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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

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Not to be folded or roughly handled

[Signature]

543
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GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

2nd March 1882, No. 543 W.

General.
Account.

Read the following paper :—

No. 11. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 23rd February 1882, No. 219 W.

I HAVE the honor to submit, for information and orders of Government, Notes of Inspection by Mr. Godfrey, Examiner, of the Office of the Executive Engineer, Kistna Western Division.

PARAGRAPH 4.—All sub-divisional cash-books should be submitted to head-quarters at least twice a month, and if the copies so submitted were posted up synchronously with the originals there should be neither difficulty nor delay, and the work at the divisional office would be materially assisted.

PARAGRAPH 7.—There is no necessity for the entry under 'cash from treasury.' The cheque may be drawn in the Executive Engineer's favor, blank endorsed for credit of the Public Works Department and entered in the remittance book; the entry in the cash-book being at once posted as 'payments into treasury.' The acknowledgment in the remittance book is sufficient voucher to support the entry, as well as the consolidated receipt granted at the end of the month for the aggregate of the several remittances during the month. I do not however understand why the treasury officer objects to the cheques being drawn in his favor, for as they are sent with a separate memorandum of advice to show that the amount is to be credited to the Public Works Department, no confusion should be possible.

PARAGRAPH 8.—I would strongly urge that work abstracts should be prepared in divisional offices and not in the sub-divisional offices. This would throw a little extra work on the Accountant and his Assistant, but perhaps not more than that now caused by making the rough abstracts referred to. If the ten-day reports are used as they are intended, and are punctually sent in by sub-divisional officers, the work abstracts could be prepared in part every ten days at the head-quarter's office, the Executive Engineer would be aware of any delay in the submission of these reports and could take steps to remedy it. From what I have seen of work abstracts, the tendency is to post the transactions in one lump for each sub-head instead of in three items, one for each ten-day report, clearly showing that their preparation is deferred to the end of the month, instead of some progress being made *during* the month. It is quite impossible to expect the account's work compiled in the divisional office to be punctually performed unless materials are punctually and correctly obtained from sub-divisions.

PARAGRAPH 10.—The Executive Engineer should organize such arrangements as, from his knowledge of the practical working, he considers adequate to provide a proper check.

PARAGRAPH 12.—If the items due by the contractors are irrecoverable, report should be made to the Superintending Engineer giving explanations, and the works in respect of which the debts are owing must bear the loss.

REPORT of Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer, Kistna Western Division, on the 11th February 1882.

G. D. Wybrow, Esq., is the Executive Engineer, and the Accountant is V. Subaroyudu Puntulu.

2. The office was last inspected on the 23rd July 1881.

3. There are two sub-divisions:—

(1.) The *Eastern* Sub-division in charge of Mr. S. D. Pears, Assistant Engineer, with the following Imprests:—

Mir Shumsudeen Saib, Supervisor	...	...	...	Rs. 200
T. Ramanujam Pillay, Overseer	...	...	...	" 200

(2.) The *Western* Sub-division in charge of Mr. C. J. Ussher, Assistant Engineer, with three Imprest holders —

V. Kothandapani Moodelliar, Supervisor	...	...	...	Rs. 700
D. Vencatasawmy Naidu, Overseer	...	...	...	" 600
S. Vijayaragavul Doss, Naidu, Overseer	...	...	...	" 200

4. The divisional and sub-divisional cash-books are all correctly kept. Copies of the western sub-divisional cash-book are received at head-quarters three times a month, but of that of the eastern sub-division only once a month. In order to facilitate the posting of the cash abstract book it would be desirable to have copies of the eastern sub-divisional cash-book submitted at least twice a month.

5. The Accountant keeps the divisional cash-book, but in future the Executive Engineer intends that the Head Clerk shall do so, as he makes petty payments from the office chest of which he is in charge. The Accountant will, however, continue to write up the last column of the cash-book.

6. The office chest is an iron one with one lock and one key, which is in charge of the Head Clerk.

7. Miscellaneous receipts are paid into treasury by cheque at the end of each month. The treasury officer at Bezvada having complained of some confusion arising from these cheques being drawn in his favor, the Executive Engineer now draws them in his own favor, thus having to treat the sums as 'cash from treasury' pending the return of the remittance book, when the amounts are charged off to 'payments into treasury.'

8. The works abstracts, which are prepared by the sub-divisional officers, are not as a rule received at head-quarters before the 10th, and sometimes not till the 15th, of the month, following that to which they relate. If the works abstracts were received by due date there would be no difficulty in posting the register of works preparatory to the posting of the schedules of expenditure. At present the schedules are prepared from a rough abstract of the cash, stock and adjustment books, and the accounts are sent to the Examiner before the register of works has been completed.

9. The register of works is correctly kept, and was up to date except for one work 'constructing lock near Nallamada,' the outlay on which for December 1881 had not been posted, as the works abstracts for the work had been returned to the sub-divisional officer for information as to the distribution of issues from 'materials at site' over sub-heads of work. Lime manufacture is shown as a separate sub-head of this work, and the debit at the end of November 1881 was Rs. 13-7-6. Details of the outturn and outlay are shown on separate works abstracts, but none of these could be examined as all had been returned to the sub-divisional officer in connection with the verification of materials at site.

10. There are five Lock Superintendents who collect tolls and issue toll tickets. The receipts are paid every month to the divisional office or to one of the sub-divisional officers, and appear in the cash-books concerned. It is thought that a register of these receipts should be kept in the divisional office, in full detail, to be checked with the originals of the toll tickets on receipt after collection. No boat licenses are granted in this division.

11. There is a small balance of stock, value Rs. 13-2-8, consisting of pan and flat tiles rendered useless by exposure. Application has been made to the Superintending Engineer to obtain sanction to write off the value to profit and loss. The loss should more properly be charged to head of service as laid down in G.O., No. 2848 W. of 15th November 1881.

12. In the petty contract account there are the two following items due by contractors which have been long outstanding. The adjustment of these should be effected as soon as possible.

K. Kotereddy	...	...	...	...	...	Rs. A. P.
K. Vencataswamy	...	...	...	...	...	20 0 0
						44 8 4

13. The tools and plant returns are correctly kept, and as the receipts and issues are posted monthly, there is no reason why the half-yearly return should ever be late. The half-yearly return for period ending 30th September 1881, which was much overdue, has been sent to the Superintending Engineer.

14. The items noticed in the last Inspection Report as outstanding in the miscellaneous advance schedule have been adjusted.

15. The service books are said to be complete.

(Signed) F. E. GODFREY,
Examiner of Public Works Accounts.

No. 12. ORDER THEREON, 2nd March 1882, No. 543 W.

COMMUNICATED to the Superintending Engineer, Second Circle, who will direct the attention of the Executive Engineer to the remarks of the Inspecting Officer and the Examiner of Public Works Accounts.

2. The attention of the Accountant-General will be drawn in the Financial Department to the Examiner's remark on paragraph 7 of the report.

(True Extract.)

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

To the Superintending Engineer, Second Circle.
" Examiner of Public Works Accounts.
" Financial Department.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

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

Dated March, 2nd.

Issued

Recd.

Encl.

G.O., 2nd March 1882, No. 543 W.

MARCH.

Nos. 11-12.

Inspection Notes by Mr. Godfrey, Examiner,
of the Office of the Kiswa Western Division.
Communicated to the Superintending Engi-
neer, Second Circle, with remarks.

FROM THE EXAMINER P. T. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 219 W

MADRAS, 23rd FEBRUARY 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT NOTES OF INSPECTION BY MR. GODFREY,
EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISINA
WESTERN DIVISION.

PARA 4. ALL SUB DIVISIONAL CASH BOOKS SHOULD BE SUBMIT-
TED TO HEAD QUARTERS AT LEAST TWICE A MONTH, AND IF THE
COPIES SO SUBMITTED WERE POSTED UP SYNCHRONOUSLY WITH
THE ORIGINALS THERE SHOULD BE NEITHER DIFFICULTY NOR
DELAY, AND THE WORK AT THE DIVISIONAL OFFICE WOULD BE
MATERIALLY ASSISTED.

PARA 7. THERE IS NO NECESSITY FOR THE ENTRY UNDER
'CASH FROM TREASURY'. THE CHEQUE MAY BE DRAWN IN THE
EXECUTIVE ENGINEER'S FAVOR, BLANK ENDORSED FOR CREDIT OF
THE P. T. DEPARTMENT AND ENTERED IN THE REMITTANCE BOOK;
THE ENTRY IN THE CASH BOOK BEING AT ONCE POSTED AS
'PAYMENTS INTO TREASURY'. THE ACKNOWLEDGMENT IN THE
REMITTANCE BOOK IS SUFFICIENT VOUCHER TO SUPPORT THE

ENTRY.

ENTRY, AS WELL AS THE CONSOLIDATED RECEIPT GRANTED AT THE
END OF THE MONTH FOR THE AGGREGATE OF THE SEVERAL REMIT-
TANCES DURING THE MONTH. I DO NOT HOWEVER UNDERSTAND
WHY THE TREASURY OFFICER OBJECTS TO THE CHEQUES BEING
DRAWN IN HIS FAVOR, FOR ^{as} THEY ARE SENT WITH A SEPARATE MEMO
OR ADVICE TO SHOW THAT THE AMOUNT IS TO BE CREDITED TO
THE P.W. DEPARTMENT, NO CONFUSION SHOULD BE POSSIBLE.

PARA 9. I WOULD STRONGLY URGE THAT WORK ABSTRACTS
SHOULD BE PREPARED IN DIVISIONAL OFFICES AND NOT IN THE
SUB DIVISIONAL OFFICES. THIS WOULD THROW A LITTLE EXTRA
WORK ON THE ACCOUNTANT AND HIS ASSISTANT, BUT PERHAPS
NOT MORE THAN THAT NOW CAUSED BY MAKING THE ROUGH ABSTRACTS
REFERRED TO. IF THE TEN-DAY REPORTS ARE USED AS THEY
ARE INTENDED, AND ARE PUNCTUALLY SENT IN BY SUB DIVISIONAL
OFFICERS, THE WORK ABSTRACTS COULD BE PREPARED IN PART
EVERY 10 DAYS AT THE HEAD QUARTERS OFFICE, THE EXECUTIVE
ENGINEER WOULD BE AWARE OF ANY DELAY IN THE SUBMISSION
OF THESE REPORTS AND COULD TAKE STEPS TO REMEDY IT. FROM
WHAT I HAVE SEEN OF WORK ABSTRACTS, THE TENDENCY IS TO POST
THE TRANSACTIONS IN ONE LUMP FOR EACH SUB HEAD INSTEAD
OF, IN THREE ITEMS, ONE FOR EACH TEN-DAY REPORT, CLEARLY
SHOWING THAT THEIR PREPARATION IS DEFERRED TO THE END
OF THE MONTH, INSTEAD OF SOME PROGRESS BEING MADE DURING
THE MONTH. IT IS QUITE IMPOSSIBLE TO EXPECT THE ACCOUNTS
WORK COMPILED IN THE DIVISIONAL OFFICE TO BE PUNCTUALLY
PERFORMED UNLESS MATERIALS ARE PUNCTUALLY AND CORRECTLY
OBTAINED FROM SUB DIVISIONS.

PARA 10. THE EXECUTIVE ENGINEER SHOULD ORGANIZE SUCH

ARRANGEMENTS AS, FROM HIS KNOWLEDGE OF THE PRACTICAL WORK-
ING, HE CONSIDERS ADEQUATE TO PROVIDE A PROPER CHECK. 543
4

PARA 12. IF THE ITEMS DUE BY THE CONTRACTORS ARE IRRE-
COVERABLE, REPORT SHOULD BE MADE TO THE SUPERINTENDING
ENGINEER GIVING EXPLANATIONS, AND THE WORKS IN RESPECT
OF WHICH THE DEBTS ARE OWING MUST BEAR THE LOSS.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEIENT SERVANT.

D. P. Cordery

EXAMINER P.W. ACCOUNTS.

49 23/2

G.O. 2848-4/15-11-81

P. W. b No 1219

FROM THE EXAMINER P. W. ACCOUNTS,
MADRAS.

TO THE SECRETARY TO GOVERNMENT,
P. W. DEPARTMENT.

NO.

DATED FEBRUARY 1842.

RECD. 24

ENCL. I.

NOTES OF INSPECTION BY MR.
GODFREY, EXAMINER, OF THE OFFICE OF
THE EXECUTIVE ENGINEER KISTNA
WESTERN DIVISION. FORWARDS-----
WITH HIS REMARKS.

With order

A
enc

Rebham W. Henderson

No 543 Wd 3rd March 1882

Communicated to
the Suply Engr 2nd Circle, who
will direct the attention
of the Executive Engineer
to the remarks of the
inspecting officer, & the
Exr. P. W. Accts.

2. The attention of the Acct-
General will be drawn in
the Financial Dept. to the
Examiner's remark on
para 7 of the report.

27.2.82 Otth

S.D. 2nd Circle ✓

Engr P. W. ✓

Finl Dept ✓
Cor 28.2.82 K. L. S. 82



REPORT OF INSPECTION BY F. E. GODFREY ESQ., EXAMINER,
OF THE OFFICE OF THE EXECUTIVE ENGINEER, KISTNA WESTERN
DIVISION, ON THE 11TH FEBRUARY 1882.

1. G. D. WYPROW ESQ. IS THE EXECUTIVE ENGINEER AND THE
ACCOUNTANT IS V. SUBAROVUDU PONTULU.

2. THE OFFICE WAS LAST INSPECTED ON THE 23RD JULY 1881

3. THERE ARE TWO SUB-DIVISIONS:-

(1) THE EASTERN SUB DIVISION IN CHARGE OF MR. S. D. PEARCE
ASST. ENGINEER, WITH THE FOLLOWING IMPRESTS:-

MR. SHUMSUDEEN SAID, SUPERVISOR, RS. 300.
T. RAMANUJAM PILLAI, OVERSEER, RS. 200.

(2) THE WESTERN SUB-DIVISION IN CHARGE OF MR. C. J.
USSELL, ASST. ENGINEER, WITH THREE IMPREST
HOLDERS:-

V. KOTHANDARAMI MOODELLAR, SUPERVISOR, RS. 700.
D. VENKATASAMY NAIDU, OVERSEER, RS. 100.
S. VELIYAPADAYUL, ASST. NAIDU, OVERSEER, RS. 200.

4. THE DIVISIONAL AND SUB DIVISIONAL CASH BOOKS ARE ALL
CORRECTLY KEPT. COPIES OF THE WESTERN SUB DIVISIONAL
CASH BOOK ARE RECEIVED AT HEAD QUARTERS THREE TIMES A
MONTH, BUT OF THAT OF THE EASTERN SUB DIVISION ONLY ONCE A
MONTH. IN ORDER TO FACILITATE THE POSTING OF THE CASH
ABSTRACT BOOK IT WOULD BE DESIRABLE TO HAVE COPIES OF THE
EASTERN SUB DIVISIONAL CASH BOOK SUBMITTED AT LEAST TWICE
A MONTH.

5. THE ACCOUNTANT KEEPS THE DIVISIONAL CASH BOOK, BUT
IN FUTURE THE EXECUTIVE ENGINEER INTENDS THAT THE HEAD
CLERK SHALL DO SO, AS HE MAKES PETTY PAYMENTS FROM THE
OFFICE

OFFICE CHEST OF WHICH HE IS IN CHARGE. THE ACCOUNTANT WILL HOWEVER CONTINUE TO WRITE UP THE LAST COLUMN OF THE CASH BOOK.

6. THE OFFICE CHEST IS AN IRON ONE WITH ONE LOCK AND ONE KEY WHICH IS IN CHARGE OF THE HEAD CLERK.

7. MISCELLANEOUS RECEIPTS ARE PAID INTO TREASURY BY CHEQUE AT THE END OF EACH MONTH. THE TREASURY OFFICER AT BEZWADA HAVING COMPLAINED OF SOME CONFUSION ARISING FROM THESE CHEQUES BEING DRAWN IN HIS FAVOR, THE EXECUTIVE ENGINEER NOW DRAWS THEM IN HIS OWN FAVOR, THUS HAVING TO TREAT THE SUMS AS 'CASH FROM TREASURY' PENDING THE RETURN OF THE REMITTANCE BOOK WHEN THE AMOUNTS ARE CHARGED OFF TO 'PAYMENTS INTO TREASURY'.

8. THE WORKS ABSTRACTS WHICH ARE PREPARED BY THE SUB-DIVISIONAL OFFICERS ARE NOT AS A RULE RECEIVED AT HEAD QUARTERS BEFORE THE 10TH, AND SOMETIMES NOT TILL THE 15TH OF THE MONTH FOLLOWING THAT TO WHICH THEY RELATE. IF THE WORKS ABSTRACTS WERE RECEIVED BY DUE DATE THERE WOULD BE NO DIFFICULTY IN POSTING THE REGISTER OF WORKS PREPARATORY TO THE POSTING OF THE SCHEDULES OF EXPENDITURE. AT PRESENT THE SCHEDULES ARE PREPARED FROM A ROUGH ABSTRACT OF THE CASH, STOCK AND ADJUSTMENT BOOKS, AND THE ACCOUNTS ARE SENT TO THE EXAMINER BEFORE THE REGISTER OF WORKS HAS BEEN COMPLETED.

9. THE REGISTER WORKS IS CORRECTLY KEPT, AND WAS UP TO DATE EXCEPT FOR ONE WORK 'CONSTRUCTING LOCK NEAR NALLAMADA', THE OUTLAY ON WHICH FOR DECEMBER 1881 HAD NOT BEEN POSTED.

AS

AS THE WORKS ABSTRACTS FOR THE WORK HAD BEEN RETURNED TO THE SUB-DIVISIONAL OFFICER FOR INFORMATION AS TO THE DISTRIBUTION OF ISSUES FROM 'MATERIALS AT SITE' OVER SUB HEADS OF WORK. LINE MANUFACTURE IS SHOWN AS A SEPARATE SUB HEAD OF THIS WORK, AND THE DEBIT AT THE END OF NOVEMBER 1881 WAS RS. 13-7-6. DETAILS OF THE OUT-TURN AND OUTLAY ARE SHOWN ON SEPARATE WORKS ABSTRACTS, BUT NONE OF THESE COULD BE EXAMINED AS ALL HAD BEEN RETURNED TO THE SUB-DIVISIONAL OFFICER IN CONNECTION WITH THE VERIFICATION OF MATERIALS AT SITE.

10. THERE ARE FIVE LOCK SUPERINTENDENTS WHO COLLECT TOLLS AND ISSUE TOLL TICKETS. THE RECEIPTS ARE PAID EVERY MONTH TO THE DIVISIONAL OFFICE OR TO ONE OF THE SUB-DIVISIONAL OFFICERS, AND APPEAR IN THE CASH BOOKS CONCERNED. IT IS THOUGHT THAT A REGISTER OF THESE RECEIPTS SHOULD BE KEPT IN THE DIVISIONAL OFFICE, IN FULL DETAIL, TO BE CHECKED WITH THE ORIGINALS OF THE TOLL TICKETS ON RECEIPT AFTER COLLECTION. NO BOAT LICENSES ARE GRANTED IN THIS DIVISION.

11. THERE IS A SMALL BALANCE OF STOCK, VALUE RS. 13-2-8 CONSISTING OF PAN AND FLAT TILES RENDERED USELESS BY EXPOSURE. APPLICATION HAS BEEN MADE TO THE SUPERINTENDING ENGINEER TO OBTAIN SANCTION TO WRITE OFF THE VALUE TO PROFIT AND LOSS. THE LOSS SHOULD MORE PROPERLY BE CHARGED TO HEAD OF SERVICE AS LAID DOWN IN G.O. 2848 OF 15TH NOVEMBER 1881.

12. IN THE PETTY CONTRACT ACCOUNT THERE ARE THE TWO FOLLOWING ITEMS DUE BY CONTRACTORS WHICH HAVE BEEN LONG OUTSTANDING.

W. K. S.
12/19
OUTSTANDING. THE ADJUSTMENT OF THESE SHOULD BE EFFECTED
AS SOON AS POSSIBLE.

K. KOTHEDDY. RS. 30-3-3.
K. VENKATASWAMY. RE. 44-8-4.

13. THE TOOLS AND PLANT RETURNS ARE CORRECTLY KEPT, AND
AS THE RECEIPTS AND ISSUES ARE POSTED MONTHLY, THERE IS NO
REASON WHY THE HALF YEARLY RETURN SHOULD EVER BE LATE.
THE HALF YEARLY RETURN FOR PERIOD ENDING 30TH. SEPTEMBER
1881 WHICH WAS MUCH OVERDUE HAS BEEN SENT TO THE SUPERIN-
TENDING ENGINEER.

14. THE ITEMS NOTICED IN THE LAST INSPECTION REPORT AS
OUTSTANDING IN THE MISCELLANEOUS ADVANCE SCHEDULE, HAVE BEEN
ADJUSTED.

15. THE SERVICE BOOKS ARE SAID TO BE COMPLETE.

F. E. Goudrey

EXAMINER P.W. ACCOUNTS.

1219.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 7th March 1882, No. 54310.

Nos. 18 to 12

Inspection holes by
Mr. Gaspar, Engineer,
of the office of the District
Western Division
Command to the
2nd Circle with remarks.

103/3