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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	2987	Press.
B.P. No.		Mis.
Dated	13-11-1882	197 .

A.H

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 79.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 8th November 1882, No. 137 W. :—

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

Paragraph 5.—The Executive Engineer's attention should be given to these remarks.

Paragraph 7.—It is not apparent why these (in some cases) petty sums remain due to contractors, for they must represent a very small quantity of finished work. It is obvious that it is not worth the contractors' time to come to claim such trifling payments except when it suits them, and the items have nevertheless to be carried on month after month in the books. They should be settled up without delay.

Paragraph 8.—The Chief Engineer has already drawn the attention of Superintending Engineers to the rules in the Code regarding the execution of petty works in the Military Department.

Paragraph 9.—It is important that the register of buildings should be speedily completed.

Paragraph 11.—The provision for this in the budget is against the Chingleput Division, and consequently payments made in the Presidency Division, after due scrutiny, are finally adjusted in the Chingleput Division.

Paragraph 12.—In Chief Engineer's Circular No. 1384, dated 9th June 1881, Divisional Officers were required to reduce their supply of instruments, &c., to the lowest possible number.

Paragraph 13.—The stock should have been verified previous to the preparation of the half-yearly stock returns to 30th September 1882.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, of the Office of the Executive Engineer, Chingleput Division, on the 3rd November 1882.

G. P. Carless, Esq., the Officiating Executive Engineer in charge of the division, was present; also the Accountant Jeyram Pillay.

2. The last inspection of this office was on the 26th April 1882.

3. The sub-divisional drawing accounts and imprests remain the same as described in the last inspection report (G.O., No. 1167 W., of 8th May 1882), except that the imprest under the Executive Engineer is abolished since June 1882. The cheques are now numbered and drawn properly, the suggestions at last inspection in this respect having been thereafter promptly acted upon.

4. The average of cash in the office is very trifling, about ten rupees only. The Second Clerk does Cashier's duties, but does not keep the Cash Book. This is done by the Assistant Accountant, who also keeps the Cash Abstract Book, the Works Registers, the Adjustment Book, and Contractors' Ledger Accounts; in fact his hand was noticed in almost every thing. This man, P. Varadarajulu Naidu, is very highly spoken of by the Executive Engineer as becoming very smart and useful. He could, if the necessity arose, no doubt officiate at any time, and almost for any period, for the Accountant, who is also spoken well of by the Executive Engineer as working the office very satisfactorily.

5. The sub-divisional Cash Book at Tiruvallūr is not so well kept as it might be, and more care should be enjoined in making the entries in it, which are not half explanatory enough. One entry for instance in the case of a cheque issued in lieu of another cheque cancelled has occasioned much correspondence and more than one mistake in the accounts. Every entry in the Cash Book (particularly in the sub-divisional Cash Book) should rather err on the side of over-explanation than otherwise. This was referred to in the last report on this office (paragraph 4). Subject to the above remarks the Cash Books and every thing subsidiary to them seemed in order and tolerably well cared for.

6. Attention has been paid to paragraphs 6 and 7 of the last inspection report, and with reference to paragraph 8 the schedule of rates is now said to correspond in phraseology with estimates. Materials at site were said to have been verified within the last month.

7. Among the balances due to contractors in the ledger accounts were noticed the following:—

Name of Contractor.	Amount.	Since what date due to Contractor.
	RS. A. P.	
Athisasiah	9 0 0	March 1881.
Rajagopaul Moodaliar	67 12 0	" 1879.
P. C. Ramasawmy Naidu	32 4 0	" 1882.
	19 4 0	"
Veerasawmy Moodaliar	18 0 0	" "
	18 0 0	" "
C. P. Balakistna Naidu	25 0 0	" "
Moonesawmy Moodaliar	170 1 7	" "
V. Soobramanian Moodaliar	17 10 0	July "

The Executive Engineer's overhaul of these is promised, with the view of disposing of them under Code, paragraph 1692. But if, as would appear probable, some of the above items can be altogether cleared of the accounts and credited to Revenue, it will save the unnecessary trouble of accounting for them every month. In one or two cases of this sort it was noticed that the contractors' account has merely been closed and nothing further done, but this is obviously wrong. The debit in the contractors' account must be accompanied by a credit elsewhere in this case to Revenue.

8. Bills for compensation in lieu of quarters, also Barrack Master's requisitions, still give enormous extra work, which recent orders will no doubt have the effect of reducing considerably, but the correspondence in the office is in the meanwhile quite double what it should be.

9. The register of buildings was said to be incomplete, the Government Farm buildings, some churches, and cemeteries being not yet entered. This will be done, it was explained, as soon as possible, it being taken in hand at once.

10. The only item of rent recoverable is in the case of Conductor Hann of the Commissariat Department, who is now at Rangoon. The Military authorities advised some time ago having taken action, but a reminder is due about it and was promised.

11. In the register of works there is a work account for Government House (Gaiudy) furniture. The charges to this account are, it appears, advised once a year by the Presidency Division, no voucher or reference accompanying the advice.

12. The Tools and Plant register was apparently rather too full of old implements, both scientific and other descriptions. The Executive Engineer promised a careful overhaul of these, with a view to reducing the stock to a bare sufficiency, in communication with the Superintending Engineer.

13. The stock balance regarding building materials, Rs. 1,397-3-0, comprises stone only—a lot of which is at Sholinghur, North Arcot, and some at Bhimavaram. The Executive Engineer promised to take steps to verify this stock very shortly. It apparently has not been verified for a considerable time, and doubt was expressed regarding the existence of a large portion of it.

There is no sanctioned limit of reserve stock in this division, but what stock there is will soon apparently be cleared off.

14. Service books are said to be complete for all employés.

15. There is no register of liabilities kept.

16. The office is in good order, and the suggestions made in last report have been well attended to, subject to preceding observations.

No. 80.

ORDER—dated 13th November 1882, No. 2981 W., Public Works.

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

2. The particular attention of the Superintending Engineer is called to the remarks in the foregoing papers relative to contractors' dues and the Tools and Plant register.

(True Extract.)

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

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

Edw. C. Howarth.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated November, 13th.

Recd.

Encl.

G.O., 13th Nov. 1882, No. 2981 W.

NOVEMBER.
Nos. 79-80.

Chingleput Divisional Office.

Passing orders on the Inspection Notes of
the Examiner of Public Works Accounts on
the —.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 1377.

Madras, 8th November 1882.

Sir,

I have the honor to submit for information and orders of Government, Notes by Mr. Rainier Dy. Examiner, of his inspection of the Office of the Chingleput Division.

Para 5. The Executive Engineer's attention should be given to these remarks.

Para 7. It is not apparent, why these (in some cases) petty sums remain due to Contractors, for they must represent a very small quantity of finished work. It is obvious that it is not worth the Contractors' time to come to claim such trifling payments except when it suits them, and the items have nevertheless to be carried on month after month in the books. They should be settled up without delay.

Para 8. The Chief Engineer has already drawn the attention of Superintending Engineers to the rules in the Code regarding the execution of petty works in the Military Department.

Para 9. It is important that the Register of Buildings should be speedily completed.

Para 11. The provision for this in the Budget is against the Chingleput Division and consequently payments made in the Presidency Division., after due scrutiny, are finally adjusted in the Chingleput Division.

Para 12. In Chief Engineer's Circular No. 1384 dated 9th. June 1881, Divisional Officers were required to reduce their supply of Instruments etc. to the lowest possible number.

Para 13. The Stock should have been verified previous to the preparation of the Half Yearly Stock Returns to 30th. September 1882.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Girdhar

Examiner P. W. Accounts.

298/4

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MS

No 2981 W of B Nov 1882

Communicated to
the Suptg. Engineer Fifth
Circle who will direct
the attention of the Exec.
Engineer Chingleput
Division to the remarks
& suggestions of the Ins-
pecting officer & the
Examiner of P.W. Accounts

From,
The Examiner P.W. Accounts
Madras.
To,
The Secretary to Government
P.W. Department

2. The particular atten-
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in the foregoing papers
relative to Contractors
dues & the Tools & Plant
register

Dated 8th November 1882.
Recd.

No 693.C. 22.3.82
No 1107.C. 19.5.82
No 1167.A.P.5.82
No 1334-9.6.82
No 2449.W.19.8.82

11/11/82

Suptg. Eng. Fifth Circle
Exec. P.W. Accounts

Notes of Inspection
Examiner of the Office of
Executive Engineer Chingleput
Division. Forwards for
and orders of Govt.
remarks.

Enclo. 1.

Enclosure
2981/3 SP 2

Notes of Inspection by H. Rainier Esquire Dy. Examiner,
of the Office of the Executive Engineer Chingleput Division,
on the 3rd. November 1882.

G.P. Carless Esquire the Officiating Executive
Engineer in charge of the Division was present, also the
Accountant Jeyram Pillay.

2. The last inspection of this Office was on the 26th.
April 1882.

3. The Sub Divisional Drawing Accounts and Imprests
remain the same as described in the last Inspection Report
(G.O. No. 1167 W. of 8th. May 1882) except that the Imprest
under the Executive Engineer is abolished since June 1882.
The cheques are now numbered and drawn properly, the sugges-
tions at last inspection in this respect, having been there-
after promptly acted upon.

4. The average of Cash in the Office is very trifling,
about ten Rupees only - The 2nd. Clerk does Cashier's duties,
but does not keep the Cash Book. This is done by the Asstt.
Accountant, who also keeps the Cash Abstract Book, the Works
Registers, the Adjustment Book and Contractors Ledger Accounts.
In fact his hand was noticed in almost every thing. This man
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Engineer as becoming very smart and useful. He could if the
necessity arose no doubt officiate at any time, and almost
for any period, for the Accountant, who is also spoken well of
by the Executive Engineer as working the Office very
satisfactorily.

5. The Sub Divisional Cash Book at Trivallore is not

so well kept as it might be, and more care should be enjoined in making the entries in it, which are not half explanatory enough. One entry for instance in the case of a cheque issued in lieu of another cheque cancelled, has occasioned much correspondence and more than one mistake in the Accounts. Every entry in the Cash Book (particularly in the Sub Divisional Cash Book) should rather err on the side of over-explanation than otherwise. This was referred in the last Report on this Office (para 4). Subject to the above remarks the Cash Books and every thing subsidiary to them seemed in order and tolerably well cared for.

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Among the balances due to Contractors in the Ledger Accounts, were noticed the following:-

Name of Contractor	Amount			Since what date due to Contractor
	Rs.	As.	P.	
Athisasiah.....	2	0	0	March 1881.
Rajagopal Moodaliar.....	67	12	0	March 1879.
P. C. Ramasamy Naidu.....	32	4	0	March 1882.
	19	4	0	
Veerasamy Moodaliar.....	18	0	0	March 1882.
	18	0	0	
C. P. Balakistna Naidu.....	25	0	0	March 1882.
Moonesamy Moodaliar.....	170	1	7	March 1882.
V. Soobramaniam Moodaliar.....	17	10	0	July 1882.

The Executive Engineer's overhaul of these is promised, with the view of disposing of them under Code para 1692- But if, as would appear probable, some of the above items can be altogether cleared of the Accounts and credited to Revenue,

298/43
it will save the unnecessary trouble of accounting for them every month. In one or two cases of this sort it was noticed that the Contractors Account has merely been closed and nothing further done, but this is obviously wrong- The debit in the Contractors Account must be accompanied by a credit elsewhere, in this case to Revenue.

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16. The Office is in good order, and the suggestions made in last Report have been well attended to, subject to preceding observations.

H. Raines

Dy. Examiner P.W. Accounts.

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Gobt. of 1881 Madras.
PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 13 Nov. 1882 No. 298. H.

Nos. 77 500

Chinglepat Bul Office

Passing orders on the
Inspection notes of
the Hammer & Wheel
on the —

1873/4

Entd in Receipt Regd