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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W

DEPARTMENT

G.O. No.	468	Press.
B.P. No.		Mis.
Dated	2. 3 - 1885	498

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Not to be folded or roughly handled.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 26th February 1885, No. 129 W. :—

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

2. The office is in fair order, but the Executive Engineer's attention is necessary to the apparent delay in paying labor (see paragraph 8); to the proper record of materials (see paragraph 9), and to the scrutiny of measurement sheets and books (see paragraphs 10 and 11).

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Western division, on the 5th and 6th February 1885.

The Executive Engineer, G. D. Wybrow, Esq., and the accountant, G. Malikarjunayah, were present. This office was last inspected on 28th July 1884 (*vide* G.O., No. 2243 W., of 12th September 1884).

2. There are two sub-divisions, each in charge of an Assistant Engineer. They have cash-books and drawing accounts and also imprest-holders:

Names.	Rank.	Amount. RS.
T. Ramannujam Pillai	Supervisor, 2nd grade ...	800
A. Nilakanta Sastri, B.C.E.	Do. do. ...	400
S. Vijayaraghavulu Des Naidu	Do. do. ...	400
T. Muttukumarasawmi Moodelly	Overseer ...	400
C. Venkataramayya Pantulu	Do. ...	200

3. The treasury pass book was examined and found to agree with the cash-books.

4. At the end of the month the sub-divisional cash-book balance in treasuries should be compared with the sum of the cheque book balances. The omission of any cheque drawn would then be noticed before the copy of sub-divisional cash-book was sent up to Executive Engineer's office. The cash-books and imprest accounts are well kept.

5. Payments from the divisional office are for establishment and woodwork and stone obtained from suppliers. The bills examined showed that the materials paid for had been duly received.

6. The stock in this division is chiefly building materials and fuel. The manufacturing operations are one for lime and another for stone. The stock accounts are in order. In the sub-divisional ledger rates need not be struck nearer than the anna.

7. For the lime manufacture, output is not noted in ten-day reports, but is copied into work abstract from the monthly abstract of stock receipts which is made up in the sub-divisional office. The same is the case with stone manufacture in which the dressing of stone is done by piece-work. The quantity and value of piece-work is copied into the work abstract from the details given in the imprest account.

8. Work abstracts are prepared in the divisional office. Those for January were well advanced. The work abstracts for September were gone through and found complete, some of the muster rolls for the whole of July and August were not paid till September.

9. A statement of receipts, issues and balances of materials at site for each work sent up every month from the two sub-divisions. This statement was compared for month of November with part IV of work abstract. Most of the items agreed, but one or two considerable differences could not be explained by the accountant who did not know from what the monthly statement was compiled. Materials are entered from 'suppliers' bills into part IV of work abstract, while they are not entered in the ten-day report of materials received. More attention to this is necessary.

10. Petty contract is confined to earthwork, roughstone packing, and supplying lime-stone. The petty contract accounts are made out in sub-divisional office, but measurement sheets are not always sent up along with them. The agreements with petty contractors are filed in piece-work form No. M. 169.

11. The latest measurement book recorded in the divisional office is up to May 1883. Those looked at were complete except not having anyone's name attached.

The register of works and other accounts are well kept.

MADRAS.

18th February 1885.

ORDER—dated 2nd March 1885, No. 468 W., Public Works.

Communicated to the Superintending Engineer, II Circle.

(True extract.)

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

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

Exd. E. Fernandez.
Spare Copies

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GENERAL.
ACCOUNT.

Gobt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 2nd.

Recd.

Encl.

G.O., 2nd March 1885, No. 468 W.

FEBRUARY.

Inspection

Notes of an — of the Kistna Western division office, submitted by the Examiner, Public Works Accounts, communicated to the Superintending Engineer, II Circle.

NOTES OF INSPECTION BY W.E. CUFFY ESQUIRE, DEPUTY EXAMINER P.W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA WESTERN DIVISION, ON THE 5TH AND 6TH FEBRUARY 1885.

1. THE EXECUTIVE ENGINEER G.D. WYBROW ESQUIRE AND THE ACCOUNTANT G. MALIKARJUNAYAH WERE PRESENT. THIS OFFICE WAS LAST INSPECTED ON 28TH. JULY 1884, VIDE G.O. NO. 2243.W. OF 12TH. SEPTEMBER 1884.

2. THERE ARE TWO SUB-DIVISIONS EACH IN CHARGE OF AN ASSTT. ENGINEER. THEY HAVE CASH BOOKS AND DRAWING ACCOUNTS AND ALSO IMPREST HOLDERS.

NAMES.	RANK.	AMOUNT.
T. RAMANUJAM PILLAI	SUPERVISOR 2ND. GRADE	RS. 200.
A. NILAKANTA SASTRI B.C.E.	DO DO.	RS. 400.
S. VIJAYARAGHAVULU DAS NAIDU.	DO. DO.	RS. 400.
T. MUTTUKUMARASAWMI MOODELLY.	OVERSEER.	RS. 400.
C. VENKATARAMAYYA PANTULU.	DO.	RS. 200.

3. THE TREASURY PASS BOOK WAS EXAMINED AND FOUND TO AGREE WITH THE CASH BOOKS.

4. AT THE END OF THE MONTH THE SUB-DIVISIONAL CASH BOOK BALANCE IN TREASURIES SHOULD BE COMPARED WITH THE SUM OF THE CHEQUE BOOK BALANCES. THE OMISSION OF ANY CHEQUE DRAWN WOULD THEN BE NOTICED BEFORE THE COPY OF SUB-DIVISIONAL CASH BOOK WAS SENT UP TO EXECUTIVE ENGINEER'S OFFICE. THE CASH BOOKS AND IMPREST ACCOUNTS ARE WELL KEPT.

5. PAYMENTS FROM THE DIVISIONAL OFFICE ARE FOR ESTABLISH-

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ESTABLISHMENT AND WOODWORK AND STONE OBTAINED FROM SUPPLIERS. THE BILLS EXAMINED SHewed THAT THE MATERIALS PAID FOR HAD BEEN DULY RECEIVED.

6. THE STOCK IN THIS DIVISION IS CHIEFLY BUILDING MATERIALS AND FUEL. THE MANUFACTURING OPERATIONS ARE - ONE FOR LIME AND ANOTHER FOR STONE.

THE STOCK ACCOUNTS ARE IN ORDER. IN THE SUB-LEDGER BATES NEED NOT BE STRUCK NEARER THAN THE ANNA.

7. FOR THE LIME MANUFACTURE, OUTTURN IS NOT NOTED IN TEN-DAY REPORTS BUT IS COPIED INTO WORK ABSTRACT FROM THE MONTHLY ABSTRACT OF STOCK RECEIPTS WHICH IS MADE UP IN THE SUB-DIVISIONAL OFFICE. THE SAME IS THE CASE WITH STONE MANUFACTURE IN WHICH THE DRESSING OF STONE IS DONE BY PIECE-WORK. THE QUANTITY AND VALUE OF PIECE-WORK IS COPIED INTO THE WORK ABSTRACT FROM THE DETAILS GIVEN IN THE IMPREST ACCOUNT.

8. WORK-ABSTRACTS ARE PREPARED IN THE DIVISIONAL OFFICE. THOSE FOR JANUARY WERE WELL ADVANCED. THE WORK-ABSTRACTS FOR SEPTEMBER WERE GONE THROUGH AND FOUND COMPLETE. SOME OF THE MUSTER ROLLS FOR THE WHOLE OF JULY AND AUGUST WERE NOT PAID TILL SEPTEMBER.

9. A STATEMENT OF RECEIPTS, ISSUES AND BALANCES OF MATERIALS AT SITE FOR EACH WORK IS SENT UP EVERY MONTH FROM THE TWO SUB-DIVISIONS. THIS STATEMENT WAS COMPARED FOR MONTH OF NOVEMBER WITH PART IV OF WORK-ABSTRACT. MOST OF

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THE ITEMS AGREED, BUT ONE OF TWO CONSIDERABLE DIFFERENCES COULD NOT BE EXPLAINED BY THE ACCOUNTANT WHO DID NOT KNOW FROM WHAT THE MONTHLY STATEMENT WAS COMPILED. MATERIALS WERE ENTERED FROM SUPPLIERS' BILLS INTO PART IV OF WORK ABSTRACT, WHILE THEY ARE NOT ENTERED IN THE TEN-DAY REPORT OF MATERIALS RECEIVED. MORE ATTENTION TO THIS IS NECESSARY.

10. PETTY CONTRACT IS CONFINED TO EARTHWORK, ROUGH STONE PACKING, AND SUPPLYING LIMESTONE. THE PETTY CONTRACT ACCOUNTS ARE MADE OUT IN SUB-DIVISIONAL OFFICE, BUT MEASUREMENT SHEETS ARE NOT ALWAYS SENT UP ALONG WITH THEM. THE AGREEMENTS WITH PETTY CONTRACTORS ARE FILED IN PIECE-WORK FORM NO. M. 169.

11. THE LATEST MEASUREMENT BOOK RECORDED IN THE DIVISIONAL OFFICE IS UP TO MAY 1883. THOSE LOOKED AT WERE COMPLETE EXCEPT NOT HAVING ANYONE'S NAME ATTACHED.

THE REGISTER OF WORKS AND OTHER ACCOUNTS ARE WELL KEPT.

Madras
18 FEBRUARY 1885.

DEPUTY EXAMINER P.W. ACCOUNTS,
MADRAS.

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

No. 129 W. 468/3

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 26 February

1885.

Sir,

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

2. The Office is in fair order, but the Executive Engineer's attention is necessary to the apparent delay in paying labor, see para 8, to the proper record of materials see para 9, and to the scrutiny of measurement sheets and books, see paras 10 and 11.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. P. Curdson

Examiner P.W. Accounts.

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A No 468. W a/2nd March/85

Communicated
To the Suptg. Engineer
H. Circle.

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

Cd.
27.2.85

No. 129 H.

Dated 26 February 1885.
Recd.

Encl. I.

Notes of inspection of the
Office of the Kistna Western Divi-
sion by Mr. Curry, Dy. Examiner.
Forwards with remarks-----

Sd/- H. Circle
Ex: P.W. accts.

W. Withorder

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Govt. of 1885 Madras.

PUBLIC WORKS.

Dated

13/3/85

Recd.

Encl.

G.O. 2nd March 1885, No. 468.

Inspection

Notes of an — of the
Kistna Western division
Office, submitted by
the Engineer, P.W. Dept.
Communicated to C.E. II
circle.

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