

(1) Number of pages 16
(2) Date of repair 12.3.87 ✓
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	911 W	Press.
B.P. No.		Mis.
Dated	12.4.1882	197.

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12TH APRIL 1882, No. 911 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 24.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th March 1882, No. 245 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 South Arcot Division.

Paragraph 7.—The Executive Engineer should see that the Sub-divisional officers attend to this.

Paragraphs 9 and 10.—There is no excuse for this want of agreement. Work is chiefly carried out by petty contract and piece-work. If the proposals made in paragraph 11 of last report were carried out, and the petty contract schedules were punctually dealt with in the sub-divisions, work abstracts could easily be prepared in the Divisional Office.

Paragraph 12.—This irregularity should be brought to the Superintending Engineer's notice.

Paragraph 17.—With the most of the work carried out by petty contract, there should be no delay on the part of Sub-divisional Officers in submitting their accounts. They should be relieved of work abstracts, for if they submit other initial accounts properly there will probably be time saved in the long run by the preparation of the work abstract at head-quarters.

ENCLOSURE.

Notes of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the South Arcot Division, on the 25th March 1882.

J. B. Paul, Esq., is the Officiating Executive Engineer, and M. Chinniah the Accountant.

2. The division was last inspected on the 28th and 29th September 1881.

3. There are three sub-divisions, viz., the head-quarters sub-division in direct charge of the Executive Engineer, the Chedambaram sub-division under Mr. H. Evans, Assistant Engineer, and the Palandurai sub-division under Conductor J. Fitzgibbon, Sub-Engineer. The two latter draw against the Executive Engineer's treasury account.

4. Under the Executive Engineer are four imprests, aggregating Rs. 700. Under Mr. Evans three, aggregating Rs. 1,200, and under Conductor Fitzgibbon three, aggregating Rs. 1,550.

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

6. The divisional cash-book is correctly kept and is examined daily by the Accountant, who fills in the column head in cash abstract book. The totals brought forward and carried over are initialled by the Executive Engineer.

7. The sub-divisional cash-books and imprest accounts were examined and were found to be correctly prepared, with this exception that, in the former, the entries head in cash abstract book were not sufficiently detailed in many cases, and in the latter the date on which recoupment was made was frequently omitted. This was noticed in paragraph 5 of last report.

8. The irregularities pointed out in paragraphs 7 to 10 (inclusive) of last report have received due attention.

9. The register of works is correctly kept and is posted up to date, except in a few instances where sub-divisional work abstracts have not yet been received. Rates have not been struck in many cases though quantities have been given.

It appears to be rather the exception than the rule for the register to agree with the work abstracts. The figures in the register are correct, and the work abstracts should invariably have been rectified where necessary, so as to work up to the entries in the register, corrections being intimated to sub-divisional officers for future guidance.

10. The work abstracts are very indifferently and incompletely prepared, and so long as the requisite data for writing up the register of works can be gleaned from the petty contract accounts their check and completion in the divisional office is not carried out with nearly sufficient promptitude and accuracy. It is obviously easier and safer to maintain a permanent record of the value of work done, abstracted by sub-heads for entry into the register of works, than to arrive at the required information by pencil memoranda on bits and scraps of paper which are destroyed as soon as they have served their end. Such a record is found in the work abstract where it is properly maintained, and conversely where its upkeep is neglected, one of the most important links in the progressive chain of our accounts is wanting.

11. The balances due to petty contractors have been appreciably decreased. Steps are being taken to effect a further reduction.

12. Among the balances due to petty contractors at end of February is an item of Rs. 1,435-0-6 incurred on the removal of certain "panal" grass. This has been outstanding since September 1881, and the reason assigned for the delay in its adjustment is that no grant had been made to meet the charge. This principle is objectionable under the spirit of Code, paragraph 324. The item has been adjusted in March.

13. There are still several items at credit of deposits which have been long outstanding, these the Executive Engineer states will be adjusted as soon as possible. Meantime they should be paid in whole or part, according to whether they do not or do exceed Rs. 500, into the Savings Bank.

14. There is no stock in the division.

15. *Tools and Plant.*—Form No. II (monthly receipts and issues) has been received from sub-divisions only since January 1882. Form No. 13 (daily receipts and issues) is not maintained, but in lieu a manuscript and unauthorised form is kept up. The latter should be discontinued, and form No. 12 opened out from the 1st April.

16. The irregularities not noticed here, and which were pointed out in last report, have received or are receiving due attention. The remaining books and accounts are correct and up to date.

17. The office is in fair order, but there is room for improvement. The Accountant has still a great difficulty to cope with, and that is to keep his books and registers up to date and to compile his accounts, work vouchers, &c., by the prescribed dates when sub-divisional accounts are repeatedly behindhand. Until strict measures are taken to ensure the submission by Sub-divisional Officers of their accounts complete by the time they fall due, he will continue to work at a disadvantage, and any appreciable improvement on the present state of the office will be made but slowly. In paragraph 5 of last report it was suggested that Sub-divisional Officers should discontinue payments after the 27th of the month. This suggestion is stated to have been adopted as far as possible, but the result, as pointed out above, has not been so favorable as was expected. Further relief can be afforded by preparing work abstracts in the divisional office.

No. 25.

ORDER—dated 12th April 1882, No. 911 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, for the information and guidance of the Executive Engineer, South Arcot Division.

2. The particular attention of the Executive Engineer should be drawn to paragraphs 9 and 10 of the report and the Examiner's remarks thereon.

3. The Superintending Engineer will report why the claim referred to in paragraph 12 was not discharged in accordance with G.O., No. 709 W.,* dated 15th March 1881.

* Vide also Chief Engineer's Circular No. 1273, dated 4th May 1880.

4. The preparation of work abstracts in divisional offices has been directed in separate orders.

(True Extract.)

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

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

Exd. S. T. Austin.
Spars Copies

Govt. of (1882) Madras.
PUBLIC WORKS.

To

The SUPERINTENDING ENGINEER,
FIFTH CIRCLE.

Dated April, 1882.

Issued

Recd.

Em.

C.O. 1944 April 1882, No. 911 W.

APRIL.
Nos. 24-25.

Inspection Notes by the Assistant Examiner, Public Works Accounts, of the South Arcot Divisional Office, communicated to the Superintending Engineer, Fifth Circle.

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 245W

MADRAS, 30th 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 SOUTH ARCOT DIVISION.

PARA 7. THE EXECUTIVE ENGINEER SHOULD SEE THAT THE SUB DIVISIONAL OFFICERS ATTEND TO THIS.

PARAS 9 AND 10. THERE IS NO EXCUSE FOR THIS WANT OF AGREEMENT. WORK IS CHIEFLY CARRIED OUT BY PETTY CONTRACT AND PIECE WORK. IF THE PROPOSALS MADE IN PARA 11 OF LAST REPORT WERE CARRIED OUT, AND THE PETTY CONTRACT SCHEDULES WERE PUNCTUALLY DEALT WITH IN THE SUB DIVISIONS, WORK ABSTRACTS COULD EASILY BE PREPARED IN THE DIVISIONAL OFFICE.

PARA 12. THIS IRREGULARITY SHOULD BE BROUGHT TO THE SUPERINTENDING ENGINEER'S NOTICE.

PARA 17. WITH THE MOST OF THE WORK CARRIED OUT BY PETTY CONTRACT, THERE SHOULD BE NO DELAY ON THE PART OF

SUB DIVISIONAL OFFICERS IN SUBMITTING THEIR ACCOUNTS,
THEY SHOULD BE RELIEVED OF WORK ABSTRACTS, FOR IF THEY
SUBMIT OTHER INITIAL ACCOUNTS PROPERLY THERE WILL PRO-
BABLY BE TIME SAVED IN THE LONG RUN BY THE PREPARATION
OF THE WORK ABSTRACT AT NEAR QUARTERS.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. P. Lindsay

EXAMINER P. W. ACCOUNTS.

G.B. 7098-15-3-81-
" 26268-26-10-81-

P. M. C. No 2085

FROM THE EXAMINER P. W. ACCOUNTS,

MADEAS,

TO THE SECRETARY TO GOVERNMENT,

P. W. DEPARTMENT.

NO. 245W

DATED 30th MARCH 1882.

RECD. 31

ENCLO. I.

NOTES OF INSPECTION BY THE ASST.
EXAMINER, OF THE OFFICE OF THE
SOUTH ARCOY DIVISION. FORWARDS
WITH REMARKS-----

NOTES OF INSPECTION BY MR. F. C. P. VOLKERS, ASST.
EXAMINER P. W. ACCOUNTS, OF THE OFFICE OF THE SOUTH ARCOY
DIVISION ON THE 25TH MARCH 1882.

311
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J. E. PAUL ESQUIRE IS THE OFFICIATING EXECUTIVE
ENGINEER AND M. CHINNIAH THE ACCOUNTANT.

2. THE DIVISION WAS LAST INSPECTED ON THE 28TH,
AND 29TH SEPTEMBER 1881.

3. THERE ARE THREE SUB DIVISIONS VIZ THE HEAD QUARTERS
SUB DIVISION IN DIRECT CHARGE OF THE EXECUTIVE ENGINEER;
THE CHEDAMMAHAM SUB DIVISION UNDER MR. H. EVANS ASST. ENGI-
NEER, AND THE MELANDORAI SUB DIVISION UNDER CONDUCTOR J.
FITZGIBSON SUB ENGINEER. THE TWO LATTER DEAN AGAINST
THE EXECUTIVE ENGINEER'S TREASURY ACCOUNT.

4. UNDER THE EXECUTIVE ENGINEER ARE FOUR IMPRESTS
AGGREGATING RS. 700. UNDER MR. EVANS THREE AGGREGATING
RS. 1,200, AND UNDER CONDUCTOR FITZGIBSON THREE AGGREGATING
RS. 1,550.

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

6. THE DIVISIONAL CASH BOOK IS CORRECTLY KEPT AND IS
EXAMINED DAILY BY THE ACCOUNTANT, WHO FILLS IN THE COLUMN
HEAD IN CASH ABSTRACT BOOK. THE TOTALS BROUGHT FORWARD
AND CARRIED OVER ARE INITIALLED BY THE EXECUTIVE ENGINEER.

7. THE SUB DIVISIONAL CASH BOOKS AND IMPREST ACCOUNTS
WERE EXAMINED AND WERE FOUND TO BE CORRECTLY PREPARED,
WITH THIS EXCEPTION THAT IN THE FORMER THE ENTRIES HEAD
IN CASH ABSTRACT BOOK WERE NOT SUFFICIENTLY DETAILED IN

O.L. 1.2-4

only 6-4-82

Ar: 6-4-82
Rds P. W. R.

Said

MANY CASES, AND IN THE LATTER THE DATE ON WHICH RECOURSE WAS MADE WAS FREQUENTLY OMITTED. THIS WAS NOTICED IN PARA 5 OF LAST REPORT.

8. THE ~~IRREGULARITIES~~ POINTED OUT IN PARAS 7 TO TO (INCLUSIVE) OF LAST REPORT HAVE RECEIVED DUE ATTENTION.

9. THE REGISTER OF WORKS IS CORRECTLY KEPT AND IS POSTED UP TO DATE EXCEPT IN A FEW INSTANCES WHERE SUB DIVISIONAL WORK ABSTRACTS HAVE NOT YET BEEN RECEIVED. RATES HAVE ^{not} BEEN STRICK IN MANY CASES THOUGH QUANTITIES HAVE BEEN GIVEN.

IT APPEARS TO BE RATHER THE EXCEPTION THAN THE RULE FOR THE REGISTER TO AGREE WITH THE WORK ABSTRACTS. THE FIGURES IN THE REGISTER ARE CORRECT, AND THE WORK ABSTRACTS SHOULD INVARIABLY HAVE BEEN RECTIFIED WHERE NECESSARY SO AS TO WORK UP TO THE ENTRIES IN THE REGISTER. CORRECTIONS BEING INTIMATED TO SUB DIVISIONAL OFFICERS FOR FUTURE GUIDANCE.

10. THE WORK ABSTRACTS ARE VERY INDIFFERENTLY AND INCOMPLETELY PREPARED, AND SO LONG AS THE REQUISITE DATA FOR FILLING UP THE REGISTER OF WORKS CAN BE GLEANED FROM THE PETTY CONTRACT ACCOUNTS THEIR CHECK AND COMPLETION IN THE DIVISIONAL OFFICE IS NOT CARRIED OUT WITH NEARLY SUFFICIENT PROMPTITUDE AND ACCURACY. IT IS OBVIOUSLY EASIER AND SAFER TO MAINTAIN A PERMANENT RECORD OF THE VALUE OF WORK DONE, ABSTRACTED BY SUB HEADS FOR ENTRY INTO THE REGISTER OF WORKS, THAN TO ARRIVE AT THE REQUIRED INFORMATION BY PENCIL MEMORANDA ON BITS AND SCRAPS OF

PAPER WHICH ARE DESTROYED AS SOON AS THEY HAVE SERVED THEIR END. SUCH A RECORD IS FOUND IN THE WORK ABSTRACT WHERE IT IS PROPERLY MAINTAINED, AND CONVERSELY WHERE ITS UP-KEEP IS NEGLECTED, ONE OF THE MOST IMPORTANT LINKS IN THE PROGRESSIVE CHAIN OF OUR ACCOUNTS IS WANTING.

11. THE BALANCES DUE TO PETTY CONTRACTORS HAVE BEEN APPRECIABLY DECREASED. STEPS ARE BEING TAKEN TO EFFECT A FURTHER REDUCTION.

12. AMONG THE BALANCES DUE TO PETTY CONTRACTORS AT END OF FEBRUARY IS AN ITEM OF RS. 1,435-0-6 INCURRED ON THE REMOVAL OF CERTAIN 'MANAL' GRASS. THIS HAS BEEN OUTSTANDING SINCE SEPTEMBER 1881 AND THE REASON ASSIGNED FOR THE DELAY IN ITS ADJUSTMENT IS THAT NO GRANT HAD BEEN MADE TO MEET THE CHARGE. THIS PRINCIPLE IS OBJECTIONABLE UNDER THE SPIRIT OF CODE PARA 324. THE ITEM HAS BEEN ADJUSTED IN MARCH.

13. THERE ARE STILL SEVERAL ITEMS AT CREDIT OF DEPOSITS WHICH HAVE BEEN LONG OUTSTANDING. THESE THE EXECUTIVE ENGINEER STATES WILL BE ADJUSTED AS SOON AS POSSIBLE. MEANTIME, THEY SHOULD BE PAID IN WHOLE OR PART ACCORDING TO WHETHER THEY DO NOT OR DO EXCEED RS. 500 INTO THE SAVINGS BANK.

14. THERE IS NO STOCK IN THE DIVISION.

15. TOOLS AND PLANT. FORM NO. 11 (MONTHLY RECEIPTS AND ISSUES) HAS BEEN RECEIVED FROM SUB DIVISIONS ONLY SINCE JANUARY 1882. FORM NO. 12 (DAILY RECEIPTS AND ISSUES) IS NOT MAINTAINED, BUT IN LIEU A MANUSCRIPT AND UNAUTHORIZED

FORM IS KEPT UP. THE LATTER SHOULD BE DISCONTINUED
AND FORM NO. 12 OPENED OUT FROM THE 1ST, APRIL.

16. THE IRREGULARITIES NOT NOTICED HERE AND WHICH
WERE POINTED OUT IN LAST REPORT HAVE RECEIVED OR ARE
RECEIVING DUE ATTENTION. THE REMAINING BOOKS AND ACCOUNTS
ARE CORRECT AND UP TO DATE.

17. THE OFFICE IS IN FAIR ORDER- BUT THERE IS ROOM
FOR IMPROVEMENT. THE ACCOUNTANT HAS STILL A GREAT DIFFICULTY
TO COPE WITH AND THAT IS TO KEEP HIS BOOKS AND
REGISTERS UP TO DATE AND TO COMPILE HIS ACCOUNTS, WORK
VOUCHERS, ETC., BY THE PRESCRIBED DATES WHEN SUB DIVISIONAL
ACCOUNTS ARE REPEATEDLY BEHINDHAND. UNTIL STRICT MEASURES
ARE TAKEN TO ENSURE THE SUBMISSION BY SUB DIVISIONAL
OFFICERS OF THEIR ACCOUNTS COMPLETE BY THE TIME THEY FALL
DUE HE WILL CONTINUE TO WORK AT A DISADVANTAGE, AND ANY
APPRECIABLE IMPROVEMENT OF THE PRESENT STATE OF THE
OFFICE WILL BE MADE BUT SLOWLY. IN PARA 5 OF LAST REPORT
IT WAS SUGGESTED THAT SUB DIVISIONAL OFFICERS SHOULD
DISCONTINUE PAYMENTS AFTER THE 27TH. OF THE MONTH. THIS
SUGGESTION IS STATED TO HAVE BEEN ADOPTED AS FAR AS
POSSIBLE, BUT THE RESULT AS POINTED OUT ABOVE HAS NOT
BEEN SO FAVORABLE AS WAS EXPECTED. FURTHER RELIEF CAN
BE AFFORDED BY PREPARING WORK ABSTRACTS IN THE DIVISIONAL
OFFICE.

Rosvord

ASST. EXAMINER P.W. ACCOUNTS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 12th April/82
Read the following:—

From the Examiner, P.W.

Accounts H.E. No 245. W of 30 March/82

*Communicated to the
Suptg. Engrs 5th Circle for
the information and in
guidance of the Execu-
tive Engineer South
Arcot Dn.*

*2. The particular atten-
tion of the Executive Engrs
should be drawn to paras
9 & 10 of the report and
the Examiner's remarks
thereon.*

*3. The Suptg. Engrs will
report why the claim re-
ferred to in para 12 was
not discharged in accord-
ance with G.O. No 709 W
of 15th March 1881.*

*4. The preparation of
work abstracts in divi-
sional offices has been
directed*

*+ Vide also Ch. Engrs
Circular No 1273 of
4th May 1880.*

directed in separate orders. *De Wm. H. ...*

Cy

1.4.82

Att
4/9/82

Depd
28/4/82
S. E. 5th Circle
Ex. P. W. acc't

Wm. H. ...

2085.

Govt. of (1881) ~~Indiana~~

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 12 April 1882 No. 9117

Nos. 24 to 25

Inspection Notes by
the Asst. Sup. Mr. A. of
the South district
Office. Comm. to the
S. G. & Co. Circle

Add in Receipt Regr.