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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

G.O. No. / ~~B.P. No.~~	551 W	Press. / ~~Mis.~~
Dated	3.3.1882	~~197~~.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

3rd March 1882, No. 551 W.

General.
Account.

Read the following paper :—

No. 17. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 27th February 1882, No. 224 W.

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

2. *Paragraph* 5.—Every endeavour must be made to obtain the punctual preparation of the initial work accounts. The work abstracts should be prepared in the Divisional Office. If the Sub-Divisional Officers and others in charge of works understand how the nominal muster rolls and ten-day reports should be posted and completed, there should be no difficulty in posting the work abstracts at head quarters. This applies specially to works performed by departmental labor and piece-work. For works done by contract, the contract certificates give all necessary information.

3. *Paragraph* 6.—There is no objection to a store depôt being established at site of works, in charge of a storekeeper, but if this be done, the materials or stores should not be considered as "materials at site," but as ordinary stock. If the materials are placed under the officer in charge of the work, the sub-head "materials at site" would be made use of as proposed in the report.

The office is in good order.

REPORT of Inspection by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engineer, Sungam Project Division, on the 17th February 1882.

CAPTAIN CAMPBELL, R.E., is the Executive Engineer, and the Accountant is P. Hanumajee Row.

2. This is the first occasion on which the accounts of the division have been inspected.

3. There are two sub-divisions :—

I.—The Sungam sub-division in charge of Mr. A. A. G. Malet, Assistant Engineer, who is not a disburser.

II.—The Kanigiri sub-division in charge of Mr. H. O'Connell, Assistant Engineer, who holds an imprest of Rs. 350 from the Executive Engineer. Mr. C. Berlie, Sub-Engineer, also has an imprest of Rs. 200 in this sub-division.

All disbursements of the Sungam sub-division, as well as payments of establishments throughout the division, are made by the Executive Engineer.

4. The cash-book has been written up by the Cashier since the 27th January, and is now in every respect correctly and well kept. All vouchers are examined by the Accountant before the postings are made. Previous to the 27th January the cash-book was kept by the Head Clerk, and several corrections, chiefly of errors in the classification of outlay, which might have been avoided, were noticed. The Cashier, who has furnished a security of Rs. 1,000, is in charge

of the office chest. The chest is an iron one with two locks and duplicate keys, one of which is kept by the Executive Engineer and the other by the Cashier.

5. The initial accounts of works are in a backward state. No daily or ten-day reports have been prepared previous to the present month, nor have any works abstracts been prepared as yet, but it is hoped that they will be started for posting the register of works for February. Much additional work has been thrown on the Accountant to enable him to post the register of works. To do this he has kept a rough abstract of expenditure on each work and manufacture, prepared from the cash and adjustment books and nominal rolls, and against each item is entered the cash-book number of the voucher, or item of adjustment book, &c. Much credit is due to him for the care with which he has prepared this abstract, but it is hoped that the works abstracts will now take its place. In the absence of the necessary details in the initial accounts it has not been possible in some cases to allocate charges for labor to particular sub-head of work, and details of measurements have not invariably been given in the nominal rolls. At present work is chiefly carried out by contract and piece-work, but on the commencement of the anicut masonry the major portion will, it is understood, be done by daily labor, and it is very necessary that the Sub-divisional Clerks, or Overseer's Writers, who may have to prepare the initial accounts, should receive early instructions as to the manner of preparing them correctly.

6. Some materials which are borne on the books as stock are at the site of works, and in charge of the storekeeper, by whom issues are advised direct to the divisional office. When the ten-day reports and works abstracts have been fairly started, these materials should be taken over by the officer or subordinate in charge of the work and be accounted for in Part II of the ten-day report and through it in Part IV of the works abstract.

7. The register of works is posted prior to the preparation of the schedule of expenditure, in the manner explained above. It is correctly kept and up to date.

8. The stock balance at 31st December 1881 amounted to Rs. 8,570-14-4, made up as follows:—

	RS.	A.	P.
Building materials			
Timber	1,326	9	3
Metals	157	11	0
Fuel	150	8	1
Thatching materials	1,331	1	5
Miscellaneous	38	0	0
Manufacture	106	9	9
Land and kilns	829	9	9
	4,630	13	1

No sanction has as yet been obtained for maintaining reserve stock in the division, but the Executive Engineer has applied for the necessary sanction.

9. The details of the debit under 'land and kilns' are—

	RS.	A.	P.
For brick manufacture			
„ lime „	2,836	12	5
„ stone „	1,417	2	2
	376	14	6

The last item includes the expenditure on the tramway. The debit to 'land and kilns' will be relieved by a percentage to be fixed by the Executive Engineer on the whole probable outturn and to be charged on the issue of stock to works. The stock returns are properly maintained, and the manufacture operations are correctly recorded in the register of works.

10. The tools and plant returns are kept by the storekeeper, and are correctly posted up for receipts and issues every month.

11. The total of the outstandings in the schedule of miscellaneous advances, at the end of January 1882, was Rs. 1,096-3-4. This consisted chiefly of advances to work-people which are recoverable by a deduction of one-sixth part of the earnings for work done by them; and of advances to members of the establishment. As the work-people, *e.g.*, sawyers, &c., are engaged for general purposes, the advances to them could not, as in ordinary cases, be charged to specific works. All items in the schedule are in course of adjustment.

12. A register of securities should be opened, in which the date of receipt and disposal of securities should be recorded. If the securities are in cash and have been paid into the Savings' Bank a note to that effect should be made, as also a reference to the depositor's pass books obtained and kept by the Executive Engineer.

13. The service books were said to be complete for all members for whom they have been kept, but books have still to be opened for those who have been newly appointed to the department.

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

No. 18. ORDER THEREON, 3rd March 1882, No. 551 W.

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

(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.

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 3rd.

Issued.

Recd.

Encl.

G.O., 3rd March 1882, No. 551 W.

MARCH.
Nos. 17-18.

Notes of Inspection by the Examiner of the Office of the Sungam Project Division, communicated to the Superintending Engineer, Second Circle, with remarks.

551
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FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 224 W MADRAS, 27th FEBRUARY 1882.

SIR,

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

PARA 5. EVERY ENDEAVOUR MUST BE MADE TO OBTAIN THE PUNCTUAL PREPARATION OF THE INITIAL WORK ACCOUNTS. THE WORK ABSTRACTS SHOULD BE PREPARED IN THE DIVISIONAL OFFICE. IF THE SUB DIVISIONAL OFFICERS AND OTHERS IN CHARGE OF WORKS UNDERSTAND HOW THE NOMINAL MUSTER ROLLS AND TEN-DAY REPORTS SHOULD BE POSTED AND COMPLETED, THERE SHOULD BE NO DIFFICULTY IN POSTING THE WORK ABSTRACTS AT HEAD QUARTERS. THIS APPLIES SPECIALLY TO WORKS PERFORMED BY DEPARTMENTAL LABOR AND PIECE-WORK. FOR WORKS DONE BY CONTRACT THE CONTRACT CERTIFICATES GIVE ALL NECESSARY INFORMATION.

PARA 6. THERE IS NO OBJECTION TO A STORE DEPOT BEING ESTABLISHED AT SITE OF WORKS, IN CHARGE OF A STOREKEEPER.

BUT IF THIS BE DONE, THE MATERIALS OR STORES SHOULD NOT BE CONSIDERED AS 'MATERIALS AT SITE' BUT AS ORDINARY STOCK. IF THE MATERIALS ARE PLACED UNDER THE OFFICER IN CHARGE OF THE WORK, THE SUB HEAD 'MATERIALS AT SITE' WOULD BE MADE USE OF AS PROPOSED IN THE REPORT.

THE OFFICE IS IN GOOD ORDER.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. C. Gordon

EXAMINER P.W. ACCOUNTS.

24/2

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No. 531 Way 3rd March/82

Communicated to the Safety Engr 2nd Circle who will direct the attention of the Exr. Engr to the remarks & suggestion of the Inspecting officer & the Exam. of Accounts.

28.2.82

Att

28/2/82

ENCLO. 1.

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

Dept 10.3.82

S.E. 2nd Circle

Exam: of Accounts

Cir 1/3. Ex. 3.3.82

P. W. C. No. 1294

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO. 224 W.

DATED 27th FEBRUARY 1882.

RECD. 28

REPORT OF INSPECTION BY P.F.GODFREY, ESQRE, EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER SUNGUM PROJECT DIVISION, ON THE 17TH. FEBRUARY 1882.

1. CAPTAIN CAMPBELL R.E. IS THE EXECUTIVE ENGINEER; AND THE ACCOUNTANT IS P. RANGANADEE ROY.

2. THIS IS THE FIRST OCCASION ON WHICH THE ACCOUNTS OF THE DIVISION HAVE BEEN INSPECTED.

3. THERE ARE TWO SUB DIVISIONS:-

I. THE SUNGUM SUB DIVISION IN CHARGE OF MR. A.A.G. MALET ASST. ENGINEER WHO IS NOT A DISBURSER.

II. THE KANIGIRI SUB DIVISION IN CHARGE OF MR. R. O'CONNELL ASST. ENGINEER WHO HOLDS AN IMPREST OF RS. 350 FROM THE EXECUTIVE ENGINEER. MR. C BERLIE, SUB ENGINEER, ALSO HAS AN IMPREST OF RS. 200 IN THIS SUB DIVISION.

ALL DISBURSEMENTS OF THE SUNGUM SUB DIVISION, AS WELL AS PAYMENTS OF ESTABLISHMENTS THROUGHOUT THE DIVISION, ARE MADE BY THE EXECUTIVE ENGINEER.

4. THE CASH BOOK HAS BEEN WRITTEN UP BY THE CASHIER SINCE THE 27TH. JANUARY, AND IS NOW IN EVERY RESPECT CORRECTLY AND NEATLY KEPT. ALL VOUCHERS ARE EXAMINED BY THE ACCOUNTANT BEFORE THE POSTINGS ARE MADE. PREVIOUS TO THE 27TH. JANUARY THE CASH BOOK WAS KEPT BY THE HEAD CLERK, AND SEVERAL CORRECTIONS, CHIEFLY OF ERRORS IN THE CLASSIFICATION OF [illegible] OUTLAY, WHICH MIGHT HAVE BEEN AVOIDED, WERE NOTICED. THE CASHIER WHO HAS FURNISHED A SECURITY OF RS. 1,000, IS IN CHARGE OF THE OFFICE CHEST. THE CHEST IS AN IRON ONE WITH TWO LOCKS AND DUPLICATE KEYS ONE OF WHICH IS KEPT BY THE EXECUTIVE ENGINEER AND THE OTHER BY THE CASHIER.

5. THE INITIAL ACCOUNTS OF WORKS ARE IN A BACKWARD STATE. NO DAILY OR TEN-DAY REPORTS HAVE BEEN PREPARED PREVIOUS TO THE PRESENT MONTH, NOR HAVE ANY WORKS ABSTRACTS BEEN PREPARED AS YET, BUT IT IS HOPED THAT THEY WILL BE STARTED FOR POSTING THE REGISTER OF WORKS FOR FEBRUARY. MUCH ADDITIONAL WORK HAS BEEN THROWN ON THE ACCOUNTANT TO ENABLE HIM TO POST THE REGISTER OF WORKS. TO DO THIS HE HAS KEPT A ROUGH ABSTRACT OF EXPENDITURE ON EACH WORK AND MANUFACTURE, PREPARED FROM THE CASH AND ADJUSTMENT BOOKS AND NOMINAL ROLLS, AND AGAINST EACH ITEM IS ENTERED THE CASH BOOK NUMBER OF THE VOUCHER, OR ITEM OF ADJUSTMENT BOOK ETC. MUCH CREDIT IS DUE TO HIM FOR THE CARE WITH WHICH HE HAS PREPARED THIS ABSTRACT, BUT IT IS HOPED THAT THE WORKS ABSTRACTS WILL NOW TAKE ITS PLACE. IN THE ABSENCE OF THE NECESSARY DETAILS IN THE INITIAL ACCOUNTS IT HAS NOT BEEN POSSIBLE IN SOME CASES TO ALLOCATE CHARGES FOR LABOR TO PARTICULAR SUB HEAD OF WORK, AND DETAILS OF MEASUREMENTS HAVE NOT INVARIABLY BEEN GIVEN IN THE NOMINAL ROLLS. AT PRESENT WORK IS CHIEFLY CARRIED OUT BY CONTRACT AND PIECE WORK, BUT ON THE COMMENCEMENT OF THE ANICUT MASONRY THE MAJOR PORTION WILL IT IS UNDERSTOOD BE DONE BY DAILY LABOR, AND IT IS VERY NECESSARY THAT THE SUB DIVISIONAL CLERKS, OR OVERSEERS WRITERS, WHO MAY HAVE TO PREPARE THE INITIAL ACCOUNTS SHOULD RECEIVE EARLY INSTRUCTIONS AS TO THE MANNER OF PREPARING THEM CORRECTLY.

6. SOME MATERIALS WHICH ARE BORNE ON THE BOOKS AS STOCK ARE AT THE SITE OF WORKS AND IN CHARGE OF THE STOREKEEPER BY WHOM ISSUES ARE ADVISED DIRECT TO THE DIVISIONAL OFFICE. WHEN THE TEN-DAY REPORTS AND WORK ABSTRACTS HAVE BEEN FAIRLY STARTED, THESE MATERIALS SHOULD BE TAKEN OVER BY THE OFFICER OR SUBORDINATE IN CHARGE OF THE WORK AND BE ACCOUNTED FOR IN PART II OF THE TEN DAY REPORT AND THROUGH IT IN PART IV. OF THE WORKS ABSTRACT.

7. THE REGISTER OF WORKS IS POSTED PRIOR TO THE PREPARATION OF THE SCHEDULE OF EXPENDITURE, IN THE MANNER EXPLAINED ABOVE. IT IS CORRECTLY KEPT AND UP TO DATE.

8. THE STOCK BALANCE AT 31ST. DECEMBER 1921 AMOUNTED TO RS. 8,570-14-4, MADE UP AS FOLLOWS:-

BUILDING MATERIALS.....	1,326- 9-3
TIMBER.....	137-11-0
METALS.....	150- 8-1
FUEL.....	1,331- 1-8
THATCHING MATERIALS.....	38- 0-0
MISCELLANEOUS.....	106- 9-9
MANUFACTURE.....	820- 9-9
LAND AND KILNS.....	4,630-13-1

NO SANCTION HAS AS YET BEEN OBTAINED FOR MAINTAINING RESERVE STOCK IN THE DIVISION, BUT THE EXECUTIVE ENGINEER HAS APPLIED FOR THE NECESSARY SANCTION.

9. THE DETAILS OF THE DEBIT UNDER 'LAND AND KILNS' ARE-

FOR BRICK MANUFACTURE....	RS. 2,836--12-5
,, LIME ,,	,, 1,417-- 2-3
,, STONE ,,	,, 376--14-6

THE LAST ITEM INCLUDES THE EXPENDITURE ON THE TRAMWAY. THE DEBIT TO 'LAND AND KILNS' WILL BE RELIEVED BY A PERCENTAGE TO BE FIXED BY THE EXECUTIVE ENGINEER ON THE WHOLE PROBABLE OUTTURN AND TO BE CHARGED ON THE ISSUE OF STOCK TO WORKS. THE STOCK RETURNS ARE PROPERLY MAINTAINED, AND THE MANUFACTURE OPERATIONS ARE CORRECTLY RECORDED IN THE REGISTER OF WORKS.

10. THE TOOLS AND PLANT RETURNS ARE KEPT BY THE STOREKEEPER AND ARE CORRECTLY POSTED UP FOR RECEIPTS AND

ISSUED EVERY MONTH.

II. THE TOTAL OF THE OUTSTANDINGS IN THE SCHEDULE OF MISCELLANEOUS ADVANCES, AT THE END OF JANUARY 1962, WAS RS. 1,036-3-4. THIS CONSISTED CHIEFLY OF ADVANCES TO WORK PEOPLE WHICH ARE RECOVERABLE BY A DEDUCTION OF ONE SIXTH PART OF THE EARNINGS FOR WORK DONE BY THEM; AND OF ADVANCES TO MEMBERS OF THE ESTABLISHMENT. AS THE WORK PEOPLE E.G. SAWYERS ETC. ARE ENGAGED FOR GENERAL PURPOSES, THE ADVANCES TO THEM COULD NOT, AS IN ORDINARY CASES, BE CHARGED TO SPECIFIC WORKS. ALL ITEMS IN THE SCHEDULE ARE IN COURSE OF ADJUSTMENT.

12. A REGISTER OF SECURITIES SHOULD BE OPENED, IN WHICH THE DATE OF RECEIPT AND DISPOSAL OF SECURITIES SHOULD BE RECORDED. IF THE SECURITIES ARE IN CASH AND HAVE BEEN PAID INTO THE SAVINGS BANK A NOTE TO THAT EFFECT SHOULD BE MADE, AS ALSO A REFERENCE TO THE DEPOSITOR'S PASS BOOKS OBTAINED AND KEPT BY THE EXECUTIVE ENGINEER.

13. THE SERVICE BOOKS WERE SAID TO BE COMPLETE FOR ALL MEMBERS FOR WHOM THEY HAVE BEEN KEPT, BUT BOOKS HAVE STILL TO BE OPENED FOR THOSE WHO HAVE BEEN NEWLY APPOINTED TO THE DEPARTMENT.

F. E. Godfrey

EXAMINER P.W. ACCOUNTS.

27/2

1294.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

Dated. 14/3/82

Issued.

Recd. Encl.

G. O. 30th March 1882, No. 551/P.

Nos. 1761 8

Rules of Inspection by the Examiner of the Office of the Surveyor Project Division, Communicated to the S.E. 2nd Circle with remarks.

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