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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PUBLIC WORKS DEPARTMENT

G.O. No. ~~B.P. No.~~ 1030 W

Press. ~~Mis.~~

Dated 21. 4. 1886 ~~198~~.

Not to be folded or roughly handled.

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21st April 1886, No. 1030 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, 16th April 1886, No. 12 W.:—

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

2. The office is in fair order, but the several points noted by the Deputy Examiner should have the special attention of the Executive Engineer and of his accountant.

Enclosure.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Cuddapah Division, on the 6th and 7th April 1886.

J. C. Johnston, Esq., Executive Engineer, 4th grade, in charge of the division since May 1884, and Mr. M. Ryan, accountant since November 1885, were present. The office was last inspected by an accounts officer in August 1884—*vide* G.O., No. 2123 W., dated 27th August 1884.

2. The sub-divisions are (1) Madanapalle in charge of Sergeant S. Ainley, supervisor; (2) eastern, Mr. R. Harris, temporary upper subordinate on Rs. 200. Only the Executive Engineer and Serjeant Ainley have drawing accounts, the former drawing on Cuddapah Huzur, and Badvél, Pullampet and Jammalamadugu sub-treasuries, the latter on Ráyachóti, Kadiri and Madanapalle sub-treasuries. The pass-book was proved correct at the end of March. The Executive Engineer's cheque books are kept in his personal custody; distinguishing letters are not always entered on foil and counterfoil before a book is taken into use; no used counterfoil books of Sergeant Ainley are filed in the divisional office; they should be now called for.

3. The divisional cash book kept by head clerk might with advantage be neater; it bears marks of sufficient audit by accountant. Vouchers for payments made to contractors on the 31st March were not forthcoming, the cheques having been sent to subordinates for obtaining receipts. Vouchers for other payments were readily produced and supported by measurement sheets. Sub-divisional cash extracts are received only once a month; it would be well to have them submitted at least twice monthly, to facilitate posting of cash abstract books and work abstracts during the month. Salaries, &c., are paid by the Sub-divisional officer instead of direct by Executive Engineer; this is said to be convenient, as it diminishes the number of Executive Engineer's cheque books; it is opposed to Code, paragraphs 341 and 407, and to the usual practice of the presidency and should be discontinued. A payment to Messrs. Watson and Company, Bombay, by money order was noticed; remittance transfer receipts should be used in such cases.

4. Imprests are held by:—

	RS.
Head-quarters.	
Mr. R. Harris, temporary upper subordinate	500 *
Muhamed Jafar Husen Sahib, overseer	50
N. Kumaraswami Achari, overseer	150 *
C. W. Chinnappa Pillai, do.	500 *
N. Appadorai Mudaliar, do.	50
Head clerk	30
Madanapalle Sub-division.	
Mr. C. H. Edwards, temporary upper subordinate	100

The recoupments for three months show that the amounts are in almost every case unnecessarily high; the imprest of Appadorai Mudaliar was not recouped at all during the months January—March 1886; the Executive Engineer states that the matter has his attention. The head clerk's imprest is used for advances of railway fare and the like; it has not hitherto been recouped through the cash book, recoveries being made from the lascars, &c. The correct method was pointed out.

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* Temporarily raised during March from Rs. 100, 100 and 300, respectively.

The imprests are correctly abstracted and abstracts entered in cash books; manner of recoupment is noted.

5. Cash abstract books and adjustment book are neat; there is no need to make entries in the former in pencil, if proper care is taken.

6. Appropriation registers are in order; there is no register of liabilities, which should be opened for workshop indents, &c.

7. Transfer transactions are usually promptly dealt with, but one instance of fifteen days' delay in advising a debit was noticed.

8. Works are carried out chiefly by contract, the principal exception being "Kondúr anicut and Indlúr channel head-sluice," for which materials are supplied by contract and labor departmentally; the work register is neat, but there are some discrepancies between it and the work vouchers, caused by corrections in the latter not having been carried through the former. Ten-day reports are received with fair punctuality, but the allocation of charges to sub-heads is not always clearly shown on them. Payments are satisfactorily vouched for and supported by measurement sheets in the case of contract work. An 'audit note' on sub-divisional accounts is prepared in divisional office; but the Sub-divisional officer, Madanapalle, does not give the explanations called for; that for August sent on 5th September 1885 has not been returned by him, though reminders have been sent. The accountant cannot be expected to prepare work accounts correctly unless he receives satisfactory initial accounts. Work abstracts are not maintained for minor works (Code, paragraph 2111).

9. Miscellaneous advances, deposits, tools and plant accounts, divisional rate book, register of buildings, call for no special remark. There is no stock, the pipes referred to in last report having been transferred to tools and plant.

10. The contractors' ledger is neat; it is not usually signed by contractors, as they do not come to divisional office for payment. The outstanding balances were satisfactorily explained except one of Rs. 197 due on Yerrabala tank since November 1885. The work is complete and has been inspected, but payment is delayed for want of grant; the grant was twice reduced during the year, but liabilities already incurred should have been liquidated.

11. Corrections advised in audit notes are duly carried through the accounts, but the cash abstract book should be corrected by an entry at foot (Code, paragraph 2353), not in the body of the book.

12. Service books require re-attesting in some cases, and in the case of Sergeant Ainley a promotion in December 1885 has not yet been entered.

13. The office is on the whole in fairly good order, but there seems to be a tendency on the accountant's part to leave matters rather too much in the hands of the clerk who assists him (V. Gurunadha Rao); the latter is a sharp man, and could if necessity arose be placed temporarily in charge of the divisional accounts.

Kurnool,
12th April 1886.

(Signed) F. G. HEAVEN,
Dy. Examiner, Public Works Accounts.

Order—dated 21st April 1886, No. 1030 W., Public Works.

Communicated to the Superintending Engineer, III Circle, who will direct the attention of the Executive Engineer, Cuddapah division, to the several matters brought to notice by the Deputy Examiner.

2. The practice of leaving much of the accounts work to clerks in the office appears to be becoming very common throughout the various divisions. The Examiner will issue such orders as may be necessary to all divisional accountants on the subject.

(True Extract.)

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

To the Superintending Engineer, III Circle.
" Examiner, Public Works Accounts.
Exd. A. F. Aaron.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated April, 21st.

7

Encl.

Recd.

G.O., 21st April 1886, No. 1030 W.

APRIL.

Inspection Notes

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

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27th August 1884, No. 2123 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, 20th August 1884, No. 49 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 Cuddapah division.

Paragraph 3.—In the work voucher for June the amount represented as arrears due is only Rs. 484-10-4, so the bulk of the materials must have come on during July. The Executive Engineer should see that the initial returns are properly prepared, as otherwise the work abstract and subsequent accounts must suffer.

Paragraph 4.—The Superintending Engineer's attention is invited to this.

Paragraph 7.—I do not think anything will be gained by re-opening this matter; but it is for the Chief Engineer for Irrigation to take it up if he considers it desirable.

Paragraph 8.—It is probable that Government will think it best to retain these tools in case of future necessity.

2. The office is in satisfactory order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts, Madras, of the office of the Executive Engineer, Cuddapah Division, on the 11th and 12th August 1884.

Mr. J. Johnstone, the Executive Engineer, was present, as also K. S. Kothandarama Iyer, the accountant. The office was last inspected on the 25th September 1883, *vide* G.O., No. 3044 W., of 26th October 1883.

2. The cash accounts generally are in thorough order. The Executive Engineer's drawing account balance on 31st July 1884 was proved correct.

3. The new Kondur anicut, which has been in hand only a couple of months, is the only work being carried out departmentally. About Rs. 3,000 worth of materials appear to have been supplied to this work in June and July, the bill for which has not come in. The July's transactions, receipts and issues of materials having been muddled in the two first ten-day reports of the month, had to be returned, and have not yet been resubmitted. The work abstract of this work, for July, is consequently not yet prepared. The necessary thorough instruction to the overseer in charge of the above work, how to prepare the initial accounts, will now be given. Paragraph 6 of the last report has had attention.

4. It is noticed that for works being carried out by a contractor there has not been, as a rule, that monthly measurement of work and catalogue of materials prescribed in code paragraph 1623. This is probably because it has been common to leave the contractor in sole charge of the work, subject to occasional inspection by an overseer. Now, however, maistries or gumastahs are being appointed to some extent, it is said, on such works, or clusters of works.

5. The contractors' accounts are in order. There are balances due to contractors, some of them of old date (1882 and 1883), but in each case either under settlement, or relating to works in progress still, or to works which it has not yet been found possible to finally inspect, the Executive Engineer says.

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GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS

Dated August, 27th.

Recd. *Encl.*

G.O., 27th Aug. 1884, No. 2123 W.

AUGUST.

1030 W

Inspection Notes

Cuddapah Divisional Office.—Orders on—, submitted by the Examiner, Public Works Accounts.

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[Form No. 1.]

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

No. 12 W.

From

The Examiner,
Public Works Accounts,
Madras.

To

The Secretary to Government,
Public Works Department.

Madras, 16th April 1886.

Sir,

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

2. The Office is in fair order, but the several points noted by the Dy. Examiner should have the special attention of the Executive Engineer and of his Accountant.

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

Examiner P. W. Accounts.

Rd. 16/4.

Encl. One.

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NOTES OF INSPECTION BY F.G.HEAVEN ESQ, DY.EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER CUDDAPAH DIVISION, ON THE 6TH AND 7TH APRIL 1886.

J.C.JOHNSTON ESQ. EXECUTIVE ENGINEER 4TH GRADE, IN CHARGE OF THE DIVISION SINCE MAY 1884, AND MR.M.RYAN, ACCOUNTANT SINCE NOVEMBER 1885, WERE PRESENT. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER IN AUGUST 1884, VIDE G.O. NO.2183.W. DATED 27TH AUGUST 1884.

2. THE SUB-DIVISIONS ARE (1) MADANAPALLE IN CHARGE OF SERGEANT S.AINLEY, SUPERVISOR, (2) EASTERN, MR.R.HARRIS TEMPORARY UPPER SUBORDINATE ON RS.200. ONLY THE EXECUTIVE ENGINEER AND SERGT.AINLEY HAVE DRAWING ACCOUNTS, THE FORMER DRAWING ON CUDDAPAH HUZUR, AND BADVEL, PULLAMPET AND JAMMALAMADUGU SUB-TREASURIES, THE LATTER ON RAYACHOTI, KADIRI AND MADANAPALLE SUB-TREASURIES. THE PASS BOOK WAS PROVED CORRECT AT THE END OF MARCH. THE EXECUTIVE ENGINEER'S CHEQUE BOOKS ARE KEPT IN HIS PERSONAL CUSTODY; DISTINGUISHING LETTERS ARE NOT ALWAYS ENTERED ON FOIL AND COUNTERFOIL BEFORE A BOOK IS TAKEN INTO USE; NO USED COUNTERFOIL BOOKS OF SERGT.AINLEY ARE FILED IN THE DIVISIONAL OFFICE; THEY SHOULD BE NOW CALLED FOR.

3. THE DIVISIONAL CASH BOOK, KEPT BY HEAD CLERK, MIGHT WITH ADVANTAGE BE NEATER; IT BEARS MARKS OF SUFFICIENT AUDIT BY ACCOUNTANT. VOUCHERS FOR PAYMENTS MADE TO CONTRACTORS ON THE 31ST MARCH WERE NOT FORTHCOMING, THE CHEQUES HAVING BEEN SENT TO SUBORDINATES FOR OBTAINING RECEIPTS. VOUCHERS FOR OTHER PAYMENTS WERE READILY PRODUCED, AND SUPPORTED BY MEASUREMENT SHEETS. SUB-DIVISIONAL CASH EXTRACTS ARE RECEIVED ONLY

ONCE

ONCE A MONTH; IT WOULD BE WELL TO HAVE THEM SUBMITTED AT LEAST TWICE MONTHLY, TO FACILITATE POSTING OF CASH ABSTRACT BOOKS AND WORK ABSTRACTS DURING THE MONTH. SALARIES ETC. ARE PAID BY THE SUB-DIVISIONAL OFFICER INSTEAD OF DIRECT BY EXECUTIVE ENGINEER; THIS IS SAID TO BE CONVENIENT, AS IT DIMINISHES THE NUMBER OF EXECUTIVE ENGINEER'S CHEQUE BOOKS; IT IS OPPOSED TO CODE PARAS 341 AND 497, AND TO THE USUAL PRACTICE OF THE PRESIDENCY AND SHOULD BE DISCONTINUED. A PAYMENT TO MESSRS WATSON AND CO. BOMBAY BY MONEY ORDER WAS NOTICED: REMITTANCE TRANSFER RECEIPTS SHOULD BE USED IN SUCH CASES.

4. IMPRESTS ARE HELD BY:-

HEAD QUARTERS

MR.R.HARRIS, TEMPORARY UPPER SUBORDINATE..	RS.500
MAHOMED JAFAR HUSEN SAHIB, OVERSEER.......	RS. 50
N.KUMARASWÁMI ACHARI, OVERSEER...........	RS.150
C.T.CHINNAPPA PILLAI, OVERSEER...........	RS.500
N.APPADORAI MUDALIAR, OVERSEER...........	RS. 50
HEAD CLERK..............................	RS. 30

TEMPORARILY RAISED DURING MARCH FROM RS.100, 100 AND RS.300 RESPECTIVELY.

MADANAPALLE SUB-DIVISION.

MR.C.H.EDWARDS, TEMPORARY UPPER SUBORDINATE..............................	RS.100

THE RECOUPMENTS FOR THREE MONTHS SHOW THAT THE AMOUNTS ARE IN ALMOST EVERY CASE UNNECESSARILY HIGH; THE IMPREST OF APPADORAI MUDALIAR WAS NOT RECOUPED AT ALL DURING THE MONTHS JANUARY - MARCH 1886; THE EXECUTIVE ENGINEER STATES THAT THE MATTER HAS HIS ATTENTION. THE HEAD CLERK'S IMPREST IS USED FOR ADVANCES OF RAILWAY FARE AND THE LIKE; IT HAS NOT HITHERTO BEEN RECOUPED THROUGH THE CASH BOOK, RECOVERIES BEING MADE FROM THE LASCARS ETC. THE CORRECT METHOD WAS POINTED OUT.

THE IMPRESTS ARE CORRECTLY ABSTRACTED, AND ABSTRACTS

ENTERED

ENTERED IN CASH BOOKS; MANNER OF RECOUPMENT IS NOTED.

5. CASH ABSTRACT BOOKS AND ADJUSTMENT BOOK ARE NEAT; THERE IS NO NEED TO MAKE ENTRIES IN THE FORMER IN PENCIL, IF PROPER CARE IS TAKEN.

6. APPROPRIATION REGISTERS ARE IN ORDER; THERE IS NO REGISTER OF LIABILITIES, WHICH SHOULD BE OPENED FOR WORKSHOP INDENTS ETC.

7. TRANSFER TRANSACTIONS ARE USUALLY PROMPTLY DEALT WITH; BUT ONE INSTANCE OF 15 DAYS' DELAY IN ADVISING A DEBIT WAS NOTICED.

8. WORKS ARE CARRIED OUT CHIEFLY BY CONTRACT, THE PRINCIPAL EXCEPTION BEING 'KONDÚR ANICUT AND INDLÚR CHANNEL HEAD SLUICE' FOR WHICH MATERIALS ARE SUPPLIED BY CONTRACT AND LABOUR DEPARTMENTALLY; THE WORK REGISTER IS NEAT, BUT THERE ARE SOME DISCREPANCIES BETWEEN IT AND THE WORK VOUCHERS, CAUSED BY CORRECTIONS IN THE LATTER NOT HAVING BEEN CARRIED THROUGH THE FORMER. TEN-DAY REPORTS ARE RECEIVED WITH FAIR PUNCTUALITY, BUT THE ALLOCATION OF CHARGES TO SUBHEADS IS NOT ALWAYS CLEARLY SHOWN ON THEM. PAYMENTS ARE SATISFACTORILY VOUCHED FOR AND SUPPORTED BY MEASUREMENT SHEETS IN THE CASE OF CONTRACT WORK.. AN 'AUDIT NOTE' ON SUB-DIVISIONAL ACCOUNTS IS PREPARED IN DIVISIONAL OFFICE; BUT THE SUB-DIVISIONAL OFFICER MADANAPALLE DOES NOT GIVE THE EXPLANATIONS CALLED FOR; THAT FOR AUGUST SENT ON 5TH SEPTEMBER 1885 HAS NOT BEEN RETURNED BY HIM, THOUGH REMINDERS HAVE BEEN SENT. THE ACCOUNTANT CANNOT BE EXPECTED TO PREPARE WORK ACCOUNTS CORRECTLY

UNLESS

UNLESS HE RECEIVES SATISFACTORY INITIAL ACCOUNTS. WORK ABSTRACTS ARE NOT MAINTAINED FOR MINOR WORKS (CODE PARA 2111).

9. MISCELLANEOUS ADVANCES, DEPOSITS, TOOLS AND PLANT ACCOUNTS, DIVISIONAL RATE BOOK, REGISTER OF BUILDINGS, CALL FOR NO SPECIAL REMARK. THERE IS NO STOCK, THE PIPES REFERRED TO IN LAST REPORT HAVING BEEN TRANSFERRED TO TOOLS AND PLANT.

10. THE CONTRACTORS' LEDGER IS NEAT; IT IS NOT USUALLY SIGNED BY CONTRACTORS, AS THEY DO NOT COME TO DIVISIONAL OFFICE FOR PAYMENT. THE OUTSTANDING BALANCES WERE SATISFACTORILY EXPLAINED EXCEPT ONE OF RS.197 DUE ON YERRABALA TANK SINCE NOVEMBER 1885: THE WORK IS COMPLETE AND HAS BEEN INSPECTED, BUT PAYMENT IS DELAYED FOR WANT OF GRANT: THE GRANT WAS TWICE REDUCED DURING THE YEAR, BUT LIABILITIES ALREADY INCURRED SHOULD HAVE BEEN LIQUIDATED.

11. CORRECTIONS ADVISED IN AUDIT NOTES ARE DULY CARRIED THROUGH THE ACCOUNTS; BUT THE CASH ABSTRACT BOOK SHOULD BE CORRECTED BY AN ENTRY AT FOOT (CODE PARA 2353), NOT IN THE BODY OF THE BOOK.

12. SERVICE BOOKS REQUIRE RE-ATTESTING IN SOME CASES, AND IN THE CASE OF SERGT. AINLEY A PROMOTION IN DECEMBER 1885 HAS NOT YET BEEN ENTERED.

13. THE OFFICE IS ON THE WHOLE IN FAIRLY GOOD ORDER, BUT THERE SEEMS TO BE A TENDENCY ON THE ACCOUNTANT'S PART TO LEAVE MATTERS RATHER TOO MUCH IN THE HANDS OF THE CLERK WHO ASSISTS HIM, V.GURUNADHA RAO; THE LATTER IS A SHARP MAN, AND

COULD

103C/8

COULD IF NECESSITY AROSE BE PLACED TEMPORARILY IN CHARGE OF THE DIVISIONAL ACCOUNTS.

F.G. Heaven

KURNOOL
13TH APRIL 1886.

DY. EXAMINER P.W. ACCOUNTS.

A.P. 16/4.

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G. O. No 2123 W. 27. 8. 86

PWC No 29815

Genl
Acct

(10)

A No 1030 W d/ 21 April 1886

Communicated to the Suptg: Engineer, III Circle, who will direct the attention of the Exec. Engr. Cuddapah Divn to the several matters brought to notice by the Dy. Examiner.

2. The practice of leaving much of the accounts work to clerks in the office appears to be becoming very common throughout the various Divisions. The Exr. will issue such orders as may be necessary to all Divisional Accountants on the subject.

Comm.d to the Suptg Engr III Circle who will direct the attention of the E. E. Cuddapah Divn to the several matters brought to notice by the Dy Examiner. The practice of leaving much of the accounts work to clerks in the office appears to be becoming very common throughout the various Divisions. The Exr will issue such orders to all divisional accountants on the subject.

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Has been reported in annual recent inspection Report

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

No. 12 W.

Dated 16th April 1886.

Recd. 17th

Enclo. 1.

Notes of inspection of the Office of the Cuddapah Division by Mr. Heaven, Dy. Examiner. Forwards with remarks——

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Govt. of 1886 Madras.

PUBLIC WORKS.

Dated [illegible]/1/86

Recd. Encl.

G.O., 2 April 1886, No. 1030 W

Inspection notes

Orders on the — in the Cuddapah Division office, submitted by the Examr. P.W.A.

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