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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

G.O. No. / B.P. No.	450 - W	Press. / Mis.
Dated	18 2 1882	19 .

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Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

18th February 1882, No. 450 W.

General.
Account.

Read the following paper:—

No. 78. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th February 1882, No. 210 W.

I HAVE the honor to forward, for information and orders of Government, Inspection Notes by Mr. Godfrey, Examiner, on the Office of the Executive Engineer, Vizagapatam Division.

PARAGRAPH 4.—The Executive Engineer should obtain statements of expenditure punctually from the Collector, as he would do from any other imprest holder.

PARAGRAPH 6.—It might be practicable to grant the Vizianagrum Sub-Divisional Officer two or three cheques for smaller sums, to be cashed as occasion required. His actual cash balance might then be kept low.

PARAGRAPH 7.—The Accountant should check the entries daily, and initial the day's transactions, so that the Head Clerk may be free from further responsibility.

PARAGRAPH 8.—If the petty contract work is a running account, deductions should be made from claims; but if the contractors are paid in full, when their work is measured and passed, the piece-work day-book would be found more convenient.

PARAGRAPH 9.—Under ordinary circumstances I consider that advances to obtain a supply of labor should be sanctioned by Superintending Engineers according to their powers of sanction for works, and should be debited to Miscellaneous Advances and not to the work to which the labor is to be brought. The Potinghy Ghât is perhaps exceptionally remote from the labor supply, and advances for laborers might be given at Superintending Engineer's discretion, but I think it would be advantageous to debit the work only when advances are recovered by work done. Any future advances should therefore be debited to 'Miscellaneous Advances' in the first place.

PARAGRAPH 16.—The contribution works should be accelerated as much as possible, the money having been paid.

REPORT of an Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer, Vizagapatam Division, on the 30th and 31st January 1882.

The Executive Engineer is T. D. Harris, Esq., and the Accountant, P. Venugopal Naidu.

2. The Divisional Office was last inspected on the 11th and 12th July 1881.

3. The head-quarter's Sub-Division is in charge of the Executive Engineer, and the Vizianagrum Sub-Division in charge of Sub-Conductor J. Kelly, who has a drawing account, and keeps a regular cash-book. Supervisor S. Vencataramanya Pantulu, who is in charge of two Irrigation Taluks, also has a drawing account and keeps a cash-book. Under the Executive Engineer there are two imprest holders, the Collector of Vizagapatam for Rs. 1,000, and Sub-Engineer T. Ragavacharry for Rs. 100, and under Mr. Kelly are two imprest holders, T. Vaidialingum Pillay Rs. 100, and Mr. T. T. Russell Rs. 100.

4. The imprest of Rs. 1,000 was opened with the Collector of Vizagapatam in December 1881, with the Superintending Engineer's concurrence, for the maintenance of the Pachipenta Ghât road. No account has, as yet, been rendered by the Collector.

5. The head-quarters and sub-divisional cash-books, as also the imprest accounts examined, are correctly and well kept.

6. It was noticed that the cash in the chest of Mr. Kelly was at times apparently excessive. For instance at the end of November it amounted to Rs. 466-5-3, being for the most part the balance of a cheque for Rs. 1,000 drawn on the 21st November. The Executive Engineer states that he had instructed Mr. Kelly to keep his cash balance as low as possible, but that in consequence of the remoteness of Potinghy Ghât from the sub-divisional head-quarters, and the great distance over which that work extends, it was found impossible to make better arrangements.

7. The office chest is an iron one, with one key, which is in charge of the Head Clerk, who makes petty payments. The Head Clerk also keeps the cash-book, with the exception of writing up the last column, 'head in cash abstract book,' which is done by the Accountant.

8. With the exception of the Potinghy Ghât, work in this division is carried out by petty contract. It was observed that in no case was a deduction of 10 per cent. made from the bills of petty contractors. As none of the contractors have furnished security, a deduction should be made as prescribed in Code, paragraph 1117. It is thought that the piece-work form of works abstract might be used with advantage, especially for expenditure on earthwork, clearances, &c., in connection with irrigation works, and generally for all work which it is convenient to pay for in full on measurement at rates agreed upon.

9. The register of works is neatly and correctly kept. The principal work is the Potinghy Ghât. The expenditure on this work to the end of December was Rs. 1,43,675-6-7 against an estimate of Rs. 1,30,407-3-4. Some of the sub-heads of expenditure shown in the register of works are not provided for in the estimate. The revised estimate will shortly be submitted for sanction. A sum of Rs. 3,500 has been advanced from time to time to work-people engaged for the work, and the balance at the debit of this temporary sub-head in the register of works was Rs. 3,180-2-6 at the end of December 1881. The materials at site of the Potinghy Ghât amount to Rs. 3,999-10-2, consisting principally of dynamite, detonators, &c., for blasting operations.

10. There is now no stock in the division. Of the superfluous stock referred to in paragraph 1 of G.O., No. 914 W., of 4th April 1881, the small unutilized balance of asphalte, value Rs. 38-10-0, has been transferred to the Ganjam Division. The adjustment of the loss on the sale of the stock in the Ganjam Division, referred to in paragraph 2 of the above Government Order, was carried out in the supplemental accounts for March 1881.

11. The Storekeeper attached to the division has charge of the tools and plant at head-quarters.

12. The tools and plant register is correctly prepared from the monthly returns, and is up to date. Count was last made in September and October 1881. There are some unserviceable tools, of which a report has been made to the Superintending Engineer.

13. The road metal register is correctly maintained. The quantity of metal in store at end of December 1881 was 389½ cubic yards on the Potinghy Ghât, and 156⅞ cubic yards on the Cantonment Road, Vizagapatam.

14. The register of securities shows an item of Rs 296-15-9 as a deposit paid into the Saving's Bank in the name of Mr. G. L. Narasinga Row. This should be adjusted as pointed out in paragraph 7 of the last Inspection Report.

15. There are no irrecoverable items in the Miscellaneous Advance Schedule.

16. In the schedule of Deposits (contributions) four items are noticed as requiring early adjustment. The first two were noticed in the last Inspection Report—

	RS.	A.	P.	
(1.)	93	2	11	deposited in January 1880 for repairs to Kristnamaraz's channel and head sluice.
(2.)	1,183	9	1	deposited in January 1880 for repairing right flood bank of Kristnamaraz's channel. The estimates for the above two works which are under preparation have been much delayed in consequence of the office establishment having been engaged in working up plans of cross sections for the Potinghy Ghât.
(3.)	85	6	10	deposited in July 1881 by the Maharajah of Vizianagrum for his share of the cost of repairing the head works of the Kokirapillay channel. The work will be shortly carried out on the return of a more favorable season for the transport of materials.
(4.)	300	0	0	deposited in September 1881 by the Special Assistant Agent at Koraput for surveying the road from Potinghy to Koraput. This item will be adjusted at an early date.

17. The service books were said to be complete and posted up to date.

18. The Accountant understands his work well, and the accounts of the division are in good order.

(Signed) F. E. GODFREY,
Examiner, P.W. Accounts.

No. 79. ORDER THEREON, 18th February 1882, No. 450 W.

COMMUNICATED to the Superintending Engineer, First Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts. On the whole the state of the Divisional Accounts is fairly satisfactory.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
FIRST CIRCLE,
&c., &c., &c.

Dated February, 18th.

Issued

Recd. *Encl.*

G.O., 18*th February* 1882, *No.* 450 *W.*

FEBRUARY.
Nos. 78-79.

Inspection Notes of the Examiner, Public Works Accounts, of the Vizagapatam Divisional Office, communicated to the Superintending Engineer, First Circle, with remarks.

3/450 81

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO 2107 W. MADRAS, 13th FEBRUARY 1882.

SIR,

I HAVE THE HONOR TO FORWARD FOR INFORMATION AND ORDERS OF GOVERNMENT INSPECTION NOTES BY MR. GODFREY, EXAMINER, ON THE OFFICE OF THE EXECUTIVE ENGINEER VIZAGAPATAM DIVISION.

PARA 4. THE EXECUTIVE ENGINEER SHOULD OBTAIN STATEMENTS OF EXPENDITURE PUNCTUALLY FROM THE COLLECTOR, AS HE WOULD DO FROM ANY OTHER IMPREST HOLDER.

PARA 6. IT MIGHT BE PRACTICABLE TO GRANT THE VIZIANAGRAM SUB DIVISIONAL OFFICER TWO OR THREE CHEQUES FOR SMALLER SUMS, TO BE CASHED AS OCCASION REQUIRED. HIS ACTUAL CASH BALANCE MIGHT THEN BE KEPT LOW.

PARA 7. THE ACCOUNTANT SHOULD CHECK THE ENTRIES DAILY, AND INITIAL THE DAY'S TRANSACTIONS, SO THAT THE HEAD CLERK MAY BE FREE FROM FURTHER RESPONSIBILITY.

PARA 8. IF THE PETTY CONTRACT WORK IS A RUNNING ACCOUNT, DEDUCTIONS SHOULD BE MADE FROM CLAIMS; BUT IF THE

CONTRACTORS ARE PAID IN FULL, WHEN THEIR WORK IS MEASURED AND PASSED, THE PIECE WORK DAY BOOK WOULD BE FOUND MORE CONVENIENT.

PARA 9. UNDER ORDINARY CIRCUMSTANCES, I CONSIDER THAT ADVANCES TO OBTAIN A SUPPLY OF LABOR SHOULD BE SANCTIONED BY SUPERINTENDING ENGINEERS ACCORDING TO THEIR POWERS OF SANCTION FOR WORKS, AND SHOULD BE DEBITED TO MISCELLANEOUS ADVANCES AND NOT TO THE WORK TO WHICH THE LABOR IS TO BE BROUGHT. THE POTINGHY GHAT IS PERHAPS EXCEPTIONALLY REMOTE FROM THE LABOR SUPPLY, AND ADVANCES FOR LABORERS MIGHT BE GIVEN AT SUPERINTENDING ENGINEER'S DISCRETION, BUT I THINK IT WOULD BE ADVANTAGEOUS TO DEBIT THE WORK ONLY WHEN ADVANCES ARE RECOVERED BY WORK DONE. ANY FUTURE ADVANCES SHOULD THEREFORE BE DEBITED TO 'MISCELLANEOUS ADVANCES' IN THE FIRST PLACE.

PARA 10. THE CONTRIBUTION WORKS SHOULD BE ACCELERATED AS MUCH AS POSSIBLE, THE MONEY HAVING BEEN PAID.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. C. Cardew

EXAMINER P. W. ACCOUNTS.

C.T. 11/2

P.W.C.No.93

FROM THE EXAMINER P.W.ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

NO. 210 W

G.O.9140.4-4-81

DATED 13 16/4 FEBRUARY 1882.

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ENCLO.I.

INSPECTION NOTES ON THE OFFICE OF THE EXECUTIVE ENGINEER VIZAGAPATAM DIVISION, FORWARDS THE---------BY MR.GODFREY, EXAMINER WITH REMARKS.

Cir 16/2

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REPORT OF AN INSPECTION BY MR.F.E.GODFREY, EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER VIZAGAPATAM DIVISION, ON THE 30TH. AND 31ST. JANUARY 1882.

1. THE EXECUTIVE ENGINEER IS T.D.HARRIS ESQ., AND THE ACCOUNTANT P.VENUGOPAL NAIDOO.

2. THE DIVISIONAL OFFICE WAS LAST INSPECTED ON THE 11TH. AND 12TH. JULY 1881.

3. THE HEAD QUARTERS SUB-DIVISION IS IN CHARGE OF THE EXECUTIVE ENGINEER, AND THE VIZIANAGRAM SUB-DIVISION IN CHARGE OF SUB CONDUCTOR J.KELLY, WHO HAS A DRAWING ACCOUNT, AND KEEPS A REGULAR CASH BOOK. SUPERVISOR S.VENCATARAMA-NYA PANTULU, WHO IS IN CHARGE OF TWO IRRIGATION TALOOKS, ALSO HAS A DRAWING ACCOUNT AND KEEPS A CASH BOOK. UNDER THE EXECUTIVE ENGINEER THERE ARE TWO IMPREST HOLDERS, THE COLLECTOR OF VIZAGAPATAM FOR RS.1000, AND SUB-ENGINEER T.RAGAVACHARRY FOR RS.100, AND UNDER MR.KELLY ARE TWO IMPREST HOLDERS, T.VAIDIALINGUM PILLAY RS.100, AND MR.T.T. RUSSELL RS.100.

4. THE IMPREST OF RS.1,000 WAS OPENED WITH THE COLLECTOR OF VIZAGAPATAM IN DECEMBER 1881, WITH THE SUPERINTENDING ENGINEER'S CONCURRENCE, FOR THE MAINTENANCE OF THE PACHIPENTA GHAT ROAD. NO ACCOUNT HAS, AS YET, BEEN RENDERED BY THE COLLECTOR.

5. THE HEAD QUARTERS AND SUB DIVISIONAL CASH BOOKS, AS ALSO THE IMPREST ACCOUNTS EXAMINED, ARE CORRECTLY AND WELL

KEPT

KEPT.

6. IT WAS NOTICED THAT THE CASH IN THE CHEST OF MR. KELLY WAS AT TIMES APPARENTLY EXCESSIVE. FOR INSTANCE AT THE END OF NOVEMBER IT AMOUNTED TO RS.466-5-3, BEING FOR THE MOST PART THE BALANCE OF A CHEQUE FOR RS.1000 DRAWN ON THE 21ST. NOVEMBER. THE EXECUTIVE ENGINEER STATES THAT HE HAD INSTRUCTED MR. KELLY TO KEEP HIS CASH BALANCE AS LOW AS POSSIBLE, BUT THAT IN CONSEQUENCE OF THE REMOTENESS OF POTINGHY GHAT FROM THE SUB DIVISIONAL HEAD QUARTERS, AND THE GREAT DISTANCE OVER WHICH THAT WORK EXTENDS, IT WAS FOUND IMPOSSIBLE TO MAKE BETTER ARRANGEMENTS.

7. THE OFFICE CHEST IS AN IRON ONE, WITH ONE KEY, WHICH IS IN CHARGE OF THE HEAD CLERK, WHO MAKES PETTY PAYMENTS. THE HEAD CLERK ALSO KEEPS THE CASH BOOK, WITH THE EXCEPTION OF WRITING UP THE LAST COLUMN 'HEAD IN CASH ABSTRACT BOOK' WHICH IS DONE BY THE ACCOUNTANT.

8. WITH THE EXCEPTION OF THE POTINGHY GHAT, WORK IN THIS DIVISION IS CARRIED OUT BY PETTY CONTRACT. IT WAS OBSERVED THAT IN NO CASE WAS A DEDUCTION OF 10 PER CENT MADE FROM THE BILLS OF PETTY CONTRACTORS, AS NONE OF THE CONTRACTORS HAVE FURNISHED SECURITY, A DEDUCTION SHOULD BE MADE AS PRESCRIBED IN CODE PARA 111. IT IS THOUGHT THAT THE PIECE WORK FORM OF WORKS ABSTRACT MIGHT BE USED WITH ADVANTAGE, ESPECIALLY FOR EXPENDITURE ON EARTHWORK, CLEARANCES, ETC, IN CONNECTION WITH IRRIGATION WORKS, AND GENERALLY FOR ALL WORK WHICH IT IS CONVENIENT TO PAY FOR IN FULL ON MEASUREMENT AT RATES AGREED UPON.

9. THE REGISTER OF WORKS IS NEATLY AND CORRECTLY KEPT. THE PRINCIPAL WORK IS THE POTINGHY GHAT. THE EXPENDITURE ON THIS WORK TO THE END OF DECEMBER WAS RS.143,675-6-7 AGAINST AN ESTIMATE OF RS.1,30,407-3-4. SOME OF THE SUB-HEADS OF EXPENDITURE SHOWN IN THE REGISTER OF WORKS ARE NOT PROVIDED FOR IN THE ESTIMATE. THE REVISED ESTIMATE WILL SHORTLY BE SUBMITTED FOR SANCTION. A SUM OF RS.3,500 HAS BEEN ADVANCED FROM TIME TO TIME TO WORK PEOPLE ENGAGED FOR THE WORK, AND THE BALANCE AT THE DEBIT OF THIS TEMPORARY SUB HEAD IN THE REGISTER OF WORKS WAS RS.3,180-2-6 AT THE END OF DECEMBER 1881. THE MATERIALS AT SITE OF THE POTINGHY GHAT AMOUNT TO RS.3,999-10-3, CONSISTING PRINCIPALLY OF DYNAMITE, DETONATORS, ETC, FOR BLASTING OPERATIONS.

10. THERE IS NOW NO STOCK IN THE DIVISION. OF THE SUPERFLUOUS STOCK REFERRED TO IN PARA I OF G.O.914.W OF 4TH. APRIL 1881, THE SMALL UNUTILIZED BALANCE OF ASPHALTE, VALUE RS.38-13-3 HAS BEEN TRANSFERRED TO THE GANJAM DIVISION. THE ADJUSTMENT OF THE LOSS ON THE SALE OF THE STOCK IN THE GANJAM DIVISION, REFERRED TO IN PARA 2 OF THE ABOVE G.O, WAS CARRIED OUT IN THE SUPPLEMENTAL ACCOUNTS FOR MARCH 1881.

11. THE STOREKEEPER ATTACHED TO THE DIVISION HAS CHARGE OF THE TOOLS AND PLANT AT HEAD QUARTERS.

12. THE TOOLS AND PLANT REGISTER IS CORRECTLY PREPARED FROM THE MONTHLY RETURNS, AND IS UP TO DATE. COUNT WAS LAST MADE IN SEPTEMBER AND OCTOBER 1881. THERE ARE SOME UNSERVICEABLE TOOLS, OF WHICH A REPORT HAS BEEN MADE TO THE SUPERINTENDING ENGINEER.

13. THE ROAD METAL REGISTER IS CORRECTLY MAINTAINED. THE QUANTITY OF METAL IN STORE AT END OF DECEMBER 1881, WAS 3881½ CUBIC YARDS ON THE POTINGHY GHAT, AND 15⅞ CUBIC YARDS ON

ON THE CANTONMENT ROAD VIZAGAPATAM.

14. THE REGISTER OF SECURITIES SHOWS AN ITEM OF RS. 296-15-9 AS A DEPOSIT PAID INTO THE SAVINGS' BANK IN THE NAME OF MR.C.L.NARASINGA ROW. THIS SHOULD BE ADJUSTED AS POINTED OUT IN PARA 7 OF THE LAST INSPECTION REPORT.

15. THERE ARE NO IRRECOVERABLE ITEMS IN THE MISCELLANEOUS ADVANCE SCHEDULE.

16. IN THE SCHEDULE OF DEPOSITS (CONTRIBUTIONS) FOUR ITEMS ARE NOTICED AS REQUIRING EARLY ADJUSTMENT. THE FIRST TWO WERE NOTICED IN THE LAST INSPECTION REPORT.

(1). RS. 93-8-11 DEPOSITED IN JANUARY 1880 FOR REPAIRS TO KRISTNAMARAZ'S CHANNEL AND HEAD SLUICE.

(2). RS.1183-9-1 DEPOSITED IN JANUARY 1880 FOR REPAIRING RIGHT FLOOD BANK OF KRISTNAMARAZS CHANNEL. THE ESTIMATES FOR THE ABOVE TWO WORKS WHICH ARE UNDER PREPARATION HAVE BEEN MUCH DELAYED IN CONSEQUENCE OF THE OFFICE ESTABLISHMENT HAVING BEEN ENGAGED IN WORKING UP PLANS OF CROSS SECTIONS FOR THE POTLIGHY GHAT.

(3). RS. 85-7-10. DEPOSITED IN JULY 1881 BY THE MAHARAJAH OF VIZIANAGRAM FOR HIS SHARE OF THE COST OF REPAIRING THE HEAD WORKS OF THE KOKIRAPILLAY CHANNEL. THE WORK WILL BE SHORTLY CARRIED OUT ON THE RETURN OF A MORE FAVORABLE SEASON FOR THE TRANSPORT OF MATERIALS.

(4). RS.300-0-0, DEPOSITED IN SEPTEMBER 1881 BY THE SPECIAL ASSISTANT AGENT AT KORAPUT FOR SURVEYING THE ROAD FROM POTLIGHY TO KORAPUT.

THIS ITEM WILL BE ADJUSTED AT AN EARLY DATE.

17. THE SERVICE BOOKS WERE SAID TO BE COMPLETE AND POSTED UP TO DATE.

18. THE ACCOUNTANT UNDERSTANDS HIS WORK WELL AND THE

ACCOUNTS

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1875

ACCOUNTS OF THE DIVISION ARE IN GOOD ORDER.

(signed) L. C. Godfrey.

EXAMINER P.W. ACCOUNTS.

(True Copy) L. C. Godfrey

Examiner P.W. Acts.

Genl. Asst. 6

A/cars

№ 450 W.

PUBLIC WORKS DEPARTMENT.

450

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 18th Feby 1882

Read the following:—

From the Secy P.W. Dept to G. Lr 210 W dt 13 Feby 1882

Communicated to the Supdg Engr 1st Circle who will direct the attention of the Executive Engineer to the remarks & suggestion of the inspecting officer & the Secy to P.W. Dept

15.2.82

To the Supdg Engr 1st Circle
Secy P.W. Dept

despd 3-3-82-

On the whole the state of the Divisional Accounts is fairly satisfactory

16/2/82

8/450 983.

Govt. of [1882] Madras.

PUBLIC WORKS.

To,

Dated 21/2/82

Issued

Recd. Encl.

G. O., 18th July 1882, No. 450W.

Nos. 7879

Inspection Rolls of the Ry Mrs of the ~~Office of the~~ Vizagapatam Divl Office Commund to the A.E. 1st Circle with remarks.

Do 20/2