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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works. DEPARTMENT

G.O. No. / B.P. No.	3196 W.	Press. / Mis.
Dated	12-11-1883.	19 .

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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, 25th October 1883, No. 135 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 Madura division.

Paragraph 5.—The palace restoration expenditure is under consideration by a committee appointed by Government. It is not the least likely that any distribution of works by sub-heads of works will ever be feasible, and therefore the register of works can, in my opinion, be kept only by sub-works without sub-heads.

Paragraph 7.—The Superintending Engineer's attention is invited to the points mentioned here in regard to the Gúdalúr ghât road, and it is for him to determine whether or not the Local Fund Engineer should furnish details of outlay according to sub-heads of estimate, or whether the Executive Engineer should accept aggregate expenditure in lump.

Paragraph 9.—The Superintending Engineer's attention is also necessary to this.

2. The office is in good order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts, Madras, of the office of the Executive Engineer, Madura Division, on 17th and 18th October 1883.

The Executive Engineer, Mr. J. Grimes, and the accountant, Mr. D. M. Dumphy, were present.

2. This office was last inspected by an accounts officer on the 19th October 1882, *vide* report printed with G.O., No. 2928 W., of 6th November 1882.

3. The same treasuries are drawn on now as at the time of the last inspection. The large thousand rupees imprests with the President, Local Fund Board, Madura, and with the Sub-Collector, Dindigul, have been discontinued, and there are now six very small imprests, aggregating only Rs. 145.

The sub-divisional offices have been recently inspected by the Executive Engineer. The accuracy of the balance of the Executive Engineer's drawing account on the 30th September 1883 was proved. Cheques are properly treated. Imprest accounts are in order and properly checked.

4. The cash-book has not been audited yet by Mr. Dumphy, but he has only been in the division about a week; it was regularly and well audited by the previous accountant, and the present one may be expected to thoroughly act up to his promise to be very particular about all cash accounts. The cash outlay for irrigation is now correctly allocated in the cash-book as for

the cash-abstract book. In fact, all the Examiner's suggestions in paragraphs 3 and 4 of the last report have been carried out.

5. Works are being executed by contract and petty contract, and, except in the case of the palace, outlay has been conveniently taken into the register of works direct from the contract certificates and petty contract bills. For the palace outlay, however, a work abstract is prepared, though there is no labor employed on the work, departmentally, except a watchman or two, and a gardener to keep the centre patch cultivated. These recurrent monthly and very small items will be easily posted direct to the contingencies of the estimate in the register of works from the sub-divisional cash-book, and need not occasion all the labor of a work abstract, merely on their account.

Care was enjoined, lest this palace outlay (restoration of Tirumal Naick's palace) should get into confusion, in the register of works. The outlay hitherto has been booked as described in paragraph 5 of the last report. Here and there attempt has been made to record the outlay of some sub-work by its sub-heads of estimate, but now, from various causes, such sub-heads as have been thus used cannot be regarded as corresponding with the sub-heads of any estimate extant, and it would even be difficult to say under what particular estimate the work is now proceeding. G.O., No. 1917 W., of the 9th July 1883, called upon certain officers to assemble and report upon the necessary future operations regarding the above work, and it is understood that this will involve another and final comprehensive revised estimate. To the Examiner's suggestion in the last report that it is sufficient to record outlay by sub-works, I would add that it would also be well to bring all such sub-works totals finally together in a separate place, with the grand total month by month. As regards what was said in paragraph 2 of G.O., No. 2923 W., of 6th November 1882, touching this subject, Government would hardly be in a position to pass orders (if orders are necessary) until the final revised estimate is sanctioned.

6. "*Construction of a VII Class Post Office at Peermade in Travancore Territory.*"—This work is being executed by the Travancore Public Works Department, to whom small advances have from time to time been made, which have been debited to the work direct. The work has been in progress since March 1883, and is now presumably completed, all the sanctioned outlay, Rs. 1,384, having been spent. A completion certificate will be asked for. Perhaps these advances might as well have been debited to Miscellaneous Advances pending transmission of accounts, but nothing need be altered of course now, and it is of no consequence, unless further advances are asked for from Travancore.

7. "*The Gúdalúr Ghât Road.*"—This is being executed by the Dindigul circle of the Local Fund Board in the manner ordered in G.O., No. 2975 W., of 10th November 1882. The President, Local Fund Board, was, by the above Government Order, expected to send up accounts regularly. They have been received in the Madura office as follows :—

For January 1883, accounts cannot be found;
„ February „ „ } received on 1st June 1883;
„ March „ „ }
„ April „ „ not received (probably no outlay);
„ May „ „ received 20th June 1883;

and since then very regularly. But all that is so received is an imprest account which has in many cases lacked vouchers in support. There has not been any allocation on the face of vouchers showing the sub-head of the estimate chargeable, &c., and this will now for the future be elicited, as meanwhile the posting of the register of works is unreliable.

There is now, at the end of September, say, Rs. 4,551 at debit of Miscellaneous Advances on account of the above work, that being the outlay remaining unaccounted for on the above date by the Local Fund Board; the booked outlay, in the register of works, on the above date is Rs. 12,984; the entire work is estimated in the revised estimate to cost Rs. 73,748, and has been in progress altogether since March 1881.

Of the booked outlay, however, there are Rs. 4,675 in the *materials at site* suspense account, which account needs thorough overhauling. Materials valued at Rs. 4,082 were made over with the work to the Local Fund Board when the work was transferred from the Public Works Department in the beginning of 1882. There have since then been no debits to work from *materials at site* account intimated by the Local Fund Board, the matter should have certainly attracted attention earlier, and there is no doubt but that a great deal more general attention in all divisions to the accounts of materials is desirable, but the Executive Engineer cordially appreciates this, and will take the matter up at once in this case.

8. Contractors' accounts show nothing noticeable, and there is said to be no disputed account.

9. With reference to paragraph 6 of the last report, the register of buildings is still under revision.

10. The books are well kept, and the office has been apparently left in very good order by the late accountant. Subject to what has been already said, there is nothing to complain of in the books or accounts, and the suggestions in previous reports have been cordially attended to.

Palamcottah,
19th October 1883.

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Order—dated 12th November 1883, No. 3196 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, for the information and guidance of the Executive Engineer, Madura division.

2. The attention of the Superintending Engineer is called to the Examiner's remarks on paragraphs 7 and 9 of the inspection notes.

3. The report is satisfactory.

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated November, 12th.

Recd. *Encl.*

G.O., 12th Nov. 1883, No. 3196 W.

NOVEMBER.

Madura Divisional Office

Passing orders on notes of inspection on the — submitted by the Examiner, Public Works Accounts.

NOTES OF INSPECTION BY H. RAINER ESQUIRE DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER MADURA DIVISION, ON 17TH AND 18TH OCTOBER 1883.

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THE EXECUTIVE ENGINEER MR J. GRIMES, AND THE ACCOUNTANT MR D. M. DUMPHY, WERE PRESENT.

2. THIS OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 19TH OCTOBER 1882, VIDE REPORT PRINTED WITH G.O. NO 2923 W. OF 6TH NOVEMBER 1882.

3. THE SAME TREASURIES ARE DRAWN ON NOW AS AT THE TIME OF THE LAST INSPECTION. THE LARGE THOUSAND RUPEES IMPRESTS WITH THE PRESIDENT, LOCAL FUND BOARD MADURA, AND WITH THE SUB COLLECTOR DINDIGUL, HAVE BEEN DISCONTINUED, AND THERE ARE NOW SIX VERY SMALL IMPRESTS, AGGREGATING ONLY RS 145/-

THE SUB-DIVISIONAL OFFICES HAVE BEEN RECENTLY INSPECTED BY THE EXECUTIVE ENGINEER. THE ACCURACY OF THE BALANCE OF THE EXECUTIVE ENGINEERS DRAWING ACCOUNT ON THE 30TH SEPTEMBER 1883 WAS PROVED. CHEQUES ARE PROPERLY TREATED. IMPREST ACCOUNTS ARE IN ORDER AND PROPERLY CHECKED.

4. THE CASH BOOK HAS NOT BEEN AUDITED YET BY MR DUMPHY, BUT HE HAS ONLY BEEN IN THE DIVISION ABOUT A WEEK. IT WAS REGULARLY AND WELL AUDITED BY THE PREVIOUS ACCOUNTANT, AND THE PRESENT ONE MAY BE EXPECTED TO THOROUGHLY ACT UP TO HIS PROMISE TO BE VERY PARTICULAR ABOUT ALL CASH ACCOUNTS. THE CASH OUTLAY FOR IRRIGATION IS NOW CORRECTLY ALLOCATED IN THE CASH BOOK AS FOR THE CASH ABSTRACT BOOK. IN FACT ALL THE EXAMINERS SUGGESTIONS IN

PARAS

PARAS 3 AND 4 OF THE LAST REPORT HAVE BEEN CARRIED OUT.

5. WORKS ARE BEING EXECUTED BY CONTRACT AND PETTY CONTRACT, AND EXCEPT IN THE CASE OF THE PALACE, OUTLAY HAS BEEN CONVENIENTLY TAKEN INTO THE REGISTER OF WORKS DIRECT FROM THE CONTRACT CERTIFICATES AND PETTY CONTRACT BILLS. FOR THE PALACE OUTLAY HOWEVER, A WORK ABSTRACT IS PREPARED, THOUGH THERE IS NO LABOR EMPLOYED ON THE WORK, DEPARTMENTLY, EXCEPT A WATCHMAN OR TWO, AND A GARDENER TO KEEP THE CENTRE PATCH CULTIVATED. THESE RECURRENT MONTHLY, AND VERY SMALL ITEMS, WILL BE EASILY POSTED DIRECT TO THE CONTINGENCIES OF THE ESTIMATE IN THE REGISTER OF WORKS, FROM THE SUB-DIVISIONAL CASH BOOK, AND NEED NOT OCCASION ALL THE LABOR OF A WORK ABSTRACT, — MERELY ON THEIR ACCOUNT.

CARE WAS ENJOINED LEST THIS PALACE OUTLAY (RESTORATION OF TIRUMAL NAICK'S PALACE) SHOULD GET INTO CONFUSION, IN THE REGISTER OF WORKS. THE OUTLAY HITHERTO HAS BEEN BOOKED AS DESCRIBED IN PARA 5 OF THE LAST REPORT. HERE AND THERE ATTEMPT HAS BEEN MADE TO RECORD THE OUTLAY OF SOME SUB-WORK, BY ITS SUB-HEADS OF ESTIMATE, BUT NOW, FROM VARIOUS CAUSES, SUCH SUB-HEADS AS HAVE BEEN THUS USED, CANNOT BE REGARDED AS CORRESPONDING WITH THE SUB-HEADS OF ANY ESTIMATE EXTANT, AND IT WOULD EVEN BE DIFFICULT TO SAY UNDER WHAT PARTICULAR ESTIMATE THE WORK IS NOW PROCEEDING. G.O.NO 1917 W.OF THE 9TH JULY 1883 CALLED UPON CERTAIN OFFICERS TO ASSEMBLE AND REPORT UPON THE NECESSARY FUTURE OPERATIONS REGARDING THE ABOVE WORK, AND IT IS UNDERSTOOD THAT THIS WILL INVOLVE ANOTHER AND FINAL COMPREHENSIVE REVISED ESTIMATE. TO THE EXAMINER'S SUGGESTION IN THE LAST REPORT THAT IT IS SUFFICIENT TO RECORD OUTLAY BY SUB-WORKS, I WOULD ADD THAT IT WOULD ALSO BE WELL TO BRING ALL SUCH SUB-WORKS TOTALS FINALLY TOGETHER IN A SEPARATE PLACE, WITH THE GRAND TOTAL MONTH BY MONTH. AS REGARDS WHAT WAS SAID IN PARA 2 OF G.O. NO 2923 W. OF 6TH NOVEMBER 1882, TOUCHING THIS SUBJECT, GOVERNMENT WOULD HARDLY BE IN A POSITION TO PASS ORDERS (IF ORDERS ARE NECESSARY) UNTIL THE FINAL REVISED ESTIMATE IS SANCTIONED.

6. "CONSTRUCTION OF A VII CLASS POST OFFICE AT PERIMADE IN TRAVANCORE TERRITORY." THIS WORK IS BEING EXECUTED BY THE TRAVANCORE PUBLIC WORKS DEPARTMENT TO WHOM SMALL ADVANCES HAVE FROM TIME TO TIME BEEN MADE, WHICH HAVE BEEN DEBITED TO THE WORK DIRECT. THE WORK HAS BEEN IN PROGRESS SINCE MARCH 1883 AND IS NOW PRESUMABLY COMPLETED, ALL THE SANCTIONED OUTLAY, RS 1384, HAVING BEEN SPENT. A COMPLETION CERTIFICATE WILL BE ASKED FOR. PERHAPS THESE ADVANCES MIGHT AS WELL HAVE BEEN DEBITED TO MISCELLANEOUS ADVANCES PENDING TRANSMISSION OF ACCOUNTS, BUT NOTHING NEED BE ALTERED OF COURSE NOW, AND IT IS OF NO CONSEQUENCE, UNLESS FURTHER ADVANCES ARE ASKED FOR FROM TRAVANCORE.

7. "THE DINDIGUL GHAT ROAD." THIS IS BEING EXECUTED BY THE DINDIGUL CIRCLE OF THE LOCAL FUND BOARD IN THE MANNER ORDERED IN G.O.NO 2975 W.OF 10TH NOVEMBER 1882. THE PRESIDENT LOCAL FUND BOARD, WAS BY THE ABOVE GOVERNMENT ORDER EXPECTED TO SEND UP ACCOUNTS REGULARLY. THEY HAVE BEEN RECEIVED IN THE MADURA OFFICE AS FOLLOWS:-

FOR JANUARY 1883	ACCOUNTS CANNOT BE FOUND.	
" FEBRUARY	"	RECEIVED ON 1ST JUNE 1883.
" MARCH	"	" 1ST JUNE 1883.
" APRIL	"	NOT RECEIVED (PROBABLY NO OUTLAY)
" MAY	"	30TH JUNE 1883.

AND

AND SINCE THEN VERY REGULARLY. BUT ALL THAT IS SO RECEIVED IS AN IMPREST ACCOUNT WHICH HAS IN MANY CASES LACKED 6 VOUCHERS IN SUPPORT. THERE HAS NOT BEEN ANY ALLOCATION ON THE FACE OF VOUCHERS SHEWING THE SUB-HEAD OF THE ESTIMATE CHARGEABLE, ETC. AND THIS WILL NOW FOR THE FUTURE BE ELICITED, AS MEANWHILE THE POSTING OF THE REGISTER OF WORKS IS UNRELIABLE.

THERE IS NOW, AT THE END OF SEPTEMBER, SAY, RS 4551/- AT DEBIT OF MISCELLANEOUS ADVANCES ON ACCOUNT OF THE ABOVE WORK, THAT BEING THE OUTLAY REMAINING UNACCOUNTED FOR ON THE ABOVE DATE, BY THE LOCAL FUND BOARD; THE BOOKED OUTLAY, IN THE REGISTER OF WORKS, ON THE ABOVE DATE IS RS 12984/- THE ENTIRE WORK IS ESTIMATED IN THE REVISED ESTIMATE, TO COST RS 73748/- AND HAS BEEN IN PROGRESS ALTOGETHER, SINCE MARCH 1881.

OF THE BOOKED OUTLAY HOWEVER THERE ARE RS 4675/- IN THE MATERIALS AT SITE SUSPENSE ACCOUNT, WHICH ACCOUNT NEEDS THOROUGH OVERHAULING. MATERIALS VALUED AT RS 4083/- WERE MADE OVER WITH THE WORK TO THE LOCAL FUND BOARD WHEN THE WORK WAS TRANSFERRED FROM THE PUBLIC WORKS DEPARTMENT IN THE BEGINNING OF 1882. THERE HAVE SINCE THEN BEEN NO DEBITS TO WORK FROM MATERIALS AT SITE ACCOUNT INTIMATED BY THE LOCAL FUND BOARD; THE MATTER SHOULD HAVE CERTAINLY ATTRACTED ATTENTION EARLIER, AND THERE IS NO DOUBT BUT THAT A GREAT DEAL MORE GENERAL ATTENTION IN ALL DIVISIONS TO THE ACCOUNTS OF MATERIALS IS DESIRABLE, BUT THE EXECUTIVE ENGINEER CORDIALLY APPRECIATES THIS, AND WILL TAKE THE MATTER UP AT ONCE, IN THIS CASE.

3196 Ad. 4

8. CONTRACTORS ACCOUNTS SHEW NOTHING NOTICEABLE AND THERE IS SAID TO BE NO DISPUTED ACCOUNT.

9. WITH REFERENCE TO PARA 6 OF THE LAST REPORT THE REGISTER OF BUILDINGS IS STILL UNDER REVISION.

10. THE BOOKS ARE WELL KEPT, AND THE OFFICE HAS BEEN APPARENTLY LEFT IN VERY GOOD ORDER BY THE LATE ACCOUNTANT. SUBJECT TO WHAT HAS BEEN ALREADY SAID, THERE IS NOTHING TO COMPLAIN OF IN THE BOOKS OR ACCOUNTS, AND THE SUGGESTIONS IN PREVIOUS REPORTS HAVE BEEN CORDIALLY ATTENDED TO.

J P Rainsay

PALAMCOTTAH
19TH OCTOBER 1883.

DY EXAMINER P.W.ACCOUNTS.

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From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 25th 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 Madura Division.

Para 5. The Palace restoration expenditure is under consideration by a Committee appointed by Government. It is not the least likely that any distribution of works by Sub-heads of works will ever be feasible, and therefore the Register of Works can in my opinion be kept only by sub-works without sub-heads.

Para 7. The Superintending Engineer's attention is invited to the points mentioned here in regard to the Cudalur Ghat Road, and it is for him to determine whether or not the Local Fund Engineer should furnish details of outlay according to sub-heads of Estimate, or whether the Executive Engineer should accept aggregate expenditure in lump.

Para 9. The Superintending Engineer's attention is also necessary to this.

2. The Office is in good order.

I have the honor to be,
Sir,
Your Most Obedient Servant,

D. D. Cardoso

Examiner P. W. Accounts.

RP 23/10.

3096
/6

Send Acct

No 3196 W of 12th Nov 83

Rec'd No. 9347

Comd to the Sup Engr Sixth Circle on the information & guidance of the Ex Engr Madura &c

2 The attention of the Sup Supr is called to the Examiner's remarks on paras 7 & 9 of the Inspection Notes

3 The report is satisfactory

Cs. 29/10

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 135 W.

Dated 25th October 1883.

Recd. 26 ———

No. 2923. h. 6. h. R
" 2975 h 10. h. R
" 1917 h. 9. 7 B

Sec W 11

1. Engr Sixth Circle
2. Supdg Engr
3. Exr Engr Madura

Encls. I.

Notes of inspection of the Office of the Madura Division by Mr Rainier. Forwards with remarks ———

Wm Stevens

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Govt. of 1883 Madras.

PUBLIC WORKS.

15/11

Dated

Rec.

Encl.

G. O. 12 Nov. 1888, No. 3196. W

Nos.

Madura Divisional Office

Passing orders on the Examiner's Inspection Report on the

140/3

Sub Div Rept Regr