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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.	2923.W.	Press.
B.P. No.		Mis.
Dated	6-11-1882	198

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 34.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th October 1882, No. 130 W.:—

I have the honor to submit, for information and orders of Government, Notes of my inspection of the office of the Executive Engineer, Madura Division, and beg to call attention to paragraph 5.

ENCLOSURE.

Notes of Inspection by D. C. GORDON, Esq., Examiner of Public Works Accounts, of the Office of the Executive Engineer, Madura Division, on the 19th October 1882.

1. J. C. Johnston, Esq., is the Executive Engineer; Kistnasawmy Sastry, the Accountant. The division was last inspected in March 1882.

2. The Executive Engineer and two Sub-divisional officers have drawing accounts. Under the Executive Engineer there are three imprests, Rs. 100 with Mr. Taylor, Rs. 1,000 with the President, Local Fund Board, Madura, and Rs. 1,000 with the Sub-Collector, Dindigul. Under Conductor Littlewood there are two imprests, Rs. 100 and 25. The imprest accounts are all in order.

3. Six Treasuries and Sub-Treasuries are drawn upon throughout the division. The distinguishing initials on cheques of the several officers are not always adopted. This will now be arranged for. In the pass-book of the Huzur Treasury all cheques are entered promiscuously; only the cheque number is quoted and the cheque-book number is nowhere entered. This point has already been brought to notice of Government in the Inspection Report of the Vizagapatam Division (G.O., No. 2966 W., dated 12th August 1882,) and has been further specially referred to the Provincial Accountant-General by the Examiner. It causes great trouble to reconcile treasury and cash-book balances, because it is impossible to at once check the pass-book entries from any single cash-book, there being no guide except the cheque number, and in the few entries recorded in the pass-book for October, at least four cheque-books were in use, and in two consecutive entries the same cheque number happened to occur. There cannot be much trouble to treasury officers to quote the book number, cheque number, and initial, and so save time to divisional officers. The Executive Engineer draws out his own cheques, but does not cross them. The Code rule was pointed out, and should be observed in all cases.

4. The sub-divisional cash-books are submitted twice a-month. The copies should be written up synchronously with the originals to save time. In the head-quarter's cash-book there were numerous petty payments debited to miscellaneous advances, for train fares to lascars, &c., adjustable on audit of the travelling allowance bill. It would be better to allow the Head Clerk to hold an imprest sufficient to meet these payments, the amount being large enough to allow of the recoupment being made only when the travelling allowance bill has been received audited. The recoupment could then be charged out at once to establishment travelling allowance, and the numerous debits and credits to miscellaneous advances would thus be obviated. Irrigation outlay is charged in the cash-book to "transfers irrigation," and is posted into the general cash abstract. This is unnecessary and only duplicates entries; such outlay should be charged to the proper head and posted into the irrigation cash abstract, the total being transferred at the close of the month from the irrigation to the general cash abstract book. The cash-book is now written up by the Head Clerk, who keeps the key of the cash-chest, the Accountant at the close of the day scrutinising the entries and filling in the heads for the cash abstract.

5. The register of works is up to date and neatly kept. The most important work in progress is the restoration of Tirumal Naik's Palace. The estimate has been perpetually subject to revision, and has within the last few days been again returned for modification. In the register of works the several sub-works are detailed by sub-heads of expenditure, but in the work vouchers submitted with the accounts to the Audit Office the outlay is distributed only by the several component works and in no detail of sub-heads. It is recommended for approval of Government that the outlay on this work as a whole be audited by sub-works irrespective of sub-heads, because the expenditure transferred from the Trichinopoly Division has been recorded only by sub-works, and although the subsequent outlay in the Madras Division has been recorded by sub-heads following the description of work done, it will probably be quite impossible ever to distribute the up-to-date outlay over sub-heads of any revised estimate which may eventually be submitted, and any result (assuming success possible) from so distributing outlay must naturally be approximate and of little practical advantage. The work vouchers might therefore continue to be submitted, as at present, by sub-works, the register of works being still kept by sub-heads. The completion report may perhaps be in accordance with the estimate, though it is very doubtful whether there can be any reliable distribution of old outlay.

6. The register of buildings in charge of the Executive Engineer is approaching completion. Of rented buildings there are no accounts of rental.

7. The schedules of miscellaneous advances and deposits are close, the *distances* due to petty contractors are trifling, and for current works there is no stock in the division, and no palagai or other leaseable properties.

8. The schedule of rates is said to be up to date and useful in check of rates for estimates.

9. The office is in satisfactory order, and when the little roughness, which has existed between the office heads in regard to the distribution of work, and the relative positions of Accountant and Head Clerk, has been smoothed over, there will be nothing to complain of.

No. 35.

Ottum—dated 6th November 1882, No. 2923 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, for the information and guidance of the Executive Engineer, Madras Division.

2. The Superintending Engineer will submit his views on paragraph 5 of the Examiner's notes.

(True Extract.)

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

To the Superintending Engineer, Sixth Circle
Examiner, Public Works Accounts

Encl. S. T. Austin.
Spurs Copies

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GENERAL.
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated November, 6th.

Recd.

Encl.

G.O., 6th Nov. 1882, No. 2923 W.

NOVEMBER.

Nos. 34-35.

Divisional Office, Madura.

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

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 130 W.

MADRAS, 30 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 MADURA DIVISION, AND BEG TO CALL ATTENTION TO PARA 5.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEIENT SERVANT.

D. P. Gaudoy

EXAMINER P.W. ACCOUNTS.

Enclosure *29923/21*
NOTES OF INSPECTION BY D.C. GORDON ESQUIRE, EXAMINER
PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER MADURA DIVISION, ON THE 10TH, OCTOBER 1882.

1. J.C. JOHNSTON ESQUIRE IS THE EXECUTIVE ENGINEER;
KISTHASAMY SASTRY THE ACCOUNTANT. THE DIVISION WAS LAST
INSPECTED IN MARCH 1882.

2. THE EXECUTIVE ENGINEER AND TWO SUB-DIVISIONAL
OFFICERS HAVE DRAWING ACCOUNTS. UNDER THE EXECUTIVE
ENGINEER THERE ARE THREE IMPRESTS, RS. 100 WITH MR. TAYLOR,
RS. 1,000 WITH THE PRESIDENT LOCAL FUND BOARD MADURA, AND
RS. 1,000 WITH THE SUB COLLECTOR SINDIGUL. UNDER CONDUCTOR
LITTLEWOOD, THERE ARE TWO IMPRESTS, RS. 100 AND 25. THE
IMPREST ACCOUNTS ARE ALL IN ORDER.

3. SIX TREASURIES AND SUB TREASURIES ARE DRAWN UPON
THROUGHOUT THE DIVISION. THE DISTINGUISHING INITIALS ON
CHEQUES OF THE SEVERAL OFFICERS ARE NOT ALWAYS ADOPTED.
THIS WILL NOW BE ARRANGED FOR. IN THE PASS BOOK OF THE
MADRAS TREASURY, ALL CHEQUES ARE ENTERED PROMISCUOUSLY; ONLY
THE CHEQUE NUMBER IS QUOTED AND THE CHEQUE BOOK NUMBER
IS NOWHERE ENTERED. THIS POINT HAS ALREADY BEEN BROUGHT
TO NOTICE OF GOVERNMENT IN THE INSPECTION REPORT OF THE
VIZAGAPATAM DIVISION (G.O. NO. 2066 N. DATED 12TH, AUGUST 1882) *X*
AND HAS BEEN FURTHER SPECIALLY REFERRED TO THE PROVINCIAL
ACCOUNTANT GENERAL BY THE EXAMINER. IT CAUSES GREAT

TRouble

1. TROUBLE TO RECONCILE TREASURY AND CASH BOOK BALANCES, BECAUSE IT IS IMPOSSIBLE TO AT ONCE CHECK THE PASS BOOK ENTRIES FROM ANY SINGLE CASH BOOK, THERE BEING NO WHOLE EXCEPT THE CHECK NUMBER, AND IN THE NEW ENTRIES RECORDED IN THE PASS BOOK FOR OCTOBER, AT LEAST, BOTH CHECK BOOKS WERE IN USE, AND IN TWO CONSECUTIVE ENTRIES THE SAME CHECK NO. HAPPENED TO OCCUR. THERE CANNOT BE SUCH TROUBLE TO TREASURY OFFICERS TO WRITE THE BOOK NO., CHECK NO., AND INITIAL, AND SO SAVE TIME TO DIVISIONAL OFFICERS. THE EXECUTIVE ENGINEER LEADS OUT HIS OWN CHECKS BUT DOES NOT CROSS THEM. THE COM. WIFE WAS POINTED OUT, AND SHOULD BE OBSERVED IN ALL CASES.

2. THE SUB-DIVISIONAL CASH BOOKS ARE SUBMITTED TWICE A MONTH. THE COPIES SHOULD BE KEPT UP SEPARATELY WITH THE ORIGINALS TO SAVE TIME. IN THE HEAD QUARTERS CASH BOOK, THERE WERE VARIOUS PETTY PAYMENTS, DEBITED TO MISCELLANEOUS ADVANCES, FOR TRAIN FARE TO LAKESIDE ETC. ADJUSTABLE ON AUCT OF THE TRAVELLING ALLOWANCE BILL. IT WOULD BE BETTER TO ALLOW THE HEAD CLERK TO HOLD AN IMPRESS SUFFICIENT TO REE THESE PAYMENTS, THE AMOUNT BEING LARGELY KNOWN TO ALLOW OF RECOMPMENT BEING MADE ONLY WHEN THE TRAVELLING ALLOWANCE BILL HAS BEEN RECEIVED AND ADDED. THE RECOMPMENT COULD THEN BE CHARGED OUT AT ONCE TO ESTABLISHMENT TRAVELLING ALLOWANCE, AND THE VARIOUS DEBITS AND CREDITS TO MISCELLANEOUS ADVANCES WOULD THEN BE UNLATER. IRRIGATION OUTLAY IS CHARGED IN THE CASH BOOK

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TO 'TRANSFERS IRRIGATION' AND IS POSTED IN THE ORIGINAL CASH ABSTRACT. THIS IS UNNECESSARY AND ONLY DUPLICATES ENTRIES. SUCH OUTLAY SHOULD BE CHARGED TO THE PEOPLE HEAD AND POSTED INTO THE IRRIGATION CASH ABSTRACT, THE TOTAL BEING TRANSFERRED AT THE CLOSE OF THE MONTH FROM THE IRRIGATION TO THE GENERAL CASH ABSTRACT BOOK. THE CASH BOOK IS NOT WRITTEN UP BY THE HEAD CLERK, WHO KEEPS THE KEY OF THE CASH CHEST, THE ACCOUNTANT AT THE CLOSE OF THE DAY SCIENTIFISING THE ENTRIES AND BILLING IN THE HEADS FOR THE CASH ABSTRACT.

3. THE REGISTER OF WORKS IS UP TO DATE AND NEATLY KEPT. THE MOST IMPORTANT WORK IN PROGRESS IS THE RESTORATION OF TIRUMUL RAICKS PALACE. THE ESTIMATE HAS BEEN PERPETUALLY SUBJECT TO REVISION, AND HAS WITHIN THE LAST FEW DAYS BEEN AGAIN RETURNED FOR MODIFICATIONS. IN THE REGISTER OF WORKS, THE SEVERAL SUB WORKS ARE DETAILLED BY SUB HEADS OF EXPENDITURE, BUT IN THE WORK VOUCHER SUBMITTED WITH THE ACCOUNTS TO THE AUDIT OFFICE THE OUTLAY IS DISTRIBUTED ONLY BY THE SEVERAL COMPONENT WORKS AND IN NO DETAIL OF SUB HEADS. IT IS RECOMMENDED FOR APPROVAL OF GOVERNMENT THAT THE OUTLAY ON THIS WORK AS A WHOLE BE ADJUTED BY SUB WORKS IRRESPECTIVE OF SUB-HEADS, BECAUSE THE EXPENDITURE TRANSFERRED FROM THE TRICHINOPOL DIVISION WAS RECORDED ONLY BY SUB-WORKS, AND ALTHOUGH THE SUBSEQUENT OUTLAY IN THE MADURA DIVISION HAS BEEN RECORDED BY SUB HEADS FOLLOWING THE DESCRIPTION

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No 2923 w of 6 Nov/82
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FROM THE EXAMINED P. & A. ACCOUNTS,
MAILED,
TO THE SECRETARY TO GOVERNMENT,
P. & A. DEPARTMENT.

Comd to the Supg
Engr. North India for the
information and guidance
of the Executive Engineer
Madras on guidance
of the Sd. Engr. Madras

2. The Supg Engr
will submit his views
on para 5 of the Ex-
-aminer's Notes
of the Engr. Notes

130 W

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for 860 w. 31. 3. 82
2065 w. 12. 8. 82.

7. 7/11/82 sent 7/11-82
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1. Mr. North India
2. Mr. Pr. Beath II

ENCLOSURE I.
NOTES OF INSPECTION OF THE
FACULTY DIVISION OFFICERS
FORWARDED FOR THE DELIBERATION OF
GOVERNMENT.

with order

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Govt. of (1882) Madras.

PUBLIC WORKS.

7/11/52

Dated

Encl.

Encl.

G. O. 6th Nov. 1882. No. 29234

Nos. 84 to 35

Dir C P. P. P. Madras

Proposition notes of
the ... by the ...
communicated to the
S. L. Light Circle.

Entd. in Receipt Regr

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