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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W.

DEPARTMENT

G.O. No.	719.1X.	Press.
B.P. No.		Mis.
Dated	6.3.1883	198.

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Not to be folded or roughly handled

6TH MARCH 1883, No. 719 W., PUBLIC WORKS.

719

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 27

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, 3rd March 1883, No. 187 W. :—

I have the honor to report that I inspected the office of the Salem Division on the 22nd ultimo; Mr. J. M. Bell, the Executive Engineer, and P. Gnanamuthu Pillay, the Accountant, being present.

2. This office was last inspected by an Accounts Officer in September 1882, *vide* G.O., No. 2556 W., dated 20th September 1882. It was then in good order, and I found it still in excellent condition.

3. The Executive Engineer is the only regular disbursing officer. Under him are the following imprest-holders :—

	RS.
Overseer Subroja Pillay, with	400
Do. Bagava Iyengar, with	100
Do. Muroogasa Melaliar, with	25
Do. Masilamony, with	25
Total	550

The Executive Engineer makes payments almost entirely by cheques, keeping the cash in chest generally under 10 rupees.

4. Work is carried out chiefly by regular contract. There are a few works done by task-work, but there is no daily labor employed. There is no stock, and consequently no stock accounts. The business arrangements of the division make the accounts simple and clear; and those accounts are very well kept, and the books and other records neat.

5. The state of the principal books and records of the office is briefly as follows :—

- | | |
|--|---|
| (1.) Cash Book.—In order and to date; neat. | |
| (2.) Imprest Accounts.—In order. | |
| (3.) Cash Abstract Book.—In order and to date; neat. | |
| (4.) Abstract of Stock Receipts.— | |
| (5.) Do. Issues.— | |
| (6.) Statement of Stock Receipts, Issues and Balances.— | No stock in division. Books not now kept. |
| (7.) Stock Abstract Book.— | |
| (8.) Stock Register.— | |
| (9.) Return of Tools and Plant.—In order and to date. | |
| (10.) Works Abstracts.—In order. Only required for a very few works. | |
| (11.) Register of Works.—In order and to date. | |
| (12.) Schedule of Miscellaneous Advances.—No balance. | |

- (13.) *Do. of Deposits.*—In order.
- (14.) *Contractors' Ledger.*—Up to date.
- (15.) *List of Rentable Buildings.*—In order.
- (16.) *List of Buildings and Lands.*—Kept; does not include lands.
- (17.) *Rate Book or Schedule.*—Kept.
- (18.) *Postal Register.*—Kept.
- (19.) *Service Books.*—Need some attention.

6. Completion reports have been submitted for all completed works.

7. The correctness of the Executive Engineer's Treasury balance on 31st January 1883 was proved.

8. The only item of income overdue was one of Rs. 100 from the collector of Salem for house-rent, but I have no reason to suppose that there will be any difficulty in realizing it.

9. There are no advances to contractors outstanding either in the Works Accounts or in the Miscellaneous Advance Account; in fact, this latter account is absolutely clear; but there is one disputed account with a contractor, the amount in dispute being about Rs. 250. There is a full record of measurements of contract work. Contractors are asked to sign their accounts in the Executive Engineer's ledger as directed in Code, paragraph 1691.

10. All expenditure is covered by sanction. In two instances only is there an excess over sub-heads of estimates.

11. The points noticed in the previous report had all been attended to.

No. 28.

Order—dated 6th March 1883, No. 719 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for the information of the Executive Engineer, Salem Division.

2. The report is satisfactory.

(True Extract.)

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

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

Edw. A. F. Goodall,
Spare Copies

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GENERAL
ACCOUNT.

Gobt. of (1883) Madras.
PUBLIC WORKS.

Dated March, 6th.

Recd.

Encl.

G.O. 6th March 1883. No. 710 W.

MARCH.

Nos. 27-28.

Inspection Notes

Passing orders in the — on the Salem
Divisional Office submitted by the Exam-
iner, Public Works Accounts.

29th SEPTEMBER 1882, No. 2556 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Account.

No. 227.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works
Accounts, to the Secretary to Government, Public Works Department,
dated Madras, 21st September 1882, No. 101 W. —

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

Paragraph 11. — These outstandings will be inquired into.

ENCLOSURE.

Notes of Inspection by E. E. GODFREY, Esq., Examiner, of the Office of the Executive Engi-
neer, Salem Division, on the 12th September 1882.

The office was last inspected in January 1882.

2. J. M. Bell, Esq., is the Executive Engineer, and Gnanamuthu Pillai, the Accountant.

3. The Executive Engineer is the sole disburser with four imprest holders under him for
amounts aggregating Rs. 475. All the imprest accounts are correctly kept.

4. The instructions contained in paragraph 4 of the last inspection report have been com-
plied with. The divisional cash-book is now written up by the Head Clerk and initialled by the
Accountant at the end of the day. The Head Clerk performs the duties of cashier. The Executive
Engineer initials the top and bottom of each page of the cash-book, cheques have distinguishing
initials which appear on the counterfoils and in the cash-book. Cheques should be crossed as
directed by paragraph 1,231 A. of the Code.

5. The pass-book is received from and returned to the Treasury twice a month. Cash-book
balances were compared and found correct.

6. Work is done entirely by contract. The outstandings are few and all on account of
current works. The practice (paragraph 10 of last inspection report) of showing transactions with
the same contractor partly in the contractors' ledger and partly in the petty contract schedule
has been discontinued.

7. The register of works is up to date and well kept. Corrections when made should be
initialled by the Executive Engineer. The outlay on the Pennagoondapuram project (now
nearly completed) is recorded by sub-heads of work under each sub-work, and the work vouchers
are compiled on separate rough slips of paper. The necessary instructions were given to the
Accountant to obviate this by opening a summary in the register for grouping together each
month's transactions by sub-heads of work.

8. Stock, value Rs. 235-12-0, consists of tiles purchased from the School of Arts for the
Salem church. As the tiles were not likely to be required for use in the division they should
not have been brought on to stock, but have been disposed of under the Superintending Engi-
neer's orders. The matter is now under reference to the Superintending Engineer. There is no
sanctioned limit of reserve stock for this division.

9. The outstandings in the miscellaneous advances schedule, referred to in paragraph 6 of
the last inspection report, have all been cleared off.

11. The return of rentable buildings shows the following items as unadjusted. The rents have, it is understood, been paid, but credit has not been afforded through the exchange accounts:—

Rent of Remount Agent's quarters for August 1881	...	...	100
Rent of old Range Office bungalow at Nandul for July and August 1881	...	...	8

12. The service books are said to be complete for all except those who have been re-appointed after the late reductions. The service books of these individuals have been applied for.

13. The office is in good order.

En. 253

ORDER—dated 29th September 1882, No. 2556 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for the information and guidance of the Executive Engineer, Salem Division.

2. Adverting to paragraph 8 of the report, it was understood that the surplus rules in question had been returned to the School of Arts, Madras.

(True Extract.)

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

To the Superintending Engineer, Fourth Circle.
 „ Examiner, Public Works Accounts.

GENERAL
ACCOUNT.

Govt. of (1882) Madras
PUBLIC WORKS

Dated September, 20th.

Recd.

Encl.

G.O., 20th Sept. 1882. No. 2556 W.

SEPTEMBER.

Nos. 227-228.

Division Office, Salem.

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

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 187 W

MADRAS, 3rd MARCH 1883.

SIR,

I HAVE THE HONOR TO REPORT THAT I INSPECTED THE
OFFICE OF THE SALEM DIVISION ON THE 23RD ULTIMO, MR. J. W.
BELL, THE EXECUTIVE ENGINEER, AND P. GNANAMUTHU PILLAY, THE
ACCOUNTANT BEING PRESENT.

2. THIS OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFI-
CER IN SEPTEMBER 1882, VIDE G.O. NO. 2556 W. DATED 20TH.
SEPTEMBER 1882. IT WAS THEN IN GOOD ORDER; AND I FOUND
IT STILL IN EXCELLENT CONDITION.

3. THE EXECUTIVE ENGINEER IS THE ONLY REGULAR DIS-
BURSER. UNDER HIM ARE THE FOLLOWING IMPREST HOLDERS:-

OVERSEER, SUREOYA PILLAY, WITH.....	RS. 400.
DO. RAGAVA IYENGAR, WITH.....	RS. 100.
DO. MURUGASA MUDALIAR WITH.....	RS. 25.
DO. MASTIAMONY, WITH.....	RS. 25.

RS. 550.

THE EXECUTIVE ENGINEER MAKES PAYMENTS ALMOST ENTIRELY BY
CHEQUES, KEEPING THE CASH IN CHEST GENERALLY UNDER

TEN RUPRES.

4. WORK IS CARRIED OUT CHIEFLY BY REGULAR CONTRACT. THERE ARE A FEW WORKS DONE BY TASK WORK; BUT THERE IS NO DAILY LABOUR EMPLOYED. THERE IS NO STOCK AND CONSEQUENTLY NO STOCK ACCOUNTS. THE BUSINESS ARRANGEMENTS OF THE DIVISION MAKE THE ACCOUNTS SIMPLE AND CLEAR; AND THOSE ACCOUNTS ARE VERY WELL KEPT AND THE BOOKS AND OTHER RECORDS NEAT.

5. THE STATE OF THE PRINCIPAL BOOKS AND RECORDS OF THE OFFICE IS BRIEFLY AS FOLLOWS: -

- (1) CASH BOOK.....IN ORDER AND TO DATE, NEAT.
- (2) IMPREST ACCOUNTS.....IN ORDER.
- (3) CASH ABSTRACT BOOK.....IN ORDER & TO DATE-NEAT.
- (4) ABSTRACT OF STOCK RECEIPTS.
- (5) DO ISSUES.
- (6) STATEMENT OF STOCK, RECEIPTS ISSUES AND BALANCE. } NO STOCK IN DIVISION. BOOKS NOT NOW KEPT.
- (7) STOCK ABSTRACT BOOK.
- (8) STOCK REGISTER.
- (9) RETURN OF TOOLS AND PLANT....IN ORDER AND TO DATE.
- (10) WORKS ABSTRACTS.....IN ORDER. ONLY REQUIRED FOR A VERY FEW WORKS.
- (11) REGISTER OF WORKS.....IN ORDER AND TO DATE.
- (12) SCHEDULE OF MISCELLANEOUS ADVANCES.....NO BALANCE.
- (13) DO OF DEPOSITS.....IN ORDER.
- (14) CONTRACTORS' LEDGER.....UP TO DATE.
- (15) LIST OF RENTABLE BUILDINGS..IN ORDER.
- (16) LIST OF BUILDINGS AND LANDS..(REPT-DOES NOT INCLUDE LANDS.
- (17) RATE BOOK OR SCHEDULE.....NEPT.
- (18) FISCAL REGISTER.....NEPT.
- (19) SERVICE BOOKS.....NEED SOME ATTENTION.

6. COMPLETION REPORTS HAVE BEEN SUBMITTED FOR ALL COMPLETED WORKS.

7. THE CORRECTNESS OF THE EXECUTIVE ENGINEER'S TAPASURE

BALANCE

BALANCE ON 31ST JANUARY 1883 WAS PROVED.

8. THE ONLY ITEM OF INCOME OVERDUE WAS ONE OF RS.100 FROM THE COLLECTOR OF SALER FOR HOUSE RENT; BUT I HAVE NO REASON TO SUPPOSE THAT THERE WILL BE ANY DIFFICULTY IN REALIZING IT.

9. THERE ARE NO ADVANCES TO CONTRACTORS OUTSTANDING EITHER IN THE WORKS' ACCOUNTS OR IN THE MISCELLANEOUS ADVANCE ACCOUNT. IN FACT THIS LATTER ACCOUNT IS ABSOLUTELY CLEAR; BUT THERE IS ONE DISPUTED ACCOUNT WITH A CONTRACTOR THE AMOUNT IN DISPUTE BEING ABOUT RS.250. THERE IS A FULL RECORD OF MEASUREMENTS OF CONTRACT WORK. CONTRACTORS ARE ASKED TO SIGN THEIR ACCOUNTS IN THE EXECUTIVE ENGINEERS LEDGER AS DIRECTED IN CODE PARA 1691.

10. ALL EXPENDITURE IS COVERED BY SANCTION. IN TWO INSTANCES ONLY IS THERE AN EXCESS OVER SUB HEADS OF ESTIMATES.

11. THE POINTS NOTICED IN THE PREVIOUS REPORT HAD ALL BEEN ATTENDED TO.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

R. G. Anderson

AG. EXAMINER P. & A. ACCOUNTS.

sent
sent

1883

719
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No 919 W of 6: Mar 1883

FROM THE EXAMINER P.W. ACCOUNTS,
MADRAS.

Communicated to

TO THE SECRETARY TO GOVERNMENT,
P.W. DEPARTMENT.

The Supply Engr South
Circle for the information
of the Engr Salem
Division

The report is 10.184 W.

satisfactory

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DATED 7 MARCH 1883.

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REPORT OF AN INSPECTION OF
THE OFFICE OF THE EXECUTIVE ENGINEER
SALEM DIVISION----

FORWARDED FOR THE ORDERS OF
GOVERNMENT-----

Dr. South Circle 9

Engr. Salem

1934

U.S. DEPT. OF COMMERCE
BUREAU OF PUBLIC WORKS

6/3
6/10/34

6/19/34

27-28

Inspector Notes

Passing orders on the
on the Salem Division
Office indicated by
the Bureau of Public Works

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Returned to the Receipt Book