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GOVERNMENT OF TAMIL NAD

P.W.D. D

G.O. No.
B.P. No.: 2555 W.

Dated 2.11.1885

2ND NOVEMBER 1885, No. 2555 W., PUBLIC WORKS.

2555/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Work
Accounts, to the Secretary to Government, Public Works Department, date
Madras, 26th October 1885, No. 73 W. :—

I have the honor to submit, for information and orders of Government, notes b
Mr. Heaven, Deputy Examiner, of his inspection of the office of the Superintende
Madras Harbour Works.

2. It seems unnecessary for the Sub-Engineer to have an imprest, as paymen
might be made by the cashier on pay orders signed by the Sub-Engineer; this wou
also relieve the latter of the necessity of submitting imprest accounts.

3. Attention is drawn to paragraph 10. It is presumed the slip furnished by t
Sub-Engineer is initialled or otherwise definitely acknowledged by the Superintende

4. The advance given to the clerk while under suspension ought to be recover
in full at the earliest opportunity.

5. The office is in good order.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accou
Madras, of the office of the Superintendent, Madras Harbour Works, on the 2
October 1885.

The Superintendent, F. N. Thorowgood, Esq., and the accountant, G. Muthusami Naidu,
present. The last inspection by an accounts officer was on the 2nd October 1884 (*vide* G
No. 2545 W., dated 16th October 1884).

2. Mr. Thorowgood is the only disburser drawing on the Bank of Madras; Mr. B. C. Dum
Sub-Engineer, holds an imprest of Rs. 50.

3. The bank pass-book was examined and proved correct. The accountant states tha
sent to the bank early in the month, but not returned till the 1st of the succeeding month. T
opposed to code, paragraph 1882.

4. The counterfoils of cheque-books are correctly written up; cheques are numbered i
office commencing with one at the beginning of January each year. This seems unnecessar
the book and cheque numbers printed by the bank are quite sufficient. The cheque-book i
in the cashier's custody, instead of the Superintendent's.

5. The cash-book is very neat; it is kept by the cashier, audited and initialled dai
the accountant, and seen by the Superintendent only at the end of the month, whe
certificate of actual count is signed.

6. The imprest accounts are properly checked, and the manner of recoupment notec
vouchers accompanying them, however, are not satisfactory, many of them being merely s
paper stating that such and such payments have been made, which is already done in the i
itself. It would be more satisfactory if the cashier made all payments for extra labor, d
muster rolls or pay orders made over to him by the Sub-Engineer for payment.

7. A payment of jutka hire to a surveyor and draftsman on the establishment for att
surveys has been charged to works, which appears irregular. "Washing office towels" is c
to contingencies of works instead of establishment.

8. Miscellaneous receipts are usually paid into the bank weekly.

9. The accounts of "works" and "stock" are well kept, and all charges are sufficiently vouched for; only vouchers for amounts exceeding Rs. 50 are sent to head office. The labor employed is divided into "monthly men," "fortnightly men" and "extra coolies," the latter being paid from the Sub-Engineer's imprest. The "monthly men" include divers, &c., in receipt of monthly salaries from Rs. 200 downwards. Their acquittances might, with advantage, be sent to the central office with the accounts.

10. Measurement sheets are not sent with contract certificates, nor are there any measurement books filed in the Superintendent's office. Progress is noted in the work abstract from a slip furnished by the Sub-Engineer.

11. The contract accounts are in order. Certified copies of the contractors' receipts are filed in the Superintendent's office and agree with the originals. No security deposits are taken or percentages deducted from the contractors, the Superintendent considering this unnecessary.

12. Balances of Rs. 3,131-4-6 in the contractors' ledger and Rs, 400 in the deposit schedule are shown as due to P. Anamalai Chetty, contractor, who died in May 1885, and whose heirs are not forthcoming. They have been advertised for in the *Fort St. George Gazette.*

13. The office has at present large transactions under "London invoices" and "London stores," which are well accounted for.

14. There is no register of land and buildings; all those taken up are in charge of the Collector of Madras, who is responsible for collections, merely advising this department through the exchange accounts of the monthly collections.

15. *Miscellaneous advances.*—An advance of one month's salary to a clerk who is under suspension, having resorted to the Insolvent Court, is not within the Superintendent's powers of sanction.

16. All books and accounts not specially mentioned are in order. The accountant appears to be thoroughly efficient and to have sufficient assistance.

ORDER—dated 2nd November 1885, No. 2555 W., Public Works.

Communicated to the Superintendent, Madras Harbour Works, whose attention will be directed to the different matters noted in the report which require rectification.

2. The Superintendent will submit any remarks he may desire to offer with respect to paragraphs 2 and 3 of the Examiner's letter.

3. The Superintendent will report the circumstances in which an advance of one month's pay was made to the clerk referred to in paragraph 4 of the Examiner's letter. The amount should be recovered from the clerk at the earliest opportunity.

(True Extract.)

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

To the Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts.

Exd. J. Henricus.
Spare Copies

2555/2

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated November, 2nd.

Read. *Encl.*

G.O., 2nd Nov. 1885, No. 2555 W.

NOVEMBER

Madras Harbour Works

Orders on the notes of inspection submitted by the Examiner, Public Works Accounts, of the office of the —.

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N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 737 2555/3

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADR

To 1

The Secretary to Government,
Public Works Department,
Madras, October 26.

Sir,

I have the honor to submit for information and
orders of Government, notes by Mr Heaven, Dy. Examiner, of hi
inspection of the Office of the Superintendent, Madras Har
works.

2. It seems unnecessary for the Sub Engineer to h
an Imprest, as payments might be made by the Cashier on pa
orders signed by the Sub Engineer; this ~~also~~ would also relie
the latter of the necessity of submitting Imprest Accoun

3. Attention is drawn to para 10 - it is presumed
slip furnished by the Sub Engineer is initialled or othe
definitely acknowledged by the Superintendent.

4. The advance given to the clerk while under su
sion ought to [illegible] recovered in full at the earliest oppo

5. The office is in good order.

I have the honor to be,
Sir,
Your Most Obedient Servant.

Enclosure 8/

935/H

NOTES OF INSPECTION BY F.G.HEAVEN ESQ. DEPUTY
EXAMINER P.W.ACCOUNTS, MADRAS, OF THE OFFICE OF THE SUPERIN-
TENDENT, MADRAS HARBOUR WORKS, ON THE 22ND.OCTOBER 1885.

THE SUPERINTENDENT, F.N.THOROWGOOD ESQ. AND THE
ACCOUNTANT, G.MUTHUSWAMI NAIDU WERE PRESENT; THE LAST INSPEC-
TION BY AN ACCOUNTS OFFICER WAS ON THE 2ND.OCTOBER 1884. VID
G.O. NO.2545 W. DATED 16TH.OCTOBER 1884.

2. MR.THOROWGOOD IS THE ONLY DISBURSER, DRAWING ON
THE BANK OF MADRAS; MR.B.C.DUMPHY, SUB-ENGINEER HOLDS AN IM-
PREST OF RS.50.

3. THE BANK PASS BOOK WAS EXAMINED AND PROVED CORR
THE ACCOUNTANT STATES THAT IT IS SENT TO THE BANK EARLY IN
THE MONTH, BUT NOT RETURNED TILL THE 1ST. OF THE SUCCEEDI
MONTH: THIS IS OPPOSED TO CODE PARA 1882.

4. THE COUNTERFOILS OF CHEQUE-BOOKS ARE CORRECTLY
WRITTEN UP: CHEQUES ARE NUMBERED IN THE OFFICE, COMMENCIN
WITH ONE AT THE BEGINNING OF JANUARY EACH YEAR: THIS SEE
UNNECESSARY AS THE BOOK AND CHEQUE NUMBERS PRINTED BY T
BANK ARE QUITE SUFFICIENT. THE CHEQUE BOOK IS KEPT IN T
CASHIER'S CUSTODY, INSTEAD OF THE SUPERINTENDENT'S.

5. THE CASH BOOK IS VERY NEAT; IT IS KEPT BY TH
CASHIER, AUDITED AND INITIALLED DAILY BY THE ACCOUNTAN
SEEN BY THE SUPERINTENDENT ONLY AT THE END OF THE MONT
THE CERTIFICATE OF ACTUAL COUNT IS SIGNED.

6. THE IMPREST ACCOUNTS ARE PROPERLY CHECKED,
RECOUPMENT NOTED: THE VOUCHERS ACCOMPANYING

HOWEVER, ARE NOT SATISFACTORY: MANY OF THEM BEING MERELY SLIPS OF PAPER STATING THAT SUCH AND SUCH PAYMENTS HAVE BEEN MADE, WHICH IS ALREADY DONE IN THE IMPREST ITSELF: IT WOULD BE MORE SATISFACTORY IF THE CASHIER MADE ALL PAYMENTS FOR EXTRA LABOUR ETC. ON MUSTER ROLLS OR PAY ORDERS MADE OVER TO HIM BY THE SUB-ENGINEER FOR PAYMENT.

7. A PAYMENT OF JUTKA HIRE TO A SURVEYOR AND DRAFTSMAN ON THE ESTABLISHMENT FOR ATTENDING SURVEYS HAS BEEN CHARGED TO WORKS, WHICH APPEARS IRREGULAR; 'WASHING OFFICE TOWELS' IS CHARGED TO CONTINGENCIES OF WORKS INSTEAD OF ESTABLISHMENT.

8. MISCELLANEOUS RECEIPTS ARE USUALLY PAID IN TO THE BANK WEEKLY.

9. THE ACCOUNTS OF 'WORKS' AND 'STOCK' ARE WELL KEPT, AND ALL CHARGES ARE SUFFICIENTLY VOUCHED FOR: ONLY VOUCHERS FOR AMOUNTS EXCEEDING RS.50 ARE SENT TO HEAD OFFICE. THE LABOUR EMPLOYED IS DIVIDED INTO 'MONTHLY MEN' 'FORTNIGHTLY MEN' AND 'EXTRA COOLIES', THE LATTER BEING PAID FROM THE SUB-ENGINEER'S IMPREST: THE 'MONTHLY MEN' INCLUDE DIVERS ETC. IN RECEIPT OF MONTHLY SALARIES FROM RS.200 DOWNWARDS. THEIR ACQUITTANCES MIGHT WITH ADVANTAGE BE SENT TO THE CENTRAL OFFICE WITH THE ACCOUNTS.

10. MEASUREMENT SHEETS ARE NOT SENT WITH CONTRACT CERTIFICATES, NOR ARE THERE ANY MEASUREMENT BOOKS FILED IN THE SUPERINTENDENT'S OFFICE: PROGRESS IS NOTED IN THE WORK ABSTRACT FROM A SLIP FURNISHED BY THE SUB-ENGINEER

COPIES OF THE CONTRACTORS' RECEIPTS ARE FILED IN THE SUPERINTENDENT'S OFFICE AND AGREE WITH THE ORIGINALS: NO SECURI DEPOSITS ARE TAKEN OR PERCENTAGES DEDUCTED FROM THE CONTRA ORS, THE SUPERINTENDENT CONSIDERING THIS UNNECESSARY.

12. BALANCES OF RS.3,131-4-6 IN THE CONTRACTORS' LEDGER, & RS.400 IN THE DEPOSIT SCHEDULE ARE SHOWN AS DUE TO P.ANAMALAI CHETTY, CONTRACTOR, WHO DIED IN MAY 1885, AND WHO HEIRS ARE NOT FORTHCOMING: THEY HAVE BEEN ADVERTISED FOR IN THE FORT SAINT GEORGE GAZETTE.

13. THE OFFICE HAS AT PRESENT LARGE TRANSACTIONS UND 'LONDON INVOICES' AND 'LONDON STORES' WHICH ARE WELL ACCOUN ED FOR.

14. THERE IS NO REGISTER OF LAND AND BUILDINGS; ALL THOSE TAKEN UP ARE IN CHARGE OF THE COLLECTOR OF MADRAS, WHO IS RESPONSIBLE FOR COLLECTIONS, MERELY ADVISING THIS DEPARTMENT THROUGH THE EXCHANGE ACCOUNTS OF THE MONTHLY COLLECTION

15. MISCELLANEOUS ADVANCES.

AN ADVANCE OF ONE MONTHS SALARY TO A CLERK WHO IS UNDER SUSPENSION, HAVING RESORTED TO THE INSOLVENT COURT IS NOT WITHIN THE SUPERINTENDENT'S POWERS OF SANCTION.

16. ALL [illegible] AND ACCOUNTS NOT SPECIALLY MENTIONED AR IN ORDER: THE ACCOUNTANT APPEARS TO BE THOROUGHLY EFFICIENT AND TO HAVE SUFFICIENT ASSISTANCE.

(SIGNED) F.G.HEAVEN
DY.EXAMINER P.W.ACCOUNTS.
(TRUE COPY).

2555/6

Arch 9353

No 2545 W. 16.10.85

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

No. 73 W.

Dated 26 October 1885.

Recd. 27

Enclo. 1.

Notes of inspection of the Office of the Madras Habor Works by Mr. Heaven Dy. Examiner.

Genl
Acc

No. 2555 W

Public Works Depart

935/7

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PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the Nov

Read the fol

From the Ex: P.W. Accounts, (H.E. No. 73 W. of 26th

Communi
the Supdt. Madra
works, whose a
will be directed
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require rectifi

2. The Supdt. w
=mit any rema
may ~~have~~ desire to
with respect
2 & 3 of the Ex
letter.

3. The Supdt
=point the circ
~~under which~~
=mised an ~~adv~~

in which an advance of one months pay was
...ed to ... referred

2555/8

~~under suspension~~
~~in consequence of his~~
~~having sought the~~
~~relief of the Insolvent~~
~~Court.~~ The ~~full~~ amount
should be recovered
from the Clerk at
the earliest oppor-
tunity.

D.W.C

M
1.11.83

Dec 2 11/

Supt Smith Wooll

[illegible]

9353

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated 3/11/85.

Recd. Encl.

G.O. 2 Nov. 1885, No. 2555W

Madras Harbour Works.

Orders on the notes of inspection subd. by the Ex. M.A. of the Office of the —

40/3