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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

J. W. DEPARTMENT

G.O. No. 1066 W
B.P. No.

Press.
Mis.

Dated 10 — 4 — 1883 1983

V. S. M.

Not to be jolded or roughly handled.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th March 1883, No. 212 W. :—

I have the honor to submit, for the information and orders of Government, a report by Mr. George Brown, Senior Deputy Examiner, of an inspection made on the 19th March 1883 of the office of the Executive Engineer, Godavari Western Division.

2. The previous report by an Accounts Officer on this office will be found in G.O., No. 2309 W., dated 7th September 1882.
3. The monthly accounts of the division generally reach this office *after* due date, owing no doubt to difficulties of post, but in good order.
4. Steps have apparently been taken to regularize all objectionable outlay.
5. Supplemental entries in the cash book should be avoided. Any transfer adjustments necessary can be made in the cash abstract book.

ENCLOSURE.

NOTES of Inspection by GEORGE BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Godavari Western Division, on the 19th March 1883, dated Madras, 30th March 1883.

J. E. Paul, Esq., Officiating Executive Engineer, is in charge, and Ranga Row is the Accountant.

2. The office was last inspected 19th August 1882.
3. There are two sub-divisions—the headquarters and the eastern; the Executive Engineer has charge of the former, and B. H. Young, Esq., Assistant Engineer, has charge of the latter.
4. The Executive Engineer and the Assistant Engineer are the disbursers; the following are the imprest holders:—

Under the Executive Engineer.

Overseer Mr. E. G. Mahony	...	...	...	...	...	...	1,000
Do. " R. F. Thomas	...	...	...	...	...	...	500
Do. " M. Raguram	...	...	...	...	...	...	500
Delta Superintendent J. Kanakachellam	...	...	...	...	...	...	50

Under the Sub-divisional Officer.

Overseer P. Nursinba Rao	...	...	...	...	...	...	800
Do. " D. Venkataratnam	...	...	...	...	...	...	500
Do. " T. N. Rajahram Row	...	...	...	...	...	...	500
Delta Superintendent P. Subbaroyudu	...	...	...	...	...	...	200

Total ... 4,050

5. *Cash Books*.—The divisional cash book is kept by the Head Clerk V. Sriramulu, who has charge of the cash chest; it is regularly handed over with the vouchers to the Accountant for check; the Accountant's practice of returning the vouchers to the Head Clerk after checking them is irregular; they should be retained by the Accountant until they are submitted to the Examiner with the monthly accounts. Whenever the Accountant checks the entries in the cash book he should initial the last entry so checked on both sides of the book in token of their correctness. Making supplemental entries in the cash book after the close of the month must be prohibited. Unnecessary memoranda in pencil made by the Accountant in the Sub-divisional cash book should not be allowed. The Accountant must exercise more care in entering the abstract of expenditure on the imprest cash sheets, and avoid the numerous corrections which this want of care involves.

6. *Treasury Pass Book* was not produced, being at the treasury; therefore the balances could not be checked; it should be arranged to have this book readily available on all future inspections.

7. *Register of Works* is neatly kept and up to date; expenditure on 21 works appears objectionable for want of estimate; sanction for 19 of these has been received, but without the register numbers which are shortly expected; the estimate of another work has been submitted to the Superintending Engineer, and the estimate for the remaining work is ready for submission. Two works showing excess over estimate will I am informed be completed at the end of this month, and the excess duly explained in the completion report. For two works showing want of appropriation application has been made to the Superintending Engineer for a modification of grants to provide for them.

8. *Work Vouchers* for February overdue; will, it is expected, be submitted in a day or two.

9. *Stock* on 28th February 1883 under building materials is Rs. 1,218-3-9 in excess of the sanctioned reserve limit, which is expected will be reduced within limit during this month (March).

10. *Tools and Plant Register* is up to date; all unserviceable tools and plant are reported as having been sold in February last, and the mathematical instruments which were worthless and not worth carriage were destroyed by the Executive Engineer under Superintending Engineer's orders in his No. 2365 G.D., dated 8th January 1883.

11. *Deposits* on 28th February 1883 amounted to Rs. 517-14-1; there appears nothing objectionable.

12. *Rents* due 28th February 1883 amounted to Rs. 50-12-10, which will be adjusted in March (this month).

13. *Service Books* are reported all complete.

14. *General Remarks*.—Copies of all accounts, &c., submitted to the Examiner, which are filed in the Executive Engineer's Office, should be initialed or signed by the Executive Engineer. Subject to the above remarks the office is in good order.

ORDER—dated 10th April 1883, No. 1066 W., Public Works.

Communicated to the Superintending Engineer, First Circle, for the information and guidance of the Executive Engineer, Godavari Western Division.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

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

Esd. C. Howarth.
Spare Copies

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GENERAL
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated April, 19th.

Recd.

Encl.

G.O., 10th April 1883, No. 1066 W.

APRIL.

Godavari Western Division
Office

Passing orders on the Notes of Inspection
of the — submitted by the Examiner, Public
Works Accounts.

7TH SEPTEMBER 1882, No. 2309 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Account.

No. 67.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 31st August 1882, No. 83 W:—

I have the honor to submit, for information and orders of Government, Notes by the Assistant Examiner of his Inspection of the Godavari Western Division Office.

2. The report is very satisfactory.

ENCLOSURE.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Godavari Western Division, on the 19th August 1882:—

1. The Division was last inspected on the 7th February 1882.

2. J. E. Paul, Esq., Officiating Executive Engineer is in charge. The Accountant is A. Runga Row.

3. There are three Sub-divisions, viz:—

(1.) Head-quarter's Sub-division under the Executive Engineer with six imprest holders:—

	RS.
M. Runga Row, Overseer	1,000
P. Narasimha Row, do.	500
D. Venkatratnam, do.	500
Mr. R. F. Thomas, do.	50
P. Subbaroyadu, Delta Superintendent	200
T. Kanakachalam, do.	500

(2.) The Eastern Sub-division under Mr. B. H. Young, Assistant Engineer, who has an imprest of Rs. 1,000

(3.) The Western Sub-division under Mr. Mahony, Supervisor, who has an imprest of Rs. 600.

4. The office is in very good order and only the following remarks are necessary.

5. *Cash-book*.—Each correction should be separately initialled.

6. *Cash Abstract Book*.—The adjustments should be detailed.

7. *Adjustment Book*.—Most of the adjustments are on account of the transfer of materials from one work to another. Such transfers should be avoided as far as possible.

8. *Works Abstracts* are now all written up in the Divisional Office. Those for July had been prepared and the register of works posted up.

9. Cheques should be crossed in accordance with Standing Order No. 23 of 1882, paragraph 1231 A of the Code.

10. *Completion Report*.—Several are due for past official year. These are stated to have been prepared and forwarded for countersignature.

11. *A Rate Book* is maintained in the division.

12. With reference to the last report :—

Paragraph 4.—The head clerk now writes up the cash-book.

Paragraph 8.—The stock balance is now well within the reserve limit.

Paragraph 9.—The account of the manufacture of lime has been opened afresh. The outturn compares favorably with the outlay.

Paragraph 11.—Has been acted upon.

Paragraph 12.—The amounts have been refunded to the depositors.

No. 68.

ORDER—dated 7th September 1882, No. 2309 W., Public Works.

Communicated to the Superintending Engineer, First Circle, for the information and guidance of the Executive Engineer, Godavari Western Division.

2. The Government note the satisfactory nature of the report.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, First Circle.
„ Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

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GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated September, 7th.

Recd.

Encl.

G.O., 7th Sep. 1882, No. 2309 W.

SEPTEMBER.

Nos. 67-68.

Godavari Western Division
Office.

Notes of Inspection of the — communi-
cated to the Superintending Engineer, First
Circle.

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

MADRAS, 30 MARCH 1883.

NO. 2/2 W.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE INFORMATION AND
ORDERS OF GOVERNMENT, A REPORT BY MR. GEORGE BROWN, SENIOR
DEPUTY EXAMINER, OF AN INSPECTION MADE ON THE 19TH MARCH
1883 OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI
WESTERN DIVISION.

2. THE PREVIOUS REPORT BY AN ACCOUNTS OFFICER ON THIS
OFFICE WILL BE FOUND IN G.O. NO. 2309 W. DATED 7TH SEPTEMBER
1882.

3. THE MONTHLY ACCOUNTS OF THE DIVISION GENERALLY
REACH THIS OFFICE AFTER DUE DATE, OWING NO DOUBT TO
DIFFICULTIES OF POST, BUT IN GOOD ORDER.

4. STEPS HAVE APPARENTLY BEEN TAKEN TO REGULARIZE ALL
OBJECTIONABLE OUTLAY.

5. SUPPLEMENTAL ENTRIES IN THE CASH BOOK SHOULD BE
AVOIDED.

AVOIDED. ANY TRANSFER ADJUSTMENTS NECESSARY CAN BE MADE
IN THE CASH ABSTRACT BOOK.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

Ag. Examiner P.W. Accounts

AG. EXAMINER P.W. ACCOUNTS.

Enclosure. 1066
NOTES OF INSPECTION BY GEORGE BROWN ESQ., SENIOR
DEPUTY EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER GODAVARI WESTERN DIVISION, ON THE 19TH. MARCH 1883.

J. E. PAUL ESQ., OFFICIATING EXECUTIVE ENGINEER IS IN
CHARGE AND RUNGA ROW IS THE ACCOUNTANT.

2. THE OFFICE WAS LAST INSPECTED 19TH. AUGUST 1882.

3. THERE ARE TWO SUB-DIVISIONS THE HEAD QUARTERS, AND
THE EASTERN, THE EXECUTIVE ENGINEER HAS CHARGE OF THE
FORMER AND B. H. YOUNG ESQ. ASSISTANT ENGINEER HAS CHARGE OF
THE LATTER.

4. THE EXECUTIVE ENGINEER AND THE ASSISTANT ENGINEER
ARE THE DISBURSERS, THE FOLLOWING ARE THE IMPREST HOLDERS:-

UNDER THE EXECUTIVE ENGINEER.

OVERSEER-MR. E. G. MAHONY.....	RS. 1,000.
DO MR. E. F. THOMAS.....	RS. 500.
DO M. RAGAROW.....	RS. 500.
DELTA SUPERINTENDENT J. KANAKACHELLAM.....	RS. 50.

UNDER THE SUB-DIVISIONAL OFFICER.

OVERSEER P. NURSINHA RAO.....	RS. 800.
DO D. VENKATASWAMI.....	RS. 500.
DO T. N. RAJAH RAO.....	RS. 500.
DELTA SUPDT. P. SUBBARAYUDU.....	RS. 200.

TOTAL RS. 4,050.

5. CASH BOOKS. THE DIVISIONAL CASH BOOK IS KEPT BY
THE HEAD CLERK V. SRIKAMULU WHO HAS CHARGE OF THE CASH
CHEST, IT IS REGULARLY HANDED OVER WITH THE VOUCHERS TO THE
ACCOUNTANT FOR CHECK. THE ACCOUNTANT'S PRACTICE OF RETURN-
ING THE VOUCHERS ^{to} THE HEAD CLERK AFTER CHECKING THEM IS
IRREGULAR.

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IRREGULAR, THEY SHOULD BE RETAINED BY THE ACCOUNTANT UNTIL THEY ARE SUBMITTED TO THE EXAMINER WITH THE MONTHLY ACCOUNTS. WHENEVER THE ACCOUNTANT CHECKS THE ENTRIES IN THE CASH BOOK HE SHOULD INITIAL THE LAST ENTRY SO CHECK ON BOTH SIDES OF THE BOOK IN TOKEN OF THEIR CORRECTNESS. MAKING SUPPLEMENTAL ENTRIES IN THE CASH BOOK AFTER THE CLOSE OF THE MONTH MUST BE PROHIBITED. UNNECESSARY MEMORANDA IN PENCIL MADE BY THE ACCOUNTANT IN THE SUB-DIVISIONAL CASH BOOK SHOULD NOT BE ALLOWED. THE ACCOUNTANT MUST EXERCISE MORE CARE IN ENTERING THE ABSTRACT OF EXPENDITURE ON THE IMPREST CASH SHEETS, AND AVOID THE NUMEROUS CORRECTIONS WHICH THIS WANT OF CARE INVOLVES.

6. TREASURY PASS BOOK WAS NOT PRODUCED BEING AT THE TREASURY, THEREFORE THE BALANCES COULD NOT BE CHECKED, IT SHOULD BE ARRANGED TO HAVE THIS BOOK READILY AVAILABLE FOR ALL FUTURE INSPECTIONS.

7. REGISTER OF WORKS IS NEATLY KEPT AND UP TO DATE. EXPENDITURE ON 21 WORKS APPEARS OBJECTIONABLE FOR WANT OF ESTIMATE, SANCTION FOR 19 OF THESE HAS BEEN RECEIVED BUT WITHOUT THE REGISTER NUMBERS WHICH ARE SHORTLY EXPECTED. THE ESTIMATE OF ANOTHER WORK HAS BEEN SUBMITTED TO THE SUPERINTENDING ENGINEER, AND THE ESTIMATE FOR THE REMAINING WORK IS READY FOR SUBMISSION. TWO WORKS SHOWING EXCESS OVER ESTIMATE WILL I AM INFORMED BE COMPLETED AT THE END OF THIS MONTH AND THE EXCESS DULY EXPLAINED IN THE COMPLETION REPORT. FOR TWO WORKS SHOWING WANT OF APPROPRIATION

APPLICATION

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APPLICATION HAS BEEN MADE TO THE SUPERINTENDING ENGINEER FOR A MODIFICATION OF GRANTS TO PROVIDE FOR THEM.

8. WORK VOUCHERS FOR FEBRUARY OVERDUE, WILL, IT IS EXPECTED, BE SUBMITTED IN A DAY OR TWO.

9. STOCK ON 28TH. FEBRUARY 1883 UNDER BUILDING MATERIALS IS RS. 1,216-3-9 IN EXCESS OF THE SANCTIONED RESERVE LIMIT WHICH IS EXPECTED WILL BE REDUCED WITHIN THE LIMIT DURING THIS MONTH (MARCH).

10. TOOLS AND PLANT REGISTER IS UP TO DATE, ALL UNSERVICEABLE TOOLS AND PLANT ARE REPORTED AS HAVING BEEN SOLD IN FEBRUARY LAST AND THE MATHEMATICAL INSTRUMENTS WHICH WERE WORTHLESS AND NOT WORTH CARRIAGE WERE DESTROYED BY THE EXECUTIVE ENGINEER UNDER SUPERINTENDING ENGINEER'S ORDERS IN HIS NO. 2355 G.D. DATED 8TH. JANUARY 1883.

11. DEPOSITS ON 28TH. FEBRUARY 1883 AMOUNTED TO RS. 517-14-1, THERE APPEARS NOTHING OBJECTIONABLE.

12. RENTS DUE 28TH. FEBRUARY 1883 AMOUNTED TO RS. 50-12-10 WHICH WILL BE ADJUSTED IN MARCH (THIS MONTH).

13. SERVICE BOOKS ARE REPORTED ALL COMPLETE.

14. GENERAL REMARKS. COPIES OF ALL ACCOUNTS ETC. SUBMITTED TO THE EXAMINER WHICH ARE FILED IN THE EXECUTIVE ENGINEER'S OFFICE SHOULD BE INITIALED OR SIGNED BY THE EXECUTIVE ENGINEER. SUBJECT TO THE ABOVE REMARKS THE

OFFICE

OFFICE IS IN GOOD ORDER.

W. Brown

DEPUTY EXAMINER P. W. ACCOUNTS.

MADRAS,
30TH MARCH 1883.

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Ans 23074. 7.9.82.

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A No 1066 Wd/10th April 83

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

Communicated to
the Supt Engineer
First Circle for the in-
formation & guidance
of the Supt Engineer,
Godavari Western Div

NO. 212 W.

DATED 30th MARCH 1883.

RECD.

ENCLOSURE I.

NOTES OF INSPECTION BY MR.
GEORGE BROWN, DEPUTY EXAMINER P.W.
ACCOUNTS OF THE OFFICE OF THE EXE-
CUTIVE ENGINEER GODAVARI WESTERN
DIVISION--- FORWARDS --- WITH
REMARKS.

With order
W. W. W.

25. 10/4

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To The Supt Engineer, First Circle
a Examiner, P.W. Dept.

Copy 4/4. Ret 10/4. 21

1881

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated

12/4

Recd.

Encl.

G.O. No. April 1883, No. 1056

Nos.

Exdrami Western Div. Office

Passing order on the notes
of Inspector of the — submitted
by the Esam. M. S. S. S.

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Entered in the Receipt Book