

(1) Number of pages 18

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P-W DEPARTMENT

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

326-W

Press.
Mis.

Dated

12-2-1885

198 .

Not to be folded or roughly handled

12TH FEBRUARY 1885, No. 324 W., PUBLIC WORKS.

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, 9th February 1885, No. 121 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 2.—There is no object whatever in transcribing the entries from sub-divisional cash-books and from imprest accounts into the head-quarters cash-book. Copies of sub-divisional cash-books should be sent in at least twice a month to the divisional office. After check with vouchers and scrutiny of allocation for the cash abstract book, they should be at once posted into the abstract books, separate openings, if necessary, being given to each sub-division. The amount of the divisional letter of credit set aside for each sub-divisional officer should be charged off in the Executive Engineer's cash-book (and cheque book counterfoil) as transfers within division, and the same amount brought on to the sub-divisional cash-book (and cheque book counterfoil) as credit to transfers within division. The imprest accounts, after proper check, should have an abstract made at foot showing the heads of service concerned, and this abstract should be posted into the cash-book to which the imprest pertains. Recoupment should of course be shown on every imprest account, the date and manner of recoupment being clearly entered.

Paragraph 5.—The punctual and periodical submission of ten-day reports would facilitate the preparation of work abstracts during the month, and so expedite work towards the monthly accounts entries.

Paragraph 7.—Care should be taken to relieve the materials at the sub-head of only that portion of the debit against it which represents manufacture in progress. Stuff returned and already debited to this suspense sub-head should remain there until transferred to the sub-heads of work done.

Paragraph 8.—The attention of the Superintending Engineer is invited to this matter.

9. There has been an improvement in the state of the office work and records since last inspection.

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 26th and 27th January 1885.

Mr. W. Jopp, the Executive Engineer, was present, as was also Accountant S. Bhagyanatha Pillay, who, being on leave when the notice of this inspection was intimated to him, excused all remaining leave of absence and returned to duty in order to be present. The office was last examined on the 30th February 1884—see papers with G.O., No. 604 W., of 5th March 1884.

2. The balance of the Executive Engineer's drawing account on the 31st December 1884 was proved correct. The cash-book and the cash abstract are now better kept, but the accountant, who keeps the cash-book, has made his work a great deal heavier than is necessary by copying all the receipts and charges of sub-divisional cash-books (the two sub-divisional officers have now each a drawing account) into the Executive Engineer's cash-book, and taking all details of imprest expenditure into the cash-book.

2. The Executive Engineer's cash-book should merely represent the receipts and charges of the Executive Engineer, and the balance, merely the Executive Engineer's balance. Whatever portion of the Executive Engineer's credit is placed at a sub-divisional officer's disposal should there and then be debited to that officer by credit to the Executive Engineer's cash-book. The sub-divisional officer's own independent cash-book, which is periodically available (copy) in the Executive Engineer's office, shows that officer's receipts and charges and balance, and no combination of the two cash-books is desirable.

4. The sub-divisional cash-books should be very strictly posted "day by day" exactly as the transactions occur" (Code paragraph 2048), and the balance of cash should be frequently counted and certified to.

5. The form of work abstract which is generally found best for piece-work, at which there is a very large amount in this division is form No. H. B. and is already intended thereby. Care will now be taken to post part I of the work abstract in form No. H. C. correctly, and to insist on the submission of ten-day reports always immediately after the expiry of the ten-day period.

6. Their submission not until nominal muster rolls are submitted deprives the Executive Engineer of all control over, or ability to direct, daily payment for labor, and makes the work abstract much less useful than is intended.

7. The register of works is in order. The correct mode of keeping the account of brick manufacture for alteration to aqueduct at Guwahati was fully explained. Materials as due will now be returned and the manufacture account opened, an estimate of the entry and output being sent for the Superintending Engineer's approval.

8. The materials at site of works in this division are spread over twenty-one works and aggregate in value Rs. 21,500. The Executive Engineer estimates all are of great value and under frequent verification.

9. The sub-divisional offices are regularly reported by the Executive Engineer. The Eastern sub-divisional officer is only an over-tenured. He (N. Rajuliam Row) has been in charge of the sub-division for seven months and has lately been entrusted with a drawing account. It is doubtful whether so junior a subordinate should be placed in such a responsible position. The Executive Engineer noticed this matter in his inspection report on the sub-divisional office, dated 2nd November 1884.

10. The accountant is warmly praised by the Executive Engineer as a hard-working, zealous man. His work has of late been abnormal, the assistance rendered him in the office being inefficient; but the Executive Engineer is about to remedy this by giving the cash-book over to the head clerk and arranging for further aid in accounts work by, if necessary, applying for an additional clerk.

11. The office have perfected a more satisfactory intimacy with the system of accounts by the Executive Engineer. His personal attention to the accounts work is everywhere apparent.

12. The matters noticed in last report have received attention.

GURULAM.

20th January 1885.

GURULAM--dated 12th February 1885, No. 326 W. Public Works.

Communicated to the Superintending Engineer, I Grade, for consideration, and for the information of the Executive Engineer, Godavari Central division.

2. The report is satisfactory.

(True Extract.)

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

(To the Superintending Engineer, I Grade,
Revenue, Public Works Account.)

Recd. P. Account
20th Jan 1885

GENERAL
ACCOUNT

Govt. of Madras.

PUBLIC WORKS.

Dated February, 12th.

Recd.

Encl.

G.O. 12th Feb. 1885, No. 326 W.

FEBRUARY.

Notes of Inspection

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Godavari Central division.

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

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 trans-
actions 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. Barton 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. Lennen 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 parti-
culars. 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 Hounie, over and over, have each an imprest of Rs. 800, so has Overseer K. Venkatarao. Overseer T. N. Rajaharun has one of Rs. 400, and there are two smaller imprests. The total out on imprest account is Rs. 3,400; 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 to be taken 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, aggregated ~~Rs. 21,822~~ Rs. 21,822.

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, Godavari Central division, to the remarks and suggestions of the inspecting officer and of the Examiner, Public Works Accounts. —

(True Extract.)

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

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

Ed. E. Fernandez.

Spare Copies

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.

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

(Form No. I.)

From

No. 121/A.

32/15

The EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department,

Madras, 9 February

1885.

Sir,

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

Para 2. There is no object whatever in transcribing the entries from Sub Divisional Cash Books and from Imprest Accounts into the Head Quarters Cash Book. Copies of Sub Divisional Cash Books should be sent in at least twice a month to the Divisional Office. After check with vouchers and scrutiny of allocation for the Cash Abstract Book, they should be at once posted into the Abstract Books, separate openings, if necessary being given to each Sub Division. The amount of the Divisional letter of credit set aside for each Sub Divisional Officer should be charged off in the Executive Engineer's Cash Book, (and Cheque Book counterfoil) as Transfers within Division, and the same amount brought on to the Sub Divisional Cash Book (and Cheque Book counterfoil) as credit to Transfers within Division. The Imprest Accounts after proper check should have an abstract made at foot showing the Heads of Service concerned, and this abstract should be posted into the Cash Book to which

the Imprest pertains. Recoupment should of course be shown on every Imprest Account, the date and manner of recoupment being clearly entered.

Para 5. The punctual and periodical submission of ten-day reports would facilitate the Preparation of Work Abstracts during the month, and so expedite work towards the monthly Accounts entries.

Para 7. Care should be taken to relieve the Materials at Site sub head of only that portion of the debit against it which represents manufacture in progress. Stuff returned and already debited to this Expenses sub head, should remain there until transferred to the sub-heads of work done.

Para 9. The attention of the Superintending Engineer is invited to this matter.

2. There has been an improvement in the state of the Office work and records since last inspection.

I have the honor to be,

Sir,

Your Most Obedient Servant,

P. W. Accounts

Examiner P. W. Accounts.

NOTES ON INSPECTION BY J. H. HALL, DEPUTY EXAMINER P. W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE ENGINEER, GOVERNMENT CENTRAL DIVISION, ON THE 27th. AND 28th. JANUARY 1904.

32 1/2

REMARKS: THE EXECUTIVE ENGINEER WAS PRESENT, AS WAS ALSO ACCOUNTANT S. BHAGANATHA PILLAI, WHO, BEING ON LEAVE WHEN THE NOTICE OF THIS INSPECTION WAS ISSUED TO HIM, CANCELLED ALL REMAINING LEAVE OF ABSENCE AND RETURNED TO DUTY IN ORDER TO BE PRESENT. THE OFFICE WAS LAST EXAMINED ON THE 20th. FEBRUARY 1894, VICE PAPERS WITH G.O. NO. 605 W. OF 20th. MARCH 1894.

1. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT WITH THE 31st. DECEMBER 1894 WAS PROVED CORRECT. THE CASH BOOK, AND THE CASH ABSTRACT, ARE NOT ENTERED UP, BUT THE ACCOUNTANT WHO KEEPS THE CASH BOOK, HAS MADE HER WORK A GREAT DEAL EASIER THAN IS NECESSARY BY COPYING ALL THE RECEIPTS AND CHARGES OF SUBDIVISIONAL CASH BOOKS (THE TWO SUBDIVISIONAL OFFICERS HAVE NOW EACH A DRAWING ACCOUNT) INTO THE EXECUTIVE ENGINEER'S CASH BOOK, AND TAKING ALL DETAILS OF EXPENDITURE INTO THE CASH BOOK.

2. THE EXECUTIVE ENGINEER'S CASH BOOK SHOULD HEAVILY EXPRESS THE RECEIPTS AND CHARGES OF THE EXECUTIVE ENGINEER, AND THE BALANCE, MERELY THE EXECUTIVE ENGINEER'S BALANCE. WHATEVER PORTION OF THE EXECUTIVE ENGINEER'S CREDIT IS PLACED AT A SUBDIVISIONAL OFFICER'S DISPOSAL SHOULD THEREAFTER BE DEBITED TO THAT OFFICER BY CREDIT TO THE EXECUTIVE ENGINEER'S CASH BOOK. THE SUBDIVISIONAL OFFICERS

OWN INDEPENDENT CASH BOOK, WHICH IS PARADOXICALLY AVAILABLE
(CODE) IN THE EXECUTIVE ENGINEER'S OFFICE, SHOWS THAT
OFFICERS' SALARIES AND GRANTS AND BALANCE, AND NO CLOSING
ON THE TWO CASH BOOKS IS DESIRABLE.

4. THE SUBDIVISIONAL CASH BOOKS SHOULD BE VERY
STRICTLY FORCED 'DAY BY DAY' EXACTLY AS THE TRANSACTIONS
OCCUR' (CODE PARA 2028) AND THE BALANCE OF CASH SHOULD
BE FREQUENTLY CHECKED AND CORRECTED TO.

5. THE WORK OF WORK ABSTRACT WHICH IS CURRENTLY
BEING SENT FOR FILING-PURPOSE, OF WHICH THERE IS A VERY LARGE
AMOUNT IN THE DIVISION, IS WORK NO. 1. 2. ESPECIALLY INTENDING
WHEREOF - CASH WILL NOT BE TAKEN TO CODE PARA 1 OF THE
WORK ABSTRACT IN WORK NO. 1. 2. CORRECTLY, AND TO INSIST ON
THE SUBMISSION OF THE DAY REPORTS ALWAYS IMMEDIATELY AFTER
THE EXPIRE OF THE 24-HOUR PERIOD.

6. THEIR SUBMISSION NOT UNTIL NOMINAL MASTER ROLLS
ARE ISSUED TO DISPERSE THE EXECUTIVE ENGINEER OF ALL CON-
TROL OVER, OR ABILITY TO DEFECT DELATORY PAYMENT FOR LABOR,
AND MAKE THE WORK ABSTRACTS MUCH LESS MISKID, THAN IS IN-
TENDED.

7. THE REGISTER OF WORKS IS IN ORDER. THE CORRECT
MODE OF KEEPING THE ACCOUNT OF BRICK MANUFACTURE FOR ALTER-
ATION TO WAREHOUSE AS SHOWN WAS FULLY EXPLAINED. MATERIAL
AT SITE WILL NOW BE RELIEVED AND THE MANUFACTURE ACCOUNT
OPENED, AN ESTIMATE OF THE OUTLAY AND OUTGOING BEING SENT
FOR THE SUPERINTENDING ENGINEER'S APPROVAL.

C. THE

THE MATERIALS AT SITE OF WORKS IN THIS DIVISION
ARE SPREAD OVER 80 WORKS AND AGGREGATE IN VALUE RS. 21,958,
THE EXECUTIVE ENGINEER STATES ALL ARE OF GOOD VALUE AND
UNDER FREQUENT VERIFICATION.

32/6
7

9. THE SUBDIVISIONAL OFFICES ARE REGULARLY INSPECTED
BY THE EXECUTIVE ENGINEER. THE EASTERN SUBDIVISIONAL OFFICER
IS ONLY AN OVERSEER, 3RD. GRADE, HE (N. RAJA RAO POND) HAS
BEEN IN CHARGE OF THE SUBDIVISION FOR 7 MONTHS AND HAS
LATELY BEEN ENTRUSTED WITH A DRAWING ACCOUNT. IT IS QUOT-
ED WHETHER SO JUNIOR A SUBORDINATE SHOULD BE PLACED IN
SUCH A RESPONSIBLE POSITION. THE EXECUTIVE ENGINEER NOTICED
THIS MATTER IN HIS INSPECTION REPORT ON THE SUBDIVISIONAL
OFFICE, DATED 23RD. NOVEMBER 1924.

10. THE ACCOUNTANT IS HIGHLY PRAISED BY THE EXECUTIVE
ENGINEER AS A HARDWORKING ZEALOUS MAN. HIS WORK HAS OF
LATE BEEN ABNORMAL, THE ASSISTANCE RENDERED HIM IN THE OFFICE
BEING INSUFFICIENT, BUT THE EXECUTIVE ENGINEER IS ABOUT TO
REMEDY THIS BY GIVING THE CASH BOOK OVER TO THE HEAD CLERK
AND ARRANGING FOR FURTHER AID IN ACCOUNTS WORK, BY IF NECESSARY,
APPLYING FOR AN ADDITIONAL CLERK.

11. IN NO OFFICE HAVE I NOTICED A MORE SATISFACTORY
INTIMACY WITH THE SYSTEM OF ACCOUNTS BY THE EXECUTIVE EN-
GINEER, HIS PERSONAL ATTENTION TO THE ACCOUNTS WORK IS EVERY-
WHERE APPARENT.

12. THE MATTERS NOTICED IN LAST REPORT HAVE RECEIVED
ATTENTION.

28th JANUARY 1925.

BY EXAMINER P. V. ACCOUNTS.

N^o 326 Wap^{te} Fly. ps

Communicated to
the Engrs. Ingr. I. Circle,
for consideration &
for the information
of the Engr. Godavari
Central Division.

2. The report is
satisfactory.

11-2-6

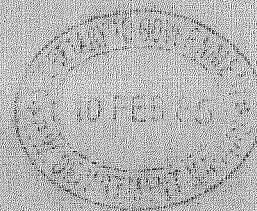
W. L. 2-83

16. ON

The Examiner P.V. Accounts,
Madras.

19

The Secretary to Government,
P. H. Department.



No. 121 *h*

dated 9
Recd.

FEBRUARY 1965

1940

Notes of inspection of the
office of the Godavari Central
Division by Mr. Mathur Dy. Commr.
Forwarded with remarks.

St. Louis
Ex. 100

10/2/83
 12/7/83

Govt. of Madras.

PUBLIC WORKS.

13/2

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