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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

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Not to be folded or roughly handled.

17TH APRIL 1886, No. 1006 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, 10th April 1886, No. 9 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 North Arcot division.

2. The object of withdrawing all imprests at the close of March is not clear; it was certainly unnecessary. The transaction in connection with the cheque for Rs. 2,634-4-4 was irregular and quite opposed to rules since the payment was not certain to be made to, or accepted by, the contractors. If it is necessary to grant petty amounts to lascars for travelling expenses, the accountant or head clerk may be given an imprest sufficient for the purpose, to be recouped when the audited travelling allowance bill is paid. No Government money should be paid away without proper voucher recorded and entry of payment made.

3. The Executive Engineer's attention is requested to paragraphs 4 and 5.

4. The irregularities noticed in paragraph 6 are obvious, and the accounts consequently do not show facts. The object evidently was to show the grants as worked up to, though there were amounts actually unspent at the close of the year—see also the remarks in paragraph 8.

5. A more reliable estimate of funds required should be possible; from paragraph 10 it is clear that applications for letters of credit might have been considerably reduced.

6. The Superintending Engineer's attention is necessary to paragraphs 11, 12 and 17; and the Executive Engineer should note the remarks in paragraphs 14, 15 and 16.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, North Arcot division, on the 2nd and 3rd April 1886.

Mr. J. P. Davidson, the Executive Engineer, and A. Yuvarungum Naidu, the accountant, were present. The office was last examined by an Accounts officer on the 16th and 17th March 1885—see papers printed with G.O., No. 853 W., of 8th April 1885.

2. The Executive Engineer is the only drawing officer. There are seven imprest holders (1) Lieut. West, Assistant Engineer, in charge of Ranipet sub-division, Rs. 50; (2) V. Kuppuswami Iyengar, supervisor, Rs. 150; (3) V. R. Kuppuswami Mudaliar, supervisor, Rs. 50; (4) Sergeant Slaney, 1st-grade overseer, Rs. 50; (5) Sunkara Sastri, overseer, Rs. 50; (6) Panchanada Iyer, overseer, Rs. 50; (7) Subrahmanya Sastri, overseer, Rs. 50. All the imprests were at the date of inspection suspended having been withdrawn prior to the close of the financial year, and being about to re-issue the same amounts to the same parties as above.

3. The cash balance in the Executive Engineer's cash-chest was counted and found to amount to Rs. 33-5-0. The cash-book shewed a cash balance of Rs. 2,668-7-8, the difference being Rs. 2,635-2-8. Of this, Rs. 2,634-4-4 is thus explained:—

The contractors for the Chittoor High School are said to have finished the work about six months ago, but have not been paid owing to their overclaim. They demand about Rs. 3,000, of which only Rs. 2,634-4-4 is admitted. Thinking that they might accept the latter amount

before the close of 1885-86, the Executive Engineer drew a cheque for that amount, and entered it in the cash-book as paid, charging it to the work. On the receipt side of the cash-book it was entered as credited to deposits. The cheque, however, was not sent to the treasury but retained in the chest.

Of course the cheque should never have been drawn, and the Executive Engineer, when the rules and bearings of the case were explained to him, promptly cancelled it and the cash-book entries regarding it, reducing the above difference to Rs. 0-14-4.

The Executive Engineer's object in this cheque and cash-book entry was to utilise the grant of the year, but the adjustment of the amount to debit of the work by credit to deposits (after sanction by the Superintending Engineer) as allowed in code paragraph 2257 would have had the effect of utilising the grant.

ii. There were said to be trifling sums advanced to lascars for travelling, not yet recovered from travelling allowances, aggregating Rupees 0-14-4, which brings the cash to the amount counted.* But any amount, however small advanced and not yet recovered, should be susceptible of some sort of check. The amount necessary for such advances to lascars might be treated as an imprest with the head clerk and so entered in the cash-book, and the receipts of the lascars receiving such advances should be invariably taken.

	RS.	A.	P.	RS.	A.	P.
* Amount counted						
Balance as per cash-book	2,663	7	8	33	5	0
Cheque erroneously entered	2,634	4	4			
Advances to lascars	34	3	4			
	0	14	4			
				33	5	0

4. The cash-book is insufficiently audited by the accountant, whose examination of each item with the voucher should be followed by his initial, with date of same, on the latter.

5. The pass-book is not well kept by the treasury officer, who omits the date on which cheques are cashed, giving only the month. The exact date should be stated, as it might at any time be important to know when any particular cheque was cashed.

6. Cheque No. 11/23846 of the 30th March 1886, for Rs. 2,422-15-11, drawn for contractor S. Munesawmi Aiyar, for constructing masonry drop No. 13 across the Govindavadi channel, had been entered in the cash-book as paid in March but was still in hand, the contract certificate not having been sent to contractor for signature. Certain other cheques, dated 31st March, had been entered in the cash-book of March, though paid at the Vellore office in April, but in all cases the work had been measured up, and the details of measurement recorded.

7. The cash-chest of the office should be securely built into the floor or into the wall.

8. The imprest accounts contain several payments to petty supervision many days after the close of the period. It would perhaps be best for the Executive Engineer to pay all monthly men from his own office.

9. The balance of the Executive Engineer's drawing account on the 28th February 1886 was proved correct.

10. With reference to code paragraph 1859 the treasury balance—

	RS.	A.	P.
On 1st November 1885 was	8,666	5	5
On 1st December 1885 was	10,360	7	3
On 1st January 1886 was	12,226	7	2
On 1st February 1886 was	15,588	10	2

The total expenditure of the division in February 1886 did not exceed Rs. 22,000.

11. Measurements are not cancelled as per standing order No. 158 of 1885 adding to the directions at back of form M. 19; but this will now be attended to. Measurement sheets should be compared with measurement books occasionally. The books being sent for for the purpose and then returned. The measurement books offered for inspection were not well kept, every measurement should be signed by the author, and should be written in ink. The Executive Engineer's special attention is invited to this subject.

12. Payment has sometimes been made long after the measurement of the work as in the case of Baloo Oodiyar, contractor, for closing breaches on the upper supply channel of Oolloombay tank, whose work was measured on 5th September and paid for on the 28th January 1886.

13. Works being all done by contractor, there are no work abstracts.

14. The register of works is properly posted.

15. The contractors' ledger accounts should be posted whenever there is a transaction, that is whenever a measurement of work done is reported, or whenever a payment is made. In each account it is desirable to quote the brief particulars of the balance due, viz., the name of the work and the number and date of the last contract certificate.

16. Murray's bungalow purchased some time ago for a residence for the ex-king of Ava is not on the register of buildings. There is in this and other divisions an impression that a building purchased by Government should not come on to the register till all necessary repairs or alterations to it are complete; but this is incorrect. A building should be entered as soon as purchase, the value being left blank pending completion.

16. The Executive Engineer's office, a building which is rented for Rs. 30 per month is not, but should be, entered on form M. 41.

17. There is no register of accepted tenders. Regarding a tender for Rs. 39,020 referred to in Superintending Engineer's letter No. 1199 of 24th June 1885, which advised having recommended the tender to the Chief Engineer, Public Works Department, for acceptance and ordered the work to proceed in anticipation, the orders of the Chief Engineer, Public Works Department, are not yet received sanctioning the acceptance of the tender.

18. The savings bank pass-book regarding the storekeeper's deposit (security) of Rs. 200 will now be sent to the treasury for filling in of interest, and the account will be transferred to the Post office savings bank.

19. The register of budget appropriation is in order. There is no register of liabilities.

20. The tools and plant accounts were checked for a period and found correct.

21. The accountant is sufficiently assisted.

ORDEE—dated 17th April 1886, No. 1006 W., Public Works.

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

2. The attention of the Superintending Engineer is directed to the several matters enumerated by the Examiner. The transaction reported in paragraph 6 of the notes appears to have been highly irregular.

3. The Superintending Engineer's letter referred to in paragraph 17 was addressed to the Chief Engineer for Irrigation, to whom these proceedings will be communicated.

(True Extract)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL
ACCOUNT.Govt. of 1886 Madras.
PUBLIC WORKS.

Dated April, 17th.

Recd.

Encl.

G.O., 17th April 1886, No. 1006 W.

APRIL.

Inspection Notes

Orders on — on the North Arcot division
office submitted by the Examiner, Public
Works Accounts.

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

From

No. 9 W.

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department,
Madras, 10 April 1886.

Sir,

I have the honor to forward for information and orders of Government notes by Mr Rainier, Dy. Examiner, of his inspection of the Office of the North Arcot Division.

2. The object of withdrawing all imprests at the close of March is not clear; it was certainly unnecessary. The transaction in connection with the cheque for Rs. 3,634-4-4 was irregular and quite opposed to rules since the payment was not certain to be made to, or accepted by, the Contractors. If it is necessary to grant petty amounts to Lascars for travelling expenses, the Accountant or Head Clerk may be given an imprest sufficient for the purpose, to be recouped when the audited travelling allowance bill is paid — No Government money should be paid away without proper voucher recorded and entry of payment made.

3. The Executive Engineer's attention is requested to paras 4 and 5.

4. The irregularities noticed in para 6 are obvious and the Accounts consequently do not show facts. The object evidently was to show the grants as worked up to, though

there were amounts actually unspent at the close of the year-
see also the remarks in para 8.

5. A more reliable Estimate of funds required should
be possible; from para 10 it is clear that applications
for letters of credit might have been considerably reduced.

6. The Superintending Engineer's attention is neces-
sary to paras 11, 12 and 17, and the Executive Engineer
should note the remarks in paras 14, 15 and 16.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Curran

Examiner P.W. Accounts.

4 of 2
NOTES OF INSPECTION BY H. RAINIER ESQ., DEPUTY EXAMINER
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER
NORTH ARCOT DIVISION, ON THE 2ND AND 3RD APRIL 1886.

MR. J. P. DAVIDSON THE EXECUTIVE ENGINEER, AND A.
YUVARUNCUN NALDU THE ACCOUNTANT, WERE PRESENT. THE OFFICE WAS
LAST EXAMINED BY AN ACCOUNTS OFFICER ON THE 16TH AND 17TH
MARCH 1885 SEE PAPERS PRINTED WITH G.O. NO. 853 V. OF 8TH
APRIL 1885.

2. THE EXECUTIVE ENGINEER IS THE ONLY DRAWING OFFICER.
THERE ARE SEVEN IMPREST HOLDERS (1) LIEUT. WEST ASSISTANT
ENGINEER, IN CHARGE OF RANIPETT SUB-DIVISION RS. 50; (2) V.
KUPPUSWAMI IYENGAR, SUPERVISOR RS. 150; (3) V. R. KUPPUSWAMI
MUDALIAR, SUPERVISOR RS. 50; (4) SERGEANT SLANEY 1ST GRADE
OVERSEER RS. 50; (5) SUNKARA SASTRI, OVERSEER RS. 50; (6) PAN-
CHANADA IYER, OVERSEER RS. 50; (7) SUBRAMANYA SASTRI, OVERSEER
RS. 50. ALL THE IMPRESTS WERE AT THE DATE OF INSPECTION SUS-
PENDED HAVING BEEN WITHDRAWN PRIOR TO THE CLOSE OF THE FINAN-
CIAL YEAR, AND BEING ABOUT TO RE-ISSUE, THE SAME AMOUNTS TO THE
SAME PARTIES AS ABOVE.

3. THE CASH BALANCE IN THE EXECUTIVE ENGINEER'S CASH
CHEST WAS COUNTED AND FOUND TO AMOUNT TO RS. 33-5-0. THE
CASH BOOK SHOWED A CASH BALANCE OF RS. 2,668-7-8, THE DIFFER-
ENCE BEING RS. 2,635-2-8. OF THIS RS. 2,634-4-4 IS THUS EX-
PLAINED:-

THE CONTRACTORS FOR THE CHITTOOR HIGH SCHOOL ARE SAID
TO HAVE FINISHED THE WORK ABOUT SIX MONTHS AGO, BUT HAVE NOT
BEEN PAID OWING TO THEIR OVERCLAIM. THEY DEMAND ABOUT

RS. 3000

RS.3,000 OF WHICH ONLY RS.2,634-4-4 IS ADMITTED. THINKING THAT THEY MIGHT ACCEPT THE LATTER AMOUNT BEFORE THE CLOSE OF 1885-86, THE EXECUTIVE ENGINEER DREW A CHEQUE FOR THAT AMOUNT, AND ENTERED IT IN THE CASH BOOK AS PAID, CHARGING IT TO THE WORK. ON THE RECEIPT SIDE OF THE CASH BOOK IT WAS ENTERED AS CREDITED TO DEPOSITS. THE CHEQUE HOWEVER WAS NOT SENT TO THE TREASURY BUT RETAINED IN THE CHEST.

OF COURSE THE CHEQUE SHOULD NEVER HAVE BEEN DRAWN, AND THE EXECUTIVE ENGINEER WHEN THE RULES WERE EXPLAINED TO HIM PROMPTLY CANCELLED IT, AND THE CASH BOOK ENTRIES REGARDING IT, REDUCING THE ABOVE DIFFERENCE TO RS.0-14-4.

THE EXECUTIVE ENGINEER'S OBJECT IN THIS CHEQUE AND CASH BOOK ENTRY WAS TO UTILISE THE GRANT OF THE YEAR, BUT THE ADJUSTMENT OF THE AMOUNT TO DEBIT OF THE WORK BY CREDIT TO DEPOSITS (AFTER SANCTION BY THE SUPERINTENDING ENGINEER) AS ALLOWED IN CODE PARA 2257 WOULD HAVE HAD THE EFFECT OF UTILISING THE GRANT.

IF THERE WERE SAID TO BE TRIFLING SUMS ADVANCED TO LASCARS AMOUNT COUNTED.....RS.33-5-0 FOR TRAVELLING,

BALANCE AS PER CASH BOOK RS.2660- 7-8	NOT YET RE-
CHEQUE ERRONEOUSLY ENTERED 2634- 4-4	COVERED FROM
ADVANCES TO LASCARS.....RS. 34- 3-4	TRAVELLING
RS. 0-14-4	ALLOWANCES,
RS. 33- 5-0	

AGGREGATING RS.0-14-4 WHICH BRINGS THE CASH TO THE AMOUNT COUNTED - BUT ANY AMOUNT HOWEVER SMALL ADVANCED AND NOT YET

RECOVERED SHOULD BE SUSCEPTIBLE OF SOME SORT OF CHECK - THE AMOUNT NECESSARY FOR SUCH ADVANCES TO LASCARS MIGHT BE TREATED AS AN IMPREST WITH THE HEAD CLERK AND SO ENTERED IN THE

CASH

CASH BOOK, AND THE RECEIPTS OF THE LASCARS RECEIVING SUCH ADVANCES SHOULD BE INVARIABLY TAKEN.

4. THE CASH BOOK IS INSUFFICIENTLY AUDITED BY THE ACCOUNTANT WHOSE EXAMINATION OF EACH ITEM WITH THE VOUCHER SHOULD BE FOLLOWED BY HIS INITIAL, WITH DATE OF SAME, ON THE LATTER.

5. THE PASS BOOK IS NOT WELL KEPT BY THE TREASURY OFFICER, WHO OMMITS THE DATE ON WHICH CHEQUES ARE CASHED, GIVING ONLY THE MONTH. THE EXACT DATE SHOULD BE STATED AS IT MIGHT AT ANY TIME BE IMPORTANT TO KNOW WHEN ANY PARTICULAR CHEQUE WAS CASHED.

6. CHEQUE NO.11/23846 OF THE 30TH MARCH 1886, FOR RS.2422-15-11, DRAWN FOR CONTRACTOR S.MUNESAWMI ALIAR, FOR CONSTRUCTING MASONRY DROP NO.13 ACROSS THE GOVINDAVADI CHANNEL HAD BEEN ENTERED IN THE CASH BOOK AS PAID IN MARCH BUT WAS STILL IN HAND, THE CONTRACT CERTIFICATE NOT HAVING BEEN SENT TO CONTRACTOR FOR SIGNATURE. CERTAIN OTHER CHEQUES DATED 31ST MARCH HAD BEEN ENTERED IN THE CASH BOOK OF MARCH THOUGH PAID AT THE VELLORE OFFICE IN APRIL, BUT IN ALL CASES THE WORK HAD BEEN MEASURED UP, AND THE DETAILS OF MEASUREMENT RECORDED.

7. THE CASH CHEST OF THE OFFICE SHOULD BE SECURELY BUILT INTO THE FLOOR, OR INTO THE WALL.

8. IMPREST ACCOUNTS CONTAIN SEVERAL PAYMENTS TO PETTY SUPERVISION MANY DAYS AFTER THE CLOSE OF THE PERIOD - IT WOULD PERHAPS BE BEST FOR THE EXECUTIVE ENGINEER TO PAY ALL

MONTHLY

MONTHLY MEN FROM HIS OWN OFFICE.

9. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 28TH FEBRUARY 1886 WAS PROVED CORRECT.

10. WITH REFERENCE TO CODE PARA 1859 THE TREASURY BALANCE - ON 1ST NOVEMBER 1885 WAS RS. 8666- 5-5
ON 1ST DECEMBER 1885 WAS RS. 10360- 7-3
ON 1ST JANUARY 1886 WAS RS. 12226- 7-2
ON 1ST FEBRUARY 1886 WAS RS. 15788- 10-2

THE TOTAL EXPENDITURE OF THE DIVISION IN FEBRUARY 1886 DID NOT EXCEED RS. 22,000.

11. MEASUREMENTS ARE NOT CANCELLED AS PER STANDING ORDER NO. 158 OF 1885. ACCORDING TO THE DIRECTIONS AT BACK OF FORM M.19 BUT THIS WILL NOW BE ATTENDED TO. MEASUREMENT SHEETS SHOULD BE COMPARED WITH MEASUREMENT BOOKS OCCASIONALLY - THE BOOKS BEING SENT FOR FOR THE PURPOSE AND THEN RETURNED. THE MEASUREMENT BOOKS OFFERED FOR INSPECTION WERE NOT WELL KEPT, EVERY MEASUREMENT SHOULD BE SIGNED BY THE AUTHOR, AND SHOULD BE WRITTEN INK. THE EXECUTIVE ENGINEER'S SPECIAL ATTENTION IS INVITED TO THIS SUBJECT.

12. PAYMENT HAS SOMETIMES BEEN MADE LONG AFTER THE MEASUREMENT OF THE WORK AS IN THE CASE OF BALOO OODYAR CONTRACTOR, FOR CLOSING BREACHES ON THE UPPER SUPPLY CHANNEL OF COLLOMBAY TANK, WHOSE WORK WAS MEASURED ON 5TH SEPTEMBER AND PAID ON THE 28TH JANUARY 1886.

13. WORKS BEING ALL DONE BY CONTRACT, THERE ARE NO WORK ABSTRACTS.

THE REGISTER OF WORKS IS PROPERLY POSTED.

14. THE

14. THE CONTRACTORS' LEDGER ACCOUNTS SHOULD BE POSTED WHENEVER THERE IS A TRANSACTION, THAT IS WHENEVER A MEASUREMENT OF WORK DONE IS REPORTED, OR WHENEVER A PAYMENT IS MADE. IN EACH ACCOUNT IT IS DESIRABLE TO QUOTE THE BRIEF PARTICULARS OF THE BALANCE DUE, NAMELY, THE NAME OF THE WORK AND THE NUMBER AND DATE OF THE LAST CONTRACT CERTIFICATE.

15. MURRAY'S BUNGALOW PURCHASED SOME TIME AGO FOR A RESIDENCE FOR THE EX-KING OF AVA, IS NOT ON THE REGISTER OF BUILDINGS. THERE IS IN THIS AND OTHER DIVISIONS AN IMPRESSION THAT A BUILDING PURCHASED BY GOVERNMENT SHOULD NOT COME ON TO THE REGISTER TILL ALL NECESSARY REPAIRS OR ALTERATIONS ARE COMPLETE, BUT THIS IS INCORRECT. THE BUILDING SHOULD BE ENTERED AS SOON AS PURCHASED, THE VALUE BEING LEFT BLANK PENDING COMPLETION.

16. THE EXECUTIVE ENGINEER'S OFFICE, A BUILDING WHICH IS RENTED FOR RS. 30 PER MONTH IS NOT, BUT SHOULD BE, ENTERED ON FORM M 41.

17. THERE IS NO REGISTER OF ACCEPTED TENDERS. REGARDING A TENDER FOR RS. 39,020 REFERRED TO IN SUPERINTENDING ENGINEER'S LETTER NO. 1199 OF 24TH JUNE 1885, WHICH ADVISED TO THE CHIEF ENGINEER P.W. DEPARTMENT. HAVING RECOMMENDED THE TENDER FOR ACCEPTANCE AND ORDERED THE WORK TO PROCEED IN ANTICIPATION, THE ORDERS OF THE CHIEF ENGINEER PUBLIC WORKS DEPARTMENT ARE NOT YET RECEIVED SANCTIONING THE ACCEPTANCE OF THE TENDER.

18. THE SAVINGS BANK PASS BOOK REGARDING THE STORE-KEEPERS DEPOSIT (SECURITY) OF RS. 200 WILL NOW BE SENT TO THE

TREASURY

TREASURY FOR FILLING IN OF INTEREST AND THE ACCOUNT WILL BE
TRANSFERRED TO THE POST OFFICE SAVINGS BANK.

19. THE REGISTER OF BUDGET APPROPRIATION IS IN ORDER.
THERE IS NO REGISTER OF LIABILITIES.

20. THE TOOLS AND PLANT ACCOUNTS WERE CHECKED FOR A
PERIOD AND FOUND CORRECT.

21. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED.

MADRAS
6TH APRIL 1886.

H. Ramesh
DY. EXAMINER P.W. ACCOUNTS.

2/10/86

8

1875

G.O. No 853 W. 8.4.86
No. 1006 W. 4/17 April 1886

Comm. to the Suptg.
Engr. I Circle, for the
information & guidance
of the Ex. Engr. North Arcot.

2. The attention
of the Suptg. Engineer
is directed to the
several matters
enumerated by the
Examiner. The trans-
action reported in para. 6
of the notes appears to have
been highly irregular.

3. The Suptg. Engr's letter
referred to in para. 4 was
addressed to the Chief Engr.
for Engrs. to whom these
Procs. will be commu-
-nicated.

19/4/86

Cb. for I
Sb. I Circle
Ex. P.W. accts.
15/4/86
13/4/86

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

No. 9 W

Dated 10th April 1886.
Recd.

Encl. I.

Notes of inspection of
the Office of the North Arcot
Division by Mr. Rainier, Dy. Examiner
Forwards with remarks-----

initialed

2873:

Govt. of Madras.

PUBLIC WORKS.

17/4/86

Dated

Recd.

Encl.

G.O., 17 April 1886, No. 1006-11

Inspection rates

Orders for — on
the North West Division
Office submitted by
the Engineer P.W. Dept.

60/14

Idony

See 27/4