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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. D DEPARTMENT

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

26th October 1881, No. 2626 W.

General.
Establishment.

Read the following paper :—

No. 119. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 6th October 1881, No. 130 W.

I HAVE the honor to submit, for information and orders of Government, reports of my inspections of the Divisional Offices of the Third Circle :—

Negapatam Division, 19th September 1881.				
Tanjore	do.	21st	"	"
Tinnevely	do.	24th	"	"
Trichinopoly	do.	26th	"	"
South Arcot	do.	28th	"	"

MEMORANDUM of Inspection of the Office of the Executive Engineer, Negapatam Division, on the 19th and 20th September 1881.

THE office was last inspected on 7th October 1880.

2. Captain A. W. Smart, R.E., is the Executive Engineer, and Streenivasa Iyengar the Accountant.

3. The office is in very fair order, and only the following points require notice.

4. *Cash Books.*—There are two Sub-divisional Officers—Mr. Norfor, Assistant Engineer, and Mr. Matthews, Supervisor—who draw against the Executive Engineer's drawing account. Under Mr. Matthews there are two imprests, one for Rs. 200 and the other for 100. Also under the Executive Engineer there are two imprest-holders, Overseer Abdul Latif and Mr. Morton, Taluk Overseer, each for Rs. 400 ; but these imprests will in future be held under Mr. Norfor.

5. There are four sub-treasuries upon which cheques are drawn. The amounts placed at the disposal of the Sub-divisional Officers should be shown as transfers within division on the Or. side of the divisional cash book and acknowledged in the same manner on the Dr. side of the sub-divisional cash books, the counterfoils of the cheque books having a record of the amounts concerned. The Sub-divisional Officers should be informed up to what limits they are to draw against the Executive Engineer's drawing account, and those limits ought not to be exceeded by them, nor encroached upon by the Executive Engineer without due notice.

6. A cheque for Rs. 118-4-6, drawn some time ago in favor of a contractor of which he refused acceptance, was cancelled in August last, and the entries in connection with the transaction were passed through the adjustment book instead of through the cash book, and consequently the reconciliation between the treasury balance and that recorded in the divisional cash book was not correctly made. A cancelled cheque should be entered on the charge side of the cash book as a *minus* entry, in red ink, and the head of service to which it was originally charged thereby credited. This should be done if the work on account of which the cheque was originally drawn is still in progress ; but if it happen that the work has been closed, the value of the cheque should be taken as Revenue, entered on the Dr. side of the cash book, and paid into treasury as an ordinary miscellaneous receipt.

7. The cash chest is an iron safe, having only one lock, the key of which is with the Head Clerk, who performs the duties of a Cashier. The cash book, however, is posted by the Accountant, which in a measure only duplicates work. The Executive Engineer arranged that the Head Clerk, instead of keeping a separate cash account, should at once post up the divisional cash book, the Accountant at the close of each day scrutinising the entries and the vouchers to assure their correctness and initialling the transactions. It is also very necessary that the Executive Engineer should initial the entries in the cash book, or the totals brought and carried over on each folio.

8. The cheque books in the old forms should be discontinued, a supply of new forms being indented for, and the old ones returned to Examiner's office. The Executive Engineer draws out all cheques issued from head-quarters. The counterfoils are properly posted, except that there is no record of the amounts transferred to sub-divisions.

9. The sub-divisional cash book and imprest accounts were in order, and the latter were posted in abstract into the major cash books. The date and manner of recoupments should, however, be entered on every imprest account when disposed of; also a note of reduction, increase, or withdrawal when such occur. To facilitate the compilation of the monthly accounts, Sub-divisional Officers should be required to send copies of their cash books twice a month, as by sending them only once extra work is thrown on the divisional office at the early part of the month, when the accounts are waiting for compilation.

10. The work abstracts were incomplete as to progress, and it was not easy to trace from nominal muster rolls the work done on the sub-heads of the estimate as sanctioned. In all documents the sub-heads and nomenclature of the estimate as sanctioned should be clearly entered by the officer in charge of the works. Unless this be done, erroneous debits to one sub-head instead of another are almost certain.

11. The register of works was being brought up properly and was neatly kept. In the case of the larger works, rates should be struck so soon as progress in work and outlay affords sufficient opportunity for a comparison of actual and estimate rates.

12. There are some old outstandings due to contractors which should be cleared off. Instead of retaining in the deposit account petty sums paid by contractors as earnest money, it would be better to refund these when the work is begun, and to deduct 10 per cent. from their bills as security money. At present petty items, amounting to only Rs. 240, stand at credit of deposits; all earnest money.

13. The outstanding miscellaneous advances amount to Rs. 408-11-8, all unobjectionable.

14. The value of stock in the division is only Rs. 3,300.

15. The register of buildings in charge of the Executive Engineer is not yet complete. Steps should be taken to have this put in order as quickly as possible. None are said to be rented nor available for rent.

16. Service books are apparently up to date, and are stated to be in existence for all persons in the division for whom they should be maintained.

17. The Accountant ought to be acknowledged as the Head of the Office. The distribution of duties and the disposal of work must of course be dictated by the Executive Engineer, but orders not issued personally by the Executive Engineer should be issued through the Accountant, and not through the Head Clerk to the office establishment. This was explained to the Executive Engineer.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of an Inspection of the Office of the Executive Engineer, Tanjore Division, on the 21st and 22nd September 1881.

The Executive Engineer in charge is W. Hughes, Esq., and Kristnasawmy Iyer the Accountant.

2. The division was last inspected on 8th October 1880 by the Examiner.

3. There are two Sub-divisional Officers—Mr. Hanson, Assistant Engineer, and Mr. Baker, Sub-Engineer—who draw against the Executive Engineer's drawing account. Mr. Baker had seven imprests aggregating Rs. 860 in September. The sums required by these sub-divisional disbursers are placed at their disposal, from time to time, as they make requisition on the Executive Engineer, and are otherwise properly entered in the cash books. Five treasuries are drawn upon.

4. The cash chest is an iron safe with one lock, the key of which is with the Head Clerk, who acts as Cashier, and will in future write up the cash book.

5. The Executive Engineer draws out all cheques himself, but the counterfoils were not posted up to date, as they should be in future. The cheques drawn on different treasuries are not properly distinguished. The head-quarter cheques have the same distinguishing initial as

those of the sub-divisions, whereas, of course, quite distinct initials should be used. This must be arranged for, especially as the pass books will have entered in them sub-treasury cheques which will not be readily traced except by the distinguishing initials against the numbers.

6. The cash books were neatly kept. The cheques, as stated above, were not easily distinguished, and care should be now taken to quote the cheque book number and the cheque number with the distinguishing initial in all cases. It is very necessary that, if each entry in the cash books is not initialled by the responsible officer, the totals brought over and carried over on each folio should be initialled. Long lists of petty payments made to messengers for train fares for carrying letters, &c., to the Executive Engineer in camp were entered in the cash books and debited to Miscellaneous Advances pending the audit of the divisional travelling allowance bill when the adjustment to debit of establishment is effected. It will be more convenient to give the Head Clerk an imprest for this purpose, to be recouped when the audited travelling allowance bill is sent to the divisional office, and the recoupment charged direct to establishment.

7. Imprest cash books were in order. In some cases imprest-holders make miscellaneous collections. Such receipts are cleared by corresponding reductions in recoupment of expenditure, the amount of the receipts being entered in the cash column of the Cr. side of the cash book in the first instance, and then on the Dr. side, and finally remitted to treasury by the Executive Engineer. If such miscellaneous collections raise the imprest to more than the fixed amount, the excess is remitted to the divisional office. Although imprest-holders are not supposed to bring such receipts into their cash account, the arrangement is said to be convenient, and if it is unavoidable, the procedure meets it.

8. It would facilitate work in the divisional office in every way were copies of the sub-divisional cash book sent in twice a month. Inasmuch as these copies should be posted at the same time as the entries are made in the original cash books, there is no extra work, while there must undoubtedly be an economy of time as compared with that occupied in copying out a month's transactions at the close of the month. This arrangement would further allow of correction of incorrect or incomplete vouchers in time to admit of their regular and punctual transmission with the monthly accounts, while at present they are in many cases sent in after the accounts, and delay in audit thereby caused.

9. The work in the division is mostly petty contract and piece-work, practically most of it piece-work, as it is paid for in full on measurement and inspection. The new form for piece-work day book will be more suitable than forms for petty contract and contract.

10. There are innumerable petty outstandings due to contractors, which must be cleared off as quickly as possible. There is no reason why such should exist, for if on completion and inspection of a work all arrears on it were paid off punctually, there could be outstandings due only to men who had not come forward to claim payments. Every endeavour should be made to prevent these debts, and with proper care there can be no difficulty in effecting this. Contractors should be paid, if possible, at head-quarters by Executive Engineer, fixed dates, say twice a month, being arranged on which their claims will be settled.

11. Work abstracts are incorrectly and incompletely sent in. The consequence is that the register of works and work vouchers must necessarily be incomplete. Not only so, but unless work abstracts are fully entered up, the vouchers on which they are framed must be sent in duplicate from sub-divisional offices to allow proper scrutiny of progress, rates, cost, &c., and this of course means extra trouble in every office. The Executive Engineer will probably find it useful to correct incomplete abstracts in his own office and send them back to the sub-divisional offices for guidance. If, thereafter, the abstracts continue to be submitted incorrectly, the assistant to the Accountant might be deputed to the sub-divisions to show what is necessary and explain how it is to be attained.

12. Establishments should be paid by cheques from the Executive Engineer's office, and not by Sub-divisional Officer's cheques, the bills from sub-divisions being first sent to and checked in the divisional office.

13. The outstandings in the deposit and miscellaneous advances accounts are small and adjustable.

14. The register of buildings, register of pedugul lands (referred to in last report), service books, should all be completed as soon as possible.

15. The stock in the division is valued at Rs. 13,281-5-7, and consists mostly of building materials (rough stone, &c., for road works). As the stock should be verified on 30th September, opportunity can be taken to ascertain what may be unserviceable, and sanction obtained to its being sold or otherwise disposed of.

16. The cheques referred to in last report should, with the pass books, be returned to the Savings Bank. Depositors claiming a refund of the securities concerned should obtain it after reference to the Executive Engineer. Such as are not claimed will be dealt with under the Savings Bank Rules, with which the Executive Engineer has no concern.

17. The accounts are, on the whole, in very good order. The Accountant is quite cognizant of the shortcomings which exist, and is doing his best to overcome them. If the Sub-divisional Officers' accounts were more correctly submitted, there would be little, if anything, upon which to animadvert.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of an Inspection of the Executive Engineer's Office, Tinnevely Division, on 24th September 1881.

J. W. MARTIN, Esq., is the Executive Engineer, and Vencataroyalu the Accountant.

2. The office was last inspected on 12th October 1880.

3. There are six treasuries drawn upon besides the Executive Engineer, who has one imprest-holder under him for Rs. 200. Mr. Manson and Mr. Johnston, Assistant Engineers, draw on treasuries. The former has one imprest under him for Rs. 300, the latter three imprests aggregating Rs. 500. Under the Executive Engineer there are also two imprests, one with the Master Attendant, Madras, the other with the Superintendent, Postal Department, for works to be executed under the control of those officers. The imprest accounts were in order, except that the date of recoupment was not always entered in them.

4. The amounts placed at the disposal of the Sub-divisional Officers at the respective treasuries were properly shown as transfers within division. Copies of the sub-divisional cash books were sent to the divisional office every ten days. To allow of the sub-divisional accounts being submitted earlier, and thereby to expedite the compilation of the divisional accounts, the Sub-divisional Officers should arrange to stop payments after the 27th of the month. This would allow them a week to prepare and forward their accounts to head-quarters.

5. The Executive Engineer draws out all cheques, but the counterfoils of cheque books are not posted up; this was pointed out in last report.

6. The cash book is posted by the Accountant, though cash payments are made by the Head Clerk. The Executive Engineer, however, prefers that in future the Accountant should make all disbursements. The cash book is balanced, and the balance verified periodically during the month, but it is very advisable that the Executive Engineer initial the totals brought and carried forward on each folio of the book. Miscellaneous collections are made by imprest-holders and are properly accounted for, but they should collect such only where it is unavoidable, and should bring the amounts into their imprest accounts only when inconvenience or risk attaches to transmission of the collections to head-quarters.

7. Miscellaneous receipts should be sent more frequently to treasury, as noted in last report.

8. All establishment salaries should be paid from head-quarters, and not by the Sub-divisional Officers by their cheques on the treasury.

9. The cash chest is an iron safe with one lock, the key being kept by the Head Clerk. When the Accountant resumes making disbursements, the key must be kept by him.

10. The work in the division is mostly carried on by piece-work and petty contract. The piece-work day book forms will be more suitable than the contract forms at present in use. Balances due to petty contractors should be cleared off as soon as possible, and every endeavour should be made to settle up with each contractor when the work is finally inspected and passed. If this were the rule, there could be no arrears due to them. There is no stock and no manufacture going on.

11. The register of works should show rates more systematically. It is being brought up as quickly as possible; the reason for its apparent incompleteness being that an endeavour has been made to cast the expenditure into sub-heads of estimates in cases where such sub-heads used not to be recorded. This is unnecessary. All old works in progress, which hitherto were not kept by sub-heads, need not now be so kept, but new works undertaken since 1st April 1881 must be properly accounted for by the sub-heads of sanctioned estimates. Many, if not all, of the arrears are due to the impression that the Accounts Office required all works, old and new, to be sent in by sub-heads. The estimate for the Palamcottah Jail has not yet been revised. The grouping of sub-heads common to the several component parts (buildings) of the main estimate, mentioned in last report, has been arranged for.

12. The outstandings under Miscellaneous Advances at end of August were only Rs. 11-12-0, and unobjectionable.

13. The amounts in the schedule of deposits are all contributions for works. Many items are petty balances of old contributions, and if the contributors cannot be traced, the amounts can be credited to Government. The balance of deposits at end of August amounted to Rs. 5,485-12-10, mostly for current undertakings.

14. Service books are said to be maintained for all persons concerned. Some have lately been sent out to be opened out for Channel Superintendents newly engaged.

15. The accounts are in very fair order on the whole, but until the sub-divisional accounts, work abstracts, &c., are sent to the divisional office, complete in every respect, and with greater punctuality, there must be delay and consequently work in arrears. In the registers of works columns should be added to show—

Total of work done ...	Contract, Petty Contract, Departmental, Total,
Arrears due ...	Divided as above,

and then the column for outlay to date. This will be transcribed into the corresponding columns in the work vouchers, and will obviate the necessity of keeping copies of the latter.

16. Audit notes should be more promptly responded to. None have been returned to the Accounts Office since April, the reason given being that documents called for have not been received from sub-divisions. The procedure to be followed has been clearly defined in the special instructions issued from the Accounts Office, and was further discussed at the inspection.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of Inspection of the Office of the Executive Engineer, Trichinopoly Division, on the 26th and 27th September 1881.

The division was last inspected on 9th October 1880. Captain C. O. Rawson, R.E., is the Executive Engineer in charge, Sambasiva Iyer the Accountant.

2. The Executive Engineer has two ordinary imprests under him aggregating Rs. 600; also an imprest with the Collector of Trichinopoly for Rs. 462-8-0. This last amount is the balance of a sum granted for work to be done, which balance is stated to have been repaid to the credit of the Public Works Department through the Civil Exchange Accounts, and the method of adjustment is under reference to the Accounts Office.

3. There are two Sub-divisional Officers who draw against the Executive Engineer's drawing account. S. Subrayachariar, B.C.E., Assistant Engineer, with five imprests aggregating Rs. 1,400, and Mr. McAllister, Supervisor, to whom the District Magistrate, Madura, is an imprest-holder for Rs. 790 for work to be carried out under that officer.

4. The imprest accounts were in order, except that the disposal thereof was not regularly recorded showing date and manner of recoupment, &c. In the cash books of Sub-divisional Officers the imprest expenditure was transcribed in detail instead of in abstract, giving unnecessary and extra clerical labor. The sub-divisional cash books should be sent to head-quarters twice a month to expedite progress towards compilation of the monthly accounts, and it would further expedite work if the Sub-divisional Officers made no payments after the 27th of the month, so that their accounts might be sent in earlier.

5. In the divisional cash book the reconciliation of cash book and treasury balances is not recorded when the month's transactions are balanced. Cheque book numbers are not systematically quoted, and as five treasuries are drawn upon in the division, it is very necessary that the book numbers with distinguishing initials should be clearly noted. In the cheque books themselves also the cheque number should be followed by the distinguishing initial so as to substantiate the quotation in the cash book. It is important that the totals of the cash book as brought and carried over should be initialled on each folio by the Executive Engineer.

6. All cheques are drawn out by the Executive Engineer himself, the counterfoils being regularly posted. Any cheque books in use, of the old pattern, should be returned to the Examiner's Office after receipt of those of the new pattern. An indent for a supply should be sent at once.

7. The cash chest is an iron safe with one lock, the key of which is kept by the Head Clerk, who performs the duties of Cashier.

8. Establishments should be paid by cheques from head-quarters, and not direct by Sub-divisional Officers.

9. Work is carried on practically under the piece-work system, and the new forms for piece-work day books will be more suitable than contract forms. In the petty contract schedule there is a long list of arrears due to contractors. For this there should be little excuse, inasmuch as Sub-divisional Officers should settle up in full for each work when finally measured up and passed. If this were made the rule, arrears due could only be for amounts for which the claimants had not come forward. These outstanding debts must be cleared off, as soon as possible, and in cases in which the creditors cannot be traced, the amounts should be written off the schedule, a note to that effect being recorded thereon.

10. Under Deposits, Ordinary, to end of August there was a credit balance of Rs. 436-11-1. Most of this is made up of earnest money from contractors. To obviate the continuous record of such transactions, and thus to reduce accounts work, it would be preferable to refund such earnest money so soon as work had been done equal in amount, and thereafter to deduct 10 per cent. from value of work done till completion and final settlement. Under Deposits, Contribution, there is one item of Rs. 292-9-3 of long standing, regarding which there is little information. The work is believed to have been executed two years ago, but has not been traced in the accounts of the late Madura division. If further endeavour to trace it prove unsuccessful, the amount may be credited to Government.

11. An extra temporary clerk was applied for by the Superintending Engineer and sanctioned by Government for bringing up and arranging the records of the late Madura division, more particularly with a view to the separation of records for Local Funds works in anticipation of the transfer of such eventually to the Local Fund Boards. The man has not yet been entertained, but the Superintending Engineer proposes to give effect now to the sanction, applying for funds to end of March 1882.

12. The value of stock in the division at end of September is Rs. 1,023-8-0, all large stones at bridges, except 11 of painters' stores. There is no manufacture going on.

13. Returns of road metal are in course of completion. Returns of tools and plant are up to date. Register of buildings is complete. Register of padugai lands has been opened. Service books are kept up. For persons lately engaged they will now be opened.

14. In the miscellaneous advance account to end of August only Rs. 218-1-0 were outstanding, but recoverable.

15. The corrections necessary, owing to the audit notes received from the Examiner's office, were not recorded in the cash and stock abstract books. This should be done in future in addition to the corrections being made in the several accounts concerned.

16. The register of works was in order. No proper estimate has yet been sanctioned for the restoration of the Madura Palace. In the register of works the sub-heads recorded are only the names of the buildings on which outlay is incurred without sub-heads of works. The so-called estimate amounts to Rs. 1,03,000, the outlay to end of August being Rs. 1,36,000. No work vouchers have been submitted. The work was transferred to this division by the Consulting Architect, and no information has been obtained whereby the expenditure can be properly allocated by sub-heads of work done. The Sub-divisional Officer at Madura has this under his special charge, and is endeavouring to obtain information from the Overseer who was originally in charge under the Consulting Architect. It is very doubtful if anything like satisfactory detail of outlay can now be obtained. The work abstracts now are recorded by sub-heads of work for current outlay.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of an Inspection of the Office of the Executive Engineer, South Arcot Division, on 28th and 29th September 1881.

J. E. PAUL, Esq., Assistant Engineer, is in charge of the Division. He relieved Major A. C. Smith, R.E., on the 27th August 1881 afternoon. M. Chinniah is the Accountant.

2. The division was last inspected on 6th October 1880.

3. Under the Executive Engineer there are four imprests aggregating Rs. 1,300, one of which, for Rs. 500, is with the Assistant Commissioner of Salt Revenue.

4. There are two sub-divisional disbursers, who draw against the Executive Engineer's drawing account, Mr. Evans, Assistant Engineer, and Sergeant Hienig, Sub-Engineer. Under the former there are three imprests aggregating Rs. 2,300, and under the latter two aggregating Rs. 550.

5. The imprest cash books were in order, but the recoupment and disposal was not systematically entered at foot, nor the fact of withdrawal or fluctuations. Sub-divisional cash books are sent in twice a month, but not on fixed dates; it would be advisable to receive them posted to 15th and close of each month. Sub-divisional Officers should, if possible, discontinue payments after the 27th of the month, so as to take advantage of the remaining days to complete their accounts and have them transmitted to head-quarters by the 5th of the month.

6. In the divisional cash book the totals brought and carried forward on each folio should be initialled by the Executive Engineer as soon as possible after the pages are filled. More care should be taken to quote cheque book numbers with the cheque numbers and distinguishing initials. Every cheque wherever referred to should be thus quoted, and of course the distinguishing initial should be entered on foil and counterfoil as well. It is further necessary to take care that the same initials are not used by two or more disbursers who draw on the same treasury.

7. The Executive Engineer draws out his own cheques, but the counterfoils are only pencilled in. Cheque books of the old pattern should be sent to the Examiner's office, and the new pattern brought into use. Six treasuries are drawn upon.

8. The cash chest is an iron safe let into the wall. It has one lock, the key of which is with the Head Clerk, who acts as Cashier. The cash book should be written up by him, as it only duplicates work if he keeps a rough cash book from which the Accountant has to transcribe entries into the divisional cash book.

9. The cash abstract book is not posted in detail, which is wrong. Each entry from the cash books should be entered separately and not lumped together. If the space available in the abstract book columns is insufficient for the number of entries, adjacent columns, under which no other entries are likely to be made, should be used. At present half the folios in the book are blank and wasted.

10. All establishment payments should be made from the divisional office and not by the Sub-divisional Officer's cheques.

11. Most of the work is done by petty contract or piece-work. There should be no difficulty, therefore, in obtaining the sub-divisional accounts with punctuality, if some method obtained for making payments. The fact that at the end of August some Rs. 7,000 was due to petty contractors is sufficient evidence that there is a want of method. If possible, contractors, &c., should be required to send in their accounts, or subordinates should send in their measure-ment lists, &c., on, say, the 10th of the month. These should be checked, bills prepared, or the petty contract schedule posted in the sub-divisional offices by the 15th, on which date contractors should attend for payment, their acquittances being obtained on the petty contract schedule as a rule, on separate receipts as an exception. Adopting the same procedure between the 23rd and 27th of the month, the Sub-divisional Officers would have little further to do towards completing their accounts for transmission to head-quarters.

12. There are very many items remaining to be paid to petty contractors, which should be cleared off. If the creditors cannot be found, the amounts should be written off, a note to that effect being recorded on the schedule. Were it a rule that every work was paid for in full on final inspection, such accumulations of arrears could not take place.

13. Where no security is taken, deductions of 10 per cent. should be made from bills. Earnest money should be returned so soon as work to the equivalent has been performed, and the deposit account need not be burdened with such items.

14. Deposits at the end of August amounted to Rs. 2,704-15-0, all from contractors. Several of the items are deposits of value for tools lent to them. It would save trouble in accounts if this value were returned when work sufficient has been done and deductions to cover the amount made from bills. Deposits which are *bona fide* security money, and amount to more than Rs. 100, should be sent into the Savings Bank by the Executive Engineer and not by the Sub-divisional Officers.

15. The amount outstanding in the miscellaneous advance account to end of August amounted to Rs. 247-11-10. Several resulted from pay wrongly disbursed before audit and disallowed from the salary bill. Rs. 170 were unauthorised advances made by the Executive Engineer to temporary establishment in August.

16. The arrears due to establishment should be more promptly dealt with. Little trouble has been taken to effect settlement.

17. The register of buildings and tools and plant were stated to be complete. Service books are opened for all except some new hands for whom books have been applied for.

18. Audit notes are not disposed of with sufficient punctuality. The Accountant was instructed on this point.

19. The register of works, nominal muster rolls, work abstracts, &c., were examined, but much has to be done before they are as correct and complete as they should be. The whole matter was gone into and fully explained, and no doubt there will soon be marked improvement. It is essential to correctness that the initial accounts should show outlay very distinctly under the sub-heads of abstract estimates. Where such sub-heads embrace several works lumped together, as in the case of the Pelandorai Anicut restoration and extension, the sub-head as recorded in the estimate must be given, and the outlay by sub-heads of work done should be recorded under it. As it is, too much is left to the discretion of the Accountant, who cannot possibly be sure that the distribution he makes is correct.

20. On the whole the accounts and books are neatly kept, and are in fair order. The administration, however, is imperfect both as to the distribution of accounts work in the office, and as to the arrangements for final payments in sub-divisions and methodical submission of returns to the divisional office. The late Executive Engineer is responsible for this, and not the Assistant Engineer in charge, with whom the system obtaining was discussed, and suggestions were made for modifying existing arrangements. The Accountant is not wanting in intelligence

by any means, but he is inclined to do more with his own hands than would be necessary if he made a proper use of his Assistant and trained him to give more efficient aid.

(Signed) D. O. GORDON,
Examiner of Public Works Accounts.

No. 120. ORDER THEREON, 26th October 1881, No. 2626 W.

COMMUNICATED to the Superintending Engineer, Third Circle, who will direct the attention of the several Executive Engineers to the remarks of the Examiner, Public Works Accounts.

2. It is clear from these reports that the rules connected with the divisional accounts are as yet only imperfectly understood and acted on; close attention is therefore now all the more necessary.

3. Special attention is required to the necessity for clearing off such outstanding dues to contractors and others as those referred in the reports on the Tanjore, Trichinopoly, and South Arcot Divisions, and the registers of works in all the divisions must without delay be posted to date.

4. The Examiner's suggestion that Executive Engineers should make payments to contractors on fixed dates at head-quarters is not considered practicable, as an Executive Engineer cannot be certain of being at head-quarters on fixed dates; at the same time all Executive Engineers should, by proper prior arrangements, facilitate the means by which they can promptly and personally discharge contractors' claims.

5. The suggestion that Sub-division Officers should discontinue payments after the 27th of each month, may be acted on at the discretion of the Superintending Engineer, as where feasible the system tends towards expediting the rendering of the monthly accounts. With the same object the accounts of Sub-divisional Officers should invariably, where possible, be submitted thrice each month.

6. Adverting to the remark in paragraph 16 of the report on the Trichinopoly Division, a complete estimate for the restoration of the Madura Palace should be submitted without delay.

7. As the disposal by Government of so many reports at one time is inconvenient, the Examiner will in future have such submitted singly for orders, as quickly as possible after the conclusion of the inspection of each office.

(True Extract.)

Lieut.-Colonel, R.E.,
Ag. Under Secy. to Govt., P.W.D.

To Superintending Engineers.
„ the Examiner of Public Works Accounts.

Exd. E. C. Shunker.
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GENERAL
ESTABLISHMENT.

Gobt. of 1881 Madras.
PUBLIC WORKS.

To
SUPERINTENDING ENGINEERS,
&c., &c., &c.

Dated October, 26th.

Issued

Recd.

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G.O., 26th October 1881, No. 2826 W.

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Inspection Reports of the Divisional Officers
of the Third Circle.—Passing orders on the
— submitted by the Examiner, Public
Works Accounts.

FROM THE EXAMINER P. W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 130 W.

MADRAS, 6th OCTOBER 1881.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT REPORTS OF MY INSPECTIONS OF THE
DIVISIONAL OFFICES OF THE 3RD. CIRCLE.

NEGAPATAM DIVISION.....	19TH. SEPTEMBER 1881.
TANJORE DO	21ST. DO.
TINNEVELLY DO	24TH. DO.
TIRICHINOPOLY DO	26TH. DO.
SOUTH ARCOT DO	28TH. DO.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEIENT SERVANT.

D. P. Condon

EXAMINER P. W. ACCOUNTS.

18/10/10

FROM THE EXAMINER P. & A. ACCOUNTS,

MADRAS,

TO THE SECRETARY TO GOVERNMENT,

P. & A. DEPARTMENT,

NO. 130 W.

DATED 6th OCTOBER 1901.

HRGD.

ENCLOSURES, 5.

INSPECTION REPORTS OF DIVISIONAL OFFICES IN THE 2ND. CIRCLE.
SUBMITS ----- FOR INFORMATION AND ORDERS.

MEMO OF INSPECTION OF THE OFFICE OF THE EXECUTIVE ENGINEER, NEGAPATAN DIVISION, ON THE 19TH. AND 20TH. SEPTEMBER, 1901.

1. THE OFFICE WAS LAST INSPECTED ON 7TH. OCTOBER 1890.

2. CAPTAIN A. T. SMART F. R. S. IS THE EXECUTIVE ENGINEER AND STREETIVASA IYENGAR THE ACCOUNTANT.

3. THE OFFICE IS IN VERY FAIR ORDER, AND ONLY THE FOLLOWING POINTS REQUIRE NOTICE.

4. CASH BOOKS. THERE ARE TWO SUB-DIVISIONAL OFFICERS, MR. NORFOLK, ASST. ENGINEER, MR. MATHIAS, SUPERVISOR, WHO DEBAY AGAINST THE EXECUTIVE ENGINEER'S DEBATING ACCOUNT. UNDER MR. MATHIAS THERE ARE TWO IMPRESTS, ONE FOR RS. 200 AND THE OTHER FOR 100. ALSO UNDER THE EXECUTIVE ENGINEER, THERE ARE TWO IMPREST HOLDERS, OVERSEER ABUL LUTIF AND MR. MORTON, TALUK OVERSEER, EACH FOR 400; BUT THESE IMPRESTS WILL IN FUTURE BE HELD UNDER MR. NORFOLK.

5. THERE ARE FOUR SUB-TREASURERS UPON WHICH CHEQUES ARE DEBAYN. THE AMOUNTS PLACED AT THE DISPOSAL OF THE SUB-DIVISIONAL OFFICERS SHOULD BE SHOWN AS TRANSFERS WITHIN DIVISION ON THE CR. SIDE OF THE DIVISIONAL CASH BOOK AND ACKNOWLEDGED IN THE SAME MANNER ON THE DR. SIDE OF THE SUB-DIVISIONAL CASH BOOKS, THE COUNTERFOOLS OF THE CHEQUE BOOKS HAVING A RECORD OF THE AMOUNTS CONCERNED. THE SUB-DIVISIONAL OFFICERS SHOULD BE INFORMED UP TO WHAT LIMITS THEY ARE TO DEBAY AGAINST THE EXECUTIVE ENGINEER'S DEBATING ACCOUNT, AND THOSE LIMITS OUGHT NOT TO BE EXCEEDED BY THEM, NOR ENCOACHED UPON BY THE EXECUTIVE ENGINEER WITHOUT DUE NOTICE.

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C-26-10 11-26-10
P-17-10-01 11-26-10 11-26-10

6. A CHEQUE FOR RS. 112-4-6, DRAWN SOME TIME AGO IN FAVOR OF A CONTRACTOR OF WHICH HE REFUSED ACCEPTANCE, WAS CANCELLED IN AUGUST LAST, AND THE ENTRIES IN CONNECTION WITH THE TRANSACTION WERE PASSED THRO' THE ADJUSTMENT BOOK INSTEAD OF THRO' THE CASH BOOK, AND CONSEQUENTLY THE RECONCILIATION BETWEEN THE TREASURY BALANCE AND THAT RECORDED IN THE DIVISIONAL CASH BOOK WAS NOT CORRECTLY MADE. A CANCELLED CHEQUE SHOULD BE ENTERED ON THE CHARGE SIDE OF THE CASH BOOK AS A MINUS ENTRY, IN RED INK, AND THE HEAD OF SERVICE TO WHICH IT WAS ORIGINALLY CHARGED THERE-BY CREDITED. THIS SHOULD BE DONE IF THE WORK ON ACCOUNT OF WHICH THE CHEQUE WAS ORIGINALLY DRAWN IS STILL IN PROGRESS; BUT IF IT HAPPEN THAT THE WORK HAS BEEN CLOSED, THE VALUE OF THE CHEQUE SHOULD BE TAKEN AS REVENUE, ENTERED ON THE DR. SIDE OF THE CASH BOOK, AND PAID INTO TREASURY AS AN ORDINARY MISCELLANEOUS RECEIPT.

7. THE CASH CHEST IS AN IRON SAFE, HAVING ONLY ONE LOCK, THE KEY OF WHICH IS WITH THE HEAD CLERK, WHO PERFORMS THE DUTIES OF A CASHTER. THE CASH BOOK, HOWEVER, IS POSTED BY THE ACCOUNTANT, WHICH IN A MEASURE ONLY DUPLICATES WORK. THE EXECUTIVE ENGINEER ARRANGED THAT THE HEAD CLERK, INSTEAD OF KEEPING A SEPARATE CASH ACCOUNT, SHOULD AT ONCE POST UP THE DIVISIONAL CASH BOOK, THE ACCOUNTANT AT THE CLOSE OF EACH DAY SCRUTINISING THE ENTRIES AND THE VOUCHERS TO ASSURE THEIR CORRECTNESS AND INITIALLING THE TRANSACTIONS. IT IS ALSO VERY NECESSARY THAT THE EXECUTIVE ENGINEER SHOULD INITIAL THE ENTRIES IN THE CASH BOOK, OR THE TOTALS BROUGHT AND CARRIED OVER ON EACH FOLIO.

8. THE CHEQUE BOOKS IN THE OLD FORMS SHOULD BE

DISCONTINUED

DISCONTINUED, A SUPPLY OF NEW FORMS BEING INDENTED FOR, AND THE OLD ONES RETURNED TO EXAMINER'S OFFICE. THE EXECUTIVE ENGINEER DRAWS OUT ALL CHEQUES ISSUED FROM HEAD QUARTERS. THE COUNTERFOOLS ARE PROPERLY POSTED, EXCEPT THAT THERE IS NO RECORD OF THE AMOUNTS TRANSFERRED TO SUB DIVISIONS.

9. THE SUB-DIVISIONAL CASH BOOK AND INTEREST ACCOUNTS WERE IN ORDER, AND THE LATTER WERE POSTED IN ABSTRACT INTO THE MAJOR CASH BOOKS. THE DATE AND MANNER OF RECOUPMENTS SHOULD, HOWEVER, BE ENTERED ON EVERY INTEREST ACCOUNT WHEN DISPOSED OF, ALSO A NOTE OF REDUCTION, INCREASE, OR WITH-DRAWAL WHEN SUCH OCCUR. TO FACILITATE THE COMPILATION OF THE MONTHLY ACCOUNTS, SUB-DIVISIONAL OFFICERS SHOULD BE REQUIRED TO SEND COPIES OF THEIR CASH BOOKS TWICE A MONTH, AS BY SENDING THEM ONLY ONCE, EXTRA WORK IS THROWN ON THE DIVISIONAL OFFICE AT THE EARLY PART OF THE MONTH, WHEN THE ACCOUNTS ARE WAITING FOR COMPILATION.

10. THE WORK ABSTRACTS WERE INCOMPLETE AS TO PROGRESS, AND IT WAS NOT EASY TO TRACE FROM NOMINAL MUSTER ROLL, THE WORK DONE ON THE SUB-HEADS OF THE ESTIMATE AS SANCTIONED. IN ALL DOCUMENTS, THE SUB-HEADS AND NOMENCLATURE OF THE ESTIMATE AS SANCTIONED, SHOULD BE CLEARLY ENTERED BY THE OFFICER IN CHARGE OF THE WORKS, UNLESS THIS BE DONE, ERRONEOUS DEBITS TO ONE SUB-HEAD INSTEAD OF ANOTHER ARE ALMOST CERTAIN.

11. THE REGISTER OF WORKS WAS BEING BROUGHT UP PROPERLY AND WAS NEATLY KEPT. IN THE CASE OF THE LARGER WORKS, RATES SHOULD BE STRUCK SO SOON AS PROGRESS IN WORK AND

OUTLAY

OUTLAY AFFORDS SUFFICIENT OPPORTUNITY FOR A COMPARISON
OF ACTUAL AND ESTIMATE RATES.

12. THERE ARE SOME OLD OUTSTANDINGS DUE TO CONTRACTORS
WHICH SHOULD BE CLEARED OFF. INSTEAD OF RETAINING IN THE
DEPOSIT ACCOUNT, PETTY SUMS PAID BY CONTRACTORS AS EARNEST
MONEY, IT WOULD BE BETTER TO REFUND THESE WHEN THE WORK
IS BEGUN, AND TO DEDUCT 10 PER CENT FROM THEIR BILLS AS
SECURITY MONEY. AT PRESENT PETTY ITEMS AMOUNTING TO ONLY
240 STAND AT CREDIT OF DEPOSITS; ALL EARNEST MONEY.

13. THE OUTSTANDING MISCELLANEOUS ADVANCES AMOUNT, RS.
408-11-8. ALL UNOBJECTIONABLE.

14. THE VALUE OF STOCK IN THE DIVISION IS ONLY 3,300.

15. THE REGISTER OF BUILDINGS IN CHARGE OF THE EXECU-
TIVE ENGINEER IS NOT YET COMPLETE. STEPS SHOULD BE
TAKEN TO HAVE THIS PUT IN ORDER AS QUICKLY AS POSSIBLE.
NONE ARE SAID TO BE RENTED NOR AVAILABLE FOR RENT.

16. SERVICE BOOKS ARE APPARENTLY UP TO DATE, AND ARE
STATED TO BE IN EXISTENCE FOR ALL PERSONS IN THE DIVISION
FOR WHOM THEY SHOULD BE MAINTAINED.

17. THE ACCOUNTANT OUGHT TO BE ACKNOWLEDGED AS THE
HEAD OF THE OFFICE. THE DISTRIBUTION OF DUTIES AND THE
DISPOSAL OF WORK MUST OF COURSE BE DICTATED BY THE EXECU-
TIVE ENGINEER, BUT ORDERS NOT ISSUED PERSONALLY BY THE
EXECUTIVE ENGINEER, SHOULD BE ISSUED THRO' THE ACCOUNTANT,
AND NOT THRO' THE HEAD CLERK TO THE OFFICE ESTABLISHMENT.
THIS WAS EXPLAINED TO THE EXECUTIVE ENGINEER.

D. C. Carson

EXAMINER P. Y. ACCOUNTS.

2626/10
MEMORANDUM OF AN INSPECTION OF THE OFFICE OF THE
EXECUTIVE ENGINEER, TANJORE DIVISION, ON THE 21ST AND 22ND
SEPTEMBER 1881.

1. THE EXECUTIVE ENGINEER IN CHARGE IS W. LUGHEESOR,
AND K. J. HASAWMI IS THE ACCOUNTANT.

2. THE DIVISION WAS LAST INSPECTED ON 21 OCTOBER
1880 BY THE EXAMINER.

3. THERE ARE TWO SUB-DIVISIONAL OFFICERS, MR. HANSON,
ASST. ENGINEER, AND MR. BAKER, SUB-ENGINEER. WHO DRAW AGAINST
THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT. MR. BAKER HAD 7
IMPRESTS AGGREGATING 800 IN SEPTEMBER. THE SUMS REQUIRED
BY THESE SUB-DIVISIONAL DISBURSERS ARE PLACED AT THEIR
DISPOSAL, FROM TIME TO TIME, AS THEY MAKE APPLICATION ON
THE EXECUTIVE ENGINEER AND ARE OTHERWISE PROPERLY ENTERED
IN THE CASH BOOKS. FIVE TREASURIES ARE DRAWN UPON.

4. THE CASH CHEST IS AN IRON SAFE WITH ONE LOCK, THE
KEY OF WHICH IS WITH THE HEAD CLERK WHO ACTS AS CASHIER
AND WILL IN FUTURE WRITE UP THE CASH BOOK.

5. THE EXECUTIVE ENGINEER DRAWS OUT ALL CHEQUES HIMSELF,
BUT THE COUNTERFOILS WERE NOT POSTED UP TO DATE, AS THEY
SHOULD BE IN FUTURE. THE CHEQUES DRAWN ON DIFFERENT
TREASURIES ARE NOT PROPERLY DISTINGUISHED. THE HEAD
QUARTERS CHEQUES HAVE THE SAME DISTINGUISHING INITIAL AS
THOSE OF THE SUB-DIVISIONS, WHEREAS, OF COURSE, QUITE DIS-
TINCT INITIALS SHOULD BE USED. THIS MUST BE ARRANGED FOR,
ESPECIALLY AS THE PASS BOOKS WILL HAVE ENTERED IN THEM

SUB

SUB-TREASURY CHEQUES WHICH WILL NOT BE READILY TRACED EXCEPT BY THE DISTINGUISHING INITIALS AGAINST THE NUMBERS

6. THE CASH BOOKS WERE NEATLY KEPT. THE CHEQUES, AS STATED ABOVE, WERE NOT EASILY DISTINGUISHED, AND CARE SHOULD BE NOW TAKEN TO QUOTE THE CASH BOOK NUMBER AND THE CHEQUE NUMBER WITH THE DISTINGUISHING INITIAL IN ALL CASES. IT IS VERY NECESSARY THAT, IF EACH ENTRY IN THE CASH BOOKS IS NOT INITIALED BY THE RESPONSIBLE OFFICER, THE TOTALS BROUGHT OVER AND CARRIED OVER ON EACH FOLIO SHOULD BE INITIALED. LONG LISTS OF PETTY PAYMENTS MADE TO MESSENGERS FOR TRAIN FARES FOR CARRYING LETTERS, ETC., TO THE EXECUTIVE ENGINEER IN CAMP, WERE ENTERED IN THE CASH BOOKS AND DEBITED TO MISCELLANEOUS ADVANCES PENDING THE AUDIT OF THE DIVISIONAL TRAVELLING ALLOWANCE BILL WHEN THE ADJUSTMENT TO DEBIT OF ESTABLISHMENT IS EXPECTED. IT WILL BE MORE CONVENIENT TO GIVE THE HEAD CLERK AN IMPREST FOR THIS PURPOSE, TO BE RECOUPED WHEN THE AUDITED TRAVELLING ALLOWANCE BILL IS SENT TO THE DIVISIONAL OFFICE, AND THE RECOUPMENT CHARGED DIRECT TO ESTABLISHMENT.

7. IMPREST CASH BOOKS WERE IN ORDER. IN SOME CASES IMPREST HOLDERS MAKE MISCELLANEOUS COLLECTIONS. SUCH RECEIPTS ARE CLEARED BY CORRESPONDING REDUCTIONS IN RECOUPMENT OF EXPENDITURE, THE AMOUNT OF THE RECEIPTS BEING ENTERED IN THE CASH COLUMN OF THE CR. SIDE OF CASH BOOK, IN THE FIRST INSTANCE, AND THEN ON THE DR. SIDE, AND FINALLY REMITTED TO TREASURY BY THE EXECUTIVE ENGINEER. IF SUCH MISCELLANEOUS COLLECTIONS RAISE THE IMPREST TO MORE THAN THE FIXED AMOUNT, THE EXCESS IS REMITTED TO THE DIVISIONAL OFFICE. ALTHOUGH IMPREST HOLDERS ARE NOT SUPPOSED TO

BRING SUCH RECEIPTS INTO THEIR CASH ACCOUNT, THE ARRANGEMENT IS SAID TO BE CONVENIENT, AND IN IT IS UNAVAILABLE, THE PROCLAMATION MEETS IT.

8. IT WOULD FACILITATE WORK IN THE DIVISIONAL OFFICE IN EVERY WAY WERE COPIES OF THE SUB-DIVISIONAL CASH BOOK SENT IN TWICE A MONTH. INASMUCH AS THESE COPIES SHOULD BE POSTED AT THE SAME TIME AS THE ENTRIES ARE MADE IN THE ORIGINAL CASH BOOKS, THERE IS NO EXTRA WORK, WHILE THERE MUST UNDOUBTEDLY BE AN ECONOMY OF TIME, AS COMPARED WITH THAT OCCUPIED IN COPYING OUT A MONTH'S TRANSACTIONS AT THE CLOSE OF THE MONTH. THIS ARRANGEMENT WOULD FURTHER ALLOW OF CORRECTION OF INCORRECT OR INCOMPLETE VOUCHERS IN TIME TO ADMIT OF THEIR REGULAR AND PUNCTUAL TRANSMISSION WITH THE MONTHLY ACCOUNTS, WHILE AT PRESENT THEY ARE IN MANY CASES SENT IN AFTER THE ACCOUNTS, AND DELAY IN AUDIT THEREBY CAUSED.

9. THE WORK IN THE DIVISION IS MOSTLY PETTY CONTRACT AND PIECE WORK, PRACTICALLY MOST OF IT PIECE WORK, AND IT IS PAID FOR IN FULL ON MEASUREMENT AND INSPECTION. THE NEW FORM FOR PIECE WORK DAY BOOK WILL BE MORE SUITABLE THAN FORMS FOR PETTY CONTRACT AND CONTRACT.

10. THERE ARE INNUMERABLE PETTY OUTSTANDINGS DUE TO CONTRACTORS WHICH MUST BE CLEARED OFF AS QUICKLY AS POSSIBLE. THERE IS NO REASON WHY SUCH SHOULD EXIST, FOR IF, ON COMPLETION AND INSPECTION OF A WORK, ALL ARREARS ON IT WERE PAID OFF PUNCTUALLY, THERE COULD BE OUTSTANDINGS DUE ONLY TO MEN WHO HAD NOT COME FORWARD TO CLAIM PAYMENTS. EVERY ENDEAVOUR SHOULD BE MADE TO PREVENT THESE DEBTS, AND WITH

PROPER

proper care, there can be no difficulty in effecting this.
CONTRACTORS SHOULD BE PAID IF POSSIBLE AT HEAD QUARTERS
BY EXECUTIVE ENGINEER, FIXED DATES, SAY TWICE A MONTH, BEING
ARRANGED ON WHICH THEIR CLAIMS WILL BE SETTLED.

work abstracts are incorrectly and incompletely sent in. the consequence is that the register of works and work vouchers must necessarily be incomplete. not only so, but unless work abstracts are fully entered up the vouchers on which they are framed must be sent in duplicate from sub divisional offices to allow proper scrutiny of progress, rates, cost, etc, and this of course means extra trouble in every office. the executive engineer will probably find it useful to correct incomplete abstracts in his own office and send them back to the sub divisional offices for guidance. if thereafter the abstracts continue to be submitted incorrectly, the assistant to the accountant might be deputed to the sub divisions to show what is necessary and explain how it is to be attained.

12. ESTABLISHMENTS SHOULD BE PAID BY CHEQUES FROM THE EXECUTIVE ENGINEER'S OFFICE, AND NOT BY SUB DIVISIONAL OFFICER'S CHEQUES, THE BILLS FROM SUB DIVISIONS BEING FIRST SENT TO AND CHECKED IN THE DIVISIONAL OFFICE.

13. THE OUTSTANDINGS IN THE DEPOSIT AND MISCELLANEOUS ADVANCES ACCOUNTS ARE SMALL AND ADJUSTABLE.

14. THE REGISTER OF BUILDINGS, REGISTER OF PEDUGAL LANDS, (REFERRED TO IN LAST REPORT) SERVICE BOOKS, SHOULD ALL BE COMPLETED AS SOON AS POSSIBLE.

THE STOCK IN THE DIVISION IS VALUED AT RS. 13,581-5-7 AND

AND CONSISTS MOSTLY OF BUILDING MATERIALS ROUGH STONE, ETC., FOR HEAD WORKS. AS THE STOCK SHOULD BE VERIFIED ON 30TH SEPTEMBER, OPPORTUNITY CAN BE TAKEN TO ASCERTAIN WHAT MAY BE UNSERVICEABLE, AND SANCTION OBTAINED TO ITS BEING SOLD OR OTHERWISE DISPOSED OF.

16. THE CHEQUES REFERRED TO IN LAST REPORT SHOULD, WITH THE PASS BOOKS, BE RETURNED TO THE SAVINGS BANK. DEPOSITORS CLAIMING A REFUND OF THE SECURITIES CONCERNED, SHOULD OBTAIN IT AFTER REFERENCE TO THE EXECUTIVE ENGINEER. SUCH AS ARE NOT CLAIMED, WILL BE DEALT WITH UNDER THE SAVINGS BANK RULES, WITH WHICH THE EXECUTIVE ENGINEER HAS NO CONCERN.

17. THE ACCOUNTS ARE, ON THE WHOLE, IN VERY GOOD ORDER. THE ACCOUNTANT IS QUITE COGNIZANT OF THE SHORTCOMINGS WHICH EXIST, AND IS DOING HIS BEST TO OVERCOME THEM. IF THE SUB-DIVISIONAL OFFICERS' ACCOUNTS WERE MORE CORRECTLY SUBMITTED, THERE WOULD BE LITTLE, IF ANYTHING, UPON WHICH TO ANTHADVERT.

D. C. Eassey

EXAMINER P.W. ACCOUNTS.

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MEMORANDUM OF AN INSPECTION OF THE EXECUTIVE ENGINEER'S
OFFICE, PINNEVELLY DIVISION, ON 24TH SEPTEMBER 1881.

1. J.W. MARTIN ESQ. IS THE EXECUTIVE ENGINEER, AND
VENCATAPORALU THE ACCOUNTANT.

2. THE OFFICE WAS LAST INSPECTED ON 12TH OCTOBER 1880.

3. THERE ARE SIX TREASURIES DRAWN UPON, BESIDES THE
EXECUTIVE ENGINEER WHO HAS ONE IMPREST HOLDS UNDER HIM
FOR RS. 200, MR. HANSEN AND MR. JOHNSTON, ASSIST. ENGINEERS
DRAW ON TREASURIES. THE FORMER HAS ONE IMPREST UNDER HIM
FOR RS. 500; THE LATTER THREE IMPRESTS AGGREGATING RS. 500.
UNDER THE EXECUTIVE ENGINEER, THERE ARE ALSO TWO IMPRESTS, ONE
WITH THE MASTER ATTENDANT, MADRAS, THE OTHER WITH THE SUPER-
INTENDENT, POSTAL DEPARTMENT, FOR WORKS TO BE EXECUTED UNDER
THE CONTROL OF THOSE OFFICERS. THE IMPREST ACCOUNTS WERE
IN ORDER, EXCEPT THAT THE DATE OF RECOUPMENT WAS NOT ALWAYS
ENTERED IN THEM.

4. THE AMOUNTS PLACED AT THE DISPOSAL OF THE SUB-DIVI-
SIONAL OFFICERS AT THE RESPECTIVE TREASURIES, WERE PROPERLY
SAWEN AS TRANSFERS WITHIN DIVISION. COPIES OF THE SUB-DIVI-
SIONAL CASH BOOKS WERE SENT TO THE DIVISIONAL OFFICE EVERY
10 DAYS, TO ALLOW OF THE SUB-DIVISIONAL ACCOUNTS BEING
SUBMITTED EARLIER, AND THEREBY TO EXPEDITE THE COMPILATION
OF THE DIVISIONAL ACCOUNTS. THE SUB-DIVISIONAL OFFICERS
SHOULD ARRANGE TO STOP PAYMENTS AFTER THE 27TH OF THE
MONTH. THIS WOULD ALLOW THEM A WEEK TO PREPARE AND FORWARD
THEIR ACCOUNTS TO HEAD QUARTERS.

5. THE EXECUTIVE ENGINEER DRAWS OUT ALL CHEQUES, BUT THE COUNTERFOILS OF CHEQUE BOOKS ARE NOT POSTED UP; THIS WAS POINTED OUT IN LAST REPORT.

6. THE CASH BOOK IS POSTED BY THE ACCOUNTANT, THOUGH CASH PAYMENTS ARE MADE BY THE HEAD CLERK. THE EXECUTIVE ENGINEER HOWEVER PREFERS THAT IN FUTURE THE ACCOUNTANT SHOULD MAKE ALL DISBURSEMENTS. THE CASH BOOK IS BALANCED, AND THE BALANCE VERIFIED PERIODICALLY DURING THE MONTH, BUT IT IS VERY ADVISABLE THAT THE EXECUTIVE ENGINEER INITIAL THE TOTALS BROUGHT AND CARRIED FORWARD ON EACH FOLIO OF THE BOOK. MISCELLANEOUS COLLECTIONS ARE MADE BY IMPREST HOLDERS AND ARE PROPERLY ACCOUNTED FOR, BUT THEY SHOULD COLLECT SUCH ONLY WHERE IT IS UNAVOIDABLE AND SHOULD BRING THE AMOUNTS INTO THEIR IMPREST ACCOUNTS ONLY WHEN INCONVENIENCE OR RISK ATTACHES TO TRANSMISSION OF THE COLLECTIONS TO HEAD QUARTERS.

7. MISCELLANEOUS RECEIPTS SHOULD BE SENT MORE FREQUENTLY TO TREASURY, AS NOTED IN LAST REPORT.

8. ALL ESTABLISHMENT SALARIES SHOULD BE PAID FROM HEAD QUARTERS, AND NOT BY THE SUB-DIVISIONAL OFFICERS BY THEIR CHEQUES ON THE TREASURY.

9. THE CASH CHEST IS AN IRON SAFE WITH ONE LOCK, THE KEY BEING KEPT BY THE HEAD CLERK. WHEN THE ACCOUNTANT RESUMES MAKING DISBURSEMENTS, THE KEY MUST BE KEPT BY HIM.

10. THE WORK IN THE DIVISION IS MOSTLY CARRIED ON BY PIECE WORK AND PETTY CONTRACT. THE PIECE WORK DAY BOOK FORMS WILL BE MORE SUITABLE THAN THE CONTRACT FORMS AT

PRESENT.

PRESENT IN USE. BALANCES DUE TO PETTY CONTRACTORS SHOULD BE CLEARED OFF AS SOON AS POSSIBLE, AND EVERY ENDEAVOUR SHOULD BE MADE TO SETTLE UP WITH EACH CONTRACTOR WHEN THE WORK IS FINALLY INSPECTED AND PASSED. IF THIS WERE THE RULE, THERE COULD BE NO ARREARS DUE TO THEM. THERE IS NO STOCK AND NO MANUFACTURE GOING ON.

11. THE REGISTER OF WORKS SHOULD SHOW RATES MORE SYSTEMATICALLY. IT IS BEING BROUGHT UP AS QUICKLY AS POSSIBLE; THE REASON FOR ITS APPARENT INCOMPLETENESS BEING THAT AN ENDEAVOUR HAS BEEN MADE TO CAST THE EXPENDITURE INTO SUB-HEADS OR ESTIMATES IN CASES WHERE SUCH SUB-HEADS USED, NOT TO BE RECORDED. THIS IS UNNECESSARY. ALL OLD WORK IN PROGRESS, WHICH HITHERTO WERE NOT KEPT BY SUB-HEADS, NEED NOT NOW BE SO KEPT, BUT NEW WORK UNDERTAKEN SINCE 1ST APRIL 1931, MUST BE PROPERLY ACCOUNTED FOR BY THE SUB-HEADS OR SANCTIONED ESTIMATES. MANY, IF NOT ALL, OF THE ARREARS ARE DUE TO THE IMPRESSION THAT THE ACCOUNTS OFFICE REQUIRED ALL WORK, OLD AND NEW, TO BE SENT IN BY SUB-HEADS. THE ESTIMATE FOR THE BALANCE OF JAN. 1931 HAS NOT YET BEEN REVISSED. THE GROUPING OF SUB-HEADS COMMON TO THE SEVERAL COMPONENT PARTS (BUILDINGS) OF THE MAIN ESTIMATE, MENTIONED IN LAST REPORT, HAS BEEN ARRANGED FOR.

12. THE OUTSTANDING UNDER MISCELLANEOUS ADVANCES AT END OF AUGUST WERE ONLY RS. 11-15-0, AND UNOBJECTIONABLE.

13. THE AMOUNTS IN THE SCHEDULE OF DEPOSITS ARE ALL CONTRIBUTIONS FOR WORKS. MANY ITEMS ARE PETTY BALANCES OF OLD CONTRIBUTIONS, AND IF THE CONTRIBUTORS CANNOT BE TRACED, THE AMOUNTS CAN BE CREDITED TO GOVERNMENT. THE

BALANCE

BALANCE OF DEPOSITS AT END OF AUGUST AMOUNTED TO RS. 5485-
12-10 MOSTLY FOR CURRENT UNDERTAKINGS.

14. SERVICE BOOKS ARE SAID TO BE MAINTAINED FOR ALL
PERSONS CONCERNED. SOME HAVE LATELY BEEN SENT OUT TO BE
OPENED OUT FOR CHANNEL SUPERINTENDENTS NEWLY ENGAGED.

15. THE ACCOUNTS ARE IN VERY FAIR ORDER ON THE WHOLE,
BUT UNTIL THE SUB-DIVISIONAL ACCOUNTS, WORK ABSTRACTS, ETC.,
ARE SENT TO THE DIVISIONAL OFFICE, COMPLETE IN EVERY RESPECT,
AND WITH GREATER PUNCTUALITY, THERE MUST BE DELAY AND CONSE-
QUENTLY WORK IN ARREARS. IN THE REGISTERS OF WORKS, COLUMNS
SHOULD BE ADDED TO SHOW

TOTAL OF WORK DONE.	{	CONTRACT.
		PETTY CONTRACT.
		DEPARTMENTAL.
		TOTAL.

ARREARS DUE.	{	DIVIDED AS ABOVE.
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AND THEN THE COLUMN FOR OUTLAY TO DATE. THIS WILL BE
TRANSCRIBED INTO THE CORRESPONDING COLUMNS IN THE WORK
VOUCHERS, AND WILL OBVIATE THE NECESSITY OF KEEPING COPIES
OF THE LATTER.

16. AUDIT NOTES SHOULD BE MORE PROMPTLY RESPONDED TO.
NONE HAVE BEEN RETURNED TO THE ACCOUNTS OFFICE SINCE APRIL,
THE REASON GIVEN BEING THAT DOCUMENTS CALLED FOR HAVE NOT
BEEN RECEIVED FROM SUB-DIVISIONS. THE PROCEDURE TO BE
FOLLOWED HAS BEEN CLEARLY DEFINED IN THE SPECIAL INSTRUCT-
IONS ISSUED FROM THE ACCOUNTS OFFICE, AND WAS FURTHER
DISCUSSED AT THE INSPECTION.

J. C. Hanson

EXAMINER P.W. ACCOUNTS

MEMO OF INSPECTION OF THE OFFICE OF THE EXECUTIVE
ENGINEER, TRICHINOPOLY DIVISION, ON THE 26TH AND 27TH,
SEPTEMBER 1901.

1. THE DIVISION WAS LAST INSPECTED ON 9TH OCTOBER
1890. CAPTAIN C. C. HANSON R.E., IS THE EXECUTIVE ENGINEER
IN CHARGE; SAMBASIVA IYER, THE ACCOUNTANT.

2. THE EXECUTIVE ENGINEER HAS TWO ORDINARY IMPRESTS
UNDER HIM AGGREGATING 600, ALSO AN IMPREST WITH THE
COLLECTOR OF TRICHINOPOLY FOR RS. 25-8-0. THIS LAST
AMOUNT IS THE BALANCE OF A SUM GRANTED FOR WORK TO BE
DONE, WHICH BALANCE IS STATED TO HAVE BEEN DEBITED TO THE
CREDIT OF THE P.W. DEPARTMENT THRO' THE CIVIL EXCHANGE
ACCOUNTS, AND THE METHOD OF ADJUSTMENT IS UNDER REFERENCE
TO THE ACCOUNTS OFFICE.

3. THERE ARE TWO SUB-DIVISIONAL OFFICERS WHO DRAW
AGAINST THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT. S.
SUBBAYACHARIAR B.C.E., ASST. ENGINEER, WITH FIVE IMPRESTS
AGGREGATING 1,400, AND M. M. ALLISTER, SUPERVISOR, TO WHOM
THE DISTRICT MAGISTRATE, MADURAI, IS AN IMPREST HOLDER FOR
700 FOR WORK TO BE CARRIED OUT UNDER THAT OFFICER.

4. THE IMPREST ACCOUNTS WERE IN ORDER EXCEPT THAT
THEIR DISPOSAL WAS NOT REGULARLY RECORDED SHOWING DATE AND
MANNER OF RECOUPMENT, ETC. IN THE CASH BOOKS OF SUB-
DIVISIONAL OFFICERS THE IMPREST EXPENDITURE WAS TRANSCRIBED
IN DETAIL INSTEAD OF IN ABSTRACT, GIVING UNNECESSARY
AND EXTRA CLERICAL LABOR. THE SUB-DIVISIONAL CASH BOOKS
SHOULD BE SENT TO HEAD QUARTERS TWICE A MONTH TO EXPEDITE
PROGRESS TOWARDS COMPLETION OF THE MONTHLY ACCOUNTS.

AND IT WOULD FURTHER EXPEDITE WORK IF THE SUB-DIVISIONAL OFFICERS MADE NO PAYMENTS AFTER THE 27TH OF THE MONTH, SO THAT THEIR ACCOUNTS MIGHT BE SENT IN EARLIER.

5. IN THE DIVISIONAL CASH BOOK, THE RECONCILIATION OF CASH BOOK AND TREASURY BALANCES IS NOT RECORDED WHEN THE MONTH'S TRANSACTIONS ARE BALANCED. CHECK BOOK NUMBERS ARE NOT SYSTEMATICALLY QUOTED, AND AS FIVE TREASURIES ARE DRAWN UPON IN THE DIVISION, IT IS VERY NECESSARY THAT THE BOOK NUMBERS WITH DISTINGUISHING INITIALS SHOULD BE CLEARLY NOTED. IN THE CHECK BOOKS THEMSELVES ALSO THE CHECK NUMBER SHOULD BE FOLLOWED BY THE DISTINGUISHING INITIAL SO AS TO SUBSTANTIATE THE QUOTATION IN THE CASH BOOK. IT IS IMPORTANT THAT THE TOTALS OF THE CASH BOOK, AS BROUGHT AND CARRIED OVER SHOULD BE INITIALED ON EACH FOLIO BY THE EXECUTIVE ENGINEER.

6. ALL CHECKS ARE DRAWN OUT BY THE EXECUTIVE ENGINEER HIMSELF, THE COUNTERFOILS BEING REGULARLY POSTED. ANY CHECK BOOKS IN USE, OF THE OLD PATTERN, SHOULD BE RETURNED TO THE EXAMINER'S OFFICE, AFTER RECEIPT OF THOSE OF THE NEW PATTERN. AN INDENT FOR A SUPPLY SHOULD BE SENT AT ONCE.

7. THE CASH CHEST IS AN IRON SAFE WITH ONE LOCK, THE KEY OF WHICH IS KEPT BY THE HEAD CLERK WHO PERFORMS THE DUTIES OF CASHIER.

8. ESTABLISHMENTS SHOULD BE PAID BY CHECKS FROM HEAD QUARTERS, AND NOT DIRECT BY SUB-DIVISIONAL OFFICERS.

9. WORK IS CARRIED ON PRACTICALLY UNDER THE PIECE

10. WORK SYSTEM, AND THE NEW FORMS FOR PIECE WORK DAY BOOKS WILL BE MORE SUITABLE THAN CONTRACT FORMS. IN THE PETTY CONTRACT SCHEDULES THERE IS A LONG LIST OF ARREARS DUE TO CONTRACTORS. FOR THIS THERE SHOULD BE LITTLE EXCUSE, INASMUCH AS SUB-DIVISIONAL OFFICERS SHOULD SETTLE UP IN FULL FOR EACH WORK WHEN FINALLY MEASURED UP AND PASSED. IF THIS WERE MADE THE RISK OF ARREARS DUE COULD ONLY BE FOR AMOUNTS FOR WHICH THE CLAIMANTS HAD NOT COME FORWARD. THESE OUTSTANDING DEBTS MUST BE CLEARED OFF, AS SOON AS POSSIBLE, AND IN CASES IN WHICH THE CREDITORS CANNOT BE TRACED, THE AMOUNTS SHOULD BE WRITTEN OFF THE SCHEDULE, A NOTE TO THAT EFFECT BEING RECORDED THEREON.

11. UNDER DEPOSITS ORDINARY TO END OF AUGUST, THERE WAS A GROSS BALANCE OF RS. 435-11-1. MOST OF THIS IS MADE UP OF EARNEST MONEY FROM CONTRACTORS. TO OBVIATE THE CONTINUOUS RECORD OF SUCH TRANSACTIONS, AND THUS TO REDUCE ACCOUNTS WORK, IT WOULD BE PREFERABLE TO REFUND SUCH EARNEST MONEY SO SOON AS WORK HAD BEEN DONE EQUAL IN AMOUNT, AND THEREAFTER TO DEDUCT 10 PER CENT FROM VALUE OF WORK DONE TILL COMPLETION AND FINAL SETTLEMENT. UNDER DEPOSITS, CONTRIBUTIONS, THERE IS ONE ITEM OF RS. 29-5-3 OF LONG STANDING REGARDING WHICH THERE IS LITTLE INFORMATION. THE WORK IS BELIEVED TO HAVE BEEN EXECUTED TWO YEARS AGO, BUT HAS NOT BEEN TRACED IN THE ACCOUNTS OF THE LATE MADURA DIVISION. IF FURTHER ENDEAVOUR TO TRACE IT PROVE UNSUCCESSFUL, THE AMOUNT MAY BE CREDITED TO GOVERNMENT.

12. AN EXTRA TEMPORARY CLERK WAS APPLYING FOR BY THE

2626
16

SUPERINTENDING ENGINEER AND SANCTIONED BY GOVERNMENT FOR BRINGING UP AND ARRANGING THE RECORDS OF THE LATE MADURA DIVISION, MORE PARTICULARLY WITH A VIEW TO THE SEPARATION OF RECORDS FOR LOCAL FUNDS WORKS IN ANTICIPATION OF THE TRANSFER OF SUCH EVENTUALLY TO THE LOCAL COMMITTEES. THE WORK HAS NOT YET BEEN ENTERAINED, BUT THE SUPERINTENDING ENGINEER PROPOSES TO GIVE EFFECT NOW TO THE SANCTION, APPLYING FOR FUNDS TO END OF MARCH 1902.

12. THE VALUE OF STOCK IN THE DIVISION AT END OF SEPTEMBER IS RS. 1,033-8-0. LARGE STONES AT BRIDGES, EXCEPT IT OF PAINTERS STONES. THERE IS NO MANUFACTURE GOING ON.

13. RETURNS OF ROAD METAL ARE IN COURSE OF COMPLETION. RETURNS OF TOOLS AND PLANT ARE UP TO DATE. REGISTER OF BUILDINGS IS COMPLETE. REGISTER OF PADUGAI LANDS HAS BEEN OPENED. SERVICE BOOKS ARE KEPT UP. FOR PERSONS LATELY ENGAGED, THEY WILL NOW BE OPENED.

14. IN THE MISCELLANEOUS ADVANCE ACCOUNT TO END OF AUGUST, ONLY RS. 218-1-0 WERE OUTSTANDING, BUT RECOVERABLE.

15. THE CORRECTIONS NECESSARY, OWING TO THE MISTAKES RECEIVED FROM THE EXAMINER'S OFFICE, WERE NOT RECORDED IN THE CASH AND STOCK ABSTRACT BOOKS. THIS SHOULD BE DONE IN FUTURE IN ADDITION TO THE CORRECTIONS BEING MADE IN THE SEVERAL ACCOUNTS CONCERNED.

16. THE REGISTER OF WORKS WAS IN ORDER. NO PROPER ESTIMATE HAS YET BEEN SANCTIONED FOR THE RESTORATION OF THE MADURA PALACE. IN THE REGISTER OF WORKS THE SUB-HEADS

RECORDED

RECORDED ARE ONLY THE NAMES OF THE BUILDINGS ON WHICH OUTLAY IS INCURRED WITHOUT SUB-HEADS OF WORKS. THE SO CALLED ESTIMATE AMOUNTS TO RS. 1,62,000, THE OUTLAY TO END OF AUGUST BEING RS. 1,36,000. NO WORK VOUCHERS HAVE BEEN SUBMITTED. THE WORK WAS TRANSFERRED TO THIS DIVISION BY THE CONSULTING ARCHITECT, AND NO INFORMATION HAS BEEN OBTAINED THEREBY THE EXPENDITURE CAN BE PROPERLY ALLOCATED BY SUB-HEADS OF WORK DONE. THE SUB-DIVISIONAL OFFICER AT MADURA HAS THIS UNDER HIS SPECIAL CHARGE, AND IS ENDEAVOURING TO OBTAIN INFORMATION FROM THE OVERSEER WHO WAS ORIGINALLY IN CHARGE UNDER THE CONSULTING ARCHITECT. IT IS VERY COUSFUL IF ANY THING LIKE SATISFACTORY DETAIL OF OUTLAY CAN NOW BE OBTAINED. THE WORK ABSTRACTS NOW ARE SEPARATE BY SUB-HEADS OF WORK FOR CURRENT OUTLAY.

P. C. Curran
EXAMINER P. V. ACCOUNTS.

DP 16
DP 13
9/26/18
MEMORANDUM OF AN INSPECTION OF THE OFFICE OF THE
EXECUTIVE ENGINEER, SOUTH ARCOI DIVISION, ON 26TH AND 29TH
SEPTEMBER 1881.

1. J.E. PAUL ESQ., ASST. ENGINEER, IS IN CHARGE OF THE
DIVISION. HE RELIEVED MAJOR A.C. SMITH R.E. ON THE 27TH.
AUGUST 1881, AFTERNOON. M. CHENNAI IS THE ACCOUNTANT.

2. THE DIVISION WAS LAST INSPECTED ON 6TH OCTOBER 1880.

3. UNDER THE EXECUTIVE ENGINEER THERE ARE FOUR IMPREST
AGGREGATING RS. 1300, ONE OF WHICH, FOR RS. 500, IS WITH THE
ASST. COMMISSIONER OF SALT REVENUE.

4. THERE ARE TWO SUB-DIVISIONAL DISBURSERS WHO DRAW
AGAINST THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT, MR. EVANS
ASST. ENGINEER, AND SERGT. JENNIS, SUP. ENGINEER. UNDER THE
FORMER THERE ARE THREE IMPRESTS AGGREGATING RS. 2300, AND
UNDER THE LATTER TWO AGGREGATING RS. 550.

5. THE IMPREST CASH BOOKS WERE IN ORDER, BUT THE RECOUN-
MENT AND DISPOSAL WAS NOT SYSTEMATICALLY ENTERED AT FOOT,
NOR THE FACT OF WITHDRAWAL OR FLUCTUATIONS. SUB-DIVISIONAL
CASH BOOKS ARE SENT IN TWICE A MONTH, BUT NOT ON FIXED DATES,
IT WOULD BE ADVISABLE TO RECEIVE THEM POSTED TO 15TH AND
CLOSE OF EACH MONTH. SUB-DIVISIONAL OFFICERS SHOULD, IF
POSSIBLE, DISCONTINUE PAYMENTS AFTER THE 27TH OF THE MONTH,
SO AS TO TAKE ADVANTAGE OF THE REMAINING DAYS TO COMPLETE
THEIR ACCOUNTS AND HAVE THEM TRANSMITTED TO HEAD QUARTERS
BY THE 27TH OF THE MONTH.

6. IN THE DIVISIONAL CASH BOOK, THE TOTALS BROUGHT AND
CARRIED FORWARD ON EACH FOLIO SHOULD BE INITIALLED BY THE

EXECUTIVE

EXECUTIVE ENGINEERS SOON AS POSSIBLE AFTER THE PAGES ARE FILLED. MORE CARE SHOULD BE TAKEN TO QUOTE CHEQUE BOOK NOS. WITH THE CHEQUE NOS., AND DISTINGUISHING INITIALS. EVERY CHEQUE WHEREVER REFERRED TO, SHOULD BE TRUS QUOTED, AND OF COURSE THE DISTINGUISHING INITIAL SHOULD BE ENTERED ON FOIL AND COUNTERFOIL AS WELL. IT IS FURTHER NECESSARY TO TAKE CARE THAT THE SAME INITIALS ARE NOT USED BY TWO OR MORE DISBURGERS WHO DRAW ON THE SAME TREASURY.

7. THE EXECUTIVE ENGINEER DRAWS OUT HIS OWN CHEQUES, BUT THE COUNTERFOILS ARE ONLY PENCILLED IN. CHEQUE BOOKS OF THE OLD PATTERN SHOULD BE SENT TO THE EXAMINER'S OFFICE, AND THE NEW PATTERN BROUGHT INTO USE. SIX TREASURIES ARE DRAWN UPON.

8. THE CASH CHEST IS AN IRON SAFE LET INTO THE WALL. IT HAS ONE LOCK, THE KEY OF WHICH IS WITH THE HEAD CLERK WHO ACTS AS CASHIER. THE CASH BOOK SHOULD BE WRITTEN UP BY HIM, AS IT ONLY DUPLICATES WORK IF HE KEEPS A ROUGH CASH BOOK FROM WHICH THE ACCOUNTANT HAS TO TRANSCRIBE ENTRIES INTO THE DIVISIONAL CASH BOOK.

9. THE CASH ABSTRACT BOOK IS NOT POSTED IN DETAIL WHICH IS WRONG. EACH ENTRY FROM THE CASH BOOK SHOULD BE ENTERED SEPARATELY AND NOT LUMPED TOGETHER. IF THE SPACE AVAILABLE IN THE ABSTRACT BOOK COLUMNS IS INSUFFICIENT FOR THE NUMBER OF ENTRIES, ADJACENT COLUMNS, UNDER WHICH NO OTHER ENTRIES ARE LIKELY TO BE MADE, SHOULD BE USED. AT PRESENT HALF THE FOLIOS IN THE BOOK ARE BLANK AND WASTED.

10. ALL ESTABLISHMENT PAYMENTS SHOULD BE MADE FROM THE DIVISIONAL OFFICE AND NOT BY THE SUB DIVISIONAL OFFICER'S CHEQUES.

CHEQUES.

11. MOST OF THE WORK IS DONE BY PETTY CONTRACT OR PIECE WORK. THERE SHOULD BE NO DIFFICULTY THEREFORE IN OBTAINING THE SUB DIVISIONAL ACCOUNTS WITH PUNCTUALITY, IF SOME METHOD OBTAINED FOR MAKING PAYMENTS. THE FACT THAT AT THE END OF AUGUST SOME RS. 7000 WAS DUE TO PETTY CONTRACTORS IS SUFFICIENT EVIDENCE THAT THERE IS A WANT OF METHOD. IF POSSIBLE CONTRACTORS, ETC., SHOULD BE REQUIRED TO SEND IN THEIR ACCOUNTS, OR SUPERINTENDENTS SHOULD SEND IN THEIR MEASUREMENT LISTS, ETC., ON SAY THE 10TH OF THE MONTH. THESE SHOULD BE CHECKED, BILLS PREPARED, OR THE PETTY CONTRACT SCHEDULE POSTED IN THE SUB DIVISIONAL OFFICES BY THE 15TH, ON WHICH DATE CONTRACTORS SHOULD ATTEND FOR PAYMENT THEIR ACQUITTANCES BEING OBTAINED ON THE PETTY CONTRACT SCHEDULE AS A RULE, OR SEPARATE RECEIPTS AS AN EXCEPTION. ADOPTING THE SAME PROCEDURE BETWEEN THE 23RD AND 27TH OF THE MONTH, THE SUB DIVISIONAL OFFICERS WOULD HAVE LITTLE FURTHER TO DO TOWARDS COMPLETING THEIR ACCOUNTS FOR TRANSMISSION TO HEAD QUARTERS.

12. THERE ARE VERY MANY ITEMS REMAINING TO BE PAID TO PETTY CONTRACTORS WHICH SHOULD BE CLEARED OFF. IF THE CREDITORS CANNOT BE FOUND, THE AMOUNTS SHOULD BE WRITTEN OFF, A NOTE TO THAT EFFECT BEING RECORDED ON THE SCHEDULE. WERE IT A RULE THAT EVERY WORK WAS PAID FOR IN FULL ON FINAL INSPECTION, SUCH ACCUMULATIONS OF ARREARS COULD NOT TAKE PLACE.

13. WHERE NO SECURITY IS TAKEN, DEDUCTIONS OF 10 PER CENT SHOULD BE MADE FROM BILLS. EARLIEST MONEY SHOULD BE RETURNED SO SOON AS WORK TO THE EQUIVALENT HAS BEEN PERFORMED.

AND

AND THE DEPOSIT ACCOUNT NEED NOT BE BURDENED WITH SUCH ITEMS.

14. DEPOSITS AT THE END OF AUGUST AMOUNTED TO RS.2704-15-00 ALL FROM CONTRACTORS. SEVERAL OF THE ITEMS ARE DEPOSITS OF VALUE FOR TOOLS LENT TO THEM. IT WOULD SAVE TROUBLE IN ACCOUNTS IF THIS VALUE WERE RETURNED WHEN WORK SUFFICIENT HAS BEEN DONE AND DEDUCTIONS TO COVER THE AMOUNT MADE FROM BILLS. DEPOSITS WHICH ARE BONAFIDE SECURITY MONEY, AND AMOUNT TO MORE THAN RS.100, SHOULD BE SENT INTO THE SAVINGS BANK BY THE EXECUTIVE ENGINEER AND NOT BY THE SUB DIVISIONAL OFFICERS.

15. THE AMOUNT OUTSTANDING IN THE MISCELLANEOUS ADVANCE ACCOUNT TO END OF AUGUST AMOUNTED TO RS.247-11-10. SEVERAL RESULTED FROM PAY WRONGLY DISBURSED BEFORE AUDIT AND DISALLOWED FROM THE SALARY BILL. RS.170 WERE UNAUTHORIZED ADVANCES MADE BY THE EXECUTIVE ENGINEER TO TEMPORARY ESTABLISHMENT IN AUGUST.

16. THE ARREARS DUE TO ESTABLISHMENT SHOULD BE MORE PROMPTLY DEALT WITH. LITTLE TROUBLE HAS BEEN TAKEN TO EFFECT SETTLEMENT.

17. THE REGISTER OF BUILDINGS AND TOOLS AND PLANT WERE STATED TO BE COMPLETE. SERVICE BOOKS ARE OPENED FOR ALL EXCEPT SOME NEW HANDS FOR WHOM BOOKS HAVE BEEN APPLIED FOR.

18. AUDIT NOTES ARE NOT DISPOSED OF WITH SUFFICIENT PUNCTUALITY. THE ACCOUNTANT WAS INSTRUCTED ON THIS POINT.

19. THE REGISTER OF WORK, NOMINAL MUSTER ROLLS, WORK ABSTRACTS

20. ABSTRACTS, ETC., WERE EXAMINED, BUT MUCH HAS TO BE DONE BEFORE THEY ARE AS CORRECT AND COMPLETE AS THEY SHOULD BE. THE WHOLE MATTER WAS DONE INTO AND FULLY EXPLAINED AND NO DOUBT THERE WILL SOON BE MARKED IMPROVEMENT. IT IS ESSENTIAL TO CORRECTNESS THAT THE INITIAL ACCOUNTS SHOULD SHOW OUTLAY VERY DISTINCTLY UNDER THE SUB HEADS OF ABSTRACT ESTIMATES. WHERE SUCH SUB HEADS EMBRACE SEVERAL WORKS LUMPED TOGETHER, AS IN THE CASE OF THE PELANDORAI ANCIENT RELOCATION AND EXTENSION, THE SUB HEAD AS RECORDED IN THE ESTIMATE, MUST BE GIVEN AND THE OUTLAY BY SUB HEADS OF WORK DONE SHOULD BE RECORDED UNDER IT. AS IT IS, TOO MUCH IS LEFT TO THE DISCRETION OF THE ACCOUNTANT, WHO CANNOT POSSIBLY BE SURE THAT THE DISTRIBUTION HE MAKES IS CORRECT.

20. ON THE WHOLE THE ACCOUNTS AND BOOKS ARE NEATLY KEPT AND ARE IN FAIR ORDER. THE ADMINISTRATION HOWEVER IS IMPERFECT BOTH AS TO THE DISTRIBUTION OF ACCOUNTS WORK IN THE OFFICE, AND AS TO THE ARRANGEMENTS FOR FINAL PAYMENTS IN SUB DIVISIONS AND METHODOICAL SUBMISSION OF RETURNS TO THE DIVISIONAL OFFICE. THE LATE EXECUTIVE ENGINEER IS RESPONSIBLE FOR THIS, AND NOT THE ASST. ENGINEER IN CHARGE, WITH WHOM THE SYSTEM OBTAINING WAS DISCUSSED, AND SUGGESTIONS WERE MADE FOR MODIFYING EXISTING ARRANGEMENTS. THE ACCOUNTANT IS NOT WANTING IN INTELLIGENCE BY ANY MEANS, BUT IT IS INCLINED TO DO MORE WITH HIS OWN HANDS THAN WOULD BE NECESSARY IF HE MADE A PROPER USE OF HIS ASSISTANT AND TRAINED HIM TO GIVE MORE EFFICIENT AID.

P. C. Curran

EXAMINER P.W. ACCOUNTS.

Cr/A

16
No. 2626 W. PUBLIC WORKS DEPARTMENT. *gentl. to stabl.*

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 26th Oct. 1881.

Read the following:—

From the Examiner P. & Accounts, No. 1308, dated 16th October 1881.

Print with

MA

Communicated to the Supg. Engineer 3^d Circle, who will direct the attention of the several Executive Engineers to the remarks of the Examiner P. & Accounts.

It is clear from these reports that the rules connected with the Divisional accounts are as yet only imperfectly understood.

and acted on, close attention is therefore now all the more necessary.

Special attention is required to the necessity for clearing off such outstanding dues to contractors and others as those referred in the reports on the Tanjore, Trichinopoly and South Arcot Divisions and the Registers of works in all the Divisions must without delay be posted to date.

2277 22/8
The Examiners suggestion that Executive Engineers should make payments to Contractors on fixed dates at head quarters, is not considered practical. He, as an Executive Engineer cannot be certain of being at head quarters on fixed dates. At the same time all Executive Engineers should, by proper prior arrangements, facilitate the means by which they can

promptly and personally discharge contractor's claims.

The suggestion that Sub division officers should discontinue payments after the 27th of each month, may be acted on at the discretion of the Super. Engineer, as where feasible the system tends towards expediting the rendering of the monthly accounts. With the same object the accounts of Sub

divisional officers should invariably where possible be submitted thrice each month.

Adverting to the remark in para 16 of the report on the Trichinopoly Division a complete estimate for the restoration of the Madurai Palace should be submitted without delay.

As the disposal by Encasement of so many reports at one time is inconvenient the Examiner will

The Hon. the Governor

will in future have
such submitted singly
for orders, as quickly
as possible after
the conclusion of the
inspection of each
office.

CHH

20/10/91

To

Mr. Superintendent
at Fort

Ex. P. M. Dept.

9-11-91

CHH

No. 25. 10. 91
C. 25. 10. 91

5754.

Gobt. of (1881) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 18th Feb. 1881 No. 2826/W.

Nos. 114 to 120

Inspection Reports
of the Divisional Offices
of the 3rd Circle.

Passing orders on the
— submitted by the
Superintendent

Subd. in Receipt Regt.