

(1) Number of pages 20
(2) Date of repair 12.8.87
(3) Initials of the Referencer Cur

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	3076	Press.
B.P. No.		Mis.
Dated	31-10-1883	198

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Not to be folded or roughly handled.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 20th October 1883, No. 127 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the South Arcot division.

Paragraph 3.—The necessity for the numerous small imprests was explained in the Superintending Engineer's letter printed with G.O., No. 798 L., dated 1st October 1883.

Paragraph 4.—All the vouchers for the head-quarters' cash-book should have been initialled by the accountant before the Executive Engineer's order for payment was obtained upon them. When checking the cash-book entries, the final transaction of each day, being initialled by the accountant, should be sufficient evidence of his responsibility for vouchers being correct as supporting those entries, and no further initialling should be necessary. As regards the check of sub-divisional cash-books and imprest accounts, the vouchers should be initialled when the check is in progress.

As regards the employment of the cashier and storekeeper upon the general work of the office, whether as assisting the head clerk or assisting the accountant, I think the Executive Engineer's judgment is alone of value. The men cannot have their time fully occupied, as if the one had to go the round of works to make payments, and the other to attend to innumerable receipts and issues of stock requiring all his time, and so long as they do their work proper, they can give spare time to assist in the general work of the office.

The posting of the cash abstract book is, however, an important duty, and it should be in the charge of one particular person; the accountant having seen that allocation of expenditure is properly posted in the several cash-books, the posting of the abstract book should give no trouble, and should be done the first thing in the day before the divisional cash-book is required for current payments. For sub-divisional entries, it should be posted immediately after the sub-divisional cash-books have been checked by the accountant.

Paragraph 6.—There is no excuse for the register of works not being posted to date for *total* monthly expenditure even if expenditure by sub-heads of works cannot be recorded (see paragraph 5 of last inspection report, G.O., No. 2920 W., of 6th November 1882). More care is evidently required in the upkeep of this important record.

Paragraph 7.—It should be a rule that materials at site should be periodically verified. Superintending Engineer's attention should be invited to this.

Paragraph 8.—The Executive Engineer has taken proper steps towards the better submission of the sub-divisional returns. The assistant to the accountant might be deputed to other sub-divisions when he can be spared.

Paragraph 9.—By paragraphs 341 and 497 of the Code, all salaries should be paid from the head-quarters office. This has been pointed out in previous inspection reports, and should be acted up to. The Executive Engineer can himself send as many cheques as necessary, and upon as many treasuries as necessary—in fact he can do exactly what the report describes as done by sub-divisional officers. Everything which reduces accounts work and correspondence in sub-divisional offices should be adopted, and the procedure described throws on sub-divisional clerks more clerical labor than appears to be the case on the mere reading of the argument brought forward in favor of the unusual procedure advocated.

Paragraph 10.—The delay in the adjustment of contractors' accounts has been previously noticed, and requires Superintending Engineer's attention.

2. The accounts work of the division is certainly not in good order. The fault lies not with the accountant, but in the incompleteness and want of punctuality of returns from sub-divisions. In late orders of Government, the Executive Engineer and Superintending Engineer have represented difficulties caused by want of establishment, both office and executive, and further proposals have since been submitted for a re-organization of sub-divisional charges. Better things may be looked for hereafter, and there is undoubtedly room for improvement so far as the accounts are concerned.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, South Arcot Division, on the 9th and 10th October 1883.

Major A. C. Smith, R.E., the Executive Engineer, was unavoidably absent; M. Chinniah, the accountant, was present.

2. The last inspection report by an accounts officer, on this office, is to be found with G.O. No. 2920 W., of 6th November 1882.

3. The treasuries drawn upon are six in number, namely, (1) huzur, (2) Chidambaram, (3) Vriddhachalam, (4) Tindivanam, (5) Tirukoilur, and (6) Villupuram. The Executive Engineer ordinarily draws on (1) and (5); the Chidambaram sub-divisional officer, Mr. Assistant Engineer Evans, on (2) and (3); the Pelandorai sub-divisional officer, Sub-Engineer Mr. Hicken, also on (2) and (3); and the Tindivanam sub-divisional officer, Sub-Engineer Mr. Heinig, on (4) and (6). The latter being absent on privilege leave, the Executive Engineer takes the duty on himself.

The imprests aggregate Rs. 2,550, but the largest is with the Assistant Commissioner of Salt Revenue at Negapatam, amounting to Rs. 800, and there are many small ones. The dates on which the sub-divisional offices had been last inspected were said to be—Chidambaram sub-Executive Engineer's drawing account balance on the 30th September 1883 was proved accurate, so far as it was possible in the absence of cheque books. Cashed cheques are carefully recorded. The imprest accounts were in order and properly treated.

4. The cash-book is well kept, and may doubtless be regularly and thoroughly audited by the accountant. But every voucher so audited should be there and then initialled by the examination, and be thoroughly completed, ere the accountant's signature is affixed to them. The cash abstract book should not be kept by the cashier, who should have nothing whatever to do with the preparation of the work abstracts, nor should the storekeeper; especially is this important as regards the head-quarters' sub-divisional work abstracts, in the preparation of which the abovementioned men were said to sometimes lend a hand. The cash abstract book is not badly kept, but in this and other books there are corrections without acknowledgment, a practice which is very undesirable.

5. Work abstracts are now prepared in the sub-divisional offices, and the initial accounts do not come up to head-quarters except when specially called for.

6. There was, as described in paragraph 5 of last report, some confusion in respect of certain works accounts up to July 1882, and from April till July 1882 the register of works is bare of details respecting the Pelandorai anicut and the Vriddhachalam anicut; but there is no difficulty now. There are, however, four works in arrears:—

1. Repairing bridge, Shateotop anicut.
2. Rettaimathagoo sluice.
3. Papanaiken sluice.
4. Chandren sluice.

But all except No. 4 are posted to July.

There are several erasures in the register of works, which is, on the whole, not well kept. There are frequent corrections with no one's initial to show the author of the alteration. The materials at site account in the case of one work was found to disagree with the work abstract. When any work account is taken from one folio to another it would be convenient to state where the new folio is to be found. The budget allotment for the year should always be shown above each works account in the place prescribed.

When a work is completed it is desirable to say so at the foot of the account. None of these points are of very great importance, perhaps, except the second. But the register of works has to be regarded as requiring particular care to keep it complete, and the accountant should see that it is so kept.

7. The "materials at site" are placed at twenty-six works and their value is supposed to aggregate Rs. 13,888. It was not known how far these materials are regarded as serviceable, or when they were last counted. There cannot be too much attention given to these materials at site accounts. The Executive Engineer will no doubt have all these materials reported upon if it has not already been done, and with the preparation of the work abstracts in sub-divisional offices there will be doubtless constant scrutiny there of transactions in materials which appear in the initial accounts.

8. The last audit note on the accounts of this division contained thirty-seven items, a very large number (about a hundred) of vouchers being behind-hand. But the deputation of the assistant accountant to No. 1 sub-division in May last has altogether revived the accounts work in that direction, and the vouchers above referred to are nearly all either on their way or shortly expected. In fact the audit note remarks, as found necessary in the central audit office, may now be expected to be less and less called for, thus saving much repetition of labor every month in that office, at least so the accountant promises.

9. With reference to paragraph 3 of last report. The sub-divisional officers still pay themselves and their staff salary and travelling allowance for each month. This is understood to be done, however, only after receipt by them of intimation, in a detailed memorandum from the Executive Engineer, of the amount due to each individual, with the order to pay. The method prescribed in Code paragraph 497 is supposed to leave the Executive Engineer a discretion as regards the manner of payment, whether by cash or cheque. Certainly the sending of a cheque to the sub-divisional officer for the total amount of payments to be made in places 10 to 15 miles away and a long distance apart, seems to necessitate the cashing of that cheque and the all round distribution by hand of the proceeds; whereas in the present system there is only involved the despatch of cheques by the sub-divisional officers for convenient amounts, by post, to the several parties, and this is said to be felt much more practically convenient for all concerned.

10. In the Chidambaram sub-division there are forty-four petty contractors' accounts unadjusted, in forty-two the balance being due to, and in two due from, the contractors. But in only one case does it seem that immediate adjustment is practicable, and then only provisionally and for a small amount, Rs. 9-6-0. This sum, due to Chookalinga Pillay since September 1881, can be credited to revenue, pending the appearance of Chookalinga Pillay whose whereabouts are not known. If he should turn up he can always get the money. But it is not necessary meanwhile to go through the same process month after month of entering such an item in the accounts. In other sub-divisions there are also items due to contractors. The items due from contractors are for over-payments by sub-divisional officers. It is said that there is nothing irrecoverable in the contractors' accounts, and that there is no account under dispute.

11. With reference to paragraph 8 of last report, the seigniorage due to the Civil department has now accumulated to Rs. 2,000. But this is now under settlement with the Accountant-General, Madras, from the Examiner, Public Works Accounts. There are no other items in the deposit account worth notice.

12. Nor is there anything noticeable in the miscellaneous advances account.

13. Tools and plant are said to have been last counted in this month (October 1883), the register is in order.

14. Service books are said to be complete and sufficiently maintained.

TANJORE.
11th October 1883.

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31st OCTOBER 1883, No. 3076 W., PUBLIC WORKS.

ORDER—dated 31st October 1883, No. 3076 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, who will direct the attention of the Executive Engineer, South Arcot division, to the remarks and suggestions of the inspecting officer and of the Examiner of Public Works Accounts.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle.
„ Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated October, 31st.

Recd.

Encl.

G.O., 31st Oct. 1883, No. 3076 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the
South Arcot division office by the Deputy
Examiner, Public Works Accounts.

No. 127 W.

From

The EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government.

Public Works Department.

Madras,

20 October

1883.

Sir,

I have the honor to submit for information and orders of Government, notes by Mr Rainier, Dy. Examiner, of his inspection of the Office of the South Arcot Division.

Para 3. The necessity for the numerous small imprests was explained in the Superintending Engineer's letter printed with G.O. No. 798 I. dated 1st. October 1883.

Para 4. All the vouchers for the Head Quarters Cash Book should have been initialled by the Accountant before the Executive Engineer's order for payment was obtained upon them. When checking the Cash Book entries, the final transaction of each day being initialled by the Accountant should be sufficient evidence of his responsibility for vouchers being correct as supporting those entries, and no further initialling should be necessary. As regards the check of Sub-Divisional Cash Books and Imprest Accounts, the vouchers should be initialled when the check is in progress.

As regards the employment of the Cashier and Store-keeper upon the general work of the Office, whether as assisting the Head Clerk or assisting the Accountant, I think the Executive Engineer's judgment is alone of value. The men cannot have their time fully occupied, as if the one had to

go the round of works to make payments, and the other to attend to innumerable receipts and issues of stock requiring all his time, and so long as they do their work proper, they can give spare ^{time} to assist in the general work of the Office.

The posting of the Cash Abstract Book is however an important duty, and it should be in the charge of one particular person; the Accountant having seen that allocation of expenditure is properly posted in the several Cash Books, the posting of the Abstract Book should give no trouble, and should be done the first thing in the day, before the Divisional Cash Book is required for current payments. For Sub-Divisional entries, it should be posted immediately after the Sub-Divisional Cash Books have been checked by the Accountant.

Para 6. There is no excuse for the Register of Works not being posted to date for total monthly expenditure, ^{even if expenditure} by sub heads of works cannot be recorded- see para 5 of last inspection report (G.O.No. 3920 W. of 6th November 1882). More care is evidently required in the up-keep of this important record.

Para 7. It should be a rule that materials at site should be periodically verified. Superintending Engineer's attention should be invited to this.

Para 8. The Executive Engineer has taken proper steps towards the better submission of the Sub-Divisional Returns. The Assistant to the Accountant might be deputed to other Sub-Divisions when he can be spared.

Para 9. By paras 391 and 497 of the Code, all salaries

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should be paid from the Head Quarters Office. This has been pointed out in previous inspection reports, and should be acted up to. The Executive Engineer can himself send as many cheques as necessary, and upon as many Treasuries as necessary- in fact he can do exactly what the report describes as done by Sub-Divisional Officers. Every thing which reduces Accounts work and correspondence in Sub-Divisional Offices should be adopted, and the procedure described throws on Sub-Divisional clerks more clerical labor than appears to be the case on the mere reading ^{of} the argument brought forward in favor of the unusual procedure advocated.

Para 10. The delay in the adjustment of Contractors Accounts has been previously noticed, and requires Superintending Engineer's attention.

2. The Accounts work of the Division is certainly not in good order. The fault lies not with the Accountant, but in the incompleteness and want of punctuality of returns from Sub-Divisions. In late orders of Government the Executive Engineer and Superintending Engineer have represented difficulties caused by want of Establishment both Office and

G.O.No. 1230 W. dated 25th. April 1883. } Executive,
G.O.No. 2465 W. dated 3rd. September 1883. }
G.O.No. 2477 W. dated 4th. September 1883. } and further

proposals have since been submitted for a reorganization of Sub-Divisional Charges. Better things may be looked for hereafter, and there is undoubtedly room for improvement so far as the Accounts are concerned.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D.P. Carson

Examiner P.W. Accounts,

27. 18/10

A. Nos: 2920 W of 6-11-82

" 7989 of 1-10-83

13 1230 W of 25-4-83

A-2465 W of 3-9-83

" 2477 W of 4-9-83

AA No 3076 W of 31st Oct 83

Communicated to

the Deputy Engineer Fifth
Circle, who will direct
the attention of the Gen-
eral Engineer South Arcot
Division to the remarks
and suggestions of the
inspecting officer and of
the Examiner P.W. Accts.

The Examiner P.W. Accounts,

Madras.

The Secretary to Government,

P.W. Department.

127 W.

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ated 20th October 1883

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Dec 9/11/83

Enclo. 1.

Notes of inspection of the
Office of the South Arcot Division
by Mr Rainier Dy. Examiner. Forwards
with remarks-----

SE Fifth Circle

Examiner P.W. Accts.

Acty 25/10

11. 27/10

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Acty 25/10

With order

NOTES OF INSPECTION BY M. RAINIER ESQUIRE DEPUTY
EXAMINER PUBLIC WORKS ACCOUNTS MADRAS OF THE OFFICE OF
THE EXECUTIVE ENGINEER SOUTH ARCOT DIVISION ON THE 5TH
AND 10TH OCTOBER 1883.

MAJOR A.C. SMITH R.E. THE EXECUTIVE ENGINEER WAS
UNAVAILABLY ABSENT, M. CHINNIAH THE ACCOUNTANT WAS PRESENT.

2. THE LAST INSPECTION REPORT BY AN ACCOUNTS OFFICER,
ON THIS OFFICE, IS TO BE FOUND WITH G.O. NO 2520 W. OF 6TH
NOVEMBER 1882.

3. THE TREASURIES DRAWN UPON ARE SIX IN NUMBER, NAMELY
(1) HUZUR (2) CHEDUMBERUM (3) YRIDHACHALUM (4) TINDIVANUM (5)
TIRUKOILUR, AND 6 VILLAPURUM- THE EXECUTIVE ENGINEER ORDINARILY
DRAWS ON (1) AND (5) THE CHEDUMBERUM SUB-DIVISIONAL OFFICER
MR ASSISTANT ENGINEER EVANS, ON (2) AND (3) THE PELANDORAI
SUB-DIVISIONAL OFFICER, SUB ENGINEER MR HICKEN, ALSO ON (2)
AND (3); AND THE TINDIVANUM SUB-DIVISIONAL OFFICER SUB ENGINEER
MR HEINIG, ON (4) AND (6). THE LATTER BEING ABSENT ON PRIVILEGE
LEAVE, THE EXECUTIVE ENGINEER TAKES THE DUTY ON HIMSELF.

THE IMPRESTS AGGREGATE RS 2550/ BUT THE LARGEST IS
WITH THE ASSISTANT COMMISSIONER OF SALT REVENUE AT NEGAPAT-
TAM AMOUNTING TO RS 800/ AND THERE ARE MANY SMALL ONES, THE
DATES ON WHICH THE SUB-DIVISIONAL OFFICES HAD BEEN LAST
INSPECTED WERE SAID TO BE CHEDUMBERUM SUB DIVISION JANUARY
1883; PELANDORAI, NOT YET INSPECTED; TINDIVANUM RECENTLY
INSPECTED. THE EXECUTIVE ENGINEERS DRAWING 'ACCOUNT BALANCE
ON THE 30TH SEPTEMBER 1883 WAS PROVED ACCURATE, SO FAR AS
IT WAS POSSIBLE IN THE ABSENCE OF CHEQUE BOOKS. CASHED
CHEQUES ARE CAREFULLY RECORDED. THE IMPREST ACCOUNTS WERE

IN ORDER AND PROPERLY TREATED.

4. THE CASH BOOK IS WELL KEPT, AND MAY DOUBTLESS BE REGULARLY AND THOROUGHLY AUDITED BY THE ACCOUNTANT, BUT EVERY VOUCHER SO AUDITED SHOULD BE THERE AND THEN INITIALED BY THE ACCOUNTANT AS EVIDENCE OF VERIFICATION; AND CONTRACT CERTIFICATES SHOULD UNDERGO A COMPLETE EXAMINATION, AND BE THOROUGHLY COMPLETED, BEFORE THE ACCOUNTANT'S SIGNATURE IS APPLIED TO THEM. THE CASH ABSTRACT BOOK SHOULD NOT BE KEPT BY THE CASHIER, WHO SHOULD HAVE NOTHING WHATEVER TO DO WITH THE PREPARATION OF THE WORK ABSTRACTS, NOR SHOULD THE STORE-KEEPER; ESPECIALLY IS THIS IMPORTANT AS REGARDS THE HEAD QUARTERS SUB-DIVISIONAL WORK ABSTRACTS, IN THE PREPARATION OF WHICH THE ABOVE MENTIONED MEN WERE SAID TO SOMETIMES LEND A HAND. THE CASH ABSTRACT BOOK IS NOT BADLY KEPT, BUT IN THIS AND OTHER BOOKS THERE ARE CORRECTIONS WITHOUT ACKNOWLEDGMENT, A PRACTICE WHICH IS VERY UNDESIRABLE.

5. WORK ABSTRACTS ARE NOW PREPARED IN THE SUB-DIVISIONAL OFFICES, AND THE INITIAL ACCOUNTS DO NOT COME UP TO HEAD QUARTERS EXCEPT WHEN SPECIALLY CALLED FOR.

6. THERE WAS AS DESCRIBED IN PARA 5 OF LAST REPORT SOME CONFUSION IN RESPECT OF CERTAIN WORKS ACCOUNTS UP TO JULY 1882, AND FROM APRIL TILL JULY 1882, THE REGISTER OF WORKS IS BARE OF DETAILS RESPECTING THE PELANDORAI ANICUT, AND THE VREDDACHALUM ANICUT; BUT THERE IS NO DIFFICULTY NOW - THERE ARE HOWEVER FOUR WORKS IN APPEARANCE:-

1. REPAIRING BRIDGE, SHATESOTPE ANICUT.
2. RETTAIMATHAGOO SLUICE.
3. PAPANAIKEN SLUICE.
4. CHANDREN SLUICE.

BUT ALL EXCEPT NO (4) ARE POSTED TO JULY.

THERE

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THERE ARE SEVERAL ERASURES IN THE REGISTER OF WORKS, WHICH IS ON THE WHOLE, NOT WELL KEPT. THERE ARE FREQUENT CORRECTIONS WITH NO ONE'S INITIAL TO SHOW THE AUTHOR OF THE ALTERATION. THE MATERIALS AT SITE ACCOUNT IN THE CASE OF ONE WORK WAS FOUND TO DISAGREE WITH THE WORK ABSTRACT; WHEN ANY WORK ACCOUNT IS TAKEN FROM ONE FOLIO TO ANOTHER IT WOULD BE CONVENIENT TO STATE WHERE THE NEW FOLIO IS TO BE FOUND. THE BUDGET ALLOTMENT FOR THE YEAR SHOULD ALWAYS BE SHOWN ABOVE EACH WORKS ACCOUNT IN THE PLACE PRESCRIBED.

WHEN A WORK IS COMPLETED IT IS DESIRABLE TO SAY SO AT THE FOOT OF THE ACCOUNT.

NONE OF THESE POINTS ARE OF VERY GREAT IMPORTANCE PERHAPS, EXCEPT THE SECOND - BUT THE REGISTER OF WORKS HAS TO BE REGARDED AS REQUIRING PARTICULAR CARE TO KEEP IT COMPLETE, AND THE ACCOUNTANT SHOULD SEE THAT IT IS SO KEPT.

7. THE MATERIALS AT SITE ARE PLACED AT 26 WORKS AND THEIR VALUE IS SUPPOSED TO AGGREGATE RS 13888. IT WAS NOT KNOWN HOW FAR THESE MATERIALS ARE REGARDED AS SERVICE-ABLE, OR WHEN THEY WERE LAST COUNTED - THERE CANNOT BE TOO MUCH ATTENTION GIVEN TO THESE MATERIALS AT SITE ACCOUNTS. THE EXECUTIVE ENGINEER WILL NO DOUBT HAVE ALL THESE MATERIALS REPORTED UPON IF IT HAS NOT ALREADY BEEN DONE AND WITH THE PREPARATION OF THE WORK ABSTRACTS IN SUB-DIVISIONAL OFFICES THERE WILL BE DOUBTLESS CONSTANT SCRUTINY THERE OF TRANSACTIONS IN MATERIALS WHICH APPEAR IN THE INITIAL ACCOUNTS.

8 THE LAST AUDIT NOTE ON THE ACCOUNTS OF THIS DIVISION

DIVISION CONTAINED 37 ITEMS, A VERY LARGE NUMBER (ABOUT A HUNDRED) OF VOUCHERS BEING BEHINDHAND. BUT THE DEPUTATION OF THE ASSISTANT ACCOUNTANT TO NO 1 SUB-DIVISION IN MAY LAST HAS ALTOGETHER REVIVIFIED THE ACCOUNTS WORK IN THAT DIRECTION, AND THE VOUCHERS ABOVE REFERRED TO ARE NEARLY ALL EITHER ON THEIR WAY OR SHORTLY EXPECTED. IN FACT THE AUDIT NOTE REMARKS AS FOUND NECESSARY IN THE CENTRAL AUDIT OFFICE, MAY NOW BE EXPECTED TO BE LESS AND LESS CALLED FOR- THUS SAVING MUCH REPETITION OF LABOR EVERY MONTH IN THAT OFFICE, AT LEAST SO THE ACCOUNTANT PROMISES.

9. WITH REFERENCE TO PARA 3 OF LAST REPORT, THE SUB-DIVISIONAL OFFICERS STILL PAY THEMSELVES AND THEIR STAFF SALARY AND TRAVELLING ALLOWANCE FOR EACH MONTH. THIS IS UNDERSTOOD TO BE DONE HOWEVER, ONLY AFTER RECEIPT BY THEM OF INTIMATION IN A DETAILED MEMO, FROM THE EXECUTIVE ENGINEER, OF THE AMOUNT DUE TO EACH INDIVIDUAL, WITH THE ORDER TO PAY. THE METHOD PRESCRIBED IN CODE PARA 497 IS SUPPOSED TO LEAVE THE EXECUTIVE ENGINEER A DISCRETION AS REGARDS THE MANNER OF PAYMENT- WHETHER BY CASH OR CHEQUE. CERTAINLY THE SENDING OF A CHEQUE TO THE SUB-DIVISIONAL OFFICER FOR THE TOTAL AMOUNT OF PAYMENTS TO BE MADE IN PLACES 10 TO 15 MILES AWAY AND A LONG DISTANCE APART, SEEMS TO NECESSITATE THE CASHING OF THAT CHEQUE AND THE ALLROUND DISTRIBUTION BY HAND OF THE PROCEEDS, WHEREAS IN THE PRESENT SYSTEM THERE IS ONLY INVOLVED, THE DESPATCH OF CHEQUE BY THE SUB-DIVISIONAL OFFICER, FOR CONVENIENT AMOUNTS, BY POST, TO THE SEVERAL PARTIES, AND THIS IS SAID TO BE FELT MUCH MORE PRACTICALLY CONVENIENT FOR ALL CONCERNED.

10. IN THE CHEDUMBERUM ^{Sub} DIVISION THERE ARE 44 PETTY ^{306/8} CONTRACTORS' ACCOUNTS UNADJUSTED. IN 42 THE BALANCE BEING DUE TO, AND IN 2, DUE FROM THE CONTRACTORS. BUT IN ONLY ONE CASE DOES IT SEEM THAT IMMEDIATE ADJUSTMENT IS PRACTICABLE AND THEN ONLY PROVISIONALLY- AND FOR A SMALL AMOUNT, RS 9-6-0. THIS SUM DUE TO CHOOKALINGA PILLAY SINCE SEPTEMBER 1881 CAN BE CREDITED TO REVENUE PENDING THE APPEARANCE OF CHOOKALINGA PILLAY WHOSE WHEREABOUTS ARE NOT KNOWN. IF HE SHOULD TURN UP HE CAN ALWAYS GET THE MONEY- BUT IT IS NOT NECESSARY MEANWHILE TO GO THROUGH THE SAME PROCESS MONTH AFTER MONTH OF ENTERING SUCH AN ITEM IN THE ACCOUNTS. IN OTHER SUB-DIVISIONS THERE ARE ALSO ITEMS DUE TO CONTRACTORS THE ITEMS DUE FROM CONTRACTORS ARE FOR OVERPAYMENTS BY SUB-DIVISIONAL OFFICERS. IT IS SAID THAT THERE IS NOTHING IRRECOVERABLE IN THE CONTRACTORS' ACCOUNTS, AND THAT THERE IS NO ACCOUNT UNDER DISPUTE.

11. WITH REFERENCE TO PARA 8 OF LAST REPORT, THE SEIGNORAGE DUE TO THE CIVIL DEPARTMENT HAS NOW ACCUMULATED TO RS 2000/- BUT THIS IS NOW UNDER SETTLEMENT WITH THE ACCOUNTANT GENERAL MADRAS FROM THE EXAMINER PUBLIC WORKS ACCOUNTS. THERE ARE NO OTHER ITEMS IN THE DEPOSIT ACCOUNT WORTH NOTICE.

12. NOR IS THERE ANYTHING NOTICEABLE IN THE MISCELLANEOUS ADVANCES ACCOUNT.

13. TOOLS AND PLANT ARE SAID TO HAVE BEEN LAST COUNTED IN THIS MONTH (OCTOBER 1883) THE REGISTER IS IN ORDER.

14. SERVICE BOOKS ARE SAID TO BE COMPLETE AND SUFFICIENTLY
MAINTAINED.

PANJORE.
11TH. OCTOBER 1883.

(SIGNED) H. RAINIER
DY. EXAMINER

(TRUE COPY)

Magaynor
HONY ASST EXAMINER P.W. ACCOUNTS.

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Govt. of 1888 30 Dras.

PUBLIC WORKS.

Dated

Rev.

Encl.

O. O. 31 August 1888, No. 3076
October

No.

Respectfully

Passing notes in the notes
of the South
West Dist. office
by the Exam. Dist. Court.

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John R. B. B. B.