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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No.	512 W.	Press.
B.P. No.		Mis.
Dated	15-2-1883	~~198~~

S.G.M.

Not to be folded or roughly handled.

512
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 219.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 14th February 1883, No. 177 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 9th instant of the office of the Executive Engineer, Kurnool Division.

2. The previous report by an Accounts Officer on this office will be found in G.O., No. 2717 W., dated 18th October 1882. It will be observed that the several points therein noticed have been attended to, and that the office continues to be in very good order.

3. The monthly accounts of the division, as a rule, reach this office before due date.

4. The accounts for December 1882 show that there are six works in progress without estimates, the total outlay on which to the end of December is Rs. 2,661. The items of any importance are those noticed by the Deputy Examiner in paragraph 7 of his report, the remainder being small irrigation repairs. There are a few trifling excesses over sanctioned estimates. There are no items objectionable with respect to "appropriation."

5. The following are the points requiring attention :—

I. The credits applied for should be restricted to the amounts actually required for expenditure within the month, together with a small reasonable working balance.

II. Separate distinguishing letters should be entered in cheques drawn on the Huzur and on each Sub-Treasury respectively, *vide* paragraphs 1230 and 1233 of the Public Works Code.

III. The regularization of the outlay incurred without sanctioned estimates. The sanction of Government will be necessary to the admission of the outlay incurred on "closing breaches to the Tirupurantakam tank supply channel" without a sanctioned estimate, the work having been completed, *vide* paragraph 7 of Mr. Brown's report.

IV. Early disposal of surplus and unserviceable stock and tools and plant.

V. Early completion of the register of land and buildings and submission of vouchers due to this office.

VI. It should be distinctly ascertained that service books are maintained and are written up to date for all permanent non gazetted servants of Government.

6. The Superintending Engineer's attention might be invited to paragraphs 7, 9, and 12 of the Deputy Examiner's report.

ENCLOSURE.

NOTES OF INSPECTION BY G. BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the Kurnool Divisional Office on the 9th February 1883.

Captain W. Jackson, the Executive Engineer, and the Accountant, R. Coopoosawmy Naidu, were present.

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

3. The Executive Engineer and the Sub-Divisional Officer, Mr. E. A. French, Supervisor, are the disbursers; the former places funds at the disposal of the latter from time to time as he requires them. There are two imprest-holders of Rs. 50 and Rs. 20 under the Executive Engineer and the Sub-Divisional Officer respectively.

4. *Cash-books*.—The divisional cash-book is well and neatly kept. Copies of the sub-divisional cash-book are submitted to the Divisional Office three times a month; they were examined and found in order. The imprest cash-books were also examined and found correctly abstracted and entered in the divisional and sub-divisional cash-books. To avoid the entries of very many payments in the divisional cash-book for contingencies a small imprest should be allowed to the Head Clerk (who keeps the cash-chest) sufficient to meet these payments until the return of the audited bill from the Examiner's Office. The irregularity of the practice of indenting monthly for more cash (in the shape of letters of credit) than was necessary was pointed out to the Executive Engineer.

5. *Cheques* are drawn on one Huzur (Kurnool) and two Sub-Treasuries. Distinguishing letters are not entered on the cheques; this will be attended to in future.

6. *Treasury Pass-book*, which includes the transactions of the Huzur (Kurnool) and Sub-Treasuries, was examined and found correct.

7. *Works*.—The Pedda Cumbum channel improvement, alluded to in the last inspection report, is expected will be finished during the current official year; the matter of materials at site, amounting to Rs. 166-5-6, has been adjusted. There is a completed work, "Tirupurantakam tank supply channel, closing breach, emergent repairs," upon which has been expended Rs. 1,450, for which there is no estimate. There appears an expenditure of Rs. 95 for compensation for land relating to the construction of a bungalow for the Assistant Superintendent of Police at Cumbum without an estimate. There is also a small work, "Muthialpaud Yerra tank," showing an expenditure of Rs. 608-0-9, an excess of only Rs. 8-0-9 over estimate; this will be explained in the completion report which will shortly be submitted.

8. *Stock*, amounting to Rs. 124-3-3, consisting of small stores and house-fittings not likely to be required, will shortly be sold by order of the Superintending Engineer.

9. *Register of Tools and Plant* is in order and up to date; a list of unserviceable tools for sale and those available for transfer has been submitted to the Superintending Engineer.

10. *Miscellaneous Advances* on 31st January 1883 amounted only to Rs. 46-6-9, which is in course of adjustment.

11. *Deposits*, amounting to Rs. 1,006, consist of cash security of Rs. 1,000 by one Gownda Nabee Saib on account of the construction of Forest Officer's bungalow at Nandyal, and Rs. 6 received from the President of the Local Fund Board for value of lost tools; the latter amount will be shortly adjusted.

12. *Register of Land and Buildings* is under preparation, and will shortly be completed.

13. *Postage Account*.—It was pointed out that there was no necessity for purchasing so many service labels at a time.

14. *Rents*.—Rs. 47-8-0 appear due for rents on 31st January 1883, which the Executive Engineer expects will be adjusted in February (this month).

15. *Service Books* are reported all complete.

16. *Arrears*.—The following documents, much in arrears, should be submitted to the Examiner's office without any further delay:—

For October 1882. Acquittance Roll of the Cumbum Sub-division for Rs. 131-13-8.

For November 1882. Contract Certificate of Chinappa Naidu for Rs. 39-3-5.

For November 1882. Acquittance Roll of the Cumbum Sub-division for Rs. 119-12-3.

17. *General Remarks*.—The several points in the last inspection report have been attended to, and with the above exceptions the office may be pronounced in very good order. The Executive Engineer reports that the Accountant continues to merit the good character as recorded in the previous inspection report.

No. 220.

ORDER—dated 15th February 1883, No. 512 W., Public Works.

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

(True Extract.)

5/2/83

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

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

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Ed. A. F. Goodall.
Spice Copies

GENERAL.
ACCOUNT.

Govt. of 1883 Madras
PUBLIC WORKS

Dated February, 15th.

Recd.

Encl.

G.O., 15th Feb. 1883, No. 512 W.

FEBRUARY.
Nos. 219-220.

Kurnool Division.

Passing orders on the Inspection Notes on
the Office of the Executive Engineer — sub-
mitted by the Examiner, Public Works Ac-
counts.

18TH OCTOBER 1882, No. 2717 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

512
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General.
Account.

No. 107.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works
Accounts, to the Secretary to Government, Public Works Department, dated
Madras, 12th October 1882, No. 119 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 Kurnool Division.

Paragraph 3.—On the cheque-book counterfoils the total credit obtained on the
treasury concerned should be entered, and the amount placed at the disposal of
the sub-divisional disbursers separately deducted, to correspond to the cash-book
debts to “transfers within division.”

Paragraph 4.—Imprests ought to amount to not more than half the average
monthly expenditure of the imprest holder.

Paragraph 7.—The work has been accounted for under the old system and is
approaching completion. The transfer of the value of materials from “materials at
site” to sub-heads of work should always be carefully scrutinised. Had materials
at site been periodically verified the present ignorance as to their disposal could not
have arisen; very probably they have been used up in the work without timely trans-
fer of value from the suspense to the final sub-head.

Paragraph 8.—All surplus road implements should be disposed of as Superin-
tending Engineer may consider advisable.

Paragraph 10.—The matter has been submitted to this office for instructions.

Paragraph 12.—The Executive Engineer's action is awaited.

ENCLOSURE.

NOTES of an Inspection by H. RAINIER, Esq., Deputy Examiner, of the Office of the
Executive Engineer of the Kurnool Division, on the 4th October 1882.

The office was last inspected on the 6th and 7th March 1882.

2. The Executive Engineer is Captain W. Jackson, and the Accountant, R. Cooposawmy
Naidu.

3. The Supervisor at Cumbum has a drawing account at two treasuries. Credits when
received by the Executive Engineer being distributed to the several treasuries by the Deputy
Collector (Head-quarter Treasury Officer) as required. The cheque-book of each treasury shows
on its counterfoil the credit at that treasury only, without reference to sub-distribution of the
credits.

4. There are at present two imprests, that of (1) Jafar Husain, Overseer, for Rs. 100, and
(2) F. Kistnamacherry, Overseer, for Rs. 50.

No. 1 is apparently rather more than is needed, and the Executive Engineer agreed to
reduce it to Rs. 50. The imprest accounts are in order and duly filed.

5. The average amount of cash in the cash-chest is stated to be about Rs. 20 only. It is
in the custody of the Head Clerk as cashier.

6. The cash-book, which is kept by the Head Clerk, is audited daily by the Accountant,
and is in order and neat.

7. The register of works shows only one work not accounted for by sub-heads of estimate, viz., the Pedda Cumbum Channel improvement. It appears that this work was accounted for in the Cuddapah Division in the following detail:—

1. Work done;
2. Materials;
3. Total value of work done;
4. Arrears due;
5. Total monthly charges;
6. Total value of work done;
7. Deduct arrears due;

and was brought on to the Register of works of this division in the same way. The outlay and credits being posted into the register from vouchers direct as received from the sub-division. There was for instance a credit under Materials, for August, of Rs. 160-5-6, in the register of works, the only authority for which apparently being that the sub-divisional officer had reported that materials to that amount at debit of the work no longer existed. It was not clear what had become of them, or whether any action had been taken in the matter, but the Executive Engineer undertook to look thoroughly into the matter and report.

8. The register of tools and plant includes several items of road-making or repairing implements which, now that the roads are surrendered to the Local Fund Board, seem to be available for transfer elsewhere, or sale. There are about 3,000 pickaxes and a like number of rammers. The Executive Engineer signified his intention of taking this matter up in communication with the Superintending Engineer.

9. Cheques are properly crossed; in fact Treasury Officers here return cheques not so in order.

10. The suggestions made and orders passed on the last Inspection Report have been well attended to, but amounts aggregating Rs. 500 appear in the contractors' balances outstanding under the following circumstances:—These amounts were paid in March 1881 in part payment for work done in 1880 in the Cuddapah Division: the balance of the work done has not been claimed for, and the above amount should not be regarded therefore as in the nature of an advance any longer, but as the Executive Engineer is understood to have represented the matter to the Audit Office, the instructions of the Examiner will be shortly forthcoming.

11. The stock balance is only Rs. 59-12-1 and consists of painters' stores chiefly, which as they are not likely to be utilized in the ensuing year are going to be sold. Application for the Superintending Engineer's sanction to this has already been, or is being made.

12. Certain expenditure has been going on in 1882-83 on repair estimates of 1881-82. These are said to be special repairs (under paragraph 1,075 et seq. of Public Works Code). The Executive Engineer promised to send a list of these to the Audit Office.

13. The register of rentable buildings is in order and all books are very neat.

14. The Accountant is well spoken of by the Executive Engineer. The Assistant Accountant, P. Valer Modelly, is spoken of also as a hard working and steady man, and he seems capable should the necessity arise of carrying on the duties of Accountant. He is a man of much experience.

15. Service books are said to be complete for all people for whom they are intended.

16. The office is in very good order and the accounts business held well in hand by the Executive Engineer.

No. 108.

ORDER—dated 18th October 1882, No. 2717 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, for information and guidance.

2. The attention of the Executive Engineer should be called to the remarks and suggestions of the Deputy Examiner and the Examiner of Public Works Accounts.

(True Extract.)

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

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

Edw. C. Howarth.
Spare Copies

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GENERAL
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

512 R.

Dated October, 18th.

Recd.

Encl.

G.O., 18th Oct. 1882, No. 2717 W.

OCTOBER.
Nos. 107-108.

Office of the Kurnool Division.

Notes of Inspection of the — by the
Deputy Examiner of Public Works
Accounts, communicated to the Superintend-
ing Engineer, Third Circle, with remarks.

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 177 W.

Madras, 14 February 1883.

Sir,

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 9th. instant, of the Office of the Executive Engineer, Kurnool Division.

2. The previous report by an Accounts Officer on this Office will be found in G.O. No. 2717 W. dated 18th. October 1882. It will be observed that the several points therein noticed have been attended to, and that the Office continues to be in very good order.

3. The monthly accounts of the Division, as a rule, reach this Office before due date.

4. The accounts for December 1882 show that there are six works in progress without estimates, the total outlay on which to the end of December is Rs. 2,661. The items of any importance are those noticed by the Deputy Examiner in

para 7 of his report, the remainder being small irrigation repairs. There are a few trifling excesses over sanctioned estimates. There are no objectionable ^{items} with respect to "appropriation".

5. The following are the points requiring attention:

i. The credits applied for should be restricted to the amounts actually required for expenditure within the month together with a small reasonable working balance.

ii. Separate distinguishing letters should be entered in cheques drawn on the Huzur and on each Sub Treasury respectively. Vide paras 1230 and 1233 of the P.W. Code.

iii. The regularization of the outlay incurred without sanctioned estimates. The sanction of Government will be necessary to the admission of the outlay incurred on "closing breaches to the Tirupoorantakam Tank supply channel" without a sanctioned estimate; the work having been completed - vide para 7 of Mr. Brown's report.

iv. Early disposal of surplus and unserviceable stock and Tools and Plant.

v. Early completion of the register of land and buildings and submission of vouchers due to this Office.

vi. It should be distinctly ascertained that service books are maintained and are written up to date for all permanent non-gazetted servants of Government.

6. The Superintending Engineer's attention might be invited to paras 7, 9, and 12 of the Dy. Examiner's report.

I have the honor to be,

Sir,

Your Most Obedient Servant.

R. H. M. M. M. M. M.

Ag. Examiner P.W. Accounts.

NOTES OF INSPECTION BY GEORGE BROWN ESQUIRE, SENIOR
DEPUTY EXAMINER P.W. ACCOUNTS, OF THE MURDOOL DIVISIONAL
OFFICE ON THE 9TH FEBRUARY 1883.

CAPTAIN W. JACKSON THE EXECUTIVE ENGINEER AND THE
ACCOUNTANT E. COOPER ARMY WAGON WERE PRESENT.

2. THE OFFICE WAS LAST INSPECTED ON THE 4TH OCTOBER
1882.

3. THE EXECUTIVE ENGINEER AND THE SUB DIVISIONAL
OFFICER MR. F. A. BROWN SUPERVISOR ARE THE DISTRICT
THE POWER PLACES FUND AT THE DISPOSAL OF THE DISTRICT
FROM TIME TO TIME AS HE REQUIRES THEM. THERE ARE TWO
IMPREST HOLDERS OF RS. 50 AND RS. 20 UNDER THE EXECUTIVE
ENGINEER AND THE SUB DIVISIONAL OFFICER RESPECTIVELY.

4. CASH BOOKS. THE DIVISIONAL CASH BOOK IS WELL AND
NEATLY KEPT. COPIES OF THE SUB-DIVISIONAL CASH BOOK ARE
SUBMITTED TO THE DIVISIONAL OFFICE THREE TIMES A MONTH.
THEY WERE EXAMINED AND FOUND IN ORDER. THE IMPREST CASH
BOOKS WERE ALSO EXAMINED AND FOUND CORRECTLY ABSTRACTED
AND ENTERED IN THE DIVISIONAL AND SUB DIVISIONAL CASH
BOOKS. TO AVOID THE ENTRIES OF VERY MANY PAYMENTS IN THE
DIVISIONAL CASH BOOK FOR CONTINGENCIES A SMALL IMPREST
SHOULD BE ALLOWED TO THE HEAD CLERK (WHO KEEPS THE CASH
CHEST) SUFFICIENT TO MEET THESE PAYMENTS, UNTIL THE
RETURN OF THE AUDITED BILL FROM THE EXAMINER'S OFFICE.
THE IRREGULARITY OF THE PRACTICE OF ENDORSEMENT MONTHLY

FOR

More
FOR ~~NAME~~ CASH (IN THE SHAPE OF LETTERS OF CREDIT) THAN
WAS NECESSARY WAS POINTED OUT TO THE EXECUTIVE ENGINEER.

5. CHEQUES ARE DRAWN ON ONE HUIZER, (KURNOOL) AND
TWO SUB-TREASURERS. DISTINGUISHING LETTERS ARE NOT
ENTERED ON THE CHEQUES, THIS WILL BE ATTENDED TO IN
FUTURE.

6. TREASURY PASS BOOK WHICH INCLUDES THE TRANSACTIONS
OF THE HUIZER (KURNOOL) AND SUB-TREASURERS WAS EXAMINED
AND FOUND CORRECT.

7. WORKS. THE PELLA CUMMUM CHANNEL IMPROVEMENT ALLUDED
TO IN THE LAST INSPECTION REPORT, IS EXPECTED, WILL BE
FINISHED DURING THE CURRENT OFFICIAL YEAR, THE MATTER OF
MATERIALS AT SITE AMOUNTING TO RS.166-5-6 HAS BEEN ADJUSTED.
THERE IS A COMPLETED WORK 'TIRUPOORANTAKAM TANK SUPPLY
CHANNEL CLOSING BREACH EMERGENT REPAIRS' UPON WHICH HAS
BEEN EXPENDED RS.1,450 FOR WHICH THERE IS NO ESTIMATE.
THERE APPEARS AN EXPENDITURE OF RS.95 FOR COMPENSATION
FOR LAND RELATING TO THE CONSTRUCTION OF A BUNGALOW FOR
THE ASSISTANT SUPERINTENDENT OF POLICE AT CUMMUM, WITHOUT
AN ESTIMATE. THERE IS ALSO A SMALL WORK 'MUTHIALPAUD
YELLA TANK' SHOWING AN EXPENDITURE OF RS.608-0-9, AN
EXCESS OF ONLY RS.8-0-0 OVER ESTIMATE, THIS WILL BE
EXPLAINED IN THE COMPLETION REPORT WHICH WILL SHORTLY BE
SUBMITTED.

8. STOCK AMOUNTING TO RS.124-3-3 CONSISTING OF SMALL
STOPS AND HOUSE FITTINGS NOT LIKELY TO BE REQUIRED
WILL SHORTLY BE SOLD BY ORDER OF THE SUPERINTENDING
ENGINEER.

9. REGISTER OF TOOLS & PLANT IS IN ORDER AND UP TO
DATE, A LIST OF UNSERVICABLE TOOLS FOR SALE AND THOSE
AVAILABLE FOR REPAIR HAS BEEN SUBMITTED TO THE SUPERIN-
TENDING ENGINEER.

10. MISCELLANEOUS ADVANCES ON 31ST JANUARY 1880
AMOUNTED ONLY TO RS.46-6-9 WHICH IS IN CONSEQUENCE OF ADJUST-
MENT.

11. DEPOSITS AMOUNTING TO RS.1,000 CONSIST OF CASH
SECURITY OF RS.1,000 BY ONE GYNDIA NAHEE SAIB ON ACCOUNT
OF THE CONSTRUCTION OF FOREST OFFICER'S BUNGALOW AT MUNDIAL,
AND RS.6 RECEIVED FROM THE PRESIDENT OF THE LOCAL FUND
BOARD FOR VALUE OF LOST TOOLS, THE LATTER AMOUNT WILL BE
SHORTLY ADJUSTED.

12. REGISTER OF LAND AND BUILDINGS IS UNDER PREPARATION
AND WILL SHORTLY BE COMPLETED.

13. POSTAGE ACCOUNT-IT WAS POINTED OUT THAT THERE WAS
NO NECESSITY FOR PURCHASING SO MANY SERVICE LABELS AT A
TIME.

14. RENTS. RS.47-8-0 APPEAR DUE FOR RENTS ON 31ST.

JANUARY

JANUARY 1883 WHICH THE EXECUTIVE ENGINEER EXPECTS WILL BE
ADJUSTED IN FEBRUARY (THIS MONTH).

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15. SERVICE BOOKS ARE REPORTED ALL COMPLETE.

16. ARREARS THE FOLLOWING DOCUMENTS WHICH IN ARREARS
SHOULD BE SUBMITTED TO THE EXAMINER'S OFFICE WITHOUT ANY
FURTHER DELAY.

FOR OCTOBER 1882, ACQUITTANCE ROLL OF THE CUMMUM
SUB DIVISION FOR RS. 131-13-8.
FOR NOVEMBER 1882, CONTRACT CERTIFICATE OF CHINAPPA
DATED FOR RS. 39-3-5.
FOR DO ACQUITTANCE ROLL OF THE CUMMUM
SUB DIVISION FOR RS. 119-12-3.

17. GENERAL REMARKS. THE SEVERAL POINTS IN THE LAST
INSPECTION REPORT HAVE BEEN ATTENDED TO AND WITH THE
ABOVE EXCEPTIONS THE OFFICE MAY BE PRONOUNCED IN VERY
GOOD ORDER. THE EXECUTIVE ENGINEER REPORTS THAT THE
ACCOUNTANT CONTINUES TO MEET THE GOOD CHARACTER AS
RECORDED IN THE PREVIOUS INSPECTION REPORT.

(SIGNED) GEORGE BROWN.

DEPUTY EXAMINER P.W. ACCOUNTS.

(TRUE COPY)

M. Gaynor

HONEY, ASST. EXAMINER P.W. ACCOUNTS.

MADRAS,
14TH FEBRUARY 1883.

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No 512 Wa/15/2/83

W. Co. No 1376

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Communicated
to the Suply Engineer
Third Circle who will
call the attention of
the Ex. Engineer
Division to the point
noticed by the Ex.
P.W. Secty

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

No. 177 W.

S 157

Co 2717. 11.10.83

Dated 14 February 1883.
Recd.

W. Co.

Suply Eng. Third Circle
Ex. P.W. Secty

Encl. 1.

Report of inspection of the
Murnool Divisional Office by Mr.
G. Brown Dy. Examiner. Forwards with
remarks-----

Withd. Mr. W. Co.

G.O., 15 Feb 1893 No. 572. W.

No. 213-220

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