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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

G.O. No. / B.P. No.	861 — W	Press. / Mis.

Dated 31-3-1882 ~~197~~.

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

31st March 1882, No. 861 W.

General Account.

Read the following paper:—

No. 240. From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 23rd March 1882, No. 236 W.

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

Paragraph 5.—The points brought to notice should have the Executive Engineer's attention. It is important that the orders regarding the initialling of the cash-book totals should be observed.

Paragraph 6.—Executive Engineer should see that Sub-divisional Officers understand this.

Paragraph 8.—It is satisfactory to find that work abstracts are properly and punctually submitted from sub-divisions.

Paragraph 9.—This would save time both to Sub-divisional Offices and at headquarters, but if the Executive Engineer thinks anything is gained by requiring the detailed entries there is no objection to their continuance. All unnecessary details should be avoided.

Paragraph 10.—Orders have been issued in Chief Engineer's memorandum, No. 631 C, dated 14th March 1882, to the Superintending Engineer, that the item of Rs. 36-12-10 should be credited to Government.

Paragraph 11.—The stock verification ordered to be made to 31st March 1882 will allow of these points being dealt with.

Paragraph 13.—This matter requires prompt orders from the Superintending Engineer. The instructions issued regarding the duties of the members of the office establishment ought to have been followed, and if the Executive Engineer had reason to object to them, he had the opportunity to refer to the Superintending Engineer when the last report reached him. It places the members of the office in very difficult relationship if there be one law in theory and another in practice.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Negapatam Division, on the 16th March 1882.

The Executive Engineer is Captain A. W. Smart, R.E., and the Accountant, Sreenivasa Iyengar.

2. The Executive Engineer was unable to be present during the inspection.

3. The division was last inspected on the 19th and 20th September 1881.

4. There are two sub-divisions, one in charge of Mr. Norfor, Assistant Engineer, and the other of Mr. Matthews, Sub-Engineer; both officers draw against the Executive Engineer's drawing account. Under Mr. Norfor are two imprests, one for Rs. 200 and the other for Rs. 400, and under Mr. Matthews two for Rs. 200 each.

5. The Head Clerk keeps the key of the cash-chest, makes disbursements, and writes up the cash-book.

The cash-book is very neatly kept, there were however several erasures, the practice of making which must be discontinued. Corrections where necessary must be made as prescribed in Code, paragraph 1,552.

The totals carried over are initialled by the Executive Engineer, those brought forward should also be initialled.

In cases where recoveries of excess payments are made in cash, the amounts are entered in the cash column of the *Cr.* side of the cash-book as *minus* entries. This is irregular. The

recoveries should be entered on the *Dr.* side of the cash-book as *plus* entries and credited to 'refunds of expenditure recovered in cash,' and finally adjusted as laid down in Code, 1,710.

6. The sub-divisional cash-books and imprest accounts are in good order. The book as well as the consecutive number of cheques should be entered in the sub-divisional cash-books.

The manner in which, and date on which, recoupments of imprests are made should be entered on the imprest cash accounts, and that in red ink.

7. The cash abstract and adjustment books are correct and up to date.

8. The work abstracts are prepared in the sub-divisional offices, and are correct and neat and punctually sent in. Their incompleteness as to progress (*vide* paragraph 10 of last report) still exists. Sub-divisional officers have been addressed on the subject. Ten-day reports are not submitted with the work abstracts. They should therefore be carefully filed in each sub-divisional office and examined by Executive Engineer when inspecting sub-divisions.

9. The register of works is up to date and properly kept. Except that all sub-heads, estimated to cost Rs. 200 and under each, are detailed both as regards quantity and cost. This is unnecessary, the quantities only need be detailed—the cost being shown in a lump sum.

The date on which completion report was sent to Examiner should invariably be noted in the register of works.

10. The outstandings due to Contractors, which were noticed in last report (paragraph 12), have since been greatly reduced, and a further reduction will be made during the current month. An outstanding of Rs. 36-12-10 requires notice. The amount is due to one Chithembaram Chetty, who refuses acceptance of it. If not accepted within a reasonable time the amount should be credited to Government, with Superintending Engineer's approval. Superintending Engineer has been addressed on the subject.

11. The stock in the division is small and transactions are of very rare occurrence, where they do occur they are correctly accounted for.

The book value (Rs. 25) of an unserviceable and unsaleable ferry boat is held on the stock returns against sub-head 'Miscellaneous.' It is not known on what works the boat was used, and its value should therefore be adjusted, with Superintending Engineer's approval, by charges to any works in progress which may be able to bear them.

The boat should never have been brought on to the *stock* returns, as it comes properly under the classification of "Tools and Plant," sub-head "Plant and Machinery."

The reserve limit of stock is Rs. 3,000, and the actual balance Rs. 3,280. Steps are being taken to ascertain what reduction in the actual balance can be made, so as to bring it as closely down to the reserve limit as possible.

12. The register of buildings, referred to in paragraph 15 of last report, has been completed. It appears to supply all necessary information in connection with the buildings, except the fund to which they belong. This information is necessary and should be inserted.

13. Paragraph 17 of last report has not yet been fully acted upon. The subject should receive Executive Engineer's special and early attention.

14. The division is in very good order, and the Accountant is efficient.

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

No. 241. ORDER THEREON, 31st March 1882, No. 861 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 of Public Works Accounts.

2. The particular attention of the Superintending Engineer is called to the Examiner's remarks on paragraph 13 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. S. T. Austin.

Spare Copies

GENERAL
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

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

Dated March, 1882.

Issued

Read. *Encl.*

G O., 31st March 1882, No. 801 W.

MARCH.
Nos. 210-211.

Notes of Inspection by the Assistant Examiner of the Office of the Negapatam Division. Communicated with remarks to the Superintending Engineer, Sixth Circle.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 2367 W MADRAS, 23 MARCH 1882.

SIR,

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

PARA 5. THE POINTS BROUGHT TO NOTICE SHOULD HAVE THE EXECUTIVE ENGINEER'S ATTENTION. IT IS IMPORTANT THAT THE ORDERS REGARDING THE INITIALLING OF THE CASH BOOK TOTALS SHOULD BE OBSERVED.

PARA 6. EXECUTIVE ENGINEER SHOULD SEE THAT SUB DIVISIONAL OFFICERS UNDERSTAND THIS.

PARA 8. IT IS SATISFACTORY TO FIND THAT WORK ABSTRACTS ARE PROPERLY AND PUNCTUALLY SUBMITTED FROM SUB DIVISIONS.

PARA 9. THIS WOULD SAVE TIME BOTH TO SUB DIVISIONAL OFFICES AND AT HEAD QUARTERS, BUT IF THE EXECUTIVE ENGINEER THINKS ANYTHING IS GAINED BY REQUIRING THE DETAILED ENTRIES THERE IS NO OBJECTION TO THEIR CONTINUANCE. ALL UNNECESSARY DETAILS SHOULD BE AVOIDED.

PARA 10. ORDERS HAVE BEEN ISSUED IN CHIEF ENGINEER'S MEMO NO.631 C.DATED 14TH.MARCH 1882 TO THE SUPERINTENDING ENGINEER THAT THE ITEM OF RS.36-12-10 SHOULD BE CREDITED TO GOVERNMENT.

PARA 11. THE STOCK VERIFICATION ORDERED TO BE MADE TO 31ST.MARCH 1882 WILL ALLOW OF THESE POINTS BEING DEALT WITH.

PARA 12. THIS MATTER REQUIRES PROMPT ORDERS FROM THE SUPERINTENDING ENGINEER. THE INSTRUCTIONS ISSUED REGARDING THE DUTIES OF THE MEMBERS OF THE OFFICE ESTABLISHMENT OUGHT TO HAVE BEEN FOLLOWED,AND IF THE EXECUTIVE ENGINEER HAD REASON TO OBJECT TO THEM,HE HAD THE OPPORTUNITY TO REFER TO THE SUPERINTENDING ENGINEER WHEN THE LAST REPORT REACHED HIM. IT PLACES THE MEMBERS OF THE OFFICE IN VERY DIFFICULT RELATIONSHIP IF THERE BE ONE LAW IN THEORY AND ANOTHER IN PRACTICE.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

D. P. Conway

EXAMINER P.W.ACCOUNTS.

23/3

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

NO. 2367

DATED 23 MARCH 1902.

RECD.

ENCLO.I.

NOTES OF INSPECTION BY THE

ASST.EXAMINER,OF THE OFFICE OF THE

NEGAPATAM DIVISION. FORWARDS WITH

REMARKS--------

2626M. - 26.10.01
140C - 18.1.02

Cir 30/3

NOTES OF INSPECTION BY MR.F.C.F.VOLKERS,ASSISTANT EXAMINER,P.W.ACCOUNTS OF THE OFFICE OF THE EXECUTIVE ENGINEER NEGAPATAM DIVISION, ON THE 19TH.MARCH 1902.

1. THE EXECUTIVE ENGINEER IS CAPTAIN A.F.SHARP R.E. AND THE ACCOUNTANT SRINIVASA IYENGAR.

2. THE EXECUTIVE ENGINEER WAS UNABLE TO BE PRESENT DURING THE INSPECTION.

3. THE DIVISION WAS LAST INSPECTED ON THE 19TH.AND 20TH.SEPTEMBER 1901.

4. THERE ARE TWO SUB DIVISIONS,ONE IN CHARGE OF MR. HORNOR,ASSISTANT ENGINEER,AND THE OTHER OF MR.MATHEWS, SUB.ENGR.; BOTH OFFICERS DRAW AGAINST THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT : UNDER MR.HORNOR ARE TWO IMPREST, ONE FOR RS.2000 AND THE OTHER FOR RS.400,AND UNDER MR. MATHEWS ONE FOR RS.200 EACH.

5. THE HEAD CLERK KEEPS THE KEY OF THE CASH CHEST,MAKES DISBURSEMENTS AND WRITES UP THE CASH BOOK.

THE CASH BOOK IS VERY NEATLY KEPT.THERE WERE HOWEVER SEVERAL ERASURES.THE PRACTICE OF MAKING PATCH MUST BE DISCONTINUED. CORRECTIONS WHERE NECESSARY MUST BE MADE AS PRESCRIBED IN CODE PARA 1559.

THE TOTALS CARRIED OVER AND INITIALLED BY THE EXECUTIVE ENGINEER THUS BROUGHT FORWARD SHOULD ALSO BE INITIALLED.

IN CASES WHERE RECOVERIES OF EXCESS PAYMENTS ARE

MADE

MADE IN CASH, THE AMOUNTS ARE ENTERED IN THE CASH COLUMN OF THE CR. SIDE OF THE CASH BOOK AS MINUS ENTRIES. THIS IS IRREGULAR. THE RECOVERIES SHOULD BE ENTERED ON THE DR. SIDE OF THE CASH BOOK AS PLUS ENTRIES AND CREDITED TO 'REDUCE OF EXPENDITURE RECOVERED IN CASH' AND FINALLY ADJUSTED AS LAID DOWN IN CODE 1710.

6. THE SUB DIVISIONAL CASH BOOKS AND INTEREST ACCOUNTS ARE IN GOOD ORDER. THE BOOK AS WELL AS THE CONSECUTIVE NUMBER OF CHEQUES SHOULD BE ENTERED IN THE SUB DIVISIONAL CASH BOOKS.

THE MANNER IN WHICH AND DATE ON WHICH RECOVERIES OF INTERESTS AND RENT SHOULD BE ENTERED ON THE INTEREST CASH ACCOUNTS AND THAT [illegible] IS.

7. THE CASH ABSTRACT AND ADJUSTMENT BOOKS ARE CORRECT AND UP TO DATE.

8. THE WORK ABSTRACTS ARE PREPARED IN THE SUB DIVISIONAL OFFICES, AND ARE CORRECT AND NEAT AND FUNCTIONALLY SOUND. THEIR INCOMPLETENESS AS TO PROGRESS (VIDE PARA 6 OF LAST REPORT) STILL EXISTS. SUB DIVISIONAL OFFICERS HAVE BEEN ADDRESSED ON THE SUBJECT. DAY-BOOK REPORTS ARE NOT SUBMITTED WITH THE WORK ABSTRACTS. THEY SHOULD THEREFORE BE CAREFULLY FILED IN EACH SUB DIVISIONAL OFFICE AND EXAMINED BY EXECUTIVE ENGINEER WHEN INSPECTING SUB DIVISIONS.

9. THE REGISTER OF WORKS IS UP TO DATE AND PROPERLY KEPT, EXCEPT THAT ALL SUB HEADS ESTIMATED TO COST RS.200 AND UNDER EACH, ARE DETAILED BOTH AS REGARDS QUANTITY AND COST.

THIS IS UNNECESSARY THE QUANTITIES ONLY NEED BE DETAILED-THE COST BEING SHOWN IN A LUMP SUM.

THE DATE ON WHICH COMPLETION REPORT WAS SENT TO EXAMINER SHOULD INVARIABLY BE NOTED IN THE REGISTER OF WORKS.

10. THE OUTSTANDINGS DUE TO CONTRACTORS WHICH WERE NOTICED IN LAST REPORT (PARA 10) HAVE SINCE BEEN GREATLY REDUCED AND A FURTHER REDUCTION WILL BE MADE DURING THE CURRENT MONTH. AN OUTSTANDING OF RS.36-12-0 TO REQUIRES NOTICE. THE AMOUNT IS DUE TO ONE CHINNAPPAN CHETTY WHO REFUSES ACCEPTANCE OF IT. IF NOT ACCEPTED WITHIN A REASONABLE TIME, THE AMOUNT SHOULD BE CREDITED TO GOVERNMENT WITH SUPERINTENDING ENGINEER'S APPROVAL. SUPERINTENDING ENGINEER HAS BEEN ADDRESSED ON THE SUBJECT.

11. THE STOCK IN THE DIVISION IS SMALL AND TRANSACTIONS ARE OF VERY RARE OCCURRENCE. WHERE THEY DO OCCUR THEY ARE CORRECTLY ACCOUNTED FOR.

THE BOOK VALUE (Rs.[illegible]) OF AN UNSERVICEABLE AND UNSALVAGABLE PERCUSSION IS HELD ON THE STOCK RETURNS AGAINST SUB-HEAD 'MISCELLANEOUS'. IT IS NOT KNOWN AT WHAT WORKS THE BOAT WAS USED, AND ITS VALUE SHOULD THEREFORE BE ADJUSTED WITH SUPERINTENDING ENGINEER'S APPROVAL BY CHARGES TO ANY WORKS IN PROGRESS WHICH MAY BE FOUND TO BEAR IT.

THE BOAT SHOULD NEVER HAVE BEEN BROUGHT ON TO THE STOCK RETURNS, AS IT COMES PROPERLY UNDER THE CLASSIFICATION OF 'TOOLS AND PLANT' SUB HEAD 'PLANT AND MACHINERY'.

THE RESERVE LIMIT OF STOCK IS RS.3,000 AND THE ACTUAL BALANCE RS.3,200. STEPS ARE BEING TAKEN TO ASCERTAIN WHAT REDUCTION

REDUCTION IN THE ACTUAL BALANCE CAN BE MADE, SO AS TO BRING IT AS CLOSELY COMPLETED TO THE RESERVE LIMIT AS POSSIBLE.

12. THE REGISTER OF BUILDINGS REFERRED TO IN PARA 15 OF LAST REPORT HAS BEEN COMPLETED. IT APPEARS TO SUPPLY ALL NECESSARY INFORMATION IN CONNECTION WITH THE BUILDINGS EXCEPT THE FUND TO WHICH THEY BELONG. THIS INFORMATION IS NECESSARY AND SHOULD BE INSERTED.

13. PARA 17 OF LAST REPORT HAS NOT YET BEEN FULLY ACTED UPON. THE SUBJECT SHOULD RECEIVE EXECUTIVE ENGINEER'S SPECIAL AND EARLY ATTENTION.

14. THE DIVISION IS IN VERY GOOD ORDER, AND THE ACCOUNTANT IS EFFICIENT.

(SIGNED) R.C.P.VOLKERS.

ASST. EXAMINER P.W. ACCOUNTS.

(TRUE COPY)

D.C. Cassamy

EXAMINER P.W. ACCOUNTS.

No 861 W. 4/7

Read

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 31st March 82

Read the following:-

From the Examiner, P.W. Accts N.C. No 236 W of 23rd March

Communicated to the Supdg. Engr. 6th circle, who will direct the attention of the Executive Engr. to the remarks and suggestions of the inspecting officer and the Examiner. P.W. Accts.

2. The particular attention of the Supdg. Engr. is called to the Examiner's remarks on para 13 of the report.

CM

FR

30.3.82

S.E. 6th circle
Ex. P.W. accts.

Desd 27/4/82

30/3/82

1932

Govt. of [1881] Madras.

PUBLIC WORKS.

To

Dated 6/4

Issued

Recd. *Encl.*

G. O., 31 March 1882 No. 861 W

Nos. 2470 2471

Letter of instruction by the Chief Examiner of the Accounts of the Negapatam Division, with remarks thereon

Entered in Record Register