(1) Number of pages 14

(2) Date of repair 16-6-87

(3) Initials of the Reference

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. / B.P. No.	1257 —W	Press. / Mis.
Dated	30-4-1883	19 .

Not to be folded or roughly handled.

Archives —1 10,006-9 80

1257
I

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 21st April 1883, No. 19 W.:—

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

Paragraph 4.—The procedure adopted was clearly incorrect, inasmuch as it permitted the Sub-divisional Cash Book to retain, as a *bonâ fide* transaction, a payment which had actually been cancelled. The proper course has been pointed out by the Assistant Examiner. Such cases are very exceptional, but in my opinion, considering that the currency of a cheque is three months, the payee is clearly at fault for the lapse, and should be granted a fresh cheque only on the Treasury on which the lapsed one was drawn and not upon any other Treasury that may subsequently suit his personal convenience.

Paragraph 5.—There is no objection to the course proposed.

Paragraph 6.—Executive Engineer's attention is invited to this.

2. The office is in good order.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Chingleput Division, on 16th April 1883, dated Madras, 21st April 1883.

The Executive Engineer is Lieutenant-Colonel H. Smalley, R.E., and the Accountant Jeyram Pillay.

2. The office was last inspected on the 3rd November 1882.

3. The disbursing arrangements remain as last reported.

4. The *Cash Book* is neatly and clearly kept, and is up to date. A case was noticed where a cheque was issued by the Executive Engineer, in lieu of a "time-expired" one issued by a Sub-divisional officer and on a different Treasury to the latter. The transaction was recorded in the Executive Engineer's cash book by a parenthetical note only, no entry being made in the amount column, while the amount originally recorded in the Sub-divisional officer's cash book was permitted to stand, and a sum equal to the amount of the cheque was transferred to his credit in the Treasury on which the second cheque was drawn. This procedure is irregular; the amount of the new cheque should have been brought to credit in the Executive Engineer's cash book in the same way as any ordinary payment, full explanation of the circumstances of the case being given in the column for particulars, the "time-expired" cheque being cancelled by the Sub-divisional officer and the amount reclaimed in his cash book by a *minus* entry in the Treasury column for payments.

5. *Work Abstracts.*—Contract work is adopted throughout the division, and in almost all cases but *one* contractor is employed on a work. It frequently happens, however, that there are charges to works on account of "Petty Supervision" and "Materials at site," and it is therefore necessary that work abstracts should be kept up, but in order to lessen materially the amount of clerical labor involved in such cases, I would suggest that the value of work done, as shown by the contract certificate, be shown in *lump sum only* in Part I of the work abstract, separate entries being made for petty supervision and the increase or decrease (as the case may be) in the value of materials at site so as to arrive at the total to be entered in the register of

works. I may mention, however, that I suggest this course only in cases where the contract is for both labor and materials, and where the value of materials at site used by the contractor is adjusted in the manner laid down in Code, 2236, II.

6. *Stock Returns.*—More care is necessary with regard to the preparation of these. Sub-divisional officers at a distance from headquarters should not be required to give *values* in the Monthly Stock Abstracts (Forms Nos. 10 and 11), but *quantities* only, as adjusted rates and rates calculated out in the Stock Sub Ledger are known only in divisional offices. The entries in Form No. 12, Monthly Balance Return, should consist of those articles only on which there have been transactions during the month. The Storekeeper should keep up a half-yearly balance return of stock and tools and plant in Form No. 13 in addition to his register of daily receipts and issues; otherwise he will be unable to tell what balance he has in hand.

7. All other books and returns are correctly kept and are up to date.

8. With reference to the last report—

Paragraph 5.—There is an improvement in the manner in which Sub-divisional accounts are now submitted.

Paragraph 7.—The outstandings have been cleared with the exception of two, viz., Rs. 67-12-0 and Rs. 170-1-7, regarding which Superintending Engineer's orders have been asked for.

Paragraph 9.—The register is complete for all buildings except churches.

Paragraph 12.—A list of unserviceable tools, &c., has been sent to the Superintending Engineer.

Paragraph 13.—The stone in question has been sold, and the loss, Rs. 882, adjusted against Profit and Loss, in accordance with G.O., No. 914 W., dated 4th April 1881.

ORDER—dated 30th April 1883, No. 1257 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, for the information and guidance of the Executive Engineer, Chingleput 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. C. Howarth.
Spare Copies

1257
2

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated April, 30th.

Recd. *Encl.*

G.O., 30th April 1883, No. 1257 W.

APRIL.

Notes of Inspection

Passing orders on the — of the Chingleput Division Office submitted by the Examiner, Public Works Accounts.

Read the following letter:—

1257/3/11

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 19 W

Madras, 21st April 1883.

Sir,

I have the honor to submit for information and orders of Government, notes by the Assistant Examiner of his inspection of the Office of the Chingleput Division.

Para 4. The procedure adopted was clearly incorrect, inasmuch as it permitted the Sub-Divisional Cash Book to retain, as a bonafide transaction, a payment which had actually been cancelled. The proper course has been pointed out by the Assistant Examiner. Such cases are very exceptional, but in my opinion, considering that the currency of a cheque is three months, the payee is clearly at fault for the lapse, and should be granted a fresh cheque only on the Treasury on which the lapsed one was drawn and not upon any other Treasury that may subsequently suit his personal convenience.

Para 5. There is no objection to the course proposed.

Para

Para 6. Executive Engineer's attention is invited to this.

2. The Office is in good order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Rankin

Examiner P.W. Accounts.

8P 2/4

1257/4 2

Notes of inspection by R. C. P. Wolkers Esq. Assistant Examiner P.W. Accounts, of the Office of the Executive Engineer Chingleput Division, on 16th. April 1883.

The Executive Engineer is Lieutt. Col. H. Smalley R. E. and the Accounant Jeyram Pillay.

2. The Office was last inspected on the 3rd. November 1882.

3. The disbursing arrangements remain as last reported.

4. The Cash Book is neatly and clearly kept, and is up to date. A case was noticed where a cheque was issued by the Executive Engineer, in lieu of a "time expired" one issued by a Sub Divisional Officer, and on a different Treasury to the latter. The transaction was recorded in the Executive Engineers Cash Book by a parenthetical note only, no entry being made in the amount column, while the amount originally recorded in the Sub-Divisional Officer's Cash Book was permitted to stand, and a sum equal to the amount of the cheque was transferred to his credit in the Treasury on which the second cheque was drawn. This procedure is irregular- the amount of the new cheque should have been brought to credit in the Executive Engineers' Cash Book in the same way as any ordinary payment, full explanation of the circumstances of the case being given in the column for particulars- the "time expired" cheque being cancelled by the Sub-Divisional Officer and the amount reclaimed in his Cash Book by a minus entry in the Treasury column for payments.

5. Work Abstracts. Contract work is adopted throughout the Division, and in almost all cases, but one Contractor is employed on a work. It frequently happens however, that there

are charges to works on account of "Petty Supervision" and "Materials at site", and it is therefore necessary that work Abstracts should be kept up- but in order to lessen materially the amount of clerical labor involved in such cases, I would suggest that the value of work done, as shewn by the Contract Certificate, be shewn in lump sum only in part I of the Work Abstract- separate entries being made for Petty Supervision and the increase or decrease (as the case may be) in the value of materials at site so as to arrive at the total to be entered in the Register of Works. I may mention, however, that I suggest this course only in cases where the Contract is for both labor and materials, and where the value of materials at site used by the Contractor is adjusted in the manner laid down in Code 2236, II.

6. Stock Returns. More care is necessary with regard to the preparation of these. Sub-Divisional officers at a distance from Head Quarters should not be required to give values in the Monthly Stock Abstracts (Forms Nos. 10 & 11) but quantities only, as adjusted rates and rates calculated out in the Stock Sub Ledger are known only in Divisional Offices. The entries in form No. 12- Monthly Balance Return- should consist of those articles only on which there have been transactions during the month. The Storekeeper should keep up a Half Yearly Balance Return of Stock and Tools and Plant in Form No. 13, in addition to his Register of daily Receipts and Issues, otherwise he will be unable to tell what balance he has in hand.

7. All other Books and Returns are correctly kept and are up to date.

8. With reference to the last report:-

Para 5. There is an improvement in the manner in which Sub-Divisional Accounts are now submitted.

Para 7. The outstandings have been cleared with the exception of two, viz: Rs. 67-12-0 and Rs. 170-1-7, regarding which Superintending Engineer's orders have been asked for.

Para 9. The Register is complete for all Buildings except Churches.

Para 12. A list of unserviceable tools etc. has been sent to the Superintending Engineer.

Para 13. The stone in question has been sold and the loss Rs. 882 adjusted against Profit and Loss in accordance with G.O. No. 914 W. dated 4th. April 1881.

H. C. F. Vollers

Madras.
21st April 1883.

Asst. Examiner P.W. Accounts.

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Go 2981 W. 13.11.82.

Genl
Accl

No 1257 Wdy 30th April 83.

A

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Communicated to the Superty Engineer Fifth Circle, for the information & guidance of the Executive Engineer, Chingleput Division

2. The report is satisfactory

No. 19 W.

Dated 21st April 1883.

Recd. 23/4/83

Encls. I.

Notes of inspection by the Asst. Examiner of the Office of the Chingleput Division. Forwards with remarks.

Dy no 5/5

To The Superintending Engineer Fifth Circle

" Examiner, P.W. Accts.

Dy 24/4 Ref 30/4 82 36 4

White ordered

1257/7

7/4/15. 21/39

3412

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated 21st

Rcvd. Encl.

G. O. 30 April 1883. No. 1257

Nos.

Notes of Inspection

Passing orders on the — of the Municipal Commr. Office submitted by the Govt. Architect

39

3

Entered in Receipt Register

Encl. No. 1/5