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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

F.W.D. DEPARTMENT

G.O. No.
B.P. No.

532 W

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28TH FEBRUARY 1884, No. 532 W., PUBLIC WORKS.

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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, 22nd February 1884, No. 180 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Vizagapatam division.

2. The office is in good order.

ENCLOSURE.

Notes of Inspection by H. RAINER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Vizagapatam division, on the 11th and 12th February 1884.

The Executive Engineer, Mr. T. D. Harris, was absent on privilege leave; Mr. H. E. Clerk, Assistant Engineer in charge of the division, was unavoidably away from head-quarters; the accountant, P. Venugopal Naidu, was present.

2. The last accounts inspection of this office took place on the 30th March 1883; the report will be found printed with G.O., No. 1010 W., of 2nd April 1883.

3. The sub-divisions remain the same; that of Vizianagrum is, in Mr. Harris' absence and whilst Mr. Clerk is consequently at head-quarters, under the control of Sergeant Temple, supervisor, 1st grade, who draws on three treasuries, as does also Trumpeter J. W. Walsh, overseer, 1st grade, who is in charge of the two irrigation taluks, Yellamanchili and Golconda.

For each of these above-mentioned charges a drawing account was duly sanctioned by the Superintending Engineer, in July 1880, and it is here as elsewhere regarded as the correct meaning of code paragraph 1853; that such sanction once obtained is sufficient once for all, no matter whom the Executive Engineer may from time to time select to fill the posts in question, or how frequently changes may occur in them; but the nomination of the sub-divisional drawing officer is ever so much more worthy of the Superintending Engineer's consideration than is the mere arrangement of the sub-divisional drawing account anywhere; the drawing account of the Executive Engineer so long as operated upon by himself only, cannot well be overdrawn, or if it were, the treasury officer would be chiefly responsible, but when sub-divisional drawing officers are appointed, the responsibility for their overdrawal of funds placed at their disposal by the Executive Engineer, would not rest upon the treasury officers who have no cognizance of such sub-divisional funds, but only of the Executive Engineer's total credit.

It follows that a sub-divisional drawing officer might be placed in a position to overdraw by a very large amount, possibly to a large extent of the Executive Engineer's total treasury balance, and that this being the case, it is important that, in the selection of a drawing officer, regard should be had to the fairness of placing so much responsibility upon him, especially if, as in the case of this division, he is only an overseer on Rs. 100 per month.

The Superintending Engineer's prior sanction to such appointments would seem highly desirable in the interests of the Executive Engineer and all else.

The accuracy of the Executive Engineer's treasury balance on the 31st January 1884 was proved. G.O., No. 1232, of 20th June 1883, has disposed of the question raised in paragraph 7 of

last report, about the too early closing of treasuries in this division. The sub-divisional offices were last inspected by the Executive Engineer as follows:—

Vizianagrum sub-division on 14th October 1883.
2 Irrigation taluks charge on 6th August „

4. There are three imprests held under the Executive Engineer's control, aggregating Rs. 1,233; two of these, amounting to Rs. 1,133, are in the hands of civil officers. Under the Vizianagrum sub-divisional officer there are four imprests aggregating Rs. 2,100.

The imprest accounts are in order and properly audited, they were all said to have been sanctioned by the Superintending Engineer. The cash-book was up to recently very neatly and well kept, and it is perhaps only just temporarily while the second clerk is learning to keep it (during the head clerk's absence on leave) that there is a little more neatness wanting. The book is regularly checked, and the abstract posted. Both these books were in order except that code paragraph 1891, about promptly paying into the treasury all miscellaneous receipts, requires, and was promised, greater attention.

5. The departmental code was found posted up with the last standing orders issued.

6. The two imprests to civil officers, aggregating Rs. 1,133, alluded to in paragraph 4, are as follows:—

I. With the Special Assistant Agent at Koraput Rs. 500 (this is for maintaining the Turner's ghât road).

II. With the Deputy Collector, Vizagapatam, Rs. 633 this is for making iron-bound chests for sub-treasuries in the district).

N.B.—This expenditure has been sanctioned in G.O., No. 2680 W., of 24th September 1883, as debitable to Original Works, Civil Buildings.

7. Work abstracts for all works are prepared in the divisional office. Regarding the Pottinghy ghât, maintenance of Pottinghy ghât, and Police Assistant Superintendent's bungalow at Jeypore, the ten-day reports have been invariably received late, generally about a month late. This is accounted for by sickness. The Executive Engineer, in his inspection report of the sub-division, dated October 14th, 1883, remarks as follows:—“Considering the out-of-the-way place the sub-divisional office has to work in, and more particularly the unfortunate writer on the ghât, I have been well pleased to find almost everything in good order, and the accounts well kept. None escape the fever on this ghât line, and often there must inevitably be delay in submission of accounts. One day the writer is sick, another his superior officer.” As a consequence of this delay, the accounts come incomplete to Madras, and the divisional register of works gets posted late, but the initial accounts seem to come up to head-quarters generally well prepared, and to have been understood by the compilers. This is evidently owing to the pains the accountant has taken to get these matters on a proper footing, and explain away every difficulty.

The works abstracts are thoroughly in order. Materials at site aggregate in value Rs. 5,056, and are placed at five different works. They are said to be of good value and have been all verified last month.

8. The register of works was found to be in order and posted for December 1883. Under advances to work-people (constructing a bungalow with out-houses for the Assistant Superintendent of Police, Jeypore) Rs. 77-14-6 is possibly a doubtful item. It is due from certain brick-layers who, after obtaining an advance, absconded. Action is said to have been taken by the Sub-Engineer on the spot, through the sub-magistrate of Vizianagrum, with reference to paragraph 9 of the inspection report printed with G.O., No. 450 W., of 18th February 1882. There is now a balance at debit of “advances to labor” (constructing Pottinghy ghât road) of Rs. 318-3-2 which is also a little doubtful. The work is near completion, and the Executive Engineer might report to the Superintending Engineer if there is any difficulty in recovering the above items.

9. Rs. 3,238-14-9 at debit of establishment, protective public works, being the cost of establishment employed on the survey of the Vizagapatam harbour, should be written back to debit of excluded local funds, in the terms of G.O., No. 3324 W., dated 22nd November 1883. This Government order has not apparently been received here.

10. The rate-book was revised on 31st December 1883.

11. The state of the audit notes on the accounts of this division is tolerably satisfactory.

12. There is nothing in the deposits or miscellaneous advances accounts noteworthy.

13. In the stock accounts there are items of house fittings valued at Rs. 224 which will be used on the taluk cutcheri at Anakápalle when funds are allotted, probably in 1884-85.

14. The tools and plant were verified in September and October 1883 and are properly accounted for. There are unserviceable tools which have been duly reported to the Superintending Engineer.

15. The records are properly cared for.

16. The accountant is sufficiently assisted, and the office well maintains its former excellent character in accounts.

ORDER—dated 28th February 1884, No. 532 W., Public Works.

Communicated to the Superintending Engineer, I Circle.

2. The report is satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1884) Madras.
PUBLIC WORKS.

Dated February, 28th.

Recd.

Encl.

G.O., 28th Feb. 1884, No. 532 W.

FEBRUARY.

Notes of Inspection

The — of the office of the Vizagapatam division by the Deputy Examiner of Public Works Accounts, communicated to the Superintending Engineer, I Circle.

Recd. the following papers:-

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532/3

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department.

No. 180 W

Madras, 22nd February 1884.

Sir,

I have the honor to forward for information and orders of Government, notes by Mr. Rainier Dy. Examiner, of his inspection of the office of the Vizagapatam Division.

2. The office is in good order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Carson

EXAMINER P.W. ACCOUNTS.

Enclosure

8/2

NOTES OF INSPECTION BY H. RAINES, DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER VIZAGAPATAM DIVISION, ON THE 11TH AND 12TH FEBRUARY 1904.

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THE EXECUTIVE ENGINEER MR T. C. HARRIS WAS ABSENT ON PRIVILEGE LEAVE; MR H. E. CLARK ASSISTANT ENGINEER IN CHARGE OF THE DIVISION WAS UNAVOIDABLY AWAY FROM HEAD QUARTERS; THE ACCOUNTANT S. VENAGOTAL NAIDU WAS PRESENT.

2. THE LAST ACCOUNTS INSPECTION OF THIS OFFICE TOOK PLACE ON THE 30TH MARCH 1903, THE REPORT WILL BE YOUNG PRINTED WITH G.O. NO. 1010 W. OF 2ND APRIL 1903.

3. THE SUB-DIVISIONS REMAIN THE SAME THAT OF VIZAGAPATAM IS, IN MR HARRIS' ABSENCE AND WHILE MR CLARK IS CONSEQUENTLY AT HEAD QUARTERS, UNDER THE CONTROL OF SERJEANT TEMPLE, SUPERVISOR 1ST GRADE, WHO DRAWS ON THREE TREASURERS: AS DOES ALSO THOMPSON J. W. WILSON OVERSEER 1ST GRADE, WHO IS IN CHARGE OF THE TWO IRRIGATION TALUQS. YELLAMANCHILI AND GOLCONDA.

FOR EACH OF THESE ABOVE MENTIONED CHARGES A DRAWING ACCOUNT WAS DULY SANCTIONED BY THE SUPERINCHARGING ENGINEER IN JULY 1900, AND IS AS YET AT ELSWHERE REGARDED AS THE CORRECT MEANING OF CODE PARA 1253, THAT SUCH SANCTION ONCE OBTAINED IS SUFFICIENT ONCE FOR ALL, NO MATTER WHEN THE EXECUTIVE ENGINEER MAY FROM TIME TO TIME SELECT TO FILL THE POSTS IN QUESTION, OR HOW FREQUENTLY CHANGES MAY OCCUR IN THEM, BUT THE NOMINATION OF THE SUB-DIVISIONAL DRAWING OFFICER IS EVER SO MUCH MORE WORKING OF THE SUPERINCHARGING ENGINEER'S CONSIDERATION THAN IS THE MERK ARRANGEMENT OF THE SUB-DIVISIONAL DRAWING ACCOUNT ANYWHERE; THE DRAWING

20/10/23
DRAWING ACCOUNT OF THE EXECUTIVE ENGINEER SO LONG AS
OPERATED UPON BY HIMSELF ONLY, CANNOT WELL BE OVERDRAWN,
OR IF IT WERE, THE TREASURY OFFICER WOULD BE CHIEFLY RE-
SPONSIBLE, BUT WHEN SUB-DIVISIONAL DRAWING OFFICERS ARE
APPOINTED THE RESPONSIBILITY FOR THEIR OVERDRAWAL OF FUNDS
PLACED AT THEIR DISPOSAL BY THE EXECUTIVE ENGINEER WOULD
NOT REST UPON THE TREASURY OFFICERS WHO HAVE NO COGNIZANCE
OF SUCH SUB-DIVISIONAL FUNDS, BUT ONLY ON THE EXECUTIVE
ENGINEER'S TOTAL CREDIT.

IT FOLLOWS THAT A SUB-DIVISIONAL DRAWING OFFICER
MIGHT BE PLACED IN A POSITION TO OVERDRAW BY A VERY LARGE
AMOUNT, POSSIBLY TO A LARGE EXTENT OF THE EXECUTIVE ENGINEER'S
TOTAL TREASURY BALANCE, AND THAT THIS BEING THE CASE IT IS
IMPORTANT THAT IN THE SELECTION OF A DRAWING OFFICER,
REGARD SHOULD BE HAD TO THE FAIRNESS OF PLACING SO MUCH
RESPONSIBILITY UPON HIM, ESPECIALLY IF AS IN THE CASE OF
THIS DIVISION HE IS ONLY AN OVERSEER ON RS 100/ PER MONTH.

THE SUPERINTENDING ENGINEER'S PRIOR SANCTION TO SUCH
APPOINTMENTS WOULD SEEM HIGHLY DESIRABLE IN THE INTERESTS
OF THE EXECUTIVE ENGINEER AND ALL ELSE.

THE ACCURACY OF THE EXECUTIVE ENGINEER'S TREASURY
BALANCE ON THE 31ST JANUARY 1883 WAS PROVED, G.O. NO 1532 OF
20TH JUNE 1883 HAS DISPOSED OF THE QUESTION RAISED IN PARA
1 OF LAST REPORT ABOUT THE TOO EARLY CLOSING OF TREASURER'S
IN THIS DIVISION. THE SUB-DIVISIONAL OFFICES WERE LAST
INSPECTED BY THE EXECUTIVE ENGINEER AS FOLLOWS:-

VIZIANAGRAM SUB-DIVISION.....ON 14TH OCTOBER 1883.
IRRIGATION TALUK CHARGE.....ON 6TH AUGUST 1883.

8/13
4. THERE ARE THREE IMPRESTS HELD UNDER THE EXECUTIVE
ENGINEER'S CONTROL, AGGREGATING RS 1233/ TWO OF THESE
AMOUNTING TO RS 1133/ ARE IN THE HANDS OF CIVIL OFFICERS.
UNDER THE VIZIANAGRAM SUB-DIVISIONAL OFFICER THERE ARE
FOUR IMPRESTS AGGREGATING RS 2100/

532/5
THE IMPREST ACCOUNTS ARE IN ORDER AND PROPERLY
AUDITED. THEY WERE ALL SAID TO HAVE BEEN SANCTIONED BY
THE SUPERINTENDING ENGINEER. THE CASH BOOK WAS UP TO
RECENTLY VERY NEATLY AND WELL KEPT, AND IT IS PERHAPS ONLY
JUST TEMPORARILY WHILE THE SECOND CLERK IS LEARNING TO
KEEP IT (DURING THE HEAD CLERK'S ABSENCE ON LEAVE) THAT THERE
IS A LITTLE MORE NEATNESS WANTING. THE BOOK IS REGULARLY
CHECKED, AND THE ABSTRACT POSTED. BOTH THESE BOOKS WERE
IN ORDER EXCEPT THAT CODE PARA 1591 ABOUT PROMPTLY PAYING
INTO THE TREASURY ALL MISCELLANEOUS RECEIPTS ACQUIRED,
AND WAS PROMISED GREATER ATTENTION.

5. THE DEPARTMENTAL CODE WAS FOUND POSTED UP WITH THE
LAST STANDING ORDERS ISSUED.

6. THE TWO IMPRESTS TO CIVIL OFFICERS AGGREGATING
RS 1133/ ALLUDED TO IN PARA 4 ARE AS FOLLOWS:-

I. WITH THE SPECIAL ASSISTANT AGENT AT KORAPUT RS 500/
(THIS IS FOR MAINTAINING THE TURNER'S CHAT ROAD.)

II. WITH THE DEPUTY COLLECTOR, VIZIANAGRAM, RS 633/ (THIS
IS FOR MAKING IRON BOUND CHESTS FOR SUB-TREASURERS
IN THE DISTRICT;
N.B. THIS EXPENDITURE HAS BEEN SANCTIONED IN G.O.
NO 2680 W. OF 24TH SEPTEMBER 1883 AS DEBITABLE TO
ORIGINAL WORKS, CIVIL BUILDINGS.

7. WORK ABSTRACTS FOR ALL WORKS ARE PREPARED IN THE
DIVISIONAL OFFICE. REGARDING THE POTINGHY CHAT, MAINTENANCE
OF POTINGHY CHAT, AND POLICE ASSISTANT SUPERINTENDENTS
BUNGALOW

BUNGALOW AT JAYPORE, THE TEN-DAY REPORTS HAVE BEEN INVARIABLY RECEIVED LATE, GENERALLY ABOUT A MONTH LATE. THIS IS ACCOUNTED FOR BY SICKNESS. THE EXECUTIVE ENGINEER IN HIS INSPECTION REPORT OF THE SUB-DIVISION DATED OCTOBER 14TH 1883 REMARKS AS FOLLOWS:—

"CONSIDERING THE OUT OF THE WAY PLACE THE SUB-DIVISIONAL OFFICE HAD TO WORK IN, AND MORE PARTICULARLY THE UNFORTUNATE WRITER ON THE CHAT, I HAVE BEEN WELL PLEASED TO FIND ALMOST EVERYTHING IN GOOD ORDER, AND THE ACCOUNTS WELL KEPT. NONE ESCAPE THE PEVER ON THIS CHAT LINE, FOR WHEN THERE MUST INEVITABLY BE DELAY IN SUBMISSION OF ACCOUNTS, ONE DAY THE WRITER IS SICK, ANOTHER HIS SUPERIOR OFFICER, AS A CONSEQUENCE OF THIS DELAY THE ACCOUNTS COME INCOMPLETE TO MADRAS, AND THE DIVISIONAL REGISTER OF WORKS GETS POSTED LATE. BUT THE INITIAL ACCOUNTS SEEM TO COME UP TO HEAD QUARTERS GENERALLY WELL PREPARED, AND TO HAVE BEEN UNDERSTOOD BY THE COMPLETER. THIS IS EVIDENTLY OWING TO THE PAINS THE ACCOUNTANT HAS TAKEN TO GET THESE MATTERS ON A PROPER FOOTING, AND EXPLAIN AWAY EVERY DIFFICULTY.

THE WORKS ACCOUNTS ARE THOROUGHLY IN ORDER, MATERIALS AT SITE APPROPRIATE IN VALUE RS 8056/ AND ARE PLACED AT 5 DIFFERENT WORKS. THEY ARE SAID TO BE OF GOOD VALUE AND HAVE BEEN ALL VERIFIED LAST MONTH.

8. THE REGISTER OF WORKS WAS FOUND TO BE IN ORDER AND FORWAL FOR DECEMBER 1883. UNDER ADVANCES TO WORK PEOPLE (CONSTRUCTING A BUNGALOW WITH OUTHOUSES FOR THE ASSISTANT SUPERINTENDENT POLICE, JAYPORE) RS 77-14-6 IS POSSIBLY A DOUBTFUL ITEM. IT IS DUE FROM CERTAIN BRICKLAYERS WHO

AFTER

532/6 8/24
AFTER OBTAINING AN ADVANCE ASSURED ACTION IS SAID TO HAVE BEEN TAKEN BY THE SUB-ENGINEER ON THE SPOT, THROUGH THE SUB-MAGISTRATE OF VIZIANAGRAM, WITH REFERENCE TO PARA 9 OF THE INSPECTION REPORT PRINTED WITH G.O. NO 450 W.O. 18TH FEBRUARY 1883, THERE IS NOW A BALANCE AT DEBIT OF ADVANCES TO LABOR (CONSTRUCTING POTINGHY CHAT ROAD) OF RS 318-3-2 WHICH IS ALSO A LITTLE DOUBTFUL. THE WORK IS NEAR COMPLETION, AND THE EXECUTIVE ENGINEER MIGHT REPORT TO THE SUPERINTENDING ENGINEER IF THERE IS ANY DIFFICULTY IN RECOVERING THE ABOVE ITEMS.

9. RS 3238-14-9 AT DEBIT OF ESTABLISHMENT PROTECTIVE PUBLIC WORKS, BEING THE COST OF ESTABLISHMENT EMPLOYED ON THE SURVEY OF THE VIZAGAPATAM HARBOR, SHOULD BE WRITTEN BACK TO DEBIT OF EXCLUDED LOCAL FUNDS, IN THE TERMS OF G.O. NO 3324 W. DATED 22ND NOVEMBER 1883. THIS GOVERNMENT ORDER HAS NOT APPARENTLY BEEN RECEIVED HERE.

10. THE RATE BOOK WAS REVISED ON 31ST DECEMBER 1883.

11. THE STATE OF THE AUDIT NOTES ON THE ACCOUNTS OF THIS DIVISION, IS TOLERABLY SATISFACTORY.

12. THERE IS NOTHING IN THE DEPOSITS OR MISCELLANEOUS ADVANCES ACCOUNTS NOTWORTHY

13. IN THE STOCK ACCOUNTS THERE ARE ITEMS OF HOUSE FITTINGS VALUED AT RS 224/ WHICH WILL BE USED ON THE TALUK KATCHERI AT ANKAPILLY WHEN FUNDS ARE ALLOTTED, PROBABLY IN 1884-85.

14. THE TOOLS AND PLANT WERE VERIFIED IN SEPTEMBER AND OCTOBER 1883 AND ARE PROPERLY ACCOUNTED FOR. THERE ARE

ARE UNSERVICEABLE TOOLS WHICH HAVE BEEN DULY REPORTED
TO THE SUPERINTENDING ENGINEER.

15. THE RECORDS ARE PROPERLY CARED FOR.

16. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED AND THE
OFFICE WELL MAINTAINS ITS FORMER EXCELLENT CHARACTER IN
ACCOUNTS.

WALTAIR.
13TH FEBRUARY 1884.

(SIGNED) H. RAINIER
BY: EXAMINER F.W. ACCOUNTS

(TRUE COPY)

H. Rainier
HONY: ASST: EXAMINER F.W. ACCOUNTS.

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N^o 532 W/28 February/84

March 1928

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

2. The report is
satisfactory

CW
26-1-84

No. 180 W.

Dated 22 February 1884.

Recd .

5/3

S. E. I Circle
S. E. I Circle
Exam. P. W. Accts

Encls. 1.
Notes of inspection of the
office of the Vizagapatam Division
by Mr. Rainier. Forwards with
remarks-----

With Order

1728

Govt. of Madras.

PUBLIC WORKS.

(8)

Dated

Per

Encl

G.O. 28th Dec 1883 No. 532 W.

Notes of Inspection

The — of the office
of the Engineering Division
by the Deputy M. A.
Command to the D. O.
I Circle

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