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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works

DEPARTMENT

G.O. No.
B.P. No:

113 - W

Press.
Mis.

Dated

1A-1-1886

1987

(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, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 9th January 1886, No. 100 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 Ramnad division.

2. I do not consider the report to be satisfactory, and fear that, unless steps are taken by the Executive Engineer to remedy much that is at present faulty, and also to consider well the number of office hands he requires, the accounts must get into confusion.

3. The matters brought to notice in paragraphs 3, 4, 7, 16, and 20 require the attention of the Superintending Engineer. The other various points could have the special attention of the Executive Engineer and the accountant, notably paragraphs 2, 5, 6, 10, and 14. It is to be hoped that at the next inspection of the office there will be evidence of considerable improvement.

ENCLOSURE.

NOTES of inspection by F. G. Heaven, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Ramnad division, on the 16th, 17th and 18th December 1885.

The Executive Engineer, W. S. Harrington, Esq., and the accountant, T. Jayaram Chetti, were present. The division was formed in April 1885, and has not previously been inspected by an Accounts officer.

2. The Executive Engineer is the only disburser, and draws only on Ramnad sub-treasury of Madura district. Previous to October cheques were drawn also on Tiruvadanai and Tirushuli sub-treasuries; but as they are only collecting depôts and could not meet demands on them, the credits at them have been given up. The pass-book is sent to the treasury twice a-month, and generally punctually returned; the balance at end of November 1885 was proved correct.

Many cheques are drawn at the end of the month, after the sub-treasury accounts close; it would be well if it could be arranged, as far as possible, not to draw cheques after the 26th. The current cheque book is in the Executive Engineer's custody; but cheques and counterfoils are written by the accountant or camp clerk; if they were written by the Executive Engineer himself the balance would be constantly brought under his notice, and there would be less chance of the credit being overdrawn, as happened in June.

3. Imprest holders are—

	RS.
P. Murugasam Pillai, supervisor	300
S. K. Ramachandra Sastri, overseer	300
T. Appaswami Aiyangar do.	300

The imprests were raised to these amounts in October at the request of the estate manager, to meet possible emergencies, but so far the highest recapments have been Rs. 169 (after an interval of 3½ months), Rs. 136 (after nearly one month) and Rs. 98 (after 2½ months); payments, moreover, are almost entirely for maistries, &c., who might more conveniently be paid by cheques from the divisional office as establishment is paid; payment through imprests results in undue delay, e.g., payments to maistries under Appaswami Aiyangar, overseer, for July and August were made on the 20th to 27th October, and do not appear in the divisional cash-book till December; besides the hardship to the men, this may unnecessarily delay the submission of completion reports. The imprests are correctly abstracted and filed, and the manner of recapment noted.

4. The divisional cash-book is kept by the accountant and is neat, but there are several corrections uninitialed by the Executive Engineer, and one made by writing one figure over another; every page is initialed by the Executive Engineer. Vouchers cannot usually be audited when the cash-book is written up, the procedure being that measurement sheets are received from subordinates; from which, after Executive Engineer orders payment, a list of cheques to be drawn is made and sent to the Executive Engineer; the required cheques are sent to the accountant who makes the cash-book entries, and forwards the cheques with petty contract accounts, which have meanwhile been prepared to subordinates, who hand the cheques to the contractors, obtain their signatures, and return the vouchers to the divisional office. All this of course causes considerable delay; and the payment of cheques to contractors through subordinate is opposed to code paragraph 2095; but the circumstances of the division are peculiar: the works in progress, some 400 in number, are scattered over the 1,900 square miles of the zamindari; communication is very difficult and the Executive Engineer cannot well make all payments in person with the frequency that is desirable for rapid progress of works. Cash-book entries of cheques are dated to agree with the date of cheques, which may be three days before the entry is made, cash disbursement meanwhile being noted on paper and written up afterwards: this is clearly opposed to code paragraph 1927; all entries should bear the date on which they are made, irrespective of the dates on cheques.

5. The cash abstract book, kept by accountant, is neat; but adjustments of salary percentages have not been made in the adjustment book and carried through cash abstract book, as prescribed by code paragraph 2203, but have been made in the schedule of establishment charges and thence carried direct to the cash account current, which consequently does not agree with the cash abstract book. The correct procedure was explained to the accountant.

6. The work accounts of the division for July were examined in detail: they are not entirely satisfactory. Only works and repairs estimated to cost over Rs. 2,500 are entered in the work register (code paragraph 2248); and no work abstracts are maintained, though in many cases departmental supervision is employed on works executed by contract or petty contract (code paragraph 2110). The accountant appears to have misunderstood the code paragraphs referred to. The schedules of expenditure and minor works work-voucher are compiled from petty contract accounts, cash-book and imprest accounts. Satisfactory vouchers were produced for all payments and measurement sheets for all work executed; but these do not in all cases show the whole amount of work done up to date, which should be insisted on: before they are used the number of the cash-book voucher to which they refer should be noted on them, and they should be systematically filed: there was a good deal of delay in producing the measurement sheet to support any particular payment. They are supposed to be checked by the accountant's assistant before payment, but corrections are made in pencil, and there are as a rule no initials in token of the check. In one case a measurement of work done to the value of Rs. 12-12-3 was received on the 31st August and on the Executive Engineer's order to pay with deduction of 10 per cent. Rs. 117 was paid: the accountant's assistant returned from leave on the 1st September and, on checking the measurement sheet, discovered a mistake in quantity which brought the value of work done to Rs. 116-1-2. Instead of correcting the percentage account accordingly, and showing the difference as "balance due from contractor," the quantity was altered by the accountant so as to make the value of work done agree with the payment made. Ministries, &c., employed on groups of works have been charged to petty supervision: this is prohibited by code paragraph 1094 (standing order No. 146 of 1885); such men if necessary should be sanctioned under establishment.

7. A register of appropriations has recently been opened: there are no major works, consequently no specific appropriations. The grant of Rs. 95,300 under "Wards Estates" (G.O. No. 1797 W., dated 31st July 1885) is for works and repairs only: an application for increased grant has lately been submitted to the Superintending Engineer, and one for the amount necessary to cover the establishment percentage should be submitted at once.

8. There is no register of liabilities.

9. Transfer transactions are as a rule promptly dealt with: agency charged by the Public Works Stores under code paragraph 1969 should be written back, as the tools and plant of this division are provincial.

10. *Miscellaneous advances.*—A sum of Rs. 26-12-0 advanced to the Honorary Deputy Collector and Manager, Ramnad Estate, in July, for some repairs to a temple is still unadjusted: there seems to be some difficulty in obtaining accounts from him. Salaries have been sometimes disbursed irregularly before audit; code paragraph 499 should receive attention.

11. Deposits call for no remark; there are none in the savings bank or in Government securities.

12. There is no stock in the division, and only Rs. 5 worth of materials at site, which has been shown as used in a measurement sheet since submitted.

13. *Tools and plant.*—The daily receipt and issue book is not maintained; and the balance return for the current half-year has not yet been opened. Form 13 A for the half-year ending

30th September last has not yet been submitted owing to delay in obtaining information from subordinates.

14. Service books require re-attesting in some cases, and entries when made should be carefully ruled off and at once signed by the head of the office.

15. Corrections advised in audit notes are not carried through the accounts so carefully as might be.

16. The contractors' ledger is kept by months, instead of each contractor's account being continuous; there are only two or three accounts, nearly all work being done by "petty contract."

The balances outstanding in the petty contract account are very numerous, and amounted at the end of October to nearly Rs. 3,000: they are kept back pending the Executive Engineer's final inspection; but owing to continuous rain the sectioning, &c., has not been completed. It is hoped that they will now be rapidly cleared off.

17. A divisional rate-book is under preparation from a copy of that of Madara division.

18. There is no register of buildings; one is under preparation, but is delayed owing to information called for from subordinates in May not having been received.

19. The service copies of code and forms are not up to date; the accountant says no standing orders have been received after No. 42 of 1885; the accountant has no private copy of the code which he is required by code paragraph 1000 to provide.

20. The accountant is new to the charge of a division's accounts, and appears to be painstaking and industrious; but he is handicapped by not receiving sufficient assistance. The clerk who specially assists him (Lala Mean Sahib) is old and has bad eye-sight, and can do little more than check the measurement sheets; a smart man is required who could be entirely entrusted with the work abstracts and work register, leaving the accountant more time for general supervision and correspondence work, a good deal of which falls to him. The office appears to be somewhat under-manned, there being only accountant, head clerk, one clerk on Rs. 30 (assistant to accountant), 2 clerks on Rs. 20, one of whom is generally in camp with the Executive Engineer. As the Estate contributions for establishment will probably amount to Rs. 26,000 and the total establishment charge of the division will be about Rs. 18,432, some increase might perhaps be sanctioned.

ORDER—dated 14th January 1886, No. 113 W., Public Works.

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

2. The attention of the Superintending Engineer will be directed to paragraphs 2 and 3 of the Examiner's letter in view to the several matters specially brought to notice receiving early attention.

3. With reference to paragraph 20 of the inspection notes, the Government will be prepared to consider an application for an extra clerk for the divisional office, if submitted in the proper form, and accompanied by an explanation of the necessity for extra help. If the clerk who assists the accountant is considered unfit for further service, steps should be taken in view to his retirement.

4. The Government cannot consider the foregoing report satisfactory; but trust that the Executive Engineer will use every endeavour to greatly improve matters before the next inspection.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1886) Madras.
PUBLIC WORKS.

Dated January, 14th.

Recd.

Encl.

G.O., 14th Jan. 1886, No. 113 W.

JANUARY.

Inspection Notes

Orders on — submitted by the Examiner,
Public Works Accounts, of the office of the
Rannad 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, 9th January

1886.

Sir,

1 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 Rannad Division.

2. I do not consider the report to be satisfactory, and fear that unless steps are taken by the Executive Engineer to remedy much that is at present faulty, and also to consider well the No. of Office hands he requires, the Accounts must get into confusion.

3. The matters brought to notice in paras 3, 4, 7, 16 and 20 require the attention of the Superintending Engineer. The other various points should have the special attention of the Executive Engineer and the Accountant, notably paras 2, 5, 6, 10 and 14. It is to be hoped that at the next inspection of the Office there will be evidence of considerable improvement.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Examiner P.W. Accounts.

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

Dated 9 January 1906.
Recd.

Encls. 1.

Notes of inspection of the
Office of the Ramnad Division by
Mr Heaven Dy. Examiner. Forwards
with remarks.

NOTES OF INSPECTION BY P.G. HEAVEN ESQ. DY. EXAMINER
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER
RAMNAD DIVISION, ON THE 16TH, 17TH, AND 18TH, DECEMBER 1895.

THE EXECUTIVE ENGINEER, W.S. HARRINGTON ESQ., AND
THE ACCOUNTANT T. JAYARAM CHETTI WERE PRESENT; THE DIVISION
WAS FORMED IN APRIL 1885, AND HAS NOT PREVIOUSLY BEEN INSPECT-
ED BY AN ACCOUNTS OFFICER.

2. THE EXECUTIVE ENGINEER IS THE ONLY DISBURSER, AND
DRAWS ONLY ON RAMNAD SUB-TREASURY OF MADURA DISTRICT; PRE-
VIOUS TO OCTOBER CHEQUES WERE DRAWN ALSO ON KINOVADANE AND
TIRUSHULL SUB-TREASURIES; BUT AS THEY ARE ONLY COLLECTING
DEPOTS AND COULD NOT MEET DEMANDS ON THEM, THE CREDITS AT
THEM HAVE BEEN GIVEN UP. THE PASS BOOK IS SENT TO THE TREAS-
URY TWICE A MONTH, AND GENERALLY PUNCTUALLY RETURNED; THE
BALANCE AT END OF NOVEMBER 1895 WAS PROVED CORRECT.

MANY CHEQUES ARE DRAWN AT THE END OF THE MONTH, AFTER
THE SUB-TREASURY ACCOUNTS CLOSE; IT WOULD BE WELL IF IT COULD
BE ARRANGED AS FAR AS POSSIBLE NOT TO DRAW CHEQUES AFTER THE
26TH. THE CURRENT CHEQUE BOOK IS IN THE EXECUTIVE ENGINEER'S
CUSTODY; BUT, CHEQUES AND COUNTERFOILS ARE WRITTEN BY THE
ACCOUNTANT OR CAMP CLERK; IF THEY WERE WRITTEN BY THE EXECU-
TIVE ENGINEER HIMSELF THE BALANCE WOULD BE CONSTANTLY BROUGHT
UNDER HIS NOTICE, AND THERE WOULD BE LESS CHANCE OF THE CREDIT
BEING OVERDRAWN AS HAPPENED IN JUNE.

3. IMPREST HOLDERS ARE:-

P. MURUGASAM PILLAI SUPERVISOR.....	RS. 500
S. K. RAMACHENDRA SASTRI OVERSEER.....	RS. 300
T. APPASWAMI AIYANGAR OVERSEER.....	RS. 300

THE

THE IMPRESTS WERE RAISED TO THESE AMOUNTS IN OCTOBER AT THE REQUEST OF THE ESTATE MANAGER, TO MEET POSSIBLE EMERGENCIES, BUT SO FAR THE HIGHEST RECOUPMENTS HAVE BEEN RS. 100 (AFTER AN INTERVAL OF 3 MONTHS); RS. 130 (AFTER NEARLY ONE MONTH); AND RS. 95 (AFTER 2 MONTHS); PAYMENTS MOREOVER ARE ALMOST ENTIRELY FOR MAISTRIES ETC. WHO MIGHT MORE CONVENIENTLY BE PAID BY CHEQUES FROM THE DIVISIONAL OFFICE AS ESTABLISHMENT IS PAID; PAYMENT THROUGH IMPRESTS RESULTS IN UNDUPLICATE DELAY; E.G. PAYMENTS TO MAISTRIES UNDER APPASAWMI ALIYANGAR OVERSEER FOR JULY AND AUGUST WERE MADE ON THE 30TH TO 27TH OCTOBER, AND DO NOT APPEAR IN THE DIVISIONAL CASH BOOK TILL DECEMBER; BECAUSE THE HARDSHIP TO MEN, THIS MAY UNNECESSARILY DELAY THE SUBMISSION OF COMPLETION REPORTS. THE IMPRESTS ARE CORRECTLY ABSTRACTED AND FILED, AND THE MANNER OF RECOUPMENT NOTED.

4. THE DIVISIONAL CASH BOOK IS KEPT BY THE ACCOUNTANT AND IS NEAT, BUT THERE ARE SEVERAL CORRECTIONS INITIALED BY THE EXECUTIVE ENGINEER AND ONE MADE BY WRITING ONE FIGURE OVER ANOTHER; EVERY PAGE IS INITIALED BY THE EXECUTIVE ENGINEER. VOUCHERS CANNOT USUALLY BE AUDITED WHEN THE CASH BOOK IS WRITTEN UP; THE PROCEDURE BEING THAT MEASUREMENT SHEETS ARE RECEIVED FROM SUBORDINATES; FROM WHICH AFTER EXECUTIVE ENGINEER ORDERS PAYMENT A LIST OF CHEQUES TO BE DRAWN IS MADE AND SENT TO THE EXECUTIVE ENGINEER, THE REQUIRED CHEQUES ARE SENT TO THE ACCOUNTANT WHO MAKES THE CASH BOOK ENTRIES, AND FORWARDS THE CHEQUES WITH PETTY CONTRACT ACCOUNTS, WHICH HAVE MEANWHILE BEEN PREPARED, TO SUBORDINATES, WHO HAND THE CHEQUES TO THE CONTRACTORS, OBTAIN THEIR SIGNATURES, AND

RETURN

6/113
RETURN THE VOUCHERS TO THE DIVISIONAL OFFICE. ALL THIS OF COURSE CAUSES CONSIDERABLE DELAY; AND THE PAYMENT OF CHEQUES TO CONTRACTORS THROUGH SUBORDINATE IS OPPOSED TO CODE PARA 2095; BUT THE CIRCUMSTANCES OF THE DIVISION ARE PECULIAR; THE WORKS IN PROGRESS, SOME 400 IN NUMBER, ARE SCATTERED OVER THE 1900 SQUARE MILES OF THE ZAMINDARI; COMMUNICATION IS VERY DIFFICULT AND THE EXECUTIVE ENGINEER CANNOT WELL MAKE ALL PAYMENTS IN PERSON WITH THE FREQUENCY THAT IS DESIRABLE FOR RAPID PROGRESS OF WORKS. CASH BOOK ENTRIES OF CHEQUES ARE DATED TO AGREE WITH THE DATE OF CHEQUES, WHICH MAY BE THREE DAYS BEFORE THE ENTRY IS MADE; CASH DISBURSEMENT MEANWHILE BEING NOTED ON PAPER AND WRITTEN UP AFTERWARDS; THIS IS CLEARLY OPPOSED TO CODE PARA 1987; ALL ENTRIES SHOULD BEAR THE DATE ON WHICH THEY ARE MADE, IRRESPECTIVE OF THE DATES ON CHEQUES.

5. THE CASH ABSTRACT BOOK, KEPT BY ACCOUNTANT, IS NEAT; BUT ADJUSTMENTS OF SALARY PERCENTAGES HAVE NOT BEEN MADE IN THE ADJUSTMENT BOOK AND CARRIED THROUGH CASH ABSTRACT BOOK, AS PRESCRIBED BY CODE PARA 2203, BUT HAVE BEEN MADE IN THE SCHEDULE OF ESTABLISHMENT CHARGES AND THENCE CARRIED DIRECT TO THE CASH ACCOUNT CURRENT, WHICH CONSEQUENTLY DOES NOT AGREE WITH THE CASH ABSTRACT BOOK; THE CORRECT PROCEDURE WAS EXPLAINED TO THE ACCOUNTANT.

6. THE WORK ACCOUNTS OF THE DIVISION FOR JULY WERE EXAMINED IN DETAIL; THEY ARE NOT ENTIRELY SATISFACTORY. ONLY WORKS AND REPAIRS ESTIMATED TO COST OVER RS. 2,500 ARE ENTERED IN THE WORK REGISTER (VIDE CODE PARA 2248); AND NO CASE ABSTRACTS, ARE MAINTAINED, THOUGH IN MANY CASES DEPARTMENTAL

SUPERVISION

SUPERVISION IS EMPLOYED ON WORKS EXECUTED BY CONTRACT OR PETTY CONTRACT. (CODE PARA 2110). THE ACCOUNTANT APPEARS TO HAVE MISUNDERSTOOD THE CODE PARAS REFERRED TO. THE SCHEDULES OF EXPENDITURE AND MINOR WORKS WORK VOUCHER ARE COMPILED FROM PETTY CONTRACT ACCOUNTS, CASH BOOK AND IMPREST ACCOUNTS. SATISFACTORY VOUCHERS WERE PRODUCED FOR ALL PAYMENTS AND MEASUREMENT SHEETS FOR ALL WORK EXECUTED; BUT THESE DO NOT IN ALL CASES SHOW THE WHOLE AMOUNT OF WORK DONE UP TO DATE, WHICH SHOULD BE INSISTED ON; BEFORE THEY ARE FILED THE NUMBER OF THE CASH BOOK VOUCHER TO WHICH THEY REFER SHOULD BE NOTED ON THEM AND THEY SHOULD BE SYSTEMATICALLY FILED; THERE WAS A GOOD DEAL OF DELAY IN PRODUCING THE MEASUREMENT SHEET TO SUPPORT ANY PARTICULAR PAYMENT. THEY ARE SUPPOSED TO BE CHECKED BY THE ACCOUNTANTS ASSISTANT BEFORE PAYMENT, BUT CORRECTIONS ARE MADE IN PENCIL, AND THERE ARE AS A RULE NO INITIALS IN TOKEN OF THE CHECK. IN ONE CASE A MEASUREMENT OF WORK DONE TO THE VALUE OF RS.129-12-3 WAS RECEIVED ON THE 31ST AUGUST AND ON THE EXECUTIVE ENGINEER'S ORDER TO PAY WITH A DEDUCTION OF 10 PER CENT RS.117 WAS PAID; THE ACCOUNTANTS ASSISTANT RETURNED FROM LEAVE ON THE 1ST. SEPTEMBER AND ON CHECKING THE MEASUREMENT SHEET DISCOVERED A MISTAKE IN QUANTITY WHICH BROUGHT THE VALUE OF WORK DONE TO RS.116-1-2. INSTEAD OF CORRECTING THE PERCENTAGE ACCOUNT ACCORDINGLY, AND SHOWING THE DIFFERENCE AS 'BALANCE DUE FROM CONTRACTOR' THE QUANTITY WAS ALTERED BY THE ACCOUNTANT SO AS TO MAKE THE VALUE OF WORK DONE AGREE WITH THE PAYMENT MADE. MAISTRIES ETC. EMPLOYED ON GROUPS OF WORKS HAVE BEEN CHARGED TO PETTY SUPERVISION; THIS IS PROHIBITED BY CODE PARA 1094 (STANDING ORDER NO.146 OF 1885); SUCH MEN IF NECESSARY SHOULD

BE SANCTIONED UNDER ESTABLISHMENT.

7. A REGISTER OF APPROPRIATIONS HAS RECENTLY BEEN OPENED; THERE ARE NO MAJOR WORKS, CONSEQUENTLY NO SPECIFIC APPROPRIATIONS. THE GRANT OF RS.95,300 UNDER 'WARDS ESTATES' (G.O. NO.1727 W. DATED 31ST JULY 1885) IS FOR WORKS AND REPAIRS ONLY; AN APPLICATION FOR INCREASED GRANT HAS LATELY BEEN SUBMITTED TO THE SUPERINTENDING ENGINEER; AND ONE FOR THE AMOUNT NECESSARY TO COVER THE ESTABLISHMENT PERCENTAGE SHOULD BE SUBMITTED AT ONCE.

8. THERE IS NO REGISTER OF LIABILITIES.

9. TRANSFER TRANSACTIONS ARE AS A RULE PROMPTLY DEALT WITH; AGENCY CHARGED BY THE P.W. STORES UNDER CODE PARA-1980 SHOULD BE WRITTEN BACK, AS THE TOOLS AND PLANT OF THIS DIVISION ARE PROVINCIAL.

MISCELLANEOUS ADVANCES.

10. A SUM OF RS.26-12-0 ADVANCED TO THE HONORARY DEPUTY COLLECTOR AND MANAGER RAMNAD ESTATE, IN JULY FOR SOME REPAIRS TO A TEMPLE IS STILL UNADJUSTED; THERE SEEMS TO BE SOME DIFFICULTY IN OBTAINING ACCOUNTS FROM HIM. SALARIES HAVE BEEN SOMETIMES DISBURSED IRREGULARLY BEFORE AUDIT; CODE PARA 499 SHOULD RECEIVE ATTENTION.

11. DEPOSITS CALL FOR NO REMARK; THERE ARE NONE IN THE SAVINGS BANK OR IN GOVERNMENT SECURITIES.

12. THERE IS NO STOCK IN THE DIVISION, AND ONLY 11.5 WORTH OF MATERIALS AT SITE, WHICH HAS BEEN SHOWN AS USED IN

A MEASUREMENT SHEET SINCE SUBMITTED.

13. TOOLS AND PLANT - THE DAILY RECEIPT AND ISSUE BOOK IS NOT MAINTAINED; AND THE BALANCE RETURN FOR THE CURRENT HALF YEAR HAS NOT YET BEEN OPENED; FORM 13 A. FOR THE HALF YEAR ENDING 30TH. SEPTEMBER LAST HAS NOT YET BEEN SUBMITTED OWING TO DELAY IN OBTAINING INFORMATION FROM SUBORDINATES.

14. SERVICE BOOKS REQUIRE RE-ATTESTING IN SOME CASES; AND ENTRIES WHEN MADE SHOULD BE CAREFULLY RULED OFF AND AT ONCE SIGNED BY THE HEAD OF THE OFFICE.

15. CORRECTIONS ADVISED IN AUDIT NOTES ARE NOT CARRIED THROUGH THE ACCOUNTS SO CAREFULLY AS MIGHT BE.

16. THE CONTRACTOR'S LEDGER IS KEPT BY MONTHS, INSTEAD OF EACH CONTRACTOR'S ACCOUNT BEING CONTINUOUS; THERE ARE ONLY TWO OR THREE ACCOUNTS, NEARLY ALL WORK BEING DONE BY 'PETTY CONTRACT'.

THE BALANCES OUTSTANDING IN THE PERCENTAGE ACCOUNT ARE VERY NUMEROUS, AND AMOUNTED TO THE END OF OCTOBER TO NEARLY RS.3,000; THEY ARE KEPT BACK PENDING THE EXECUTIVE ENGINEER'S FINAL INSPECTION; BUT OWING TO CONTINUOUS RAIN THE SECTIONING ETC. HAS NOT BEEN COMPLETED; IT IS HOPED THAT THEY WILL NOW BE RAPIDLY CLEARED OFF.

17. A DIVISIONAL RATE BOOK IS UNDER PREPARATION FROM A COPY OF THAT OF MADURA DIVISION.

18. THERE IS NO REGISTER OF BUILDINGS; ONE IS UNDER PREPARATION, BUT IS DELAYED OWING TO INFORMATION CALLED FOR

FROM

FROM SUBORDINATES IN MAY NOT HAVING BEEN RECEIVED.

19. THE SERVICE COPIES OF CODE AND FORMS ARE NOT UP TO DATE; THE ACCOUNTANT SAYS NO STANDING ORDERS HAVE BEEN RECEIVED AFTER NO.42 OF 1885; THE ACCOUNTANT HAS NO PRIVATE COPY OF THE CODE, WHICH HE IS REQUIRED BY CODE PARA 1000 TO PROVIDE.

20. THE ACCOUNTANT IS NEW TO THE CHARGE OF A DIVISIONS ACCOUNTS, AND APPEARS TO BE PAINSTAKING AND INDUSTRIOUS; BUT HE IS HANDICAPPED BY NOT RECEIVING SUFFICIENT ASSISTANCE; THE CLERK WHO SPECIALLY ASSISTS HIM (LALA MEAN SAIL) IS OLD AND HAS BAD EYE SIGHT, AND CAN DO LITTLE MORE THAN CHECK THE MEASUREMENT SHEETS; A SMART MAN IS REQUIRED WHO COULD BE ENTIRELY ENTRUSTED WITH THE WORK ABSTRACTS AND WORK REGISTER, LEAVING THE ACCOUNTANT MORE TIME FOR GENERAL SUPERVISION AND CORRESPONDENCE WORK, A GOOD DEAL OF WHICH FALLS TO HIM. THE OFFICE APPEARS TO BE SOMEWHAT UNDER-MANNED, THERE BEING ONLY

ACCOUNTANT

HEAD CLERK

ONE CLERK ON 30 RUPEES (ASSISTANT TO ACCOUNTANT)

2 CLERKS ON 20 RUPEES, ONE OF WHOM IS GENERALLY

IN CAMP WITH THE EXECUTIVE ENGINEER; AS THE ESTATE CONTRIBUTIONS FOR ESTABLISHMENT WILL PROBABLY AMOUNT TO RS.26,000 AND THE TOTAL ESTABLISHMENT CHARGE OF THE DIVISION WILL BE ABOUT RS.18,432 SOME INCREASE MIGHT PERHAPS BE SANCTIONED.

MADURA
22ND. DECEMBER 1885.

SIGNED P. G. HEAVEN.
BY EXAMINER P.W. ACCOUNTS.

< TRUE COPY >

HONY. ASST. EXAMINER P.W. ACCOUNTS.

9/13

General Account

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following

Letter from the Examiner
S. W. K. Madras

M. A. No 100 Wd/Jan: 9/1886

Communicated to
the Supt. Engineer
Civil, for the information
and guidance of the
Executive Engineer -
Ramanad Srinivasan

2. The attention of
the Supt. Engineer
will be directed to
paras 2 and 3 of the
Examiner's letter in

views to the general
matters specially brought
to notice receiving
early attention.

3. With reference to para
20 of the inspection
notes, the Govt will be
prepared to consider
an application for an
extra clerk for the
Divisional office, if
submitted in the proper
form, and accompanied
by an explanation
of the necessity for
extra help. If the
clerk who assists the

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Accountant is con-
sidered unfit for
further service, steps
should be taken in
view to his retirement.
4. The Government
cannot consider the
foregoing report satis-
factory, but trust
that the Executive
Engineer will use every
endeavour to greatly
improve matters before
the next inspection.

J. E. M. Miles
G. P. Wheeler

Depy
2/1/86

14/1/86
16/1/86

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City of St. Louis

PUBLIC WORKS

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on the 14th day of June 1864

Superintendent of Public Works

and

on the 14th day of June 1864

at the City of St. Louis

Mo.

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1864