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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.	1886 W	Press.
B.P. No.		Mis.
Dated	4-8-1884	197.

Not to be folded or roughly handled

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4TH AUGUST 1884, No. 1886 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, 25th July 1884, No. 37 W.:—

I have the honor to bring to your notice that the Gudiváda divisional accounts for the month of May have not up to this time been received, and that, according to the last clause of paragraph 2470 of the Public Works Code, the Provincial accounts for that month have been prepared without them.

2. A copy of the Executive Engineer's letter, No. 600, dated the 6th July 1884, explaining the cause of the delay, is herewith forwarded for information.

3. The work in this division has been for a long time in an unsatisfactory state. The staff was new to accounts work (see paragraph 8 of the report published with G.O., No. 2161 W., of 7th August 1883). The Executive Engineer and the Superintending Engineer having expressed themselves dissatisfied with the accountant (see G.O., No. 265 W., of 30th January 1884), another man was sent to Gudiváda. Regarding the shortcomings ascribed to him, I have been in correspondence with the Superintending Engineer, as I considered that much that was laid to his account was due to other causes. The Executive Engineer having again required a change of accountants, the Superintending Engineer approved of an exchange of men between the Gudiváda and Kistna Western divisions, which has just been effected. The Deputy Examiner is at present on his way to inspect the Executive Engineer's office.

ENCLOSURE.

From the Executive Engineer, Gudiváda Division, to the Examiner, Public Works Accounts, Madras, dated 6th July 1884, No. 600.

Your No. 103 S.E.-II, dated 23rd June 1884.

I have the honor to inform you that the accounts for May 1884 are in course of compilation, and will be despatched to your office by the 15th instant.

2. The delay in submission of accounts is due to parts III and IV of work abstracts for previous months being nearly all incomplete.

ORDER—dated 4th August 1884, No. 1886 W., Public Works.

Communicated to the Superintending Engineer, II Circle.

2. The delay in the submission of the Gudiváda divisional accounts is unsatisfactory.

3. Further orders will be passed on receipt of the Deputy Examiner's report of his inspection of the division office.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

RECEIVED BY THE DEPT. OF P.W.D.

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GENERAL.
ACCOUNT.

G.O. of (1884) Madras.
PUBLIC WORKS.

Dated August, 4th.

Recd.

Encl.

G.O., 4th Aug. 1884, No. 1886 W.

AUGUST.

Accounts

Passing orders regarding the delay in
the submission of the — of the Gudiváda
division for May 1884.

7TH AUGUST 1883, No. 2161 W., PUBLIC WORKS.

1886 W

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, 31st July 1883, No. 80 W.:—

I have the honor to submit, for information and orders of Government, notes by the Assistant Examiner, Mr. Volkers, of his inspection of the office of the Gudiváda Division.

Paragraph 3.—The Executive Engineer will no doubt find it advantageous to relieve the Accountant from the duty of making payments and writing up the cash-book, as has been done in other divisions.

Paragraph 8.—It is essential that the register of works should be always fully up to date. The Executive Engineer has taken proper steps to have the Sub-divisional Clerks instructed in the preparation of initial returns, and punctuality will no doubt result.

Paragraph 12.—This matter will be looked into in ordinary procedure of audit.
2. The office is in good order.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, of the Office of the Executive Engineer, Gudiváda Division, on the 23rd July 1883.

The division was formed in January 1883. This is the first time of inspection.

2. The Executive Engineer is J. Hannan, Esq., and the Accountant C. Nagiah Reddy.

3. Office Arrangements.—The Accountant is considered the Head of the Office under the Executive Engineer, and makes payments from the cash-chest with Executive Engineer's sanction. The cash-book was formerly written up by the Accountant, but the Head Clerk now performs this duty. It is the rule for the person who makes the payments to write up the cash-book also, and this should be done in future. If it is considered that this duty will take up too much of the Accountant's time, it should be made over entirely to the Head Clerk. The Accountant has one Assistant, to whom the checking of ten-day reports and the compilation of work abstracts is entrusted. This assistance is sufficient for the present, but more will be required when the division expands and work increases.

4. There are two sub-divisions, one directly under the Executive Engineer and the other under Mr. J. J. Whiteley, Assistant Engineer. The Executive Engineer alone has a drawing account with the Treasury, and most of the payments are made by him. Petty payments are made by two imprest-holders, whose imprests aggregate Rs. 530 and whose payments are included in the Executive Engineer's cash-book.

5. The cash-book is neatly and correctly kept. All corrections, whatever may be their nature, should be initialled by the Executive Engineer.

Imprest cash-books are in order, and are correctly abstracted and entered in the divisional cash-book. Recoupment should not be made on an imprest cash-book till the entries have been thoroughly checked, but care should be taken, when following this principle, that recoupment is not unduly delayed, and to prevent this, imprest cash-books should be taken up for check as soon after receipt as possible.

6. The cash abstract and adjustment books are correctly posted and up to date.

7. The ten-day reports of labor and materials are properly completed, and the work abstracts correctly compiled in the Divisional Office. More neatness, however, is necessary in regard to the ten-day reports. In Part I of the work abstract the transactions relating to the receipts and issues of materials at site need not be detailed, as Part IV is maintained for that purpose, and the only entry necessary in Part I is the net increase or decrease of the month, as the case maybe.

8. The register of works is a month in arrears for some few works, and the submission of work vouchers for such works has consequently been delayed beyond the usual time. This is stated to have been due to the ignorance of Overseers' clerks in the preparation of ten-day reports, and delay in their submission. The men were, however, brought into the Divisional Office for instruction, and the reports are now correctly and punctually rendered. The arrears will, it is stated, be brought up to date next month.

9. There is no stock in the division.

10. Registers of miscellaneous revenue, buildings, and currency notes have been opened out. The register of buildings does not show the cost of some of the buildings; this should be ascertained from the Kistna Eastern Division. A register of liabilities should be opened out.

11. A rate-book received from the Kistna Eastern Division is filed in the office. It was framed in March 1880.

12. The pass-book credits for June differ from the amount of letters of credit entered in the Executive Engineer's cash-book by Rs. 8,000. This is the amount of letter of credit applied for on the 28th June, and which is supposed to have been omitted from the pass-book by the Treasury Officer; as the Treasury accounts are closed about the 25th of each month, it is expected to appear in the credits for July, but no reference on the subject has been made to the Treasury Officer. This should have been done.

13. The half-yearly register of tools and plant is up to date.

14. Service-books are kept up for all permanent non-gazetted servants of Government.

15. Cheque-books were examined and found correct.

16. With the exception of the arrears referred to in paragraph 8, the office is in very good order.

ORDER—dated 7th August 1883, No. 2161 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Gudivada Division.

2. The report is satisfactory.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

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

Exd. A. F. Goodall.
Spare Copies

1886 W

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GENERAL.
ACCOUNT.

Gobt. of {1883} Madras
PUBLIC WORKS.

Dated August, 7th.

Recd.

Encl.

G.O., 7th Aug. 1883, No. 2161 W.

AUGUST.

Inspection Notes

The — on the Gudiváda Division by the Assistant Examiner, Public Works Accounts, communicated, with remark, to the Superintending Engineer, Second Circle.

30TH JANUARY 1884, No. 265 W., PUBLIC WORKS.

1886 W

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, 24th January 1884, No. 174 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the Gudiváda division.

Paragraph 4.—The posting of the cash abstract book in pencil is quite unnecessary and should be put a stop to, so also the pencilling of work abstracts.

Paragraphs 5 to 7.—These points should have attention.

Paragraph 11.—The schedule of rates prescribed by Chief Engineer's circular, No. 1619 C., dated 30th August 1883, should be introduced without delay.

Paragraph 13.—The cheque is useless as being dated in July 1883, its currency has expired. It should be cancelled.

Paragraph 15.—The Executive Engineer and Superintending Engineer have expressed themselves much dissatisfied with the late accountant, Nagiah Reddy. He was transferred to the Ganjam division before the delays were inquired into, and his conduct there will be specially watched.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the office of the Executive Engineer, Gudiváda Division, on the 14th January 1884.

The Executive Engineer is J. Hannan, Esquire, and the accountant, M. Govindarajulu Naidu. The office was last inspected on the 23rd July 1883 (*vide* G.O., No. 2161 W., dated 7th August 1883).

2. There are two sub-divisions, viz. :—

I. Gudiváda—which is directly in charge of the Executive Engineer.

II. Cowtaram—under Mr. J. Whiteley, Assistant Engineer.

Payments outside the divisional office are made from imprests only, and in all cases are accounted for to the Executive Engineer direct. In the Gudiváda sub-division there are three imprest-holders, viz. :—

	RS.
S. Vencataramiah Puntulu, Supervisor	300
J. Mohun Singh, Overseer	100
Abdul Razakh Saib, Delta Superintendent	100

In the Cowtaram sub-division, Mr. Whiteley has an imprest of Rs. 500.

3. The divisional cash-book is up to date and correctly posted. Payments are now made by the head clerk, and the cash-book is kept by him.

Imprest cash-books are in order, but more expedition in examination and recoupment is necessary on the part of the divisional office.

4. The cash abstract book is posted in pencil for December and January. It is quite unnecessary to exercise such caution when the posting is so simple and mechanical a task. The tendency to duplicate work in this manner, which extends to work abstracts, should be restricted to work which requires particular care, or regarding the details of which there is any doubt. In the ordinary work of a division it should seldom be found necessary.

5. Work abstracts are in fair order; but the following points in connection with their posting require attention. The posting should be done as far as possible during the month, as reports of labor and materials are received and completed, and not left to the beginning of the following month. The details of receipts and issues of "materials at site" should not be entered in part i., but the net increase or decrease only. (This was noticed in the last report.) In part iv., the receipts and issues of "materials at site" should be detailed by periods (*vide* sample form No. M. 6) so as to admit of ready comparison with the reports of materials, and should not represent an abstract of the total receipts and issues during the month.

6. Reports of labor and materials should in all cases be sent in at stated periods, at the end of every ten days as far as possible. All charges which go to increase the value of "materials at site" should be entered in the daily report of materials received.

7. The register of works is posted up to the end of November for all works. The completion of the work abstracts and the posting of the register for December is in hand. This is somewhat behind hand. As a rule the whole accounts of the division should be ready for submission during the third week of the month.

8. There is no stock in the division.

9. The half-yearly return of tools and plant is up to date. The return for the past half-year (30th September 1883) was not submitted till the 7th January, the delay is stated to be due to difficulty in verifying transfers from the Kistna Eastern division.

10. The pass-book was examined and found correct. It was noticed that a cheque (dated 22nd September 1883) was cashed (on 28th December 1883) by the treasury more than three months after the date of issue. Under Code paragraphs 1907 and 1909 the currency of the cheque had expired when it was presented for payment, and it should not have been cashed. This irregularity should be brought to the notice of the treasury officer. The pass-book is kept by the treasury officer and sent to the Executive Engineer twice a-month for verification. This is contrary to code paragraph 1882 (Standing Order No. 108 of 1883).

11. The rate-book is not in standard form. The Executive Engineer states that this will be rectified shortly.

12. There are some balances which have been due to contractors for some time; these, the Executive Engineer states, will be paid when the working season commences and the work for which the balances are due has been sectioned.

13. There is a cheque (No. ⁴⁸15447, dated 20th July 1883) for Rs. 641, in the hands of the Executive Engineer, which was originally drawn out in favor of one P. Venkatasubiah, for earth-work done. Payment has been withheld owing to another contractor having claimed credit for part of the work done. The matter is under investigation but, pending settlement of the question, the cheque should be cancelled.

14. All other books and accounts examined were found in order.

15. The office is in fair order. There have been complaints from other offices regarding unanswered references, and the accounts for several months past have been more or less in arrears. This the Executive Engineer attributes to the want of system in working on the part of the late accountant, C. Nagiah Reddy. There is no apparent reason why such deficiencies should have arisen, as work in the division is light, owing to the fewness of works in hand and the absence of stock; and clerical assistance, though the office was for a time short-handed, was, in my opinion, sufficient to have ensured work being performed with tolerable punctuality.

ORDER—dated 30th January 1884, No. 265 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Gudiváda division.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

1886 W

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated January, 30th.

Recd.

Encl.

G.O., 30th Jan. 1884, No. 265 W.

JANUARY.

Inspection Notes

The — on the Gudivada division by the Assistant Examiner, Public Works Accounts, communicated to the Superintending Engineer, II Circle.

P. W. DEPARTMENT.

No. 984 C, dated 9th. May 1884.

C I R C U L A R .

Under para 2286 of the P.W. Code, the Divisional accounts are due in the Examiner's office by the 20th. of the month succeeding that to which they relate. From the statements of arrears submitted by the Examiner from time to time, it is observed that the accounts very rarely reach Madras by the prescribed date: and, notwithstanding that attention has so frequently been called to the necessity for punctuality, little or no improvement in this respect has been attained.

2. The Chief Engineer accordingly desires to again invite the attention of Suptg. Engineers to this matter. He will be glad to be informed whether, in the opinion of those officers, the delay is due to defective arrangements on the part of Executive Engineers, or whether the time allowed is insufficient to admit of the accounts being prepared and despatched to Madras.

3. Should Superintending Engineers consider that more time is necessary, they are requested to name the earliest date on which the accounts can be rendered, with a reasonable prospect of punctuality in the future. It is suggested that the date named should be that on which the accounts should leave the Executive Engineer's office. All Divisions should be on an equal footing. The more distant

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Divisions would not then be placed at the disadvantage which they now experience, - owing to the longer time taken up in transit to Madras.

(By Order)

C. Bowen Major R.E.

Dy Chief Engineer P.W.D.

1286 W

To
Suptg. Engineers.
Genl. Suptt. P.W. Stores.
Supt. of Works, Tank Maintenance.
Consg. Archt. to Govt.
Examiner P.W. Accounts.

1886 W 2
Copy of letter from the Executive Engineer Indivada Division district, to the Engineer P.W. Accounts, Madras, No. 600 dated 6. July 1884.

Your No. 103 S.E. II of 23 June 1884.

I have the honor to inform you, that the accounts for May 1884, are in course of compilation and will be despatched to your office by the 15. Instant.

2. The delay in submission of accounts is due to parts III and IV of work Abstracts for previous months being nearly all incomplete.

(True copy)

E. W. Foster

For Supt. Correspondence &c.

E. W. Foster
25/7.

a. a. a.
24/7.

No. 37W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 25th July

MADRAS,

1886W

1884

Sir,

I have the honor to bring to your notice that the Gudivada Divisional Accounts for the month of May, have not up to this time been received, and that according to the last clause of para 2470 of the P.W. Code the Provincial Accounts for that month have been prepared without them.

2. A copy of the Executive Engineer's letter No. 600 dated the 6th. July 1884 explaining the cause of the delay is herewith forwarded for information.

3. The work in this Division has been for a long time in an unsatisfactory state. The staff was new to Accounts work (see para 8 of the report published with G.O. No. 2161 W. of 7th. August 1883). The Executive Engineer and the Superintending Engineer having expressed themselves dissatisfied with the Accountant, (see G.O. No. 265 W. of 30th. January 1884) another man was sent to Gudivada. Regarding the shortcomings ascribed to him, I have been in correspondence with the Superintending Engineer, as I considered that much that was laid to his account was due to other causes. The Executive Engineer having again required a change of Accountants, the Superintending Engineer approved of an exchange of men between the Gudivada and Kistna Western Divisions, which has just been effected. The Deputy Examiner is at present on his

8

his way to inspect the Executive Engineer's Office.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. P. Gaudoy

Examiner P.W. Accounts.

1886w

note
25/7

G.O. No. 2161 of 7-8-83
 " 2654 of 30-1-84
 No 984 of 9-5-84

Recd 6271

4
 1886W

No 1886 of dated 4 August 1884

Communicated
 to the Supply Eng^r II
 Circle

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

(9)

2. The delay in
 the submission of
 the Gudivada divisional
 accounts is unsatis-
 factory

No. 37 W

3. Further orders
 will be passed on
 receipt of the Deputy
 Examiner's report of his
 inspection of the
 division office.

Dated 25 July 1884.
 Recd. 18

CJ
 24.7.84

WS
 31.7.84

Encls. 1.

Reports the non submission
 of the Gudivada Divisional Accounts
 for the month of May and their
 omission from the Provincial
 Accounts for that month.

7.6
 a 2234 16.5.84

L.E. II Circle ✓
 S.G. II Circle ✓
 11/11/84
 24-7-84

With order
 With order

6271

Govt. of (1884) Madras.

PUBLIC WORKS.

(10)

Dated

7/8

Recd

Excl

G.O. 4th August 1884, No. 1886w

Accounts

Passing orders regarding
the delay in the
Submission of
the ——— of the
Quadrant Division
for May 1884

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