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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

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H. 2965

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, 5th November 1886, No. 121 W. :—

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

2. The sub-divisional cash-books must be rendered more punctually. If the copies and originals are written up synchronously, there can be no delay, nor is there any reason why vouchers should not accompany, seeing that no payment should have been made without a voucher recorded.

3. The remarks in paragraph 9 require the Superintending Engineer's attention, and a report on clauses (*a*) to (*c*) may be required. Paragraph 10 is also brought to his notice.

4. The subject of paragraphs 13 and 14 are referred to Government for such action as may be deemed necessary.

5. The various matters should have the Executive Engineer's attention. There is still delay in the submission of the sub-divisional returns.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, South Arcot division, on the 19th to 21st October 1886.

The Executive Engineer, Mr. J. C. Larminie, and the accountant, M. Chinnaya, were present. This office was last examined in January 1886 (see papers with G.O., No. 163 W., of 20th January 1886).

2. The sub-divisions are the same as last reported, but the Chidambaram sub-division is now under Mr. Trutwein, supervisor, who took over from Mr. Ashpitel on 9th September 1886; and the Vriddhachallam sub-division is now under Mr. Sub-Engineer H. C. Berlie, who took over from Conductor Lennon on 16th August 1886. The transfer reports on the above changes are said to have gone to the Superintending Engineer in October 1886. There is also another, the Headquarters sub-division, under Masilamany Mudelliar, supervisor, who has no drawing account. This latter sub-division has not received the sanction of Government.

3. The drawing account balance on the 1st October was proved correct. The cash balance on the first day of inspection was counted and found to agree with the cash-book. The cash-book was checked for two months, and each sub-divisional cash account for two periods.

4. The imprest-holders are—

(*a*) Sergeant J. Turner, Supervisor, Rs. 200; recouped on 30th April 1886, 29th May 1886, 30th August 1886; can probably be reduced.
(*b*) W. Masilamany Mudelliar, Supervisor, 2nd grade, Rs. 100; frequently recouped.
(*c*) E. Kristna Iyer, Overseer, Rs. 50; last recouped on 23rd September 1886.

(*d*) Gunner T. Murphy, Overseer, Rs. 500; recouped frequently.
(*e*) T. Subraya Mudelliar, Overseer, Rs 300; recouped frequently.
(*f*) V. Kristnaswamy Mudelliar, Overseer, Rs. 50; recouped frequently.
(*g*) V. Govindaraju Mudelliar, Overseer, Rs. 200; recouped frequently.
(*h*) P. Subramanya Iyer, Overseer, Rs. 100; recouped frequently.
(*i*) V. S. Vythanada Mudelliar, Sub-overseer, Rs. 100; sufficiently recouped.

5. The above imprest accounts were examined and found generally in order, but in the case of (*g*), labor employed from 1st to 20th April 1886 was paid for on the 16th June 1886. Mr. Heinig, Sub-Engineer, paid on the 20th August Rs. 527 by cheque to one Manickam Pillay, said to be agent for the contractor, but power of attorney of his authority is not filed or registered in the Executive Engineer's office (see code paragraph 1908). Payments to contractors should be made from the Executive Engineer's office and not by subordinates (code paragraph 1629), one of the reasons being that not even a sub-divisional officer can have such full information of the state of the contractor's account as to enable him to be certain what to pay to him.

6. The sub-divisional offices require and will receive the Executive Engineer's inspection on an early date, except Tindivanam, which has recently been visited.

7. The sub-divisional cash accounts, rendered twice a-month, are not punctually received in the Executive Engineer's office, nor are all the vouchers generally received with them. No sub-division office is more than one day's post from Cuddalore; but the cash accounts of sub-divisions are often received more than a week after the period concerned.

8. The monthly outlay on works has averaged during the last six months Rs. 13,995, of which Rs. 10,583 was paid by cheque; the number of work abstracts has averaged 59; the number of contractors employed, including petty contractors, 44; and the number of works in progress, 59.

9. The work accounts of June and July 1886, as also those of certain works for August and September, were examined from first to last and the following notes are offered:—

(*a*) *Tirukoilúr, emergent work.*—This was for throwing stone in against the base of the anicut to protect it during the floods of December 1884. The outlay has reached up to date Rs. 843-2-4, but has never been sanctioned or budgeted for, no estimate having gone forward. The last payment took place in May 1885.

(*b*) *Additions to the Collector's cutcherry at Manjakuppam.*—The contractor, Ramanada Pillay, has been demonstrating the incompleteness of our contract system by jumping every condition of his contract, and then threatening legal proceedings.
After check measurement of his work on 1st March 1886, which revealed a larger amount due to him than the contract certificate No. 6 of June 1885, the balance due was tendered to him, about Rs. 187. But the contractor, although he has quite failed to carry out his contract, especially as regards time, which has been several times extended, claims a larger amount and threatens legal proceedings. Unfortunately, the materials issued to him some time ago were not charged to his account though it is said acknowledgment of them was received; and if there is a measurement book, none was available at the inspection though the work was finished in August 1885, when the last payment was made.
Surely when a contract is extended as regards time, a fresh bond is necessary; and it seems from this and other cases that some distinct penalty should follow any failure on the part of a contractor to carry out a work.

(*c*) *Restoring Tiruvádi anicut after the freshes of September* 1885.—The contract for this was undertaken by Messrs. Parry and Company in April 1886. Work was measured and reported by the overseer on 16th June, 8th July, 9th, 15th and 23rd September 1886, 4th and 5th October 1886; but there is no entry in the contractor's ledger and none in the register of works, as there should have been immediately and as often as the liability was known (code paragraph 2259).

(*d*) *Shatiatope anicut, restoring.*—June's work abstract includes labor employed from 1st to 24th May. The work abstract of this work and of *constructing a weir in the Wallajah tank* are prepared in the sub-divisional office at the special request of the Chidambaram sub-divisional officer. No work abstracts are received for August or September yet; the divisional office had much better continue to prepare these documents if they are to be of the slightest use.

(*e*) *Restoring Pelandorai anicut.*—June's work abstract includes labor engaged from 11th to 31st May (paid on 16th June 1886), and in the nominal muster rolls of labor bullocks are occasionally entered.

(*f*) *Restoration of Shatiatope anicut.*—July's departmental labor not vouched for includes "cart hire for cement, Rs. 71-13-6," which is entered under *labor* instead of under materials in part I of the work abstract; for Rs 47-3-6 no vouchers exist.

(*g*) *Constructing retaining wall for apron on weirs, Pelandorai anicut.*—June's work abstract shows in part I all materials used during May, ten-day reports of which were received on the 19th and 24th June 1886.

July's departmental labor not vouched for includes railway fare for materials, Rs. 68-14-0, the vouchers for which should have come up to the Examiner's office.
The manufacture account subsidiary to the above work was, with difficulty, checked. The operations are brick and lime making. The debits and credits since February 1886 were found tolerably correct.

(*h*) *Sriiputhur tank, Pelandorai anicut system.*—Contract certificate No. 2 of September 1886 shows measurements of work done from 14th June until the 31st July, paid on 15th September by sub-divisional officer, Chidambaram. The previous contract certificate shows measurements of work done from 20th April to 15th June 1886 paid on 19th June 1886. Work done by contractors should be measured up and posted monthly.

10. Measurement sheets were generally found in very good order, but for 18 out of 21 completed works, there were no measurement books.

11. There are materials at site of 20 works said to aggregate in value on 30th September Rs. 13,725. There is not, but there should be a regular monthly acknowledgment on part IV of the account there given being correct, and for this purpose it is desirable to send part IV, or a copy, to the officer in charge of the work. Many of the balances of materials at site of works in this division have not been verified since April 1886.

12. The tools and plant accounts are smartly looked after by M. Sashiengar, the store-keeper, and are in order. The famine tools are separately stored and separately accounted for.

13. The jail at Old Cuddalore, on which about Rs. 20,000 was spent in 1868-69, and which is said to have cost altogether more than Rs. 50,000, is valued at only Rs. 20,000 in the register of buildings. It was used as a jail up to February 1886. From the 23rd March 1886 it was let by the Superintendent of Jails to Messrs Parry and Company, for godowns, for Rs. 75 per month. This was without any reference to the Public Works Department. But on it transpiring, the Superintending Engineer altered the rent from Rs. 75 to Rs. 109, as from the 1st August 1886, and no rent has been recovered since that date. Messrs. Parry's Agent says that he has referred the matter to his principals.

14. The northern portion of the barracks at Manjakuppam are valued at Rs. 1,050 and are let, under the Superintending Engineer's orders, for Rs. 6-9-0 per month.

15. The grant for *repairs, military*, for 1886-87 is Rs. 200, against which there is expenditure to the end of September Rs. 335-10-0, chiefly consisting of compensation in lieu of quarters, paid to apprentice overseers.

16. There is a sum of Rs. 24-5-10 due to contractor Appayoo Padachy since December 1884. This has apparently been withheld because of an injunction in the above month from the Chidambaram munsif's court, which, however, is not on record in the Executive Engineer's office. The above date is so long ago now that a reference might be made with a view to settling the contractor's account.

17. Another sum of Rs. 33, stated as due to another contractor, Subba Reddy, since September 1885 is not intended for him. Not only this amount but the contractor's deposit is to be annexed because of bad work. The contractor declines therefore to sign the last contract certificate. The Superintending Engineer's orders should be elicited.

18. No service books are sent to the Examiner for verification of service except in the case of upper subordinates.

19. The service label account is in need of audit by the accountant, whenever any fresh indent goes forward. It was checked and found in order.

20. The budget registers are in order.

21. The arrangements of the office are such as leave the accountant sufficient assistance, but more pressure should be applied to sub-divisional offices to quicken returns and accounts.

ORDER—dated 10th November 1886, No. 2965 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, South Arcot division, who will take measures to ensure the more punctual submission of sub-divisional returns.

2. The Executive Engineer's attention will be directed to paragraphs 5 and 10 of the notes, and the Superintending Engineer will be requested to report on the subjects of clauses (*a*) and (*c*) of paragraph 9 of the notes.

3. The claims of contractor Ramanada Pillay in connection with the additions to the Collector's office at Manjakuppam are under the consideration of the Chief Engineer.

The question of the sale of the old jail buildings at Cuddalore to Messrs. Parry and Company is under reference in the Judicial Department. The Superintending Engineer will take the necessary steps for the collection of rent for the buildings.

4. The Superintending Engineer will report on the subject of paragraph 14 of the notes, and his attention is directed to paragraphs 16 and 17 thereof.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated November, 10th.

Recd. *Encl.*

G.O., 10th Nov. 1886, No. 2965 W.

NOVEMBER.

Inspection Notes

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

2965

20TH JANUARY 1886, No. 163 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, 16th January 1886, No. 102 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 South Arcot division.

2. When forwarding the previous report to Government, I remarked "there seems good prospect of this division being at last brought into proper order in regard to its accounts." The present report shows that, though the state of the divisional office continues on the whole satisfactory, yet the long complained of irregularities in the initial accounts from sub-divisions still to some extent continue, resulting as a matter of course in the deferment of charges of one month to the accounts of a subsequent month, irregularities or omissions in the proper accounting for materials and labor, and uncertainty as to the real cost and progress of works.

3. There is nothing else to which I need direct special notice, but the remarks in the report should have the attention of the Executive Engineer.

ENCLOSURE.

NOTES of inspection by F. G. Heaven, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, South Arcot Division, on the 7th and 8th January 1886.

The Executive Engineer, J. C. Larminie, Esq., and the accountant, M. Chinnaya, were present. The last inspection of the office by an Accounts officer was on the 24th September 1884 (*vide* G.O., No. 2458 W., dated 6th October 1884).

2. The disbursers are—

(*a*) The Executive Engineer, drawing on (1) Huzur treasury, and (2) Tindivanam, (3) Villupuram, (4) Tirukoilúr, (5) Vriddháchalam and (6) Chidambaram sub-treasuries.

(*b*) M.R.Ry. N. Ratnasabhapati Pillai Avargal, Assistant Engineer, Vriddháchalam sub-division, drawing on (5) and (7) Kallakurchi sub-treasuries.

(*c*) F. W. Ashpitel, Esq., Assistant Engineer, Chidambaram sub-division, drawing on (5) and (6).

(*d*) Sub-Conductor F Heinig, Sub-Engineer, in charge of Tindivanam sub-division, drawing on (2) and (3).

The pass-book was examined, but the balance of drawing account at end of December could not be proved, as the cash extract of Vriddháchalam sub-division for that month had not been received in the divisional office.

3. The cash accounts are in fair order: the divisional cash-book, kept by the cashier, might be neater, and the accountant's initials in token of audit are not so frequent as they should be. Sub-divisional cash extracts are received twice monthly, with fair punctuality; the note of actual count of cash required by code paragraph 1926 does not appear in the extracts; and alterations, recoveries, &c., of imprest accounts are not always clearly noted.

The cash abstract books and adjustment book are fairly neat; corrections, however, are not always initialled.

4. Imprests are held by —

	Rs.
Head-quarters sub-division—	
Honorary Lieutenant J. Keenan, Assistant Engineer	100
A. Mariappa Mudaliar, temporary upper subordinate	500
P. Subrahmanya Aiyer do. do.	800
Vriddhachalam sub-division—	
V. Govindraju Mudaliar, overseer	500
V. S. Vaidyanatha Mudaliar, sub-overseer	100
S. V. Gnanamuthu Pillay, anicut superintendent	50
Chidambaram sub-division—	
W. Masilamani Mudaliar, overseer	400
E. Krishna Aiyar, overseer	400
T. Subharaya Mudaliar, temporary upper subordinate	100
N. Venkatarungam Pillay, anicut superintendent	50
Tindivanam sub-division—	
V. Krishnaswami Mudaliar, overseer	50

The imprest accounts are in good order; abstracts and manner of recoupment are noted on them. The amounts appear more than half-a-month's expenditure in some cases, but the expenditure is expected to increase; in some cases the pay of head coolies, &c., is paid several months in arrears, but it is said to be kept back as security for tools in the men's charge.

5. Work accounts for September 1885 were examined in detail: the following points were noticed:—

(*a*) *Pelandorai anicut, constructing a retaining-wall on wells.*—Ten-day reports are blank as regards labor; part I of work abstract is posted from an abstract at the end of muster roll. Labor for August 21st to 31st is brought into part I for September. The material accounts of this work are in great confusion: there is a debit of Rs. 2,374 to "manufacture" of bricks and lime, from which no outturn has been credited, so the sub-heads of work have not been charged with value of materials used: outturn rates should at once be struck and adjustments made.

(*b*) *Shattiatope anicut, protecting portion injured by flood of May* 1885.—The allocation of charges to sub-heads is incorrect, "concrete" being charged to sub-head "ring-bund:" there is no signature of a witness to payment on muster roll.

(*c*) *Mehmathur anicut, re-constructing body-wall, &c.*—There is no ten-day report of materials or labor: materials used in September are taken into accounts for November.

(*d*) Generally the work done in the divisional office may be considered satisfactory, but the initial accounts, especially in the Vriddhachalam sub-division, leave much to be desired: ten-day reports are not sent in immediately after the close of the period to which they refer, and so work abstracts cannot be prepared in proper time: and more care is required in the material accounts.

6. The materials at site at the end of November 1885 aggregate Rs. 3,142, and are stated by the Executive Engineer to be fairly worth that amount.

7. Measurement sheets are submitted for all contract and petty contract work; care should be taken that all work done up to date is always included by the measuring officer. Measurement books are filed in sub-divisional, not in the divisional, office.

8. *Miscellaneous advances.*—An item of Rs. 15, being rent for sub-divisional office at Porto Novo, is outstanding since April 1884: Government, in G.O., No. 80 W., dated 9th January 1886, has ordered the matter to be taken up when Mr. Evans, Assistant Engineer, returns from furlough.

Of Rs. 12-8-0 value of stamped contract forms, Rs. 7-8-0 worth was produced, Rs. 0-8-0 had been recovered in December, and Rs. 1-8-0 had been spoiled, owing to contractors after tendering being unwilling to sign their contracts. The remainder of the bonds are said to have been sent to sub-divisional officers, but no receipts from those officers were produced.

9. Rs. 2-8-0 deposited by three contractors for purchase of stamps in May and August 1884 is still outstanding: as they don't come for the money it might be credited to revenue; savings bank pass-books and Examiner's acknowledgment for Government paper were produced: the former should be sent for entry of interest.

10. Service books require re-attesting in many cases: those of some new members have not been prepared, and should be opened at once.

11. There is no stock in the division: the tools and plant accounts are well kept by the storekeeper, but monthly returns from sub-divisions are not received punctually.

12. The schedule of rates is dated September 1883: as actual rates are in some cases in excess of estimated, it appears to require revision.

13. *Registers of buildings.*—Some Imperial and Local buildings appear in the Provincial register: all inspection bungalows, which may at some time be rented, should be included in the list of buildings available for rent.

14. Appropriation registers are neatly kept: there is no register of liabilities.

15. The contractor's ledger is neat: contractors do not usually come to the divisional office for payment, so it is not often signed by them. There is a long list of balances outstanding more than three months; efforts should be made to clear them off.

16. Transfer transactions are as a rule promptly dealt with; but one instance of nearly a month's delay in accepting a debit was noticed.

12th January 1886.

Order—dated 20th January 1886, No. 163 W., Public Works.

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

2. The special attention of the Executive Engineer will be directed to paragraph 2 of the Examiner's letter, in view to the necessary steps being taken for removing irregularities in the initial accounts from sub-divisions. Until these irregularities have completely disappeared, the division cannot be considered to be in a thoroughly satisfactory condition.

(True Extract.)

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

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

Exd. E. Fernandes.
Spare Copies

6

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated January, 20th.

Read. *Encl.*

G.O., 20th Jan. 1886, No. 163 W.

JANUARY.

Notes of Inspection

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

2965

6TH OCTOBER 1884, No. 2458 W., PUBLIC WORKS.

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 October 1884, No. 73 W. :—

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

2. There seems good prospect of this division being at last brought into proper order in regard to its accounts.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, South Arcot division, on the 24th September 1884.

The Executive Engineer, Mr. G. T. Walch, had taken charge of this division from Major A. C. Smith, R.E., on the 16th July 1884, and was present; the accountant, M. Chinniah, was also present. The office was last examined by an Accounts officer on the 9th April 1884 (*vide* papers printed with G.O., No. 1066 W., of 28th April 1884).

2. The payments by imprest holders of the wages of maistries, &c., appear to be made late in the month ensuing, and it will be ascertained by the Executive Engineer whether these and payments for labor also cannot be paid a little earlier than at present. The cash-books were found in thorough order, and the Executive Engineer's drawing account balance on the 31st August 1884 was proved correct.

3. With reference to paragraphs 4 and 7 of the last report, the system of rendering work abstracts from the sub-divisional offices instead of preparing them in the Executive Engineer's office has not, in the circumstances of this division, answered at all. The abstracts have come up late and incorrect, and neither the nominal muster rolls nor the ten-day reports have been at hand in the divisional office wherewith to exercise check on the Part I entries of the work abstract; of course, the nominal muster rolls should invariably come up in support of imprest accounts.

The present Executive Engineer had already and entirely of his own accord quite recognised the need of altering all this, and that he might see his way to prepare all work abstracts in his own office, the advantages of this plan were fully discussed, and a memorandum on the subject was left with Mr. Walch.

4. The register of works has of course suffered from the irregularity of initial accounts, and the schedule of expenditure has rested on improper data; but the Executive Engineer may be quite relied upon to set all this in order immediately.

5. In the contractors' accounts there are some items due to contractors which, however, are more than covered by items due from them, notably in the case of one contractor who owes Rs. 158-4-11 for firewood seigniorage, but who is owed Rs. 95 for work. All these should be reported to the Superintending Engineer with all the circumstances, so also should any item which is regarded as irrecoverable.

6. The very marked improvement in this office leaves nothing more for notice.

ORDER—dated 6th October 1884, No. 2458 W., Public Works.

Communicated to the Superintending Engineer, V Circle.

2. The report is satisfactory.

(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. E. Fernandez.
Spare Copies

1/2965

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 6th.

Recd. *Encl.*

G.O., 6th Oct. 1884, No. 2458 W.

OCTOBER.

Inspection Notes

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

[Form No. 1.]

5/2965 1/1

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

No. 102 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras, January 16th 1885.

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 South Arcot Division.

2. When forwarding the previous report to Government, I remarked " there seems good prospect of this Division being at last brought into proper order in regard to its Accounts". The present report shows that though the state of the Divisional Office continues on the whole satisfactory, yet the long-complained-of irregularities in the initial Accounts from Sub Divisions still to some extent continue, resulting as a matter of course in the deferment of charges of one month to the Accounts of a subsequent month, irregularities or omissions in the proper accounting for materials and labor, and uncertainty as to the real cost and progress of works.

3. There is nothing else to which I need direct special notice, but the remarks in the report should have the attention of the Executive Engineer.

I have the honor to be,
Sir,
Your Most Obedient Servant.

J. C. Eaton

Examiner P.W. Accounts.

EP Copy to Supdg Engr One.

Broadsheet 6/965 1886

NOTES OF INSPECTION BY P.G.HEAVEN ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER SOUTH ARCOT DIVISION, ON THE 7TH. AND 8TH. JANUARY 1886.

THE EXECUTIVE ENGINEER J.C.LARMINIE ESQ. AND THE ACCOUNTANT M.CHANNAYA WERE PRESENT; THE LAST INSPECTION OF THE OFFICE BY AN ACCOUNTS OFFICER WAS ON THE 24TH. SEPTEMBER 1884, VIDE G.O. NO.2458 M. DATED 6TH. OCTOBER 1884.

2. THE DISBURSERS ARE:-

A. THE EXECUTIVE ENGINEER, DRAWING ON(1) HUZUR TREASURY AND(2) TINDIVANAM (3) VILLUPURAM (4) TIRUKOILUR (5) VRIDDHACHALAM AND (6) CHIDAMBARAM SUB-TREASURIES.

B. M.R.RY N.RATNASABHAPATI PILLAI AVARGAL, ASSISTANT ENGINEER VRIDDHACHALAM SUB-DIVISION DRAWING ON (5) AND (7) KALLA-KURCHI SUB-TREASURIES.

C. F.W.ASHPITEL ESQ. ASSISTANT ENGINEER CHIDAMBARAM SUB-DIVISION, DRAWING ON (5) AND (6).

D. SUB-CONDUCTOR F.HEINIG, SUB-ENGINEER IN CHARGE OF TINDI-VANAM SUB-DIVISION DRAWING ON (2) AND (3).

THE PASS BOOK WAS EXAMINED, BUT THE BALANCE OF DRAWING ACCOUNT AT END OF DECEMBER COULD NOT BE PROVED, AS THE CASH EXTRACT OF VRIDDHACHALAM SUB-DIVISION FOR THAT MONTH HAD NOT BEEN RECEIVED IN THE DIVISIONAL OFFICE.

3. THE CASH ACCOUNTS ARE IN FAIR ORDER: THE DIVISION-AL CASH BOOK, KEPT BY THE CASHIER MIGHT BE NEATER, AND THE ACCOUNTANT'S INITIAL IN TOKEN OF AUDIT ARE NOT SO FREQUENT AS THEY SHOULD BE. SUB-DIVISIONAL CASH EXTRACTS ARE RECEIVED

TWICE

TWICE MONTHLY, WITH FAIR PUNCTUALITY; THE NOTE OF ACTUAL COUNT OF CASH REQUIRED BY CODE PARA 1926 DOES NOT APPEAR IN THE EXTRACTS; AND ALTERATIONS, RECOVERIES ETC. OF IMPREST ACCOUNTS ARE NOT ALWAYS CLEARLY NOTED.

THE CASH ABSTRACT BOOKS AND ADJUSTMENT BOOK ARE FAIRLY NEAT, CORRECTIONS HOWEVER ARE NOT ALWAYS INITIALLED.

4. IMPRESTS ARE HELD BY:-

HEAD QUARTERS SUB-DIVISION -

HONY.LIEUT.J.KEENAN, ASSISTANT ENGINEER.....RS.100
A.MARIAPPA MUDALIAR, TEMPORARY UPPER SUBORDINATE.....RS.500
P.SUBRAMANYA AIYAR DO. RS.800

VRIDDHACHALAM SUB-DIVISION.

V.GOVINDARAJU MUDALIAR, ~~TEMPORARY UPPER SUBORDINATE. OVERSEER~~.....RS.500
V.S.VAIDYANATHA MUDALIAR, SUB-OVERSEER.....RS.100
S.V.GNANAMUTHU PILLAI, ANICUT SUPERINTENDENT...RS. 50

CHIDAMBARAM SUB-DIVISION.

P.MASILAMANI MUDALIAR, OVERSEER.....RS.400
P.KRISHNA AIYAR, OVERSEER.....RS.400
T.SUBBARAYA MUDALIAR, TEMPORARY UPPER SUBORDINATE.....RS.100
N.VENKATARANGAM PILLAI, ANICUT SUPERINTENDENT..RS. 50

PINDIYANAM SUB-DIVISION.

V.KRISHNASWAMI MUDALIAR, OVERSEER.....RS. 50

THE IMPREST ACCOUNTS ARE IN GOOD ORDER; ABSTRACTS AND MANNER OF RECOUPMENT ARE NOTED ON THEM. THE AMOUNTS APPEAR MORE THAN HALF A MONTH'S EXPENDITURE IN SOME CASES, BUT THE EXPENDITURE IS EXPECTED TO INCREASE; IN SOME CASES THE PAY OF HEAD COOLIES ETC, IS FALLS SEVERAL MONTHS IN ARREARS, BUT IT IS SAID TO BE KEPT BACK AS SECURITY FOR TOOLS IN THE MEN'S CHARGE.

5. WORK ACCOUNTS FOR SEPTEMBER 1885 WERE EXAMINED IN DETAIL: THE FOLLOWING POINTS WERE NOTICED:-

A. PELANDORAI ANICUT, CONSTRUCTING A RETAINING WALL ON WELLS - TENDAY REPORTS ARE BLANK AS REGARDS LABOUR; PART I OF WORK ABSTRACT IS POSTED FROM AN ABSTRACT AT THE END OF MUSTER ROLL. LABOUR FOR AUGUST 31ST. TO 31ST. IS BROUGHT INTO PART I FOR SEPTEMBER. THE MATERIAL ACCOUNTS OF THIS WORK ARE IN GREAT CONFUSION; THERE IS A DEBIT OF RS.2,374 TO 'MANUFACTURE' OF BRICKS AND LIME, FROM WHICH NO OUT-TURN HAS BEEN CREDITED, SO THE SUBHEADS OF WORK HAVE NOT BEEN CHARGED WITH VALUE OF MATERIALS USED: OUTTURN RATES SHOULD AT ONCE BE STRUCK AND ADJUSTMENTS MADE.

B. SHETIATOPE ANICUT, PROTECTING PORTION INJURED BY FLOOD OF MAY 1885. THE ALLOCATION OF CHARGES TO SUBHEADS IS INCORRECT, 'CONCRETE' BEING CHARGED TO SUBHEAD 'RING-BUND': THERE IS NO SIGNATURE OF A WITNESS TO PAYMENT ON MUSTER ROLL.

C. NEMATHUR ANICUT, RECONSTRUCTING BODY WALL ETC. THERE IS NO TEN-DAY REPORT OF MATERIALS OR LABOUR; MATERIALS USED IN SEPTEMBER ARE TAKEN INTO ACCOUNTS FOR NOVEMBER.

D. GENERALLY THE WORK DONE IN THE DIVISIONAL OFFICE MAY BE CONSIDERED SATISFACTORY, BUT THE INITIAL ACCOUNTS, ESPECIALLY IN THE VRIDDHACHALAM SUB-DIVISION, LEAVE MUCH TO BE DESIRED: TEN-DAY REPORTS ARE NOT SENT IN IMMEDIATELY AFTER THE CLOSE OF THE PERIOD TO WHICH THEY REFER, AND SO WORK ABSTRACTS CANNOT BE PREPARED IN PROPER TIME; AND MORE CARE IS REQUIRED IN THE MATERIAL ACCOUNTS.

6. THE MATERIALS AT SITE AT THE END OF NOVEMBER 1885 AGGREGATE RS.3,142, AND ARE STATED BY THE EXECUTIVE ENGINEER TO BE FAIRLY WORTH THAT AMOUNT.

7. MEASUREMENT

7. MEASUREMENT SHEETS ARE SUBMITTED FOR ALL CONTRACT AND PETTY CONTRACT WORK; CARE SHOULD BE TAKEN THAT ALL WORK DONE UP TO DATE IS ALWAYS INCLUDED BY THE MEASURING OFFICER. MEASUREMENT BOOKS ARE FILED IN SUB-DIVISIONAL, NOT IN THE DIVISIONAL OFFICE.

8. MISCELLANEOUS ADVANCES - AN ITEM OF RS.15, BEING RENT FOR SUB-DIVISIONAL OFFICE AT PORTO NOVO IS OUTSTANDING SINCE APRIL 1884: GOVERNMENT IN G.O. NO.80 F. DATED 9TH. JANUARY 1886 HAS ORDERED THE MATTER TO BE TAKEN UP WHEN MR.EVANS, ASSISTANT ENGINEER RETURNS FROM FURLOUGH.

OF RS.12-8-0 VALUE OF STAMPED CONTRACT FORMS RS.7-8-0 WORTH WAS PRODUCED, RS.0-8-0 HAD BEEN RECOVERED IN DECEMBER, AND RS.4-0-0 HAD BEEN SPOILED, OWING TO CONTRACTORS AFTER TENDERING BEING UNWILLING TO SIGN THEIR CONTRACTS. THE REMAINDER OF THE BONDS ARE SAID TO HAVE BEEN SENT TO SUB-DIVISIONAL OFFICERS, BUT NO RECEIPTS FROM THOSE OFFICERS WERE PRODUCED.

9. RS.2-8-0 DEPOSITED BY THREE CONTRACTORS FOR PURCHASE OF STAMPS IN MAY AND AUGUST 1884 IS STILL OUTSTANDING; AS THEY DON'T COME FOR THE MONEY IT MIGHT BE CREDITED TO REVENUE. SAVINGS BANK PASS BOOKS, AND EXAMINER'S ACKNOWLEDGMENT FOR GOVERNMENT PAPER WERE PRODUCED; THE FORMER SHOULD BE SENT FOR ENTRY OF INTEREST.

10. SERVICE BOOKS REQUIRE ATTESTING IN MANY CASES; THOSE OF SOME NEW MEMBERS HAVE NOT BEEN PREPARED, AND SHOULD BE OPENED AT ONCE.

11. THERE IS NO STOCK IN THE DIVISION; THE TOOLS AND PLANT ACCOUNTS ARE WELL KEPT BY THE STOREKEEPER, BUT MONTHLY RETURNS FROM SUB-DIVISIONS ARE NOT RECEIVED PUNCTUALLY.

12. THE SCHEDULE OF RATES IS DATED SEPTEMBER 1883; AS ACTUAL RATES ARE IN SOME CASES IN EXCESS OF ESTIMATED, IT APPEARS TO REQUIRE REVISION.

13. REGISTERS OF BUILDINGS - SOME IMPERIAL AND LOCAL BUILDINGS APPEAR IN THE PROVINCIAL REGISTER: ALL INSPECTION BUNGALOWS, WHICH MAY AT SOME TIME BE RENTED, SHOULD BE INCLUDED IN THE LIST OF BUILDINGS AVAILABLE FOR RENT.

14. APPROPRIATION REGISTERS ARE NEATLY KEPT: THERE IS NO REGISTER OF LIABILITIES.

15. THE CONTRACTORS' LEDGER IS NEAT: CONTRACTORS DO NOT USUALLY COME TO THE DIVISIONAL OFFICE FOR PAYMENT, SO IT IS NOT OFTEN SIGNED BY THEM. THERE IS A LONG LIST OF BALANCES OUTSTANDING MORE THAN THREE MONTHS; EFFORTS SHOULD BE MADE TO CLEAR THEM OFF.

16. TRANSFER TRANSACTIONS ARE AS A RULE PROMPTLY DEALT WITH; BUT ONE INSTANCE OF NEARLY A MONTH'S DELAY IN ACCEPTING A DEBIT WAS NOTICED.

MADRAS
12TH. JANUARY 1886.

H.G. Reaven
DY. EXAMINER P.W. ACCOUNTS.

12/2965

Rec. 413

5 Account

No: 183 dt 20 Jany 86.

Comd to the Supg Engr V Circle, for the information and guidance of the Ex: Engr S Arcot Divn -

2 The special attention of the S E will be directed to para 2 of the Examiner's letter, in view to the necessary steps being taken for removing irregularities in the initial accounts from Sub Divns - Until these irregularities have completely disappeared the Division cannot be considered to be in a thoroughly satisfactory condition

Le
9/1/86

SE V Circle
Ex PW A/c offr 19.1.86

From

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 1027

Dated 16th January 1886.

Recd.

Enclo. 1.

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

With Order

413

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated

Rcvd. Encl.

Gen., 1886. No. 1134

[C. No. 2.]

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

No. 121.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 5th November 1886

Sir,

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

2. The Sub Divisional Cash Books must be rendered more punctually- If the copies and originals are written up synchronously there can be no delay nor is there any reason why vouchers should not accompany seeing that no payment should have been made without a voucher recorded.

3. The remarks in para 9 require the Superintending Engineer's attention and a report on clauses (a) to (c) may be required- Para 10 is also brought to his notice.

4. The subject of paras 13 and 14 are referred to Government for such action as may be deemed necessary.

5. The various matters should have the Executive Engineer's attention. There is still delay in the submission of the Sub Divisional Returns.

I have the honor to be,
Sir,
Your Most Obedient Servant.

Examiner P. W. Accounts.

163 ~~ 20.1.86.
2596 ~~ 3.11.86.

P.W.C.No 8647

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government

P.W. Department.

No. 121

Dated 5th November 1886.

Recd. 6

Enclo. I.

Inspection of the South Arcot Division of the Office of the South Arcot Division by Mr. H. Rainier, Dy. Examiner. Forwards Forwards for information and orders of Govt. notes of------- with remarks.

Enc

16
2965

NOTES OF INSPECTION BY H.RAINIER ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER SOUTH ARCOT DIVISION, ON THE 19TH TO 21ST OCTOBER 1886.

THE EXECUTIVE ENGINEER MR.J.C.LAPMINIE AND THE ACCOUNTANT M.CHINNAYA WERE PRESENT. THIS OFFICE WAS LAST EXAMINED IN JANUARY 1886, SEE PAPERS WITH G.O. NO.163 W. OF 20TH JANUARY 1886.

2. THE SUB-DIVISIONS ARE THE SAME AS LAST REPORTED, BUT THE CHIDUMBERUM SUB-DIVISION IS NOW UNDER MR.TROTTEIN SUPERVISOR WHO TOOK OVER FROM MR.ASHPITEL ON 9TH SEPTEMBER 1886; AND THE VRIDDHACHALLUM SUB-DIVISION IS NOW UNDER MR. SUB-ENGINEER H.C.BERLE WHO TOOK OVER FROM CONDUCTOR LENNON ON 16TH AUGUST 1886. THE TRANSFER REPORTS ON THE ABOVE CHANGES ARE SAID TO HAVE GONE TO THE SUPERINTENDING ENGINEER IN OCTOBER 1886. THERE IS ALSO ANOTHER, THE HEAD QUARTERS SUB-DIVISION UNDER MASILAMANY MOODELIAR SUPERVISOR WHO HAS NO DRAWING ACCOUNT. THIS LATTER SUB-DIVISION HAS NOT RECEIVED THE SANCTION OF GOVERNMENT.

3. THE DRAWING ACCOUNT BALANCE ON THE 1ST OCTOBER WAS PROVED CORRECT. THE CASH BALANCE ON THE 1ST DAY OF INSPECTION WAS COUNTED AND FOUND TO AGREE WITH THE CASH BOOK. THE CASH BOOK WAS CHECKED FOR TWO MONTHS, AND EACH SUB-DIVISIONAL CASH ACCOUNT FOR TWO PERIODS.

4. THE IMPREST HOLDERS ARE :-

(A). SERGEANT J.TURNER SUPERVISOR - RS.200. RECOUPED ON 30TH APRIL 1886; 29TH MAY 1886; 30TH AUGUST 1886 - CAN PROBABLY BE REDUCED.

(B). M.MASILAMANY MOODELIAR SUPERVISOR 2ND GRADE - RS.100.

FREQUENTLY

FREQUENTLY RECOUPED.

(C). E.KRISTNA IYER OVERSEER - RS.50. LAST RECOUPED ON 23RD SEPTEMBER 1886.

(D). GUNNER T.MURPHY OVERSEER - RS.500. RECOUPED FREQUENTLY.

(E). T.SUBRAYA MUDELLIAR OVERSEER - RS.800. RECOUPED FREQUENTLY.

(F). V.KRISTNASAWMY MUDELLIAR OVERSEER - RS.50. RECOUPED FREQUENTLY.

(G). V.GOVINDAPAJU MOODELLIAR OVERSEER - RS.200. RECOUPED FREQUENTLY.

(H). P.SUBRAMANYA IYER OVERSEER - RS.100. RECOUPED FREQUENTLY.

(I). V.S.VYTHANADA MUDELLIAR SUB-OVERSEER - RS.100. SUFFICIENTLY RECOUPED.

5. THE ABOVE IMPREST ACCOUNTS WERE EXAMINED AND FOUND GENERALLY IN ORDER, BUT IN THE CASE OF (G) LABOR EMPLOYED FROM 1ST TO 20TH APRIL 1886 WAS PAID FOR ON THE 16TH JUNE 1886. MR.HEINIG SUB-ENGINEER PAID ON THE 20TH AUGUST RS.527/- BY CHEQUE TO ONE MANICKHAM PILLAY SAID TO BE AGENT FOR THE CONTRACTOR BUT POWER OF ATTORNEY OF HIS AUTHORITY IS NOT FILED OR REGISTERED IN THE EXECUTIVE ENGINEER'S OFFICE, SEE CODE PARA 1908. PAYMENTS TO CONTRACTORS SHOULD BE MADE FROM THE EXECUTIVE ENGINEER'S OFFICE AND NOT BY SUBORDINATES (CODE PARA 1629) ONE OF THE REASONS BEING THAT NOT EVEN A SUB-DIVISIONAL OFFICER CAN HAVE SUCH FULL INFORMATION OF THE STATE OF THE CONTRACTOR'S ACCOUNT AS TO ENABLE HIM TO BE CERTAIN WHAT TO PAY TO HIM.

6. THE SUB-DIVISIONAL OFFICES REQUIRE AND WILL RECEIVE THE EXECUTIVE ENGINEER'S INSPECTION ON AN EARLY DATE EXCEPT TINDIVANUM WHICH HAS RECENTLY BEEN visited.

7. THE SUB-DIVISIONAL CASH ACCOUNTS RENDERED TWICE A MONTH

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MONTH ARE NOT PUNCTUALLY RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE, NOR ARE ALL THE VOUCHERS GENERALLY RECEIVED WITH THEM. NO SUB-DIVISION OFFICE IS MORE THAN ONE DAY'S POST FROM CUDDALORE; BUT THE CASH ACCOUNTS OF SUB-DIVISIONS ARE OFTEN RECEIVED MORE THAN A WEKK AFTER THE PERIOD CONCERNED.

8. THE MONTHLY OUTLAY ON WORKS HAS AVERAGED DURING THE LAST SIX MONTHS RS.18,995 OF WHICH RS.10,588 WAS PAID BY CHEQUE: THE NUMBER OF WORK ABSTRACTS HAS AVERAGED 59: THE NUMBER OF CONTRACTORS EMPLOYED, INCLUDING PETTY CONTRACTORS, 44: AND THE NUMBER OF WORKS IN PROGRESS, 59.

9. THE WORK ACCOUNTS OF JUNE AND JULY 1886, AS ALSO THOSE OF CERTAIN WORKS FOR AUGUST AND SEPTEMBER, WERE EXAMINED FROM FIRST TO LAST AND THE FOLLOWING NOTES ARE OFFERED:-

(A) THIRUKOILER - EMERGENT WORK - THIS WAS FOR THROWING STONE IN AGAINST THE BASE OF THE ANICUT TO PROTECT IT DURING THE FLOODS OF DECEMBER 1884. THE OUTLAY HAS REACHED UP TO DATE RS.843-2-4 BUT HAS NEVER BEEN SANCTIONED OR BUDGETTED FOR - NO ESTIMATE HAVING GONE FORWARD. THE LAST PAYMENT TOOK PLACE IN MAY 1885.

(B). ADDITIONS TO THE COLLECTOR'S CUTCHERRY AT MANJAKUPPAM - THE CONTRACTOR RAMANADU PILLAY HAS BEEN DEMONSTRATING THE INCOMPLETENESS OF OUR CONTRACT SYSTEM BY JUMPING EVERY CONDITION OF HIS CONTRACT, AND THEN THREATENING LEGAL PROCEEDINGS.

AFTER CHECK MEASUREMENT OF HIS WORK ON 1ST MARCH 1886 WHICH REVEALED A LARGER AMOUNT DUE TO HIM THAN THE CONTRACT CERTIFICATE NO.6 OF JUNE 1885, THE BALANCE DUE WAS TENDERED

Rc 2898-E.M.-8-11-86

TO

TO HIM, ABOUT RS.187. BUT THE CONTRACTOR ALTHOUGH HE HAS QUITE FAILED TO CARRY OUT HIS CONTRACT ESPECIALLY AS REGARDS TIME - WHICH HAS BEEN SEVERAL TIMES EXTENDED, CLAIMS A LARGER AMOUNT AND THREATENS LEGAL PROCEEDINGS. UNFORTUNATELY THE MATERIALS ISSUED TO HIM SOME TIME AGO WERE NOT CHARGED TO HIS ACCOUNT THOUGH IT IS SAID ACKNOWLEDGMENT OF THEM WAS RECEIVED; AND IF THERE IS A MEASUREMENT BOOK, NONE WAS AVAILABLE AT THE INSPECTION THOUGH THE WORK WAS FINISHED IN AUGUST 1885, WHEN THE LAST PAYMENT WAS MADE.

SURELY WHEN A CONTRACT IS EXTENDED AS REGARDS TIME, A FRESH BOND IS NECESSARY; AND IT SEEMS FROM THIS AND OTHER CASES THAT SOME DISTINCT PENALTY SHOULD FOLLOW ANY FAILURE ON THE PART OF A CONTRACTOR TO CARRY OUT A WORK.

(c). RESTORING TIRUVADI ANICUT AFTER THE FRESHES OF SEPTEMBER 1885 - THE CONTRACT ~~OF~~ THIS WAS UNDERTAKEN BY MESSRS PARRY AND CO. IN APRIL 1886. WORK WAS MEASURED AND REPORTED BY THE OVERSEER ON 16TH JUNE, 8TH JULY, 9TH, 15TH AND 23RD SEPTEMBER 1886, 4TH AND 5TH OCTOBER 1886 - BUT THERE IS NO ENTRY IN THE CONTRACTOR'S LEDGER AND NONE IN THE REGISTER OF WORKS - AS THERE SHOULD HAVE BEEN IMMEDIATELY AND AS OFTEN AS THE LIABILITY WAS KNOWN, (CODE PARA 2259).

(d). SHATIATOPE ANICUT, RESTORING- JUNE'S WORK ABSTRACT INCLUDES LABOR EMPLOYED FROM 1ST TO 24TH MAY. THE WORK ABSTRACT OF THIS WORK AND OF CONSTRUCTING A WEIR IN THE WALLAJAH TANK ARE PREPARED IN THE SUB-DIVISIONAL OFFICE AT THE SPECIAL REQUEST OF THE CHIDUMBERUM SUB-DIVISIONAL OFFICER. NO WORK ABSTRACTS ARE RECEIVED FOR AUGUST OR SEPTEMBER YET; THE

DIVISIONAL

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DIVISIONAL OFFICE HAD MUCH BETTER CONTINUE TO PREPARE THESE DOCUMENTS IF THEY ARE TO BE OF THE SLIGHTEST USE.

(e). RESTORING PELANDORAI ANICUT - JUNE'S WORK ABSTRACT INCLUDES LABOR ENGAGED FROM 11TH TO 31ST MAY ~~1~~ PAID ON 16TH JUNE 1886, AND IN THE NOMINAL MUSTER ROLLS OF LABOR BULLOCKS ARE OCCASIONALLY ENTERED.

Restoration of Shatiatope anicut.

(f). JULY'S DEPARTMENTAL LABOR NOT VOUCHED FOR INCLUDES 'CART HIRE FOR CEMENT RS.71-13-6 WHICH IS ENTERED UNDER LABOR INSTEAD OF UNDER MATERIALS IN PART I OF THE WORK ABSTRACT; FOR RS.47-3-6 NO VOUCHERS EXIST.

(g). CONSTRUCTING RETAINING WALL FOR APRON ON WELLS, PELANDORAI ANICUT - JUNE'S WORK ABSTRACT SHOWS IN PART I ALL MATERIALS USED DURING MAY, TEN-DAY REPORTS OF WHICH WERE RECEIVED ON THE 19TH AND 24TH JUNE 1886.

JULY'S DEPARTMENTAL LABOR NOT VOUCHED FOR INCLUDES RAILWAY FARE FOR MATERIALS RS.68-14-0 THE VOUCHERS FOR WHICH SHOULD HAVE COME UP TO THE EXAMINER'S OFFICE.

THE MANUFACTURE ACCOUNT SUBSIDIARY TO THE ABOVE WORK WAS WITH DIFFICULTY CHECKED. THE OPERATIONS ARE BRICK AND LIME MAKING. THE DEBITS AND CREDITS SINCE FEBRUARY 1886 WERE FOUND TOLERABLY CORRECT.

(h). STRIPUTHUR TANK, PELANDORAI ANICUT SYSTEM - CONTRACT CERTIFICATE NO.2 OF SEPTEMBER 1886 SHEWS MEASUREMENTS OF WORK DONE FROM 14TH JUNE UNTIL THE 31ST JULY; PAID ON 15TH SEPTEMBER BY SUB-DIVISIONAL OFFICER CHIDUMBERUM. THE PREVIOUS CONTRACT CERTIFICATE SHEWS MEASUREMENTS OF WORK DONE FROM 20TH

APRIL

APRIL TO 15TH JUNE 1886 - PAID ON 19TH JUNE 1886. WORK DONE BY CONTRACTORS SHOULD BE MEASURED UP AND POSTED MONTHLY.

10. MEASUREMENT SHEETS WERE GENERALLY FOUND IN VERY GOOD ORDER BUT FOR 18 OUT OF 31 COMPLETED WORKS THERE WERE NO MEASUREMENT BOOKS.

11. THERE ARE MATERIALS AT SITE OF 20 WORKS, SAID TO AGGREGATE IN VALUE ON 30TH SEPTEMBER RS.15,725. THERE IS NOT BUT THERE SHOULD BE A REGULAR MONTHLY ACKNOWLEDGMENT ON PART IV, OF THE ACCOUNT THERE GIVEN BEING CORRECT AND FOR THIS PURPOSE IT IS DESIRABLE TO SEND PART IV, OR A COPY, TO THE OFFICER IN CHARGE OF THE WORK. MANY OF THE BALANCES OF MATERIALS AT SITE OF WORKS IN THIS DIVISION HAVE NOT BEEN VERIFIED SINCE APRIL 1886.

12. THE TOOLS AND PLANT ACCOUNTS ARE SMARTLY LOOKED AFTER BY M.SASHIENGAR THE STOREKEEPER, AND ARE IN ORDER. THE EXMINE TOOLS ARE SEPARATELW STORED AND SEPARATELY ACCOUNTED FOR.

13. THE JAIL AT OLD CUDDALORE ON WHICH ABOUT RS.20,000 WAS SPENT IN 1868-69, AND WHICH IS SAID TO HAVE COST ALTOGETHER MORE THAN RS.50,000, IS VALUED AT ONLY RS.30,000 IN THE REGISTER OF BUILDINGS. IT WAS USED AS A JAIL UP TO FEBRUARY 1886. FROM THE 23RD MARCH 1886 IT WAS LET BY THE SUPERINTENDENT OF JAILS TO MESSRS PARRY AND CO. FOR GODOWNS FOR RS.75/ PER MONTH. THIS WAS WITHOUT ANY REFERENCE TO THE P.W.DEPARTMENT BUT ON IT TRANSPIRING, THE SUPERINTENDING ENGINEER ALTERED THE RENT FROM RS.75/ TO RS.100/ AS FROM THE 1ST AUGUST 1886

19/2965 S/5

1886, AND NO RENT HAS BEEN RECOVERED SINCE THAT DATE. MESSRS PARRY'S AGENT SAYS THAT HE HAS REFERRED THE MATTER TO HIS PRINCIPALS.

14. THE NORTHERN PORTION OF THE BARRACKS AT MUNJAKUPPAM ARE VALUED AT RS.1,050/ AND ~~ONE~~ are LET UNDER THE SUPERINTENDING ENGINEER'S ORDERS FOR RS.6-9-0 PER MONTH.

15. THE GRANT FOR REPAIRS MILITARY FOR 1886-87 IS RS.300, AGAINST WHICH THERE IS EXPENDITURE TO THE END OF SEPTEMBER RS.335-10-0 CHIEFLY CONSISTING OF COMPENSATION IN LIEU OF QUARTERS PAID TO APPRENTICE OVERSEERS.

16. THERE IS A SUM OF RS.24-5-10 DUE TO CONTRACTOR APPAVOO PADACHY SINCE DECEMBER 1884. THIS HAS APPARENTLY BEEN WITHHELD BECAUSE OF AN INJUNCTION IN THE ABOVE MONTH FROM THE CHIDUMBERUM MOONSIFF'S COURT WHICH HOWEVER IS NOT ON RECORD IN THE EXECUTIVE ENGINEER'S OFFICE. THE ABOVE DATE IS SO LONG AGO NOW THAT A REFERENCE MIGHT BE MADE WITH A VIEW TO SETTLING THE CONTRACTOR'S ACCOUNT.

17. ANOTHER SUM OF RS.83/ STATED AS DUE TO ANOTHER CONTRACTOR SUBBA REDDY SINCE SEPTEMBER 1885 IS NOT INTENDED FOR HIM. NOT ONLY THIS AMOUNT BUT THE CONTRACTOR'S DEPOSIT IS TO BE ANNEXED BECAUSE OF BAD WORK. THE CONTRACTOR DECLINES THEREFORE TO SIGN THE LAST CONTRACT CERTIFICATE. THE SUPERINTENDING ENGINEER'S ORDERS SHOULD BE ELICITED.

18. NO SERVICE BOOKS ARE SENT TO THE EXAMINER FOR VERIFICATION OF SERVICE EXCEPT IN THE CASE OF UPPER SUBORDINATES.

19. THE

19. THE SERVICE LABEL ACCOUNT IS IN NEED OF AUDIT BY THE ACCOUNTANT WHENEVER ANY FRESH INDENT GOES FORWARD. IT WAS CHECKED AND FOUND IN ORDER.

20. THE BUDGET REGISTERS ARE IN ORDER.

21. THE ARRANGEMENTS OF THE OFFICE ARE SUCH AS LEAVE THE ACCOUNTANT SUFFICIENT ASSISTANCE BUT MORE PRESSURE SHOULD BE APPLIED TO SUB-DIVISIONAL OFFICES TO QUICKEN RETURNS AND ACCOUNTS.

(SIGNED) H.RAINIER.

NEGAPATAM, 25TH OCTOBER 1886. } DY.EXAMINER P.W.ACCOUNTS, MADRAS.

(TRUE COPY.)

HONY.ASST.EXAMINER P.W.ACCOUNTS.

5/11

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20/2965 Genl Dept

PUBLIC WORKS DEPARTMENT.

A

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Letter from the Examiner P. W. Accounts to H. E. No. 121 dated 5th Nov. 1886

Communicated to the Superintending Engineer, V circle, for the information and guidance of the Executive Engineer, South Arcot Division, who will take measures to ensure the more punctual submission of subdivisional returns.

2. The Executive Engineer's attention will be directed to paras 5 and 10 of the notes, and the Supdg. Engr. will be requested to report on the subjects of clauses (A) and (C) of para 9 of the notes.

3. The claims of contractor Ramanada Pillay in connection with the additions

to

to the Collector's office at Munjakuppam are under the consideration of the Chief Engineer.

The question of the sale of the old jail buildings at Cuddalore to Messrs Parry & Co is under reference in the Judicial Department. The Supg. Engr will take the necessary steps for the collection of rent for the buildings.

4. The Supty Engineer will report on the subject of para 14 of the notes, and his attention is directed to paras 16 and 17 of the ~~notes~~ thereof.

9.11.86

9.11.86

To
The Supdg Engr S prelr
" Executive Engr W. Circle

18/11/86

9.11.86

8647

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated 4/11/86

Read. Encl.

G.O., 10th Nov. 1886, No. 2965

Inspection notes.

Orders on the
on the South Arcot
division office,
submitted by the
Exam. P.W.D.

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Dec 10/16