Archives I - 10,006—16-8 77.

(1) Number of pages 20

(2) Date of repair 3/87

(3) Initials of the Referencer tvb

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

G.O. No. / B.P. No.	860 - w	Press. / Mis.

Dated 31.3.1882 197.

Not to be folded or roughly handled

T. Nadu

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

31st March 1882, No. 860 W.

General.
Account.

Read the following paper:—

No. 238. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 27th March 1882, No. 240 W.

I HAVE the honor to submit, for information and orders of Government, Notes of Inspection, by the Assistant Examiner, on the office of the Madura Division.

Paragraph 4.—Imprests granted to civil officers should be carefully watched, and accounts obtained as systematically as if the imprests were held by Public Works Department subordinates.

Paragraph 5.—As the work in the division is likely to increase, the Executive Engineer may hereafter find it advisable to relieve the Accountant of the cash-book and cash-chest, and place both in charge of the Head Clerk. (Chief Engineer's Public Works Department Circular Nos. 1670 and 1830 of 1881.)

Paragraph 6.—The totals throughout should be initialled by the Executive Engineer. The manner of recording imprest advances on first occurrence should be noted for future guidance.

Paragraph 9.—These remarks should have Executive Engineer's attention.

Paragraph 10.—Superintending Engineer's action is awaited.

Paragraph 11.—Executive Engineer might consider whether contract will not be more advantageous and less troublesome.

Paragraph 18.—It is very necessary that the Assistant to the Accountant should be trained to be of some use in carrying out the accounts work at head-quarters. It will be easier to instruct and train a man now, while work is light, than later on when the accounts are more laborious. It is therefore advisable that the Executive Engineer should tell off a clerk specially for this work and keep him to it.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Madura Division, on the 17th and 18th March 1882.

1. The division was formed in November 1881. This is the first time of inspection.

2. The Executive Engineer is J. C. Johnston, Esq., and the Accountant, Kristnaswmy Sastri.

3. There are two sub-divisions, viz., the Madura Sub-division under Sergeant R. McAlister, Supervisor, and the Dindigul Sub-division, under Mr. J. Taylor, Supervisor. Both Sub-divisional Officers draw against the Executive Engineer's treasury account.

4. There are three imprests under the Executive Engineer. One for Rs. 100 with Kristnaswmy Chary, Supervisor; one with the President, Local Fund Board, for Rs. 3,000 for the "Cumbum-Gúdalúr Ghât;" and one for Rs. 300 with the Port Officer, Pámban, for "boring experiments across the island of Rámesvaram." The first was advanced in February and accounts for a trifling sum were received in that month; they were returned to the imprest-holder to be resubmitted when the expenditure should be large enough to warrant a recoupment. The amount of an imprest should never exceed a fortnight's average expenditure. The second, being in excess of the maximum limit of Rs. 1,000, will be reduced to that amount in current month. No expenditure by Local Fund Board is anticipated on the work during the current year. A state-

ment of expenditure incurred against the third has been called for, and pending its receipt recoupment for the amount stated to have been spent will not be made.

5. The Accountant keeps the key of the cash-chest (which is an iron one with *one* lock), makes disbursements, and writes up the cash-book.

6. The cash-book is neatly kept and posted up to date. There are no erasures, and all corrections, as well as the totals brought forward and carried over, are initialled by the Executive Engineer. When imprests are first advanced, and that by cheques, the amount of such cheques should first be treated as "cash from treasury." This procedure was not followed in the case of imprests advanced in January to the President, Local Fund Board, and the Sub-Collector, Dindigul, and consequently their aggregate amount had to be added to both sides of the cash-book at the close of the month.

7. The sub-divisional cash accounts are in good order and are punctually sent in.

8. The cash abstract and adjustment books are neatly and correctly posted and are up to date.

The entries in sub-divisional cash-books should invariably be carried into the cash abstract book *in detail*.

9. Up to the present date there have been but three works of any importance in progress, viz, the Madura Palace, Cumbum-Gúdalúr Ghât, and the Sub-Registrar's Cutcherry at Dindigul. Of these only the first two are entered in the register of works. The third should also have been entered, as the estimated cost is in excess of Rs. 200; but as the work has been completed, there is no necessity to do so now.

Since the formation of the Madura Division the register of works for the palace has been posted in detail by sub-heads for the expenditure incurred in the division, that incurred in the Trichinopoly Division still being shown in lump sum for each sub-work. The whole expenditure will be detailed by sub-heads when the revised estimate is sanctioned.

The register of works for the palace does not agree with the work abstract, where the expenditure is more in detail, *e.g.*, in the register "extraordinary fine moulding" forms one sub-head, whereas in the work abstract it is sub-divided into three or four sub-heads. If it is unnecessary to keep the accounts of the different kinds of "extraordinary fine moulding" separately, it is waste of time to do so in the work abstract; if, on the other hand, it *is* necessary, the register of works should show the expenditure separately as well as the work abstract.

The work abstract for the palace is prepared in the Sub-divisional Office, and is carefully and tolerably well done.

10. The register of work shows an expenditure of Rs. 4,849 on the Cumbum-Gúdalúr Ghât incurred in the Public Works Department; this is on account of emergent repairs, establishment, and materials at site. No abstract estimate for the work has yet been received from the Superintending Engineer, so that the greater number of the sub-heads have not been entered in the register.

This work has been ordered to be carried out by the Local Fund Board, and certain suggestions as to the manner in which expenditure, when incurred by the Local Fund Board, should be accounted for to and by the Divisional Office were submitted by the Examiner to Superintending Engineer on the 6th February 1882. If approved of, they should be promptly communicated to the Executive Engineer for guidance.

11. Most of the work in the division is carried out by departmental agency.

12. Materials at site of works have lately been verified.

13. There is no stock in the division.

14. The deposit account shows certain contributions for the Napier Gateway. These will be adjusted in due course.

15. Early steps should be taken to compile a register of public buildings. There are no padugai or other lands rented or available for rent in the division.

16. Service books are complete, with the exception of those for establishment lately entertained and which are being written up.

17. Cheque books are kept by the Executive Engineer. The counterfoils of cheques and the memorandum of drawing account are carefully written up. No orders have yet been received regarding the crossing of cheques.

18. The Accountant is considered the head of the office. All fair copying work is done by the correspondence section. The Accountant's Assistant is inexperienced in accounts work. It would be advisable to give the Accountant an intelligent and willing Assistant, and to keep him in that capacity, for the two changes that have already been made in so short a time in the clerks holding that post have doubtless tended to increase the Accountant's work since he has had to instruct them each in turn.

19. The division is in fair order, but there is room for improvement. The accounts work is light, though the opening out of the books and registers consequent on the formation of the division has created extra work heretofore.

The Accountant is hardworking and willing, and gives promise of becoming efficient with some further experience.

(Signed) R. C. F. VOLKERS,
Asstt. Examr., P. W. Accounts.

No. 239. ORDER THEREON, 31st March 1882, No. 860 W.

COMMUNICATED to the Superintending Engineer, Sixth 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.

2. The Superintending Engineer's attention is called to the Examiner's remark on paragraph 10 of the report.

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

The SUPERINTENDING ENGINEER,

SIXTH CIRCLE,

&c., &c., &c.

Dated March, 31st.

Issued

Rec'd. *Encl*

G.O., 31st *March* 1882, *No.* 860 *W.*

MARCH.

Nos. 238-239.

Notes of Inspection by the Assistant Examiner on the Office of the Madura Division, communicated to the Superintending Engineer, Sixth Circle.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

No 240 W. MADRAS, 27th MARCH 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND ORDERS OF GOVERNMENT NOTES OF INSPECTION BY THE ASSISTANT EXAMINER, OF THE OFFICE OF THE MADURA DIVISION.

PARA 4. IMPREST CHARGED TO CIVIL OFFICERS SHOULD BE CAREFULLY WATCHED, AND ACCOUNTS OBTAINED AS SYSTEMATICALLY AS IF THE IMPREST WERE HELD BY P.W. DEPARTMENT SUBORDINATES.

PARA 5. AS THE WORK IN THE DIVISION IS LIKELY TO INCREASE THE EXECUTIVE ENGINEER MAY HEREAFTER FIND IT ADVISABLE TO RELIEVE THE ACCOUNTANT OF THE CASH BOOK AND CASH CHEST, AND PLACE BOTH IN CHARGE OF THE HEAD CLERK. (CHIEF ENGINEER'S P.W. DEPARTMENT CIRCULAR NOS. 1670 & 1680 OF 1881).

PARA 6. THE TOTALS THROUGHOUT SHOULD BE INITIALLED BY THE EXECUTIVE ENGINEER. THE MANNER OF RECORDING IMPREST ADVANCES ON FIRST OCCUPANCIES SHOULD BE NOTED FOR FUTURE GUIDANCE.

PARA

PARA 9. THESE REMARKS SHOULD HAVE EXECUTIVE ENGINEER'S ATTENTION.

PARA 10. SUPERINTENDING ENGINEER'S ACTION IS AWAITED.

PARA 11. EXECUTIVE ENGINEER MIGHT CONSIDER WHETHER CONTRACT WILL NOT BE MORE ADVANTAGEOUS AND LESS TROUBLESOME.

PARA 12. IT IS VERY NECESSARY THAT THE ASSISTANTS TO THE ACCOUNTANT SHOULD BE TRAINED TO BE OF SOME USE IN CARRYING OUT THE ACCOUNTS WORK AT HEAD QUARTERS. IT WILL BE EASIER TO INSTRUCT AND TRAIN A MAN NOW, WHILE WORK IS LIGHT, THAN LATER ON WHEN THE ACCOUNTS ARE MORE LABORIOUS. IT IS THEREFORE ADVISABLE THAT THE EXECUTIVE ENGINEER SHOULD TAKE ON A CLERK SPECIALLY FOR THIS WORK AND KEEP HIM TO IT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

D. L. Lowry

EXAMINER P.W. ACCOUNTS.

E.E. 31/8

Asst. 1/3

FROM THE DAFFADAR P.W.ACCOUNTS,

MADURA.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

No. 2407/V.

DATED 21st MARCH 1902.

RECD.

ENCLOSURE 1.

NOTES OF INSPECTION BY THE ASSISTANT EXAMINER ON THE OFFICE OF THE MADURA DIVISION-----FOR/AUG------WITH REMARKS FOR ORDERS.

NOTES OF INSPECTION BY MR.R.C.F.VOLKERS, ASSISTANT EXAMINER P.W.ACCOUNTS OF THE OFFICE OF THE EXECUTIVE ENGINEER MADURA DIVISION ON THE 17TH AND 18TH MARCH 1902.

1. THE DIVISION WAS VISITED IN NOVEMBER 1901. THIS IS THE FIRST TIME OF INSPECTION.

2. THE EXECUTIVE ENGINEER IS J.C.ARBUTHNOT ESQ., AND THE ACCOUNTANT ERNST HERMANN CASTEL.

3. WORKS AND CAS FOR DIVISION, VIZ THE MADURA SUB-DIVISION UNDER SERGEANT W.H.C.FLETCHER, SUPERVISOR, AND THE KANDIGUE SUB-DIVISION, UNDER MR.J.TAYLOR, SUPERVISOR. BOTH SUB-DIVISIONAL OFFICES SHOW AGAINST THE EXECUTIVE ENGINEER'S TREASURY ACCOUNT.

4. THERE ARE THREE REMARKS UNDER THE EXECUTIVE ENGINEER, ONE FOR RS.100 WITH KALETHRAPALLY CHANAL SUPERVISION, ONE WITH THE PRESIDENT LOCAL FUND BOARD FOR RS.3,000 FOR THE 'CUMBUM CODALUR CHANAL,' AND ONE FOR RS.300 WITH THE PORT OFFICER TUTICORIN, FOR 'DOKING EXPENDITURE ACROSS THE ISLAND OF RAMESWARAM.' THE FIRST WAS REMARKED IN FEBRUARY AND ACCOUNTS FOR A FORTNIGHT WERE RECEIVED IN THAT MONTH, THEY WERE RETURNED TO THE IMPREST-HOLDER TO BE RESUBMITTED WHEN THE EXPENDITURE SHOULD BE LARGE ENOUGH TO WARRANT A REQUISITION. THE AMOUNT OF AN IMPREST SHOULD NEVER EXCEED A MONTH'S AVERAGE EXPENDITURE. THE SECOND, DRAWN IN EXCESS OF THE SANCTION LIMIT OF RS.1,000 WILL BE REDUCED TO THAT AMOUNT IN CURRENT MONTH. NO EXPENDITURE BY LOCAL FUND BOARD IS ANTICIPATED ON THE WORK DURING THE CURRENT YEAR. A STATEMENT OF EXPENDITURE INCURRED AGAINST THE

3RD.HAS BEEN CALLED FOR,AND PENDING ITS RECEIPT RECOUPMENT FOR THE AMOUNT STATED TO HAVE BEEN SPENT WILL NOT BE MADE.

5. THE ACCOUNTANT KEEPS THE KEY OF THE CASH CHEST WHICH IS AT PRESENT OBTAINED WITH ONE KEY, MAKES DISBURSEMENTS AND WRITES UP THE CASH BOOK.

6. THE CASH BOOK IS NEATLY KEPT AND POSTED UP TO DATE. ITEMS AND NO ERASURES,AND ALL CORRECTIONS,AS WELL AS THE TOTALS BROUGHT FORWARD AND CARRIED OVER,ARE INITIALLED BY THE EXECUTIVE ENGINEER. THEY INTERCEPT AND ATTEST ADVANCES, AS THAT BY CHEQUES — THE AMOUNTS OF SUCH CHEQUES SHOULD STRICT BE TREATED AS 'CASH FROM TREASURY.' THIS PROCEDURE HAS NOT BEEN FOLLOWED IN THE CASE OF INTERESTS ADVANCED IN JANUARY TO THE FREETOWN LAND BOARD AND THE CUSTOMS COLLECTOR LIKEWISE,AND CONSEQUENTLY THESE TWO SEPARATE AMOUNTS HAD TO BE ADDED TO BOTH SIDES OF THE CASH BOOK(AT THE CLOSE OF THE MONTH).

7. THE SUB-DIVISIONAL CASH ACCOUNTS ARE IN GOOD ORDER AND ARE PUNCTUALLY SENT IN.

8. THE CASH ABSTRACT AND REQUISITION BOOKS ARE NEATLY AND CORRECTLY POSTED AND ARE UP TO DATE.

THE ENTRIES IN OUR DIVISIONAL CASH BOOKS SHOULD INVARIABLY BE CARRIED INTO THE CASH ABSTRACT BOOK IN DETAIL.

9. UP TO THE PRESENT DATE THERE HAVE BEEN OUT THREE WORKS OF ANY IMPORTANCE IN PROGRESS VIZ: THE HAGANA PALACE,CULVERT OUDALUR GHAT,AND THE SUB REGISTRAR'S OUTCHERRY AT BINKOLGUL. OF THESE ONLY THE FIRST TWO ARE ENTERED IN THE REGISTER OF WORKS. THE THIRD SHOULD ALSO HAVE BEEN ENTERED.

PICTURED,AS THE ESTIMATED COST IS IN EXCESS OF RS.500; BUT AS THE WORK HAS BEEN COMPLETED THERE IS NO NECESSITY TO DO SO NOW.

10. THE NOMENCLATURE OF THE HAGANA PALACE WORKS IS DETAIL PROPOSED OF WORKS FOR THE PALACE HAS BEEN POSTED IN DETAIL BY SUB HEADS FOR THE SUB-DIVISIONS INCURRED IN THE DEVELOPMENT THAT EXPENDED IN THE DIFFERENTIATE DIVISION STILL BEING SHOWN IN LUMP SUM FOR EACH SUB-WORK. THE WHOLE EXPENDITURE WILL BE DETAILED BY SUB HEADS WHEN THE FINAL ESTIMATE IS SANCTIONED.

THE NOMENCLATURE OF WORKS FOR THE PALACE DOES NOT AGREE WITH THE WORK ABSTRACT,WHERE THE EXPENDITURE IS NOTED IN DETAIL: I.E. IN THE PRESENT ABSTRACT ONLY THE MAIN WORKS AND SUB-HEADS,WHEREAS IN THE WORK ABSTRACT IT IS SUB-DIVIDED INTO SECTION AND SUB-HEADS. IT IS IN CONNECTION WITH THE DIFFERENT ITEMS OF 'EXTRA' ORDINARY WORK INCLUDED SEPARATELY,IT IS PART OF TIME TO BE SEEN IN THE WORK ABSTRACT; AS,IN THE CASE IN HAND,IT IS NECESSARY,THE SUB-DIVISION WORKS SHOULD SHOW THE EXTRA WORKS SEPARATELY AS WELL AS THE WORK ORDINARY.

THE WORK ABSTRACT FOR THE PALACE IS KEPT IN THE SUB-DIVISIONAL OFFICE,AND IS CAREFULLY AND CORRECTLY WELL DONE.

11. THE REGISTER OF WORK WORKS AN EXPENDITURE OF RS. 4,000 ON THE CULVERT OUDALUR GHAT INCURRED IN THE P.W. DEPARTMENT,THIS IS ON ACCOUNT OF CARRYING REPAIRS,ESTABLISHMENT AND MATERIALS AT SITE. NO ABSTRACT ESTIMATE FOR THE WORK HAS YET BEEN RECEIVED FROM THE SUPERINTENDING ENGINEER.

NUMBER, SO THAT THE GREATER NUMBER OF THE SUB-HEADS HAVE NOT BEEN ENTERED IN THE REGISTER.

THIS WORK HAS BEEN ORDERED TO BE CARRIED OUT BY THE LOCAL FUND BOARD AND CERTAIN SUGGESTIONS AS TO THE HANDLING OF MISCH EXPENDITURE, WHEN INCURRED BY THE LOCAL FUND BOARD, SHOULD BE ACCORDED FOR TO BY THE DIVISIONAL OFFICE. THIS SUBMITTED BY THE EXECUTIVE ENGINEER TO SUPERINTENDING ENGINEER, N.W. CIR. FOR CONSIDERATION AND IF APPROVED OR OTHERWISE SHOULD BE PROMPTLY COMMUNICATED TO THE EXECUTIVE ENGINEER FOR CHECKING.

11. MOST OF THE WORK IN THE DIVISION IS CARRIED OUT BY DEPARTMENTAL AGENCY.

12. MATERIALS AT SITE OF WORKS HAVE LARGELY BEEN WRITTEN.

13. THERE IS NO STOCK IN THE DIVISION.

14. THE CHEQUE ACCOUNT HOLDS SUFFICIENT CO-OPERATIONS FOR THE MONTHLY GATEWAY. THESE WILL BE ADJUSTED IN DUE COURSE.

15. EARLY STEPS SHOULD BE TAKEN TO COMPILE A REGISTER OF PUBLIC BUILDINGS, THERE ARE NO BUNGALOWS OR OTHER LANDS RENTED OR AVAILABLE FOR RENT IN THE DIVISION.

16. SERVICE BOOKS ARE COMPLETE, WITH THE EXCEPTION OF THOSE FOR ESTABLISHMENT LATELY SUBSTANTIVED AND WHICH ARE BEING WRITTEN UP.

17. CHEQUE BOOKS ARE KEPT BY THE EXECUTIVE ENGINEER.

THE

THE COUNTERFOILS OF CHEQUES AND THE MEMO OF DRAWING ACCOUNT ARE CAREFULLY WRITTEN UP. NO ORDERS HAVE YET BEEN RECEIVED REGARDING THE CROSSING OF CHEQUES.

18. THE ACCOUNTANT IS CONSIDERED THE HEAD OF THE OFFICE ALL MAIN COPYING WORK IS DONE BY THE CORRESPONDENCE SECTION. THE ACCOUNTANT'S ASSISTANT IS ENCOURAGED TO ASSUME WORK. IT WOULD BE ADVISABLE TO GIVE THE ACCOUNTANT AN INTELLIGENT AND WILLING ASSISTANT TO HELP HIM IN THAT CAPACITY FOR THE TWO CHANGES THAT HAVE ALREADY BEEN MADE IN 63 MONTHS A TIME IN THE CIVIL POLICING THAT MUST HAVE DOUBTLESS TENDED TO INCREASE THE ACCOUNTANT'S WORK SINCE HE HAS HAD TO INSTRUCT THEM EACH IN TURN.

19. THE DIVISION IS IN FAIR ORDER BUT THERE IS ROOM FOR IMPROVEMENT. THE ACCOUNTS WORK IS LIGHT, THOUGH THE OPENING OUT OF THE WORKS AND ROUTINE CONSTRUCTION OF THE DIVISION HAS CAUSED EXTRA WORK NECESSITATED.

THE ACCOUNTANT IS MARRIED (ONE AND WILLING) AND GIVES SATISFACTORY RESULTS WITH GOOD NUMBER ASSISTANCE.

Executive Engineer

ASST. EXECUTIVE ENGINEER & ACCOUNTS.

S.E. 2/3

No 860 W.

Secl

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 31st March 82

Read the following :-

From the Examiner, P.W. Accts } H.E. No 240 W d/27th March/82

Communicated to the Supg Engineer, 6th circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the inspecting Officer and the Examiner, P.W. Accounts

2. The Superintending Engineer's attention is called to the examiner's remark on para 10 of the report.

CM

F

30.3.82

To
The Supg Engineer, 6th Circle
" Examiner, P.W. Accounts

30/3/82

Recd
21/4/82

2 of 3

Govt. of {1881} Madras.

PUBLIC WORKS.

To

Dated

Encl.

Rec'd. Encl.

G. O. 31 June 1881 No. 960

Nos.

Note of Instructions by the Architect on the Plans of the Madras Bridge