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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No.	2922. W.	Press.
B.P. No.		Mis.
Dated	6.11.1882	198.

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 32.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 31st October 1882, No. 133 W. :—

I have the honor to submit, for information and orders of Government, notes of my inspection of the office of the Tanjore Division.

ENCLOSURE.

Notes of Inspection by D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Tanjore Division, on 24th October 1882.

W. Hughes, Esq., is the Executive Engineer, Kistnasawmy Iyer is the Accountant. The division was last inspected in March 1882.

2. The Executive Engineer and two sub-divisional officers have drawing accounts. Under the Executive Engineer there are four imprests. The Tahsildars of Kumbakonam and Tanjore have each imprests of Rs. 1,000 as a temporary arrangement for the work of repairing breaches in river banks. These imprests were granted in August, but no accounts have yet been rendered. The other two imprests aggregate Rs. 65. Under Mr. Bird, Assistant Engineer, are six imprests aggregating Rs. 1,610, some of which are capable of reduction. In the cash balance statement a sum of Rs. 500 was represented to be in chest which had been disbursed to an Overseer to purchase teakwood at Negapatam. Inasmuch as the Overseer is an imprest holder, his imprest could have been temporarily increased by Rs. 500, or the transaction might have been arranged with the Negapatam division for transfer adjustment.

3. Five treasuries are drawn upon. All cheques come into one pass book, in which cheque book numbers, cheque numbers, are fully quoted. Distinguishing initials are not entered on cheques. This must be done in future, and the simplest way to ensure this is to enter on foil and counterfoil of cheque books, *previous to their issue by the Executive Engineer*, the initials prescribed. The Accountant was instructed to see to this.

4. The sub-divisional cash books are submitted twice a month; these and the imprest accounts are in order. The divisional cash book is written up by the Head Clerk; the Accountant should examine it daily and initial the last of the day's transactions, and so give the Head Clerk a clearance.

5. Work is carried out by petty contract generally except in the Tanjore Sub-division. Work abstracts are now compiled by the divisional office, but the initial returns are so negligently sent in, both in regard to punctuality and detail, that the Accountant's work is greatly increased, and were it not that the sub-divisional clerks are within call, and can personally supply information required, it would be next to impossible to get the abstracts compiled at all. The sub-divisional officer apparently treats the demands of the Accountant as of little consequence, and naturally therefore his clerk disregards instructions sent in accounts matters. The Executive Engineer must put this right, and insist on the sub-divisional accounts being properly attended to. Much that is now done by departmental agency could, the Executive Engineer admits, be done by contract, and he proposes to arrange for this. Probably the object of subordinates to encourage departmental labor is to retain their self-importance as paymasters, which would be

resigned if contract were in force, but it would give them more time to supervise works if they were relieved from extra accounts details. The account the Tanjore Sub-division adopts the course which has succeeded in the Mayavaram Sub-division the better. Owing to the arduous submission of the sub-divisional accounts, the divisional accounts are not accompanied by requisite vouchers, and the trouble given to the Accountant is very great.

6. The register of works is in order. The revised estimate for the Tiruvallur District Palice contains several so-called sub-heads termed "work done and paid for" which require explanation. Materials of site of works at end of August are stated to be all serviceable. They are placed as follows:—

Tanjore Palice	Rs.
District Registrar's Office	4,595
District Jail, Tanjore	2,500
	7,095

7. The value of stock at the end of September was Rs. 12,787, the reserve limit being Rs. 11,067. Under building materials there is shown, Rs., for amount of materials to the extent of 10,000; as this is for special works, it might as well be transferred from stock to works and numerical lists (quantity or number) maintained. The manufacture accounts which previously were treated as part of the Palice expenditure have now been brought under stock, the debit being Rs. 2,132. No entries have been brought to credit of the accounts as yet, but this is being looked to.

8. The register of paligat lands and other leaseable or rentable properties is partly completed. The registers of buildings are complete. No rents are in arrears.

9. In the deposit schedule are several items received originally from nasal renters as security for their rents. These have in many instances been forfeited, either for non-payment of rents, or in part of rents, and there are no claimants. The sums were placed in the Savings Bank and can now be withdrawn and credited to Revenue. "Contributions" stood at Rs. 2,470, of which Rs. 1,850 is for works not yet commenced; the balance is for works in progress. In some instances contributors prefer to pay over the money to Government, even though they know the works may not be undertaken for months.

10. The balances due to contractors amount to Rs. 270, some of which ought to be paid up promptly. To petty contractors only Rs. 376 were due—all for works in progress.

No. 33.

Order—dated 6th November 1882, No. 2922 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, who will direct the attention of the Executive Engineer, Tanjore Division, to the remarks and suggestions of the Examiner of Public Works Accounts.

(True Extract.)

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

To the Superintending Engineer, Sixth Circle.
Examiner, Public Works Accounts.

Encl. C. Howarth.
Spurs Copies

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GENERAL
ACCOUNT.

Govt. of (1882) Madras
PUBLIC WORKS.

Dated November, 6th.

Rank.

Rank.

G.O., 6th Nov. 1882, No. 2922 W.

NOVEMBER.
Nos. 32-33.

Office of the Tanjore Division.

Inspection Notes of the — by the Exami-
ner of Public Works Accounts, communi-
cated to the Superintending Engineer, Sixth
Circle.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 133 W.

Madras, 31st October 1882.

Sir,

I have the honor to submit for information and
orders of Government Notes of my inspection of the Office
of the Tanjore Division.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Landon

Examiner P.W. Accounts.

a month: these and the Interest Accounts are in order. The Divisional Cash Book is written up by the Head Clerk; the Accountant should examine it daily and initial the last of the day's transactions, and so give the Head Clerk a clearance.

5. Work is carried out by Petty Contract generally except in the Tanjore Sub Division. Work Abstracts are now compiled by the Divisional Office, but the initial returns are so negligently sent in, both in regard to punctuality and detail, that the Accountant's work is greatly increased, and were it not that the Sub Divisional clerks are within call, and can personally supply information required, it would be next to impossible to get the Abstracts compiled at all. The Sub Divisional Officer apparently treats the demands of the Accountant as of little consequence, and naturally therefore his clerk disregards instructions sent in Accounts matters. The Executive Engineer must put this right, and insist on the Sub Divisional Accounts being properly attended to. Much that is now done by Departmental Agency, could, the Executive Engineer admits, be done by Contract, and he proposes to arrange for this. Probably the object of Subordinates to encourage departmental labor is to retain their self-importance as paymasters which would be resigned if Contract were in force, but it would give them more time to supervise works if they were relieved from extra accounts details. The sooner the Tanjore Sub Division adopts the course which has succeeded in the Mayavaram Sub Division the better. Owing to the careless submission of the Sub Divisional Accounts, the Divisional Accounts are not accompanied by requisite vouchers, and the trouble given to the Accountant is very great.

6. The Register of Works is in order. The revised Estimate for the Tiruvadamardur Palace contains several so-called sub heads termed "Work done and paid for" which require explanation. Materials at Site of Works at end of August are stated to be all serviceable. They are placed as follows:-

	Rs.
Tanjore Palace.....	4,595.
District Registrar's Office....	2,800.
District Jail Tanjore.....	7,965.

7. The value of Stock at the end of September was 13,787, the Reserve limit being Rs. 11,000. Under Building Materials there is stone etc. for Aprons of Anicuts to the extent of 10,000 as this is for special works, it might as well be transferred from Stock to Works, and numerical lists (quantity or No.) maintained. The Manufacture Accounts which previously were treated as part of the Palace expenditure have now been brought under Stock, the debit being Rs. 2,132. No outturn has been brought to credit of the Accounts as yet, but this is being looked to.

8. The Register of Padugai lands and other leaseable or rentable properties is partly completed. The Registers of Buildings are complete. No rents are in arrears.

9. In the Deposit Schedule are several items received originally from Nanal Renters, as security for their rents. These have in many instances been forfeited, either for non-payment of rents, or in part of rents, and there are no claimants. The sums were placed in the Savings Bank and can now be withdrawn and credited to Revenue. "Contributions" stood at Rs. 2,470, of which Rs. 1,800 is for works not yet

commenced, the balance is for works in progress. In some instances, Contributors prefer to pay over the money to Government, even though they know the works may not be undertaken for months.

10. The balances due to Contractors amount to Rs. 970, some of which ought to be paid up promptly. To Petty Contractors only Rs. 276 were due, all for works in progress.

P. P. Laxman

Examiner P. W. Accounts.

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No 2922 w of 6th Nov
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Engr. P.W. Archt.
Engr. P.W. Archt.

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
P.W. Department.

No. 133 W

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3.11.82

Dated 31st October 1882.

Recd.

for 854w. 31. 5. 82

S. E. District Circle
S. E. District Circle
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Notes of inspection of the
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M. C. A. 756

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

No. 133 W

Cy 3.11.82

Dated 31st October 1882.
Recd.

for 854w. 31. 5. 82

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Notes of Inspection of the
Office of the Tanjore Division,
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Gobt. of (1882) Madras:
PUBLIC WORKS.

Dated

Recd.

Encl.

G. O. *to Govt.* No. 29226

Nos. 32533

Office of the Major
Division

Inspection Road of the
by the Ex Mr
Command to the District
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