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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

G.O. No.	1029 W	Press.
B.P. No.		Mis.
Dated	21. 4. 1886	~~196~~

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Not to be jolded or roughly handled.

21st APRIL 1886, No. 1029 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, 14th April 1886, No. 11 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 Tank Maintenance Scheme.

2. The imprest at the head office (paragraph 6) must be more systematically kept, and there seems no reason why there should be two imprests in the same office. The purchase of stationery in the public market is against rules, and such articles should be obtained from the Government Stationery office. The accountant should always check the several cash accounts, and see that vouchers are in order and allocation correct. The other matters in the report should also receive attention.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Superintending Engineer, Tank Maintenance Scheme, on the 7th April 1886.

Major Campbell, R.E., Deputy Chief Engineer, in charge of the above office, was present, also the accountant, V. A. Soondrivadivelu Mudaliar.

2. The first Tank division, formed in June 1883 at Madura, after September 1883 rendered accounts to the Examiner, Public Works Accounts, Madras, and was inspected by an Accounts officer on the 8th April 1884 (*vide* papers printed with G.O., No. 1065 W., of 28th April 1884). In September 1884, on the formation of other Tank divisions, the Superintending Engineer's office established at Madras undertook the accounting to the Examiner for all the expenditure in Tank divisions, an accountant being posted to the Superintending Engineer's office accordingly.

3. The Tank divisions now are—

- No. 1. Head-quarters—Madura; Executive Engineer, C. B. Target, Esq.
- No. 2. Do. —St. Thomas' Mount; Executive Engineer, T. W. Scott, Esq.
- No. 3. Do. —Kurnool; Executive Engineer, J. Traill, Esq.
- No. 4. Under formation at Coimbatore.

4. All the Executive Engineers, as above, have drawing accounts. They send up their cash accounts fortnightly. These accounts should be very thoroughly audited by the accountant, instead of, as at present, by a clerk; and every voucher audited should be plainly initialled and marked with the date of such audit. Two accounts of each division were examined and found correct. The balance of the drawing account of each division could not be proved owing to the absence of the pass-books; but the Superintending Engineer's drawing account balance on the 28th February was proved correct.

5. The Superintending Engineer's cash-book is kept by the accountant. It is particularly neat. The entries for a month were checked. The cash balance was counted and amounted to Rs. 10-12-2, the balance as per cash-book being Rs. 40-12-2, the difference, Rs. 30, being the amount of imprest with the accountant for office contingencies.

6. This imprest account is not well kept. It shows dates of increase which do not agree with the entries in the cash-book, and although the result of the account is right, the details are not clearly stated. If a clerk in addition to the accountant is provided with an imprest, it is better to make it a separate account, instead of making it a sub-imprest. Else the occasional increase and decrease of both imprest and sub-imprest, one within the other, is apt to confuse.

7. In the above imprest account there are charges for, on the 9th February 1886, four dozens of pencils bought of Spencer and Company, for No. 1 division, and on the 15th January 1886 two dozen pencils.

8. The cash abstract book was examined and found in order.

9. Imprests other than the above are held in the divisions as follows:—

In No. 1 Division.					RS.
Mr. Mahoney, Assistant Engineer	...	...	...	...	85
C. S. Gopalsawmy Iyengar, Overseer	...	...	...	...	50
Mr. C. E. Court, Overseer	...	...	...	...	50
Balarama Naiker, do.	...	...	...	...	50
S. Saminatha Pillay, Clerk	...	...	...	...	5

In No. 3 Division.					RS.
Mr. E. F. Handcock, Assistant Engineer	...	...	...	...	25
" R. H. Yeats, Sub-Engineer	...	...	...	...	30
" R. F. Hawkins, Supervisor	...	...	...	...	30

10. These imprest accounts are in order, but they have not been checked by the accountant hitherto: this must be done in future.

11. The cash balance statements for March had not (on the 7th April) been received from No. 1 and No. 3 divisions.

12. There is no construction in this division, consequently no register of works.

13. There is no complete tools and plant return in form M 13 written up to date for the entire circle. The balance returns come up monthly from divisions and also form M 13 half-yearly, and then the return for the circle is prepared; but there should be a return for the circle written up monthly, which would be checked by the half-yearly returns on their arrival. This requires attention.

14. The accounts work is very light, and the accountant has liberal assistance.

ORDER—dated 21st April 1886, No. 1029 W., Public Works.

Communicated to the Superintendent of Works, Tank Maintenance Scheme, for information and guidance.

2. Attention is directed to the Examiner's remarks in paragraph 2 of his letter.

(True Extract.)

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

To the Superintendent of Works, Tank Maintenance Scheme.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1886) Madras.
PUBLIC WORKS.

Dated April, 21st

Recd.

Encl.

G.O., 21st April 1886, No. 1029 W.

APRIL.

Inspection Notes

Orders on the — on the office of the Superintendent of Works, Tank Maintenance Scheme, 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.

[Form No. L.]

1029
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No. 11

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

To

MADRAS.

The Secretary to Government,

Public Works Department,
Madras, 14 April

1886

Sir,

I have the honor to forward for information and orders of Government, notes by Mr. Reinier, Dy. Examiner, of his inspection of the Office of the Tanks Maintenance Scheme.

2. The imprest at the Head Office (para 6) must be more systematically kept, and there seems no reason why there should be two imprests in the same Office. The purchase of Stationery in the public market is against rules and such articles should be obtained from the Government Stationery Office. The Accountant should always check the several Cash Accounts, and see that vouchers are in order and allocation correct. The other matters in the report should also receive attention.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. C. Reinier

Examiner P. W. Accounts.

AP-14/4

Encl. One

11/4

1029
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S.P. 2

NOTES OF INSPECTION BY H. RAINIER ESQ. DEPUTY EXAMINER
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE SUPERINTENDING EN-
GINEER TANK MAINTENANCE SCHEME, ON THE 7TH APRIL 1886.

MAJOR CAMPBELL R.E. DEPUTY CHIEF ENGINEER, IN
CHARGE OF THE ABOVE OFFICE, WAS PRESENT, ALSO THE ACCOUNTANT
V.A. SOONDRIVADIVELU MUDALIAR.

2. THE FIRST TANK DIVISION FORMED IN JUNE 1883 AT
MADURA, AFTER SEPTEMBER 1883 RENDERED ACCOUNTS TO THE EXAMINER
P.W. ACCOUNTS MADRAS, AND WAS INSPECTED BY AN ACCOUNTS OFFICER
ON THE 8TH APRIL 1884, VIDE PAPERS PRINTED WITH G.C. NO.
1065 W. OF 28TH APRIL 1884. IN SEPTEMBER 1884 ON THE FORMA-
TION OF OTHER TANK DIVISIONS, THE SUPERINTENDING ENGINEER'S
OFFICE ESTABLISHED AT MADRAS UNDERTOOK THE ACCOUNTING TO THE
EXAMINER FOR ALL THE EXPENDITURE IN TANKS DIVISIONS, AN
ACCOUNTANT BEING POSTED TO THE SUPERINTENDING ENGINEER'S
OFFICE ACCORDINGLY.

3. THE TANKS DIVISIONS NOW ARE:-

NO. 1 HEAD QUARTERS-MADURA...

EXECUTIVE ENGINEER- C.B. TARGET ESQ.

NO. 2 HEAD QUARTERS- ST. THOMAS' MOUNT.

EXECUTIVE ENGINEER- T.W. SCOTT ESQ.

NO. 3 HEAD QUARTERS- KURNOOL

EXECUTIVE ENGINEER- J. TRAILL ESQ.

NO. 4 UNDER FORMATION AT COIMBATORE.

4. ALL THE EXECUTIVE ENGINEERS AS ABOVE, HAVE DRAWING
ACCOUNTS. THEY SEND UP THEIR CASH ACCOUNTS FORTNIGHTLY.
THESE ACCOUNTS SHOULD BE VERY THOROUGHLY AUDITED BY THE
ACCOUNTANT, INSTEAD OF AT PRESENT BY A CLERK - AND EVERY
VOUCHER AUDITED SHOULD BE PLAINLY INITIALLED AND MARKED WITH
THE DATE OF SUCH AUDIT. TWO ACCOUNTS OF EACH DIVISION WERE

EXAMINED

EXAMINED AND FOUND CORRECT. THE BALANCE OF THE DRAWING ACCOUNT OF EACH DIVISION COULD NOT BE PROVED OWING TO THE ABSENCE OF THE PASS BOOKS; BUT THE SUPERINTENDING ENGINEER'S DRAWING ACCOUNT BALANCE ON THE 28TH FEBRUARY WAS PROVED CORRECT.

5. THE SUPERINTENDING ENGINEER'S CASH BOOK IS KEPT BY THE ACCOUNTANT. IT IS PARTICULARLY NEAT. THE ENTRIES FOR A MONTH WERE CHECKED. THE CASH BALANCE WAS COUNTED AND AMOUNTED TO RS.10-12-2. THE BALANCE AS PER CASH BOOK BEING RS.40-12-2 THE DIFFERENCE RS.30 BEING THE AMOUNT OF IMPREST WITH THE ACCOUNTANT FOR OFFICE CONTINGENCIES.

6. THIS IMPREST ACCOUNT IS NOT WELL KEPT. IT SHOWS DATES OF INCREASE WHICH DO NOT AGREE WITH THE ENTRIES IN THE CASH BOOK, AND ALTHOUGH THE RESULT OF THE ACCOUNT IS RIGHT THE DETAILS ARE NOT CLEARLY STATED. IF A CLERK IN ADDITION TO THE ACCOUNTANT IS PROVIDED WITH AN IMPREST IT IS BETTER TO MAKE IT A SEPARATE ACCOUNT, INSTEAD OF MAKING IT A SUB-IMPREST. ELSE THE OCCASIONAL INCREASE AND DECREASE OF BOTH IMPREST AND SUB-IMPREST, ONE WITHIN THE OTHER, IS APT TO CONFUSE.

7. IN THE ABOVE IMPREST ACCOUNT THERE ARE CHARGES FOR ON THE 9TH FEBRUARY 1886, FOUR DOZEN OF PENCILS BOUGHT OF SPENCER AND CO. FOR NO.1 DIVISION, AND ON THE 15TH JANUARY 1886, TWO DOZEN PENCILS.

8. THE CASH ABSTRACT BOOK WAS EXAMINED AND FOUND IN ORDER.

9. IMPRESTS

9. IMPRESTS OTHER THAN THE ABOVE, ARE HELD IN THE DIVISIONS, AS FOLLOWS:-

IN NO.1 DIVISION.

MR. MAHONEY, ASSISTANT ENGINEER.....RS.85
C.S. GOPAULSAWMY IYENGAR, OVERSEER.....RS.50
MR. C.S. COURT, OVERSEER.....RS.50
BALARAMA WALKER, OVERSEER.....RS.50
S. SAMINATHA PILLAY, CLERK.....RS. 5

IN NO.3 DIVISION.

MR. E.F. HANDCOCK, ASSISTANT ENGINEER.....RS.25
MR. R.H. YEATS, SUB-ENGINEER.....RS.30
MR. R.F. HAWKINS, SUPERVISOR.....RS.30

10. THESE IMPREST ACCOUNTS ARE IN ORDER - BUT THEY HAVE NOT BEEN CHECKED BY THE ACCOUNTANT HITHERTO, AND THIS MUST BE DONE IN FUTURE.

11. THE CASH BALANCE STATEMENTS FOR MARCH HAD NOT ON THE 7TH APRIL BEEN RECEIVED FROM NO.1 AND NO.3 DIVISIONS.

12. THERE IS NO CONSTRUCTION IN THIS DIVISION, CONSEQUENTLY NO REGISTER OF WORKS.

13. THERE IS NO COMPLETE TOOLS AND PLANT RETURN IN FORM M IS WRITTEN UP TO DATE FOR THE ENTIRE CIRCLE. THE BALANCE RETURNS COME UP MONTHLY FROM DIVISIONS, AND ALSO FORM M IS HALF-YEARLY, AND THEN THE RETURN OF THE CIRCLE IS PREPARED, BUT THERE SHOULD BE A RETURN FOR THE CIRCLE WRITTEN UP MONTHLY WHICH WOULD BE CHECKED BY THE HALF-YEARLY RETURNS ON THEIR ARRIVAL. THIS REQUIRES ATTENTION.

14. THE ACCOUNTS WORK IS VERY LIGHT, AND THE ACCOUNT-

ANT

ANT HAS LIBERAL ASSISTANCE.

94 (Ames)

CC. 2. MADRAS. }
10TH APRIL 1886. } CY. EXAMINER P.W. ACCOUNTS.

MR. T. F. HANCOCK ASSISTANT ENGINEER
MR. H. H. KAYE SUB-ENGINEER
MR. T. F. HANCOCK ASSISTANT ENGINEER

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Q. 16. 1065 W. 28. 4. 84.

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1029

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(6)

No. 1029 Wd/21 April 1886

Communicated to the Supt.
of Works J. M. Scheme,
for information and
guidance.

From,

The Examiner P. W. Accounts,
Madras.

To,

The Secretary to Government,
P. W. Department.

2. Attention is
directed to the
Examiner's remarks
in para 2 of his
letter.

No. 11 W.

16/4/86

Dated 14 April 1886.
Recd. 15

Encls. 1.

Notes of inspection of
the Office of the Tanks Mainte-
nance Scheme by Mr. Rainier, Dy.
Examiner. Forwards with remarks--

S. of W. J. M. S. ✓
Ex: P. W. accts. ✓
3/5/86

Q. 16. 4. 86.
Apr 50/4.

2939.

Govt. of Madras.

PUBLIC WORKS.

Dated

22/4/84

Recd.

Encl.

G.O. 21 April 1886, No. 10294

Suspension orders

orders on the —
on the office of the
Supt. of works, Tanjore
maintenance scheme,
submitted by the
Genl. P.W.D.

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