

(1) Number of pages 18
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W

DEPARTMENT

G.O. No.	588-W	Press.
B.P. No.		Mis.
Dated	22-2-1883	~~198~~

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Note: to be folded or roughly handled.

588W
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 161.

READ—the following letter from E. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 20th February 1883, No. 181 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 13th instant of the office of the Executive Engineer, Cuddapah Division.

2. The previous report by an Accounts Officer on this office will be found in G.O. No. 2690 W., dated 16th October 1882. It will be observed that the several points therein noticed have been attended to, and that the office is in good order.

3. The monthly accounts of the division generally reach this office before due date.

4. The accounts for December 1882 show that there are three works in progress without estimates, the total outlay on which up to end of December 1882 is Rs. 398. The items represent small irrigation repairs. There are four works on which expenditure has exceeded sanctioned estimates. Two of these are noticed in paragraph 8 of Mr. Brown's report.

5. The following are the points requiring attention:—

I. The early submission of completion reports and other vouchers due to this office.

II. Adjustment of outstanding contractors' balances.

III. The disposal of surplus and unserviceable tools and of unpaid salaries.

IV. 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 8, 9, and 10 of the Deputy Examiner's remarks with a view to his taking such action as may be necessary on the matters referred to.

7. The Accountant-General, Madras, will be communicated with by this office on the subject of paragraph 6 of the Deputy Examiner's report in respect to the omission of the specific dates on which cheques are cashed from the Treasury pass-book.

ENCLOSURE.

NOTES of Inspection by G. BROWN, Esq., Deputy Examiner, Public Works Accounts, of the Executive Engineer's Office, Cuddapah Division, on the 13th February 1883.

H. S. Taylor, Esq., the Executive Engineer, and M. Govindarajulu Naidu, the Accountant, were present.

2. The office was last inspected on the 28th September 1882.
3. The Executive Engineer is the only disbursing officer, and he draws on the Cuddapah and five Sub-Treasuries.
4. *Cash Book* is written up by the Head Clerk (who keeps the key of the cash-chest), who submits it daily to the Accountant for check; it is very neat and well kept. Numerous petty payments appear in this book debited to contingencies; it would save these numerous entries if a small imprest were allowed the Head Clerk sufficient to meet these payments until the return of the audited bill for contingencies, when it could then be entered in the cash-book in one line.
5. *Imprests*.—There are six imprest-holders, aggregating Rs. 540, all of which were found in order, properly abstracted and entered in the divisional cash-book.
6. *Treasury Pass Book*.—This book shows the cheques cashed within certain specified periods; for instance, from 1st to 15th January and from 16th to 31st January. The specific date on which any cheque is cashed is not shown; the dates are entered on which the cheques are drawn; the former information appears absolutely necessary, the latter not.
7. *Cheque Books* examined and found correct.
8. *Works*.—There is an expenditure on Nookanapally tank of Rs. 1,596 up to 31st January 1883, showing an excess of Rs. 206 over the estimate, for which a revised estimate is now being submitted to the Superintending Engineer. There appears also an excess of Rs. 107-2-6 over Rs. 1,686, the estimate for constructing jail and municipal drains, which has been outstanding ever since March 1882, the Municipality having agreed to pay half of the cost. Application has been made to them for the moiety of the excess, and also Rs. 21 for establishment and tools and plant; the Municipality refuse to entertain these claims; the matter therefore should be reported at once to the Superintending Engineer for orders.
9. *Materials at Site*.—Against the repairs for Kondoor Anicut there appears a debit of Rs. 2,883-11-1 for "Materials at Site;" of this, materials representing Rs. 729-3-1 were lost in consequence of some heavy floods; application has been made to the Superintending Engineer to write off the amount to debit of the work, and his orders are awaited.
10. *Completion Reports* should at once be submitted for the following completed works:—
Repairs to Taluk Cutcherry at Jammalamadugu, amounting to Rs. 917-4-4, completed in November 1882.
Extending Christian Cemetery at Cuddapah, amounting to Rs. 1,215-6-11, completed in August 1882.
11. *Contractors*.—An old balance of Rs. 27-1-2 appears due to Narasa Reddy ever since March 1880 (which was referred to in last inspection report) will, it is expected, be adjusted this month (February). Another small item of Rs. 1-8-0 due since March 1880 to Wodda Venkata; as the man cannot be found, and the amount being so small, it should be written off. There is also an amount of 2 annas 11 pies due from one T. Ragaviah, who has left the Cuddapah District and cannot be found; the amount being so small, it should also be written off.
12. *Tools and Plant*.—Register is up to date. A list of surplus and unserviceable tools and plant is being submitted to the Superintending Engineer. Orders from the Superintending Engineer regarding the disposal of the surplus and unserviceable scientific instruments have been received, which the Executive Engineer states will shortly be carried out.
13. *Divisional Rate Book* is complete with current rates.
14. *Register of Buildings* is also complete and up to date.
15. *Service Books* are reported all complete.
16. *Savings Bank Books* were examined and found to agree with the register, with the exception of one for Rs. 100 in favor of Balija Papamah, which is daily expected from the Bank.
17. *Unpaid Salaries* since August 1881 and referred to in last inspection report have been reduced from Rs. 505-7-5 to Rs. 207-11-11; the Executive Engineer has given orders for the parties to whom the latter amount is now due to be advertised for in the District Gazettes of Kurnool, Bellary, and Cuddapah; if not claimed within three months, will be forfeited to Government.
18. *General Remarks*.—The various matters in the last inspection report have been attended to. The books and accounts of the Divisional Office show very close supervision on the part of the Executive Engineer; this, coupled with the industrious work of the Accountant, very highly spoken of by the Executive Engineer, fully accounts for the good order of the Divisional Office which I found at the time of my inspection.

No. 162.

ORDER—dated 22nd February 1883, No. 588 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, for the information and guidance of the Executive Engineer, Cuddapah Division.

2. The points noticed by the Examiner, Public Works Accounts, should receive careful attention.

3. The report is highly creditable to the Executive Engineer and to his Accountant.

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies.

GENERAL
ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated February, 22nd.

Read.

Encl.

G.O., 22nd Feb. 1883, No. 588 W.

FEBRUARY.

Nos. 161-162.

Inspection Notes

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

16TH OCTOBER 1882, No. 2690 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 90.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 10th October 1882, No. 116 W. :—

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

2. Paragraph 6.—The outlay as recorded monthly should have been debited in proper share to the contribution. The adjustment should now be made.

3. Paragraphs 8, 10, and 13.—The Superintending Engineer's attention is required to these matters.

4. Paragraph 14.—Every endeavour should be made to settle these items as soon as possible.

ENCLOSURE.

NOTES of an inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Cuddapah Division, on the 28th September 1882.

1. Mr. H. S. Taylor (who was unavoidably absent in the district) is still the Executive Engineer of this division, and M. Govindarajulu Naidu, the Accountant.

2. The office was last inspected in March 1882.

3. The following imprests are held by subordinates :—

(1.) Mr. H. S. Lazarus, Overseer, 1st Grade, in charge of Madanapalle Sub-division, Rs. 100.

(2.) N. Appadoray Moodelly, Overseer, 3rd Grade, Jammalamadugu and Pulivendla Taluks, Rs. 200.

(3.) N. Coomarasawmy Aachary, Overseer, 2nd Grade in charge of Cuddapah and Proddatur Taluks, Rs. 100.

(4.) C. W. Chinnappa Pillay, Overseer, 3rd Grade, in charge of Pullampet Taluk, Rs. 100.

(5.) Mr. Monisse, Overseer, 3rd Grade, in charge of Badvel and Sidhout Taluks, Rs. 20.

(6.) Mr. L. Pereira, Supervisor, 2nd Grade in charge of eastern taluks, Rs. 20.

4. The imprest accounts are correctly filed in central office, after abstract; the cash-book is well kept by the Head Clerk, and duly audited daily by the Accountant; the Executive Engineer's initials and signature are nowhere wanting; and both this and the cash abstract, and indeed all other books that are kept are remarkably neat, as is also all the other ink work that came under inspection.

5. The cheque books were not seen owing to the Executive Engineer's absence from headquarters; the Accountant said that cheques are not crossed as required by paragraph 1231 A. of the Code, but that this will now be done.

6. In the deposit (contributions) schedules an item of Rs. 48-1-0 is outstanding, as a balance of Rs. 843 received from the Municipality for their half share of the estimate (Rs. 1,686) for completing the Jail and Municipal drains of Cuddapah. The outlay on the work has been Rs. 1,661-12-5, but no completion report has yet been submitted to the Audit Office.

The half share of outlay due by the contribution is Rs. 830-14-2, so that deposits has been short debited by at least Rs. 35-15-2, and the available balance of contribution should be Rs. 12-1-10 instead of Rs. 48-1-0.

This adjustment ought to be effected before the completion report is sent in.

7. The register of buildings in charge of the Executive Engineer is stated to be complete.

8. All outstandings in the Miscellaneous Advances Account, noticed in last report, have been disposed of with the exception of Rs. 22-2-0; Rs. 1-4-0 of this will be adjusted in October's accounts, and no particulars being traceable regarding the balance (Rs. 20-14-0*) sanction of the Superintending Engineer has been applied for to charge it finally off.

Rs.	A.	P.
20	5	0
20	14	0

9. The very late return of audit notes to the Examiner's office was excused by an alleged necessity for referring certain matters occasionally to sub-divisional officers for explanation, but this should not delay the return of the audit note, and it will be, as was pointed out, quite sufficient to say, when returning that document, what reference has been made and for what explanation.

10. Some items remaining due to contractors, one or two dating so far back as March 1880, though small, should be settled. In the absence of the Executive Engineer it was not understood why so much delay has occurred, and there may possibly be good grounds for non-payment.

11. The Assistant Accountant seemed a capable man, understanding his work and able temporarily to take up superior duties should the necessity arise.

12. Service books are said to be kept for all people entitled to them.

13. In the register of tools and plant, under 'Scientific Instruments, &c.,' there seemed to be a very big list of certain articles, for instance there were—

- 26 Prismatic compasses.
- 19 Levelling instruments.
- 30 Mathematical instrument boxes.
- 79 Rules of sorts and sizes (chiefly parallel).
- 26 Rain gauges.
- 55 Scales.
- 56 Measuring tapes.
- 49 Colour boxes.

The Executive Engineer being away his views as to the oversufficiency of some of these could not be got; probably a good many of the above are not wanted now in the present size of the division. It is as well to keep the stock of such things down to a bare sufficiency.

14. There are items of unpaid salary, standing unpaid since August 1881, aggregating Rs. 505-7-5. This is in respect of salary in lieu of notice due to certain persons reduced during the reorganization of 1879-80, who cannot be found. It is said action is being taken to trace the individuals by advertising in the Gazette and by correspondence with other Divisional offices when they are known.

No. 91.

ORDER—dated 16th October 1882, No. 2690 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

(True Extract.)

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

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

Exd. S. T. Austin.
Spare Copies

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GENERAL
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated October 16th.

Recd.

Encl.

G.O., 16th Oct. 1882, No. 2690 W.

OCTOBER.

Nos. 90-91.

Divisional Office, Cuddapah.

Notes of Inspection of the — by the
Examiner of Public Works Accounts, com-
municated to the Superintending Engineer,
Third Circle, with remarks.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 181 W.

Madras, 20th 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 Dy. Examiner of an inspection made on the 13th. Instant of the Office of the Executive Engineer Cuddapah Division.

2. The previous report by an Accounts Officer on this Office will be found in G.O. No. 2690 W. dated 16th. October 1882. It will be observed that the several points therein noticed have been attended to, and that the Office is in good order.

3. The Monthly Accounts of the Division generally reach this Office before due date.

4. The Accounts for December 1882 shew that there are three works in progress without estimates. The total outlay on which up to end of December 1882 is Rs. 398. The

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items represent small irrigation repairs. There are four works on which expenditure has exceeded sanctioned estimate. Two of these are noticed in para 8 of Mr. Brown's report.

5. The following are the points requiring attention:

I. The early submission of Completion Reports and other Vouchers due to this Office.

II. Adjustment of outstanding Contractors' balances.

III. The disposal of surplus and unserviceable Tools and unpaid salaries.

IV. 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 8, 9 and 10 of the Dy. Examiner's remarks with a view to his taking such action as may be necessary on the matters referred to.

7. The Accountant General Madras will be communicated with by this Office on the subject of para 6 of the Dy. Examiner's report in respect to the omission of the specific dates on which cheques are cashed, from the Treasury Pass Book.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Leo Brown
Dy. Examiner,
for Ag. Examiner P.W. Accounts.

No. 588 Wd/22/2/83

Mr. C. Brown

Communicate to the Supg. Engr. In Ch. Circle for the information and guidance of the Ce. Engineer Cuddapah Division -

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

2. The points noted by the Exr P.W. Accounts should receive careful attention -

No. 181/W.

3. The report is highly creditable to the Ce. Engr. and to his Department -

Dated 20th February 1883.
Recd. 2/2/83

Co. 2690-14.10.82

21/2

Sup. In Ch. Circle
Exr P.W. Accounts
Sept 24/2/83.

Encls. 1.
Notes of inspection by Mr. C. Brown Senior Dy. Examiner, of the Office of the Executive Engineer Cuddapah Division, forwards with remarks-----

With an enclosure

NOTES OF INSPECTION BY GEORGE BROWN ESQUIRE, DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS, OF THE EXECUTIVE ENGINEER'S OFFICE CUDDAH DIVISION, ON THE 15TH. FEBRUARY 1883.

H. S. TAYLOR ESQUIRE THE EXECUTIVE ENGINEER AND M. GOVINDARAJU NATHU THE ACCOUNTANT WERE PRESENT.

2. THE OFFICE WAS LAST INSPECTED ON THE 20TH. SEPTEMBER 1882.

3. THE EXECUTIVE ENGINEER IS THE ONLY DISBURSER AND HE DEPOSITS ON THE CUDDAH AND 5 SUB TREASURIES.

4. CASH BOOK IS WRITTEN UP BY THE HEAD CLERK WHO KEEPS THE KEY OF THE CASH CHEST. WHO SUBMITS IT DAILY TO THE ACCOUNTANT FOR CHECK, IT IS VERY NEAT AND WELL KEPT. NUMEROUS PETTY PAYMENTS APPEAR IN THIS BOOK DESTROYED TO CONTINGENCIES, IT WOULD SAVE THESE NUMEROUS ENTRIES IF A SMALL IMPREST WERE ALLOWED THE HEAD CLERK SUFFICIENT TO MEET THESE PAYMENTS UNTIL THE RETURN OF THE AUDITED BILL FOR CONTINGENCIES WHEN IT COULD THEN BE ENTERED IN THE CASH BOOK IN ONE LINE.

5. IMPRESTS. THERE ARE SIX IMPREST HOLDERS AGGREGATING RS. 40,000 OF WHICH SEVEN FOUND IN ORDER, PROPERLY ABSTRACTED AND ENTERED IN THE DIVISIONAL CASH BOOK.

6. TREASURY PASS BOOK. THIS BOOK SHOWS THE DATES ON WHICH CERTAIN SPECIFIED PERIODS FOR INSTANCE FROM 1ST. TO 15TH. JANUARY AND FROM 16TH. TO 31ST. JANUARY. THE SPECIFIC DATE ON WHICH ANY CHANGE IS CASHED IS NOT SHOWN.

THE DATES ARE ENTERED ON WHICH THE CHARGES ARE CLAIMED.
THE FOREGONE INFORMATION APPEARS ABSOLUTELY NECESSARY, THE
LATTER NOT.

7. CHECKBOOKS EXAMINED AND FOUND CORRECT.

8. WORKS. THERE IS AN EXPENDITURE ON MOONAMPALLY TANK
OF RS.1,500 UP TO 31ST JANUARY 1952 AMOUNTING AN EXCESS OF
RS.200 OVER THE ESTIMATE FOR WHICH A REVISED ESTIMATE IS
NOT YET SUBMITTED TO THE SUPERINTENDING ENGINEER.
THERE APPEARS ALSO AN EXCESS OF RS.107-2-0 OVER RS.1,500
THE ESTIMATE FOR CONSTRUCTING DAIL AND MUNICIPAL DEATHS
WHICH HAS BEEN OUTSTANDING EVER SINCE MARCH 1952, THE
MUNICIPALITY HAVING AGREED TO PAY HALF OF THE COST.
APPLICATION HAS BEEN MADE TO THE P.W.D. FOR THE REPLY OF THE
EXCESS AND ALSO RS.21 FOR ESTABLISHMENT AND TOOLS AND
PLANT; THE MUNICIPALITY REFUSES TO PAY THE SAME. THE
MATTER THEREFORE SHOULD BE REPORTED AT ONCE TO THE
SUPERINTENDING ENGINEER FOR ACTION.

9. MATERIALS AT SITE. AGAINST THE EXPENDITURE FOR MOONAMPALLY
TANK THERE APPEARS A DEBIT OF RS.1,000-11-1 FOR 'MATERIALS
AT SITE'; OF THIS MATERIALS REPRESENTING RS.709-3-1
WAS LOST IN CONSEQUENCE OF SOME HEAVY RIGGS APPLICATION
HAS BEEN MADE TO THE SUPERINTENDING ENGINEER TO WRITE OFF
THE AMOUNT TO DEBIT ON THE WORK AND HIS RECORDS ARE ATTACHED.

10. COMPLETION REPORTS SHOULD AT ONCE BE SUBMITTED
FOR THE FOLLOWING COMPLETED WORKS:-

REPORTS TO TALKING CHURCH AT JAMMALMALUR AMOUNTING
TO

TO RS.217-4-4 COMPLETED IN NOVEMBER 1952.

EXPANDING CHRISTIAN CHURCH AT OUDUPAN AMOUNTING
TO RS.1,015-6-11 COMPLETED IN AUGUST 1952.

11. CONTRACTORS. AN OLD BALANCE OF RS.27-1-2 APPEARS
DUE TO MARRAS ELLY EVER SINCE MARCH 1950 WHICH WAS
MENTIONED IN THE LAST INSPECTION REPORT. NOW, IT IS EXPECTED
BE ADJUSTED THIS MONTH (FEBRUARY). ANOTHER SMALL ITEM OF
RS.1-8-0 DUE SINCE MARCH 1950 TO MULLA VEDAKAIA, AS THE
MAN CANNOT BE FOUND AND THE AMOUNT BEING SO SMALL IT
SHOULD BE WRITTEN OFF. THERE IS ALSO AN AMOUNT OF
2 ANNAS-11 PIES DUE FROM ONE T. RAGAVIAN WHO WAS LEFT THE
OUDUPAN DISTRICT AND CANNOT BE FOUND, THE AMOUNT BEING
SO SMALL, IT SHOULD ALSO BE WRITTEN OFF.

12. TOOLS AND PLANT. REGISTER IS UP TO DATE. A LIST
OF SURPLUS AND UNSERVICABLE TOOLS AND PLANT IS BEING
SUBMITTED TO THE SUPERINTENDING ENGINEER. GROUPS FROM
THE SUPERINTENDING ENGINEER REGARDING THE DISPOSAL OF
THE SURPLUS AND UNSERVICABLE SCIENTIFIC INSTRUMENTS
HAVE BEEN RECEIVED WHICH THE EXECUTIVE ENGINEER STATES
WILL SOON BE CARRIED OUT.

13. DIVISIONAL RATE BOOK IS COMPLETE WITH CURRENT RATES.

14. REGISTER OF BUILDINGS IS ALSO COMPLETE AND UP TO
DATE.

15. SERVICE BOOKS ARE REPORTED ALL COMPLETE.

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588 W
9

16. SAVINGS BANK BOOKS WERE EXAMINED AND FOUND TO
AGREE WITH THE REPORTS WITH THE EXCEPTION OF ONE FOR
\$3,100 IN FAVOR OF BALDWIN PAPERS WHICH IS DAILY DEBITED
FROM THE BANK.

Mohr
12/1/83

17. UNPAID SALARIES SINCE JANUARY LAST AND EXPENSES TO
IN LAST INSPECTION WERE \$5,508.75
TO \$5,207.11. THE AGENT'S REPORT OF JANUARY LAST
FOR THE PARTIES TO WHOM THE SALARIES WERE PAID, TO
BE ADJUSTED FOR IN THE LISTED EXPENSES OF JANUARY,
FEBRUARY AND MARCH, 1914. THE LISTED EXPENSES OF JANUARY
BE PAID TO GOVERNMENT.

18. GENERAL RECORDS. THE VARIOUS MATTERS TO THE LAST
INSPECTION HAVE BEEN REVIEWED. THE BOOKS AND
ACCOUNTS OF THE DIVISIONAL OFFICE WERE VERY CLOSELY DIS-
CUSSED WITH THE AGENT. THE AGENT'S REPORT, THIS COMPLIES
WITH THE INSTRUCTIONS OF THE AGENT, VERY THOROUGHLY
EXPOSED BY THE AGENT'S REVIEW OF THE ACCOUNTS FOR
THE GOOD ORDER OF THE DIVISIONAL OFFICE SINCE I FOUND
AT THE TIME OF MY INSPECTION.

Geo. B. ...

DEPUTY CHIEF OF BUREAU, ACCOUNTS

MADEAS
27TH FEBRUARY 1914

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2/2/83

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Govt. of (1882) Madras
PUBLIC WORKS.

Dated

Ref.

Ref.

G.O. 22nd July 1882 No. 588.17

Nos. 161-162.

Inspection Notes

Passing orders

on the bus

which Office submitted
by the Engr. R.M. Ault

3)
Entered in the Receipt Book