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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W DEPARTMENT

G.O. No. / B.P. No.	2960(W)	Press. / Mis.
Dated	18-10-1883	19

Copy

Not to be folded or roughly handled.

Archives —1 10,006–9 88

2960
1

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, 9th October 1883, No. 118 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the office of the Kurnool canal division.

2. The Executive Engineer should take early steps to obtain correct ten-day reports, especially in regard to the proper exhibition of the materials account. It is clear that if materials are charged to sub-heads of work on which they have not been used up, rates must be wholly unreliable.

3. The office is in good order ; the points noticed in the report should have Executive Engineer's attention.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner of Public Works Accounts, of the Office of the Executive Engineer, Kurnool Canal Division, on the 1st Oct. 1883.

The Executive Engineer is Captain A. W. Smart, R.E., and the Accountant T. Condiah Chetty. The office was last inspected on the 10th February 1883 (*vide* G.O., No. 585 W., dated 22nd February 1883).

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

The *upper*, under the direct charge of the Executive Engineer, who is in account with two imprest-holders with imprests aggregating Rs. 1,050.

The *central*, in charge of Mahomed Kasim Sahib Bahadur, Honorary Assistant Engineer, who draws against the Executive Engineer's credit in the treasury, and under whom there are two imprest-holders with imprests aggregating Rs. 400.

The *lower*, in charge of Mr. J. H. Medlicott, Assistant Engineer, who also draws against the Executive Engineer's credit in the treasury, and under whom there are two imprest-holders with imprests aggregating Rs. 300.

3. The divisional cash-book is now correctly kept up, the initials of the Executive Engineer being attached to the totals "brought forward" and "carried over" and to corrections. The accountant also initials each completed page. The imprest cash-books filed in the divisional office are in order. The manner of recoupment and the number and date of the cheque, where recoupment is made by cheque, either in whole or in part, should be entered on the imprest account at the time of disposal (*vide* Note 5 on Standard Form No. M 2). Sub-divisional cash-books are in order ; expenditure incurred by imprest-holders is *detailed* in the sub-divisional cash-books, and imprest accounts are therefore not rendered to the divisional office. It would save labor in sub-divisional offices if such charges were entered in *abstract* only, the imprest accounts being submitted with the sub-divisional cash-books as vouchers. Sub-divisional officers pay their own salaries and those of the establishment under them, in order to prevent delay in the disbursement of salaries. This is contrary to code paragraph 497.

4. Work abstracts are prepared in the divisional office and are in fair order, but until sub-divisional officers submit ten-day reports complete in all respects, and by due date, they will not always represent the true state of the *actual* value of work done on *each* sub-head of work. As regards labor, there does not appear to be much difficulty in the preparation of ten-day reports, but hardly any attempt whatever is made to keep up the materials accounts, and the consequence is that purchases of materials and issues from stock are allocated *direct*, in the work abstract, to the sub-head of work for which they were obtained, regardless of whether they have actually been put into the work or remain at site unused. The matter is receiving the Executive Engineer's attention. He proposes to bring the sub-divisional clerks by turns into the divisional office as early as possible, in order to give them thorough instructions in the preparation of initial accounts.

5. The register of works is up to date for all works.

6. The stock accounts are in good order. The balance at debit of stock is Rs. 4,932, and more of the late Company's stores will be brought on to the books shortly. The reserve limit has recently been fixed by Government at Rs. 7,000.

7. The half-yearly register of stock and balance return of tools and plant are kept up in the divisional office for the upper sub-division only. There is no objection to this being done in the case of tools and plant, if the original balance returns of sub-divisions are submitted to the Examiner in lieu of a consolidated return for the whole division (code paragraph 2230); but for stock the *register* should be kept up for the *whole* division, the balance at the end of the half-year being checked by, and the entries in column noted as counted obtained from, the balance returns submitted by sub-divisional officers (code paragraph 2226).

8. Service books have been opened out for permanent non-gazetted servants of Government with a few exceptions, regarding which sub-divisional officers have been addressed.

9. A rate-book is under preparation.

10. All other books and accounts are in order and up to date.

11. With reference to the last report :—

Para. 5.—The deficiency of Rs. 80 has since been recovered from the responsible person under the orders of the Superintending Engineer.
Para. 11.—The list of stock articles taken over has been submitted.
Paras. 12, 13 *and* 14.—The items have been adjusted with the exception of security deposits, &c., refundable.
Para. 15.—The register of buildings has been completed.
Para. 16.—The register will be put in hand when the lands have been demarcated.
Para. 17.—The list has been submitted.
Para. 21.—The stationery referred to is now issued on indent only.

12. The office is on the whole in good order.

5th October 1883.

ORDER—dated 18th October 1883, No. 2960 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, for the information and guidance of the Executive Engineer, Kurnool canal division.

2. The report is satisfactory.

(True Extract.)

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

To the Superintending Engineer, Third Circle.
Examiner, Public Works Accounts.

Ed. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated October 18*th.*

Read. *Encl.*

G.O., 18th Oct. 1883, No. 2960 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the Kurnool canal division office by the Assistant Examiner, Public Works Accounts.

2960/3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account

No. 159.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 20th February 1883, No. 180 W.:—

I have the honor to submit, for the information and orders of Government, copy of a report by Mr. George Brown, Senior Deputy Examiner, of an inspection made on the 10th instant of the office of the Executive Engineer, Kurnool Canal Division.

2. The first inspection made of this office by an Accounts Officer since its establishment in July 1882, on the transfer of the canal to Government, took place in October 1882, and the results of that inspection will be found recorded in G.O., No. 2753 W., dated 23rd October 1882. The Deputy Examiner's present report shows that much has still to be done to place the accounts generally on a proper footing. He, however, states that every effort is being made in this direction. In respect to the large outstandings in the several suspense accounts, *e.g.*, Stock Purchases and Sales, Miscellaneous Advances, and Deposits, it will be observed from G.O., No. 949 I., dated 28th November 1882, that the items are not susceptible of adjustment until the receipt of definite instructions from the Government of India regarding the financial arrangements of the late Company as affecting Government accounts. The balances under Deposits will be considerably reduced, as the amounts deposited by contractors and securities lodged by the servants of the late Madras Irrigation Canal Company are returned to them, and the guaranteed interests due to shareholders paid away, *vide* paragraphs 2 and 3 of G.O., No. 983 I., dated 4th December 1882.

3. The list of securities referred to in paragraph 17 of the Deputy Examiner's report has been duly approved of by the Superintending Engineer.

4. The accounts are received at present in this office after due date, but it is to be hoped that, with improvement in the preparation and rendering of the accounts by Sub-divisional Officers and imprest-holders, the Accountant will be in a position to compile and despatch the divisional accounts to this office with greater punctuality. It should, however, be added that the accounts for December—the last rendered to this office—would have been received by due date but for the unavoidable absence of the Executive Engineer from headquarters.

5. There are no works in progress the outlay on which is objectionable in respect to absence of or excess over estimate or appropriation.

6. The following are the points requiring attention:—

I. The remarks made by the Deputy Examiner in paragraphs 4, 5, 6, and 7 of his report regarding cash-books (divisional, sub-divisional, and imprest-holders), and more especially the safe custody of the cash. Erasures in cash-books should be strictly prohibited.

II. The completion of the stock list called for in G.O., No. 949 I., dated 28th November 1882, and the disposal of surplus and unserviceable articles.

III. The early completion of the register of buildings and lands.

IV. The early completion of the service books for all permanent non-gazetted servants of Government.

7. The Superintending Engineer's attention might be invited to paragraphs 5, 10, 11, 15, and 16 of the Deputy Examiner's remarks.

ENCLOSURE.

NOTES of Inspection by G. BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the Executive Engineer's Office, Kurnool Canal Division, on the 10th February 1883.

C. H. Wilks, Esq., Executive Engineer, and the Accountant, Mr. J. Conquest, were present.

2. The office was last inspected on the 4th and 5th October 1882.

3. The Executive Engineer, J. H. Medlicott, Esq., and Lieutenant Falvey, Assistant Engineers, are disbursers. The following are the imprest-holders :—

Under the Executive Engineer.

	Rs.
Mr. Harris, Supervisor	1,000
M. V. Arconachellam Mudaliar	100
Under J. H. Medlicott, Esq.	
T. Cunniappah Mudaliar	200
Mr. J. C. Dennehy, Supervisor	100
Under Lieutenant Falvey.	
Abdul Rahman	200
Jugga Jewan Doss	100
Total ...	1,700

4. The divisional cash-book is kept by the Head Clerk (who has charge of the cash-chest), who hands it over daily with the vouchers to the Accountant for check; the last entry on each side so checked should be initialled by the Accountant. The cash-book is not at all well kept; erasures must be strictly prohibited. The figures at the top of each page "brought forward," as well as those at the foot of each page "carried forward," should be initialled by the Executive Engineer. All corrections of whatever kind in this important book should be initialled by the Executive Engineer. The amount of imprest with Mr. Harris, Supervisor, appears frequently altered unnecessarily. The notes made on the cash-book in red ink regarding the alteration of imprests are not clear.

5. *Cash.*—The practice of sending large sums of money from the Divisional Office to Mr. Harris at Sunkesala, a distance of 17 miles, *by one peon* is attended with great risk; immediate measures should be adopted for a proper police guard to ensure safe transmission. Upon opening the Cuddapah Station Master's cash bag on the 14th December last, at the Divisional Office, a deficiency of Rs. 80 was discovered, which is supposed to have been stolen; this matter has been reported to the Superintending Engineer and placed in the hands of the police for investigation.

6. *Sub-divisional Cash-books.*—Copies of these are, as a rule, submitted to the Divisional Office three times a month. In the last column "Head in cash abstract book" the heads of service are frequently wrongly entered; these are corrected in the Divisional Office, and notices of these corrections are duly notified to the Sub-divisional Officers concerned; as the clerks in the Sub-divisional Offices become better acquainted with the Public Works Department procedure, it is hoped that before long these cash-books will be rendered correctly.

7. *Imprest Cash-books.*—The date of recoupment should always be shown in these.

8. *Treasury Pass-books* were examined and found correct.

9. *Contractors' Ledger* shows no overdue balances.

10. *Maintenance and Repairs.*—The revised estimate to cover the probable excess for the current official year on sub-head "South Anicut Breach Temporary Dam" is in preparation.

11. *Stock.*—The stock list is in preparation, and measures are being adopted for the disposal of all surplus and unserviceable articles.

12. *Stock Purchases and Sales.*—Net balance on 31st December 1882, amounting to Rs. 1,038-7-11, consists of value of stores taken over from the late Canal Company and used on works.

13. *Miscellaneous Advances* on 31st December 1882 amounted to Rs. 3,849-8-10. Rs. 3,100-2-11 of this remains at debit of this account pending result of a reference to the Accountant-

2960/4

General, *vide* G.O., No. 949 I., dated 28th November 1882. Two items, Rs. 62-14-11 and Re. 1, are under reference to the Examiner's office. Two other items, aggregating Rs. 135-7-0, are for charges incurred on account of the sale of stores; are held at debit of this account under the orders of the Examiner (*vide* his letter, No. 230 S.E. 3rd, dated 21st November 1882) pending the final settlement of the late Canal Company's accounts. The balance, Rs. 550, consists of advances for salaries under Superintending Engineer's orders, which will in due course be adjusted.

14. *Deposits* on 31st December 1882 amounted to Rs. 27,292-10-7. Rs. 2,984-13-6 of this amount is the amount realised for the sale of part of the late Canal Company's stores and remain at credit of this account under orders of the Examiner, *vide* his letter referred to in paragraph 13 above.

15. *Register of Buildings* is in course of preparation.

16. *Register of Lands, &c.*—This register is written up so far as relates to land, &c., already rented. Measures should be taken as soon as possible to have it complete, showing clearly those rented and those unrented.

17. *Securities.*—A list showing the classes of employés from whom security should be taken, referred to in the Examiner's letter which accompanied the last inspection report, has been transmitted to the Examiner, through the Superintending Engineer, for orders.

18. *Savings Bank Pass-books.*—There are 14 of these representing an aggregate of Rs. 201-15-9, as the owners cannot be found; they are being advertised for in the District Gazettes.

19. *Service-books* are in preparation.

20. *Initial Accounts, Nominal Rolls, &c.*, referred to in the last inspection report, are now submitted with greater regularity, and efforts are being made for the subordinates to prepare their own work abstracts, which have hitherto been prepared by the Divisional Office.

21. *Stationery* taken over from the late Canal Company should in future only be issued on indents passed by the Executive Engineer. The Executive Engineer states that surplus stationery, such as press copy letter books, ledgers, forms, &c., will be disposed of under the orders already issued.

22. *General Remarks.*—The Executive Engineer speaks very highly of the good work done by Mr. Conquest, the Accountant, which, from my own examination of the office, I can endorse; there is every hope (give the Accountant time) that he will succeed in bringing the accounts into very good order.

No. 160.

ORDER—dated 22nd February 1883, No. 585 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, who will direct the attention of the Executive Engineer, Kurnool Canal Division, to the points noticed by the Examiner, Public Works Accounts.

(True Extract.)

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

To the Superintending Engineer, Third Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. A. F. Goodall.
Spare Copies.

GENERAL.
ACCOUNT.

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated February, 22nd.

2960

Read. *Encl.*

G.O., 22nd Feb. 1883. No. 585 W.

FEBRUARY.
Nos. 159-160.

Inspection Notes

Passing orders on — on the Kurnool Canal Divisional Office submitted by the Examiner, Public Works Accounts.

No. 1184

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 9th October 1883.

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Volkers Asstt. Examiner, of his inspection of the Office of the Kurnool Canal Division.

2. The Executive Engineer should take early steps to obtain correct ten-day reports, especially in regard to the proper exhibition of the Materials Account. It is clear that if Materials are charged to sub-heads of work on which they have not been used up, rates must be wholly unreliable.

3. The Office is in good order- the points noticed in the report should have Executive Engineer's attention.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. P. Condon

Examiner P. W. Accounts.

2960

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7

6. THE REGISTER OF WORKS IS UP TO DATE FOR ALL WORKS.

7. THE STOCK ACCOUNTS ARE IN GOOD ORDER. THE BALANCE AT DEBIT OF STOCK IS RS.4,932/ AND WORK OF THE LATE COMPANY'S STORES WILL BE BROUGHT ON TO THE BOOKS SHORTLY. THE RESERVE LIMIT HAS RECENTLY BEEN FIXED BY GOVERNMENT AT RS.7,000/

8. THE HALF YEARLY REGISTER OF STOCK AND BALANCE RETURN OF TOOLS AND PLANT ARE KEPT UP IN THE DIVISIONAL OFFICE FOR THE UPPER SUB DIVISION ONLY. THERE IS NO OBJECTION TO THIS BEING DONE IN THE CASE OF TOOLS AND PLANT, IF THE ORIGINAL BALANCE RETURNS OF SUB DIVISIONS ARE SUBMITTED TO THE EXAMINER INLIEU OF A CONSOLIDATED RETURN FOR THE WHOLE DIVISION (CODE PARA 2280); BUT FOR STOCK THE REGISTER SHOULD BE KEPT UP FOR THE WHOLE DIVISION, THE BALANCE AT THE END OF THE HALF YEAR BEING CHECKED BY, AND AND THE ENTRIES IN COLUMN ACTUAL AS COUNTED OBTAINED FROM THE BALANCE RETURNS SUBMITTED BY SUB DIVISIONAL OFFICERS (CODE PARA 2280).

9. SERVICE BOOKS HAVE BEEN OPENED OUT FOR PERMANENT NON-GAZETTED SERVANTS OF GOVERNMENT - WITH A FEW EXCEPTIONS, REGARDING WHICH SUB DIVISIONAL OFFICERS HAVE BEEN ADDRESSED.

10. A RATE BOOK IS UNDER PREPARATION.

11. ALL OTHER BOOKS AND ACCOUNTS ARE IN ORDER AND UP TO DATE.

IN THE SUB DIVISIONAL CASH BOOKS, AND INTEREST ACCOUNTS ARE THEREFORE NOT RENDERED TO THE DIVISIONAL OFFICE. IT WOULD SAVE LABOR IN SUB-DIVISIONAL OFFICES IF SUCH CHARGES WERE ENTERED IN ABSTRACT ONLY, THE INTEREST ACCOUNTS BEING SUBMITTED WITH THE SUB DIVISIONAL CASH BOOKS AS VOUCHERS. SUB DIVISIONAL OFFICERS PAY THEIR OWN SALARIES AND THOSE OF THE ESTABLISHMENT UNDER THEM, IN ORDER TO PREVENT DELAY IN THE DISBURSEMENT OF SALARIES. THIS IS CONTRARY TO CODE PARA 497.

4. WORK ABSTRACTS ARE PREPARED IN THE DIVISIONAL OFFICE AND ARE IN FAIR ORDER. BUT UNTIL SUB DIVISIONAL OFFICERS SUBMIT TEN-DAY REPORTS COMPLETE IN ALL RESPECTS, AND ON DUE DATE, THEY WILL NOT ALWAYS REPRESENT THE TRUE STATE OF THE ACTUAL VALUE OF WORK DONE ON EACH SUB HEAD OF WORK. AS REGARDS LABOUR THERE DOES NOT APPEAR TO BE MUCH DIFFICULTY IN THE PREPARATION OF TEN-DAY REPORTS BUT HARDLY ANY ATTEMPT WHATEVER IS MADE TO KEEP UP THE MATERIALS ACCOUNTS, AND THE CONSEQUENCE IS THAT PURCHASES OF MATERIALS AND ISSUES FROM STOCK ARE ALLOCATED CHARGE IN THE WORK ABSTRACT TO THE SUB HEAD OF WORK FOR WHICH THEY WERE ORDERED, REGARDLESS OF WHETHER THEY HAVE ACTUALLY BEEN PUT INTO THE WORK OR REMAIN AT SITE UNUSED. THIS MATTER IS RECEIVING THE EXECUTIVE ENGINEER'S ATTENTION. IT PROPOSES TO BRING THE SUB DIVISIONAL CLERKS BY DEPUTE INTO THE DIVISIONAL OFFICE AS EARLY AS POSSIBLE, IN ORDER TO GIVE THEM THOROUGH INSTRUCTIONS IN THE PREPARATION OF INITIAL ACCOUNTS.

2960
87

Oct 5/24

12. WITH REFERENCE TO THE LAST REPORT:-

PARA 5. THE DEFICIENCY OF RS.80/- HAS SINCE BEEN RECOVERED FROM THE RESPONSIBLE PERSON UNDER THE ORDERS OF THE ~~EXECUTIVE~~ ENGINEER.

PARA. 11. THE LIST OF STOCK ARTICLES TAKEN OVER HAS BEEN SUBMITTED.

PARAS 12, 13 AND 14. THE ITEMS HAVE BEEN ADJUSTED WITH THE EXCEPTION SECURITY DEPOSITS ETC. REFUNDABLE.

PARA 15. THE REGISTER OF BUILDINGS HAS BEEN COMPLETED.

PARA 16. THE REGISTER WILL BE PUT IN HAND WHEN THE LANDS HAVE BEEN DEMARCATED

PARA 17. THE LIST HAS BEEN SUBMITTED.

PARA 21. THE STATEMENT REFERRED TO IS NOW ISSUED ON INDENT ONLY.

13. THE OFFICE IS ON THE WHOLE IN GOOD ORDER.

P. C. L. Vaucel

SIM. OCTOBER 1920. ASSTT. ERSKINE P.W.ACCOUNTS.

8/10

#685 m 22-2-83

Genl Dept

Rs 2960 Ways & Bridges

Rs 2960-9

Communicated from,

The Examiner P.W. Accounts,

Madras.

to the Supdg Engr Mard Circle for his information & guidance & to the Supdg Engr Kurnool Canal Division.

To,

The Secretary to Government,

P.W. Department.

No. 118 W.

2. The report is satisfactory

Dated 9th October 1883.

Recd. ——

Encln. 1.

Notes of inspection by Mr H.C.F. Volkers Asstt. Examiner, of the Office of the Kurnool Canal Division. Forwards with remarks---

S.E. Mard Circle

Exam. P.W. Accts

Rs 2960 Ways & Bridges

Rs 2960-9

PUBLIC WORKS

Nos.

Inspection

Pursuing orders received from ——— I proceeded to Kurrumul Creek & Mount Keira to the East & West Creeks.

No 3.

Sydney Regt. Depot