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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	2698 - w	Press.
B.P. No.		Mis.
Dated	14.10.1886	198

Not to be folded or roughly handled.

2698
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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 October 1886, No. 164 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 West Coast division.

2. The state of the office is satisfactory on the whole. The imprest with the Station Staff Officer, Quilon, might be withdrawn. The register of liabilities should be opened for note of such items as are likely to be adjusted against the year's grant, otherwise the Executive Engineer cannot properly watch progress of expenditure *plus* liabilities as against funds at his disposal.

3. The practice described at the beginning of paragraph 6 is irregular and should be discontinued. The Executive Engineer should require the punctual submission of all initial accounts.

4. The Superintending Engineer's attention is necessary to the apparent delay in paying labor (paragraph 6); to the remarks in paragraph 9, regarding buildings and rents, on which a report seems desirable; also to paragraph 10, with reference to code paragraph 1073, and to paragraph 8.

5. The Executive Engineer should see that the expenditure incurred by the Chief Engineer, Travancore, and by the Superintendent, Calicut Jail, is accounted for to him monthly, and his attention is necessary to code paragraph 499, which, if observed, would obviate many account entries and consequent adjustments.

6. Service books should be seen to, and a proper record for postage labels introduced.

ENCLOSURE.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, West Coast division, on the 21st to 23rd September 1886.

Mr. H. S. Taylor, Executive Engineer, 3rd grade (sub. *pro tem.*), has been in charge of the division since 17th April 1886, when he took over from Colonel Ross Thompson, R.E.; the accountant is Mr. C. A. Hufton. The last inspection of this office by an Accounts officer was in March 1886 (see G.O., No. 991 W., dated 16th April 1886).

2. The Executive Engineer draws on (1) Calicut, (2) Chirakal, (3) Cochin, (4) Ernad, (5) Ponand, (6) Vayitri treasuries, Malabar district, and (9) Mangalore, (10) Coondapoor, South Canara district.

Sub-divisional offices are now as under—

Calicut, Sergeant D. Macintosh, Sub-Engineer, drawing on (1), (3), (4), (5), and (7) Palghat.

Cannanore, Sub-Conductor H. Hollingsworth, Supervisor, on (2) and (8) Kurambranad.

Vayitri, Sub-Conductor J. Cormac, Temporary Engineer, on (6).

South Canara, Mr. A. E. C. Vas, Overseer, on (9) and (10).

Pass-books were checked, and the balance of drawing account at end of August proved correct.

3. Cash accounts are in good order, and the accountant states that he audits the cash-books with reference to the correctness of the vouchers and cash abstract book heads: his initials in the cash-books should invariably be dated. Sub-divisional cash extracts are usually received in good time, but some vouchers are often delayed: in this case they are called for.

4. Imprest-holders are—

Calicut sub-division, Station Staff Officer, Quilon, Rs. 100; Vayitri sub-division, Kanchappa, Overseer, Rs. 300.

The former imprest was returned only once in the five months ending August 1886; the expenditure is for maintenance of cantonment roads.

5. Budget registers are neatly kept: in the irrigation register points from Imperial and Provincial funds should be entered in separate folios. The estimate of revenue in form No. M. 75 is incorrectly prepared. There is no register of liabilities; the Cheladi bridge girders, under provision in England, and any other supplies which will not have to be paid for from the division's letter of credit, should find a place here.

6. *Work accounts.*—The work register is neat but had not been written up for August, although the schedules of expenditure were ready; the latter were prepared from a rough book posted from the cash-books; this should not be permitted: the excuse given is that vouchers are not always received in time. Works are executed almost entirely by contract, the only exceptions being the Calicut-Vayitri road and the Cheladi bridge; the work abstracts for these are correctly prepared, labor employed being well vouched for, and materials acknowledged by the sub-divisional officer. Labor on Cheladi bridge for the 21st to 31st March was not paid till the 10th May, but it appears customary not to pay wages up to date in the bills. Measurement sheets are filed in the divisional office for all contract work; they appear to be properly checked by the accountant's assistant. Payment appears as a rule to be soon after measurement; sub-divisional officers are allowed, by the Superintending Engineer's No. 687 W.O., dated 5th September 1884, to pay contractors. Part IV of work abstracts for May has in each case been signed by sub-divisional officers. No recent measurement books are filed in the divisional office; one current book was obtained from Calicut sub-divisional office for inspection, and found to be neat; but the measurements have not been run through with red lines on submission of bill.

7. *Miscellaneous advances.*—There are several amounts advanced to the Chief Engineer, Travancore, for works at Quilon, and one to the Superintendent, Calicut Lunatic Asylum; these are sanctioned by Government. In August there were several payments before audit, contrary to different clauses of code paragraph 499; one, the leave allowance of Sub-Conductor Cormat, had to be removed to miscellaneous advances, as his continued employment as Temporary Engineer had not been sanctioned by the Government of India.

8. *Contractors' ledger.*—The entries since May are complete; the ledger has been signed by one or two contractors. The only noticeable balance is one due to C. Mahabalachari for the district munsif's court at Coondapoor; his case was reported for final orders of the Superintending Engineer on the 2nd September.

9. *Register of buildings.*—The Madras infantry lines at Mangalore, which are probably the property of the men, are entered in the register; also numerous cattle pounds, probably in charge of the Local Fund Boards.

The sub-registrar's quarters at Vayitri are omitted from the register; rent at Rs. 12-12-0 per mensem is shown as due from 12th September 1885, but no steps have been taken for its recovery. Government appears to have passed no orders on proceedings of the Board of Revenue, No. 2539, Miscellaneous, dated 2nd April 1886, in which the question of rent for sub-magistrate's quarters at Vayitri was referred. The rent of Colonel Lavie's bungalow at Malapuram, occupied by the Special Assistant Collector, was fixed by the Superintending Engineer, in his No. 427, dated 6th July 1882, at Rs. 27 per mensem; the cost is shown as Rs. 3,188, so rent at 7½ per cent. would be only Rs. 20 per mensem; but perhaps the cost shown is only that of restoration. The Head Assistant Collector's bungalow at Coondapoor is shown as worth Rs. 658-8-1, but from G.O., No. 1276, dated 5th May 1875, its value is apparently Rs. 3,900; the rent, recovered is Rs. 35 per mensem; under a G.O., No. 1887, dated 11th September 1875, but the above G.O. fixed it at Rs. 40; it should, however, be revised under the 7½ per cent. rule.

10. *Schedules of rates.*—Are under revision.

11. *Service books* in many instances require re-attesting; there are also many entries unsigned by the head of the office.

12. *Postage label account.*—The form used is not a good one, as it does not show the number of covers and value of stamps used on each; nor is it particularly neat; the accountant should inspect it and check the balance occasionally.

ORDER—dated 14th October 1886 No. 2698 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, West Coast division, whose attention will be directed to the various matters specially brought to notice by the Examiner, Public Works Accounts.

2. The Superintending Engineer will report whether there is any reason why the imprest with the Station Staff Officer, Quilon, should not be withdrawn; and his attention will be drawn to paragraph 4 of the Examiner's letter.

3. The question of the rent to be charged to the sub-magistrate and sub-registrar at Vayitri is under reference to the Government of India. The Superintending Engineer will report on the rent of the bungalows at Malapuram and Coondapoor referred to in paragraph 9 of the inspection notes.

4. The Government are glad to find that an improvement has taken place in the state of the divisional office since the last inspection.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Ed. E. Fernandez.
Spars Copies

GENERAL
ACCOUNT.

Oct. of (1886) Madras

PUBLIC WORKS.

14th October, 1886.

14th.

14th.

G.O., 14th Oct 1886, No. 2698 W.

OCTOBER.

Inspection Notes

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

NOTES OF INSPECTION BY E.G. HEAVEN ESQ. DEPUTY EXAMINER
P.W. ACCOUNTS MADRAS, ON THE OFFICE OF THE EXECUTIVE ENGINEER,
WEST COAST DIVISION, ON THE 21ST TO 23RD SEPTEMBER 1886.

MR. H.S. TAYLOR, EXECUTIVE ENGINEER 3RD GRADE (SUB
PRO TEM) HAS BEEN IN CHARGE OF THE DIVISION SINCE 17th April
1886 WHEN HE TOOK OVER FROM COL. ROSS THOMPSON R.E. THE
ACCOUNTANT IS MR. C.A. HUBERTON. THE LAST INSPECTION OF THIS
OFFICE BY AN ACCOUNTS OFFICER WAS IN MARCH 1886, SEE G.O.
NO. 991 W. DATED 16TH APRIL 1886.

2. THE EXECUTIVE ENGINEER DRAWS ON (1) CALCUT (2)
CHIRAKAL (3) COCHIN (4) ERNAD (5) PONANI (6) VAYITRI TREA-
SURES, MALABAR DISTRICT, AND (9) MANGALORE (10) KUNDAPUR,
SOUTH CANARA DISTRICT.

SUB-DIVISIONAL OFFICERS ARE NOW AS UNDER:-

CALICUT - SERGT. D. MACINTOSH, SUB-ENGINEER, DRAWING ON

(1) (3) (4) (5) & (7) PALGHAT.

CANNANORE - SUB-CONDUCTOR H. HOLLINGSWORTH, SUPERVISOR,

ON (2) & (8) KURAMBANAD.

VAYITRI - SUB-CONDUCTOR J. COMEAC, TEMPORARY ENGINEER,

ON (6).

SOUTH CANARA MR. A.E. CIVAS, OVERSEER ON (9) & (10).

CASH BOOKS WERE CHECKED, AND THE BALANCE OF DRAWING
ACCOUNT AT END OF AUGUST PROVED CORRECT.

3. CASH ACCOUNTS ARE IN GOOD ORDER, AND THE ACCOUNTANT
STATES THAT HE AUDITS THE CASH BOOKS WITH REFERENCE TO THE
CORRECTNESS OF THE VOUCHERS AND CASH ABSTRACT BOOK HEADS;
HIS INITIALS IN THE CASH BOOK SHOULD INVARIABLY BE DATED.

SUB-DIVISIONAL

SUB-DIVISIONAL CASH EXTRACTS ARE USUALLY RECEIVED IN GOOD TIME, BUT SOME VOUCHERS ARE OFTEN DELAYED; IN THIS CASE THEY ARE CALLED FOR.

4. EXPENSE HOLDERS ARE -

CALCUTTA SUB-DIVISION - STATION STAFF OFFICER, QUILON RS. 100

MAVINKA SUB-DIVISION - S.S. KANLAPPA OVERSEER RS. 200/

THE FORMER EXPENSE WAS INCURRED ONLY ONCE IN THE FIVE MONTHS ENDING AUGUST 1886; THE EXPENDITURE IS FOR MAINTENANCE OF CANTONMENT ROADS.

5. BUDGET REGISTERS ARE NEARLY KEPT; IN THE APPROPRIATE REGISTER SPENDS FROM IMPERIAL AND PROVINCIAL FUNDS SHOULD BE ENTERED IN SEPARATE FOLDERS. THE ESTIMATE OF REVENUE IN FORM NO. 78 IS INCORRECTLY PREPARED. THERE IS NO REGISTER OF LIABILITIES; THE CHOLADI BRIDGE DEBTS, UNDER PROVISION IN ENGLAND, AND ANY OTHER SUPPLIES WHICH WILL NOT HAVE TO BE PAID FOR FROM THE DIVISION'S LITER OF CREDIT, SHOULD FIND A PLACE HERE.

6. WORK ACCOUNTS. THE WORK REGISTER IS NEAT BUT HAS NOT BEEN FILLER UP FOR AUGUST, ALTHOUGH THE SCHEDULES OF EXPENDITURE WERE READY; THE LATTER WERE PREPARED FROM A ROUGH BOOK POSTED FROM THE CASE BOOKS; THIS SHOULD NOT BE PERMITTED; THE EXHIBIT GIVEN IS THAT VOUCHERS ARE NOT ALWAYS RECEIVED IN TIME. WORKS ARE EXECUTED ALMOST ENTIRELY BY CONTRACT, THE ONLY EXCEPTION BEING THE CALCUTTA MAVINKA ROAD, AND THE CHOLADI BRIDGE; THE WORK ABSTRACTS FOR THESE ARE CORRECTLY PREPARED, LABOUR EMPLOYED BEING WELL VOUCHERED FOR, AND MATERIALS ACKNOWLEDGED BY THE SUB-DIVISIONAL OFFICER.

LABOUR

2698
LABOUR ON CHOLADI BRIDGE FOR THE 21ST TO 31ST MARCH WAS NOT PAID TILL THE 10TH MAY, BUT IT APPEARS CUSTOMARY NOT TO PAY COOLIES UP TO DATE IN THE BILLS. MEASUREMENT SHEETS ARE FILED IN THE DIVISIONAL OFFICE FOR ALL CONTRACT WORK; THEY APPEAR TO BE PROPERLY CHECKED BY THE ACCOUNTANT'S ASSISTANT. PAYMENT APPEARS AS A RULE TO BE SOON AFTER MEASUREMENT; SUB-DIVISIONAL OFFICERS ARE ALLOWED, BY THE SUPERINTENDING ENGINEER'S NO. 487 DATED 9TH SEPTEMBER 1886, TO PAY CONTRACTORS. PART IV OF WORK ABSTRACTS FOR MAY HAS IN EACH CASE BEEN SIGNED BY SUB-DIVISIONAL OFFICERS. NO RECENT MEASUREMENT BOOKS ARE FILED IN THE DIVISIONAL OFFICE; ONE CURRENT BOOK WAS OBTAINED FROM CALCUTTA ~~SUB-DIVISIONAL~~ ^{Sub-divisional} OFFICE FOR INSPECTION, AND FOUND TO BE NEAT; BUT THE MEASUREMENTS HAVE NOT BEEN RUN THROUGH WITH RED LINES ON SUBMISSION OF BILL.

7. MISCELLANEOUS ADVANCES. THERE ARE SEVERAL AMOUNTS ADVANCED TO THE CHIEF ENGINEER, TRAVANCORE, FOR WORKS AT QUILON, AND ONE TO THE SUPERINTENDENT CALCUTTA LUNATIC ASYLUM; THESE ARE SANCTIONED BY GOVERNMENT. IN AUGUST THERE WERE SEVERAL PAYMENTS BEFORE AUDIT, CONTRARY TO DIFFERENT CLAUSES OF CODE PAPA 490; ONE, THE LEAVE ALLOWANCE OF SUB-CONDUCTOR CORMAC, HAD TO BE REMOVED TO MISCELLANEOUS ADVANCES, AS HIS CONTINUED EMPLOYMENT AS TEMPORARY ENGINEER HAD NOT BEEN SANCTIONED BY THE GOVERNMENT OF INDIA.

8. CONTRACTORS' LEDGER. THE ENTRIES SINCE MAY ARE COMPLETE; THE LEDGER HAS BEEN SIGNED BY ONE OF TWO CONTRACTORS. THE ONLY NOTICEABLE BALANCE IS ONE DUE TO C. MAHABALACHARI FOR THE DISTRICT MUNSIF'S COURT AT KUNDAPUR; HIS CASE WAS RE-

PORTED

WORKED FOR SEVERAL YEARS OF THE SUPERINTENDING ENGINEER OF THE
AND SEVERAL.

9. REGISTER OF BUILDINGS. THE MADRAS INFANTRY LINES
AT MANGALORE, WHICH ARE PROBABLY THE PROPERTY OF THE MEN,
ARE ENTERED IN THE REGISTER ALSO WITHOUT GABLE HOUSES, PRO-
BABLY IN CHARGE OF THE LOCAL FUND BOARD.

THE SUB-REGISTERAR'S QUARTERS AT VAYNAR ARE CHARGED FROM
THE REGISTRY: BUT AT NO. 13-15-0 PER MENSEM IS SHOWN AS DUE
FROM 1ST SEPTEMBER 1885, BUT NO STEPS HAVE BEEN TAKEN FOR
ITS RECOVERY. GOVERNMENT APPEARS TO HAVE PASSED NO ORDERS
ON PROCEEDINGS OF THE BOARD OF REVENUE NO. 2539 MISCELLANEOUS
DATED 2ND APRIL 1886, IN WHICH THE QUESTION OF RENT FOR SUB-
REGISTERAR'S QUARTERS AT VAYNAR WAS REFERRED. THE RENT OF
Sub-Registerar's LAYERS' HOUSE AT MALAPURAM, OCCUPIED BY THE
SPECIAL ASSISTANT COLLECTOR, WAS FIXED BY THE SUPERINTENDING
ENGINEER IN 1885 NO. 457 DATED 6TH JULY 1885 AT RS. 27 PER MENSEM;
THE COST IS SHOWN AS RS. 3,100, SO RENT AT $7\frac{1}{2}$ PER CENT WOULD
BE ONLY RS. 23 PER MENSEM, BUT PERHAPS THE COST SHOWN IS ONLY
WHAT OF RESTORATION. THE H.D. ASSISTANT COLLECTOR'S BUNGALOW AT
KUNDAPUR IS SHOWN AS WORTH RS. 6,000-0-0, BUT FROM G.O. NO. 1276
DATED 5TH MAY 1875 ITS VALUE IS APPARENTLY RS. 3,900; THE RENT
RECOVERED IS RS. 37 PER MENSEM UNDER A G.O. NO. 1287 DATED 11TH
SEPTEMBER 1875 BUT THE ABOVE G.O. FIXED IT AT RS. 40/. IT
SHOULD HOWEVER BE REVISED UNDER THE $7\frac{1}{2}$ PER CENT RULE.

10. SCHEDULE OF RATES ARE UNDER REVISION.

11. SERVICE BOOKS IN MANY INSTANCES REQUIRE RE-ATTESTING,
THERE ARE ALSO MANY EMPLOYEES UNEMPLOYED BY THE HEAD OF THE

OFFICE

OFFICE.

12. POSTAGE LABEL ACCOUNT: THE FORM USED IS NOT A GOOD
ONE, AS IT DOES NOT SHOW THE NUMBER OF COVERS AND VALUE OF
STAMPS USED ON EACH; NOR IS IT PARTICULARLY NEAT: THE
ACCOUNTANT SHOULD INSPECT IT AND CHECK THE BALANCE OCCASIONALLY.

CHEPAX
4TH OCTOBER 1886. }

F. H. Heaven
CY. EXAMINER P.W. ACCOUNTS,
MADRAS.

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

No. 104 *h*

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department,
Madras.

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 West Coast Division.

2. The state of the Office is satisfactory on the whole. The imprest with the Station Staff Officer Quilon might be withdrawn. The Register of liabilities should be opened for note of such items as are likely to be adjusted against the year's grant, otherwise the Executive Engineer cannot properly watch progress of expenditure plus liabilities as against funds at his disposal.

3. The practice described at the beginning of para 6 is irregular and should be discontinued, the Executive Engineer should require the punctual submission of all initial accounts.

4. The Superintending Engineer's attention is necessary to the apparent delay in paying labor (para 6); to the remarks in para 2 regarding buildings and rents, on which a report

991-16.4.06.
2464-23.9.06
2192-10.9.05
1296-5.5.73
1965-7.8.06
531-1.3.06

From,

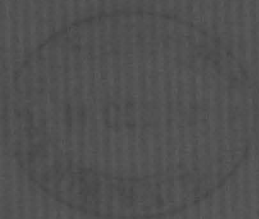
The Examiner P. W. Accounts.

Madras.

To,

The Secretary to Government

P. W. Department.



No.

104

Dated 9 October 1886.

Recd.

Inspection of the West
Coast Division Office by Mr. Heaven
Dy. Examiner. Forwards with
remarks notes of ----- for
information and orders of Govt.

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner P. W. Accounts (P. W. A. No. 104 of 9 10 86)

Communicated to the
Supty Engineer IV with for
the information and
guidance of the Executive
Engineers, West Coast
Division, whose attention
will be directed to the
various matters specially
brought to notice by the
Examiner P. W. Accounts.

2. The Supty Engineer
will report whether there is
any reason why the
inspect with the

Station Staff Officers,
Sudon, should not be put to
drawn; and his attention
will be drawn to para
4 of the Examiner's letter.

3 The question of the
rents to be charged to
the Sub M. strata and
Sub R. near at Vaytira
is under reference to the
Capt. of India. The
Supt. Engineer will
report on the rent of
the bungalows at
Machapuram and
Kundapur referred to
in para 9 of the
inspection notes.

²⁶⁵⁸
The Capt. are glad
to find that an impro-
vement has taken place
in the state of the
divisional office since
the last inspection.

[Signature]
13/10/86

[Signature]
13/10/86

J. E. IV. Under *[Signature]*
E. W. Under *[Signature]*
13/10/86

7044
GOVT. OF ILLINOIS
PUBLIC WORKS.

Order
No. 14 Oct 1886 No. 2698

Inspection notes

orders on the
on the West Coast
Division office,
Submitted by the
Examiner P.W.C.

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