(1) Number of pages 18

(2) Date of repair oct 19

(3) Initials of the Referencer

TAMIL NADU ARCHIV

GOVERNMENT OF TAMIL NADU

PW

DEPAR

G.O. No. / ~~B.P. No.~~	2583(W)	Press. / ~~Mis.~~
Dated	4. 11. 1885	~~198~~

2583
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq, Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th October 1885, No. 74 W. :—

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

Paragraph 3.—If such petty imprests are at all necessary under the sub-divisional officers, the disbursements should be properly recorded in imprest cash-books, and the account forwarded as a voucher to the sub-divisional cash-book.

Paragraph 4.—This irregularity is brought to notice of the Superintending Engineer. It is no excuse for overdrawing a treasury account that the cheque could not be presented for encashment till funds were subsequently placed to meet it. The fact that it could not be cashed at once, shows that the issue of the cheque might have delayed till funds were available.

Paragraph 8.—If the contract is taken at a percentage below schedule rates, it practically becomes a lump sum contract subject to any modifications in quantities affecting the eventual cost, and it saves trouble to deduct the percentage from the aggregate of the bill made out at schedule rates. The register of works should show by a note at the opening for the work that it is being carried out by contract at such and such a percentage below schedule rates.

2. The office is in good order.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Chingleput Division, on the 26th October 1885.

The Executive Engineer, Lieutenant-Colonel H. Smalley, R.E., and the accountant, M. A. Jairam Pillai, were present. The last inspection of this office by an accounts officer was on the 22nd September 1884 (*vide* G.O., No. 2513 W., dated 13th October 1884).

2. The disbursers are the Executive Engineer, who draws on the Huzur treasury and Chingleput, Conjeeveram, Madurántakam, Ponnéri and Tiruvallúr sub-treasuries, all in the Chingleput district, and the sub-divisional officers, J. H. W. Ellis, Esq., Honorary Assistant Engineer, Tiruvallúr sub-division, drawing on the Huzur treasury and Ponnéri and Tiruvallúr sub-treasuries, and M.R.Ry. R. Vaidyanatha Aiyar Avargal, Temporary Engineer, Chingleput sub-division, drawing on Chingleput, Conjeeveram and Madurántakam sub-treasuries.

3. The only imprests are of Rs. 10 with each sub-divisional clerk; proper imprest cash-books are not kept, but petty disbursements, such as railway fares of lascars, are made and recouped when charged in sub-divisional cash-books after audit.

4. The treasury pass-book is sent twice a month to be written up, and usually received back punctually. It was proved correct at the end of September. The Executive Engineer had overdrawn his credit at Conjeeveram sub-treasury at the end of August and September; the cheques were drawn too late to be presented before the end of the month, and so the treasury officer was not advised to transfer funds to the sub-treasury.

5. Cheque-books are kept in the cash-chest, the key being in the personal custody of the Executive Engineer; cheques and counterfoils are written by the Executive Engineer himself.

6. The cash accounts are neat and in order; the cash-book is kept by the accountant's assistant and initialled regularly by the accountant and the Executive Engineer. Sub-divisional cash extracts are received every ten days, usually about four days after the period to which they refer; they appear to be now efficiently audited by the accountant. All vouchers are not usually sent with the extracts, but are at once called for.

7. The work accounts of this division are simple, as all work is done by contract. The work register is neat and bears marks of frequent inspection by the Executive Engineer. Work abstracts are maintained, chiefly as covers for the office copies of contract certificates, and also to bring in charges for petty supervision. Contract certificates brought from Central office were checked with office copies. The latter are all signed by the Executive Engineer. Measurement sheets are sent in with the certificates, and measurement books when filled up are recorded in the divisional office.

8. When the contract agreement is to deduct a percentage from schedule rates, the deduction should be made on the face of certificates instead of in the memorandum of payments. In the register of works only quantities of work done on each sub-head and the "total value of work done" need be shown, as the rates are merely nominal.

9. There are materials at site of one or two works only; they are said to be of good value.

10. There is no stock in the division. Tools and plant accounts are up to date, and the Executive Engineer states that there are no superfluous tools and plant.

11. All other accounts are in good order, and the accountant is sufficiently assisted.

ORDER—dated 4th November 1885, No. 2583 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

(True Extract.)

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

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

2583
/2

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated November, 4th.

Recd. *Encl.*

G.O., 4th Nov. 1885, No. 2583 W.

NOVEMBER.

Notes of Inspection

Orders on — submitted by the Examiner, [illegible] Accounts, of the office of the [illegible] division.

13TH OCTOBER 1884, No. 2513 W., PUBLIC WORKS.

2583
2583

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th October 1884, No. 78 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 Chingleput division.

Paragraph 2.—The sub-divisional cash-books should be examined and checked with vouchers so as to be sure that the allocation of expenditure is correct before the cash abstract book is posted, also to ensure that all vouchers are correct acquittances for payments made.

Paragraph 3.—The attention of the Executive Engineer and of the accountant is necessary to these discrepancies between the work abstract entries and the entries in the register of works; since the latter is supposed to be posted from the former, it is clear that there must be some outside account made use of causing the discrepancies.

Paragraph 4.—The attention of the Superintending Engineer is invited to this.

2. The office is in good order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, Chingleput division, on the 22nd September 1884.

Lieutenant-Colonel Smalley, R.E., the Executive Engineer, was present, as also Jeyram Pillay, the accountant. The office was last examined on 24th March 1884, *vide* G.O., No. 864 W., of 31st March 1884.

2. Sub-divisional cash-books have evidently not been sufficiently audited by the accountant. Whenever they come up unsupported by vouchers or evince any irregularity, it should be at once reported to the Executive Engineer. The divisional cash-book was in order. The balance of the Executive Engineer's drawing account on 31st August 1884 was proved correct.

3. The work abstracts have lacked that constant supervision which they must always require. For instance, in the account of the *new barracks for Royal Artillery* at St. Thomas' Mount, the result regarding materials transactions as arrived at in Part IV of the work abstract does not month by month agree with the result (increase or decrease to materials at site and "loss by sale of materials") as shown in the register of works, and taking the entire transactions from the beginning as shown in the work abstracts and the balance at the end of August thus computed, that balance differs with the balance as shown in the register of works and as stated on the list of materials lately verified.

4. Regarding the Poonamalle upper-story barracks suspended for some years past, there has for a long time been a balance of materials at site of Rs. 2,726. These materials chiefly consist of teak timber frames, and, in order to dispose of these, the Executive Engineer awaits the decision of Government whether the above barracks are to be abandoned or resumed.

5. The contractors' accounts are in excellent order. The stock balance was cleared during August.

ORDER—dated 13th October 1884, No. 2513 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 13*th*.

Recd.

Encl.

G.O., 13th Oct. 1884, No. 2513 W.

OCTOBER

25-134

Notes of Inspection

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

[Form No.

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

2583
N 5/4 W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, October 30.

Sir,

I have the honor to submit for information and orders of Government, notes by Mr. Heaven, Dy. Examiner, of his inspection of the Chingleput Division Office.

Para 3. If such petty imprests are at all necessary under the Sub Divisional Officers, the disbursements should be properly recorded in Imprest Cash Books, and the Account forwarded as a voucher to the Sub Divisional Cash Book.

Para 4. This irregularity is brought to notice of the Superintending Engineer. It is no excuse for overdrawing Treasury Account that the cheque could not be presented for encashment till funds were subsequently placed to meet it. The fact that it could not be cashed at once, shows that the issue of the cheque might have delayed till funds were available.

Para 8. If the Contract is taken at a percentage

from the aggregate of the bill made out at Schedule rate
The Register of Works should show by a note at the open
for the work that it is being carried out by Contract
at such and such a percentage below Schedule rates.

2. The Office is in good order.

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

D. P. Ewbank

Examiner P.W. Accounts.

Davidson

NOTES OF INSPECTION BY F.G.HEAVEN,ESQ.DY. EXAMINER, P.W.ACCOUNTS,MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER, CHINGLEPUT DIVISION, ON THE 20TH.OCTOBER 1884.

2583/6

THE EXECUTIVE ENGINEER,LIEUT.COL.H.SHALLEY,R.E.

AND THE ACCOUNTANT M.A.JAIRAM PILLAI WERE PRESENT. THE LAST

INSPECTION OF THIS OFFICE ~~was~~ BY AN ACCOUNTS OFFICER WAS ON

THE 22ND.SEPTEMBER 1884 - VIDE G.O. NO.3513 W. DATED 15TH.

OCTOBER 1884.

2. THE DISBURSERS ARE THE EXECUTIVE ENGINEER WHO DRAW

ON THE HUZUR TREASURY AND CHINGLEPUT, CONJIVARAM, MADURANTAKA

PONNERI AND TRIVALUR SUB-TREASURIES ALL IN THE CHINGLEPUT

DISTRICT, AND THE SUB-DIVISIONAL OFFICERS, J.H.T.ELLIS ESQ.

HONY.ASST.ENGINEER, TRIVALUR SUB-DIVISION, DRAWING ON THE

HUZUR TREASURY AND PONNERI AND TRIVALUR SUB-TREASURIES AND

M.R.RY R.VAIDYANATHA AIYAR AVARGAL, TEMPORARY ENGINEER, CHING-

LEPUT SUB-DIVISION DRAWING ON CHINGLEPUT, CONJIVARAM AND MADU-

RANTAKAM SUB-TREASURIES.

3. THE ONLY IMPRESTS ARE OF RS.10 WITH EACH SUB-DIVI-

SIONAL CLERK; PROPER IMPREST CASH BOOKS ARE NOT KEPT, BUT

PETTY DISBURSEMENTS SUCH AS RAILWAY FARES OF LASCARS ARE

MADE AND RECOUPED WHEN CHARGED IN SUB-DIVISIONAL CASH BOOKS

AFTER AUDIT.

4. THE TREASURY PASS BOOK IS SENT TWICE A MONTH TO S

WRITTEN UP, AND USUALLY RECEIVED BACK PUNCTUALLY: IT WAS

THE END OF SEPTEMBER. THE EXECUTIVE EN-

LATE TO BE PRESENTED BEFORE THE END OF THE MONTH, AND SO THE TREASURY OFFICER WAS NOT ADVISED TO TRANSFER FUNDS TO THE SUB-TREASURY.

5. CHEQUE BOOKS ARE KEPT IN THE CASH CHEST, THE KEY BEING IN THE PERSONAL CUSTODY OF THE EXECUTIVE ENGINEER; CHEQUES AND COUNTERFOILS ARE WRITTEN BY THE EXECUTIVE ENGINEER HIMSELF.

6. THE CASH ACCOUNTS ARE NEAT AND IN ORDER, THE CASH BOOK IS KEPT BY THE ACCOUNTANT'S ASSISTANT AND INITIALLED REGULARLY BY THE ACCOUNTANT AND THE EXECUTIVE ENGINEER: SUB-DIVISIONAL CASH EXTRACTS ARE RECEIVED EVERY TEN DAYS, USUALLY ABOUT 4 DAYS AFTER THE PERIOD TO WHICH THEY REFER: THEY APPEAR TO BE NOW EFFICIENTLY AUDITED BY THE ACCOUNTANT: ALL VOUCHERS ARE NOT USUALLY SENT WITH THE EXTRACTS, BUT ARE AT ONCE CALLED FOR.

7. THE WORK ACCOUNTS OF THIS DIVISION ARE SIMPLE, AS ALL WORK IS DONE BY CONTRACT. THE WORK REGISTER IS NEAT, AND BEARS MARKS OF FREQUENT INSPECTION BY THE EXECUTIVE ENGINEER. WORK ABSTRACTS ARE MAINTAINED, CHIEFLY AS COVERS FOR THE OFFICE COPIES OF CONTRACT CERTIFICATES, AND ALSO TO BRING IN CHARGES FOR PETTY SUPERVISION: CONTRACT CERTIFICATES BROUGHT FROM CENTRAL OFFICE WERE CHECKED WITH OFFICE COPIES, THE LATTER ARE ALL SIGNED BY THE EXECUTIVE ENGINEER. MEASUREMENT SHEETS ARE SENT IN WITH THE CERTIFICATES AND [illegible]

8/43

CENTAGE FROM SCHEDULE RATES, THE DEDUCTION SHOULD BE MADE ON THE FACE OF CERTIFICATES INSTEAD OF IN THE MEMO OF PAYMENTS; IN THE REGISTER OF WORKS ONLY QUANTITIES OF WORK DONE ON EACH SUB-HEAD AND THE TOTAL VALUE OF WORK DONE NEED BE SHOWN, AS THE RATES ARE MERELY NOMINAL.

2587/7

9. THERE ARE MATERIALS AT SITE OF ONE OR TWO WORKS ONLY; THEY ARE SAID TO BE OF GOOD VALUE.

10. THERE IS NO STOCK IN THE DIVISION; TOOLS AND PLANT ACCOUNTS ARE UP TO DATE, AND THE EXECUTIVE ENGINEER STATES THAT THERE ARE NO SUPERFLUOUS TOOLS OR PLANT.

11. ALL OTHER ACCOUNTS ARE IN GOOD ORDER, AND THE ACCOUNTANT IS SUFFICIENTLY ASSISTED.

F.G. Heaven

DY. EXAMINER P.W. ACCOUNTS.

25 8 7 c

No 2518 - 13-10-85.

Genl Secl

Pub 4921

1583

Comm.r to the S.E. V Circle for the informa-tion and guidance of the E.E. Chingleput Division.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 747

Dated 30 October 1885.

Recd.

S.E. V Circle
E.E. Chingleput Divn.
Recd 3-11-85

Enclo. I.

9494.

Govt. of 1885 Madras.

PUBLIC WORKS.

6/5/15

Dated

(9)

Read.

C.O. 4th Nov. 1885. No. 2583 W.

Rules of Inspection

Orders on — Subs. to
be the Ex Workmen
of the office of the
Ex Engr. Chief Supts
Division

40
3