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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	2997 W	Press.
B.P. No.		Mis.
Dated	14. 12. 1885	198

Not to be folded or roughly handled.

B.S.S.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th December 1885, No. 89 W.:—

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

Paragraph 3.—The Executive Engineer's attention is necessary to code paragraphs 1887 and 1889, and it would be perhaps advisable that cheques should be drawn out by the Executive Engineer himself.

Paragraph 5.—Since no payment should be made without a voucher bearing the officer's authority for payment, there appears to be no reason why the necessary documents should not accompany the sub-divisional cash-books. Possibly the reason assigned may be that many of the documents are compiled into work abstracts, &c., and are kept till the compilations are to be prepared, but such compilations could be commenced earlier promoting the punctual submission of accounts. The Superintending Engineer's consideration is invited to the practicability of reducing imprests; and his notice is necessary in regard to the apparent delay in the payment of labor mentioned at close of paragraph 5, also in paragraph 8.

Paragraph 6.—It would be advantageous to use the ordinary acquittance roll form for the wages of persons employed continuously under the conditions of code paragraph 1090 (standing order No. 146 of 1885). The attention of the Executive Engineer and of the Superintending Engineer should be requested to those conditions.

Paragraph 8.—Work abstracts should be kept; it is easy to bring together the various charges to a work in the prescribed form, and far more correct, than to do this in rough books or on scraps of paper. The incorrectness of the existing practice is evident from the fact that the work voucher and the record in the register of works do not agree, as they should do.

Paragraph 9.—The matters referred to in paragraph 9 require Superintending Engineer's notice.

Paragraph 15.—The Executive Engineer should refer the case of the telegraph master's occupation, rent free, to the Superintending Engineer.

Paragraph 16.—The Executive Engineer should, as soon as possible, have the service books properly completed and re-attested where necessary.

2. The state of the office is satisfactory.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Negapatam division, on the 3rd, 4th and 5th December 1885.

C. H. Wilks, Esq., Executive Engineer, and V. Ramachandra Rao, accountant, were present: the last inspection of this office by an Accounts officer was on the 21st October 1884, vide G.O., No. 2724 W., dated 4th November 1884.

2. The sub-divisions are—

- (1) *Head-quarters*.—Under the Executive Engineer, who draws on Negapatam, Mannargudi, Patukōta and Tiruturaipāndi sub-treasuries of Tanjore district.
- (2) *Mannargudi*.—Under A. M. Foord, Esq., Assistant Engineer, who draws on Mannargudi and Patukōta sub-treasuries.
- (3) *Tiruturaipāndi*.—Under M. R. R. Gopalkrishna Aiyar Avargal, Assistant Engineer, who draws on the sub-treasury of the same name.

Imprests are held by—

		RS.
Head-quarters sub-division :	Conductor C. J. Littlewood, Sub-Engineer.	100
Mannargudi	Mr. S. Trutwein, Supervisor	100
	T. Vaithilingam Pillai, Supervisor	50
	D. Muttirulappa Pillai, Overseer	50
Tiruturaipāndi	A. D. Joseph Pillai, Supervisor	50
	C. Vettivelu Pillai, Supervisor	50

3. The balance of drawing account at the end of November was checked and found correct : cheque books are usually, but not always, in Executive Engineer's personal custody : cheques are generally written by the accountant and counterfoils are not always written up at the same time : this should be done or the account at any one sub-treasury may be overdrawn, as has once happened.

4. The divisional cash-book is usually kept by the head clerk, who keeps the key of the cash chest : at present he is on leave, so the work devolves on the accountant. There were one or two erasures in 'book numbers' of cheques when the book was kept by the head clerk, but generally it is neat. And the audit of vouchers appears efficient : the Executive Engineer initials every page. A voucher for house rent paid to a Sergeant Instructor, South Indian Railway Volunteers, in November was not forthcoming, payment having been made to the commanding officer : other vouchers were readily produced ; they should, however, bear the 'voucher number' conspicuously marked in red ink.

A payment of one anna for a receipt stamp was noticed ; a disbursement of salary to a maistry in two amounts of Rs. 20 and under was made by this department and refunded by the Collector who demanded a stamped receipt from Executive Engineer.

5. Copies of sub-divisional cash-books are received bi-monthly, generally within a day or two ; but vouchers do not usually accompany them : this should be insisted on as far as possible. The note of actual count prescribed in code paragraph 1926 does not appear in the copies sent.

The Mannargudi sub-divisional cash-book is neat and well kept : a note was not made when Mr. Trutwein's imprest was recovered in August : the imprest of Vaithilingam Pillai was recouped only on 8th April, 31st August, and 16th November, so it appears to be too large.

The Tiruturaipāndi sub-divisional cash-book is not so neat, but is better for October and November when the sub-divisional clerk was on leave and the accountant's assistant acting for him : an erasure was noticed in total expenditure treasury column for first half August, and there are several uninitialled corrections in carried over totals.

A muster-roll for annual maintenance of Harichandrannadi from 1st December 1884 to 31st May 1885 was paid only on 2nd August 1885. An 'office cavalgar' is charged to 'maintenance of nattu voikal'.

6. Imprest accounts are in order ; except that abstracts by heads of service only, not by works (code paragraph 2186) are entered in the cash-books : the manner of recoupment is always shown : it was noticed that most of the payments are not strictly speaking for daily labor, but for maistries and cavalgars, who though shown on muster-roll forms are employed and paid by the month : their pay is often allowed to fall into arrears. And it would be better in every way if pay bills were submitted monthly for Executive Engineer's sanction, and cheques drawn for the amounts, vouchers on acquittance roll form being taken for the payments : the necessity for imprests would then be almost done away with.

7. Cash abstract books are posted by the accountant himself, from the divisional cash-book every day or two ; and from the sub-divisional cash-book a day or two after receipt, the delay being on account of non-receipt of vouchers with cash-books.

The abstract books are very neat, as is the adjustment book.

8. The work accounts for August 1885 were examined in detail : all charges were found properly vouched for, except that payments to maistries employed by the month on salaries over Rs. 20 should be made on stamped acquittance rolls, not on muster-roll forms. Work abstracts are not kept for works carried out by petty contract, although departmental supervision is employed : the procedure is that the accountant either posts the work register himself from the vouchers, or compiles an office copy of a work voucher, from which a clerk posts the work register. This is clearly against code paragraph 2110, which requires work abstracts to be maintained unless the work register can be posted directly from the contract accounts.

The work vouchers do not in all cases agree exactly with the work register, of which they should of course be an exact copy : for instance in the case of 'pamanyam closing breaches' the

register of work shows sub-heads under Rs. 200, petty supervision and contingencies lumped together, whereas the work voucher shows them separately ; and the quantities of earthwork executed in July and August are not entered in the register of works.

There was in August only one 'Major Work' in progress. The appropriation for it was not entered in the work register as it should be.

Measurement sheets were forthcoming to support all petty contract accounts : in some cases the intervals between measurements and payments were rather long, one so long as 28th May to 30th August. Measurements should always be brought into the accounts of the month in which they are made, the cost being shown as arrears due when not paid.

Measurement books for 1884-85 are filed in the divisional office ; but none for the current year. There are notes of 'billed such a date,' but it would be better if measurements when billed were run through with red lines, which would catch the eye at once. Measurement books have occasionally been called for to check measurements which appeared doubtful.

Velur tank improvements.—The pay of the two maistries for 16th to 30th April 1885 was paid on 1st August 1885 and distributed over this and two other works : this is now prohibited by code paragraph 1090 (standing order No. 146 of 1885).

Vellayar Chandranadi syphon, estimate Rs. 462.—Expenditure on this work was incurred in April and August, and a recovery effected in October, but it was not entered in the register of works.

Nelapur tank repairs.—Measurements made by the subordinate in charge on 28th July and 4th August were not submitted to the sub-divisional officer till 24th August.

Vanner annual repairs.—Maistries and cavalgars for May were paid on the 3rd and 6th August.

9. Materials at site accounts are not quite satisfactory (see paragraphs 4 and 5 of last report) : no ten-day reports are received, so the accountant has to depend on casual information obtained from letters or from remarks on measurement sheets. In some cases payments for materials were made in March 1885, and no information regarding them has since been received in the divisional office.

Some palmyra rafters bought for 'Vettal embankment repairs' were debited to 'Negapatam taluk outcherry,' as the estimate for the former work was not sanctioned by the Superintending Engineer ; this was wrong in principle (code paragraph 1938) ; it is however being adjusted.

10 There is nothing to call for remark in the suspense accounts : the stock at the end of September consisted only of 11½ bags of portland cement, which was stated by sub-divisional officer.

11. *Tools and Plant accounts*.—Superintending Engineer's orders have been obtained regarding the sale of unserviceable articles. Some concrete boxes purchased in April were omitted from the last half yearly return. An estimate for enamelled iron gauges, supplied by the Public Works stores, has been sanctioned by Government under tools and plant, but as the gauges will be fixed to and become parts of the

works of the division, it appears unnecessary that they should be borne on the tools and plant return : the estimate should fall rather under 'extensions and improvements.'

12. Transfer transactions are as a rule promptly advised and acknowledged.

13. Audit notes are properly dealt with, and corrections advised carried through office copies.

14. Budget registers are maintained, but are not very neat : and the appropriation for a Major Irrigation Work (Velur tank improvements) is not shown distinctly : a mistake pointed out in the discrepancy note on Form M. 78 for 10th November 1885 (received 30th November 1885) will now be corrected.

15. Registers of buildings, churches and padugai lands are maintained ; but the latter does not show the revenue recoverable, which is mostly from casual sales of wood, dead trees, &c : there are no leases.

The authority by which the telegraph master at Negapatam occupies quarters in the Telegraph office, rent free, could not be produced.

16. Service books in many cases require re-attesting and generally completing with signatures by the head of the office in each case.

17. A contractors' ledger is kept, but only one work has been done by contract during the current year, all the rest being petty contracts : there are a good many outstanding balances in the petty contract accounts, especially of Tiruturaipāndi sub-division ; the Executive Engineer explains that the men will not come for payment when called upon to do so.

18. The divisional rate book is dated March 1884, and should be corrected up to date.

19. The service code is up to date, but a note should be made inside the cover of the last standing order posted.

20. The accountant appears efficient and hardworking and does a good proportion of the work himself.

14TH DECEMBER 1885, No. 2997 W., PUBLIC WORKS.

ORDER—dated 14th December 1885, No. 2997 W., Public Works.

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

2. The Superintending Engineer's attention is directed to the remarks made by the Examiner in his letter recorded above, in view to the necessary action being taken in regard to the various matters reported on.

(True Extract.)

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

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

Exd. L. D'Netto.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of (1885) Madras.
PUBLIC WORKS.

Dated December, 14th.

Recd.

Encl.

G.O., 14th Dec. 1885, No. 2997 W.

DECEMBER.

Notes of Inspection

Orders on — submitted by the Examiner,
Public Works Accounts, of the office of the
Negapatam division.

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, December 11th 1885.

Sir,

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

Para 3. The Executive Engineer's attention is necessary to Code paras 1897 and 1899 and it would be perhaps advisable that cheques should be drawn out by the Executive Engineer himself.

Para 5. Since no payment should be made without a voucher bearing the Officer's authority for payment, there appears to be no reason why the necessary documents should not accompany the Sub Divisional Cash Books. Possibly the reason assigned may be that many of the documents are compiled into Work Abstracts etc. and are kept till the compilations are to be prepared, but such compilations could be commenced earlier promoting the punctual submission of Accounts. The ^{Superintending} ~~Executive~~ Engineer's consideration is invited to the practicability of reducing imprests; and his notice is necessary in regard to the apparent delay in the payment of labor mentioned at close of para 5— also in para 8.

Para 6.

It would be advantageous to use the ordinary Acquittance Roll Form for the wages of persons employed continuously under the conditions of Code para 1090 (Standing Order No. 146 of 1885). The attention of the Executive Engineer and of the Superintending Engineer should be requested to these conditions.

Para 8.

Work Abstracts should be kept- it is easy to bring together the various charges to a work in the prescribed form and far more correct, than to do this in rough books or on scraps of paper. The incorrectness of the existing practice is evident from the fact that the Work Voucher and the record in the Register of Works do not agree, as they should do.

Para 9.

The matters referred to in para 9 require Superintending Engineer's notice.

Para 15.

The Executive Engineer should refer the case of the Telegraph Master's occupation, rent fees, to the Superintending Engineer.

Para 16.

The Executive Engineer should as soon as possible have the Service Books properly completed and reattached where necessary.

2. The state of the Office is satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. W. Accounts

Examiner P. W. Accounts

NOTES OF INSPECTION BY F. G. HEAVEN ESQ. DEPUTY EXAMINER, P. W. ACCOUNTS, MADRAS. OF THE OFFICE OF THE EXECUTIVE ENGINEER, NEGAPATAM DIVISION ON THE 3RD, 4TH, & 5TH DECEMBER 1885.

C. H. WILKS ESQ. EXECUTIVE ENGINEER AND V. RAMACHANDRA RAO ACCOUNTANT WERE PRESENT: THE LAST INSPECTION OF THIS OFFICE BY AN ACCOUNTS OFFICER WAS ON THE 21ST OCTOBER 1884. VIDE G.O. NO. 2724/W. DATED 4TH NOVEMBER 1884.

2. THE SUB-DIVISIONS ARE:-

1. HEAD QUARTERS. UNDER THE EXECUTIVE ENGINEER WHO DRAWS ON NEGAPATAM, MANARGUDI, PATUKOTA AND TIRUTHURAI PUNDI SUB-TREASURIES OF TANJORE DISTRICT.

2. MANARGUDI. UNDER A. M. POORU ESQ. ASSISTANT ENGINEER WHO DRAWS ON MANARGUDI AND PATUKOTA SUB-TREASURIES.

3. TIRUTHURAI PUNDI. UNDER M. R. BY G. PAL KRISHNA AIVARAYANGAL, ASSISTANT ENGINEER WHO DRAWS ON THE SUB-TREASURY OF THE SAME NAME.

IMPRESTS ARE HELD BY:-

HEAD QUARTERS SUB-DIVISION. COMDR. C. J. LITTLEWOOD, SUB-ENGINEER.....		RS. 100
MANARGUDI DO MR. S. TRUTWEIN, SUPERVISOR.....		RS. 100
		T. VAITHILINGAM PILLAI, SUPERVISOR.....
		RS. 50
		D. MUTTERULAPPA PILLAI, OVERSEER.....
		RS. 50
TIRUTHURAI PUNDI DO A. D. JOSEPH PILLAI, SUPERVISOR.....		RS. 50
		C. VETTELU PILLAI, SUPERVISOR.....
		RS. 50

3. THE BALANCE OF DRAWING ACCOUNT AT THE END OF NOVEMBER WAS CHECKED AND FOUND CORRECT: CHEQUE BOOKS ARE USUALLY, BUT NOT ALWAYS, IN EXECUTIVE ENGINEER'S PERSONAL CUSTODY:

CHEQUES

CHEQUES ARE GENERALLY WRITTEN BY THE ACCOUNTANT AND COUNTERFOILS ARE NOT ALWAYS WRITTEN UP AT THE SAME TIME; THIS SHOULD BE DONE OR THE ACCOUNT AT ANY ONE SUB-TREASURY MAY BE OVERDRAWN, AS HAS ONCE HAPPENED.

4. THE DIVISIONAL CASH BOOK IS USUALLY KEPT BY THE HEAD CLERK, WHO KEEPS THE KEY OF THE CASH CHEST; AT PRESENT HE IS ON LEAVE, SO THE WORK DEVOLVES ON THE ACCOUNTANT. THERE WERE ONE OR TWO ERASURES IN 'BOOK NUMBERS' OF CHEQUES WHEN THE BOOK WAS KEPT BY THE HEAD CLERK BUT GENERALLY IT IS NEAT, AND THE AUDIT OF VOUCHERS APPEARS EFFICIENT; THE EXECUTIVE ENGINEER INITIALS EVERY PAGE. A VOUCHER FOR HOUSE RENT PAID TO A SERGEANT INSTRUCTOR S.L. RAILWAY VOLUNTEERS IN NOVEMBER WAS NOT FORTHCOMING; PAYMENT HAVING BEEN MADE TO THE COMMANDING OFFICER; OTHER VOUCHERS WERE READILY PRODUCED; THEY SHOULD HOWEVER BEAR THE 'VOUCHER NUMBER' CONSPICUOUSLY MARKED IN RED INK.

A PAYMENT OF ONE ANNA FOR A RECEIPT STAMP WAS NOTICED; A DISBURSEMENT OF SALARY TO A MAISTRY IN TWO AMOUNTS OF RS.20 AND UNDER WAS MADE BY THIS DEPARTMENT AND REFUNDED BY THE COLLECTOR WHO DEMANDED A STAMPED RECEIPT FROM EXECUTIVE ENGINEER.

5. COPIES OF SUB-DIVISIONAL CASH BOOKS ARE RECEIVED BI-MONTHLY, GENERALLY WITHIN A DAY OR TWO; BUT VOUCHERS DO NOT USUALLY ACCOMPANY THEM; THIS SHOULD BE INSISTED ON AS FAR AS POSSIBLE. THE NOTE OF ACTUAL COUNT PRESCRIBED IN CODE PARA 126 DOES NOT APPEAR IN THE COPIES SENT.

THE MANARGUDI SUB-DIVISION CASH BOOK IS NEAT AND WELL

KEPT

15/2997 2/3
KEPT; A NOTE WAS MADE WHEN MR. TRUTWEIN'S IMPREST WAS RECOVERED IN AUGUST; THE IMPREST OF VAITHILINGAM PILLAI WAS RECOVERED ONLY ON 8TH. APRIL, 31ST. AUGUST AND 16TH. NOVEMBER SO IT APPEARS TO BE LARGE.

THE TIRUTHURAI PUNDI SUB-DIVISION CASH BOOK IS NOT NEAT, BUT IS BETTER FOR OCTOBER AND NOVEMBER WHEN THE SUB-DIVISIONAL CLERK WAS ON LEAVE, AND THE ACCOUNTANT'S ASSISTANT ACTING FOR HIM; AN ERASURE WAS NOTICED IN TOTAL EXPENDITURE TREASURY COLUMN FOR FIRST HALF AUGUST AND THERE ARE SEVERAL UNINITIALED CORRECTIONS IN CARRIED OVER TOTALS.

A MUSTER ROLL FOR ANNUAL MAINTENANCE OF HARICHANDRA NALL FROM 1ST. DECEMBER 1884 TO 31ST. MAY 1885 WAS PAID ONLY ON 2ND. AUGUST 1885. AN 'OFFICE CAVALGAR' IS CHARGED TO 'MAINTENANCE OF NATTU VOLKAL'.

6. IMPREST ACCOUNTS ARE IN ORDER; EXCEPT THAT ABSTRACTS BY HEADS OF SERVICE ONLY, NOT BY WORKS (CODE PARA 5180) ARE ENTERED IN THE CASH BOOKS; THE MANNER OF RECOMPENSE IS ALWAYS SHOWN; IT WAS NOTICED THAT MOST OF THE PAYMENTS ARE NOT STRICTLY SPEAKING FOR DAILY LABOR, BUT FOR MAISTRIES AND CAVALGARS, WHO THOUGH SHOWN ON MUSTER ROLL FORMS ARE EMPLOYED AND PAID BY THE MONTH; THEIR PAY IS OFTEN ALLOWED TO FALL INTO ARREARS, AND IT WOULD BE BETTER IN EVERY WAY IF PAY BILLS WERE SUBMITTED MONTHLY FOR EXECUTIVE ENGINEER'S SANCTION, AND CHECKS DRAWN FOR THE AMOUNTS, VOUCHERS ON ACQUITTANCE ROLL FORMS BEING TAKEN FOR THE PAYMENTS; THE NECESSITY FOR IMPRESTS WOULD THEN BE ALMOST DONE AWAY WITH.

7. CASH ABSTRACT BOOKS ARE POSTED BY THE ACCOUNTANT

HIMSELF

HIMSELF, FROM THE DIVISIONAL CASH BOOK EVERY DAY OR TWO, AND FROM THE SUB-DIVISIONAL CASH BOOKS A DAY OR TWO AFTER RECEIPT. THE DELAY BEING ON ACCOUNT OF NON-RECEIPT OF VOUCHERS WITH CASH BOOKS.

THE ABSTRACT BOOKS ARE VERY NEAT, AS IS THE ADJUSTMENT BOOK.

8. THE WORK ACCOUNTS FOR AUGUST 1885 WERE EXAMINED IN DETAIL; ALL CHARGES WERE FOUND PROPERLY VOUCHERED FOR, EXCEPT THAT PAYMENTS TO MAISTRIES EMPLOYED BY THE MONTH ON SALARIES OF RS.20 SHOULD BE MADE ON STAMPED ACQUITTANCE ROLLS, NOT ON MUSTER ROLL FORMS. WORK ABSTRACTS ARE NOT KEPT FOR WORKS CARRIED OUT BY PETTY CONTRACT, ALTHOUGH DEPARTMENTAL SUPERVISION IS EMPLOYED; THE PROCEDURE IS THAT THE ACCOUNTANT EITHER POSTS THE WORK REGISTER HIMSELF FROM THE VOUCHERS, OR COMPILES AN OFFICE COPY OF A WORK VOUCHER, FROM WHICH A CLERK POSTS THE WORK REGISTER. THIS IS CLEARLY AGAINST CODE PARA 2110, WHICH REQUIRES WORK ABSTRACTS TO BE MAINTAINED UNLESS THE WORK REGISTER CAN BE POSTED DIRECTLY FROM THE CONTRACT ACCOUNTS.

THE WORK VOUCHERS DO NOT IN ALL CASES AGREE EXACTLY WITH THE WORK REGISTER, OF WHICH THEY SHOULD OF COURSE BE AN EXACT COPY; FOR INSTANCE IN THE CASE OF 'PAMANYAM CLOSING BREACHES' THE REGISTER OF WORK SHOWS SUBHEADS UNDER RS.200, PETTY SUPERVISION AND CONTINGENCIES LUMPED TOGETHER WHEREAS THE WORK VOUCHER SHOWS THEM SEPARATELY; AND THE QUANTITIES OF EARTHWORK EXECUTED IN JULY AND AUGUST ARE NOT ENTERED IN THE REGISTER OF WORKS.

THERE WAS IN AUGUST ONLY ONE 'MAJOR WORK' IN PROGRESS,

THE

Examiner P.W. Accounts.

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THE APPROPRIATION FOR IT WAS NOT ENTERED IN THE WORK REGISTER AS IT SHOULD BE.

MEASUREMENT SHEETS WERE FORTHCOMING TO SUPPORT ALL PETTY CONTRACT ACCOUNTS; IN SOME CASES THE INTERVALS BETWEEN MEASUREMENTS AND PAYMENTS WERE RATHER LONG, ONE SO LONG AS 28TH MAY TO 30TH AUGUST. MEASUREMENTS SHOULD ALWAYS BE BROUGHT INTO THE ACCOUNTS OF THE MONTH IN WHICH THEY ARE MADE, THE COST BEING SHOWN AS ARREARS DUE WHEN NOT PAID.

MEASUREMENT BOOKS FOR 1884-85 ARE FILED IN THE DIVISIONAL OFFICE; BUT NONE FOR THE CURRENT YEAR. THERE ARE NOTES OF 'BILLED SUCH A DATE' BUT IT WOULD BE BETTER IF MEASUREMENTS WHEN BILLED WERE RUN THROUGH WITH RED LINES, WHICH WOULD CATCH THE EYE AT ONCE. MEASUREMENT BOOKS HAVE OCCASIONALLY BEEN CALLED FOR TO CHECK MEASUREMENTS WHICH APPEARED DOUBTFUL.

VELUR TANK IMPROVEMENTS - THE PAY OF TWO MAISTRIES FOR 10TH TO 30TH APRIL 1885 WAS PAID ON 1ST AUGUST 1885 AND DISTRIBUTED OVER THIS AND TWO OTHER WORKS; THIS IS NOW PROHIBITED BY CODE PARA 1090 (STANDING ORDER NO. 146 OF 1885).

VELLAYAR CHANDRANADI SYPHON ESTIMATE RS.462 - EXPENDITURE ON THIS WORK WAS INCURRED IN APRIL AND AUGUST, AND A RECOVERY EXPECTED IN OCTOBER, BUT IT WAS NOT ENTERED IN THE REGISTER OF WORKS.

VELAYUR TANK REPAIRS - MEASUREMENTS MADE BY THE SUBORDINATE IN CHARGE ON 28TH JULY AND 4TH AUGUST WERE NOT SUBMITTED TO THE SUB-DIVISIONAL OFFICER TILL 24TH AUGUST.

VENMAR ANNUAL REPAIRS - MAISTRIES AND CAVALGARS FOR MAY WERE PAID ON THE 3RD AND 6TH AUGUST.

9. MATERIALS AT SITE ACCOUNTS ARE NOT QUITE SATIS-

FACTORY

FACTORY: (SEE PARAS 4 & 5 OF LAST REPORT) NO TEN-DAY REPORTS ARE RECEIVED, SO THE ACCOUNTANT HAS TO DEPEND ON CASUAL INFORMATION OBTAINED FROM LETTERS OR FROM REMARKS ON MEASUREMENT SHEETS. IN SOME CASES PAYMENTS FOR MATERIALS WERE MADE IN MARCH 1885, AND NO INFORMATION REGARDING THEM HAS SINCE BEEN RECEIVED IN THE DIVISIONAL OFFICE.

SOME PALMYRA BAPTISTS BOUGHT FOR 'VETTAI EMBANKMENT REPAIRS' WERE DEBITED TO 'NEGAPATAM TALUQ CATCHERRY' AS THE ESTIMATE FOR THE FORMER WORK WAS NOT SANCTIONED BY THE SUPERINTENDING ENGINEER THIS WAS WRONG IN PRINCIPLE. (CODE PARA 1938); IT IS HOWEVER BEING ADJUSTED.

10. THERE IS NOTHING TO CALL FOR REMARK IN THE EXPENSE ACCOUNTS: THE STOCK AT THE END OF SEPTEMBER CONSISTED ONLY OF 11 1/2 BAGS OF PORTLAND CEMENT, WHICH WAS COUNTED BY SUB-DIVISIONAL OFFICER.

11. TOOLS AND PLANT ACCOUNTS - SUPERINTENDING ENGINEERS ORDERS HAVE BEEN OBTAINED REGARDING THE SALE OF UNSERVICABLE ARTICLES. SOME CONCRETE BOXES PURCHASED IN APRIL WERE OMITTED FROM THE LAST HALF YEARLY RETURN. AN ESTIMATE FOR ENAMELLED IRON GAUGES SUPPLIED BY THE P.W. STORES HAS BEEN, G.O. NO. 860 I. DATED 25TH OCTOBER 1885. } SANCTIONED BY GOVERNMENT UNDER TOOLS AND PLANT BUT AS THE GAUGES WILL BE FIXED TO AND BECOME PARTS OF THE WORKS OF THE DIVISION IT APPEARS UNNECESSARY THAT THEY SHOULD BE BORNE ON THE TOOLS AND PLANT RETURN: THE ESTIMATE SHOULD FALL RATHER UNDER 'EXTENSIONS AND IMPROVEMENTS'.

12. TRANSFER TRANSACTIONS ARE AS A RULE PROMPTLY

ADVISED

Examiner P. W. Accounts.

ADVISED AND ACKNOWLEDGED.

13. AUDIT NOTES ARE PROPERLY DEALT WITH AND CORRECTIONS ADVISED CARRIED THROUGH OFFICE COPIES.

14. BUDGET REGISTERS ARE MAINTAINED, BUT ARE NOT VERY NEAT: AND THE APPROPRIATION FOR A MAJOR IRRIGATION WORK (VELUR TANK IMPROVEMENTS) IS NOT SHOWN DISTINCTLY: A MISTAKE POINTED OUT IN THE DISCREPANCY NOTE ON FORM B. 13 FOR 10TH NOVEMBER 1885 (RECEIVED 30TH NOVEMBER 1885) WILL NOT BE CORRECTED.

15. REGISTERS OF BUILDINGS, CHURCHES AND PADUGAI LANDS ARE MAINTAINED, BUT THE LATTER DOES NOT SHOW THE REVENUE RECOVERABLE, WHICH IS MOSTLY FROM CASUAL SALES OF FOOD, DEAD TREES ETC: THERE ARE NO LEASES.

THE AUTHORITY BY WHICH THE TELEGRAPH MASTER AT NEGAPATAM OCCUPIES QUARTERS IN THE TELEGRAPH OFFICE RENT FREE COULD NOT BE PRODUCED.

16. SERVICE BOOKS IN MANY CASES REQUIRE REATTESTING AND GENERALLY COMPLETING WITH SIGNATURES BY THE HEAD OF THE OFFICE IN EACH CASE.

17. A CONTRACTORS' LEDGER IS KEPT, BUT ONLY ONE WORK HAS BEEN DONE BY CONTRACT DURING THE CURRENT YEAR. ALL THE REST BEING PETTY CONTRACT; THERE ARE A GOOD MANY OUTSTANDING BALANCES IN THE PETTY CONTRACT ACCOUNTS ESPECIALLY OF TIRU-TURAI PUNCI SUB-DIVISION THE EXECUTIVE ENGINEER EXPLAINS THAT THE MEN WILL NOT COME FOR PAYMENT WHEN CALLED UPON TO DO SO.

18. THE DIVISIONAL RATE BOOK IS DATED MARCH 1884, AND

SHOULD

SHOULD BE CORRECTED UP TO DATE.

19. THE SERVICE CODE IS UP TO DATE, BUT A NOTE SHOULD
BE MADE INSIDE THE COVER OF THE LAST STANDING ORDER POSTED.

20. THE ACCOUNTANT APPEARS EFFICIENT AND HARDWORKING
AND DOES A GOOD PROPORTION OF THE WORK HIMSELF.

TRICHINOPOLY
6TH DECEMBER 1885.

(SIGNED) F.G. HEAVEN
DY. EXAMINER P.W. ACCOUNTS.

(TRUE COPY.)

H. Maynard
HONY. ASST. EXAMINER P.W. ACCOUNTS.

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File not received
No 2997 Waj 14 Decr/85

Communicated to the
S. E. VI Circle for the in-
formation and guid-
ance of the Engrs.
Negapatam Division.

2. The Supty. Engrs.
attention is directed
to the remarks made
by the Examiner in
his letter recorded
above, in view to the
necessary action being
taken in regard to
the various matters
reported on.

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

No. 89 N

Dated 11th December 1885.
Recd.

Encl. 1.

Notes of inspection of the
Office of the Negapatam Division
by Mr. Heaven Dy. Examiner.
Forwarded with remarks-----

With order

14/12/85
S. E. VI Circle ✓
Ex. P. W. accs. ✓

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Govt. of Madras.

PUBLIC WORKS.

11/2/85

Dated

Recd.

Encl.

G.O. 16 Decr 1885, No. 2997

Notes of Inspection

orders on —
submitted by the
examined J.W. accs
of the office of the
Muzapattam to

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