

(1) Number of pages 18
12/ (2) Date of repair 2.5-6-87
(3) Initials of the Referencer bwa

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
P.W.D. DEPARTMENT

G.O. No.	603 W	Press.
B.P. No.		Mis.
Dated	5. 3. 1884	1971

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5TH MARCH 1884, No. 603 W., PUBLIC WORKS.

603
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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, 1st March 1884, No. 187 W. :—

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

Paragraph 4.—The counterfoils of all cheque-books should be accurately written up, so as to show the available balance of the drawing account.

Paragraph 6.—The attention of the Executive Engineer and accountant is necessary to see that the cash-book is more carefully posted, both as to details of transactions and to the allocation of charges for the cash abstract book, which should be written up daily from the previous day's cash-book entries.

Paragraph 10.—There should be a register of revenue. All leasable property, whether buildings, roads, grazing or grass leases, &c., should be entered, showing the income derivable and the periods for which leases, licenses, &c., have been given.

2. The office is in fair order, but the accountant must show more neatness in his work.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godavari Central Division, on the 20th February 1884.

Mr. W. Jopp, Assistant Engineer in charge, and S. Bhaganatha Pillai, the accountant, were present. The former took over charge from Mr. Burlton on 7th instant. The accountant joined in May 1883.

2. The last inspection of this office by an Accounts officer was on the 20th March 1883, *vide* report printed with G.O., No. 1022 W., of 3rd April 1883.

3. The sub-divisional arrangements remain the same as then, except that the Eastern sub-division is under Conductor R. P. Lennon now. The Executive Engineer is still the sole drawing officer.

In the absence of the treasury pass-book, the balance of the drawing account could not be satisfactorily proved. It was arranged that the pass-book will be in the office against the date of any future inspection; there was a very slight clerical error in the last "Memorandum of treasury balances"—(4) the balance in the treasury as per cash book, being incorrectly stated. It is of no consequence and only suggests insufficient care in comparing and setting down figures.

4. The cheque book as for the Amalapuram treasury account is bare of any counterfoil particulars. There has been a practice of recording the balance of that account in another place, but it would be much better to carry out code paragraph 1889, and so keep the state of the drawing account unmistakably in mind, when drawing each cheque. This is a matter of importance, and the present Executive Engineer (Mr. Jopp) was fully impressed, at the time of inspection, with the necessity of great care in the matter of these counterfoils. The sub-divisional offices have been recently inspected.

5. Sergeants Blake and Hearne, overseers, have each an imprest of Rs. 800, so has Overseer K. Venkatareddi; Overseer T. N. Rajahram Row has one of Rs. 400, and there are two smaller imprests. The total out on imprest account is Rs. 3,150; the accounts from imprest-holders come up, it was said, with fair accuracy. All vouchers which come up in support of the imprest accounts should be scrutinized by the accountant personally, whose initials (and date) should appear on such vouchers in token of such scrutiny.

6. The cash-book, although kept by the accountant himself, is not well kept. Corrections are not always fairly made, and they are so frequent as to indicate great want of care in the original posting of this most important record.

On the recent transfer of charge of the office, code paragraph 403 was not strictly carried out.

The certificate prescribed as regards count of cash (code paragraph 2130) has not been shown with sufficient frequency; moreover, there have been intervals of several days quite blank as regards allocation in the last column for posting of the cash abstract book. The latter is up to date, but has not apparently been at all regularly posted. All this was pointed out to the Executive Engineer, whose attention to and rectification of the defects noticed was very cordially promised. The accountant will, no doubt, show an improvement at next inspection.

7. The initial accounts of works come up regularly, and have been generally found so correct as to occasion but very little correspondence. Work abstracts are prepared in the divisional office. There has been no examination of these documents by the late Executive Engineer in accordance with code paragraph 2247, and consequently no signature by him of them. The whole of this compilation might therefore just as well have been left alone for all the use it has been to the Executive Engineer, and a great deal of refinement of accounting in the office has been wasted. There is much depending on the Executive Engineer's thorough examination of these work abstracts as enjoined by the code, and the present Executive Engineer (Mr. Jopp) fully understands this. Part IV of the work abstract should be sent periodically (or a copy of it) to the officer locally in charge of the work, for attestation regarding *materials at site*, which, in this division, aggregate in value Rs. 21,880.

8. The register of works is fairly complete, except that when in any month there is no outlay on an unfinished work the previous month's totals should come forward.

9. There is nothing noteworthy in the suspense accounts.

10. There is much need of a proper register of all receipts; there are, for instance, boat license fees, boat rents, sale-proceeds of grass, and many other odds and ends, which should be brought together in a register or registers, and clearly recorded.

11. The tools and plant accounts are in order, and all the articles have lately undergone a thorough overhaul.

12. The departmental code is posted up to date with all standing orders received.

13. The rates of work were revised last October. Service books are said to be in order.

14. The accountant is sufficiently assisted in his accounts work, and it is hoped that the accounts papers of this division, now generally a week or more late, will in future be returned with fair punctuality.

ORDER—dated 5th March 1884, No. 603 W., Public Works.

Communicated to the Superintending Engineer, I Circle, who will direct the attention of the Executive Engineer, Godáviri Central division, to the remarks and suggestions of the inspecting officer and of the Examiner, Public Works Accounts.

(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

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GENERAL
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated March, 5th.

Recd.

Encl.

G.O., 5th March 1884, No. 603 W.

MARCH.

Notes of Inspection

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

3RD APRIL 1883, No. 1022 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Account.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th March 1883, No. 211 W. :—

I have the honor to submit, for the information and orders of Government, a report by Mr. George Brown, Senior Deputy Examiner, of an inspection made on the 20th March 1883 of the office of the Executive Engineer, Godavari Central Division, formed in November 1882.

2. As regards the advances of pay and outfit to Overseer Gunner Blake, Rs. 150, outfit allowance, have been included and passed in February's salary bill. Instructions have been issued as to the recovery of the balance.

3. The points requiring attention are—

- Greater care on the part of Mr. Walsh in preparing his imprest accounts.
- Neatness in writing up the register of works, and attention to the Chief Engineer's instructions as regards the preparation of the estimates for maintenance and repairs.

ENCLOSURE.

NOTES of Inspection by G. BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the Office of the Godavari Central Delta Division on the 20th March 1883, dated Madras, 30th March 1883.

This is a new temporary division formed last November; the head-quarters are at Gannaram, and the Executive Engineer in charge is Captain A. R. F. Dorward. Runganaickulu is the Accountant.

2. The Executive Engineer is the sole disburser. There are two sub-divisions—"Eastern" and "Western," respectively, in charge of Sub-Engineer, Conductor Sanderson, and Assistant Engineer, Mr. G. F. Hancock.

3. The following are the imprest-holders :—

	Rs.
Overseer Mr. Traish	400
Do. Mr. Walsh	1,000
Do. Mr. Blake	800
Delta Superintendent F. Venkata Rao	400
Total	2,600

4. *Cash-books.*—Divisional cash-book is up to date; totals "brought forward" as well as those "carried over" should be initialled by the Executive Engineer. Imprest accounts are generally well rendered, except those of Mr. Walsh, which show great carelessness.

5. *Treasury Pass Book* examined and found correct.

6. *Register of Works* is in arrears, entered up to 31st January 1883; more care is required in keeping this book. The expenditure on "Irrigation Productive Public Works, Maintenance Account, and Repairs" appears objectionable for want of the scheme of expenditure required by the Chief Engineer for Irrigation, which is now in preparation.

7. *Register of Tools and Plant* is up to date.
8. *Work Vouchers* are complete to end of January last; those for February are being prepared.
9. *Register of Buildings* is complete and up to date.
10. *Miscellaneous Advances* on 31st January 1883 amounted to Rs. 1,583-0-1; there is nothing objectionable, except certain advances of pay and outfit by Presidency Division to Overseer Gunner Blake, amounting to Rs. 321-10-10, which is under reference to the Examiner.
11. *Deposits* on 31st January 1883 amounted to Rs. 47-2-0, which is being adjusted.
12. *Establishment* amount audited and not paid on 31st January 1883. Rs. 218-8-7 will be shown adjusted in February's accounts.
13. *Service Books* are reported complete.
14. *General Remarks.*—The work of the office is not up to date; the accounts for February, which ought to have been despatched to the Examiner on the 15th instant, are not yet ready; this is owing to the Accountant having very recently returned to duty from sick leave. The Accountant, however, promises to bring up the arrears as soon as possible.

ORDER—dated 3rd April 1883, No. 1022 W., Public Works.

Communicated to the Superintending Engineer, First Circle, for the information and guidance of the Executive Engineer, Godáviri Central Division.

(True Extract.)

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

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

GENERAL
ACCOUNT.

Govt. of 1883 Madras.
PUBLIC WORKS.

Dated April, 3rd.

Recd.

Encl.

G.O., 3rd April 1883, No. 1022 W.

APRIL.

Inspection Notes

Passing orders on — of the Godavari Central Divisional Office submitted by the Examiner, Public Works Accounts.

No. 187 W.

FROM

THE EXAMINER PUBLIC WORKS ACCOUNTS

MADRAS.

TO.

THE SECRETARY TO GOVERNMENT

PUBLIC WORKS DEPARTMENT

MADRAS.

1st March
1884.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND ORDERS OF GOVERNMENT NOTES BY MR RAINIER DEPUTY EXAMINER, OF HIS INSPECTION OF THE OFFICE OF THE GODAVARI CENTRAL DIVISION.

PARA 4. THE COUNTERFOILS OF ALL CHECK BOOKS SHOULD BE ACCURATELY WRITTEN UP, SO AS TO SHOW THE AVAILABLE BALANCE OF THE DRAWING ACCOUNT.

PARA 6. THE ATTENTION OF THE EXECUTIVE ENGINEER AND ACCOUNTANT ^{is} NECESSARY TO SEE THAT THE CASH BOOK IS CAREFULLY POSTED—BOTH AS TO DETAILS OF TRANSACTIONS AND TO THE ALLOCATION OF CHARGES FOR THE CASH ABSTRACT BOOK, WHICH SHOULD BE WRITTEN UP DAILY FROM THE PREVIOUS DAYS CASH BOOK ENTRIES.

PARA 10. THERE SHOULD BE A REGISTER OF REVENUE & ALL LEASABLE PROPERTY WITHIN BUILDINGS, ROADS, GRAZING OR GRASS LEASES ETC SHOULD BE ENTERED, SHOWING THE INCOME DERIVABLE AND THE PERIODS FOR WHICH LEASES, LICENCES, ETC HAVE BEEN GIVEN.

2. THE OFFICE IS IN FAIR ORDER, BUT THE ACCOUNTANT

MUST

MUST SHOW MORE HEATNESS IN HIS WORK.

I HAVE THE HONOR TO BE

SIR,

YOUR MOST OBEDIENT SERVANT

D. P. Gaudou

EXAMINER P.W. ACCOUNTS.

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Enclosure *1/2*

NOTES OF INSPECTION BY H. FAIRIER ESQUIRE DEPUTY
EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF
THE EXECUTIVE ENGINEER GOVERNMENT CENTRAL DIVISION, ON THE
20TH FEBRUARY 1884.

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MR W. JOFF ASSISTANT ENGINEER IN CHARGE, AND S.

BHAGYANATHA PILLAI THE ACCOUNTANT WERE PRESENT. THE FORMER
TOOK OVER CHARGE FROM MR BURLTON ON 7TH INSTANT. THE
ACCOUNTANT JOINED IN MAY 1883.

2. THE LAST INSPECTION OF THIS OFFICE BY AN ACCOUNTS
OFFICER WAS ON THE 20TH MARCH 1883, VICE REPORT PRINTED
WITH G.O. NO 1022 * OF 3RD APRIL 1883.

3. THE SUB-DIVISIONAL ARRANGEMENTS REMAIN THE SAME AS
THEN, EXCEPT THAT THE EASTERN SUB-DIVISION IS UNDER
CONDUCT OF R. P. LEMON NOW. THE EXECUTIVE ENGINEER IS STILL
THE SOLE DRAWING OFFICER.

IN THE ABSENCE OF THE TREASURY PASS BOOK, THE
BALANCE OF THE DRAWING ACCOUNT COULD NOT BE SATISFACTORILY
PROVED. IT WAS ARRANGED THAT THE PASS BOOK WILL BE IN
THE OFFICE AGAINST THE DATE OF ANY FUTURE INSPECTION.
THERE WAS A VERY SLIGHT CLERICAL ERROR IN THE LAST MEMO
OF TREASURY BALANCES. (4) THE BALANCE IN THE TREASURY AS
PER CASH BOOK BEING INCORRECTLY STATED. IT IS OF 6
CONSEQUENCE AND ONLY SUGGESTS INSUFFICIENT CARE IN COM-
PARING AND SETTING DOWN FIGURES.

4. THE CHECK BOOK AS FOR THE AMALAPUR TREASURY ACCOUNT
IS FREE OF ANY COUNTERFOIL PARTICULARS. THERE HAS BEEN A
PRACTICE OF RECORDING THE BALANCE OF THAT ACCOUNT IN
ANOTHER PLACE, BUT IT WOULD BE MUCH BETTER TO CARRY OUT
CODE PARA 1882, AND SO KEEP THE STATE OF THE DRAWING
ACCOUNT

ACCOUNT UNMISTAKEABLY IN MIND, WHEN DRAWING EACH CHEQUE — THIS IS A MATTER OF IMPORTANCE, AND THE PRESENT EXECUTIVE ENGINEER (MR JOFF) WAS FULLY IMPRESSED AT THE TIME OF INSPECTION, WITH THE NECESSITY OF GREAT CARE IN THE MATTER OF THESE COUNTERFOILS. THE SUB-DIVISIONAL OFFICES HAVE BEEN RECENTLY INSPECTED.

5. SERJEANTS BLAKE AND HEARNE, OVERSEERS, HAVE EACH AN IMPREST OF RS 800/- SO HAS OVERSEER K. VENKATAREDDI; OVERSEER T.N. RAJAH RAM ROW HAS ONE OF RS 400/- AND THERE ARE TWO SMALLER IMPRESTS. THE TOTAL OUT ON IMPREST ACCOUNT IS RS 3150. THE ACCOUNTS FROM IMPREST HOLDERS COME UP IT WAS SAID WITH FAIR ACCURACY. ALL VOUCHERS WHICH COME UP IN SUPPORT OF THE IMPREST ACCOUNTS SHOULD BE SCRUTINIZED BY THE ACCOUNTANT PERSONALLY, WHOSE INITIALS (AND DATE) SHOULD APPEAR ON SUCH VOUCHERS IN TOKEN OF SUCH SCRUTINY.

6. THE CASH BOOK ALTHOUGH KEPT BY THE ACCOUNTANT HIMSELF, IS NOT WELL KEPT. CORRECTIONS ARE NOT ALWAYS FAIRLY MADE, AND THEY ARE SO FREQUENT AS TO INDICATE GREAT WANT OF CARE IN THE ORIGINAL POSTING OF THIS MOST IMPORTANT RECORD.

ON THE RECENT TRANSFER OF CHARGE OF THE OFFICE, CODE PARA 403 WAS NOT STRICTLY CARRIED OUT.

THE CERTIFICATE PRESCRIBED AS REGARDS COUNT OF CASH (CODE PARA 2130) HAS NOT BEEN SHOWN WITH SUFFICIENT FREQUENCY; MOREOVER THERE HAVE BEEN INTERVALS OF SEVERAL DAYS QUITE BLANK AS REGARDS ALLOCATION IN THE LAST COLUMN FOR POSTING OF THE CASH ABSTRACT BOOK. THE LATTER IS UP TO DATE, BUT HAS NOT APPARENTLY BEEN AT ALL REGULARLY

POSTED.

1/2 3
POSTED. ALL THIS WAS POINTED OUT TO THE EXECUTIVE ENGINEER, WHOSE ATTENTION TO AND RECTIFICATION OF THE DEFECTS NOTICED WAS VERY CORDIALLY PROMISED. THE ACCOUNTANT WILL NO DOUBT SHOW AN IMPROVEMENT AT NEXT INSPECTION.

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7. THE INITIAL ACCOUNTS OF WORKS COME UP REGULARLY, AND HAVE BEEN GENERALLY FOUND SO CORRECT AS TO OCCASION BUT VERY LITTLE CORRESPONDENCE. WORK ABSTRACTS ARE PREPARED IN THE DIVISIONAL OFFICE. THERE HAS BEEN NO EXAMINATION OF THESE DOCUMENTS BY THE LATE EXECUTIVE ENGINEER IN ACCORDANCE WITH CODE PARA 2247, AND CONSEQUENTLY NO SIGNATURE BY HIM OF THEM. THE WHOLE OF THIS COMPILATION MIGHT THEREFORE JUST AS WELL HAVE BEEN LEFT ALONE FOR ALL THE USE IT HAS BEEN TO THE EXECUTIVE ENGINEER, AND A GREAT DEAL OF REFINEMENT OF ACCOUNTING IN THE OFFICE HAS BEEN WASTED. THERE IS MUCH DEPENDING ON THE EXECUTIVE ENGINEER'S THOROUGH EXAMINATION OF THESE WORK ABSTRACTS AS ENJOINED BY THE CODE, AND THE PRESENT EXECUTIVE ENGINEER (MR JOFF) FULLY UNDERSTANDS THIS. PART IV OF THE WORK ABSTRACT SHOULD BE SENT PERIODICALLY (OR A COPY OF IT) TO THE OFFICER LOCALLY IN CHARGE OF THE WORK, FOR ATTESTATION REGARDING MATERIALS AT SITE WHICH IN THIS DIVISION AGGREGATE IN VALUE RS 21830/-

8. THE REGISTER OF WORKS IS FAIRLY COMPLETE, EXCEPT THAT WHEN IN ANY MONTH THERE IS NO OUTLAY ON AN UNFINISHED WORK THE PREVIOUS MONTHS TOTALS SHOULD COME FORWARD.

9. THERE IS NOTHING NOTEWORTHY IN THE SUSPENSE ACCOUNTS

10. THERE IS MUCH NEED OF A PROPER REGISTER OF ALL RECEIPTS—THERE ARE FOR INSTANCE, BOAT LICENSE FEE, BOAT

RENTS

1-3.4.83.

3 Wa/5: March/1874

General
Account

FROM THE EXAMINER P. H. ACCOUNTS

MADE AS

THE SECRETARY TO GOVERNMENT

P. H. DEPARTMENT

Communicated
to the Suply Eng?
I Circle Who will
direct the attention
of the Sr. Engineer
Godavari Central do?
to the remarks and
suggestions of the
inspecting officer and 187 W.
of the Socamini P. H.
Accounts

Ch.

4-3-84

W.
4-3-84

1st March

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1874

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S. & I Circle
Socamini P. H. Accounts

NOTES ON INSPECTION OF THE
OFFICE OF THE GODAVARI CENTRAL
DIVISION BY MR. RATHI, DEPUTY
ENGINEER. FORWARDED WITH REMARKS

With order

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4925

Govt. of Madras.

PUBLIC WORKS.

(9)

Press
6/3/84

Dated

Recd.

Encl.

G.O. S. Mank 1882 No. 4036

Notes of Inspection

The — length of
of Mr Accounts of
Goswami Central
Dwa office, cannot
to the S. I Circle
with remarks.

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Subm Acpt Regt