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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. X. D. DEPARTMENT

G.O. No.	2808. IV.	Press.
B.P. No.		Mis.
Dated	11.11.1987	197.

[Handwritten signature]

Not to be folded or roughly handled

2808
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

11th November 1881, No. 2808 W.

General.
Establishment.

Read the following paper :—

No. 47. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th October 1881, No. 152 W.

I HAVE the honor to submit, for the orders of Government, Inspection Report of Mr. Godfrey, Deputy Examiner, of the Presidency Division Office.

Paragraph 3.—The outstanding of Rs. 27-1-4 awaits adjustment pending instructions from the Public Works Department, Secretariat Office.

Paragraph 4.—The irregularity would be obviated were the rules for sub-divisional drawing accounts observed.

Paragraph 13.—As labor is paid for at the divisional office, the proposals made should be considered by the Executive Engineer.

Paragraph 14.—The issue rates for outturn from manufacture should at first be current market, or estimate, rates, and should be revised as soon as operations are sufficiently advanced, to judge of the rates actually resulting from manufacture.

Paragraph 15.—The register of buildings should be completed and sent to the Examiner's office to be printed for monthly returns.

Paragraph 16.—The outstanding against Colonel Thomason awaits further information which he promised to supply. A reminder will be sent to him.

Paragraph 17.—Unless the items due to deceased persons can be paid to the Administrator-General, they must remain on the Executive Engineer's books pending adjustment.

General.—The various points mentioned in the report require to be observed by the Executive Engineer and by the Accountant, more especially in regard to arrangements being devised to admit of more punctual submission of works accounts with the monthly returns.

MEMORANDUM of an Inspection by F. E. GODFREY, Esq., Deputy Examiner, Public Works Accounts, of the Office of the Superintendent of Works, Presidency, on the 12th October 1881.

THE Superintendent of Works is Colonel Burton, R.E., and the Accountant is P. Therunana Moodelliar, Accountant, Fourth Grade.

2. The division was last inspected on the 10th and 11th March 1881.
3. There are two Sub-divisions :—

Bangalore Sub-division in charge of Major A. C. Smith, R.E., who has a drawing account of about Rs. 10,000 monthly. Under Major Smith are two imprest holders:—

	RS.
(1.) The Officer Commanding Queen's Own Sappers and Miners ...	500
(2.) The Officer Commanding Royal Horse Artillery ...	807

This latter amount is an advance made, as ordered in G.O., No. 1299 W., dated 21st May 1881, for the repairs of Royal Horse Artillery lines. The sum will be taken out of the cash balance and debited to Miscellaneous Advances in September's accounts.

Presidency Sub-division, in charge of the Superintendent of Works, Colonel Burton. Lieutenant Plummer at the Presidency draws sub-divisional allowance; he makes no separate payments nor keeps separate accounts. Under the Superintendent of Works are the following imprests:—

	RS.	A.	P.
(1.) Private Secretary to the Right Honorable the Governor ...	1,000	0	0
(2.) Superintendent, Gun Powder Factory ...	90	0	0
(3.) Secretary to Government, Public Works Department ...	27	1	4
(4.) First Member, Board of Revenue ...	453	5	10

Imprest No. 3 is the balance of a sum of Rs. 94-11-4 outstanding for more than a year, and noticed in the last Inspection Report. The settlement of this sum is said to be still under reference.

Imprest No. 4 is a lump sum advanced for planting trees; as it is not a regular imprest it should be removed from the cash balance, and debited to Miscellaneous Advances, which should be cleared as expenditure incurred is properly accounted for.

4. There is also a drawing account at Ootacamund in favor of Colonel R. H. Sankey, R.E., for payments of Ootacamund batta. Credit orders obtained for this account are brought to debit by the Superintendent of Works in his cash-book. As no copy of a cash-book is received from Ootacamund (only batta bills are sent) recourse is had to fictitious entries of "cash from treasury" on both sides of the cash-book, and the amount spent as per bills is then charged off by a third entry to "establishment travelling allowances."

5. A Cashier was appointed on 26th September 1881. He keeps the cash-book and makes payments. He is now paying by monthly instalments of Rs. 25 his cash security of Rs. 1,000.

6. The office chest is an iron one, with one key in Lieutenant Plummer's charge.

7. As noticed in the last Inspection Report, miscellaneous receipts are utilized for paying labor bills, &c., and at the end of the month a cheque is drawn for the total receipts and paid into treasury. Although miscellaneous receipts should not, as a rule, be so utilized, it is stated that the practice is convenient. If allowed to continue, a limit should be placed on the amount of cash to be kept at any one time in the chest. There is no regular treasure guard.

8. The whole amount of credits granted for expenditure in the division is not brought to debit by the Superintendent of Works in his cash-book. The credits for the Bangalore Sub-division are brought to book by the Sub-divisional Officer direct. The whole amount should be first entered in the divisional office cash-book, and the sum required for Bangalore should be placed at credit of that sub-division by debit to "transfers within the division," and it should be brought to debit in the sub-divisional cash-book by credit to "transfers within division."

9. A few corrections were noticed in the divisional cash-book. These should be initialled by the Superintendent of Works. As each entry in the cash-book is not attested by the Superintendent of Works, it is desirable that the totals brought forward and carried over should be initialled by him.

10. The cash abstract book is not posted up daily, as it should be, from the divisional cash-book, and immediately on receipt of the sub-divisional cash-books. The posting is usually commenced for the month on the 20th of the same month.

11. Greater care appears to be necessary in entering up quantities in the register of works. As this book is the disbursing officer's principal guide as to the progress of important works, the entries in it should be personally checked by him from time to time. Check measurements having been made, the entries in the subordinate's measurement book should be compared with the quantities shown in the nominal rolls, and these should be traced through the work abstracts into the register of works. In the work abstracts for the "Gun-powder Factory" for July 1881, the quantities shown in the nominal rolls for the two halves of the month have not been correctly brought forward into the work abstracts, and consequently the corresponding entries in the register are not correct.

As pointed out in the last inspection report, the yearly appropriations are not entered in the register of works.

12. The materials at site of the "Gun-powder Factory" amounted to Rs. 3,288-7-5 at the end of August. These are said to be the only old materials in the division and are being utilized.

13. Work at the Presidency is carried out entirely by daily labor—contractors supplying materials. As the number of works in progress is great, much labor is involved in the preparation of the work abstracts, and as a consequence the work vouchers are not sent to audit until fifteen or twenty days after the submission of the accounts which they should accompany. This delay might be obviated if payments for works were stopped on and from the 25th or 27th to the end of the month. Little or no inconvenience to laborers would, it is thought, result from this procedure, considering that, at present, payments are for the most part made on or about the 5th, for the last half of the previous month, and on or about the 20th for the first-half of the current month. Taking, say, the accounts for June, the procedure might be as follows:—Measurements having been made on the 31st May of work done during the last half of May, the nominal rolls for that period should be completed and sent to the divisional office by the 1st or 2nd of June. The nominal rolls having been there checked, payments could be made on the 5th June. The work abstracts could then be filled up for the period, 16th to 31st May (arrears for May paid in June). Measurements having again been made on the 16th June of work done from 1st to 15th idem, the nominal rolls for that period could be completed by the 17th, and payments could be made about the 20th *et seq.* up to 25th. If then payments were stopped after the 25th, the work abstracts for June could be taken in hand at once for completion, and should be ready for posting the register of works by the 5th July. The information regarding work done to the end of June would be received on the completed nominal rolls for period 1st—15th June, due on the 1st July. The work vouchers could then easily be copied out in time to accompany the accounts for June which are sent to the Examiner on the 20th July.

14. The value of stock on the 30th September 1881 was Rs. 9,595-3-1, consisting principally, of raw shells, value Rs. 5,805-12-9, and charcoal, value Rs. 3,094-6-2, for the manufacture of lime. G.O., No. 2325 of 21st September 1881, sanctioned Rs. 30,000 for this purpose. The accounts of the manufacture show that if issues are credited at the present rate there will be a large profit on the whole out-turn.

15. There is no regular register of rentable buildings, the only records kept are the copies of the monthly return sent to the Examiner, and even this is in manuscript, entailing much copying labour. A complete list of all buildings is being prepared, and when ready it should be printed for purposes of both register and monthly return.

16. In the Miscellaneous Advance Schedule the following item should be adjusted as soon as possible:—Rs. 183-7-3 outstanding on account of Colonel Thomason, this is the unrecovered balance of the amount, Rs. 1,935-2-1, noticed in the last Inspection Report. All the other items on this schedule, therein noticed, have been adjusted.

17. The item of Rs. 1,471-15-10, noticed in the last Inspection Report as due to the late P. Soma Chetty, is still outstanding. The Rs. 1,000 Government promissory note deposited by the same party as security for a charcoal contract, also remains unclaimed. It is stated that the heir is a minor, and that there is no present prospect of these items being adjusted.

There is also a promissory note for Rs. 1,000, deposited by C. Massillamoney Moodelliar, sundry articles supplier, who is said to have died last year. The deposit has not been claimed.

The sum of Rs. 1,000, held in deposit on account of Athiappa Chetty and Co., noticed in the last Inspection Report, also remains unclaimed.

18. With the exceptions above mentioned, all points noticed in the last Inspection Report have met with attention.

19. All other books and accounts not mentioned above were examined and found correct and in order.

(Signed) F. E. GODFREY,
Dy. Examiner, P.W. Accounts.

No. 48. ORDER THEREON, 11th November 1881, No. 2808 W.

COMMUNICATED to the Superintending Engineer, Fifth Circle, who will direct the special attention of the Executive Engineer, Presidency, to paragraphs 4, 14, and 15 of the Inspecting Officer's Report, and to the Examiner's remarks thereon, and also to the general remarks of the Examiner of Public Works Accounts.

2. Instructions for the adjustment of the outstanding of Rs. 27-1-4 against the Secretariat Office (paragraph 3) have been issued in a separate communication.

3. The accurate and prompt posting of the register of works (paragraph 11) is a matter of the greatest importance.

4. It will be left optional with the Executive Engineer to adopt the suggestion in paragraph 13 relative to closing accounts after the 25th of each month. Probably

4 PUBLIC WORKS DEPARTMENT, 11TH NOVEMBER 1881, No 2808 W.

a free use of contractors in carrying out works on a proper schedule of rates would also be advantageous.

5. The Executive Engineer should address the Administrator-General as to the latter taking over the sums in deposit belonging to the estates of deceased persons.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle (new).
" Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

2808
3

ESTABLISHMENT

Govt. of Madras

PUBLIC WORKS.

THE SUPERINTENDING ENGINEER

TO THE DIRECTOR

GOVT. OF MADRAS

Dated November 11th

N.O. 114, Government of Madras, No. 2399, W.

NOVEMBER

Nov. 17-18

In answer to Report by the Deputy Engineer of Public Works Accounts of the Presidency Division Office. The same communicated to the Superintending Engineer, Public Works, with remarks.

FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 152/W

MADRAS, 25 OCTOBER 1881.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE ORDERS OF GOVERNMENT, INSPECTION REPORT OF MR. GOURREY, CY. EXAMINER, OF THE PRESIDENCY DIVISION OFFICE.

PARA 3. THE OUTSTANDING OF RS. 27-1-4 AWAITS ADJUSTMENT PENDING INSTRUCTIONS FROM THE P. W. DEPARTMENT, SECRETARIAT OFFICE.

PARA 4. THE IRREGULARITY WOULD BE OBVIATED WERE THE RULES FOR SUB-DIVISIONAL DRAWING ACCOUNTS OBSERVED.

PARA 12. AS LABOR IS PAID FOR AT THE DIVISIONAL OFFICE, THE PROPOSALS MADE SHOULD BE CONSIDERED BY THE EXECUTIVE ENGINEER.

PARA 14. THE ISSUE RATES FOR OUTPUT FROM MANUFACTURE SHOULD AT FIRST BE CURRENT MARKET, OR ESTIMATE, RATES, AND SHOULD BE REVISED AS SOON AS OPERATIONS ARE SUFFICIENTLY ADVANCED, TO JUDGE OF THE RATES ACTUALLY RESULTING FROM MANUFACTURE.

8808/5

PARA 15. THE REGISTER OF BUILDINGS SHOULD BE COMPLETED
AND SENT TO THE EXAMINER'S OFFICE TO BE PRINTED FOR
MONTHLY RETURNS.

PARA 16. THE OUTSTANDING AGAINST COLONEL THOMASON,
AWAITS FURTHER INFORMATION WHICH HE PROMISED TO SUPPLY.
A REMINDER WILL BE SENT TO HIM.

PARA 17. UNLESS THE ITEMS DUE TO DECEASED PERSONS
CAN BE PAID TO THE ADMINISTRATOR GENERAL, THEY MUST RE-
MAIN ON THE EXECUTIVE ENGINEER'S BOOKS PENDING ADJUSTMENT.

GENERAL. THE VARIOUS POINTS MENTIONED IN THE REPORT
REQUIRE TO BE OBSERVED BY THE EXECUTIVE ENGINEER AND
BY THE ACCOUNTANT, MORE ESPECIALLY IN REGARD TO ARRANGE-
MENTS BEING DEVISED TO ADMIT OF MORE PUNCTUAL SUBMISSION
OF WORKS ACCOUNTS WITH THE MONTHLY RETURNS.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. C. Cardou

EXAMINER P. T. ACCOUNTS.

Ally

L.O. No. 836 W. 28-2-81.
" 1299 W. 21-5-81.
" 2325 W. 21-5-81.

FROM THE EXAMINER P.W. ACCOUNTS,
MADRAS.

TO THE SECRETARY TO GOVERNMENT,
P.W. DEPARTMENT.

NO. 15241

DATED 25 OCTOBER 1901.
RECD.

ENCLOSURE.

INSPECTION REPORT OF THE PRE-
SIDENTIAL DIVISION OFFICE, FORWARDED
BY MR. GODFREY DY. EXAMINER
WITH CERTAIN REMARKS.

MEMORANDUM OF AN INSPECTION BY MR. A. E. GODFREY, JY.
EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE SUPERINTENDENT
OF PUBLIC EFFICIENCY, ON THE 12TH OCTOBER 1901.

THE SUPERINTENDENT OF WORKS IS COLONEL BORTON R.E.,
AND THE ACCOUNTANT IS P. THIRUWARRA MOORELLIAN, ACCOUNTANT,
4TH CLASS.

2. THE DIVISION WAS LAST INSPECTED ON THE 10TH AND
11TH MARCH 1901.

3. THERE ARE TWO SUB-DIVISIONS:-

BANGALORE SUB-DIVISION IN CHARGE OF MAJOR A.C.
SMITH R.E., WHO HAS A DRAWING ACCOUNT OF ABOUT RS. 10,000
MONTHLY. UNDER MAJOR SMITH ARE TWO THROAT HOLDERS:-

- (1) THE OFFICER COMMANDING ROYAL
CAPTAINS AND MINORS, RS. 500.
- (2) THE OFFICER COMMANDING ROYAL
HORSE ARTILLERY, RS. 500.

THIS LATTER AMOUNT IS AN ADVANCE PAID, AS ORDERED
IN G.O. NO. 10, W. DATED 21ST MAY 1901, FOR THE REPAIRS
OF ROYAL HORSE ARTILLERY LINES. THE SUM WILL BE
TAKEN OUT OF THE CASH BALANCE AND DEBITED TO MISCELL-
ANEOUS ADVANCE IN SEPTEMBER'S ACCOUNTS.

PRESIDENTIAL SUB-DIVISION, IN CHARGE OF THE
SUPERINTENDENT OF WORKS, COLONEL BORTON, LIEUT. PLUMMER
AT THE PRESIDENTIAL DRAWS SUB-DIVISIONAL ALLOWANCES. HE MAKES
NO SEPARATE PAYMENTS NOR KEEPS SEPARATE ACCOUNTS. UNDER
THE SUPERINTENDENT OF WORKS ARE THE FOLLOWING OFFICERS:-

- (1) PRIVATE SECRETARY TO THE HIGH HONORABLE
THE GOVERNOR, RS. 1,000-0-0
- (2) SUPERINTENDENT, GUN POWDER FACTORY RS. 50-0-0
- (3) SECRETARY TO GOVERNMENT, P.W. DEPT., RS. 27-1-4
- (4) FIRST MEMBER BOARD OF REVENUE, RS. 40-0-0

INDEBT NO. 3 IS THE BALANCE OF A SUM OF RS. 24-11-4

OUTSTANDING

OUTSTANDING FOR MORE THAN A YEAR, AND NOTICED IN THE LAST INSPECTION REPORT. THE SETTLEMENT OF THIS SUM IS SAID TO BE STILL UNDER REFERENCE.

DEPOSIT NO. 4. IS A LUMP SUM ADVANCED FOR PLANTING TREES, AS IT IS NOT A REGULAR DEPOSIT, IT SHOULD BE REMOVED FROM THE CASH BALANCE, AND DEBITED TO MISCELLANEOUS ADVANCES WHICH SHOULD BE CLEARED AS EXPENDITURE INCURRED IS PROPERLY ACCOUNTED FOR.

6. THERE IS ALSO A DRAWING ACCOUNT AT DODDABANGUR IN FAVOUR OF COLONEL R.H. SINGH R.E., FOR PAYMENTS OF DUTY BATTAL. CREDIT ORDERS OBTAINED FOR THIS ACCOUNT ARE BROUGHT TO DEBIT BY THE SUPERINTENDENT OF WORKS IN HIS CASH BOOK. AS NO COPY OF A CASH BOOK IS RECEIVED FROM DUTY ONLY BATTAL BILLS ARE SENT. RECOURSE IS HAD TO FICTITIOUS ENTRIES ON CASH FROM TREASURY ON BOTH SIDES OF THE CASH BOOK, AND THE ACCOUNTS AS PER BILLS IS THEN CANCELLED OFF BY A TRADING ENTRY TO 'ESTABLISHMENT TRAVELLING ALLOWANCES'.

7. A CASHIER WAS APPOINTED ON 30TH SEPTEMBER 1961. HE KEEPS THE CASH BOOK AND MAKES PAYMENTS. HE IS NOW PAYING BY MONTHLY INSTALLMENTS OF RS. 25 HIS CASH SECURITY OF RS. 1,000.

8. THE OFFICE ARREST IS AT TRON ONE, WITH TWO KEYS IN LIAISON PLUMMER'S CHARGE.

9. AS NOTICED IN THE LAST INSPECTION REPORT, MISCELLANEOUS RECEIPTS ARE UTILIZED FOR PAYING LABOUR BILLS, ETC., AND AT THE END OF THE MONTH A CHEQUE IS DRAWN FOR THE TOTAL RECEIPTS AND PAID INTO TREASURY. ALTHOUGH MISCELLANEOUS RECEIPTS SHOULD NOT, AS A RULE, BE SO UTILIZED, IT

IS STATED THAT THE PRACTICE IS CONVENIENT. BE ALLOWED TO CONTINUE, A LIMIT SHOULD BE PLACED ON THE AMOUNT OF CASH TO BE LEFT AT ANY ONE TIME IN THE CASH. THE 15 NO. REGULAR TREASURY GUARD.

10. THE WHOLE AMOUNT OF CREDITS GRANTED FOR EXPENDITURE IN THE DIVISION IS NOT BROUGHT TO DEBIT BY THE SUPERINTENDENT OF WORKS IN HIS CASH BOOK. THE CREDITS FOR THE BANGALORE SUB-DIVISION ARE BROUGHT TO BOOK BY THE SUB-DIVISIONAL OFFICER DIRECTLY. THE WHOLE AMOUNT SHOULD BE FIRST ENTERED IN THE DIVISIONAL OFFICE CASH BOOK, AND THE SUM REQUIRED FOR BANGALORE SHOULD BE PLACED AT CREDIT ON THAT SUB-DIVISION BY DEBIT TO 'TRANSFER WITHIN THE DIVISION', AND IT SHOULD BE BROUGHT TO DEBIT IN THE SUB-DIVISIONAL CASH BOOK BY CREDIT TO 'TRANSFER WITHIN DIVISION'.

11. A FEW CORRECTIONS WERE NOTICED IN THE DIVISIONAL CASH BOOK. THESE SHOULD BE INITIALED BY THE SUPERINTENDENT OF WORKS. AS EACH ENTRY IN THE CASH BOOK IS NOT INITIALED BY THE SUPERINTENDENT OF WORKS, IT IS DESIRABLE THAT THE TOTALS BROUGHT FORWARD AND CARRIED OVER SHOULD BE INITIALED BY HIM.

12. THE CASH ABSTRACT BOOK IS NOT POSTED UP DAILY, AS IT SHOULD BE, FROM THE DIVISIONAL CASH BOOK AND IMMEDIATELY ON RECEIPT OF THE SUB-DIVISIONAL CASH BOOK. THE POSTING IS USUALLY COMMENCED FOR THE MONTH ON THE 20TH OF THE SAME MONTH.

13. A GREATER CARE APPEARS TO BE NECESSARY IN ENTERING UP QUANTITIES IN THE REGISTER OF WORKS. AS THIS BOOK IS THE

DISBURSING

DEPARTMENT OFFICER'S PRINCIPAL GUIDE AS TO THE PROGRESS
OF IMPORTANT WORKS, THE ENTRIES IN IT SHOULD BE PERIODICALLY
CHECKED BY HIM FROM TIME TO TIME. CHECK MEASUREMENTS
HAVING BEEN MADE, THE ENTRIES IN THE SUBORDINATE'S MEASURE-
MENT BOOK SHOULD BE COMPARED WITH THE QUANTITIES SHOWN
IN THE NOMINAL ROLLS, AND THESE SHOULD BE ENTERED THROUGHOUT
THE WORK ABSTRACTS INTO THE REGISTER OF WORKS. IN THE
WORK ABSTRACTS FOR THE 'GUN-POWDER FACTORY' FOR JULY 1931,
THE QUANTITIES SHOWN IN THE NOMINAL ROLLS FOR THE TWO
HALVES OF THE MONTH HAVE NOT BEEN CORRECTLY BROUGHT FOR-
WARD INTO THE WORK ABSTRACTS, AND CONSEQUENTLY THE CORRES-
PONDING ENTRIES IN THE REGISTER ARE NOT CORRECT.

AS POINTED OUT IN THE LAST INFORMATION REPORT, THE
YEARLY APPROPRIATIONS ARE NOT ENTERED IN THE REGISTER OF
WORKS.

12. THE MATERIALS AT SITE OF THE 'GUN-POWDER FACTORY'
AMOUNTING TO RS. 3285-7-5 AT THE END OF MARCH 1. THESE ARE
SAID TO BE THE ONLY OLD MATERIALS IN THE DIVISION AND ARE
NOW UTILISED.

13. WORK AT THE PRESIDENCY IS CARRIED OUT ENTIRELY BY
DAILY LABOUR - CONTRACTORS SUPPLYING MATERIALS. AS THE
NUMBER OF WORKS IN PROGRESS IS GREAT, MUCH LABOUR IS INVOL-
VED IN THE PREPARATION OF THE WORK ABSTRACTS, AND AS A
CONSEQUENCE THE WORK VOUCHERS ARE NOT SENT TO AUDIT UNTIL
15 OR 20 DAYS AFTER THE SUBMISSION OF THE ACCOUNTS WHICH
THEY SHOULD ACCOMPANY. THIS DELAY MIGHT BE OVIATED IN
PAYMENTS FOR WORKS WERE STOPPED ON AND FROM THE 20TH OR
27TH TO THE END OF THIS MONTH. LITTLE OR NO INCONVENIENCE
TO LABOURERS WOULD, IT IS THOUGHT, RESULT FROM THIS PROCEDURE

14. CONSIDERING THAT, AT PRESENT, PAYMENTS ARE FOR THE MOST
PART MADE ON OR ABOUT THE 31ST, FOR THE LAST
PREVIOUS MONTH, AND ON OR ABOUT THE 10TH, FOR THE FIRST
HALF OF THE CURRENT MONTH. TAKING, SAY, THE ACCOUNTS FOR
JUNE, THE PROCEDURE MIGHT BE AS FOLLOWS. MEASUREMENTS
HAVING BEEN MADE ON THE 31ST, MAY OF WORK DONE DURING THE
LAST HALF OF MAY, THE NOMINAL ROLLS FOR THAT PERIOD SHOULD
BE COMPLETED AND SENT TO THE DIVISIONAL OFFICE BY THE 1ST
OR 2ND OF JUNE. THE NOMINAL ROLLS HAVING BEEN THERE CHECK-
ED, PAYMENTS COULD BE MADE ON THE 3TH JUNE. THE WORK
ABSTRACTS WOULD THEN BE FILLED UP FOR THE PERIOD 10TH TO
31ST MAY (WORK DONE FOR MAY PAID IN JUNE). MEASUREMENTS
HAVING AGAIN BEEN MADE ON THE 10TH JUNE OF WORK DONE FROM
1ST TO 10TH JUNE, THE NOMINAL ROLLS FOR THAT PERIOD COULD
BE COMPLETED BY THE 17TH, AND PAYMENTS COULD BE MADE ABOUT
THE 20TH. IF WORK UP TO 20TH. IF SUCH PAYMENTS WERE STOPPED
AFTER THE 20TH, THE WORK ABSTRACTS FOR JUNE COULD BE
TAKEN IN HAND AT ONCE FOR COMPLETION, AND SHOULD BE READY
FOR POSTING IN THE REGISTER OF WORKS BY THE 5TH JULY. THE
INFORMATION REGARDING WORK DONE TO THE END OF JUNE WOULD
BE RECEIVED ON THE COMPLETED NOMINAL ROLLS FOR PERIOD 1ST-
15TH JUNE, AND ON THE 1ST JULY. THE WORK VOUCHERS COULD
THEN EASILY BE COPIED OUT IN TIME TO ACCOMPANY THE ACCOUNTS
FOR JUNE WHICH ARE SENT TO THE EXAMINER ON THE 20TH JULY.

14. THE VALUE OF STOCK ON THE 30TH SEPTEMBER 1931 WAS
RS. 605-12-6, CONSISTING PRINCIPALLY OF RAW SHELLS VALUE
RS. 500-12-6 AND CHARCOAL VALUE RS. 305-0-0. FOR THE HAND-
MACTURE OF LIME. G.O. NO. 2323 OF 21ST SEPTEMBER 1931
ALLIANCE RS. 50,000 FOR THIS PURPOSE. THE ACCOUNTS OF

1. INSTRUCTIONS THAT THE ISSUES ARE CREDITED AT THE
CURRENT RATE, THERE WILL BE A LARGE PROFIT ON THE WHOLE
OUTLINE.

15. THERE IS NO REGULAR REGISTER OF RENTABLE BUILDINGS,
AND THE COPIES OF THE MONTHLY RETURN
TO THE MONTHLY AND THIS IS IN MANUSCRIPT ENTAIL-
ING MUCH COPYING LABOR. A COMPLETE LIST FOR ALL BUILDINGS
IS BEING PREPARED. WHEN READY, IT SHOULD BE PRINTED FOR
PURPOSES OF BOTH REGISTER AND MONTHLY RETURN.

16. IN THE MISCELLANEOUS ADVANCE SCHEDULE, THE FOLLOWING
ITEM SHOULD BE ADJUSTED AS SOON AS POSSIBLE. RS. 183-7-3
OUTSTANDING ACCOUNT OF COLONEL THOMASON. THIS IS THE
UNRECOVERED BALANCE OF THE AMOUNT, RS. 1935-3-1, NOTICED IN
THE LAST INSPECTION REPORT. ALL THE OTHER ITEMS ON THIS
SCHEDULE, THEREIN NOTICED, HAVE BEEN ADJUSTED.

17. THE ITEM OF RS. 1471-15-10, NOTICED IN THE LAST
INSPECTION REPORT AS DUE TO THE LATE P. SOMA CHETTY, IS
STILL OUTSTANDING. THE RS. 1000 GOVERNMENT PROMISSORY NOTE
OFFERED BY THE SAME PARTY AS SECURITY FOR A CHARCOAL
CONTRACT, ALSO REMAINS UNCLAIMED. IT IS STATED THAT THE
DEBT IS A MINOR AND THAT THERE IS NO PROSPECT OF
THESE ITEMS BEING ADJUSTED.

THERE IS ALSO A PROMISSORY NOTE FOR RS. 1000, DEPO-
SITED BY C. MASSELLANDREY MOODELLIAR, SONDRY ARTICLES
SUPPLIER, WHO IS SAID TO HAVE DIED LAST YEAR. THE DEPOSIT
HAS NOT BEEN CLAIMED.

THE SUM OF RS. 1,000, HELD IN DEPOSIT ON ACCOUNT OF
ATHIAPPA CHETTY AND CO., NOTICED IN THE LAST INSPECTION

REPORT

REPORT, ALSO REMAINS UNCLAIMED.

18. WITH THE EXCEPTIONS ABOVE MENTIONED, ALL POINTS
NOTICED IN THE LAST INSPECTION REPORT HAVE MET WITH ATTEN-
TION.

19. ALL OTHER BOOKS AND ACCOUNTS NOT MENTIONED ABOVE
WERE EXAMINED AND FOUND CORRECT AND IN ORDER.

F. E. Godfrey

EXAMINER P.W. ACCOUNTS

24/10

N^o 2808 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 11th November 187

Read the following:—

From the Examiner of P.W.s. H.B. No 152 D 8/25 Oct 81.

Communicated to
the Supl^y Engr 3rd Circle,
who will direct the special
attention of the Sr. Engineer
Presidency to paras 4, 14 & 15
of the inspecting officer's
report, & to the Examiner's
remarks thereon, & also
to the general remarks of
the Examiner P.W. accts.

2. Instructions for the
adjustment of the out-
standing of Rs 27-1-4
against the Secretariat
Office (para 3) have
been issued in a separate

Communication.

The Honorable W. H. Hudson

3. The accurate & prompt posting of the register of works (para 11) is a matter of the greatest importance.

4. It will be left optional with the En. Engineer to adopt the suggestion in para 13 relative to closing accounts after the 25th of each month. Probably a free use of contractors in carrying out works on a proper schedule of rates would also be advantageous.

5. The Executive Engineer should address the ^{General} Administrator, as to the latter taking over the drums in deposit belonging to the estates of deceased persons.

Ch



8/11/82

To The S. B. 5th Circle (p. 5)
in East P. W. A.
Dated
29/11/82

988
11

6170

Govt. of (1879) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 11th Nov. 1879, No. 28486.

Nos. 47 to 48

Inspection Report by
the Dy. Engr. Mr. [unclear]
of the Presidency Division
Office

The — Command to the
S. E. 5th Circle, with
drawings.

Entd. in Receipt Regr.

Ind. 14/11/79