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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

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Dated	18. 1. 1886	-198-

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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, to the Secretary to Government, Public Works Department, dated Madras, 15th January 1886, No. 101 W.:—

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

2. The Executive Engineer's attention is necessary to the remarks in paragraph 3, with reference to code paragraph 1889 and the notes printed with cheque books.

3. The Superintending Engineer's notice should be directed to the remarks in paragraph 6 with regard to code paragraph 2248; also to the unpunctual submission of the ten-day reports, and the delay in the payments to labor on channel maintenance. The deposit account should not be made use of for the deductions from contractors.

4. With reference to paragraph 8, the Executive Engineer should not lose sight of the object of the register of liabilities (see code paragraph 1875), otherwise he may find himself very much out of his forecasts as to the balance of his grant available for expenditure.

5. Service books should be properly completed, and, where necessary, re-attested without delay, it being a matter of importance that these records should be trustworthy in support of claims for pension, &c.

6. The state of the office is satisfactory.

ENCLOSURE.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Trichinopoly division, on the 4th and 5th January 1886:—

The charge of this division was made over by Colonel A. T. Fraser, R.E., to Honorary Lieutenant D. Falvey, Assistant Engineer, in September 1885, and the present Executive Engineer, J. W. Martin, Esq., took over from Lieutenant Falvey at the beginning of December 1885. The Executive Engineer and the accountant, M. V. Sambasiva Aiyar, were present at the inspection. The last inspection by an Accounts officer was on the 8th October 1884 (vide G.O., No. 2636 W., dated 27th October 1884).

2. There are three disbursers:—

- (a) The Executive Engineer, drawing on (1) Trichinopoly huzar treasury; (2) Musiri, (3) Kulitalai, (4) Perambalur, (5) Udayarpalayam sub-treasuries.

- (b) M.R.Ry. Subiah Naidu Gann, Sub-Engineer, in charge of Lalgudi sub-division, drawing on (1), (4) and (5).
 (c) Monitory Lieutenant D. Falvey, Assistant Engineer, Musiri sub-division, drawing on (2) and (3).

3. The pass-book was examined, and balance of drawing account at end of December proved correct. The Executive Engineer's cheque books remain in his custody: the "state of drawing account" is not written up as cheques are drawn, which might possibly cause inconvenience; nor are the distinguishing letters entered on foil and counterfoil before a book is taken into use. No cheques of the Lalgudi sub-division officer were drawn and cashed during December; expenditure is at a stand-still for want of grants.

4. Cash accounts are in good order. The divisional cash-book is written up by the head clerk, and audited by accountant: a correction uninitialled by the Executive Engineer was noticed in September; and the procedure required by code paragraph 403 was not fully carried out when charge of the division was transferred. Sub-divisional cash extracts are received twice monthly, with fair punctuality: they do not contain certificates of actual count, nor was a note made in that of Musiri sub-division of the recovery of an imprest in November.

5. Imprests are held by—

Head-quarters sub-division—					RS.
Mr. Fonseca, supervisor	...	...	...	...	200
Mr. Rodrigues, overseer	...	...	...	...	20
S. D. Cornelius Pillai, head clerk	...	...	...	...	25
Lalgudi sub-division—					
K. C. Visvanatha Aiyar, overseer	...	...	...	...	100
S. Sambasiva Aiyar, overseer	...	...	...	...	60
Venkataramia, clerk	...	...	...	...	10
Musiri sub-division—					
Moses Pillai, overseer	...	...	...	...	100

Those of Head-quarters and Lalgudi sub-divisions are correctly abstracted and manner of recapitulation noted; those of Musiri sub-division are entered in full in cash-book, and not submitted to divisional office.

6. Work accounts for July 1885 were examined in detail: the work register is fairly neat, but is only kept for major works, information about minor works being obtained from office copies of form M. 49. Work abstracts are maintained for all works, but are not satisfactory as regards part I. Ten-day reports, instead of being submitted immediately at the close of the period to which they refer, are sent in with the nominal muster rolls as vouchers to imprests, and are thus practically useless; their punctual submission should be insisted on. Measurement sheets are produced for all payments to contractors, &c., and show materials at site; some recent measurement books are filed in the office.

Percentage deductions from contractors are always credited to deposits, instead of being shown on certificates as balance due; this procedure is unusual and should be altered, as works are thus charged with more than is actually disbursed on them, and the suspense account "deposits" is unduly increased.

A tendency to delay payment to coolies employed on channel maintenance was observed; in one case, wages for March, April, and May were paid on the 27th June. Materials at site of Trichinopoly jail include Rs. 1,039, cost of a Bull's kiln, which should eventually be recovered from the brick contractor. Part IV of work abstract is sent in by the supervisor in charge, but does not exactly agree with that compiled in divisional office, as some materials actually at site, as shown by supervisor, e.g., doors and windows, have been charged direct to sub-heads in the accounts; they should not have been charged off till actually put into the work.

7. Budget registers are maintained, but should be neater; a wrong figure in the early part of the year had not been corrected.

8. There is no register of liabilities, it is considered unnecessary.

9. An advance of a month's pay to an overseer transferred to the division was made in November; but sanction of the Superintending Engineer was only applied for on the 21st December; it should have been obtained previous to making the advance.

10. Service books are maintained except for one or two men recently appointed; these should at once be opened. The books require much more care, as they are important records: in many cases entries on the first page require re-attesting, and in some there are no signatures of the responsible head of the office, so the books are worthless.

11. The register of buildings, military, has recently been revised; and for provincial buildings is under revision; a register of cases of pottugai lands, &c., is maintained, and there are no arrears.

12. Other books and accounts call for no special remark.

ORDER—dated 18th January 1886, No. 148 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Trichinopoly division.

2. Special attention will be directed to the several matters requiring rectification enumerated in the Examiner's letter.

(True Extract.)

Captain, R.F.,
Under Secy. to Govt., P.W.D.

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

Edw. E. Fernandez,
Spare Copies

GENERAL
ACCOUNT.

Gobi. of 1886 Madras.
PUBLIC WORKS.

Dated January, 18th.

Head.

Encl.

G.O., 18th Jan. 1886, No. 148 W.

JANUARY.

Notes of Inspection

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

27th October 1884, No. 2036 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, 16th October 1884, No. 83 W. :—

I have the honor to forward, for information and orders of Government, notes by
Mr. Curry, Assistant Examiner, of his inspection of the office of the Trichinopoly
division.

Paragraph 4.—The sub-divisional cash-books should be sent to the divisional
office twice a-month at least, so that the work of checking them, posting the cash
abstract book, and other returns which can be partially posted up, can be carried out
during the month, instead of when the divisional office is busy with the final com-
pilation of the monthly accounts. To adopt the arrangement at present in force delays
the submission of the accounts to the audit office. It is the duty of the accountant
to check the divisional cash-book entries daily with the vouchers, and to see that the
allocation of expenditure is properly recorded for the posting of the cash abstract book.

Paragraph 7.—Attention is necessary to paragraph 1 of the last inspection
report. The materials brought to site become Government property so soon as they
are measured up and paid for, and the receipts and issues require to be as correctly
recorded as if the materials were on stock. If arrangements could be made to pay for
only finished work, there would be no necessity to keep accounts of materials brought
to site which would be at the contractor's risk.

Paragraph 10.—This matter has been settled now, I think, in correspondence
between this office and the local Accountant-General.

Enclosures.

Notes of inspection by W. E. CURRY, Esq., Assistant Examiner, Public Works Accounts,
Madras, of the office of the Trichinopoly division, on Wednesday, the 31st October 1884.

The Executive Engineer, Lieutenant-Colonel A. T. Fraser, B.E., and the accountant,
M. V. Sambasiva Iyer, were present. This office was last inspected in April 1884, vide G.O.,
No. 1008 W., dated 19th April 1884.

2. The arrangement of sub-divisions remains as before.
3. The cash-book is kept by the head clerk. It should be checked and initialled by the
accountant every day.
4. More punctuality is required in the submission of copies of sub-divisional officers' cash-
books and their vouchers to the divisional office. Instead of being sent twice a-month, only one
copy for the whole month is submitted so that all the checking has to be done after the end of
the month.

5. The pass-book is regularly sent every Monday to the treasury to be written up.
6. There is no stock in this division, all the work being done by contractor or petty contract at
rates for executed work. A new district jail was sanctioned in G.O., No. 2184 W., of 29th
August 1884, for Rs. 1,24,080, and the collection of materials has commenced.

7. In most cases only one contractor is employed on a work. It is the practice in this
division for this contractor to begin by bringing to site of work a large quantity of materials which
are then paid for and become the property of the department. These materials are afterwards
issued back to him to be used on the work. This involves keeping a "materials at site"
account, just as if the work were done by departmental agency. In the contract certificate under
a sub-head "materials" (showing the various items) the value of materials delivered by the

contractor during the month is shown as a plus value and of those listed back to him as a minus value, the total difference being added to or deducted from the value of the work executed, and also being the net increase or decrease to materials at use. The materials at use account (Part IV of a work abstract) is copied from the contract certificate and not from a ten-day report of materials. It shows in any month not the price but only the net receipt or issue of any item during the month and the balance remaining. The item "materials" in the contract certificate is supported by measurement sheets made by the overseer in charge of the work. These sheets take the place of the ten-day report of materials, as there is only one source of receipt and one head of issue, viz., the contractor. This system is said, by the Executive Engineer, to work satisfactorily, but it involves a good deal of clerical labor which would not be necessary if the contractor were paid only for executed work.

8. The contractors' ledger should be kept in a bound book and not in loose sheets.

9. Contractors are now giving security more than before. The Executive Engineer says there is less difficulty in this matter as the men become of longer standing.

10. It is found convenient that overseers should send their cash receipts direct into treasury as they are often quite close to a treasury but at a great distance from a sub-divisional officer. But the treasury officials have, the Executive Engineer says, been raising objections on the ground that the Civil Account Code only mentions execution and sub-divisional officers as the proper persons from whom to receive remittances.

Calcutta—dated 27th October 1884, No. 2686 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information of the Executive Engineer, Technopoly division.

2. The Superintending Engineer will report his opinion on the subject of paragraph 7 of the inspection notes and the Examiner's remarks thereon.

(True Extract.)

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

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

By E. E. Fernandez,
Spare Copies

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GENERAL
ACCOUNT

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated October, 27th.

To

Encl.

G.O., 27th Oct. 1884, No. 2636 W.

OCTONER.

Notes of Inspection

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

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

[Form No. 1.]

From

No. 107

The EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department,

Madras, January 15th 1886.

1886.

Sir,

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

1. The Executive Engineer's attention is necessary to the remarks in para 3, with reference to Code para 1889 and the notes printed with Cheque Books.

2. The Superintending Engineer's notice should be directed to the remarks in para 6 with regard to Code para 2249; also to the unpunctual submission of the ten-day reports, and the delay in the payments to labor on Channel Maintenance. The Deposit Account should not be made use of for the deductions from Contractors.

3. With reference to para 8, the Executive Engineer should not lose sight of the object of the Register of Disabilities, viz. Code para 1875, otherwise he may find himself brought out of his forecasts as to the balance of his account available for expenditure.

4. Service Books should be properly completed, and

where necessary reattested, without delay, it being a matter of importance that these records should be trustworthy in support of claims for pension etc.

6. The state of the Office is satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. W. Accounts

Examiner P. W. Accounts

NOTES OF INSPECTION BY F.G. HEAVEN ESQ. DEPUTY EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER TRICHINOPOLY DIVISION, ON THE 4TH AND 5TH JANUARY 1886.

THE CHARGE OF THIS DIVISION WAS MADE OVER BY COL. A.Y. PRAGER R.E. TO HONY. LIEUT. D. PALVEY ASSISTANT ENGINEER IN SEPTEMBER 1885, AND THE PRESENT EXECUTIVE ENGINEER, J.V. MARTIN ESQ. TOOK OVER FROM LIEUT. PALVEY AT THE BEGINNING OF DECEMBER 1885; THE EXECUTIVE ENGINEER AND THE ACCOUNTANT M.V. SAMBASIVA AYYAR WERE PRESENT AT THE INSPECTION. THE LAST INSPECTION BY AN ACCOUNTS OFFICER WAS ON THE 26TH OCTOBER 1884, VIDE G.O. NO. 2636 F. DATED 27TH OCTOBER 1884.

2. THERE ARE THREE DISBURSERS:-

A. THE EXECUTIVE ENGINEER DRAWING ON (1) TRICHINOPOLY-MUZUR TREASURY (2) MUSIRI (3) KULITALAI (4) PERAMPALUR (5) UDAYARPALAYAN SUB-TREASURIES.

B. M. PALVEY SUBJAM NAIDU GARI SUB-ENGINEER IN CHARGE OF LALGUDI SUB-DIVISION DRAWING ON (1) (4) AND (5).

C. HONY. LIEUT. D. PALVEY ASSISTANT ENGINEER MUSIRI SUB-DIVISION, DRAWING ON (2) AND (3).

3. THE PASS BOOK WAS EXAMINED, AND BALANCE OF DRAWING ACCOUNT AT END OF DECEMBER PROVED CORRECT. THE EXECUTIVE ENGINEER'S CHEQUE BOOKS REMAIN IN HIS CUSTODY; THE "STATE OF DRAWING ACCOUNT" IS NOT WRITTEN UP AS CHEQUE BOOKS ARE DRAWN, WHICH MIGHT POSSIBLY CAUSE INCONVENIENCE; NOR ARE THE DISBURSING LETTERS ENTERED ON FOIL AND COUNTERFOIL BEFORE A BOOK IS TAKEN INTO USE. NO CHEQUES OF THE LALGUDI SUB-DIVISION OFFICER WERE DRAWN AND CASHED DURING DECEMBER, EXPENDI-

WILL BE A STAFF BILL FOR EACH OF GRANTS.

44. CASH ACCOUNTS ARE IN GOOD ORDER; THE DIVISIONAL CASH BOOK IS WRITTEN UP BY THE HEAD CLERK, AND AUDITED BY ACCOUNTANTS; A CORRECTION UNINITIALED BY THE EXECUTIVE DIRECTOR WAS NOTICED IN SEPTEMBER; AND THE PROCEDURE REQUIRED BY CODE PARA 403 WAS NOT FULLY CARRIED OUT WHEN CHANGE OF THE DIVISION WAS TRANSFERRED. NON-DIVISIONAL CASH EXTRACTS ARE RECEIVED TWICE MONTHLY, WITH FAIR PUNCTUALITY; THEY DO NOT CONTAIN CERTIFICATIONS OF ACTUAL COUNT, NOR WAS A NOTE MADE IN THAT OF MISLIFE FOR LIVESAITH OF THE RECOVERY OF AN IMPREST IN NOVEMBER.

HEAD QUARTERS SUB-DIVISION - W. K. VASDEVATIA ALIAS, OVERSEER.....RS. 30
LABOUR SUB-DIVISION - W. K. VASDEVATIA ALIAS, OVERSEER.....RS. 10
MUNICIPALITY SUB-DIVISION - W. K. VASDEVATIA ALIAS, OVERSEER.....RS. 100

THOSE OF HEAD QUARTERS AND LARGER SUB-DIVISIONS ARE CORRECTLY ABSTRACTED AND NUMBER OF RECORDS NOTED; THOSE OF SMALLER SUB-DIVISIONS ARE ENTERED IN FULL IN CASE BOOK, AND NOT SUBMITTED TO DIVISIONAL OFFICE.

6. WORK ACCOUNTS FOR JULY 1955 WERE EXAMINED IN DETAIL. THE WORK REGISTER IS FAIRLY NEAT, BUT IS ONLY TYPE FOR MAJOR WORKS. INFORMATION ABOUT MINOR WORKS BEING OBTAINED FROM OFFICE COPIES OF FORM W-40. WORK ACCOUNTS ARE MAINTAINED FOR ALL WORKS, BUT ARE NOT SATISFACTORY AS REGARDS DAILY REPORTS, INSTEAD OF BEING SUBMITTED IMMEDIATELY AT THE CLOSE OF THE PERIOD TO WHICH THEY REFER, ARE SENT IN WITH

THE NOMINAL NUMBER BEING FILED IN YOURS TO DIFFERENTIATE THE
THAT PRACTICALLY COUNTER THIS PHYSICAL IDENTIFICATION METHOD
INSTEAD OF. REASONABLE DUBITS ARE PROVEN TO THE
MENTS TO CONTRADICTION, AND THE MEASUREMENTS OF SIZE, WEIGHT
BEFORE MEASUREMENTS ARE FILED IN YOURS TO DIFFERENTIATE

7. PERSONS REGISTERED AND MAINTAINED, BUT NOT BY
REASON; A SECOND ROUND IN THE EARLY PART OF THE YEAR WAS NOT
BEGUN OR COMPLETED.

THERE IS NO VIOLATION OF REGULATIONS, IT IS
 BELIEVED UNRECORDED.

17. THE DIVISION WAS MADE IN NOVEMBER, BUT SANCTION
OF THE SUPERINTENDING ENGINEER WAS ONLY APPLIED FOR ON THE
FIRST OF DECEMBER; IT SHOULD HAVE BEEN OBTAINED PREVIOUSLY
HAD THE ADVANCE.

18. SERVICE BOOKS ARE MAINTAINED EXCEPT FOR ONE OF THE
MEN RECENTLY APPOINTED; THESE SHOULD BE KEPT AS ORDERED. THE
BOOKS REQUIRE MUCH MORE CARE, AS THEY ARE IMPORTANT RECORDS;
IN MANY CASES ENTRIES ON THE FIRST PAGE REQUIRE VERIFICATION,
AND IN SOME THERE ARE NO SIGNATURES OF THE RESPONSIBLE HEAD
OF THE OFFICE, SO THE BOOKS ARE WORTHLESS.

19. THE REGISTER OF BUILDINGS, MILITARY, HAS RECENTLY
BEEN REVISED; AND FOR PROVINCIAL BUILDINGS IS UNDER REVISION;
A REGISTER OF CASES OF FISCAL LANDS ETC., IS MAINTAINED, AND
THERE ARE NO DEFICIENCIES.

20. OTHER BOOKS AND ACCOUNTS CALL FOR NO SPECIAL
REMARK.

WASHINGTON
24 JANUARY 1890.

J. H. Acasia
CH. EXAMINER P. & ACCOUNTS.

ASAC
14/10

Communicated to the Deputy
Engineer of Trichy for the information
and guidance of the
Sole Engineer Trichinopoly
Division

From,
The Examiner P. W. Accounts,
Madras.
To,
The Secy. to Govt.
P. W. Department.

2. Special attention
will be directed to the
several matters re-
quiring rectification
mentioned in the
Examiner's letter

no. 101 N

[Signature]
18/1/86

Dated 15 January 1886.
Recd.

S. S. P. P. P.

Examiner P. W. Accounts

Enclosed

Notes of inspection of
the Office of the Trichinopoly
Division by Mr. Heaton Dy. Examiner.
Forwarded with reference

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6 no 337

Govt. of 1886

PUBLIC WORKS

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