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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

DEPARTMENT

PW

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| Dated    | 6.1.1987 | 198    |

Not to be folded or roughly handled.

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, 22nd December 1886, No. 155 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 Tank Maintenance Scheme.

2. The office is in good order; the points requiring modification are noted in the report and should have the attention of the Superintending Engineer in charge. It would be advisable to reconsider the imprests with a view to reduction of the amounts held.

ENCLOSURE.

NOTES of Inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Superintending Engineer, Tank Maintenance Scheme, on the 17th and 18th December 1886.

Major D. McN. Campbell, R.E., Superintending Engineer, 3rd Class, temporary rank, is still in charge of this office, and V. A. Sundaravadiela Moodelliar is still the accountant; both were present at the inspection; the office was last examined by an Accounts officer in April 1886—vide G.O., No. 1029 W., dated 21st April 1886.

2. The Tank divisions are now as under:—

- No. 1 (Madura), in charge of A. Joyce, Esq., Executive Engineer, 3rd Grade.
- " 2 (The Mount), in charge of J. Traill, Esq., Executive Engineer, 3rd Grade.
- " 3 (Kurnool), in charge of E. F. Handcock, Esq., temporary Engineer, on Rs 450.
- " 4 (Coimbatore), in charge of M.R.Ry. S. Subharaya Chariar Avergal, Rai Babadur, Executive Engineer, 4th Grade.

All these officers have drawing accounts, but they could not be checked, as the pass-books had not been sent for owing to short notice of the inspection. The Superintending Engineer's cheque book was found in order.

3. Cash accounts are satisfactory; the Superintending Engineer's office cash-book is neat; cash extracts are received from the divisions twice a month, and are properly audited by the accountant. The cash abstract books and adjustment book are properly maintained.

4. Imprests are held by the following:—

|                                                                          | RS. |
|--------------------------------------------------------------------------|-----|
| Superintending Engineer's office—(a) Accountant                          | 100 |
| No. 1 Division—(b) Mr. P. Mahony, temporary Engineer                     | 400 |
| (c) Mr. C. E. Court, temporary Upper subordinate                         | 200 |
| (d) C. Varadarajulu Moodelliar, temporary Upper subordinate              | 200 |
| (e) Head clerk                                                           | 10  |
| No. 3 Division—(f) Mr. J. Elliot, temporary Upper subordinate            | 25  |
| (g) Mr. R. F. Hawkins, temporary Upper subordinate                       | 25  |
| No. 4 Division—(h) C. Seshachala Moodelliar, temporary Upper subordinate | 75  |
| (i) R. Chakrapani Rao, temporary Upper subordinate                       | 75  |

The accounts are well rendered and the vouchers accompanying them are satisfactory, but imprest (a) appears unnecessary, as the accountant keeps the cash-book and has the key of the chest. The object is said to be to save the Superintending Engineer from initialling vouchers for payment; but as the vouchers have to be initialled by him at some time, when the imprest is

recouped, the gain is not very clear. Imprest (b) has been raised since August from Rs. 100 to Rs. 400; the reason is not evident, as the recoupments were in September Rs. 79, October Rs. 206, and November Rs. 185: Rs. 100 appears sufficient. Imprests (c), (d), (h) and (i) may, judging from three months' recoupments, be reduced to Rs. 50 each.

5. The budget register is neatly kept, but there is no register of liabilities: this should be used for indents on England and on the Public Works Stores for instruments, &c.

6. Transfer advices and acceptances are in some cases rather late, owing to their depending on information received from Executive Engineers: but this is unavoidable.

7. The work accounts of the scheme are very simple; the estimates, nearly all for survey establishments, are all under Rs. 2,500, and work abstracts and work accounts are not maintained; the former would be useful as covers for the departmental agency vouchers, but they are not absolutely necessary. A book based on part II of the work abstract would answer the purpose and one was said to have been in use, but had been lost. The schedule is posted from a sub-register which is written up from entries of vouchers made (in the case of September's accounts) on rough pieces of paper. Vouchers for departmental agency were gone into for several works, and all were found satisfactory, except that an acquittance for Rs. 7-11-9 should have been sent to the Examiner's office with the accounts.

8. *Tools and Plant Accounts.*—A consolidated half-yearly return for the scheme is now prepared: the divisions send in monthly and half-yearly statements, which were checked here and there into the consolidated return. The nomenclature appears to want looking to; e.g., in the case of levels it is not likely there is so great a variety as is shown in the consolidated return.

9. The suspense schedules call for no particular remark. Executive Engineers have recently been addressed with a view to clearing off outstandings in these and in the establishment schedules.

10. Expenditure in England, amounting to Rs. 2,808-12-0 (at par), has been advised by this office for adjustment during the current year, but the adjustment has not been carried out; it was explained that the instruments required for No. 4 Tank division not having arrived from England, the Public Works Stores supplied others; and the necessary adjustment will be made in the accounts of that division.

11. Service books in some cases require re-attesting, and increments should be entered under Superintending Engineer's initials.

12. The postage label account is fairly neat; but despatch register is not regularly examined and initialled by the accountant or head-clerk when indents are signed.

CHEPÁK,  
20th December 1886.

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

ORDER—dated 6th January 1887, No. 11 W., Public Works.

Communicated to the Superintending Engineer, Tank Maintenance Scheme, whose special attention is drawn to the remarks in paragraph 4 of the inspection notes.

(True Extract.)

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

To the Superintending Engineer, Tank Maintenance Scheme.  
" Chief Engineer for Irrigation.  
" Examiner, Public Works Accounts.

Exd. P. L. Pereira.  
Spare Copies

GENERAL.  
ACCOUNT.

Govt. of (1887) Madras.  
PUBLIC WORKS.

Dated January, 6th.

Recd.

Encl.

G.O. 6th Jan. 1887, No. 11 W.

JANUARY.

Inspection Notes

Orders on the — on the office of the  
Superintending Engineer, Tank Maintenance  
Scheme, submitted by the Examiner,  
Public Works Accounts.

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. Soondravadiyudu Mudaliar.

2. The first Tank division, formed in June 1883 at Madras, 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—Madras; 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 initialed 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. Gopaulsawmy 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.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,  
Secretary 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 Mainte-  
nance Scheme, submitted by the Examiner,  
Public Works Accounts.

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

[C. No. 2.]

No. 155 *W*

From

THE EXAMINER,  
PUBLIC WORKS ACCOUNTS,  
MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, 22<sup>d</sup> December

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 Tank Maintenance Scheme.

2. The Office is in good order, the points requiring  
modification are noted in the report and should have the  
attention of the Superintending Engineer in charge. It would  
be advisable to reconsider the Imprests with a view to  
reduction of the amounts held.

I have the honor to be,

Sir,

Your Most Obedient Servant.

*D. P. Lanning*

Examiner P. W. Accounts.

*Ecote*  
*22/12*

NOTES OF INSPECTION BY F.O. HEAVEN ESQ. DEPUTY EXAMINER  
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE SUPERINTENDING  
ENGINEER TANK MAINTENANCE SCHEME, ON THE 17TH AND 18TH DECEM-  
BER 1886.

MAJOR D.MC N. CAMPBELL R.E. SUPERINTENDING ENGINEER  
3RD CLASS TEMPORARY RANK IS STILL IN CHARGE OF THIS OFFICE,  
AND V.A. SUNDARAVADIVELU MOODR. IS STILL THE ACCOUNTANT; BOTH  
WERE PRESENT AT THE INSPECTION; THE OFFICE WAS LAST EXAMINED  
BY AN ACCOUNTS OFFICER IN APRIL 1886, VIDE G.O. NO. 1029 W.  
DATED 21ST APRIL 1886.

2. THE TANK DIVISIONS ARE NOW AS UNDER

- NO. 1 (MADURA) IN CHARGE OF A. JOYCE ESQ. EXECUTIVE ENGINEER 3RD  
GRADE.
- NO. 2 (THE MOUNT) IN CHARGE OF J. TRAILL ESQ. EXECUTIVE  
ENGINEER 3RD GRADE.
- NO. 3 (KURNOL) IN CHARGE OF E.F. HANDCOCK ESQ. TEMPORARY  
ENGINEER ON RS. 450.
- NO. 4 (COIMBATORE) IN CHARGE OF M.R. RY S. SUBHARAYA CHARVIAR  
AVERGAL, PAI BAHADUR, EXECUTIVE ENGINEER 4TH GRADE.

ALL THESE OFFICERS HAVE DRAWING ACCOUNTS, BUT THEY COULD NOT  
BE CHECKED AS THE PASS BOOKS HAD NOT BEEN SENT FOR OWING TO  
SHORT NOTICE OF THE INSPECTION. THE SUPERINTENDING ENGINEER'S  
CHEQUE BOOK WAS FOUND IN ORDER.

3. CASH ACCOUNTS ARE SATISFACTORY; THE SUPERINTENDING  
ENGINEER'S OFFICE CASH BOOK IS NEAT; CASH EXTRACTS ARE RE-  
CEIVED FROM THE DIVISIONS TWICE A MONTH, AND ARE PROPERLY  
AUDITED BY THE ACCOUNTANT. THE CASH ABSTRACT BOOKS AND  
ADJUSTMENT BOOK ARE PROPERLY MAINTAINED.

4. IMPRESTS ARE HELD BY THE FOLLOWING:-  
SUPERINTENDING ENGINEER'S OFFICE (A) ACCOUNTANT - RS. 100.  
NO. 1 DIVISION (B) MR. F. MABONY TEMPORARY ENGINEER - RS. 400.

NO.1 DIVISION (C) MR.C.E.COURT TEMPORARY UPPER SUBORDINATE  
RS.200.  
(D) C.VARADARAJULU MOODR. TEMPORARY UPPER SUB-  
ORDINATE - RS.200.  
(E) HEAD CLERK - RS.10.  
NO.3 DIVISION (F) MR.J.ELLIOT TEMPORARY UPPER SUBORDINATE -  
RS.25.  
(G) MR.R.F.HAWKINS TEMPORARY UPPER SUBORDINATE  
- RS.25.  
NO.4 DIVISION (H) C.SESHACHALA MOODR. TEMPORARY UPPER SUB-  
ORDINATE - RS.75.  
(I) R.CHAKRAPANI RAO TEMPORARY UPPER SUBOR-  
DINATE - RS.75.

THE ACCOUNTS ARE WELL RENDERED AND THE VOUCHERS ACCOMPANYING  
THEM ARE SATISFACTORY, BUT IMPREST (A) APPEARS UNNECESSARY,  
AS THE ACCOUNTANT KEEPS THE CASH BOOK AND HAS THE KEY OF THE  
CHEST. THE OBJECT IS SAID TO BE TO SAVE THE SUPERINTENDING  
ENGINEER FROM INITIALING VOUCHERS FOR PAYMENT; BUT AS THE  
VOUCHERS HAVE TO BE INITIALED BY HIM AT SOME TIME, WHEN THE  
IMPREST IS RECOUPED, THE GAIN IS NOT VERY CLEAR. IMPREST (B)  
HAS BEEN RAISED SINCE AUGUST FROM RS.100 TO RS.400; THE REASON  
IS NOT EVIDENT, AS THE RECOUPMENTS WERE IN SEPTEMBER RS.79,  
OCTOBER 206 AND NOVEMBER 185; RS.100 APPEARS SUFFICIENT.  
IMPRESTS (C), (D), (H) AND (I) MAY JUDGING FROM <sup>three</sup> MONTHS'  
RECOUPMENTS BE REDUCED TO RS.50 EACH.

5. THE BUDGET REGISTER IS NEATLY KEPT, BUT THERE IS  
NO REGISTER OF LIABILITIES; THIS SHOULD BE USED FOR INDENTS  
ON ENGLAND AND ON THE P.W.STORES FOR INSTRUMENTS ETC.

6. TRANSFER ADVICES AND ACCEPTANCES ARE IN SOME CASES  
RAISED LATE, OWING TO THEIR DEPENDING ON INFORMATION RECEIVED  
FROM EXECUTIVE ENGINEERS; BUT THIS IS UNAVOIDABLE.

7. THE WORK ACCOUNTS OF THE SCHEME ARE VERY SIMPLE;

THE ESTIMATES, NEARLY ALL FOR SURVEY ESTABLISHMENTS, ARE ALL  
UNDER RS.2,500, AND WORK ABSTRACTS AND WORK ACCOUNTS ARE NOT  
MAINTAINED; THE FORMER WOULD BE USEFUL AS COVERS FOR THE  
DEPARTMENTAL AGENCY VOUCHERS, BUT THEY ARE NOT ABSOLUTELY  
NECESSARY. A BOOK BASED ON PART II OF THE WORK ABSTRACT  
WOULD ANSWER THE PURPOSE AND ONE WAS SAID TO HAVE BEEN USED,  
BUT HAD BEEN LOST. THE SCHEDULE IS POSTED FROM A SUB-REGISTER  
WHICH IS WRITTEN UP FROM ENTRIES OF VOUCHERS MADE <sup>in the</sup>  
CASE OF SEPTEMBER'S ACCOUNTS ON ROUGH PIECES OF PAPER.  
VOUCHERS FOR DEPARTMENTAL AGENCY WERE GONE INTO FOR SEVERAL  
WORKS, AND ALL WERE FOUND SATISFACTORY, EXCEPT THAT AN AC-  
QUITTANCE FOR RS.7-11-9 SHOULD HAVE BEEN SENT TO THE EXAMINERS'  
OFFICE WITH THE ACCOUNTS.

8. TOOLS AND PLANT ACCOUNTS - A CONSOLIDATED HALF  
YEARLY RETURN FOR THE SCHEME IS NOW <sup>prepared</sup> ~~proposed~~; THE DIVISIONS  
SEND IN MONTHLY AND HALF-YEARLY STATEMENTS, WHICH WERE CHECKED  
HERE AND THERE <sup>into</sup> ~~with~~ THE CONSOLIDATED RETURN. THE NOMENCLA-  
TURE APPEARS TO WANT LOOKING TO, E.G. IN THE CASE OF LEVELS  
IT IS NOT LIKELY THERE IS SO GREAT A VARIETY AS IS SHOWN IN  
THE CONSOLIDATED RETURN.

9. THE SUSPENSE SCHEDULES CALL FOR NO PARTICULAR REMARK;  
EXECUTIVE ENGINEERS HAVE RECENTLY BEEN ADDRESSED WITH A VIEW  
TO CLEARING OFF OUTSTANDINGS IN THESE AND IN THE ESTABLISH-  
MENT SCHEDULES.

10. EXPENDITURE IN ENGLAND AMOUNTING TO RS.2,808,12-0  
(AT PAR) HAS BEEN ADVISED BY THIS OFFICE FOR ADJUSTMENT DURING  
THE CURRENT YEAR, BUT THE ADJUSTMENT HAS NOT BEEN CARRIED OUT;

IT WAS EXPLAINED THAT, THE INSTRUMENTS REQUIRED FOR NO.4  
TANK DIVISION NOT HAVING ARRIVED FROM ENGLAND, THE P.W.STORES  
SUPPLIED OTHERS; AND THE NECESSARY ADJUSTMENT WILL BE MADE  
IN THE ACCOUNTS OF THAT DIVISION.

11. SERVICE BOOKS IN SOME CASES REQUIRE RE-ATTESTING  
AND INCREMENTS SHOULD BE ENTERED UNDER SUPERINTENDING EN-  
GINEER'S INITIALS.

12. THE POSTAGE LABEL ACCOUNT IS FAIRLY NEAT; BUT  
DESPATCH REGISTER IS NOT REGULARLY EXAMINED AND INITIALLED  
BY THE ACCOUNTANT OR HEAD CLERK WHEN INDENTS ARE SIGNED.

CHEPARK,  
20TH DECEMBER 1886. }

*F. G. Heaven*

BY EXAMINER P.W.ACCOUNTS,  
MADRAS.

11/7

22/12

1029 W 21.4.86

General  
account

No. 11. Wd 6 Jan 1887

P.W.C. No. 10.080

11  
8

Communicated  
to the Supy Engrs Tank  
Maintenance Scheme,  
whose special attention  
is drawn to the remarks  
in para 4 of the  
inspection notes.

From,  
The Examiner P.W. Accounts  
Madras,  
To,  
The Secretary to Government,  
P.W. Department.

very  
25.12.86

No. 1557

J. C.  
H/187

Dated 22 December 1886.

Recd. 23

Encl. 1.

S. S. Tanks Ins. V  
Ch. S. Ins. V  
S. S. W. Ins. V  
17/1/87

Inspection of the Office  
of the Tank Maintenance Scheme  
by Mr Heaven Dy. Examiner.  
Forwards notes of-----

with order

10,000.

Govt. of Madras.

PUBLIC WORKS.

Date

Recd.

Encl.

G.O. 6 January 1880 No. 114

Inspection notes.

orders on the —  
in the office of  
the Super, Tank  
Maintenance Scheme,  
submitted by the  
Pyramid PWA

70  
41