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# TAMIL NADU ARCHIVES

## GOVERNMENT OF TAMIL NADU

P. W DEPARTMENT

| G.O. No. 786 W | Press. |
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| ~~B.P. No.~~ | ~~Mis.~~ |
| Dated 24-3-1886 | 19~~8~~. |

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B.S.4

786/1

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, 20th March 1886, No. 139 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 Ganjam division.

2. The Executive Engineer should observe the rules printed on cheque-book covers, and also code paragraphs 1890, 1905 and 2087.

3. The Superintending Engineer should consider whether it is practicable to reduce the imprests.

4. The Executive Engineer's attention is necessary to the several cases of inattention to ordinary rules, as described in paragraph 9. He should also explain the circumstances under which the advances referred to in paragraph 10 were made in opposition to code paragraph 479 A, and why savings bank pass-books are not in the cash-chest. The proper record in service books requires attention (paragraph 15), also the receipt and expenditure of postage labels (paragraph 16).

5. Paragraph 14 requires the notice of the Superintending Engineer.

6. The remarks as to vouchers paid without any initialling by the accountant (paragraph 3), records in arrears and unsigned (paragraphs 5 and 6), documents missing (paragraph 8), sub-divisional accounts not forthcoming (paragraph 13), and inattention to procedure generally (paragraph 17), show that the accountant at all events has neglected his work, and that the administration of the office must have been very lax.

7. The accountant will be suspended, as already reported to Government, and his case will be separately dealt with hereafter. Another accountant has been ordered to the division, and the Executive Engineers of the Ganjam and Rushikulya divisions have been addressed in regard to the means to be adopted for endeavouring to rectify matters so far as accounts work is concerned.

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ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Ganjam division, on the 5th to 8th March 1886.

This office was last inspected by an Accounts officer on the 7th and 9th March 1885 (*vide* G.O., No. 758 W., dated 27th March 1885). Since then there have been six transfers, of the division, Captain Langley, R.E., C. W. Wood, Esq., Assistant Engineer, and J. Hannan, Esq., the present Executive Engineer, having been the officers in charge, and having for most of the time had charge also of the Rushikulya division, which was ordered, in G.O., No. 907 W., dated 16th April 1885, to be amalgamated with this division; the amalgamation, however, has not been carried out, and it is now intended to continue both divisions with a different distribution of the work. C. Nagayya Reddi has throughout been the accountant.

2. The Executive Engineer is the only disburser, drawing on (1) Berhampore, (2) Aska, (3) Chatrapur, (4) Chicacole, and (5) Parlákimedi treasuries. The pass-book, which accountant stated was sent to the treasury officer on the 27th February, was not received by him till the 5th March; it was received back and examined on the 8th March, and showed a difference of Rs. 15,000, a supplemental credit telegraphed by the Accountant-General, Madras, not having been entered by the treasury officer. Cheque books are kept in the Executive Engineer's personal custody; the certificate inside the cover should be signed by him and the accountant, and the distinguishing letters entered on foil and counterfoil before books are taken into use.

3. The cash book is now kept by the accountant; previous to August 1885, it was kept by the head clerk; it is fairly neat, but vouchers were not readily produced; and the vouchers have not been initialled by accountant before payment.

4. Imprests are held by—

| | Rs. |
|---|---|
| L. P. DeClosets, Esq., temporary Engineer ... ... ... ... | 300 |
| C. Ramana Pantulu, overseer ... ... ... ... ... ... | 300 |
| Mr. F. Donohoe, overseer ... ... ... ... ... ... ... | 50 |
| S. Mutya Pillai, overseer ... ... ... ... ... ... ... | 500 |
| Mr. H. W. Taylor, temporary upper subordinate ... ... ... | 350 |

The amounts have in nearly all cases been recently raised; care should be taken to keep them as low as possible (code paragraph 1851). The accounts are in order; abstracts are entered in the cash-book, and manner of recoupment is noted.

5. Adjustment book and cash abstract books are much in arrears; those for February 1886 had not been commenced; there is no signature of Executive Engineer since January 1885; the adjustment book total entered in each abstract book for September does not agree with adjustment book, and the abstract book is not signed by accountant; October's totals are only in pencil.

6. Budget registers are not up to date; form M. 78 is said to be prepared from orders received, but this is a very slip-shod way.

7. A register of liabilities is in the office, but there is no entry for the current year.

8. There are several transfer advices shown in the office receipt register, but not forthcoming, which have not been adjusted; among others two from the Examiner's office, received December 2nd and 21st, respectively.

9. Work accounts for July 1885 were examined with fairly satisfactory results. The work register is neat, but in some cases corrections were made subsequent to submission of the accounts. No office copy of or measurement sheet referring to contract certificate for "Senior Assistant Collector's cutcherry at Berhanpore" is forthcoming; they were produced for a subsequent certificate, paid in October. In the case of "school-house at Tekáli Raghunathapur" a ten-day report is incorrectly posted in work abstract; of a charge of Rs. 76-5-4 to sub-head "wood work" the clerk posted Rs. 39-8-0 to "rough-stone in chunam" without any apparent reason. There are no recent measurement books filed in the divisional office, but measurement sheets are sent in support of bills. The work register has not been signed by Executive Engineer, nor have the work abstracts since January 1885; the work register was not complete for January 1886, though the accounts had been sent to Executive Engineer for signature, only a few pencil entries having been made in it.

19. *Miscellaneous advances.*—The outstandings include advances of Rs. 500 each to Mr. Vincent and Mr. Medlicott, made on the Executive Engineer's responsibility. Advances are still being recovered in instalments of ⅛ (code paragraph 479 A), a standing order issued in July last being overlooked.

11. *Deposits.*—The only deposit in the savings bank is that of the storekeeper; the pass-book is with the man, but should be kept in the cash-chest.

12. *Stock.*—There is only a small quantity of Portland cement in stock.

13. *Tools and plant accounts.*—Storekeeper's accounts are in order and up to date, but the sub-divisional accounts are not forthcoming for several months.

14. The register of buildings is rather an old one; it will have to be revised when the Chicacole division is started. "Sub-Assistant Conservator of Forests' quarters at Russellkonda" appears in the register but no rent is recovered; the rent of "Onslow Court," Chatrapur, occupied by the Collector of Ganjam, has been fixed at Rs. 60, but at 7½ per cent. on capital cost of Rs. 12,000, it should be Rs. 75.

15. Service books require re-attesting in some cases; those of men resigned should be given to them.

16. The postage account has been allowed to fall into arrears.

17. Corrections advised by Examiner's office have not been carried through the accounts. Debits to Imperial funds for establishment and tools and plant charges have been made month after month, though every month corrections have been advised. Audit notes have not been



replied to punctually; the accountant states that those for May to October 1885 were signed by Captain Langley before he left the division, and despatched to the Examiner's office on the 22nd February; and that those for November to December 1885 have not been received up to date, though despatched on the 4th and 20th February, respectively.

18. The office is in a very bad state; and a special report has already been made to Government on the arrears, &c. The accountant appears chiefly to blame, but the Engineers who have held charge of the division seem to have paid very little attention to the accounts part of their work.

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Order—dated 24th March 1886, No. 786 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for consideration, and for attention to the several matters pointed out by the Examiner.

2. The Executive Engineer will explain the circumstances in which the advances referred to in paragraph 10 of the notes were made; also why savings bank pass-books were not lodged in the cash-chest, as noticed in paragraph 11.

3. The report shows the office to be in a bad state, owing to negligence on the part of the accountant, and to general laxity in administration. These matters will be dealt with separately.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras

PUBLIC WORKS.

*Dated March, 24th.*

*Recd.* *Encl.*

**G.O., 24th Mar. 1886, No. 786 W.**

**MARCH.**

**Inspection Notes**

Orders on — by the Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, Ganjam division.

Record the following letter

[Form No. I.]

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

No. 139

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

*Madras,* 20 March 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 Ganjam Division.

2. The Executive Engineer should observe the rules printed on Cheque Book covers, and also Code paras 1890, 1905 and 2087.

3. The Superintending Engineer should consider whether it is practicable to reduce the impreats.

4. The Executive Engineer's attention is necessary to the several cases of inattention to ordinary rules, as described in para 9. He should also explain the circumstances under which the advances referred to in para 10 were made in opposition to Code para 479 A., and why Savings Bank Pass Books are not in the Cash Chest. The proper record in Service Books requires attention (para 15), also the receipt and expenditure of postage labels (para 16).

5. Para 14 requires the notice of the Supg. Engineer.

6. The remarks as to vouchers paid without any initialling by the Accountant (para 3), records in arrears and unsigned (paras 5 and 6) documents missing (para 8),

Sub Divisional Accounts not forthcoming (para 13), and inattention to procedure generally (para 17), show that the Accountant at all events has neglected his work, and that the administration of the Office must have been very lax.

7. The Accountant will be suspended as already reported to Government and his case will be separately dealt with hereafter. Another Accountant has been ordered to the Division, and the Executive Engineers of the Ganjam and Rushikulya Divisions have been addressed in regard to the means to be adopted for endeavoring to rectify matters so far as Accounts work is concerned.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Ewart

Examiner P. W. Accounts.

E.P. 2 0/3

Fin 758 dt. 27.3.85.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 139.

Dated 20 March 1886.

Recd. 22

Enclo. 1.

Forwards for information and orders of Government notes by Mr. Heaven, Dy. Examiner of his inspection of the Ganjam Division office.

NOTES OF INSPECTION BY F.G.HEAVEN ESQ. DY. EXAMINER P.W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER, GANJAM DIVISION, ON THE 5TH TO 8TH MARCH 1886.

THIS OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 7TH AND 9TH MARCH 1885, VIDE G.O. NO.758 W. DATED 27TH MARCH 1885. SINCE THEN THERE HAVE BEEN SIX TRANSFERS, OF THE DIVISION, CAPT.LANGLEY R.E., C.W.WOOD ESQ. ASSISTANT ENGINEER AND J.HANNAN ESQ. THE PRESENT EXECUTIVE ENGINEER, HAVING BEEN THE OFFICERS IN CHARGE, AND HAVING FOR MOST OF THE TIME HAD CHARGE ALSO OF THE RUSHIKULYA DIVISION, WHICH WAS ORDERED IN G.O. NO.907 W. DATED 16TH APRIL 1885 TO BE AMALGAMATED ~~HOWEVER~~ WITH THIS DIVISION; THE AMALGAMATION HOWEVER HAS NOT BEEN CARRIED OUT, AND IT IS NOW INTENDED TO CONTINUE BOTH DIVISIONS WITH A DIFFERENT DISTRIBUTION OF THE WORK. C.NAGAYYA REDDI HAS THROUGHOUT BEEN THE ACCOUNTANT.

2. THE EXECUTIVE ENGINEER IS THE ONLY DISBURSER, DRAWING ON (1) BERHAMPUR (2) ASKA (3) CHATRAPUR (4) CHICACOLE AND (5) PARLAKIMEDI TREASURIES. THE PASS BOOK, WHICH ACCOUNTANT STATED WAS SENT TO THE TREASURY OFFICER ON THE 27TH FEBRUARY WAS NOT RECEIVED BY HIM TILL THE 5TH MARCH; IT WAS RECEIVED BACK AND EXAMINED ON THE 8TH MARCH, AND SHOWED A DIFFERENCE OF RS.15,000, A SUPPLEMENTAL CREDIT TELEGRAPHED BY THE ACCOUNTANT GENERAL MADRAS, NOT HAVING BEEN ENTERED BY THE TREASURY OFFICER. CHEQUE BOOKS ARE KEPT IN THE EXECUTIVE ENGINEER'S PERSONAL CUSTODY; THE CERTIFICATE INSIDE THE COVER SHOULD BE SIGNED BY HIM AND THE ACCOUNTANT, AND THE DISTINGUISHING LETTERS ENTERED ON FOIL AND COUNTERFOIL BEFORE BOOKS ARE TAKEN INTO USE.

3. THE

3. THE CASH BOOK IS NOW KEPT BY THE ACCOUNTANT; PREVIOUS TO AUGUST 1885 IT WAS KEPT BY THE HEAD CLERK: IT IS FAIRLY NEAT, BUT VOUCHERS WERE NOT READILY PRODUCED; AND THE VOUCHERS HAVE NOT BEEN INITIALED BY ACCOUNTANT BEFORE PAYMENT.

4. IMPRESTS ARE HELD BY:-

L.P.DE CLOSETS ESQ.TEMPORARY ENGINEER.....RS.300

C.RAMANA PANTULU OVERSEER.....RS.300

MR.P.DONOHOE OVERSEER.....RS. 50

S.MUTYA PILLAI OVERSEER.....RS.500

MR.H.F.TAYLOR TEMPORARY UPPER SUBORDINATE.....RS.350

THE AMOUNTS HAVE IN NEARLY ALL CASES BEEN RECENTLY RAISED: CARE SHOULD BE TAKEN TO KEEP THEM AS LOW AS POSSIBLE (CODE PARA 1851). THE ACCOUNTS ARE IN ORDER; ABSTRACTS ARE ENTERED IN THE CASH BOOK, AND MANNER OF RECOUPMENT IS NOTED.

5. ADJUSTMENT BOOK AND CASH ABSTRACT BOOKS ARE MUCH IN ARREARS: THOSE FOR FEBRUARY 1886 HAD NOT BEEN COMMENCED; THERE IS NO SIGNATURE OF EXECUTIVE ENGINEER SINCE JANUARY 1885: THE ADJUSTMENT BOOK TOTAL ENTERED IN CASH ABSTRACT BOOK FOR SEPTEMBER DOES NOT AGREE WITH ADJUSTMENT BOOK, AND THE ABSTRACT BOOK IS NOT SIGNED BY ACCOUNTANT: OCTOBER'S TOTALS ARE ONLY IN PENCIL.

6. BUDGET REGISTERS ARE NOT UP TO DATE; FORM M.78 IS SAID TO BE PREPARED FROM ORDERS RECEIVED, BUT THIS IS A VERY SLIP-SHOD WAY.

7. A REGISTER OF LIABILITIES IS IN THE OFFICE, BUT THERE IS NO ENTRY FOR THE CURRENT YEAR.

8. THERE ARE SEVERAL TRANSFER ADVICES SHOWN IN THE OFFICE RECEIPT REGISTER, BUT NOT FORTHCOMING, WHICH HAVE NOT BEEN ADJUSTED; AMONG OTHERS TWO FROM THE EXAMINER'S OFFICE, RECEIVED DECEMBER 2ND AND 21ST RESPECTIVELY.

9. WORK ACCOUNTS FOR JULY 1885 WERE EXAMINED WITH FAIRLY SATISFACTORY RESULTS: THE WORK REGISTER IS NEAT, BUT IN SOME CASES CORRECTIONS WERE MADE SUBSEQUENT TO SUBMISSION OF THE ACCOUNTS. NO OFFICE COPY OF OR MEASUREMENT SHEET REFERRING TO CONTRACT CERTIFICATE FOR 'SENIOR ASSISTANT COLLECTORS CUTCHERRY AT BERHAMPÚR' IS FORTHCOMING; THEY WERE PRODUCED FOR A SUBSEQUENT CERTIFICATE, PAID IN OCTOBER. IN THE CASE OF 'SCHOOL HOUSE AT TERALI RAGHUNATHAPUR' A TEN-DAY REPORT IS INCORRECTLY POSTED IN WORK ABSTRACT: OF A CHARGE OF RS.76-5-4 TO SUBHEAD 'WOOD WORK' THE CLERK POSTED RS.89-8-0 TO 'ROUGH STONE IN CHUNAM' WITHOUT ANY APPARENT REASON. THERE ARE NO RECENT MEASUREMENT BOOKS FILED IN THE DIVISIONAL OFFICE, BUT MEASUREMENT SHEETS ARE SENT IN SUPPORT OF BILLS. THE WORK REGISTER HAS NOT BEEN SIGNED BY EXECUTIVE ENGINEER, NOR HAVE THE WORK ABSTRACTS SINCE JANUARY 1885: THE WORK REGISTER WAS NOT COMPLETE FOR JANUARY 1886, THOUGH THE ACCOUNTS HAD BEEN SENT TO EXECUTIVE ENGINEER FOR SIGNATURE; ONLY A FEW PENCIL ENTRIES HAVING BEEN MADE IN IT.

10. MISCELLANEOUS ADVANCES. THE OUTSTANDINGS INCLUDE ADVANCES OF RS.500 EACH TO MR.VINCENT AND MR.MEDLICOTT, MADE ON THE EXECUTIVE ENGINEER'S RESPONSIBILITY. ADVANCES ARE STILL BEING RECOVERED IN INSTALMENTS OF 1/6, CODE PARA 479 A. A STANDING ORDER ISSUED IN JULY LAST, BEING OVERLOOKED.

11. DEPOSITS. THE ONLY DEPOSIT IN THE SAVINGS BANK IS THAT OF THE STOREKEEPER: THE PASS BOOK IS WITH THE MAN, BUT SHOULD BE KEPT IN THE CASH CHEST.

12. STOCK. THERE IS ONLY A SMALL QUANTITY OF PORTLAND CEMENT IN STOCK.

13. TOOLS AND PLANT ACCOUNTS. STOREKEEPER'S ACCOUNTS ARE IN ORDER AND UP TO DATE, BUT THE SUB-DIVISIONAL ACCOUNTS ARE NOT FORTHCOMING FOR SEVERAL MONTHS.

14. THE REGISTER OF BUILDINGS IS RATHER AN OLD ONE: IT WILL HAVE TO BE REVISED WHEN THE CHICACOLE DIVISION IS STARTED. 'SUB-ASSISTANT CONSERVATOR OF FORESTS' QUARTERS AT RUSSELLKONDA' APPEARS IN THE REGISTER BUT NO RENT IS RECOVERED; THE RENT OF 'ONSLOW COURT' CHATRAPUR, OCCUPIED BY THE COLLECTOR OF GANJAM, HAS BEEN FIXED AT RS.60, BUT AT 7½ PER CENT. ON CAPITAL COST OF RS.12,000 IT SHOULD BE RS.75.

15. SERVICE BOOKS REQUIRE RE-ATTESTING IN SOME CASES: THOSE OF MEN RESIGNED SHOULD BE GIVEN TO THEM.

16. THE POSTAGE ACCOUNT HAS BEEN ALLOWED TO FALL INTO ARREARS.

17. CORRECTIONS ADVISED BY EXAMINER'S OFFICE HAVE NOT BEEN CARRIED THROUGH THE ACCOUNTS. DEBITS TO IMPERIAL FUNDS FOR ESTABLISHMENT AND TOOLS AND PLANT CHARGES HAVE BEEN MADE MONTH AFTER MONTH, THOUGH EVERY MONTH CORRECTIONS HAVE BEEN ADVISED. AUDIT NOTES HAVE NOT BEEN REPLIED TO PUNCTUALLY: THE ACCOUNTANT STATES THAT THOSE FOR MAY TO OCTOBER 1885 WERE SIGNED BY CAPT.LANGLEY BEFORE HE LEFT THE DIVISION, AND

DESPATCHED

DESPATCHED TO THE EXAMINER'S OFFICE ON THE 22ND FEBRUARY; AND THAT THOSE FOR NOVEMBER TO DECEMBER 1885 HAVE NOT BEEN RECEIVED UP TO DATE, THOUGH DESPATCHED ON THE 4TH AND 20TH FEBRUARY RESPECTIVELY.

18. THE OFFICE IS IN A VERY BAD STATE; AND A SPECIAL REPORT HAS ALREADY BEEN MADE TO GOVERNMENT ON THE ARREARS ETC. THE ACCOUNTANT APPEARS CHIEFLY TO BLAME, BUT THE ENGINEERS WHO HAVE HELD CHARGE OF THE DIVISION SEEM TO HAVE PAID VERY LITTLE ATTENTION TO THE ACCOUNTS PART OF THEIR WORK.

F.G.Heaven

GOPALPUR
10TH MARCH 1886.

DY.EXAMINER P.W.ACCOUNTS.

General
Account

No. 7866. 28/4 PUBLIC WORKS DEPARTMENT.

# PROCEEDINGS OF THE MADRAS GOVERNMENT.

A/

UNDER date the March 24 1888

READ the following

From the Examiner P.W. Accounts. H.E. No. 139 A dy 20th March 1888

Communicated to
the Supdg: Engineer I Circle
for consideration, and for
attention to the several
matters pointed out by the
Examiner.

2. The Executive Engineer
will explain the circumstances
~~in~~ which the advances
referred to in para 10 of
the notes were made;
~~—~~ also why Savings Bank

Pass Books were not lodged

in the Cash Chest, as
noticed in para 11.

3. The Report shows

the office to be in a

~~very~~ bad state, owing to

negligence on the part

of the Accountant, and to
general
laxity in ~~the~~ adminis-

^ tration. ~~of the office~~.

These matters will be

dealt with ~~in~~ separately.

~~proceedings~~

Lwl
23/3/86

WS.
23.3.86

Do
31/3

S. E. I Bijela
Examiner P.W.D.

JB.

2205

Govt. of Madras.

PUBLIC WORKS.

Dated 25.3.86

Rec'd Encl.

G.O., 26th March 1886, No. 780.

Inspection Notes.

Orders on — by the
Officer Commg. the Engrs.
Cuddapah Division.

50/3

Dec 24/83.