

71 (1) Number of pages 20
 (2) Date of repair -7-87
 (3) Initials of the Referencer lang

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

J.W.D. DEPARTMENT

G.O. No.	265 W	Press.
B.P. No.		Mis.
Dated	20. 1. 1884.	

A.K

Not to be folded or roughly handled

10

265
1

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. Whitely 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. $\frac{48}{15147}$, 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.)

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

265
2

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 Gudiváda division by the Assistant Examiner, Public Works Accounts, communicated to the Superintending Engineer, II Circle.

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

265
3

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

265
4

GENERAL.
ACCOUNT.

Govt. 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.

265
5
PUBLIC WORKS DEPARTMENT.

CIRCULAR.

No. 1619 C., dated 30th August 1883.

The accompanying revised form for Schedules of Rates is now circulated for adoption.

2. The column of rates will be filled in in each Division, notes being added in the margin for remarks to elucidate, where necessary, any of the items description of which may appear obscure, or not exactly of the kind practicable in the Division.

3. Space has been left between sub-heads to admit of the addition in manuscript of items not shown in the printed form, but which may be peculiar to, or commonly used in, any particular district. Superintending Engineers and Executive Engineers will make such additions or emendations in this view as they may think desirable.

4. Rates need not necessarily be given in a Division for items of work seldom or never employed in that Division, the fundamental object of the Schedule being to facilitate the preparation of ordinary estimates and to enable Superintending Engineers to check more readily the cost of works in their respective Circles.

5. In each Division and Sub-divisional Office there should be recorded duplicate copies of the Schedule of the Division, and a copy of the same duly filled in should be forwarded to the Chief Engineer's Office.

6. When a rise or fall of prices or other circumstances occur in a District, necessitating revision of the rates, steps should be taken at once to have the needful corrections made in the Schedules in the various Executive Offices, and the same should be communicated to the Chief Engineer for entry in the Central Office copies.

7. It is also considered advisable for Superintending Engineers to establish periodical investigations of the rates obtaining in the several Divisions of their Circles, at such intervals of time as they may think suitable. The necessity for this systematic inspection and check of the rates is indicated in paragraphs 266 and 1073 of the Code.

(By Order.)

Major, R.E.,
Deputy Chief Engineer, P.W.D.

To Superintending Engineers.
To the Chief Engineer for Irrigation.
" Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Board of Revenue, for information.

No. 174 W

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 24 January

1884

Sir,

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

Para 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.

Para 5-7. These points should have attention.

Para 11. The Schedule of rates prescribed by Chief Engineer's Circular No. 1619 C. dated 30th. August 1883 should be introduced without delay.

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

Para 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 enquired into, and his conduct there will be specially watched.

I have the honor to be,

Sir,

Your Most Obedient Servant,

J. P. Gaudoy
Examiner P. W. Accounts.

Handwritten 265/7 8/12

Notes of Inspection by R. C. F. Volkers Esquire, Asstt. Examiner P. W. Accounts of the Office of the Executive Engineer Gudivada 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. Gudivada- which is directly in charge of the Executive Engineer.

II. Cowtaram- under Mr. J. Whitely, Asstt. 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 Gudivada Sub Division there are three Imprest Holders viz:)

S. Venkataraniyah Puntulu, Supervisor	Rs. 300
J. Mohun Singh, Overseer.....	Rs. 100
Abdul Razac Saib, Delta Superintt..	Rs. 100

In the Cowtaram Sub Division Mr. Whitely 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 behindhand. As a rule the whole Accounts of the Division should be ready for submission during the third

8/3
265/8
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 paras 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 para 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. 15147 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 com-
plaints 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 Stocky 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.

K. C. J. Vallu

Madras,
21st January 1884.

Asstt. Examiner P. W. Accounts.

265
9

89 24/1

152/674-7.8.83.

Genl
Acct

No. 265 W a/30th January/84

Recd. 572 ✓

265
10

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Communicated

Communicated

to the Supg Engr. II

to the Supg Engr. II

Circle for the informa.

Circle for the informa.

tion and guidance of the

tion & guidance of the

Executive Engineer Gudivada

Engr. Gudivada

Division

Division

Cy.

30/1/84

No. 174 W

Dated 24 January 1884.

Recd. 25

30.1.84

Enclo. 1.

Notes of Inspection by
Mr. Volkers Asstt. Examiner of the
Office of the Gudivada Division.
Forwards with remarks-----

With order

Out
W

200

7/2

S.E. II Circle ✓
S.E. II Circle ✓
Engr. S.W. Acct ✓
Engr. S.W. Acct ✓

672.

Govt. of 1883 Madras.

PUBLIC WORKS.

(107)

212

Dated

Repts.

Encl.

G. O. 30th June 1884 No. 26520.

Inspection notes

Re — on the Gudimur
Division by the
Asst. Dy. M. A. Cammels
to the Dy. II Circle.

115

14

120
125

100

100