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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

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DEPARTMENT

G.O. No.	3096	Press.
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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, 24th October 1883, No. 131 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Trichinopoly division.

Paragraph 4.—This error discloses most inexcusable carelessness on the part of the accountant, the more so as the error must have been evident when the cash abstract book for August was closed, and yet, according to the report, it was perpetuated in September's cash balance statement. A separate explanation will be obtained on this matter.

Paragraph 5.—No payment ought to be made at the office without the accountant's initials to the document on which the Executive Engineer orders payment. Vouchers for sub-divisional and imprest cash-books should be initialled by him when he checks those records.

Paragraph 6.—This arrangement is not according to rules, and is apparently adopted to avoid keeping work abstracts. It is slovenly in its operation, and the accountant will be expected to follow Code procedure instead.

2. The office is a very light one to work and should always be in excellent order. The accountant seems to have allowed matters to be neglected considerably and to have got into a lazy way. Special notice will be taken of his work between this and next inspection.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Trichinopoly Division, on the 15th October 1883.

The Executive Engineer, Major Fraser, R.E., and the Accountant, Sambasiva Iyer, were present.

2. The last accounts inspection of this office was on the 21st October 1882 (*vide* report printed with G.O., No. 2919 W. of 6th November 1882.)

3. The drawing account arrangements are the same now and the imprests and imprest accounts are in order, except that the vouchers rendered with these accounts bear no sign of having been examined by the accountant.

4. The accuracy of the Executive Engineer's drawing account balance on the 30th September 1883 was tested, and it was found that the "balances in treasuries as per cash-book" entered in the last "memorandum of treasury balances," disagreed with the cash-book balances so quoted, to the extent of Rs. 2,000. This was not readily explained by the accountant, but on tracing back the difference it was found to result from an error in the sub-divisional officer's cash-book for August, where Rs. 4,000 had been debited instead of Rs. 2,000, by way of letters of credit. To say the least of this it seems that the accountant should have known all about it, and that when making out the memorandum of treasury balances, the actual cash-book balances should have been verified when quoting them.

5. The *cash-book* is kept by the head clerk and was said to be audited by the accountant, but this audit was found to be very nominal, no cash payment vouchers being (it was stated) in any respect examined. None of the vouchers looked at bore any sign of having been verified, and certain contract certificates lacked the signature of the accountant, though payments on them had been made.

6. The materials at site of works are placed at three works only, and aggregate in value Rs. 15,000, say. They are stated to be all serviceable and to have been counted in August 1883. The debits to the head "materials at site" were found to be invariably made direct from the bills through the medium of a waste-book, in which indeed all works debits and credits are abstracted and from which the register of works is posted. Part IV of the work abstract for the Examiner of Public Works Accounts' Office is compiled as regards details, from the contract certificate; and as regards the net debit or credit of the month, from the register of works.

7. The tools and plant accounts are in tolerable order.

8. Padagul lands are registered but the register is under revision.

9. In the *deposits* there are several items, of oldish date, of security deposited by contractors. These would be best paid into the Savings Bank, but the Executive Engineer says that these particular contracts are most of them likely to expire ere long; besides the contractors seem to be unfavorable to the Savings Bank.

10. In the *miscellaneous advances* account there is an item of Rs. 50-7-6 which represents the cost of some little litigation which has taken place about some trees on the river banks. This will be charged to the work in communication with the Superintending Engineer.

11. The accountant is amply assisted. There seemed to me to be a want of alacrity in him and there certainly is need of greater personal attention on his part to the accounts generally and the cash accounts in particular, or the Executive Engineer will not be able to rely upon them; and the office, which is now on the whole in good order, will deteriorate.

TRICHINOPOLY,
16th October 1883.

ORDER—dated 31st October 1883, No. 3096 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, for the information of the Executive Engineer, Trichinopoly division.

2. The result of the Examiner's call for explanation, relative to errors in accounts, will be awaited.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated October, 31st.

Recd.

Encl.

G.O., 31st Oct. 1883, No. 3096 W.

OCTOBER.

Inspection

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

No. 131 W.

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department,

Madras,

26 October

1883

Sir,

I have the honor to submit for information and
orders of Government, notes by Mr Rainier, Dy. Examiner, of his
inspection of the Office of the Trichinopoly Division.

Para 4. This error discloses most inexcusable carelessness
on the part of the Accountant, the more so as the error
must have been evident when the Cash Abstract ^{Book} for August
was closed, and yet, according to the report, it was perpetuated
in September's Cash Balance Statement. A separate explanation
will be obtained on this matter.

Para 5. No payment ought to be made at the Office
without the Accountant's initials to the document on which
the Executive Engineer orders payment. Vouchers for Sub-
Divisional and Imprest Cash Books should be initialed by
himself ^{there} he checks records.

Para 6. This arrangement is not according to rules,
and is apparently adopted to avoid keeping Work Abstracts.
It is slovenly in its operation, and the Accountant will
be expected to follow Code procedure instead.

3. The Office is a very light one to work and should
always be in excellent order. The Accountant seems to have

allowed matters to be neglected considerably and to have got into a lazy way. Special notice will be taken of his work between this and next inspection.

I have the honor to be,

Sir,

Your Most Obedient Servant,

J. P. Gordon

Examiner P.W. Accounts.

NOTES OF INSPECTION BY H. RAINIER ESQUIRE DEPUTY EXAMINER
PUBLIC WORKS ACCOUNTS MADRAS OF THE OFFICE OF THE EXECUTIVE
ENGINEER TRICHINOPOLY DIVISION ON THE 15TH OCTOBER 1883.

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THE EXECUTIVE ENGINEER MAJOR FRASER R.E. AND THE ACCOUNT-
ANT SAMBASEVA IYER WERE PRESENT.

2. THE LAST ACCOUNTS INSPECTION OF THIS OFFICE WAS ON THE
21ST OCTOBER 1882, VILE REPORT PRINTED WITH G.O. NO 2919 W., OF
6TH NOVEMBER 1882.

3. THE DRAWING ACCOUNT ARRANGEMENTS ARE THE SAME NOW AND
THE IMPRINTS AND AMBREST ACCOUNTS ARE IN ORDER, EXCEPT THAT
THE VOUCHERS REMITTED WITH THESE ACCOUNTS BEAR NO SIGN OF
HAVING BEEN EXAMINED BY THE ACCOUNTANT.

4. THE ACCURACY OF THE EXECUTIVE ENGINEERS DRAWING ACCOUNT
BALANCE ON THE 30TH SEPTEMBER 1883 WAS TESTED AND IT WAS
FOUND THAT THE BALANCES IN TREASURIES AS PER CASH BOOK ENTERED
IN THE LAST MEMO OF TREASURY BALANCES, DISAGREED WITH THE
CASH BOOK BALANCES SO QUOTED, TO THE EXTENT OF RS 2000/- THIS
WAS NOT READILY EXPLAINED BY THE ACCOUNTANT, BUT ON TRACING
BACK THE DIFFERENCE IT WAS FOUND TO RESULT FROM AN ERROR IN
THE SUB-DIVISIONAL OFFICERS CASH BOOK FOR AUGUST, WHERE RS
4000/- HAD BEEN DEBITED INSTEAD OF RS 2000/- BY WAY OF LETTERS
OF CREDIT. TO SAY THE LEAST OF THIS IT SEEMS THAT THE ACCOUNT-
ANT SHOULD HAVE KNOWN ALL ABOUT IT, AND THAT WHEN MAKING OUT
THE MEMO OF TREASURY BALANCES, THE ACTUAL CASH BOOK BALANCES
SHOULD HAVE BEEN VERIFIED WHEN QUOTING THEM.

5. THE CASH BOOK IS KEPT BY THE HEAD CLERK AND WAS SAID TO
BE AUDITED BY THE ACCOUNTANT, BUT THIS AUDIT WAS FOUND TO BE
VERY NOMINAL, NO CASH PAYMENT VOUCHERS BEING [IT WAS STATED] IN

ANY.

ANY RESPECT EXAMINED. NONE OF THE VOUCHERS LOOKED AT BORE ANY SIGN OF HAVING BEEN VERIFIED, AND CERTAIN CONTRACT CERTIFICATES LACKED THE SIGNATURE OF THE ACCOUNTANT, THOUGH PAYMENTS ON THEM HAD BEEN MADE.

6. THE MATERIALS AT SITE OF WORKS ARE PLACED AT 3 WORKS ONLY, AND AGGREGATE IN VALUE RS 15000/- SAY. THEY ARE STATED TO BE ALL SERVICEABLE AND TO HAVE BEEN COUNTED IN AUGUST 1883. THE DEBITS TO THE HEAD MATERIALS AT SITE WERE FOUND TO BE INVARIABLY MADE DIRECT FROM THE BILLS THROUGH THE MEDIUM OF A WASTE BOOK, IN WHICH INDEED ALL WORKS DEBITS AND CREDITS ARE ABSTRACTED AND FROM WHICH THE REGISTER OF WORKS IS POSTED. PART IV OF THE WORK ABSTRACT FOR THE EXAMINER'S PUBLIC WORKS ACCOUNTS OFFICE IS COMPILED AS REGARDS DETAILS FROM THE CONTRACT CERTIFICATE, AND AS REGARDS THE NET DEBIT OR CREDIT OF THE MONTH FROM THE REGISTER OF WORKS.

7. THE TOOLS AND PLANT ACCOUNTS ARE IN TOLERABLE ORDER.

8. PADAGUI LANDS ARE REGISTERED BUT THE REGISTER IS UNDER REVISION.

9. IN THE DEPOSITS THERE ARE SEVERAL ITEMS OF OLDISH DATE, OF SECURITY DEPOSITED BY CONTRACTORS. THESE WOULD BE BEST PAID INTO THE SAVINGS BANK BUT THE EXECUTIVE ENGINEER SAYS THAT THESE PARTICULAR CONTRACTS ARE MOST OF THEM LIKELY TO EXPIRE ERE LONG, BESIDES THE CONTRACTORS SEEM TO BE UNFAVORABLE TO THE SAVINGS BANK.

10. IN THE MISCELLANEOUS ADVANCES ACCOUNT THERE IS AN ITEM OF RS 50-7-6 WHICH REPRESENTS THE COST OF SOME LITTLE LITIGATION WHICH HAS TAKEN PLACE ABOUT SOME TREES ON THE RIVER BANK.

THIS

THIS WILL BE CHARGED TO THE WORK IN COMMUNICATION WITH THE SUPERINTENDING ENGINEER.

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11. THE ACCOUNTANT IS AMPLY ASSISTED. THERE SEEMED TO ME TO BE A WANT OF ALACRITY IN HIM AND THERE CERTAINLY IS NEED OF GREATER PERSONAL ATTENTION ON HIS PART TO THE ACCOUNTS GENERALLY AND THE CASH ACCOUNTS IN PARTICULAR, OR THE EXECUTIVE ENGINEER WILL NOT BE ABLE TO RELY UPON THEM, AND THE OFFICE WHICH IS NOW ON THE WHOLE IN GOOD ORDER WILL DETERIORATE.

TRICHINOPOLY
16TH OCTOBER 1883.

(SIGNED) M. RAINIER
BY EXAMINER P.W. ACCOUNTS.

(TRUE COPY)

HONY ASST EXAMINER P.W. ACCOUNTS.

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A 2919 v. 6. 11. 12
7.5 p.o. 1008 4 19. 1883. *sent*
No. 3096 W dated 31/10/83

M. 2274

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pu Communicated
to the Supty Eng- South
Circle for the infor-
-mation of the Engrs
Trichinopoly Divn
2. The result of the
Examiner's call for
Explanation relative
to errors in accounts
will be awaited.

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

No. 131 W

Dated 24th October 1883.
Recd. 25

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Encl. 1.

Notes of inspection of the
Office of the Trichinopoly Division
by Mr. Rainier Dy. Examiner. Forwards
with remarks----

S.E. South Circle
Examiner P.W.
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With order

9274

Govt. of Madras.

PUBLIC WORKS

2/11-83

Dated

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Re

Encl

G.O. 3/10/83 1883 No. 3096

Nos.

Inspection

Passing orders on the
order of — of the
District P.W. Dept.
Office by the Dy. Commr.
P.W. Dept.

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