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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

DEPARTMENT

P W

G.O. No.	1166 (W)	Press.
B.P. No.		Mis.
Dated	18.4.1983	198.

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Not to be folded or roughly handled

18TH APRIL 1883, No. 1166 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General,
Account.

READ—the following letter :—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th April 1883, No. 7 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 Buckingham Canal Division.

2. The report is satisfactory; the few points noticed in paragraphs 6, 7, 8 and 11 should have Executive Engineer's attention.

ENCLOSURE.

Notes of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Buckingham Canal Division, on the 9th April 1883, dated Madras, 11th April 1883.

The Executive Engineer is Major R. R. E. Drake-Brockman, R.E., and the Accountant C. Bhoojunga Row.

2. The office was last inspected on the 12th October 1882.

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

The Northern Sub-division under Mr. H. Bond, Sub-Engineer.

The Central Sub-division under Mr. S. Ottmann, Assistant Engineer.

The Southern Sub-division under Conductor J. A. Power, Sub-Engineer.

Under Mr. Ottmann, Mr. Enright, Overseer, holds an imprest of Rs. 150. There are no other imprest-holders in the division.

4. The office is in very good order, and there are but few points that need notice.

5. *The Divisional Cash-book* is neatly and correctly kept, and is written up to date. All totals "brought forward" and "carried over" should be initialled by the Executive Engineer, as required by Chief Engineer's (Public Works Department) Circular No. 2847, dated 28th November 1881.

6. *The Sub-divisional Cash-books* are regularly submitted three times in the month, and are in order. In posting items shown in Sub-divisional Cash-books into the Cash Abstract Book, care should be taken to enter them in proper order so as to facilitate reference.

7. *The Cash Abstract and Adjustment Books* are posted up to the end of March. Ordinarily they should be written up day by day after the transactions of the day are finished; but an allowance may be made in the present case as the official year has just expired.

8. *Work Abstracts and Register of Works* are correctly maintained and written up to the end of February.

It is essential, whenever corrections are made in work abstracts, that they should be carried back into the ten-day reports. This point should receive very careful attention.

9. *Cheque Books, Pass Books, and Remittance Book* were examined and found correct.

10. *The Register of Savings Bank's Deposits and Government Securities deposited as security* are up to date.

11. *Service Books* are stated to be all complete.

12. *Deposits*.—There are two items (Rs. 5-13-6 and 440-6-6) which have been outstanding since March 1882. These represent moneys due to contractors who have failed to appear to receive payment. If the amounts are not claimed within a reasonable time, they should be credited to Government.

13. *The Half-yearly Return of Tools and Plant* is up to date. There are stated to be no surplus tools in the division (see paragraph 12 of last report). A list of superfluous scientific instruments has been sent to the Superintending Engineer for orders regarding their final disposal.

14. With reference to the last report—

Paragraph 7.—A register has been opened out.

" 8.—Materials at site of works were verified by the Executive Engineer in March last.

" 11.—The stock account has been cleared by debit to works. There is now no stock in the division.

ORDER—dated 18th April 1883, No. 1166 W., Public Works.

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

2. The report is satisfactory.

(True Extract.)

Major, R.E.

Under Secy. to Govt., P.W.D.

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

Exd. A. Aubert.
Spare Copies

GENERAL
ACCOUNT.

Estt. of (1883) Madras.

PUBLIC WORKS.

Dated April, 18th.

Recd.

Encl.

G.O., 18th April 1883, No. 1166 W.

APRIL.

Inspection Notes

Passing orders on — submitted by the Examiner, Public Works Accounts, on the Buckingham Canal Division Office.

23RD OCTOBER 1882, No. 2749 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 142.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th October 1882, No. 123 W:—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner of his inspection of the office of the Buckingham Canal Division.

Paragraph 11.—This matter is at present under correspondence, as the Superintending Engineer is of opinion that the materials should not be brought on to the stock accounts.

ENCLOSURE.

Notes of an Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Buckingham Canal Division, on the 12th October 1882.

1. Major Drake-Brockman, R.E., is the Executive Engineer in charge of this division. In his present absence on leave Mr. Ottmann, Sub-Engineer, First Grade, is acting for him. Mr. Ottmann could not be advised of the intended inspection in time and was away in the division.

C. Bhoojunga Row, the Accountant, was present.

2. The office was last inspected on the 19th April 1882.

3. Of the points specially noticed in paragraph 4 of the last report on this office—

(1).—The cash-book totals brought and carried forward are every six days or so initialled by the officer in charge.

(2) and (3).—The cheque books not being at head-quarters they could not be examined, but the Accountant reports that they are now regularly numbered, initialled and entered, as instructed.

(4).—Attended to.

4. The arrangements for supply and disbursement of money are the same as at the time of last report, except that the imprest under the northern sub-divisional officer is abolished and there is now only one imprest in the southern sub-division of Rs. 400.

5. The cash collections of the canal are allowed to accumulate up to about Rs. 100 and are then paid into the treasury. The Accountant does cashier's work and keeps the cash-book, which is in very good order, as are also the cash abstract, registers of works, and other books, and accounts.

6. The Accountant has assistance from a clerk on Rs. 27, who does only arithmetical check and copying. This assistance is quite sufficient however whilst the Central Office of account is so very near at hand.

7. Some income is derived from trees, grass, &c., on the canal, it seems, but there is no register of such. This should be started and carefully kept.
There is a register of buildings.

8. It is not known by the Accountant when materials at site were last verified.

9. The serial number for boat passes (or toll tickets), recommended in the last report, is, it is said, going to be introduced when next such passes are printed. Besides the consecutive number of the ticket printed in the top left corner, there should perhaps be a place for writing a consecutive number also, so that in case of cancelled tickets the numbers so cancelled can at once be detected, just as in the case of cheques.

10. Nothing is noticeable in the suspense accounts.

11. Certain materials at site of completed works were, under G.O., No. 2682 W., of 23rd November 1880, partly sold, and the remainder were to be held available for general use. The sale resulted in a considerable loss, which was duly distributed over the works concerned. The transfer of the remainder, at reduced rates, also resulted in loss, which was also duly debited to works.

The materials transferred (which as above were ordered to be held available for general use) were debited to stock, and hence a stock balance of Rs. 4,845-15-0 in June last. In July last some gravel which had been charged off to works was found not to have been used, and transferred to stock valued at Rs. 110-14-0. The stock balance on the 31st August is made up of these two items, aggregating Rs. 4,956-13-0, and consisting of—

Building materials	RS.	A.	P.
Timber	2,617	1	0
House fittings	156	12	0
Miscellaneous	1,672	0	0
	511	0	0
	4,956	13	0

12. The list of tools and plant in the division is a rather long one. The Executive Engineer being away, however, the matter could not be discussed with him.

No. 143.

ORDER—dated 23rd October 1882, No. 2749 W., Public Works.

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

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Offg. Secretary to Govt., P.W.D.

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

Ed. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 23rd.

Recd.

Encl.

G.O., 23rd Oct. 1882, No. 2749 W.

OCTOBER.
Nos. 142-143.

1166 W

Office of the Buckingham
Canal Division.

Inspection Notes of the — by the Examiner,
Public Works Accounts, communicated to
the Superintending Engineer, Fifth Circle.

Public Works Department
No 2847 dated 28th November 1884

1166
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Circular.

A case has recently been tried at the Criminal Sessions of the High Court in Madras, in which, a Divisional Accountant was convicted of criminal misappropriation of Government money, effected by the interpolation in the divisional cash book of fraudulent entries purporting to be payments for work done and values received.

2. It is therefore necessary to warn all officers of the department responsible for the disbursement of money that the rigid scrutiny of their cash books is a matter of grave importance, and that they must take every precaution to be assured, not only that vouchers support entries made but that interpolations are guarded against as far as possible.

3. Executive Engineers and other disbursers are now directed to check every entry in their cash book with the vouchers supporting it. They must further check and initial the totals at foot of each folio and see that they are clearly and legibly inked in; this is not to be left until the close of the month, but must be done as soon as the entries in each folio are checked. There could then be no possibility of an interpolation without the totals so inked in and initialled being altered or obliterated. Any alteration resulting from a clerical error should be recorded in red ink and initialled in red ink by the disbursers. Similarly also totals brought forward on each folio should be initialled after check with totals carried forward from previous folios.

4. Superintending Engineers will, at their inspections of Divisional and Sub-Divisional Offices, note whether these orders are observed.

(By Order)

Robert Thompson
Lieut. Col. R.E.
By: Chief Engineer
P.W.D.

To:
Supg. Engineers.
Govt. Acct. to Govt.
Genl. Supt. P.W. Stores.
Exr. of P.W. Accounts

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 4 W.

Madras, 11th April 1883.

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 Buckingham Canal Division.

2. The report is satisfactory; the few points noticed in paras 6, 7, 8 and 11 should have Executive Engineer's attention.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Curran

Examiner P.W. Accounts.

Enclosure 1166 11/2
NOTES OF INSPECTION BY MR. R. C. F. VOLKERS, ASSISTANT
EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER BUCKINGHAM CANAL DIVISION, ON THE 9TH. APRIL 1883.

1. THE EXECUTIVE ENGINEER IS MAJOR R. R. F. DRAKE-BROCK-
MAN F.F. AND THE ACCOUNTANT C. BHOOJUNGA ROW.
2. THE OFFICE WAS LAST INSPECTED ON THE 12TH. OCTOBER
1882.
3. THERE ARE THREE SUB DIVISIONS VIZ: -
THE NORTHERN SUB-DIVISION UNDER MR. H. BOND SUB -
ENGINEER.
THE CENTRAL SUB-DIVISION UNDER MR. S. OTTMANN .
ASSTT. ENGINEER.
THE SOUTHERN SUB-DIVISION UNDER CONDUCTOR J. A. POWER.
SUB ENGINEER.

UNDER MR. OTTMANN, MR. FRIGHT OVERSEER HOLDS AN
IMPREST OF RS. 150. THERE ARE NO OTHER IMPREST HOLDERS
IN THE DIVISION.
4. THE OFFICE IS IN VERY GOOD ORDER AND THERE ARE BUT
FEW POINTS THAT NEED NOTICE.
5. THE DIVISIONAL CASH BOOK IS NEATLY AND CORRECTLY
KEPT AND IS WRITTEN UP TO DATE. ALL TOTALS 'BROUGHT
FORWARD' AND 'CARRIED OVER' SHOULD BE INITIALLED BY THE
EXECUTIVE ENGINEER, AS REQUIRED BY CHIEF ENGINEER'S (P.W.
DEPARTMENT) CIRCULAR NO. 2847 DATED 28TH. NOVEMBER 1881.
6. THE SUB-DIVISIONAL CASH BOOKS ARE REGULARLY SUBMIT-
TED THREE TIMES IN THE MONTH, AND ARE IN ORDER. IN POSTING
ITEMS SHOWN IN SUB DIVISIONAL CASH BOOKS INTO THE CASH
ABSTRACT

ABSTRACT BOOK, CARE SHOULD BE TAKEN TO ENTER THEM IN PROPER ORDER SO AS TO FACILITATE REFERENCE.

7. THE CASH ABSTRACT AND ADJUSTMENT BOOKS ARE POSTED UP TO THE END OF MARCH. ORDINARILY THEY SHOULD BE WRITTEN UP DAY BY DAY AFTER THE TRANSACTIONS OF THE DAY ARE FINISHED; BUT AN ALLOWANCE MAY BE MADE IN THE PRESENT CASE AS THE OFFICIAL YEAR HAS JUST EXPIRED.

8. WORK ABSTRACTS AND REGISTER OF WORKS ARE CORRECTLY MAINTAINED AND WRITTEN UP TO THE END OF FEBRUARY.

IT IS ESSENTIAL WHENEVER CORRECTIONS ARE MADE IN WORK ABSTRACTS THAT THEY SHOULD BE CARRIED BACK INTO THE TEN-DAY REPORTS. THIS POINT SHOULD RECEIVE VERY CAREFUL ATTENTION.

9. CHEQUE BOOKS, PASS BOOKS & REMITTANCE BOOK WERE EXAMINED AND FOUND CORRECT.

10. THE REGISTER OF SAVINGS BANKS DEPOSITS & GOVERNMENT SECURITIES DEPOSITED AS SECURITY ARE UP TO DATE.

11. SERVICE BOOKS ARE STATED TO BE ALL COMPLETE.

12. DEPOSITS. THERE ARE TWO ITEMS (RS. 5-13-6 & 440-6-6) WHICH HAVE BEEN OUTSTANDING SINCE MARCH 1882. THESE REPRESENT MONIES DUE TO CONTRACTORS WHO HAVE FAILED TO APPEAR TO RECEIVE PAYMENT. IF THE AMOUNTS ARE NOT CLAIMED WITHIN A REASONABLE TIME THEY SHOULD BE CREDITED TO GOVERNMENT.

116/8 3
13. THE HALF YEARLY RETURN OF TOOLS AND PLANT IS UP TO DATE. THERE ARE STATED TO BE NO SURPLUS TOOLS IN THE DIVISION (SEE PARA 12 OF LAST REPORT). A LIST OF SUPERFLUOUS SCIENTIFIC INSTRUMENTS HAS BEEN SENT TO THE SUPERINTENDING ENGINEER FOR ORDERS REGARDING THEIR FINAL DISPOSAL.

14. WITH REFERENCE TO THE LAST REPORT

PARA 7. A REGISTER HAS BEEN OPENED OUT.
PARA 8. MATERIALS AT SITE OF WORKS WERE VERIFIED BY THE EXECUTIVE ENGINEER IN MARCH LAST.
PARA 11. THE STOCK ACCOUNT HAS BEEN CLEARED BY DEBIT TO WORKS. THERE IS NOW NO STOCK IN THE DIVISION.

M. C. J. Volders

ASSTT. EXAMINER P. W. ACCOUNTS.

MADRAS,
11 APRIL 1883.

91.81
13.10
104.91

1166
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Cir No 2847- 28-11-81.
No 2749w. 23-10-82.

No 1166w d/18^{sent} to April 83
to April 83

Communicated
to the Superintendant,
Fifth Circle for the
information and
guidance of the
Executive Engineer
Buckingham Canal Division.
2. The report is
satisfactory.

Cy. Cy.

Plt

15-4-83

25/4
To The S.E. of the Circle,
Examiner, P.W. Dept.
13
18/4. 02/14. 4 21
18/4.

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
P.W. Department.

No. 7 W.

Dated 11th April 1883.
Recd.

Encls. 1.
Notes of inspection by the
Asstt. Examiner of the Office of the
Buckingham Canal Division, forwards
with remarks-----

With order

1101

Gobt. of (1883) Madras:

PUBLIC WORKS.

274
500
Recd-5-30/100

Dated

Recd.

Encl

G.O., 18 April 1883, No. 11610

Nos.

Inspection holes

Passing orders on — submitted
by the Engineer. Effects on the Bangalore
Lam Canal Division Office

41
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Extended Receipt Receipts