(1) Number of pages 14

33 (2) Date of repair 13-10-88

(3) Initials of the Referencer bvs

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.WD. DEPARTMENT

G.O. No. / B.P. No.	2636	Press. / Mis.
Dated	27. 10. 1884.	198 .

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2636

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, 16th October 1884, No. 83 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Curry, Assistant Examiner, of his inspection of the office of the Trichinopoly division.

Paragraph 4.—The sub-divisional cash-books should be sent to the divisional office twice a-month at least, so that the work of checking them, posting the cash abstract book, and other returns which can be partially posted up, can be carried out during the month, instead of when the divisional office is busy with the final compilation of the monthly accounts. To adopt the arrangement at present in force delays the submission of the accounts to the audit office. It is the duty of the accountant to check the divisional cash-book entries daily with the vouchers, and to see that the allocation of expenditure is properly recorded for the posting of the cash abstract book.

Paragraph 7.—Attention is necessary to paragraph 4 of the last inspection report. The materials brought to site become Government property so soon as they are measured up and paid for, and the receipts and issues require to be as correctly recorded as if the materials were on stock. If arrangements could be made to pay for only finished work, there would be no necessity to keep accounts of materials brought to site which would be at the contractor's risk.

Paragraph 10.—This matter has been settled now, I think, in correspondence between this office and the local Accountant-General.

ENCLOSURE.

Notes of inspection by W. E. CURRY, Esq., Assistant Examiner, Public Works Accounts, Madras, of the office of the Trichinopoly division, on Wednesday, the 8th October 1884.

The Executive Engineer, Lieutenant-Colonel A. T. Fraser, R.E., and the accountant, M. V. Sambasiva Iyer, were present. This office was last inspected in April 1884, *vide* G.O., No. 1008 W., dated 19th April 1884.

2. The arrangement of sub-divisions remains as before.

3. The cash-book is kept by the head clerk. It should be checked and initialled by the accountant every day.

4. More punctuality is required in the submission of copies of sub-divisional officers' cash-books and their vouchers to the divisional office. Instead of being sent twice a-month, only one copy for the whole month is submitted, so that all the checking has to be done after the end of the month.

5. The pass-book is regularly sent every Monday to the treasury to be written up.

6. There is no stock in this division, all the work being done by contract or petty contract at rates for executed work. A new district jail was sanctioned in G.O., No. 2134 W., of 29th August 1884, for Rs. 1,24,080, and the collection of materials has commenced.

7. In most cases only one contractor is employed on a work. It is the practice in this division for this contractor to begin by bringing to site of work a large quantity of materials which are then paid for and become the property of the department. These materials are afterwards issued back to him to be used up on the work. This involves keeping a "materials at site" account, just as if the work were done by departmental agency. In the contract certificate under a sub-head "materials" (showing the various items) the value of materials delivered by the

contractor during the month is shewn as a *plus* value and of those issued back to him as a *minus* value, the total difference being added to or deducted from the value of the work executed, and also being the net increase or decrease to materials at site. The materials at site account (Part IV of a work abstract) is copied from the contract certificate and not from a ten-day report of materials. It shows in any month not the gross but only the net receipt or issue of any item during the month and the balance remaining. The item "materials" in the contract certificate is supported by measurement sheets made by the overseer in charge of the work. These sheets take the place of the ten-day report of materials, as there is only one source of receipt and one head of issue, viz., the contractor. This system is said, by the Executive Engineer, to work satisfactorily, but it involves a good deal of clerical labor which would not be necessary if the contractor were paid only for executed work.

8. The contractors' ledger should be kept in a bound book and not in loose sheets.

9. Contractors are now giving security more than before. The Executive Engineer says there is less difficulty in this matter as the men become of longer standing.

10. It is found convenient that overseers should send their own cash receipts direct into treasury as they are often quite close to a treasury but at a great distance from a sub-divisional officer. But the treasury officials have, the Executive Engineer says, been raising objections on the ground that the Civil Account Code only mentions executive and sub-divisional officers as the proper persons from whom to receive remittances.

ORDER—dated 27th October 1884, No. 2636 W., Public Works.

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

2. The Superintending Engineer will report his opinion on the subject of paragraph 7 of the inspection notes and the Examiner's remarks thereon.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

2636
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GENERAL,
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 27th.

Recd. *Encl.*

G.O., 27th Oct. 1884, No. 2636 W.

OCTOBER.

Notes of Inspection

Orders on — submitted by the Examiner, Public Works Accounts, of the office of the Trichinopoly division.

21

Read the following Letter

2636
3

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 837 W. Madras, 16th October 1884.

Sir,

I have the honor to forward for information and orders of Government, notes by Mr. Curry, Asstt. Examiner, of his inspection of the office of the Trichinopoly Division.

Para 4. The Sub Divisional Cash Books should be sent to the Divisional Office twice a month at least, so that the work of checking them, posting the Cash Abstract Book and other returns which can be partially posted up, can be carried out during the month instead of when the Divisional office is busy with the final compilation of the monthly Accounts. To adopt the arrangement at present in force delays the submission of the Accounts to the Audit Office. It is the duty of the Accountant to check the Divisional Cash Book entries daily with the vouchers and to see that the allocation of expenditure is properly recorded for the posting of the Cash Abstract Book.

Para 7. Attention is necessary to para 4 of the last inspection report. The materials brought to site become Government property so soon as they are measured up and

3

paid for, and the receipts and issues require to be as correctly recorded as if the materials were on Stock. If arrangements could be made to pay for only finished work there would be no necessity to keep Accounts of materials brought to site which would be at the Contractor's risk.

Para 10. This matter has been settled now, I think, in correspondence between this Office and the Local Accountant General.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Curry

Examiner P. W. Accounts.

Encl: None.

Enclosure No 2

Notes of inspection by W. E. Curry Esquire, Asstt Examiner P. W. Accounts Madras, of the Office of the Trichinopoly Division on Wednesday the 8th. October 1884.

9636
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The Executive Engineer Lieutt. Col. A. T. Fraser R. E. and the Accountant M. V. Sambasiva Iyer were present. This Office was last inspected in April 1884, vide G. O. No. 1008 W. dated 19th. April 1884.

2. The arrangement of Sub Divisions remains as before.

3. The Cash Book is kept by the Head Clerk. It should be checked and initialled by the Accountant every day.

4. More punctuality is required in the submission of copies of Sub Divisional Officers' Cash Books and their vouchers to the Divisional Office. Instead of being sent twice a month, only one copy for the whole month is submitted so that all the checking has to be done after the end of the month.

5. The Pass Book is regularly sent every Monday to the Treasury to be written up.

6. There is no stock in this Division all the work being done by contract or petty contract at rates for executed work. A new District Jail was sanctioned in G.O. No. 2134 W. of 29th. August 1884 for Rs. 1,24,080 and the collection of materials has commenced.

7. In most cases only one Contractor is employed on a work. It is the practice in this Division for this Contractor to begin by bringing to site of work a large quantity of materials which are then paid for and become

the property of the Department. These materials are after wards issued back to him to be used up on the work. This involves keeping a "materials at site" account just as if the work were done by Departmental Agency. In the Contract Certificate under a sub-head "Materials" (shewing the various items) the value of materials delivered by the Contractor during the month is shewn as a plus value and of those issued back to him as a minus value, the total difference being added to or deducted from the value of the work executed, and also being the net increase or decrease to materials at site. The Materials at Site Account (Part IV of a Work Abstract) is copied from the Contract Certificate and not from a ten-day report of materials. It shews in any month not the gross but only the net receipt or issue of any item during the month and the balance remaining. The item "materials" in the Contract Certificate is supported by measurement sheets made by the Overseer in charge of the work. These sheets take the place of the ten-day report of materials, as there is only one source of receipt and one head of issue, viz, the Contractor. This system is said by the Executive Engineer to work satisfactorily but it involves a good deal of clerical labor which would not be necessary if the Contractor were paid only for executed work.

8. The Contractors' Ledger should be kept in a bound book and not in loose sheets.

9. Contractors are now giving security more than before. The Executive Engineer says there is less difficulty in this matter as the men become of longer standing.

10. It is found convenient that Overseers should send theirown cash receipts direct into Treasury as they are often quite close to a Treasury but at a great distance from a Sub Divisional Officer. But the Treasury officials have, the Executive Engineer says, been raising objections on the ground that the Civil Account Code only mentions Executive and Sub Divisional Officers as the proper persons from whom to receive remittances.

9th. October 1884.

(Signed) W. E. Curry
Asstt. Examiner P. W. Accounts,
Madras.

(True Copy)

Hony. Asstt. Examiner P. W. Accounts.

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E.C. No 1008 W. dy 19-4-84
" " 2134 W. " 29.8.84.

Dated 8-37

(9)

From,

The Examiner P.W. Accounts,

Madras.

To

The Secretary to Government,

P.W. Department.

Dated 16th October 1884.

Read. 18

Sir,

I have the honor to report for the information of Government that I proceeded to Trichinopoly on the 13th instant and inspected the Office of the Trichinopoly Division.

2. The result of my inspection is recorded in the accompanying notes, which I have the honor to submit for the consideration of Government.

3. I have the honor to be,

Sir,

Your most obedient servant,

W. E. Curry

Asstt. Examiner.

Encl. 1.

Notes of inspection of the Office of the Trichinopoly Division by Mr W.E. Curry Asstt. Examiner, forwards with remarks--------

With Orders

Communicated to the Supt. Engr. VI Circle, for the information of the Dy: Engr: Trichinopoly Divn.

2. The Supt. Engr. will report his opinion on the subject of para 7 of the Inspection Notes & the Dy. Engrs remarks thereon.

CV.
20-10-84

W.
23-10-84

Dy. Engr
Asst.

Dy. Engr
Asst.

Supt. Engr
Asst.

2636
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5-

6/

S.E. VI Circle
Dy: Engr: Trichinopoly Divn.

8782

Govt. of {1884} Madras.

PUBLIC WORKS.

(87)

24/10

Dated

Rect. Encl.

G.O., 27 Oct 1884, No. 2030

Submitted
by the Government
to the Secretary
to the Revenue
Board

11/3

Md 762

28 Oct 29/10