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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

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Do not be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

23rd November 1880, No. 2,689 W.

General
Account.

Read the following paper:—

No. 100. From Major D. H. TRAIL, R.E., Officiating Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th October 1880, No. 119 W.

I HAVE the honor to forward herewith, for the information of Government, the reports of my inspection of the following Divisional Offices on the dates noted opposite them:—

South Arcot,	6th	October	1880.
Negapatam,	7th	"	"
Tanjore,	8th	"	"
Trichinopoly,	9th	"	"
Tinnevely,	12th	"	"
Coimbatore,	15th	"	"

MEMORANDUM of an Inspection by the Examiner, Public Works Accounts, of the South Arcot Divisional Office, on the 6th October 1880.

THE Executive Engineer in charge was Captain A. C. Smith, R.E., and the Accountant, M. Chinniah.

The office was last inspected on the 4th July 1879.

Cash Books.—The abstract should be made at the foot of the imprest cash sheets and then transferred verbatim to the divisional cash book when recoupment is made. Instead of this, the abstract is noted in the column "Head of Service" in the divisional cash book. More care is required in regard to numbering the vouchers at the time the transactions are entered in the cash book.

Imprest holders should not, if at all possible, be allowed to deal with miscellaneous receipts, such sums should be brought to account by officers in charge of separate cash chests.

In the divisional cash book, all the transactions of officers having separate cash chests and cash books are included. This is improper and unnecessary as the transactions recorded in the divisional or other separate cash book should be only those of the disbursing officer and his imprest holders.

Interlining so as to bring in entries, which have been omitted at the time they should have been made, should be strictly prohibited.

In drawing up the receipts taken from petty or other contractors on separate Form No. 28, care should be taken to refer more clearly to the exact detail of work for which payment is made. At present the receipt sometimes only shows that so much money has been paid, but the exact detail of work for which it has been given is not so clearly indicated.

The cash should be counted after the close of the month and before any payments have been made in the following month, otherwise the operation is practically useless as an account check. When there is a delay in receiving the pass book from the Treasury, the cash book should be balanced and cash counted, the adjustment entries on account of "cheques payable" being made when necessary information is forthcoming.

In order to avoid differences between the Public Works and the Civil Accounts, payments into the treasury should not be made after the 27th of a month. Any sums received after that date may be paid in on the 1st or 2nd of the following month.

Register of Works.—There is no register kept for works costing under Rs. 10,000, there therefore is practically no general register of works. This point has been provided for in the new Code, the rules contained in which will have to be strictly attended to.

The materials being manufactured for the cross drainage works had better be accounted for under the rules for stock manufacture, as at the time of manufacture it is not known exactly on what particular work they will eventually be used.

Cheque Books.—A note should be kept on the back of the counterfoils to show the balance remaining at credit in the treasury, so as to prevent the possibility of over-drawing the account.

Postal Register.—This only shows daily totals of value of stamps used. It should show the amount paid for each letter.

General Remarks.—The books and accounts are kept carefully according to existing orders and neatly written up.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

MEMORANDUM of an Inspection of the Negapatam Divisional Office by the Examiner, Public Works Accounts, on the 7th October 1880.

The Executive Engineer in charge was J. Grimes, Esq., and the Accountant, Sambasiva Iyer. The office was last inspected on the 15th March 1879.

Cash Books.—The entries do not give sufficient detail to show clearly in all cases what the payments have been made for. Vouchers should be obtained at the time of payment, and if payment is made by an out-lying subordinate the lump sum given for the purpose should be treated as a temporary imprest, till the account of the disbursement and vouchers are received.

On the imprest cash books, the abstract to be transferred to the divisional cash book should be clearly entered, as well as the date and method of recoupment.

Interlining to correct omissions should not be allowed, and all corrections or alterations of any sort should be initialled by the Executive Engineer.

In the imprest cash sheets, the balances should be invariably brought forward. Care is required to arrange for counting the cash after the close of the month and before any payments are made in the following month, as, if this is not done, the check afforded by the operation as to the correctness of the cash book is lost.

The Executive Engineer has received from the Local Fund Board Rs. 670 for the maintenance of Road 51 and also Rs. 820 for the Tiruturaipundi Dispensary, but the cash has not been paid into the Treasury. This should be done and deposits credited, the funds required for the works being taken, as necessary, from the Executive Engineer's general balance; deposits being debited with the value of work turned out.

Contractors.—The items, as per accompanying list, are shown as outstanding from October 1878 and March 1880. No good reasons for non-adjustment were given, but the Executive Engineer promises to see to the matter. The subject was brought to the Superintending Engineer's notice by the Examiner's Office in letter No. 507 S.E., 5th, dated 26th January 1880, but the above still remain outstanding. The Contractors' ledger should be kept in the form of a book, extracts of which should be sent with the monthly accounts to the Examiner. At present, the monthly transactions are only shown in the copies of form sent to the Examiner, so the Executive Engineer has not the comprehensive statement of all the transactions with each contractor that he ought to have. This book was kept up till March 1880 and then apparently dropped.

Contractors should also be called on, from time to time, to acknowledge the correctness of their accounts as shown by the Executive Engineer's accounts.

There are two contract accounts under dispute, one for work done on a temporary shed at Tiruturaipundi, and the other for work done on the Pandupandai bank. The first appears due to an advance having first been made and the description of the work to be done not being sufficiently definitely specified when the order was given. The other arises from a difference of opinion as to the correctness of measurements. Both are under investigation and should be reported on if not soon settled.

Stock.—The book value of stock, on the 31st August, is shown as Rs. 4,227-0-10. The Executive Engineer states that he considers the book values attached are too high and that Rs. 2,429-15-5 is all the stock is really worth. He, however, could give no clue as to the cause of these high rates. A report should be submitted to the Superintending Engineer, giving such information as may be available in regard to each item, to enable him to obtain the necessary authority for adjusting the account.

No. 1 Yearly Register is kept up in the Divisional Office; it is submitted by the Sub-divisional Officers and forwarded by the Executive Engineer to the Examiner. These registers must be in the Division Office to afford the Executive Engineer the information he ought to have in regard to quantities and rates.

The Completion Report file should have an index arranged by Heads of Service.

Mr. Grimes reports that on taking over charge of the office he found that cheques issued two years before by the Deputy Collector, in charge of the Government Savings' Bank, to the Executive Engineer, on account of refund of security money of depositors, still remained unpaid. Many of these have since been paid to the men, but for some of the others, claimants have not been found. Mr. Grimes has issued a notice in the *District Gazette* to the effect that if not claimed within three months the amount will be forfeited to Government.

The Executive Engineer should not have anything to do with these refunds of money deposited in the Savings' Bank, further than giving the depositors the necessary permission from

the Chief or Superintending Engineer to withdraw. On receipt of this permission, the depositor should communicate with the Deputy Collector himself.

General Remarks.—Care is required to bring the accounts up to date.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

NEGAPATAM DIVISION.

STATEMENT showing the amounts due to Contractors from August 1878 to March 1880.

Name of Contractors.	Particulars.	From what month outstanding.	Amount.
P. Kishna Iyer	Repairing Siruvavidithy tank bund.	August 1878	Rs. A. P. 12 3 10
Do.	Do. Nallapavalagudi tank bund	Do. "	9 2 10
Anthanimuthoo	Sub-Registrar's Office at Pattukota	September "	4 12 0
Gopaula Iyer	Repairing village banks of Cappalodayan	October "	181 12 1
Sambaseva Iyer	Repairing the right bank of Chittar.	December 1879.	16 6 6
Gopaula Asary	Repairing Sub-Registrar's Office at Pattukota	Do. "	24 8 0
Varatharajooloo Naidu	Clearing Keelavala Nelloor drainage channel	February 1880	27 10 1
Kylasum Pillay	Repairing the bank of Arasoor surplus channel	March "	35 5 10
Kristna Iyengar	Repairing the right bank of Pappana	Do. "	57 3 0
Soona Hamed Meah	Do. Mahomedan school at Nagore.	Do. "	40 0 0
Annasawmy Row	Do. the left bank of Corayan	Do. "	12 13 0
Cader Mahodin Saib	Do. the District Moonsif Court at Tiruturaipundi	Do. "	45 7 10
Veerasawmy Naiker	Do. the left bank of Corayan	Do. "	9 3 0
Narayanappa	Do. do. of Netchikottangam	Do. "	10 6 0
Dorasawmy Padayechy	Removing the arugue in Pondavayar	Do. "	12 0 0
Samiappa Mudelliar	Constructing nanal revetment right and left banks of Harichandranadi	Do. "	58 7 9
Condasawmy Pillay	Do. Dispensary at Tiruturaipundi.	Do. "	100 4 0
Veerabathrathavun	Road No. 67	Do. "	186 0 0
Athisiam Pillay	Constructing Road No. 51	Do. "	20 5 0
Vythialinga Naiker	Repairing the left bank of Seeravakana	Do. "	16 0 8
Condasawmy Padachi.	Do. the right bank of Odembogeyaur	Do. "	7 0 0
Dorasawmy Padachi	Do. do. of Pandavyaur	Do. "	8 0 0
Chidambaram Chetty	Do. the left bank of Poodoopondyar.	Do. "	36 12 10
Do.	Closing breaches on the left bank of Morakakarayar	Do. "	9 11 0
Ramasawmy Chetty	Repairing the left bank of Mullyar.	Do. "	122 4 0
Rungacharry	Do. do.	Do. "	78 10 2

MADRAS,
— October 1880.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

MEMORANDUM of an Inspection of the Tanjore Divisional Office by the Examiner, Public Works Accounts, on the 8th October 1880.

The Executive Engineer in charge was W. Hughes, Esq., and the Accountant, Kristnasawmi Iyer.

The division was last inspected on the 13th and 14th March 1879.

Cash Books.—The voucher numbers should invariably be entered at the time the transactions are booked. When imprests are recouped, the date and mode of recoupment should be noted on them, and in making the entries in the divisional cash book, the abstract noted at the foot of the imprest cash sheet should be carried into the divisional cash book and not merely the lump sum showing total expenditure. One correction by scoring out was noticed in the cash book,

There is an establishment kept up for pounding cattle trespassing on the canals paid by the Public Works Department, but the fines inflicted go to credit of Civil Department; the fund that pays for the establishment should get the credit.

REGISTER of Lands available for Rent.

[illegible]

Chari.
The office was last inspected on the 21st and 22nd October 1879.

Cash Book.—When the voucher numbers are entered in the cash book, they should at the same time be attached to the vouchers. The cash should be counted at the close of the month before any payments are made in the following month; this is necessary to ensure a check over the accuracy of the cash book. Attention was drawn to paragraph 1,234 of the new Public Works Code, requiring all miscellaneous receipts to be paid in at once to the treasury.

Cheque Books.—A note should be kept on the counterfoils to show the state of the drawing account.

Deposits.—This account shows the amount of Rs. 12,002-1-1 on 31st August as received for works to be done (portions as far back as 1877-78), but which has not yet been executed. This should be adjusted at an early date by having the work executed or else refunding the money.

Tools and Plant.—Returns of these are only sent from the sub-divisions half-yearly; the actual transactions should be reported monthly. The forms on which the accounts are kept are not correct.

Register of Works.—The entries for the restoration of the Manar Anicut are in arrears from April 1880, hence Rs. 7,860-11-2 have been since paid by the Executive Engineer without a proper record of the detail. This point is now specially occupying the attention of the Executive Engineer, who expects soon to be able to bring up this arrear.

The arrangements for the accounts of the Palamcottah Jail require attention. There are at present no proper work vouchers submitted. The register of works occupies for this work alone 79 pages. For the Account Office this is not necessary, so it rests with the Superintending Engineer and the Executive Engineer to consider whether it is necessary to record so many sub-heads, and whether many of them could not be lumped without interfering with the executive control. If it is considered this cannot be done, labor would be saved by treating the jail as a project and each portion as a sub-work, which could thus be separately accounted for and the transactions recorded on a separate work voucher. The Examiner's Office is not in possession of any abstract estimate hence no check has been possible.

With the exception of the above no remarks appear to be called for. The books and accounts are all neatly kept.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

MEMORANDUM of an Inspection of the Coimbatore Divisional Office by the Examiner, Public Works Accounts on the 15th October 1880.

The Executive Engineer was J. Hannan, Esq., and the Accountant, V. Ragavendra Chari.

The office was last inspected on the 9th and 10th October 1879.

Cash Balance.—Form No. 1 is sometimes sent into camp to be signed by the Executive Engineer. The form is intended to be filled in as the cash is counted and unless so treated there is little use in its being signed at all.

In counting the cash in the divisional cash chest, arrangements should be made for the Executive Engineer doing so in person after the close of the month and before any payments are made in the following month.

Cash Book.—When payments are made to contractors of work on which running accounts are kept, Form 553 or 554 should be used and not No. 158 or 160, which is only intended for receipts when payment is made once for all.

The imprest accounts, when recouped, are entered in lump in the divisional cash book. They ought to be first abstracted by Heads of Service at the foot of the sheet and that abstract carried into the divisional cash book, the date and manner of recoupment, that is, by cash or cheque, at the same time being noted on the imprest cash sheet. Imprest cash sheets appear to be submitted only once a month. The submission should be more frequent with a view to reducing the amounts of imprest as much as possible. The Overseer of Kurur receives rents of Padugay lands, but there is no register kept showing what lands are available for rent, which of them are rented, and to whom, as well as the state of the realisations. A register in the accompanying form appears necessary.

Road Metal.—In regard to the metal referred to in G.O., No. 2,580 W., the action taken has been that lists of the quantities of broken and unbroken metal and gravel on each road have been sent to the Local Fund Engineer when making over the roads, but no receipt for the whole, or any accounts of the portions used, have been yet received. Under the order in question the value of material used has to be credited to Imperial Revenue; it is necessary therefore that a clear account should be drawn out and the liability of the Local Fund Board for the metal taken over acknowledged and liquidated.

Tools and Plant.—The Executive Engineer reports that some of the tools are missing and that inquiries are being made. They should all be counted at an early date and the usual certificates submitted with the half-yearly return.

General Remarks.—With the exception of the above, no remarks appeared to be called for.

(Signed) D. H. TRAIL, Major, R.E.,
Offg. Examr., Public Works Accounts.

No. 101. ORDER THEREON, 23rd November 1880, No. 2,689 W.

THESE reports will be forwarded to the Superintending Engineers, Second and Third Circles, who will call the attention of the Divisional Officers concerned to the remarks of the Examiner.

2. *Coimbatore Division.*—In the matter of the road metal referred to by the Examiner, it should be seen that proper receipts are obtained from the Local Fund Board, and Imperial funds duly relieved of the charge.

The result of the inquiries being made in regard to the tools stated to be missing should be reported.

3. *South Arcot Division.*—It is very important that the prescribed registers of works should be carefully maintained. This matter will receive the special attention of the Superintending Engineer.

4. *Tinnevely Division.*—Explanation should be afforded as to the cause of the deposits of previous years not being duly utilised on the works for which they were paid in.

It should also be reported why the expenditure on the Manar Anicut has not been recorded in the register of works since April last, and who is responsible for the neglect.

The arrangements for the accounts of the Palamcottah jail should be inquired into by the Superintending Engineer, and placed on a proper footing without delay. It seems necessary that some such arrangement as that suggested by the Examiner for lumping the sub-heads of the estimate should be adopted, so as to reduce the great amount of labor now involved as maintaining the register of works. The Examiner should be supplied with an abstract estimate of the work.

5. *Trichinopoly Division.*—In this division more care is necessary in the maintenance of the register of works. It is not creditable that totals should have been found wanting, and "the rates generally not entered."

The Executive Engineer should look into the accounts of road metal, stock, and "tools and plant," all of which are reported to be defective. And the outstandings due to contractors should be adjusted with as little delay as possible.

The report is on the whole unfavorable as regards the state of the accounts of the division.

6. *Tanjore Division.*—The Executive Engineer should be warned to guard against any laxity in dealing with miscellaneous receipts, which seem to be kept in hand long after they should have been remitted to the Treasury.

A register of lands available for rent should be kept up in this and in the other divisions indicated by the Examiner.

The accounts of this division seem to have been much neglected; but are now, it is stated, being brought into a satisfactory condition by the present Executive Engineer and his Accountant. The Government will await a further report from the Examiner at the end of three months from the date of these Proceedings as to what has been actually done in the matter; special mention being made of the subjects here indicated as requiring attention.

7. *Negapatam Division.*—It is not satisfactory to find that sums due to Contractors have been withheld for the periods shown in the statement submitted by the Examiner, several amounts appertaining to the years 1878 and 1879. This matter will receive

the very early attention of the Executive and Superintending Engineers. The unadjusted items should be brought forward quarterly in a special report to Government, with explanations of the reasons for delay in settlement. The Executive Engineer will also see that proper books are maintained in the prescribed forms, without which he cannot exercise the requisite supervision over these accounts. These remarks apply equally to the stock accounts which evidently require more of the personal attention of the Executive Engineer than they have hitherto received. The matter should now be gone into, the stock lists revised, and authority obtained for adjusting the values found to be too high.

(True Extract.)

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

To Superintending Engineers, Second and Third Circles.
„ the Examiner of Public Works Accounts.

Exd. S. T. Austin
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1880) Madras.
PUBLIC WORKS.

To
THE SUPERINTENDING ENGINEERS
SECOND AND THIRD CIRCLES.
&c. &c. &c.

Dated November, 23rd.

Issued.

Recd.

Encl.

G. O., 23rd November 1880, No. 2,689 W.

NOVEMBER.
Nos. 100-101.

Inspection Report of the Examiner of Public Works Accounts of certain Divisional Offices. — Passing orders on the —.

FROM MAJOR D. H. TRAIL R. E.

OFFG. EXAMINER P. W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 119 W.

MADRAS, 27 OCTOBER 1880.

SIR,

I HAVE THE HONOR TO FORWARD HEREWITH FOR THE
INFORMATION OF GOVERNMENT THE REPORTS OF MY INSPECTION
OF THE FOLLOWING DIVISIONAL OFFICES ON THE DATES NOTED
OPPOSITE THEM.

SOUTH ARCOT.....	6TH. OCTOBER 1880.
NEGAPATAM	7TH. OCTOBER 1880.
TANJORE.....	8TH. OCTOBER 1880.
TRICHINOPOLY.....	9TH. OCTOBER 1880.
TINNEVELLY.....	12TH. OCTOBER 1880.
COIMBATORE	15TH. OCTOBER 1880.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. H. Trail

MAJOR R. E.
OFFG. EXAMINER P. W. ACCOUNTS.

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P.W.D.

240480

NO. 6800

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO. 117W

DATED 29 OCTOBER 1880.

RECD. *Director*

FORWARDS THE INSPECTION
REPORT OF CERTAIN DIVISIONAL
OFFICES.

Cur 15.11.80. Rlt 23.11.80.

0.5.11.80. Rlt 10.11.80

MEMORANDUM OF AN INSPECTION BY THE EXAMINER P.W. ACCOUNTS
OF THE SOUTH ARCOT DIVISIONAL OFFICE ON THE 6TH. OCTOBER
1880.

THE EXECUTIVE ENGINEER IN CHARGE WAS CAPTAIN A.C.
SMITH R.E., AND THE ACCOUNTANT, M. CHINNIAH.

THE OFFICE WAS LAST INSPECTED ON THE 4TH. JULY 1879.

CASH BOOKS. THE ABSTRACT SHOULD BE MADE AT THE FOOT OF
THE IMPREST CASH SHEETS AND THEN TRANSFERRED VERBATIM TO
THE DIVISIONAL CASH BOOK WHEN RECOUNT IS MADE. INSTEAD
OF THIS, THE ABSTRACT IS NOTED IN THE COLUMN "HEAD OF SERVICE"
IN THE DIVISIONAL CASH BOOK. MORE CARE IS REQUIRED IN
REGARD TO NUMBERING THE VOUCHERS AT THE TIME THE TRANSAC-
TIONS ARE ENTERED IN THE CASH BOOK.

IMPREST HOLDERS SHOULD NOT, IF AT ALL POSSIBLE, BE
ALLOWED TO DEAL WITH MISCELLANEOUS RECEIPTS, SUCH SUMS
SHOULD BE BROUGHT TO ACCOUNT BY OFFICERS IN CHARGE OF
SEPARATE CASH CHESTS.

IN THE DIVISIONAL CASH BOOK, ALL THE TRANSACTIONS
OF OFFICERS HAVING SEPARATE CASH CHESTS AND CASH BOOKS
ARE INCLUDED. THIS IS IMPROPER AND UNNECESSARY AS THE
TRANSACTIONS RECORDED IN THE DIVISIONAL OR OTHER SEPARATE
CASH BOOK SHOULD BE ONLY THOSE OF THE DISBURSING OFFICER
AND HIS IMPREST HOLDERS.

INTERLINING SO AS TO BRING IN ENTRIES, WHICH HAVE
BEEN OMITTED AT THE TIME THEY SHOULD HAVE BEEN MADE, SHOULD

BE STRICTLY PROHIBITED.

IN DRAWING UP THE RECEIPTS TAKEN FROM PETTY OR OTHER CONTRACTORS ON SEPARATE FORM NO. 29, CARE SHOULD BE TAKEN TO REFER MORE CLEARLY TO THE EXTRACT DETAIL OF WORK FOR WHICH PAYMENT IS MADE. AT PRESENT THE RECEIPT SOMETIMES ONLY SHOWS THAT SO MUCH MONEY HAS BEEN PAID, BUT THE EXACT DETAIL OF WORK FOR WHICH IT HAS BEEN GIVEN IS NOT SO CLEARLY INDICATED.

THE CASH SHOULD BE COUNTED AFTER THE CLOSE OF THE MONTH AND BEFORE ANY PAYMENTS HAVE BEEN MADE IN THE FOLLOWING MONTH, OTHERWISE THE OPERATION IS PRACTICALLY USELESS AS AN ACCOUNT CHECK. WHEN THERE IS A DELAY IN RECEIVING THE PASS BOOK FROM THE TREASURY, THE CASH BOOK SHOULD BE BALANCED AND CASH COUNTED, THE ADJUSTMENT ENTRIES ON ACCOUNT OF 'CHEQUES PAYABLE' BEING MADE WHEN NECESSARY INFORMATION IS FORTHCOMING.

IN ORDER TO AVOID DIFFERENCES BETWEEN THE PUBLIC WORKS AND CIVIL ACCOUNTS, PAYMENTS INTO THE TREASURY SHOULD NOT BE MADE AFTER THE 27TH OF A MONTH. ANY SUMS RECEIVED AFTER THAT DATE MAY BE PAID, ^{IN} ON THE 1ST OR 2ND OF THE FOLLOWING MONTH.

REGISTER OF WORKS. THERE IS NO REGISTER KEPT FOR WORKS COSTING UNDER RS. 10,000. THERE THEREFORE IS PRACTICALLY NO GENERAL REGISTER OF WORKS. THIS POINT HAS BEEN PROVIDED FOR IN THE NEW CODE, THE RULES CONTAINED IN WHICH WILL HAVE TO BE STRICTLY ATTENDED TO.

THE MATERIALS BEING MANUFACTURED FOR THE CROSS

9/26/89 2/3
DRAINAGE WORKS HAD BETTER BE ACCOUNTED FOR UNDER THE RULES FOR STOCK MANUFACTURE, AS AT THE TIME OF MANUFACTURE IT IS NOT KNOWN EXACTLY ON WHAT PARTICULAR WORK THEY WILL EVENTUALLY BE USED.

CHEQUE BOOKS. A NOTE SHOULD BE KEPT ON THE BACK OF THE COUNTERFOILS TO SHOW THE BALANCE REMAINING AT CREDIT IN THE TREASURY, SO AS TO PREVENT THE POSSIBILITY OF OVERDRAWING THE ACCOUNT.

POSTAL REGISTER. THIS ONLY SHOWS DAILY TOTALS OF VALUE OF STAMPS USED. IT SHOULD SHOW THE AMOUNT PAID FOR EACH LETTER.

GENERAL REMARKS.
THE BOOKS AND ACCOUNTS ARE KEPT CAREFULLY ACCORDING TO EXISTING ORDERS AND NEATLY WRITTEN UP.

D. B. Trail

MAJOR R. E.
OFFG. EXAMINER P. T. ACCOUNTS.

every transaction in the field is done in the same old work book chronicle is correct

28/10

28/10

OPERATION AS TO THE CORRECTNESS OF THE CASH BOOK IS LOST.

THE EXECUTIVE ENGINEER HAS RECEIVED FROM THE LOCAL FUND BOARD RS. 670/ FOR THE MAINTENANCE OF ROAD SI AND ALSO RS. 820/ FOR THE TITRAPONDI DISPENSARY, BUT THE CASH HAS NOT BEEN PAID INTO THE TREASURY. THIS SHOULD BE DONE AND DEPOSITS CREDITED, THE FUNDS REQUIRED FOR THE WORKS BEING TAKEN, AS NECESSARY, FROM THE EXECUTIVE ENGINEER'S GENERAL BALANCE. DEPOSITS BEING DEBITED WITH THE VALUE OF WORK TURNED OUT.

CONTRACTORS. THE ITEMS, AS PER ACCOMPANYING LIST, ARE SHOWN AS OUTSTANDING FROM OCTOBER 1878 AND MARCH 1880. NO GOOD REASONS FOR NON-ADJUSTMENT WERE GIVEN, BUT THE EXECUTIVE ENGINEER PROMISES TO SEE TO THE MATTER. THE SUBJECT WAS BROUGHT TO THE SUPERINTENDING ENGINEER'S NOTICE BY THE EXAMINER'S OFFICE IN LETTER NO. 307 S.E. 5TH. DATED 26TH. JANUARY 1880, BUT THE ABOVE STILL REMAIN OUTSTANDING. THE CONTRACTORS' LEDGER SHOULD BE KEPT IN THE FORM OF A BOOK, EXTRACTS OF WHICH SHOULD BE SENT WITH THE MONTHLY ACCOUNTS TO THE EXAMINER. AT PRESENT, THE MONTHLY TRANSACTIONS ARE ONLY SHOWN IN THE COPIES OF FORM SENT TO THE EXAMINER, SO THE EXECUTIVE ENGINEER HAS NOT THE COMPREHENSIVE STATEMENT OF ALL THE TRANSACTIONS WITH EACH CONTRACTOR THAT HE OUGHT TO HAVE. THIS BOOK WAS KEPT UP TILL MARCH 1880 AND THEN APPARENTLY DROPPED.

CONTRACTORS SHOULD ALSO BE CALLED ON, FROM TIME TO TIME, TO ACKNOWLEDGE THE CORRECTNESS OF THEIR ACCOUNTS AS SHOWN BY THE EXECUTIVE ENGINEER'S ACCOUNTS.

1/2/80 2/1/5
THERE ARE TWO CONTRACT ACCOUNTS UNDER DISPUTE, ONE FOR WORK DONE ON A TEMPORARY SHED AT TITRAPONDI AND THE OTHER FOR WORK DONE ON THE PANDUPANDAI BANK. THE FIRST APPEARS DUE TO AN ADVANCE HAVING FIRST BEEN MADE AND THE DESCRIPTION OF THE WORK TO BE DONE NOT BEING SUFFICIENTLY DEFINITELY SPECIFIED WHEN THE ORDER WAS GIVEN. THE OTHER ARISES FROM A DIFFERENCE OF OPINION AS TO THE CORRECTNESS OF MEASUREMENTS. BOTH ARE UNDER INVESTIGATION AND SHOULD BE REPORTED ON IF NOT SOON SETTLED.

STOCK. THE BOOK VALUE OF STOCK ON THE 31ST. AUGUST, IS SHOWN AS RS. 4,227-0-10. THE EXECUTIVE ENGINEER STATES THAT HE CONSIDERS THE BOOK VALUES ATTACHED ARE TOO HIGH AND THAT RS. 2,429-15-5 IS ALL THE STOCK IS REALLY WORTH. HE, HOWEVER, COULD GIVE NO CLUE AS TO THE CAUSE OF THESE HIGH RATES. A REPORT SHOULD BE SUBMITTED TO THE SUPERINTENDING ENGINEER, GIVING SUCH INFORMATION AS MAY BE AVAILABLE IN REGARD TO EACH ITEM, TO ENABLE HIM TO OBTAIN THE NECESSARY AUTHORITY FOR ADJUSTING THE ACCOUNT.

NO $\frac{1}{2}$ YEARLY REGISTER IS KEPT UP IN THE DIVISIONAL OFFICE; IT IS SUBMITTED BY THE SUB-DIVISIONAL OFFICERS AND FORWARDED BY THE EXECUTIVE ENGINEER TO THE EXAMINER. THESE REGISTERS MUST BE IN THE DIVISION OFFICE TO AFFORD THE EXECUTIVE ENGINEER THE INFORMATION HE OUGHT TO HAVE IN REGARD TO QUANTITIES AND RATES.

THE COMPLETION REPORT FILE SHOULD HAVE AN INDEX ARRANGED BY HEADS OF SERVICE.

MR. GRIMES REPORTS THAT ON TAKING OVER CHARGE OF

THE OFFICE, HE FOUND THAT CHEQUES ISSUED TWO YEARS BEFORE
BY THE DY.COLLECTOR IN CHARGE OF THE GOVERNMENT SAVINGS
BANK TO THE EXECUTIVE ENGINEER ON ACCOUNT OF REFUND OF
SECURITY MONEY OF DEPOSITORS STILL REMAINED UNPAID. MANY
OF THOSE HAVE SINCE BEEN PAID TO THE MEN, BUT FOR SOME
OF THE OTHERS, CLAIMANTS HAVE NOT BEEN FOUND. MR. CRIMES
HAS ISSUED A NOTICE IN THE DISTRICT GAZETTE TO THE EFFECT
THAT IF NOT CLAIMED WITHIN THREE MONTHS, THE AMOUNT WILL
BE FORFEITED TO GOVERNMENT.

THE EXECUTIVE ENGINEER SHOULD NOT HAVE ANYTHING
TO DO WITH THESE REFUNDS OF MONEY DEPOSITED IN THE SAVINGS
BANK, FURTHER THAN GIVING THE DEPOSITORS THE NECESSARY
PERMISSION FROM THE CHIEF OR SUPERINTENDING ENGINEER TO
WITHDRAW. ON RECEIPT OF THIS PERMISSION, THE DEPOSITOR
SHOULD COMMUNICATE WITH THE DY.COLLECTOR HIMSELF.

GENERAL REMARKS.

CARE IS REQUESTED TO BRING THE ACCOUNTS UP TO
DATE.

P.W.D.

22/1/80

NR

D. H. Smith

MAJOR R. E.

OFFG. EXAMINER P. & A. ACCOUNTS.

4.0. 10.35.00.00. 10.00.00.00

P.W.D.

22/1/80

MEMORANDUM OF AN INSPECTION OF THE TANJORE DIVISIONAL OFFICE BY THE EXAMINER P.W. ACCOUNTS, ON THE 5TH, OCTOBER 1939.

THE EXECUTIVE ENGINEER IN CHARGE WAS WHARLES, ESQ. AND THE ACCOUNTANT KRISHNAGANATH IYER.

THE DIVISION WAS LAST INSPECTED ON THE 11TH, AND 14TH, MARCH 1939.

CASH BOOKS. THE VOUCHER NUMBERS SHOULD INVARIABLY BE ENTERED AT THE TIME THE TRANSACTIONS ARE BOOKED. WHEN IN-DEBTS ARE RECUPED, THE DATE AND NAME OF RECUPMENT SHOULD BE NOTED ON THEM, AND IN MAKING THE ENTRIES IN THE DIVISIONAL CASH BOOK, THE ABSTRACT NOTED AT THE FOOT OF THE IN-DEBT CASH ENTRIES SHOULD BE CARRIED INTO THE DIVISIONAL CASH BOOK AND NOT MERELY THE LOOSE SUM SHOWING TOTAL EXPENDITURE. ONE CORRECTION BY TICKLING OUT WAS NOTED IN THE CASH BOOK, WHICH DID NOT BEAT THE INITIALS OF THE EXECUTIVE ENGINEER. ALL CORRECTIONS OF WHATEVER KIND SHOULD BE INITIALED BY THE EXECUTIVE ENGINEER, THE INITIALS OF THE ACCOUNTANT ARE NOT SUFFICIENT.

VISCELLANEOUS RECEIPTS. THESE ARE ALLOWED TO ACCUMULATE AND ARE NOT PAID INTO THE TREASURY AS RECEIVED. FOR INSTANCE, ON THE 20TH, APRIL, THEY HAD ACCUMULATED TO Rs. 640/- BEFORE BEING PAID INTO TREASURY, AFTER WHICH NO FURTHER PAYMENT WAS MADE INTO TREASURY TILL 25TH, JUNE, WHEN Rs. 345-13-7 WERE PAID. SUCH SUMS SHOULD NOT BE LONG KEPT IN HAND, BUT SHOULD, AS SOON AS POSSIBLE, BE PAID INTO THE TREASURY.

RENTS. PASTURE LANDS ARE RENTED OUT AND THE RENTALS ARE
PAID INTO THE TREASURY. THERE IS NO REGISTER, HOWEVER,
SHOWING THAT RENTS ARE AVAILABLE FOR RENTING. THERE ARE NO RECORDS
AND THE STATE OF THE ACCOUNTS IS KNOWN TO QUALIFICATION.
A REGISTER IN THE ACCOUNT BOOK WOULD APPEAR NECESSARY.

STOCK. THE HALF-YEARLY REGISTER OF STOCK IS NOT KEPT UP
CORRECTLY. THE NUMBER OF EACH ARTICLE AT THE BOOKS, DATES,
AND VALUES ARE NOT KEPT UP. THE REGISTER OF THE HALF-YEARLY BALANCE
BOOKS, SEPTEMBER 1930 TO 1931, BUT HAS NOT BEEN COMPLETED. THE
EXECUTIVE ENGINEER, DATES OF THE BALANCE BOOKS, A VERIFICATION
OF THE BALANCE BY ACTUAL COUNT. AS THE METHOD IS
ALREADY KEPT UP, THE BALANCE BOOK IS CARRYING OUT
THIS IMPORTANT STEP.

RECEIPTS AND PAYMENTS. SOME OF 'PAID' AND 'RECEIVED'
AMOUNTING TO \$1,101-1-00, PREVIOUS YEARS. THERE ARE ALSO
OTHER ITEMS 'PAID' AND 'RECEIVED' OF \$1,101-1-00.
AMOUNTING TO \$1,210-11-00. THIS IS THE ONLY CURRENCY WHICH
APPEARS TO HAVE EXISTED IN THIS DIVISION IN DISBURSING
THE PAY OF CONSERVANCY ESTABLISHMENTS. MANY OF THE ITEMS
ARE OF LONG STANDING BUT THEY ARE BEING GRADUALLY ADDED
ONE BY ONE BY THE EXECUTIVE ENGINEER AS INFORMATION IS
FORWARDING REGARDING THE PAYMENT ITEMS.

STATION BOOKS. ARE ONLY KEPT FOR TOOLS COSTING OVER \$10.
10.00; FOR CHALLENGE WORKS ONLY NOMINAL ROLLS AND NEARLY
NONE OF THE WORK DONE ARE MAINTAINED.

CONTRACTORS. THE CONTRACTORS' LIST SHOULD BE KEPT IN
BOOK FORM, SO AS TO SHOW AT A GLANCE THE WORK OF THE
TRANSACTING WITH EACH CONTRACTOR.

15
26/9/30

STANDING WOOD ON GOVERNMENT LANDS IS SOMETIMES
ISSUED TO CONTRACTORS WHO CUT IT DOWN FOR THEIR WORKS.
THE ESTABLISHMENT EMPLOYED FOR THE REGULATIONS IS UTILIZED
IN LOOKING AFTER THESE PLANTATIONS. THE RECEIPTS ARE CRED-
ITED TO 'REVENUE' BUT THERE IS NO DR. AND CR. ACCOUNT KEPT
FOR THESE PLANTATIONS.

TOOLS AND PLANT. THE ACCOUNTS FOR TOOLS SHOULD BE KEPT
UP MONTH BY MONTH. THE PRESENT STATE OF THE BALANCES RE-
QUIRES TO BE CHECKED BY ACTUAL COUNT.

SAVINGS BANK. THE PASS BOOKS OF SEVERAL DEPOSITORS HAVE
BEEN RETURNED TO THE EXECUTIVE ENGINEER WITH CHEQUES FOR
THE AMOUNT DUE TO THE DEPOSITORS SIGNED BY THE DEPUTY
COLLECTOR, AND THOUGH MANY OF THESE CHEQUES ARE DATED SO
LONG AGO AS MARCH 1929, THEY HAVE NOT BEEN PAID TO THE DE-
POSITORS. WHEN IT IS DESIRED TO RETURN SECURITY RECEIVED,
ALL THAT IS NECESSARY IS FOR THE EXECUTIVE ENGINEER TO
FORWARD TO THE DEPOSITOR THE CHIEF ENGINEER'S WRITTEN PER-
MISSION FOR THE WITHDRAWAL, AFTER WHICH THE TRANSACTION
SHOULD BE COMPLETED BY THE DEPOSITOR IN DIRECT COMMUNICA-
TION WITH THE SAVINGS BANK.

GENERAL REMARK.

THE ACCOUNTS HAVE EVIDENTLY BEEN RECENTLY BEEN MUCH
NEGLECTED, BUT THAT IS TO THE DEDICATION OF MR. HUGHES AND
HIS ACCOUNTANT APPEARS ARE BEING RAPIDLY RECTIFIED AND
IT WILL NOT BE LONG BEFORE THE ACCOUNTS WILL BE IN A
SATISFACTORY CONDITION.

THERE IS AN ESTABLISHMENT ALSO OF THE GOVERNMENT
CATTLE THEHARRING AND THE CATTLE PAID BY THE P. A. GOVERNMENT.

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17
26/10/16

MEMORANDUM OF AN INSPECTION BY THE EXAMINER, P.W. ACCOUNTS,
OF THE TRICHIAPOLY DIVISIONAL OFFICE ON THE 2TH OCTOBER
1930.

C.H. J. HODGKINSON ESQ., WAS THE EXECUTIVE ENGINEER IN
CHARGE, AND MORTIMER J. HALL, THE ACCOUNTANT. THE OFFICE
WAS LAST INSPECTED ON THE 12TH MARCH 1929.

CASH BOOKS. IT IS NECESSARY TO INCLUDE THE TRANSACTIONS OF OFFICERS HAVING SEPARATE CASH CRESTS AND THEIR INTEREST HOLDERS IN THE DIVISIONAL CASH BOOK, WHICH SHOULD ONLY CONTAIN THE TRANSACTIONS OF THE EXECUTIVE ENGINEER AND HIS INTEREST HOLDERS. THE RECEIPTS IN SUPPORT OF PAYMENTS TO RETIRED OFFICERS DO NOT GIVE SUFFICIENT DETAIL TO ENABLE IT TO BE KNOWN AT ONCE FOR WHAT PARTICULAR KIND OF BOOK THE PAYMENTS ARE MADE. EITHER THE ITEMS OF WORK MUST BE SHOWN OR A DISTINCT REFERENCE TO THE DOCUMENT IN WHICH THEY ARE RECORDED.

ERRORS ARE CORRECTED BY BEING SCORED OUT AND THE INITIALS OF THE ACCOUNTANT ARE THEN ATTACHED. SUCH CORRECTIONS SHOULD BE AVOIDED AS MUCH AS POSSIBLE, BUT WHEN UNAVOIDABLE, THEY SHOULD BE MADE BY THE EXECUTIVE ENGINEER'S INITIALS IN LIGHT OF HIS KNOWLEDGE AND APPROVAL.

THE CASH MUST BE CARRIED AT THE CLOSE OF EACH MONTH AND REMOVED ANY PAYMENTS MADE IN THE FOLLOWING MONTH. THE ADJUSTING ENTRIES FOR CASH PAYABLE CAN BE MADE MONTHLY, WHEN THE NECESSARY INFORMATION IS OBTAINED FROM THE TREASURY, BUT THE CASH MUST BE CARRIED ONWARDS.

P.W.D.
21/10/30

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18
1863/64

TO BE... 1900-0-3 FOR... 1900-0-3 FOR...
PROVINCIAL WORKS. A DETAILED LIST, EXECUTIVE ENGINEER
STATED, HAD BEEN SUBMITTED TO THE SUPERINTENDING ENGINEER.
THERE IS AN URGENT NEED FOR ALL SUCH DISTANCE BEING AT
ONCE ADJUSTED EARLY ORDER AND THEREBY SETTLED.

STOCK. THE BALANCE OF STOCK ON 31ST AUGUST WAS 100.
100-4-10 OF WHICH 100-4-10 STATED AGAINST CONDUIT AND 100-4-10
WHICH THE EXECUTIVE ENGINEER STATED THERE IS NOTHING TO
DO. A REPORT ON THIS POINT, ON WHICH ORDERS CAN BE PASSED
SHOULD BE AT ONCE SUBMITTED THROUGH THE SUPERINTENDING
ENGINEER. THERE IS NO COUNT CERTIFICATE, A FORM WHICH SHOULD
BE COMPLETED AT AN EARLY DATE. EXECUTIVE ENGINEER STATES
HE COMPLETED THE STONES AT HEAD QUARTERS; ALL SPARE, HOWEVER,
HE COMPLETED AND REPORTED ON.

TOOLS AND PLANT. THE RETURN RELATING THERE TO, ARE ONLY
COMPLETED UP TO MARCH 1920 AND ARE KEPT ON INCORRECT FORM.
EXECUTIVE ENGINEER REPORTS THAT A LIST OF UNRECOVERABLE
TOOLS IS BEING PREPARED FOR SUBMISSION TO THE SUPERIN-
TENDING ENGINEER. NO LIST SHOULD BE LOST AND IS LONG AND
IN BRINGING UP TO DATE THE ACCOUNTS IN THE PROPER FORM.
MR. NORRIS STATES HE COMPLETED THE TOOLS AT HEAD QUARTERS
AND HAS ACCOUNT FOR THE LIST. AN ACCOUNT OF THE TOOLS
SHOULD BE KEPT OF THE TOOLS THE WORK ON THE TOOLS AND
HAVING THE TOOLS IN THE TOOLS AND TOOLS.

REGISTER OF REVENUE. THIS IS KEPT AND IS IN THE TOOLS
TOOLS. THE TOOLS IS KEPT IN THE TOOLS AND TOOLS.

1863/64

TO BE... 1900-0-3 FOR... 1900-0-3 FOR...
PROVINCIAL WORKS. A DETAILED LIST, EXECUTIVE ENGINEER
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HAVING THE TOOLS IN THE TOOLS AND TOOLS.

REGISTER OF REVENUE. THIS IS KEPT AND IS IN THE TOOLS
TOOLS. THE TOOLS IS KEPT IN THE TOOLS AND TOOLS.

J. B. Fair

P.W.D.

20380

42.

Register of Land available for Rent.

[illegible]

P.W.D.

23/10/80

11/11/80

11/11/80

92/269/3
2/12

MEMORANDUM OF AN INSPECTION OF THE TINNEVELLY DIVISIONAL
OFFICE BY THE EXAMINER P.W. ACCOUNTS ON THE 12TH. OCTOBER
1880.

THE EXECUTIVE ENGINEER WAS J. W. MARTIN ESQ. AND
THE ACCOUNTANT SUMPATHKUMARA CHART.

THE OFFICE WAS LAST INSPECTED ON THE 21ST. AND
22ND. OCTOBER 1879.

CASH BOOK. WHEN THE VOUCHER NUMBERS ARE ENTERED IN THE
CASH BOOK, THEY SHOULD AT THE SAME TIME BE ATTACHED TO THE
VOUCHERS. THE CASH SHOULD BE COUNTED AT THE CLOSE OF
THE MONTH BEFORE ANY PAYMENTS ARE MADE IN THE FOLLOWING
MONTH; THIS IS NECESSARY TO ENSURE A CHECK OVER THE
ACCURACY OF THE CASH BOOK. ATTENTION WAS DRAWN TO PARA
1234 OF THE NEW P.W. CODE PERMITTING ALL MISCELLANEOUS
RECEIPTS TO BE PAID IN AT ONCE TO THE TREASURY.

CHEQUE BOOKS. A NOTE SHOULD BE KEPT ON THE COUNTERFOILS
TO SHOW THE STATE OF THE DRAWING ACCOUNT.

DEPOSITS. THIS ACCOUNT SHOWS THE AMOUNT OF RS. 12,002-1-1
ON 21ST. AUGUST AS RECEIVED FOR WORKS TO BE DONE (PORTIONS
AS FAR BACK AS 1877-78) BUT WHICH HAS NOT YET BEEN
EXECUTED. THIS SHOULD BE ADJUSTED AT AN EARLY DATE BY
HAVING THE WORK EXECUTED OR ELSE REFUNDING THE MONEY

TOOLS AND PLANT. RETURNS OF THESE ARE ONLY SENT FROM THE
SUB-DIVISIONS HALF YEARLY; THE ACTUAL TRANSACTIONS SHOULD
BE REPORTED MONTHLY. THE FORMS ON WHICH THE ACCOUNTS ARE

21

KEPT ARE NOT CORRECT.

REGISTER OF WORKS. THE ENTRIES FOR THE REGISTRATION OF THE MAHAR ANICUT ARE IN ARREARS FROM APRIL 1930, HENCE RS. 7,860-11-2 HAVE BEEN SINCE PAID BY THE EXECUTIVE ENGINEER WITHOUT A PROPER RECORD OF THE DETAIL. THIS POINT IS NOW SPECIALLY OCCUPYING THE ATTENTION OF THE EXECUTIVE ENGINEER WHO EXPECTS SOON TO BE ABLE TO BRING UP THIS ARREAR.

THE ARRANGEMENTS FOR THE ACCOUNTS OF THE PALAM-COTTIAH JAIL REQUIRE ATTENTION. THERE ARE AT PRESENT NO PROPER WORK VOUCHERS SUBMITTED. THE REGISTER OF WORKS OCCUPIES FOR THIS WORK ALONE 79 PAGES. FOR THE ACCOUNT OFFICE THIS IS NOT NECESSARY, SO IT RESTS WITH THE SUPERINTENDING ENGINEER AND THE EXECUTIVE ENGINEER TO CONSIDER WHETHER IT IS NECESSARY TO RECORD SO MANY SUB-HEADS AND WHETHER MANY OF THEM COULD NOT BE LUMPED WITHOUT INTERFERING WITH THE EXECUTIVE CONTROL. IF IT IS CONSIDERED THIS CANNOT BE DONE, LABOUR WOULD BE SAVED BY TREATING THE JAIL AS A PROJECT AND EACH PORTION AS A SUB-WORK, WHICH COULD THIS BE SEPARATELY ACCOUNTED FOR AND THE TRANSACTIONS RECORDED ON A SEPARATE WORK VOUCHER. THE EXAMINER'S OFFICE IS NOT IN POSSESSION OF ANY ABSTRACT ESTIMATE HENCE NO CHECK HAS BEEN POSSIBLE.

WITH THE EXCEPTION OF THE ABOVE NO REMARKS APPEAR TO BE CALLED FOR. THE BOOKS AND ACCOUNTS ARE ALL NEATLY KEPT.

D. B. S. S. S.

MAJOR P. E.
OFFG. EXAMINER P. W. ACCOUNTS.

45.

Register of Landowners for Rent.

93/400

P.W.D.
20080
NO.

23/10/13
2169W
MEMORANDUM OF AN INSPECTION OF THE COIMBATORE DIVISIONAL
OFFICE BY THE EXAMINER P.W. ACCOUNTS ON THE 15TH. OCTOBER
1879.

THE EXECUTIVE ENGINEER WAS J. HANNAN ESQ. AND THE
ACCOUNTANT, V. RAGAVENDRA CHARI.

THE OFFICE WAS LAST INSPECTED ON THE 9TH. AND 10TH
OCTOBER 1879.

CASH BALANCE. FORM NO. I IS SOMETIMES SENT INTO CAMP
TO BE SIGNED BY THE EXECUTIVE ENGINEER. THE FORM IS
INTENDED TO BE FILLED IN AS THE CASH IS COUNTED AND UNLESS
SO TREATED THERE IS LITTLE USE IN ITS BEING SIGNED AT ALL.

IN COUNTING THE CASH IN THE DIVISIONAL CASH CHEST,
ARRANGEMENTS SHOULD BE MADE FOR THE EXECUTIVE ENGINEER
DOING SO IN PERSON AFTER THE CLOSE OF THE MONTH AND
BEFORE ANY PAYMENTS ARE MADE IN THE FOLLOWING MONTH.

CASH BOOK. WHEN PAYMENTS ARE MADE TO CONTRACTORS OF WORK
ON WHICH RUNNING ACCOUNTS ARE KEPT, FORM 553 OR 554 SHOULD
BE USED AND NOT NO. 158 OR 160 WHICH IS ONLY INTENDED FOR
RECEIPTS, WHEN PAYMENT IS MADE ONCE FOR ALL.

THE IMPREST ACCOUNTS WHEN RECOUPED, ARE ENTERED
IN LUMP IN THE DIVISIONAL CASH BOOK. THEY OUGHT TO
BE FIRST ABSTRACTED BY HEADS OF SERVICE AT THE FOOT OF
THE SHEET AND THAT ABSTRACT CARRIED INTO THE DIVISIONAL
CASH BOOK, THE DATE AND MANNER OF RECOUPMENT, THAT IS, BY

CASH OR CHECKS AT THE SAME TIME BEING NOTED ON THE IMPREST CASH SHEET. IMPREST CASH SHEETS APPEAR TO BE SUBMITTED ONLY ONCE A MONTH. THE SUBMISSION SHOULD BE MORE FREQUENT, WITH A VIEW TO REDUCING THE AMOUNTS OF IMPREST AS MUCH AS POSSIBLE. THE OVERSEER OF CAROOR RECEIVES RENTS OF PADUOAY LANDS, BUT THERE IS NO REGISTER KEPT SHOWING WHAT LANDS ARE AVAILABLE FOR RENT, WHICH OF THEM ARE RENTED, AND TO WHOM, AS WELL AS THE STATE OF THE REALIZATIONS. A REGISTER IN THE ACCOMPANYING FORM APPEARS NECESSARY.

ROAD METAL. IN REGARD TO THE METAL REFERRED TO IN G.O. 2580 W, THE ACTION TAKEN HAS BEEN THAT LISTS OF THE QUANTITIES OF BROKEN AND UNBROKEN METAL AND GRAVEL ON EACH ROAD HAVE BEEN SENT TO THE LOCAL FUND ENGINEER WHEN MAKING OVER THE ROADS, BUT NO RECEIPT FOR THE WHOLE OR ANY ACCOUNTS OF THE PORTIONS USED HAVE BEEN YET RECEIVED. UNDER THE ORDER IN QUESTION, THE VALUE OF MATERIAL USED HAS TO BE CREDITED TO IMPERIAL REVENUE; IT IS NECESSARY THEREFORE THAT A CLEAR ACCOUNT SHOULD BE DRAWN OUT AND THE LIABILITY OF THE LOCAL FUND BOARD FOR THE METAL TAKEN OVER ACKNOWLEDGED AND LIQUIDATED.

TOOLS AND PLANT. THE EXECUTIVE ENGINEER REPORTS THAT SOME OF THE TOOLS ARE MISSING AND THAT ENQUIRIES ARE BEING MADE. THEY SHOULD ALL BE COUNTED AT AN EARLY DATE AND THE USUAL CERTIFICATES SUBMITTED WITH THE HALF-YEARLY RETURN.

GENERAL REMARKS.

WITH THE EXCEPTION OF THE ABOVE, NO REMARKS

APPEARED TO BE CALLED FOR.

J. H. Frail

MAJOR R.E.
OFFG. EXAMINER P.W. ACCOUNTS.

ENCLOSURE. I.

For a personal

The Amended draft-
order on Steyer Trails
inspection reports of
the Ammets of the Lind
Division he has lately
visited is all I think
but is needed in
disposing of the reports
and the matter to
which they refer, till
we can get our own
new and complete
Forms

Major Trail has not said any much in his reports further than to indicate some salient defects which can be readily dealt with by the Accountants but to any one ac-

Ca 18.12.67 *SH* 23.4.6.

P.W.D.
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Handwritten notes at top right, partially illegible.

For approval
The Amended draft
order in Major Trails
inspection reports of
the Amended of the Land
Division has been lately
visited is all I think
that is needed in
disposing of the reports
and the matter to
which they refer, like
we can get our own
new and complete
Forms

Major Trail has
not said any much
in his reports further
than to indicate some
deficient defects which
can be readily dealt
with by the Amended
but to carry over ac-

Ch. 18.1. to P.W.D. 24.1.16.

Unmited into system.
-atic accounting these
Reports read between
the lines reveal a
very real want in this
respect - The fact
is the foundations of
of correct & systematic
accounting have not
to be laid and the
first steps will be
the issue of our mind
forms - Frequent
instruction in the part
of the examinee and
his debentis, with
the careful training
of the Divisional Accountants
must do the rest -
The system followed
is persistently in
2 or 3 years will I
have little doubt
produce the requisite
change as time
appears to be with

unwillingness ^{of} men
want of ability in
the part of either the
Officers or the Accountants

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7/11/80

Civ. A

No. 2689 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 23rd Nov. 1916

Read the following:—

From

The Examiners,

P.W. Act.

(H.C. No. 1178 of 29th Oct. 1916)

These reports will
be forwarded to the
Superintending Engineers
2nd and 3rd Circles, who
will call the attention
of the Divisional
officers concerned to
the remarks of the
Examiners.

Chimbatore Division. In the
matter of the road metal
referred to by the
Examiners, it should
be seen that proper

R.D.

Receipts

is responsible for the neglect.

The arrangements for the accounts of the Palamoo State Jail should be enquired into by the Supt Engineer, and placed on a proper footing without delay. It seems necessary that some such arrangements as that suggested by the Examiner for lumping the sub-heads of the estimates should be adopted, so as to reduce the great amount of labor now involved in maintaining the Register.

26/11/16
Register of works. The Examiner should be supplied with an abstract estimate of the work.

Inclined plane division. In this Division more care is necessary in the maintenance of the Register of works. It is not creditable that totals should have been found wanting, and the rates generally not entered.

The Executive Engineer should look into the accounts of Road metal, stock, and Tools and Plant, all of which are reported

receipts are obtained
from the Local Fund
Board, and Imperial
funds duly relieved of
the charges.

The result of the en-
quiries being made in
regard to the tools
stated to be missing
should be reported.

South Arab. Division. It is
very important that
the prescribed Register
of works should be
carefully maintained.
This can be witnessed
the specimen the list
of the South Arab.
Division.

~~material being~~
~~factured for the same~~
~~drawings sent to a local~~
~~has transferred to that~~
~~as per spec.~~

Financial Division. Expla-
nation should be
afforded as to the cause
of the deposits of
previous years not
being duly utilized
on the works for which
they were paid in.

It should also be
reported why the ex-
penditure on the
manar ament has not
been recorded in the
Register of works since
April last, and who

to be defective. And the
outstandings due to
contractors should
be adjusted with as
little delay as possible.

The report is on the
whole unfavorable
as regards the state
of the accounts of the
Division.

Supra Division. The
Executive Engineer should
be warned to guard
against any laxity
in dealing with mis-
cellaneous Receipts,
which seem to be kept
in hand long after
as they should have
been remitted to the

30/11/11
Secretary.

A register of amounts
available for work should
be kept up in this
and in the other divisions
indicated by the
Examiner.

The accounts of this
Division seem to have
been much neglected;
but are now, it is stated,
being brought into a
substantial condition
by the present Executive
Engineer and his Assistant.
The Government will
await a further report
from the Examiner
at the end of three

months

months from the date
of these Proceedings as
to what has been
actually done in the
matter, special mention
being made of the
subjects here indicated
as requiring attention.

Negotiations Division. It
is not satisfactory
to find that sums
due to contractors have
been withheld for the
periods shown in the
statement submitted
by the Examiner.
Several amounts appor-
taining to the years
1848 and 1849. This
matter

21
months will require the
very early attention
of the Executive and
Supplies Divisions. The
undisputed items shall
be brought forward
most fully in a formal
report to Government,
with a statement of the reasons
for delay in settlement.
The Treasury Division
will also see that
proper receipts are
submitted in the
proper time, and
without delay.
The Treasury Division
will also see that
proper receipts are
submitted in the
proper time, and
without delay.

These remarks apply
equally to the stock
accounts which evidently
require more of the
personal attention
of the Executive Engineer
than they have hitherto
received. This matter
should now be gone
into, the stock lists
revised, and authority
obtained for adjusting
the values found to
be too high.

2

Att

7/11/80

CHS 5-11-80. KLS

James P. Smith

Sup. Genl. 3rd & 4th Divs.
Ever. P. R. Co.

3-12-80

1899.
Col. of 1879: 3100
PUBLIC WORKS.

To
Dated
Issued
Recd.
Encl.
G. O. 23rd Nov 1899

Nos. 103/101

Inspection Rep
of the Ry. Works
in certain Divis.
of the
of the

Passing order
on the

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