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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. / B.P. No.	397 W	Press. / Mis.
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397

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, 8th February 1887, No. 175 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 Gudiváda division.

2. The office is in good order and the direction in which improvement is desirable is indicated in the notes for the guidance of the Executive Engineer.

ENCLOSURE.

NOTES of Inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Gudiváda division, on the 30th and 31st January and 1st February 1887.

This office was last inspected by an Accounts officer in January 1886—*vide* G.O., No. 255 W., dated 29th January 1886. W. C. DeMorgan, Esq., Executive Engineer, 3rd Grade, is still in charge of the division; and S. Bhagyanadha Pillai relieved V. Subharayudu Pantulu as Accountant in November 1886: both Executive Engineer and Accountant were present at the inspection.

2. Cash accounts are all in good order; the balance of Executive Engineer's drawing account at end of December 1886 was proved by pass book and cheque books, the latter being satisfactorily kept.

3. Imprests are held by—

	Rs.
T. Rámánujam Pillai, Supervisor in charge, Cowtaram sub-division ...	500
V. Gangayya Shastri, Overseer	200
V. Aiyaswami Aiyar, temporary Upper Subordinate	150
Abdur Razáq, Delta Superintendent	50

The accounts are in all cases neat, and recoupments fairly frequent. The Accountant's cheque is sometimes delayed till after recoupment owing to imprests being received by the Executive Engineer in camp, and recouped at once to avoid delay.

4. Budget and liability registers are correctly maintained; the liabilities are for land taken up and not yet paid for by the Civil department.

5. Work accounts are on the whole very satisfactory; the work register and ten-day reports are regularly examined by the Executive Engineer, whose previous sanction is obtained to all except very petty disbursements.

The accounts of works for March and October 1886 were gone into in some detail, the following points being chiefly noticeable:—

(*a*) Bazaar purchases by subordinates in charge of works are shown in part I of ten-day reports instead of in parts II and III: the object is said to be to avoid passing them through part IV of work abstract; but there seems to be no reason why the pattern in book of forms should not be followed.

(*b*) There are sometimes discrepancies between the balances of materials at site as shown in the ten-day reports and in part IV of work abstracts: these arise from one of two causes—

(i) The Executive Engineer makes part payments for materials supplied before they are actually delivered at site; and these materials are entered in part IV of work abstract: this could be obviated by debiting such payments (which are covered by adequate security) to the sub-head 'advances to contractors' (Code paragraph 1826) until the subordinate shows the materials as delivered at site.

(ii) Materials shown in ten-day report as actually received are not taken into work abstract because the supplier's bill has not been received in divisional office: such differences can easily be avoided by charging the materials to the work at agreement rates (or if these are not known at arbitrary rates subject to subsequent adjustment) and showing the amount as arrears due to supplier.

Part IV of work abstract is usually signed by subordinate in charge, but under the circumstances stated above he cannot always vouch for its correctness: measurement books are now excellently kept, and are always sent to divisional office for check of bills submitted.

6. Stock accounts are in order; the transactions are small, and balance well within sanctioned limit. Tools and plant accounts call for no special remark.

7. The only item noticeable in miscellaneous advances is punt hire debited by the Eastern division: as the punts belong to the delta works, there appears to be no object gained by these charges.

8. The schedule of rates in the authorised form appears incomplete, and also needs revision to agree with current data: a rate selected at haphazard in an estimate recently sanctioned (alterations to bridge at Pámarru) did not prove to agree with the data in force.

9. Service books are properly maintained; but a few recent entries are unsigned by the Executive Engineer.

10. The accounts work of the division is light; and the Accountant has sufficient assistance: the state of the office shows marks of careful supervision by the Executive Engineer.

BEZVADA,
2nd February 1887.

(Signed) F. G. HEAVEN,
Dy. Exr., P. W. Accounts, Madras.

ORDER—dated 10th February 1887, No. 397 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Gudiváda division.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

2/397

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated February, 10*th*.

Read. *Encl.*

G.O., 10th Feb. 1887, No. 397 W.

FEBRUARY.

Inspection Notes

The — on the Gudivâda Division office, submitted by the Examiner, Public Works Accounts, communicated to the Superintending Engineer, II Circle.

3/397

29TH JANUARY 1886, No. 255 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, 26th January 1886, No. 110 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 Gudivâda division.

2. The report is satisfactory.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Gudivâda division, on the 16th and 18th January 1886.

Mr. W. deMorgan, the Executive Engineer, and V. Subbarayadu Puntulu, the accountant were present. This office was last examined on the 30th and 31st January 1885.

2. The Executive Engineer is still the only drawing officer, the Gudivâda sub-treasury being the only treasury drawn upon; the two sub-divisional officers, Mr. P. R. Allen, Assistant Engineer, in charge of the Cowtaram, and Venkataramanaya, Sub-Engineer, in charge of the Gudivâda sub-division, have imprests, the former Rs. 300, the latter Rs. 500. There are also imprest-holders under the Executive Engineer, namely, Temporary Overseer V. Gungayya Sastry, imprest Rs. 500, and Abdul Rajack Sahib, delta superintendent, 2nd grade, imprest Rs. 100. The imprest accounts were found in order, but require earlier and more thorough audit by the accountant than is at present effected. The balance of the Executive Engineer's drawing account on the 31st December 1885 was proved correct. Cheque books are in order. The cash-book was checked for the month of December with satisfactory result. The cash abstract book is also well kept.

3. The accounts of works as rendered to the Examiner for August and September 1885 were all thoroughly checked back to the primary accounts, the result being satisfactory. The register of works was found correct in every case, and accurately posted from work abstracts, which are intelligently compiled by S. Gopaul Rao, storekeeper, and another.

Ten-day reports are as a rule promptly and correctly rendered, which enables the work abstracts to be duly posted during, instead of at the end of, the month. Work is duly accounted for in the month in which measurements are made, and payment follows measurement with fair punctuality. The register of works will now require attestation by the Executive Engineer of each account in it, under Government of India resolution printed with G.O., No. 2659 W., of 7th November 1885. Materials at site of works (46) aggregate a value of Rs. 11,479. The account in part IV of work abstract is regularly acknowledged by the sub-divisional officer.

4. Measurement books have not been properly kept, entries having been made and maintained in pencil and without any one's signature. But the Executive Engineer has already taken steps to apply the rules, and standing order No. 158 of 1885 with reference to code form M. 19 will also be followed. In no case was a measurement sheet found wanting in support of bills. Vouchers were quickly produced, showing method in filing same.

5. There is much hiring of boats from the Kistna Eastern division for conveying materials to works and for use by contractors. These and all other transfers are now promptly effected. The credits (in transfer) to Kistna Eastern by debit to miscellaneous advances, also the credit

to miscellaneous advances by debit to works and contractors' accounts, were checked in detail since July 1885, and the punt account (which enables proportionate allocation of these charges to each work) was examined. Result satisfactory. The balance to date uncharged off, Rs. 228-12-0, will be adjusted in January's accounts, and there will be no balance at the close of the official year.

6. Standing order No. 62 of 1885 (code 2283 D) will also have attention in communication with Kistna Eastern division, as regards workshop jobs uncompleted at end of the official year.

7. The *contractors* above referred to are not more than petty contractors. There are no large contracts, and only about 25 petty contracts. There is a register of accepted tenders, and the accounts of petty contracts are in order. There is no disputed account. The balances outstanding as due to contractors contain nothing noteworthy; all are by way of security for work still to be finished.

8. There is a stock balance of Rs. 2,233, comprising building materials (stone, lime, and sand). The stock accounts are in order.

9. The tools and plant accounts, like the stock accounts, contain no surplus articles. A small sale by auction of unserviceable items under the sanction of the Superintending Engineer is contemplated.

10. The miscellaneous advances schedule shows a departure from clause 3 of code 499, in the payment to a surveyor of his salary before the sanction of the appointment was received.

11. In the deposits account are 204 items of security left by ryots for their proper up-keep of temporary irrigation sluices allowed them. These deposits are now about to be returned, the irrigation season being over.

12. The budget registers are in order, but with reference to such transactions as the payment of compensation for land, and the settlement for workshop unfinished jobs, at the close of the official year, the register of liabilities (code form No. 77) should be carefully maintained.

13. The rate book of September 1884 is said to still represent correct rates.

14. Service books are in order.

15. Government orders and all other records are systematically filed.

16. The Executive Engineer speaks in high praise of the accountant, who has evidently well maintained the good state of the office. Much praise is also due to him for his training of the clerks in accounts work.

ORDER—dated 29th January 1886, No. 255 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information of the Executive Engineer, Gudiváda division, and for that officer's guidance with special reference to paragraphs 4, 10 and 12 of the notes.

2. The report is satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

397 W

Dated January, 29th.

Read. *Encl.* 6

G.O., 29th Jan. 1886, No. 255 W.

JANUARY.

Notes of Inspection

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

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

[C. No. 2.]

G/397

No. 175. X.

From D. C. Gardon Esqre.
~~The~~ EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.
Madras, 8 February 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 Gudiwada Division.

2. The Office is in good order and the direction in which improvement is desirable is indicated in the notes for the guidance of the Executive Engineer.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Gardon

Examiner P. W. Accounts.

E.P. 8/2 Encl: One

Enclosure to Letter No. 175 Dated 8-2-87.

E/397

NOTES OF INSPECTION BY F.G.HEAVEN ESQ, DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER GUDIVADA DIVISION, ON THE 30TH AND 31ST JANUARY AND 1ST FEBRUARY 1887.

THIS OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER IN JANUARY 1886, VIDE G.O. NO.255 P. DATED 29TH JANUARY 1886. F.C.DE MORGAN ESQ. EXECUTIVE ENGINEER 3RD GRADE IS STILL IN CHARGE OF THE DIVISION; AND S.BHAGYANADHA PILLAI RELIEVED V.SUBBARAYUDU PANTULU AS ACCOUNTANT IN NOVEMBER 1886: BOTH EXECUTIVE ENGINEER AND ACCOUNTANT WERE PRESENT AT THE INSPECTION.

2. CASH ACCOUNTS ARE ALL IN GOOD ORDER; THE BALANCE OF EXECUTIVE ENGINEER'S DRAWING ACCOUNT AT END OF DECEMBER 1886 WAS PROVED BY PASS BOOK AND CHEQUE BOOKS, THE LATTER BEING SATISFACTORILY KEPT.

3. IMPRESTS ARE HELD BY :-

T.RAMANUJAM PILLAI SUPERVISOR IN CHARGE COVVARAM SUB-DIVISION.....RS.500

V.GANGAYYA SHASTRI OVERSEER.....RS.200

V.AIYASWAMI AIYAR TEMPORARY UPPER SUBORDINATE.....RS.150

ABDUR RAZAQ DELTA SUPERINTENDENT.....RS. 50

THE ACCOUNTS ARE IN ALL CASES NEAT, AND RECOUPMENTS FAIRLY FREQUENT. THE ACCOUNTANT'S CHECK IS SOMETIMES DELAYED TILL AFTER RECOUPMENT; OWING TO IMPRESTS BEING RECEIVED BY THE EXECUTIVE ENGINEER IN CAMP, AND RECOUPED AT ONCE TO AVOID DELAY.

4. BUDGET AND LIABILITY REGISTERS ARE CORRECTLY MAINTAINED

TAINED; THE LIABILITIES ARE FOR LAND TAKEN UP AND NOT YET PAID FOR BY THE CIVIL DEPARTMENT.

5. WORK ACCOUNTS ARE ON THE WHOLE VERY SATISFACTORY; THE WORK REGISTER AND TEN-DAY REPORTS ARE REGULARLY EXAMINED BY THE EXECUTIVE ENGINEER, WHOSE PREVIOUS SANCTION IS OBTAINED TO ALL EXCEPT VERY PETTY DISBURSEMENTS.

THE ACCOUNTS OF WORKS FOR MARCH AND OCTOBER 1886 WERE GONE INTO in SOME DETAIL; THE FOLLOWING POINTS BEING CHIEFLY NOTICEABLE:-

(A). BAZAAR PURCHASES BY SUBORDINATES IN CHARGE OF WORKS ARE SHOWN IN PART I OF TEN-DAY REPORTS INSTEAD OF IN PARTS II AND III: THE OBJECT IS SAID TO BE TO AVOID PASSING them THROUGH PART IV OF WORK ABSTRACT; BUT THERE SEEMS TO BE NO REASON WHY THE PATTERN IN BOOK OF FORMS SHOULD NOT BE FOLLOWED.

(B). THERE ARE SOMETIMES DISCREPANCIES BETWEEN THE BALANCES OF MATERIALS AT SITE AS SHOWN IN THE TEN-DAY REPORTS AND IN PART IV OF WORK ABSTRACTS; THESE ARISE FROM ONE OF TWO CAUSES

(1). THE EXECUTIVE ENGINEER MAKES PART PAYMENTS FOR MATERIALS SUPPLIED BEFORE THEY ARE ACTUALLY DELIVERED AT SITE; AND THESE MATERIALS ARE ENTERED IN PART IV OF WORK ABSTRACT; THIS COULD BE OBVIATED BY DEBITING SUCH PAYMENTS (WHICH ARE COVERED BY ADEQUATE SECURITY) TO THE SUBHEAD 'ADVANCES TO CONTRACTORS' (CODE PARA 182 Bunkl)

(2). THE SUBORDINATE SHOWS THE MATERIALS AS DELIVERED AT SITE.

8. MATERIALS SHOWN IN TEN-DAY REPORT AS ACTUALLY RECEIVED ARE NOT TAKEN INTO WORK ABSTRACT BECAUSE THE SUPPLIER'S BILL HAS NOT BEEN RECEIVED IN DIVISIONAL OFFICE; SUCH DIFFERENCES CAN EASILY BE AVOIDED BY CHARGING THE MATERIALS TO THE WORK AT AGREEMENT RATES (OR IF THESE ARE NOT KNOWN AT ARBITRARY RATES SUBJECT TO SUBSEQUENT ADJUSTMENT) AND SHOWING THE AMOUNT AS ARREARS DUE TO SUPPLIER.

PART IV OF WORK ABSTRACT IS USUALLY SIGNED BY SUBORDINATE IN CHARGE, BUT UNDER THE CIRCUMSTANCES STATED ABOVE HE CANNOT ALWAYS VOUCH FOR ITS CORRECTNESS; MEASUREMENT BOOKS ARE NOW EXCELLENTLY KEPT, AND ARE ALWAYS SENT TO DIVISIONAL OFFICE FOR CHECK OF BILLS SUBMITTED.

6. STOCK ACCOUNTS ARE IN ORDER; THE TRANSACTIONS ARE SMALL, AND BALANCE WELL WITHIN SANCTIONED LIMIT. TOOLS AND PLANT ACCOUNTS CALL FOR NO SPECIAL REMARK.

7. THE ONLY ITEM NOTICEABLE IN MISCELLANEOUS ADVANCES IS PUNT HIRE DEBITED BY THE EASTERN DIVISION; AS THE PUNTS BELONG TO THE DELTA WORKS, THERE APPEARS TO BE NO OBJECT GAINED BY THESE CHARGES.

8. THE SCHEDULE OF RATES IN THE AUTHORISED FORM APPEARS INCOMPLETE, AND ALSO NEEDS REVISION TO AGREE WITH CURRENT DATA; A RATE SELECTED AT HAPHAZARD IN AN ESTIMATE RECENTLY SANCTIONED (ALTERATIONS TO BRIDGE AT PANARU) DID NOT PROVE TO AGREE WITH THE DATA IN FORCE.

9. SERVICE BOOKS ARE PROPERLY MAINTAINED; BUT A FEW RECENT ENTRIES ARE UNSIGNED BY THE EXECUTIVE ENGINEER.

10. THE

IO. THE ACCOUNTS WORK OF THE DIVISION IS LIGHT; AND THE ACCOUNTANT HAS SUFFICIENT ASSISTANCE; THE STATE OF THE OFFICE SHOWS MARKS OF CAREFUL SUPERVISION BY THE EXECUTIVE ENGINEER.

BEZWADA
2ND FEBRUARY 1887.

(SIGNED) F.G.HEAVEN
DY.EXAMINER P.W.ACCOUNTS.
MADRAS.

(TRUE COPY.)

HONY.ASST.EXAMINER P.W.ACCOUNTS.

8/397

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Commd: to the S.E. II Circle for the inform=ation and guidance of the Ex: Engineer Gudivada Divn

Secr
9-2-87

Jou
9/2/87

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government

P.W. Department.

No. 175 W.

Dated 8th February 1887.

Recd.

Enclo. I.

Inspection of the Gudivada Division Office by Mr. Heaven. Forwards with remarks notes of-----

S.E. II Circle
Ex. E.
Ex P.W. accts.
2
W/19

DW
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1031.

Govt. of 1887 Madras.

PUBLIC WORKS.

Dated 12/12/86

Read

G.O. No. 706 1887 No. 397 W

Inspection notes

Re — on the Godavari Division Office submitted by the Exe P.W.S. Comm. for the 2nd II Circle.

40/3