engr. South Area
S. 7/11 Sept 10-11-82.

With an Order

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Gobt of (1882) Madras.
PUBLIC WORKS.

Dated

Recd.

Recd.

G. O. *Nov 2* 1882, No. 2920W.

Nos. *28 to 29*

*Officer of the Sd Engr.
South Coast Dist.*

*Inspection notes of
the — by the Engr
Mr A. C. C. and the
Sd Engr the Circle
with the remainder*

Encl. in Receipt Book