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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. / B.P. No.	2963 -W	Press. / Mis.
Dated	18-10-1883	198

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2963

18th October 1883, No. 2963 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, 9th October 1883, No. 116 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 Bellary division.

2. The office is in good order. The Executive Engineer's attention is necessary to the remarks and recommendations made, and the Superintending Engineer's attention should be directed to the unsatisfactory state in which the records are at present.

Enclosure.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner of Public Works Accounts, of the office of the Executive Engineer, Bellary Division, on the 28th September 1883.

K. F. Nordmann, Esq., is the Executive Engineer, and the accountant, P. Bashiem Naidu.

2. The office was last inspected on 3rd February 1883 (*vide* G.O., No. 511 W. dated 15th February 1883).

3. The southern, or Anantapur, sub-division still remains in charge of Mr. H. Frankland, supervisor, who now draws against the Executive Engineer's credit in the treasury. The northern, or Bellary, sub-division is under the direct charge of the Executive Engineer, with Sub-Conductor J. Cormac, Sub-Engineer, in special charge of the cantonment. There are four regular imprest-holders under the Executive Engineer, with imprests aggregating Rs. 1,050, and in addition to these the Superintendent of Police, Anantapur, is treated as an imprest-holder for the unaccounted balance (Rs. 252-4-10) of the advance (Rs. 433) made to him for constructing a police-station at Lapatchy. This advance, when first made, should not have been treated as an imprest, inasmuch as it represented the full amount of the estimate for the work, and no recoupment could, therefore, be made for expenditure accounted for from time to time so as to keep the advance at a standing or fixed amount. It should have been debited to the miscellaneous advances account, expenditure accounted for being credited to that account, and debited to the service head concerned. As it is anticipated that the work will not be completed within the next few months, the balance of advance should now be debited to miscellaneous advances.

4. The cash-books and imprest accounts are in good order and up to date.

5. Work in the division is almost entirely done by contract, and there is no difficulty therefore in preparing work abstracts. The southern sub-divisional officer prepares his own work abstracts, those for the northern sub-division being compiled in the divisional office. In addition to work abstracts, *work vouchers* are submitted to the divisional office by the southern sub-division. This is unnecessary, and should be discontinued. There is no objection to their being prepared and filed in the *sub-divisional office*, if it is considered necessary that the sub-divisional officer should know exactly what has been expended on each sub-head of work up to date.

6. The register of works is up to date for all works. In the case of original works and special repairs, where the expenditure is carried on from year to year till the works are fully completed, the entries in the line "total" at end of each month should include the value of work done in previous years, so that the last entries in the register may always show the *total* value of work done *up to date*, and not merely that done during the *current year*.

7. There have been no stock transactions for some time past. The "house fittings," valued at Rs. 2,621-4-4, referred to in paragraph 11 of last report, are still on hand (*vide* G.O., No. 1407 W., dated 12th May 1883); but the Executive Engineer does not think that there will be an opportunity of disposing of them advantageously.

8. The register of buildings and lands is still in course of preparation.

9. The half-yearly return of tools and plant is up to date. The unserviceable and surplus articles referred to in paragraph 12 of last report have been disposed of.

10. The treasury pass-books differ from the Executive Engineer's cash-book as regards the amounts of letters of credit by Rs. 10,000. The discrepancy is due to a supplementary credit for that amount having been granted on the Bellary instead of the Anantapur treasury.

11. The contractors' ledger is up to date and has been signed by such contractors as have appeared at the divisional office. There is a balance of Rs. 100 shown as due to A. Lutchmana Mudaliar; but this the Executive Engineer states is not really due to the contractor. If there is no doubt in the matter, the balance should be struck off the ledger.

12. Of the outstandings in the miscellaneous advances account referred to in paragraph 13 of last report as requiring adjustment, the third and last still remain unadjusted in part. No difficulty is anticipated in the final adjustment of the balance. There is in addition a sum of Rs. 7 outstanding against Aseervatham Pillay, formerly a temporary overseer, which represents the unadjusted portion of an advance of salary. The amount is stated to be irrecoverable as the man has been dismissed, and must be written off to "establishment."

13. All other books and accounts are complete and up to date, and the points mentioned in last report, which have not been specially referred to here, have received attention. The rents due from Mr. Thorburn and Sub-Conductor Chooet (*vide* paragraph 18 of last report) have since been adjusted.

14. The office is in good order, with the exception of the record section. The records have never been properly arranged since the formation of the division two years ago, and there is great delay in replying to references in consequence.

1st October 1883.

ORDER—dated 18th October 1883, No. 2963 W., Public Works.

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

2. Steps should be taken for putting the records in a more satisfactory condition.

3. 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.

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated October, 18th.

Recd. *Encl.*

G.O., 18th Oct. 1883, No. 2963 W.

OCTOBER.

Inspection

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

No. 116 W 2963/3 1/1

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 Bellary Division.

2. The Office is in good order. The Executive Engineer's attention is necessary to the remarks and recommendations made, and the Superintending Engineer's attention should be directed to the unsatisfactory state in which the records are at present.

I have the honor to be,
Sir,
Your Most Obedient Servant.

D. P. Cumming

Examiner P.W. Accounts.

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NOTES OF INSPECTION BY R.C.F.VOLKERS ESQUIRE ASSTT. EXAMINER F.W.ACCOUNTS,OF THE OFFICE OF THE EXECUTIVE ENGINEER BELLARY DIVISION,ON THE 28TH.SEPTEMBER 1883.

R.F.NORDMANN ESQUIRE IS THE EXECUTIVE ENGINEER, AND THE ACCOUNTANT P.BASHIEM NAIDU.

2. THE OFFICE WAS LAST INSPECTED ON 3RD.FEBRUARY 1883 (VIDE G.O.NO.511 W.DATED 15TH.FEBRUARY 1883).

3. THE SOUTHERN OR ANANTAPUR SUB-DIVISION STILL REMAINS IN CHARGE OF MR.H.FRANKLAND,SUPERVISOR,WHO NOW DRAWS AGAINST THE EXECUTIVE ENGINEER'S CREDIT IN THE TREASURY. THE NORTHERN OR BELLARY SUB-DIVISION IS UNDER THE DIRECT CHARGE OF THE EXECUTIVE ENGINEER,WITH SUB CONDUCTOR J.CORMAC,SUB ENGINEER,IN SPECIAL CHARGE OF THE CANTONMENT. THERE ARE FOUR REGULAR IMPREST HOLDERS UNDER THE EXECUTIVE ENGINEER WITH IMPRESTS AGGREGATING RS. 1,050/ AND IN ADDITION TO THESE THE SUPERINTENDENT OF POLICE,ANANTAPUR,IS TREATED AS AN IMPREST HOLDER FOR THE UNACCOUNTED BALANCE (RS.252-4-10) OF THE ADVANCE (RS.433) MADE TO HIM FOR CONSTRUCTING A POLICE STATION AT LAPATCHI. THIS ADVANCE WHEN FIRST MADE SHOULD NOT HAVE BEEN TREATED AS AN IMPREST,INASMUCH AS IT REPRESENTED THE FULL AMOUNT OF THE ESTIMATE FOR THE WORK,AND NO RECOUPMENT COULD THEREFORE BE MADE FOR EXPENDITURE ACCOUNTED FOR FROM TIME TO TIME,SO AS TO KEEP THE ADVANCE AT A STANDING OR FIXED AMOUNT. IT SHOULD HAVE BEEN DEBITED TO THE MISCELLANEOUS ADVANCES ACCOUNT- EXPENDITURE ACCOUNTED FOR BEING CREDITED TO THAT ACCOUNT,AND DEBITED TO THE SERVICE HEAD CONCERNED. AS IT IS ANTICIPATED THAT THE WORK WILL

NOT BE COMPLETED WITHIN THE NEXT FEW MONTHS, THE BALANCE OF ADVANCE SHOULD NOW BE DEBITED TO MISCELLANEOUS ADVANCES.

4. THE CASH BOOKS AND IMPREST ACCOUNTS ARE IN GOOD ORDER AND UP TO DATE.

5. WORK IN THE DIVISION IS ALMOST ENTIRELY DONE BY CONTRACT, AND THERE IS NO DIFFICULTY THEREFORE IN PREPARING WORK ABSTRACTS. THE SOUTHERN SUB DIVISIONAL OFFICER PREPARES HIS OWN WORK ABSTRACTS- THOSE FOR THE NORTHERN SUB DIVISION BEING COMPILED IN THE DIVISIONAL OFFICE. IN ADDITION TO WORK ABSTRACTS WORK VOUCHERS ARE SUBMITTED TO THE DIVISIONAL OFFICER BY THE SOUTHERN SUB DIVISION. THIS IS UNNECESSARY, AND SHOULD BE DISCONTINUED. THERE IS NO OBJECTION TO THEIR BEING PREPARED AND FILED IN THE SUB DIVISIONAL OFFICE- IF IT IS CONSIDERED NECESSARY THAT THE SUB DIVISIONAL OFFICER SHOULD KNOW EXACTLY WHAT HAS BEEN EXPENDED ON EACH SUB HEAD OF WORK UP TO DATE.

6. THE REGISTER OF WORKS IS UP TO DATE FOR ALL WORKS. IN THE CASE OF ORIGINAL WORKS AND SPECIAL REPAIRS, WHERE THE EXPENDITURE IS CARRIED ON FROM YEAR TO YEAR TILL THE WORKS ARE FULLY COMPLETED, THE ENTRIES IN THE LINE 'TOTAL AT END OF EACH MONTH SHOULD INCLUDE THE VALUE OF WORK DONE IN PREVIOUS YEARS- SO THAT THE LAST ENTRIES IN THE REGISTER MAY ALWAYS SHEW THE TOTAL VALUE OF WORK DONE UP TO DATE, AND NOT MERELY THAT DONE DURING THE CURRENT YEAR.

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7. THERE HAVE BEEN NO STOCK TRANSACTIONS FOR SOME TIME PAST. THE "HOUSE FITTINGS" VALUED AT RS.2,621-4-4 REFERRED TO IN PARA II OF LAST REPORT ARE STILL ON HAND (VIDE G.O.NO.1407 W. DATED 12TH.MAY 1883)- BUT THE EXECUTIVE ENGINEER DOES NOT THINK THAT THERE WILL BE AN OPPORTUNITY OF DISPOSING OF THEM ADVANTAGEOUSLY.

8. THE REGISTER OF BUILDINGS AND LANDS IS STILL IN COURSE OF PREPARATION.

9. THE HALF YEARLY RETURN OF TOOLS AND PLANT IS UP TO DATE. THE UNSERVICEABLE AND SURPLUS ARTICLES REFERRED TO IN PARA 12 OF LAST REPORT HAVE BEEN DISPOSED OF.

10. THE TREASURY PASS BOOKS DIFFER FROM THE EXECUTIVE ENGINEER'S CASH BOOK AS REGARDS THE AMOUNTS OF LETTERS OF CREDIT, BY RS.10,000/ THE DISCREPANCY IS DUE TO A SUPPLEMENTARY CREDIT FOR THAT AMOUNT HAVING BEEN GRANTED ON THE BELLARY INSTEAD OF THE ANANTAPUR TREASURY.

11. THE CONTRACTORS' LEDGER IS UP TO DATE AND HAS BEEN SIGNED BY SUCH CONTRACTORS AS HAVE APPEARED AT THE DIVISIONAL OFFICE. THERE IS A BALANCE OF RS.100/ SHEWN AS DUE TO A.LUTCHMANA MUDALIAR- BUT THIS THE EXECUTIVE ENGINEER STATES IS NOT REALLY DUE TO THE CONTRACTOR. IF THERE IS NO DOUBT IN THE MATTER, THE BALANCE SHOULD BE STRUCK OFF THE LEDGER.

12. OF THE OUTSTANDINGS IN THE MISCELLANEOUS ADVANCES ACCOUNT REFERRED TO IN PARA 13 OF LAST REPORT AS REQUIRING

ADJUSTMENT, THE THIRD AND LAST REMAIN UNADJUSTED IN PART. NO DIFFICULTY IS ANTICIPATED IN THE FINAL ADJUSTMENT OF THE BALANCE. THERE IS IN ADDITION A SUM OF RS.7/ OUTSTANDING AGAINST ABDERAHMAN FILLAY FORMERLY A TEMPORARY OVERSEER, WHICH REPRESENTS THE UNADJUSTED PORTION OF AN ADVANCE OF SALARY. THE AMOUNT IS STATED TO BE IRRECOVERABLE AS THE MAN HAS BEEN DISMISSED, AND MUST BE WRITTEN OFF TO ' ESTABLISHMENT'.

18. ALL OTHER BOOKS AND ACCOUNTS ARE COMPLETE AND UP TO DATE - AND THE POINTS MENTIONED IN LAST REPORT, WHICH HAVE NOT BEEN SPECIALLY REFERRED TO HERE, HAVE RECEIVED ATTENTION. THE RENTS DUE FROM MR. THOMSON AND SUB CONDUCTOR CHOOFT (VIDE PARA 18 OF LAST REPORT) HAVE SINCE BEEN ADJUSTED..

14. THE OFFICE IS IN GOOD ORDER, WITH THE EXCEPTION OF THE RECORD SECTION. THE RECORDS HAVE NEVER BEEN PROPERLY ARRANGED SINCE THE FORMATION OF THE DIVISION TWO YEARS AGO, AND THERE IS GREAT DELAY IN REPLYING TO REFERENCES IN CONSEQUENCE.

H. C. J. Powell

1ST. OCTOBER 1883. ASSTT. EXAMINER P.W. ACCOUNTS.

F 915 w 4-4-81
- 511 w 15-2-83
B. 140 w 12-5-83 Genl

Rs 2963 Ways & Means 83

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 1116 W.

Dated 9th October 1883.

Read. 11 ——

Enclo. 1.

Notes of Inspection by Mr. R.C.F. Volkers of the Office of the Executive Engineer Bellary Division. Forwards with remarks——

Communicated to the Supdg. Engr. Third Circle, for the information & guidance of the Ex. Engr Bellary Division.

Steps should be taken for putting the records in a more satisfactory condition.

The report is satisfactory.

CS.

13/10

J. E. Third Circle

Expd. P.W. accts

3463

Cert. of 1883 Statute.

PUBLIC WORKS