(1) Number of pages 40

19 (2) Date of repair 19-8-88

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. / B.P. No. 2615 Press. / Mis.

Dated 24. 10. 1884.

19+1=20

(16A)

Not to be folded or roughly handled

Archives I--10,006 I -80.

24th October 1884, No. 2615 W., Public Works.

2615/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers :—

From the Superintending Engineer, VI Circle, dated 9th September 1884, No. 885 T.J.
„ Examiner, Public Works Accounts, „ 26th „ „ „ 72 W.

Order—dated 24th October 1884, No. 2615 W., Public Works.

A revised estimate amounting to Rupees 10,300, was sanctioned in G.O., No. 3010 W., dated 14th November 1882, for constructing a sub-magistrate's cutcherry and out-buildings at Arantángi, in the Tanjore district. The work was reported as approaching completion in May 1884, but excesses, amounting to Rs. 2,343, had to be sanctioned in G.O., No. 1894 W., dated 4th August 1884. Among the excesses was one, amounting to Rs. 821, for teakwood, in respect of which the Superintending Engineer feared that fraud had occurred. A further report was called for, and this has now been submitted.

2. Owing to the imperfect manner in which the accounts were kept, and to inadequate supervision over the work while in progress, there are now no means of arriving at anything like a satisfactory solution of an unexplained deficit of Rs. 590 on account of teakwood. The rates of woodwork generally have had to be raised by this amount so as to cover the deficiency.

3. The work has been under execution since 1882, and has passed under the control of several officers and subordinates. It is stated to have been carried on fairly up to the date on which Overseer R. Strinivasa Chariar took immediate charge, in June 1883; the irregularities brought to notice having occurred between that date and December 1883. Mr. Matthews, the sub-divisional officer, visited the work twice during that period, but his inspections failed to bring to light the deficiencies, which then probably admitted of verification. The Executive Engineer, Mr. Wilks, also neglected his duty by failure to exercise a proper supervision over the accounts and materials at site; notwithstanding that, in October 1883,* his attention was specially drawn to the necessity for checking the large balance of Rs. 4,213 which then stood against the Arantángi cutcherry.

4. The officers named are considered greatly to blame for the irregularities brought to notice, and this expression of the opinion of Government will be conveyed to them by the Superintending Engineers under whom they are now employed.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

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* *Vide* paragraph 7 of inspection notes recorded with G.O., No. 3198 W., dated 12th November 1883.

GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 24th.

Recd.

Encl.

G.O., 24th Oct. 1884, No. 2615 W.

OCTOBER.

Sub-Magistrate's Cutcherry at Arantangi

Orders on report on irregularities connected with the construction of the —.

2615/2

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, 27th October 1883, No. 139 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 Negapatam division.

2. The Executive Engineer's attention is necessary to the remarks in paragraph 5 regarding the register of works. In regard to the storekeeper's giving assistance to the accountant, I see no reason why he should not do so, or assist in the general work of the office, considering his duties as storekeeper, properly so called, must be very light indeed, and any stock which he may be interested in as having issued to works would be vouched for by the sub-divisional officer's returns of receipt of that stock before the entry could appear in the work abstract concerned.

3. The attention of the Superintending Engineer should be given to the remarks in paragraphs 7, 9, 10, 11, and 14.

4. The office is in fair order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Negapatam division, on the 22nd October 1883.

The Executive Engineer, Mr. C. H. Wilks, and the accountant, Strenivasa Iyengar, were present.

2. This office was last inspected by an accounts officer on the 25th October 1882, *vide* report printed with G.O., No. 2894 W., of 4th November 1882.

3. There are three sub-divisions, including the head-quarters one, located (1) and (2) at Negapatam, (3) at Mannárgudi. The Negapatam sub-divisional offices have not yet been inspected by the Executive Engineer, but will very shortly be so inspected. The sub-divisional office at Mannárgudi was examined by the Executive Engineer on the 18th June 1883. The cheque books are, with reference to paragraph 4 of last report, properly used. The Executive Engineer's treasury drawing account balance on the 30th September 1883 was found correct.

4. There is nothing particularly noticeable in the imprest accounts, except perhaps that during the absence of the overseer, Patukóta taluk, he of the southern division, Mannárgudi, has two imprests, his own, Rs. 200, and that of the above overseer for whom he is acting, Rs. 400. The Executive Engineer is of opinion that there is no help for this arrangement, much as he would wish to avoid it. The imprest accounts are in order, so are the cash and cash-abstract books. The improvement asked for in this direction at the last inspection (paragraph 3 of last report) has been effected.

5. The register of works is not well kept, and, unless more completely posted and finished off as regards its minor points, it will remain as at present, of no practical use to the Executive

Engineer. Erasures with the penknife in this book should be severely disallowed, where there is no outlay in the month on any work, the totals of the previous month should be reproduced. The title of a work should be filled in above *every* page of the register in which outlay on it is recorded, together with the amount of the sanctioned estimate. As regards work abstracts, I should have previously stated that it is not the storekeeper's function to prepare these. In fact there are objections to his having anything to do with their preparation; this was explained to the Executive Engineer, who has promptly discontinued the use of the storekeeper for this purpose.

6. The office copies of every account document seen appeared to lack signature—a matter of not much consequence in some papers, but in the works abstracts it is of importance that what is prescribed in code paragraph 2247 should be habitually followed, perhaps more especially as the works abstracts of this division, what few there are, are prepared at head-quarters.

7. The *materials at site* of works aggregate in value Rs. 6,550; they are placed at eight works, and the largest of these balances is Rs. 4,213, at the sub-magistrate's cutcherry at Arantángi. The condition of these materials, and whether fairly represented by the values shown in the accounts, will engage the Executive Engineer's special attention, he said; but it is supposed that, with the exception of certain *debris* at site of works nearing completion, or already completed, there are no unserviceable materials. The Executive Engineer cordially undertook to take this matter up immediately, however; both as regards the materials and the *débris* the correct procedure was explained.

8. The balance at debit of stock is Rs. 2,406, which exceeds the sanctioned limit (that being only Rs. 1,033) by Rs. 1,373; this excess is only likely to be temporary, however; the stock is entirely *building materials*; the stock accounts are tolerably in order, except as regards the half-yearly register, which for the half-year ending 30th September 1883 (shortly due) has not yet been put in hand, nor has the similar half-yearly register of tools and plant been begun, and no sufficient excuse for this was tendered by the accountant. The stock and tools and plant, are said to have been counted in March and April 1883, and I was assured that there is nothing unserviceable, or in need of repair. Another early overhaul is contemplated by the Executive Engineer.

9. There was no register of buildings available for examination, the divisional register having been sent, it was said, to the Superintending Engineer in November 1882 and not yet returned. Enquiry for this book was promised, also attention to what is wanted regarding it.

10. There are two works under *Imperial Irrigation, Ordinary*, viz., *annual maintenance of Imperial tanks in the Pattukôtá* and *Mannárgudi taluks*, outlay on which have been going on since April 1883 without sanctioned estimates; this is said to be because there has been a great deal of correspondence about the estimates, which have been repeatedly rejected on account of some defect. This will be regularised very soon I was told.

11. In contributions (deposits schedule) there are six items outstanding; one of these being very old, dating from September 1881, need special notice. The amount, Rs. 1,500, was contributed by one Singaravaloo Odyaur, of Thameerkunnam, for the straight cut of a bank of the Corrayar river, which has never been put in hand because there has all along been strong opposition to the work from others interested in the land thereabout. This contention has often been on the verge of satisfactory settlement, but never yet settled; and now opportunity is soon to be taken of a meeting between the Collector and the Superintending Engineer to get this matter finally decided, whether the work is to go on, or the money is to be returned to the contributor of it, who is making constant inquiry on the subject. The other items of contribution are under adjustment.

12. In the contractors' ledger there is an item of Rs. 195 due to a contractor named Shashiengar, for certain police huts, for a longish time. But it was explained that this man has certain Government property in his possession, pending the delivery of which the above item of short payment is held as a sort of security.

13. In the case of fourteen works completion reports are due to the office of Examiner, Public Works Accounts, but these are promised almost immediately.

14. The rate-book is not up to date and is to be revised shortly, the Executive Engineer said.

15. Service-books are incomplete, and require careful attention in the light of Section 125 of the Civil Pension Code.

16. There is no register of padugai lands (see paragraph 7 of last report) yet started, but attention to this is promised.

MADRAS,
24th October 1883.

2615/3

ORDER—dated 12th November 1883, No. 3198 W., Public Works.

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

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Sixth Circle.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. A. F. Goodall.
Spare Copies

3

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated November, 12th.

Recd.

Encl.

G.O., 12th Nov. 1883, No. 3198 W.

NOVEMBER.

Negapatam Divisional Office

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

4TH AUGUST 1884, No. 1894 W., PUBLIC WORKS.

265/4

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

No. 282 T.J.

Note by the Superintending Engineer, VI Circle, on revised estimate for Arantángi cutcherry and out-buildings.

An estimate for this work, amounting to Rs. 10,300, was sanctioned in G.O., No. 3010 W., dated 14th November 1882. The work has been nearly completed but owing to the increased cost of many of the items, sanction for Rs. 12,645, or Rs. 2,345 in excess of the former estimate, is asked for by the Executive Engineer. The excess, Rs. 2,345, is due to the following items :—

1 Estimate.
1 Comparative statement.
1 Abstract estimate to Examiner of Public Works Accounts.

	RS.
Brick-in-chunam	524
Teakwood	821
Well	285
Small items	715
Total ...	2,345

2. The work was commenced in September 1882 by a contractor who, however, failed, and it was carried on departmentally. There were constant changes of the subordinates in charge but Mr. Mathews was the sub-officer from the commencement, in 1882, to December 1883, when he was relieved by Lieutenant Falvey. The site of the buildings is 50 miles south of the sub-division headquarters and far from the delta where more of the work of the sub-division lies.

3. The Superintending Engineer cannot but consider that a great portion of the excess is due to carelessness in carrying out the work and to the changes of the upper subordinates in charge; the accounts also were allowed to get into arrears and were very badly kept.

4. The excess in brick work is partly due to some excess work in raising the walls, but chiefly to the high cost of departmental labor.

That of teakwood is feared partly to fraud; the Executive Engineer considers that Rs. 590 of the excess is due to some wood having been paid for and not delivered, or having been stolen; this matter is being enquired into; the rate has been raised to cover this deficiency.

Well: a lump sum of Rs. 140 was allowed; it is now found that the well has to be sunk 50 feet, the upper 20 feet of which has to be lined; the cost of this is estimated at Rs. 425, or Rs. 285 in excess.

The other items are small; they are caused chiefly by the length of time the work has been under construction and to its being done departmentally.

5. A further report will follow as regards the deficiency in the teakwood; in the meantime the Superintending Engineer can only recommend that the excess, Rs. 2,345, be sanctioned.

KODAIKANAL,
9th May 1884.

(Signed) H. R. MEAD, Lieut.-Col., R.E.,
Superintending Engineer, VI Circle.

4

Proceedings of the Board of Revenue, dated 11th July 1884, Mis. No. 6444.

Read—the following letter from J. B. PENNINGTON, Esq., Acting Collector of Tanjore, to the Secretary to the Board of Revenue, dated Talainar, 20th June 1884, No. 3416 :—

I have the honor to forward, herewith, a revised estimate, &c., for Rs. 12,645, for constructing the sub-magistrate's cutcherry at Arantángi, together with copy of note, No. 282 T.J., dated 9th May 1884, by the Superintending Engineer, and request that the Board will be pleased to obtain the sanction of Government for the same.

Resolution—dated 11th July 1884, Mis. No. 6444.

Submitted for the sanction of Government.

2. The original estimate for the sub-magistrate's cutcherry at Arantángi amounted to Rs. 10,300. The work has been nearly completed, but owing to causes explained in the note by the Superintending Engineer, VI Circle, a further sum of Rs. 2,345 is required to finish what remains to be done. It would seem from the Superintending Engineer's remarks that a considerable portion of the additional expenditure might have been saved under proper supervision.

(True Extract.)

(Signed) E. GIBSON,
Secretary.

Mis. No. 3034, Revenue.

Transferred to the Public Works Department.

OOTACAMUND,
16th July 1884.

(Signed) H. E. STOKES,
Secretary to Government.

ORDER—dated 4th August 1884, No. 1894 W., Public Works.

The second revised estimate, amounting to Rs. 12,645, for constructing a sub-magistrate's cutcherry at Arantángi, in the Tanjore district, is sanctioned.

2. The expenditure on the work to the end of 1883-84 amounted to Rs. 10,827, and the balance required to complete it, Rs. 1,818, is appropriated from the Provincial reserve.

3. The history of the building is far from satisfactory, but the Government await the further report promised by the Superintending Engineer.

4. This sanction has been registered as Provincial No. 109 W. of 1884-85, and classified as Civil Buildings, Original Works.

(True Extract.)

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

To the Superintending Engineer, VI Circle, with two enclosures.
„ Examiner, Public Works Accounts, with abstract estimate.
„ Revenue Department.
„ Judicial „

Exd. E. Fernandez.
Spare Copies

2615/5

5

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of 1884 Madras.

PUBLIC WORKS.

Dated August, 4th.

Recd.

Encl.

G.O., 4th Aug. 1884, No. 1894 W.

AUGUST.

Sub-Magistrate's Cutcherry

Second revised estimate of Rs 12,645 *for constructing a* — at Arantángi, Tanjore district, sanctioned with remarks.

8731

Letter from C. No. 72 W dy
26.9.84.

To Dw. 2615/6.

For orders with reference to the notes between yourself & W. attached to office copy of No. 1708 D dy 22.9.84.

Ch.
30-9.84

6

2615 (7)

To W.

Herewith the reply by C to the reference made to him regarding the deficiencies discovered in the accounts of the Arantangi Cutcherri. We are aware that it is not the duty of accounts officers to verify materials at site, but how is it that the elaborate system of accounts allows a fraud of this sort to pass undetected till a Revised Estimate is found necessary? C offers no opinion on this point — suggests no remedy. Of course the only real check on work lies with the Subdivl. Officer — if he fails to exercise proper supervision, the most minute accounts, detailed so called vouchers, work abstracts, &c. will be of no avail. In this case the Subdivl. Officer did not do his duty, and the vouchers, daily reports, detailed accounts, &c, were virtually so much waste paper.

In para 7 of the Dy: Examiners report of 22nd October, 83, on the office of the Negapatam Division, you will observe that special mention is made of the materials of this very cutcherry of Arantangi. The special attention of the Ex: Engineer which, it is then stated, was to be given to these materials was apparently not given thereto after the report, or at least not given till it was too late.

It appears to me that the Ex: Engr., Mr. Wilks, & the Sub-divl. officer, Mr Matthews, were very much to blame in the business.

CG.

4-10-84

Thamalapur 4-10-84. R. 26-10-84

2615/8 (10)

To W.

S.E. VI. now submits a further report on the deficiencies in connection with the Arantángi Cutcherry, revised Estimate of Rs. 12,645 for which was sanctioned in G.O. of 4th August, 84, No 1894 W.

The report simply shows insufficient supervision. The work was left altogether to an inexperienced & junior Overseer, over whose accounts & measurements no proper check appears to have been exercised by the Sub. division officer, Mr Mathews.

The other subordinates connected with the work do not appear to have been in any way responsible for the losses that occurred.

The primary responsibility rests clearly with Mr Matthews, who accepted & passed without comment Overseer K. Srinivasachariar's measurements & cash book.

In para 4 of his letter No 282 T.J. of 9th May, S.E. stated that the E.E. considered that Rs. 590 of the excess in teakwood was probably due to some wood having been paid for & not delivered. I have, I think, more than once remarked that this system of paying for materials before delivery is a fruitful source of fraud or loss.

This case seems to me a curious commentary on an elaborate system of accounts & audit which overtaxes the working staff, but which, judging from this, allows real deficiencies to slip by unheeded.

Would it not be as well to ask

Q

Thevalapure 4.10.84 [illegible] R. 24.10

C. to report how these deficiencies were allowed to pass through the accounts & how they escaped notice at the periodical examinations of the Negapatam Divn office.

15.9.84

To D.W.

Your suggestion commends itself to me. Please make the reference to C.

Every detail connected with this matter seems most unsatisfactory.

18.9.84

O. 16.9.84. R. 20.9.84

C.A.W. 2615/9

I have gone carefully through these papers, and arrive at same conclusion with D.W. that Messrs Wilkes & Matthews are greatly to blame.

Please have a disposal drafted to above effect, reciting briefly the circumstances.

13.10.84

9

R.M. 10.84

No. 885 T.J. Supg. Engineer's Office 6th Circle
Kodaikanal 9th September 84.

From,
The Superintending Engineer
6th Circle.

26W/10

To,
The Chief Engineer
P. W. Dept.

Sir,

Referring to para 3 of G.O. No. 1894 W dated 4th August 1884, I regret to have to report that the accounts of the work of Aranthangi Cutcheri have been so badly kept that I am unable to make out any thing from them, or in any way to account for the great excess there has been on the item of Teakwood, on which there has been, I have no doubt, fraud.

En: 1
1 Statement.

2. I enclose a Statement showing the names of the Executive Engineers, Sub-Officers, and Subordinates in charge; as far as I can judge the work was carried on fairly to the date that Overseer R. Srinivasachariar took charge; and it was during his time, between June 1883

and December 1883, that the irregularities occurred.

Mr Mathews visited the work twice during this period, namely 20th July 1883 & 11th October; but on neither occasion was his inspection sufficiently close to detect the irregularities, and he certainly could not have properly examined the materials said to be at site, or the accounts. The accounts were allowed to get into arrears and were not properly kept.

3. In the Mannargudy Sub Division, (as in the Tanjore Sub Division where a similar case occurred) all measurements were kept in the Sub-Division, and only receipts without details were sent to the Division Office; and these were only checked as far as arithmetical accuracy was concerned; no 10 day reports were sent to Division Office; and that Office practically exercised no check whatever on the work. The Executive Engineer does not appear to have had any knowledge of the state of the work or accounts.

4. Overseer R. Srinivasachariar can produce no measurements of the teakwood that was at the site of the work when he took charge, or the wood purchased during his time; the entries in his measurement book are simply so many cubic feet of teak-wood; he asserts that a measurement sheet showing details was sent to the Sub-Office, but this is not to be found & payments for the wood were made by the Sub Officer by cheque.

In November, the overseer states that he bought & paid cash for 40 cubic feet in 5 lots, as follows:—

1 lot of 9 cubic feet Rs 18-9-4 date 24.10.83.
1 —— 9 —— 18-9-4 —— Do ——
1 —— 9 —— 18-9-4 —— Do ——
1 —— 9 —— 18-9-4 —— Do ——
1 —— 4 —— 8-4-5 —— Do ——
40 cft.

This payment (made to avoid breaking the rule that Overseers should not make payments in cash of more than Rs 20) was accepted in both the Sub & Division Offices without notice. Comment on this is useless; it shows clearly how things were allowed to go on.

5. I can only state generally my opinion of the case, which is generally this; the work was 50 miles away from the Sub Divisional Head Quarters, and far from the Delta where the chief work is; it is a long and disagreeable march to the place, through a dry sandy country. This work was given on contract; the contractor failed, & without consideration, the work was ordered to be done departmentally, and it was left almost entirely to the subordinate in charge. I have no reason whatever to suppose that Supervisor Kristnamachariar did not hand it over to Overseer Srinivasachariar in proper order; the latter took charge of it & reported no deficiencies; when he gave over charge to Muthirulappa Pillay there were great deficiencies found; and during the time Srinivasachariar was in charge, there were constant complaints of delay, &c, with regard to his accounts; he was on this account & for other irregularities

removed to another Division. Lieut. Halvey relieved Mr Mathews. I regret to say as far as I can learn the latter officer was not aware of the irregularities and excesses on the work; and Lieut. Halvey thought it was all in fair order, & he allowed Srinivasachariar to leave the Sub Division without his being called on for explanation; he soon however found that the state of the work was far from satisfactory; he could make nothing of the accounts, and determined to visit the work as soon as he could; unfortunately he had a fall from his horse and could not do so for some time; it was then too late, owing to the lapse of time & the state the accounts were in, to find out anything.

6. The Executive Engineer, Mr Wilks, was new to the Dept. and to the account system, and did not exercise the needful supervision. Had he, say in August, insisted on the

accounts being properly prepared, probably these large deficiencies would not have occurred, and the Sub Officer Mr Mathews would have had his attention called to what was going on; as it was, the system allowed in the Division of most of the vouchers being kept in the Sub Office rendered any proper check impossible.

7. I consider that Mr Mathews neglected the work, and exercised little or no supervision over the Overseer. With regard to Overseer R. Srinivasachariar, he is under 3 years service and 3rd class. As his immediate Superiors passed his measurement book and his cash book, and as I have no proof of fraud against him, I cannot recommend his dismissal; I have moved him to the Cauvery and Vennar Regulators Division.

I have the honor to be
Sir
Your most obdt. servt.

Lieut. Col. R.E.
Superintending Engineer

Cd. 16.6.84

G.O. No 1505 W. 25.3.78.
" " 3010 W. 14-11.82.
" " 1894 W. 4-8.84 Origl.

[illegible]

Chepauk
No. 1708 D 22nd Sept/84
R. No. 439
22/23 9.84.

Referred to the Examiner of PW Accts for report as to how the deficiencies were allowed to pass through the accounts, and how they escaped notice at the periodical examinations of the Negapatam Division Office

Encl

(By order)

C. Brown. Major RE
Under Secy to Govt
PWD

From
The Supdt. Engineer
6 circle.
To
The Chief Engineer
P. W. D.

No 885 T.J.
Dated. 9th }
Recd. 13. 23 } September/84.

Sub. Magistrate's Cutcherry at Arantanghy:—

Report on the —

Referred

M/6/9

No. 72 W

2615/14

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 26th September 1884.

Sir,

In reply to your endorsement No. 1708 D. dated 22nd. Instant, on letter No. 885 dated 9th. Instant from the Superintending Engineer 6th. Circle (herewith returned), I have the honor to state that, so far as I am able to understand the Superintending Engineer's report, he attributes the excess in the rate for Timber to deficiencies in the supply of timber, or in other words, a quantity of Timber, stated to have been delivered and paid for, was not delivered. If this be the case, it was impossible for this Office to have any cognisance of the matter, nor at their periodical examinations of Divisional Offices do Accounts Officers verify materials at site.

2. I may however invite the attention of Government to the following facts and dates.

Period during which the alleged irregularities are stated to have occurred.................................June to December 1883.

Date of last inspection of the Negapatam Division Office by an Accounts Officer........................22nd. October 1883.

Date of submission of the report to Government..................................27th. October 1883.

Date of orders on that report G.O. No. 3198 W.............................12th. November 1883.

Date that the Overseer to whom blame is attributed left the Division...20th. December 1883

Date of the Superintending Engineer's note published in G.O. No. 1894 W. dated 4th. August 1884............9th. May 1884.

Date of the Superintending Engineer's present report.........................9th. September 1884.

The dates are of importance in connection with para 7 of the inspection report.

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

Examiner P.W. Accounts.

G.O. No 1505 W 25.3.78
" " 3010 W 14.11.82
" " 1894 W 4.8.84 Origl.
" " 3198 W 12.11.83
" 1708 D d/ 22-9-84

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
P.W. Department.

(7)

No. 72 W

Dated 26th September 1884.
Recd. 30

26/15 W

Enclosure — one

Sub Magistrate's Cutcherry at Aruntanghy. Furnishes report how the deficiencies were allowed to pass through the Accounts.

OLS 26/10 Cir: 18/10
Thanalapur 1.10.84

No: 2615 W

P. W. Department.

2615/16

Proceedings of the Madras Government,

Under date the 24th Oct 1884

Read the following:—

Endt

Letters from the S.E. VI Circle (the No. 885 I.J. d/ Septr 9. 1884)
" " Ex. P.W. Accounts (" " 72 W d/ " 26 ")

A revised estimate amounting to Rs 10,300/- was sanctioned in G.O. 3010 W d/ 14th November 1882 for constructing a Sub Magistrate's Cutcherry and out-buildings at Arantanghi, in the Tanjore District. The work was reported as approaching completion in May 1884, but excesses amounting to Rs 2343/- had to be sanctioned in G.O. 1894 W d/ 4th August 1884.

16

Among the excesses was one amounting to R 821 for teak wood, in respect of which the Depty Engineer feared that fraud had occurred. A further report was called for, and this has now been submitted.

Owing to the imperfect manner in which the accounts were kept, and to inadequate supervision over the work while in progress, there are now no means of arriving at anything like a satisfactory solution of an unexplained deficit of R 590/- on account of teak wood. The rates of wood work generally have had to be raised by this amount so as to cover

2615/17

June/83

16A

the deficiency.

The work has been under execution since 1882, and has passed under the control of several officers and subordinates. It is stated to have been carried on fairly up to the date on which Overseer R. Srinivasa Chariar took immediate charge, in June 18^{8}73; the irregularities brought to notice having occurred between that date and December 1883. Mr. Matthews, the Sub-divisional officer, visited the work twice during that period, but his inspections failed to bring to light the deficiencies, which then probably admitted of verification

The Executive Engineer, Mr. Wilks, also neglected his duty by failure to exercise a proper supervision over the accounts and materials at site; notwithstanding that, in* October 1883, his attention was specially drawn to the necessity for checking the large balance of Rs 4213/- which then stood against the Arantanghi Cutcherry.

* vide para: 7 of inspection notes recorded with G.O. 3198 W d/ 12.11.83.

The officers named are considered greatly to blame for the irregularities brought to notice, and this expression of the opinion of Government will be conveyed to them by the Supdg Engineers under whom they are now employed.

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14.10.84

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S.E. i Circle √ D 31/10
S.E. VI Circle √
Ex. P.W. Accts √

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R.S.

G. 16.9.84

6. Circle

The Hon. H. E. Sullivan

Secretary to Government
22 OCT 84
Department Madras

E W. 24/10

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Old: 26/10
R. 24-10-84 Cir: 18/10

C. 16.9.86.

Statement showing the names of Executive Engineers, Sub Division Officers & Subordinates in charge of the Sub Magistrate's Cutcheri at Aranthangi & period of incumbency of each.

J615/19

Name & Rank	Period in charge. From	To
Executive Engineers.		
Captain A. W. Smart R.E. ——	September 1882	16th April 1883
C. H. Wilks Esquire. ——	5th May 1883	
Sub Division Officers.		
Mr. W. A. Mathews. ——	September /82	December 1883
Lieut. D. Falvey. ——	20th November 1883	Still in charge
Subordinates		
C. R. Chinnaswami Aiyangar Supervisor	September /82	27th January /83
S. Krishnamachariyar. Supervisor	27th January /83	7th June 1883.
R. Srinivasachariar. Overseer —	7th June /83.	20th December /83.
D. Muttirulappa Pillai — Do. —	20th Decr. /83.	9th February /84
T. Vaidyalingum Pillai. Supervisor	9th February /84	Still in charge

18

Kodaikanal
9th September /84

Lieut. Col. R.E.
Superintending Engineer
6th Circle

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Statement showing
the Officers in charge of
the Sub-Magistrate's
Cutchery Arrantangy.

Govt. of (1884) Madras.

PUBLIC WORKS.

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Dated 27/10

Recd.

Entd ✓

G.O. 24 Octr 1884, No. 2015 W

Sub Magistrate's Cutcherry at Arantangi.

Orders on report on irregularities connected with the construction of the —

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Jdy 27/10

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