

- (1) பக்கங்களின் எண்ணிக்கை 22  
 (2) புதுக்கித் திருப்பிய நாள் 11/88  
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Original துறை

அரசாணை எண். 2214 அச்சகம்  
 மு. கோப்புத் தாள் எண். 2214 பலவகை

நாள் : 4-9-1886 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

A. Mar

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, 30th August 1886, No. 77 W. :—

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

2. The report is satisfactory, but the following points are noticed for attention. The sub-divisional cash-books should be submitted more punctually, and this could be managed if the original and copies were written up together; the vouchers should accompany the cash-books, and more care in their preparation should be insisted upon. The possible reduction of imprests, and consequently of accounts work, should be considered by the Superintending Engineer. The delay in the settlement of contractors' accounts should be inquired into by the Superintending Engineer, who should also require the register of buildings to be properly maintained.

ENCLOSURE.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner of Public Works Accounts, Madras, of the office of the Executive Engineer, Chingleput division, on the 25th August 1886.

Captain L. Langley, Executive Engineer, 3rd grade, has been in charge of the division since January 1886. He did not receive notice of this inspection in time to attend; the accountant, M. A. Jayaram Pillay, was present. The last inspection of this office by an Accounts officer was on the 26th October 1885 (*vide* G. O., No. 2583 W., dated 4th November 1885.)

2. The disbursers and drawing arrangements are as before, except that the Executive Engineer now draws also on the Bank of Madras. The Tiruvallūr sub-division is now in charge of Muhammad Kasim Sahib Bahadur, Honorary Assistant Engineer, and the Red Hills sub-division, in charge of Sub-Conductor J. Kelly, Sub-Engineer, 3rd grade, has been restored to this division: the latter holds an imprest of Rs. 100, and C. Valayndam Mudaliar, Sub-Engineer, one of Rs. 50. The clerks' imprests, alluded to in paragraph 3 of the last report, have been withdrawn.

3. The pass-book of Chingleput treasury was inspected, and the balance of drawing account at end of July proved by the cash-books, the cheque books being with the Executive Engineer in camp: the pass-book of Madras Bank was not in the office.

4. The divisional cash-book is well kept, and regularly audited by the accountant and the Executive Engineer. Sub-divisional cash extracts are fairly neat, but might be more punctual; vouchers are often late, and have frequently to be returned on account of mistakes and omissions, which causes extra work to all concerned.

5. Imprests accounts are in order; recoupments are noted in abstract. As the payments are mainly for maistries, the imprests might perhaps be withdrawn, and the men paid by cheques from the divisional office.

6. The cash abstract books and adjustment books are in order.

7. The budget registers are neat. In the irrigation register there is a discrepancy due to the distribution of the grant for Madras water-supply project, sanctioned in G. O., No. 1650 W., dated 30th June 1886, having been communicated to the Examiner's office by office note. No register of liabilities is required at present, but its use should not be lost sight of in case of indents on the workshops, &c.

8. Work accounts are in good order; the work registers are neat, and are initialled by the Executive Engineer as required: work is carried out almost entirely by contract, the only exception being the roads, &c., in Guindy Park, maintained by a gang employed under the superintendence and paid monthly. There is a good deal of delay in final settlements with contract some balances outstanding since June and July 1885; this is said to be due to the neglect of the sub-divisional officers to send in final bills. No recent measurement books, except for cantonment works, are filed in the divisional office; but measurement sheets accompany all duplicate contract certificates.

9. The register of buildings contains many pencil corrections, and has not recently been signed by the Executive Engineer.

10. The other accounts and books are well kept, and call for no special remark.

ORDER—dated 4th September 1886, No. 2214 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

2. The various matters noted on in paragraph 2 of the Examiner's letter are brought specially to the Superintending Engineer's attention for the necessary action.

(True Extract.)

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

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

Encl. E. Fernandez.  
Spare Copies

2214  
2

GENERAL.  
ACCOUNT.

Govt. of 1886 Madras.  
PUBLIC WORKS.

Dated September, 4th.

Recd.

Encl.

G.O., 4th Sept. 1886, No. 2214 W.

SEPTEMBER.

Inspection Notes

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

30TH JUNE 1886, No. 1650 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following paper:—

G.O., dated 25th June 1886, No. 573, Financial.

Read—the following paper:—

From the Public Works Department, dated 15th June 1886, No. 250 D.

Order—dated 25th June 1886, No. 573, Financial.

The Government resolve to make the following additional grants to the Public  
Works Department for expenditure during the current official year:—

Civil Buildings.

|                                                                                                          | RS.      |
|----------------------------------------------------------------------------------------------------------|----------|
| I. Sub-magistrate's office, with out-houses, at Arkonam, North Arcot district ... ..                     | 8,000    |
| II. Combined Bench Magistrates' court and 3rd-class police station at Kottigiri, Nilgiri district ... .. | 8,000    |
| III. Combined court-house for the district munsifs of Kumbakonam and Valangaman, Tanjore district ... .. | 18,000   |
| IV. Improving the District court-house at Kokarakulam (Tinnevely) ... ..                                 | 10,000   |
| V. Collector's office, Cuddapah ... ..                                                                   | 40,000   |
| VI. New buildings for the Brecks Memorial School, Ootacamund ... ..                                      | 10,000   |
| Reserve ... ..                                                                                           | 50,000   |
| Total, Civil Buildings ... ..                                                                            | 1,36,000 |

Irrigation and Navigation.

|                                         |          |
|-----------------------------------------|----------|
| Buckingham canal ... ..                 | 54,500   |
| Madras water supply ... ..              | 10,000   |
| Total, Irrigation and Navigation ... .. | 64,500   |
| Grand Total ... ..                      | 2,00,500 |

(True Extract.)

(Signed) E. F. WEBSTER,  
Chief Secretary.

ORDER—dated 30th June 1886, No. 1650 W., Public Works.

Communicated to the Chief Engineer for Irrigation and to the Superintending Engineers concerned.

2. Immediate arrangements should be made to utilise the allotments now sanctioned. The grants for "Collector's office, Cuddapah," and "New buildings for the Brecks Memorial School, Ootacamund," will not be available for expenditure until plans and estimates for those works have been sanctioned; but meanwhile the preparation of

materials may be proceeded with. The question of increasing the grant for the Brecks school buildings may be submitted for consideration later in the year, if necessary.

3. The submission of plans and estimates for additions to the Madras College \* of Engineering, and for taluk offices † at Pullampet and Bádvel, Cuddapah district, should be expedited. On receipt of the estimates, the question of allotting funds for the works will be considered.

\* Called for in G.O., No. 1539 W., dated 17th June 1886.

† Called for in G.O., No. 1526 W., dated 16th June 1886.

(True Extract.)

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

To the Chief Engineer for Irrigation.  
" Superintending Engineer, III Circle.  
" " " IV "  
" " " V "  
" " " VI "  
" Consulting Architect to Government.  
" Examiner, Public Works Accounts.

Exd. E. Fernandez.  
Spare Copies

2214  
f

GENERAL.  
ACCOUNT.

Govt. of (1886) Madras.  
PUBLIC WORKS.

Dated June, 30th.

Recd.

Encl.

G.O., 30th June 1886, No. 1650 W.

JUNE

Provincial Funds

Proceedings, Financial Department, making additional assignments from — to the extent of Rs. 2,00,500, communicated to the Chief Engineer for Irrigation and to the Superintending Engineers concerned, with remarks.

4TH NOVEMBER 1885, No. 2583 W., PUBLIC WORKS.

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, 30th October 1885, No. 74 W. :—

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

Paragraph 3.—If such petty imprests are at all necessary under the sub-divisional officers, the disbursements should be properly recorded in imprest cash-books, and the account forwarded as a voucher to the sub-divisional cash-book.

Paragraph 4.—This irregularity is brought to notice of the Superintending Engineer. It is no excuse for overdrawing a treasury account that the cheque could not be presented for encashment till funds were subsequently placed to meet it. The fact that it could not be cashed at once, shows that the issue of the cheque might have delayed till funds were available.

Paragraph 5.—If the contract is taken at a percentage below schedule rates, it practically becomes a lump sum contract subject to any modifications in quantities affecting the eventual cost, and it saves trouble to deduct the percentage from the aggregate of the bill made out at schedule rates. The register of works should show by a note at the opening for the work that it is being carried out by contract at such and such a percentage below schedule rates.

2. The office is in good order.

ENCLOSURE.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Chingleput Division, on the 26th October 1885.

The Executive Engineer, Lieutenant-Colonel H. Smalley, R.E., and the accountant, M. A. Jayaram Pillai, were present. The last inspection of this office by an accounts officer was on the 22nd September 1884 (*vide* G.O., No. 2515 W., dated 18th October 1884).

2. The disbursements are the Executive Engineer, who draws on the Huzar treasury and Chingleput, Conjeeveram, Madurantakam, Ponnéri and Tiruvallūr sub-treasuries, all in the Chingleput district, and the sub-divisional officers, J. H. W. Ellis, Esq., Honorary Assistant Engineer, Tiruvallūr sub-division, drawing on the Huzar treasury and Ponnéri and Tiruvallūr sub-treasuries, and M. R. Ry. R. Vaidyanatha Aiyar Avargal, Temporary Engineer, Chingleput sub-division, drawing on Chingleput, Conjeeveram and Madurantakam sub-treasuries.

3. The only imprests are of Rs. 10 with each sub-divisional clerk; proper imprest cash-books are not kept, but petty disbursements, such as railway fares of lascars, are made and recouped when charged in sub-divisional cash-books after audit.

4. The treasury pass-book is sent twice a month to be written up, and usually received back punctually. It was proved correct at the end of September. The Executive Engineer had overdrawn his credit at Conjeeveram sub-treasury at the end of August and September; the cheques were drawn too late to be presented before the end of the month, and so the treasury officer was not advised to transfer funds to the sub-treasury.

5. Cheque-books are kept in the cash-chest, the key being in the personal custody of the Executive Engineer; cheques and counterfoils are written by the Executive Engineer himself.

6. The cash accounts are neat and in order; the cash-book is kept by the accountant's assistant and initialled regularly by the accountant and the Executive Engineer. Sub-divisional cash extracts are received every ten days, usually about four days after the period to which they refer; they appear to be now efficiently audited by the accountant. All vouchers are not usually sent with the extracts, but are at once called for.

7. The work accounts of this division are simple, as all work is done by contract. The work register is neat and bears marks of frequent inspection by the Executive Engineer. Work abstracts are maintained, chiefly as covers for the office copies of contract certificates, and also to bring in charges for petty supervision. Contract certificates brought from Central office were checked with office copies. The latter are all signed by the Executive Engineer. Measurement sheets are sent in with the certificates, and measurement books when filled up are recorded in the divisional office.

8. When the contract agreement is to deduct a percentage from schedule rates, the deduction should be made on the face of certificates instead of in the memorandum of payments. In the register of works only quantities of work done on each sub-head and the "total value of work done" need be shown, as the rates are merely nominal.

9. There are materials at site of one or two works only; they are said to be of good value.

10. There is no stock in the division. Tools and plant accounts are up to date, and the Executive Engineer states that there are no superfluous tools and plant.

11. All other accounts are in good order, and the accountant is sufficiently assisted.

ORDER—dated 4th November 1885, No. 2583 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

(True Extract.)

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

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

Exd. W. H. French.  
Spare Copies

GENERAL.  
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated November, 4th.

Recd.

Encl.

G.O., 4th Nov. 1885, No. 2583 W.

NOVEMBER.

*n/w*

Notes of Inspection

Orders on — submitted by the Examiner,  
Public Works Accounts, of the office of the  
Executive Engineer, Chingleput division.

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

[Form No. 1.]

No. *yy. w.*

From

THE EXAMINER,  
PUBLIC WORKS ACCOUNTS,  
MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, August 30<sup>th</sup>

1886.

Sir,

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

2. The report is satisfactory, but the following points are noticed for attention. The Sub Divisional Cash Books should be submitted more punctually and this could be managed if the original and copies were written together; the vouchers should accompany the Cash Books and care in their preparation should be insisted upon. The possible reduction of imprests, and consequently of Accounts work, should be considered by the Superintending Engineer. The delay in the settlement of Contractors Accounts should be enquired into by the Superintending Engineer, who should also require the Register of Buildings to be properly maintained.

I have the honor to be,

Sir,

Your Most Obedient Servant.

*P. C. Cunningham*

Examiner P. W. Accounts.

*General*  
*7/7/8* *4/2*

NOTES OF INSPECTION BY F.G. HEAVEN ESQ. DY. EXAMINER,  
P.W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER,  
CHINGLEPUT DIVISION, ON THE 25TH AUGUST 1886.

CAPT. L. LANGLEY, EXECUTIVE ENGINEER 3RD GRADE HAS  
BEEN IN CHARGE OF THE DIVISION SINCE JANUARY 1886; HE DID  
NOT RECEIVE NOTICE OF THIS INSPECTION IN TIME TO ATTEND;  
THE ACCOUNTANT, M.A. JAYARAM PILLAI, WAS PRESENT; THE LAST  
INSPECTION OF THIS OFFICE BY AN ACCOUNTS OFFICER WAS ON THE  
26TH OCTOBER 1885, VIDE G.O. NO. 2583 W. DATED 4TH NOVEMBER  
1885.

2. THE DISBURSERS AND DRAWING ARRANGEMENTS ARE AS  
BEFORE, EXCEPT THAT THE EXECUTIVE ENGINEER NOW DRAWS ALSO  
ON THE BANK OF MADRAS; THE TIRUVALLUR SUBDIVISION IS NOW IN  
CHARGE OF MUHAMMAD KASIM SAHIB BAHADUR, HONORARY ASSISTANT  
ENGINEER; AND THE RED HILLS SUBDIVISION IN CHARGE OF SUB-  
CONDUCTOR J. KELLY, SUB-ENGINEER 3RD GRADE HAS BEEN RESTORED  
TO THIS DIVISION; THE LATTER HOLDS AN IMPREST OF RS. 100, AND  
C. VALAYUCHAM MUDALIAR SUB-ENGINEER ONE OF RS. 50; THE CLERKS'  
IMPRESTS ALLUDED TO IN PARA 3 OF THE LAST REPORT HAVE BEEN  
WITHDRAWN.

3. THE PASS BOOK OF CHINGLEPUT TREASURY WAS INSPECTED,  
AND THE BALANCE OF DRAWING ACCOUNT AT END OF JULY PROVED BY  
THE CASH BOOKS, THE CHEQUE BOOKS BEING WITH THE EXECUTIVE  
ENGINEER IN CAMP; THE PASS BOOK OF MADRAS BANK WAS NOT IN  
THE OFFICE.

4. THE DIVISIONAL CASH BOOK IS WELL KEPT, AND REGULARLY

AUDITED BY THE ACCOUNTANT AND THE EXECUTIVE ENGINEER. SUB-DIVISIONAL CASH EXTRACTS ARE FAIRLY NEAT, BUT MIGHT BE MORE FUNCTIONAL; VOUCHERS ARE OFTEN LATE, AND HAVE FREQUENTLY TO BE RETURNED ON ACCOUNT OF MISTAKES AND OMISSIONS, WHICH CAUSES EXTRA WORK TO ALL CONCERNED.

5. IMPRESTS ACCOUNTS ARE IN ORDER; RECOUPMENTS ARE NOTED IN ABSTRACT; AS THE PAYMENTS ARE MAINLY FOR MAISTRIES, THE IMPRESTS MIGHT PERHAPS BE WITHDRAWN, AND THE MEN PAID, BY CHEQUES FROM THE DIVISIONAL OFFICE.

6. THE CASH ABSTRACT BOOKS AND ADJUSTMENT BOOKS ARE IN ORDER.

7. THE BUDGET REGISTERS ARE NEAT; IN THE IRRIGATION REGISTER THERE IS A DISCREPANCY DUE TO THE DISTRIBUTION OF THE GRANT FOR MADRAS WATER SUPPLY PROJECT, SANCTIONED IN G.O. NO. 1650 W. DATED 30TH JUNE 1886, HAVING BEEN COMMUNICATED TO THE EXAMINER'S OFFICE BY OFFICE NOTE. NO REGISTER OF LIABILITIES IS REQUIRED AT PRESENT, BUT ITS USE SHOULD NOT BE LOST SIGHT OF IN CASE OF INDENTS ON THE WORKSHOPS ETC.

8. WORK ACCOUNTS ARE IN GOOD ORDER; THE WORK REGISTERS ARE NEAT, AND ARE INITIALED BY THE EXECUTIVE ENGINEER AS REQUIRED; WORK IS CARRIED OUT ALMOST ENTIRELY BY CONTRACT, THE ONLY EXCEPTION BEING THE ROADS ETC. IN GULINDY PARK, MAINTAINED BY A GANG EMPLOYED UNDER THE SUPERINTENDENT AND PAID MONTHLY. THERE IS A GOOD DEAL OF DELAY IN FINAL SETTLEMENTS WITH CONTRACTORS, SOME BALANCES OUTSTANDING SINCE JUNE AND JULY 1885; THIS IS SAID TO BE DUE TO THE NEGLECT OF THE SUB-

DIVISIONAL

9. DIVISIONAL OFFICERS TO SEND IN FINAL BILLS. NO RECENT MEASUREMENT BOOKS, EXCEPT FOR CANTONMENT WORKS, ARE FILED IN THE DIVISIONAL OFFICE; BUT MEASUREMENT SHEETS ACCOMPANY ALL DUPLICATE CONTRACT CERTIFICATES.

10. THE REGISTER OF BUILDINGS CONTAINS MANY PENCIL CORRECTIONS, AND HAS NOT RECENTLY BEEN SIGNED BY THE EXECUTIVE ENGINEER.

11. THE OTHER ACCOUNTS AND BOOKS ARE WELL KEPT, AND CALL FOR NO SPECIAL REMARK.

CHEPAUK.  
26TH AUGUST 1886.

*F. G. Heaton*  
BY EXAMINER P.W. ACCOUNTS.

*Ln.*  
30/8

*30/8*

G.C. 25834. 4-11-85  
1650 W. 30-6-86

10 22 14 Waf 4<sup>th</sup> September 86

Communicated to the

Supp. Engr. I Circle for the  
information and guidance  
of the Executive Engineer  
Chingleput Division.

2. The various matters  
mentioned in para 2 of the  
Examiner's letter are  
brought specially to the  
Superintending Engineer's  
attention for the necessary  
action.

2. The various matters  
mentioned in para 2 of the  
Examiner's letter are  
brought specially to the  
Superintending Engineer's  
attention for the necessary  
action.

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

No. 77. W.

Dated 30 August 1886.  
Recd. 31/8

1/9/86

W

2-9-86

Supp. Engr. I Circle

Examiner P. W. Accounts.

Recd

14/9/86

Encls. I.

Inspection of the Office  
of the Chingleput Division by  
Mr. Heaven Dy. Examiner. Forwards  
notes of-----

6725

Govt. of Madras.

PUBLIC WORKS.

4/9/86

Dated

Recd.

Encl.

G.O. 4<sup>th</sup> Sept. 1886, No 22/4

Inspection notes

≡

Orders on the —

in the Chief Engineer

Division Office, Suburban

by the Engineer-in-Charge

45  
3

4/9 2049