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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.N.

DEPARTMENT

G.O. No.	864 W2	Press.
~~E.P. No.~~		Mis.
Dated	9-11-1885	198

[Signature]

Not to be folded or roughly handled.

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, 1st April 1885, No. 2 W. :—

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

2. The report is satisfactory, but the attention of the Executive Engineer and of the accountant is necessary to the points noticed.

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, West Coast division, on the 23rd and 24th March 1885.

The Executive Engineer, Lieutenant-Colonel Ross Thompson, R.E., and the accountant, Mr. C. A. Hutton, were present. This division was reformed out of a part of the Coimbatore division on 18th October last, when the Executive Engineer took charge. The accounts recorded in the office date from the 1st April 1884.

2. There are three sub-divisions and three sub-divisional officers besides the Executive Engineer, who all have drawing accounts. The treasuries drawn on are in the districts of Malabar and South Canara, and two pass-books are kept. The pass-books appear to remain all the month at the treasury, and are sent only once a-month to the Executive Engineer's office for check.

Name of Sub-division.	Officer in Charge.	Treasuries drawn on.
South Canara.	Mr. C. H. D. Marjoribanks, Assistant Engineer.	Calicut.
		Chirakal.
		Cochin Bank.
		Ernád.
Cannanore.	Conductor J. Nicholson, Sub-Engineer.	Mangalore.
		Udipi.
		Uppinangadi.
		Udipi.
Calicut.	Sergeant R. W. MacAlister, Supervisor.	Mangalore.
		Coondapoor.
		Chirakal.
		Kóttayam.
		Kurumbranád.
		Calicut.
		Cochin.
		Ernád.
		Pálghat.
		Penáni.

4. The pass-book for the Malabar treasury was examined and agreed with the Executive Engineer's cash-books : that for the South Canara treasury was absent. The amounts of cheques cashed during the month and remaining balance were expressed in figures only. The Deputy Collector should be asked to enter them in writing as well.

5. Altogether there are four cash books and only two imprest holders—

Name.	Rank.	Amount.
Ragava Iyengar,	Overseer.	RS.
Station Staff Officer,	Quilon.	100
...	...	100

The cash accounts are in good order. Copies of the sub-divisional officers' cash-books are sent up three times a-month, but there appears to be delay in checking and posting them into the cash abstract book. The accountant says that the correspondence of the office is heavy and takes up a great deal of his time. Perhaps the head clerk should do more of it.

6. There is no stock, and with the exception of some of the work on the new barracks at Malapuram, all work is executed by contract. Payments from the divisional office are limited to establishment charges and compensation for quarters.

7. All contract certificates are made up in the sub-division offices or by the subordinate in charge of the work, and contractors are paid by the sub-divisional officers. Security is taken in the form of a deposit or a 5 per cent. to 10 per cent. deduction of amount of bill.

8. All the contract certificates for November were compared with duplicates and measurement sheets and found correct. The measurement sheets are full and neat, but the number and page of measurement book is not noted in them.

9. For any work costing over Rs. 500, and where a contractor is left more or less to his own resources and cannot be continuously supervised, a bond is signed. A register of contracts agreed upon is maintained giving details. The agreements are on eight anna stamped bonds attached to a specification and schedule of rates; and as far as could be seen the contract accounts are in good order.

10. The contractor's ledger is not up to date, and its object does not seem to be understood. Two so-called extracts are made up from the contract certificates for the month. One is sent to the Examiner's office and the other is used to copy up the ledger, instead of the ledger being copied from the contract certificates and one extract being made for the Examiner's office.

11. Work on the new barracks at Malapuram is being executed both by contract and departmental agency. The work-abstract prepared in the divisional office is now well kept. That for November was compared with the departmental vouchers, and that for January with ten-day reports and register of works and found complete. The total payment on a muster roll should be entered in writing as well as in figures. The work-abstract is sent every month after compilation to the sub-divisional officer in charge of the work, but he does not sign it anywhere.

12. The register of works is up to date and correctly prepared.

13. The register of allotments are well kept. There are differences between the amounts shown in the books of the Examiner and those of the Executive Engineer which are the subject of reference.

14. There are complete registers of receipts and issues of letters; an account of service postage labels has been commenced.

15. There is also a register of service-books. Several of them require re-attesting.

ORDER—dated 9th April 1885, No. 864 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, West Coast division.

2. The report is satisfactory.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of (1885) Madras.
PUBLIC WORKS.

Dated April, 9th.

Recd.

Encl.

G.O., 9th April 1885, No. 864 W.

APRIL.

Notes of Inspection

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

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

[Form No. I.]

No. 2 W 864/3

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department,
Madras, 9th April

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Sir,

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

2. The report is satisfactory, but the attention of the Executive Engineer and of the Accountant is necessary to the points noticed.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. C. Curdson

Examiner P. W. Accounts.

29.4.85

Encs: One

M. S. S.

NOTES OF INSPECTION BY W.E. CURRY ESQUIRE DEPUTY
EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER WEST COAST DIVISION ON THE 23RD. AND 24TH. MARCH
1885.

THE EXECUTIVE ENGINEER LIEUT. COL. ROSS THOMPSON R.E.

AND THE ACCOUNTANT MR. C.A. HUFFTON WERE PRESENT. THIS DIVI-
SION WAS REFORMED OUT OF A PART OF THE COIMBATORE DIVISION
ON 18TH. OCTOBER LAST, WHEN THE EXECUTIVE ENGINEER TOOK CHARGE.
THE ACCOUNTS RECORDED IN THE OFFICE DATE FROM THE 1ST. APRIL
1884.

2. THERE ARE THREE SUB-DIVISIONS AND THREE SUB-DIVI-
SIONAL OFFICERS BESIDES THE EXECUTIVE ENGINEER, WHO ALL HAVE
DRAWING ACCOUNTS. THE TREASURIES DRAWN ON ARE IN THE DIS-
TRICTS OF MALABAR AND SOUTH CANARA, AND TWO PASS BOOKS ARE
KEPT. THE PASS BOOKS APPEAR TO REMAIN ALL THE MONTH AT THE
TREASURY AND ARE SENT ONLY ONCE A MONTH TO THE EXECUTIVE
ENGINEER'S OFFICE FOR CHECK.

NAME OF SUB-DIVISION.	OFFICER IN CHARGE	TREASURIES DRAWN ON.	
	EXECUTIVE EN- GINEER	CALICUT CHERIKAL COCHIN PAUK ERNAD MANGALORE UDIPY UPINANGADY	MALABAR SOUTH CANARA
SOUTH CANARA	MR. C.H.D. MAJOR IBANKS ASST. ENGINEER	UDIPY MANGALORE CUNDAPUR	SOUTH CANARA
CANNANORE	CONDR. J. NICHOL- SON SUB-ENGINEER	CHERIKAL KOTYAM KURUMBANAAD	MALABAR
CALICUT	SERGT. R.W. MAC- ALISTER SUPER- VISOR	CALICUT COCHIN ERNAAD PALGHAT PONANY	MALABAR

4. THE PASS BOOK FOR THE MALABAR TREASURY WAS EXAMINED AND AGREED WITH THE EXECUTIVE ENGINEER'S CASH BOOKS; THAT FOR THE SOUTH CANARA TREASURY WAS ABSENT. THE AMOUNTS OF CHEQUES CASHED DURING THE MONTH AND REMAINING BALANCE WERE EXPRESSED IN FIGURES ONLY. THE DEPUTY COLLECTOR SHOULD BE ASKED TO ENTER THEM IN WRITING AS WELL.

5. ALTOGETHER THERE ARE 4 CASH BOOKS AND ONLY TWO IMPREST HOLDERS

NAME	RANK	AMOUNT
RAGAVA IYENGAR	OVERSEER	RS. 100
STATION STAFF OFFICER, QUILON		RS. 100

THE CASH ACCOUNTS ARE IN GOOD ORDER. COPIES OF THE SUB-DIVISIONAL OFFICERS' CASH BOOKS ARE SENT UP THREE TIMES A MONTH, BUT THERE APPEARS TO BE DELAY IN CHECKING AND POSTING THEM INTO THE CASH ABSTRACT BOOK. THE ACCOUNTANT SAYS THAT THE CORRESPONDENCE OF THE OFFICE IS HEAVY AND TAKES UP A GREAT DEAL OF HIS TIME, PERHAPS THE HEAD CLERK SHOULD DO MORE OF IT.

6. THERE IS NO STOCK, AND WITH THE EXCEPTION OF SOME OF THE WORK ON THE NEW BARRACKS AT MALLIAPURAM, ALL WORK IS EXECUTED BY CONTRACT. PAYMENTS FROM THE DIVISIONAL OFFICE ARE LIMITED TO ESTABLISHMENT CHARGES AND COMPENSATION FOR QUARTERS.

7. ALL CONTRACT CERTIFICATES ARE MADE UP IN THE SUB-DIVISION OFFICES OR BY THE SUBORDINATE IN CHARGE OF THE WORK, AND CONTRACTORS ARE PAID BY THE SUB-DIVISIONAL OFFICERS. SECURITY IS TAKEN IN THE FORM OF A DEPOSIT OF A 5 PER CENT

TO 10 PER CENT DEDUCTION OF AMOUNT OF BILL.

8. ALL THE CONTRACT CERTIFICATES FOR NOVEMBER WERE COMPARED WITH DUPLICATES AND MEASUREMENT SHEETS AND FOUND CORRECT. THE MEASUREMENT SHEETS ARE FULL AND NEAT BUT THE NUMBER AND PAGE OF MEASUREMENT BOOK IS NOT NOTED IN THEM.

9. FOR ANY WORK COSTING OVER RS. 500 AND WHERE A CONTRACT IS LEFT MORE OR LESS TO HIS OWN RESOURCES AND CANNOT BE CONTINUOUSLY SUPERVISED, A BOND IS SIGNED. A REGISTER OF CONTRACTS AGREED UPON IS MAINTAINED GIVING DETAILS. THE AGREEMENTS ARE ON EIGHT ANNA STAMPED BONDS ATTACHED TO A SPECIFICATION AND SCHEDULE OF RATES; AND AS FAR AS COULD BE SEEN, THE CONTRACT ACCOUNTS ARE IN GOOD ORDER.

10. THE CONTRACTOR'S LEDGER IS NOT UP TO DATE AND ITS OBJECT DOES NOT SEEM TO BE UNDERSTOOD. TWO SO-CALLED EXTRACTS ARE MADE UP FROM THE CONTRACT CERTIFICATES FOR THE MONTH. ONE IS SENT TO THE EXAMINER'S OFFICE AND THE OTHER IS USED TO COPY UP THE LEDGER, INSTEAD OF THE LEDGER BEING COPIED FROM THE CONTRACT CERTIFICATES AND ONE EXTRACT BEING MADE FOR THE EXAMINER'S OFFICE.

11. WORK ON THE NEW BARRACKS AT MALLIAPURAM IS BEING EXECUTED BOTH BY CONTRACT AND DEPARTMENTAL AGENCY. THE WORK-ABSTRACT, PREPARED IN THE DIVISIONAL OFFICE IS NOW WELL KEPT. THAT FOR NOVEMBER WAS COMPARED WITH THE DEPARTMENTAL VOUCHERS, AND THAT FOR JANUARY WITH TEN-DAY REPORTS AND REGISTER OF WORKS AND FOUND COMPLETE. THE TOTAL PAYMENT ON A MUSTER ROLL SHOULD BE ENTERED IN WRITING AS WELL AS IN

FIGURES. THE WORK ABSTRACT IS SENT EVERY MONTH AFTER COM-
PILATION TO THE SUB-DIVISIONAL OFFICER IN CHARGE OF THE WORK
BUT HE DOES NOT SIGN IT ANYWHERE.

12. THE REGISTER OF WORKS IS UP TO DATE AND CORRECTLY
PREPARED.

13. THE REGISTER OF ALLOTMENTS ARE WELL KEPT. THERE
ARE DIFFERENCES BETWEEN THE AMOUNTS SHOWN IN THE BOOKS OF
THE EXAMINER AND THOSE OF THE EXECUTIVE ENGINEER WHICH ARE THE
SUBJECT OF REFERENCE.

14. THERE ARE COMPLETE REGISTERS OF RECEIPTS AND
ISSUES OF LETTERS; AN ACCOUNT OF SERVICE POSTAGE LABELS HAS
SEN COMMENCED.

15. THERE IS ALSO A REGISTER OF SERVICE BOOKS. SEVERAL
OF THEM REQUIRE RE-ATTESTING.

SIGNED:

W. E. CURRY.

BY EXAMINER P. W. ACCOUNTS.

TRUE COPY.

D. C. Curran

EXAMINER P. W. ACCOUNTS.

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A No 864. Wd 9 April/85

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
P.W. Department.

Communicated
to the S.E. IV. Circle,
for the information
& guidance of the
Ex. Engr. West Coast
Division.



2. The report is
satisfactory.

No. 2 W

Cd.
7.4.85

Ul
8.4.85

Dated 1st April 1885.
Recd.

Encl. 1.

Notes of inspection of the
Office of the West Coast Division
by Mr. Curry Dy. Examiner. Forwards
with remarks-----

With order
w

S.E. IV. Circle
Ex. P.W. Accts.

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Gobl. of (1885) Madras.

PUBLIC WORKS.

11/4/85

Dated

Recd.

Encl.

G.O. 9 a.l. 1885, No. 114.

Order of the

Director of Public Works
in the Department
of the Government
of Madras

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11/4/85