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# TAMIL NADU ARCHIVES

## GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. 2966. W.
B.P. No.

Press.
~~Mis.~~

Dated 10-11-1886. 198 .

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2966

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, 8th November 1886, No. 126 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 Tanjore division.

2. The report is on the whole satisfactory, but the matters which require remedy should have the special attention of the Executive Engineer and of the accountant.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Tanjore division, on the 22nd and 23rd October 1886.

Mr. C. Mitford Smith, Executive Engineer, 3rd grade, who took charge of this division from Mr. Hughes on the 2nd April 1886, was present; also the accountant, T. S. Sundrum Pillay.

2. The office was last examined by an Accounts officer in November and December 1885 (see papers printed with G.O., No. 2984 W., of 12th December 1885).

3. The sub-divisions remain the same, except that an additional one was formed in September 1886 by the absorption of the Cauvery and Vennár Regulators project, hitherto a division of itself.

The headquarters sub-division is now under the Executive E[illegible]ineer.

The Tanjore sub-division is now under Mr. A. M. Foord, Executive Engineer.

The Máyavaram sub-division is now under Mr. Krishnamachariyar, Assistant Engineer.

The Cauvery and Vennár sub-division is now under Mr. T. Subrahmanya Pillai, Honorary Assistant Engineer.

4. The above officers, except the last-named, have each a drawing account, the sub-division officers rendering their cash accounts twice a-month, with fair punctuality, but not always accompanied by vouchers.

5. The balance of the Executive Engineer's drawing account on 1st October 1886 was proved correct. The cash-book balance was verified by count of cash in hand. The sub-divisional cash accounts were examined as regards a period of each.

6. The balance at the treasury at the beginning of the month has sometimes been out of all proportion to the expenditure of the previous month, thus:—

| | Total outlay of division. | Treasury balance at close of month. |
|---|---|---|
| | RS. | RS. |
| April 1886 ... ... ... ... ... ... | 11,289 | 14,547 |
| May „ ... ... ... ... ... ... | 13,527 | 11,591 |
| Sept. „ ... ... ... ... ... ... | 16,478 | 10,616 |

(see code paragraph 1859). The uncertainty of the weather is said to have made progress on works uncertain.

7. The imprest-holders are—

(*a*) Mr. C. H. R. Morton, Supervisor, Rs. 100; recouped about once a-month, and perhaps capable of reduction.
(*b*) Mr. E. Dady, Supervisor, Rs. 25; frequently recouped.
(*c*) Mr. R. Visvanatha Iyer, Overseer, Rs. 25; recouped frequently.
(*d*) Mr. T. Subrahmanya Pillai, Assistant Engineer, Rs. 250; frequently recouped.
(*e*) A. Streenivasa, Head Clerk, Executive Engineer's office, Rs. 25.

8. The above accounts are in order, but the charges should be posted more clearly, *e.g.*, when a maistry or when labor is paid, the period should be mentioned. Watchmen on the canals, when paid in gangs, might be conveniently brought together in a nominal muster roll for each work, instead of entering each man by name in the cash or imprest account. In the Máyavaram sub-division, maistries and labor are paid often as much as twenty days after the period concerned.

9. Rs. 51-13-0 received by the Máyavaram sub-divisional officer by way of miscellaneous receipts on the 22nd June were not paid into the treasury until the 19th July (code paragraphs 1891 and 1894).

10. The work accounts of June and July 1886 were examined from the earliest data available right through to the work voucher rendered to the Examiner's office.

11. The average monthly number of works in progress for the last four months has been 113; the number of contractors and petty contractors, 38; the number of work abstracts prepared, 118; the cash outlay on works, Rs. 634; the outlay by cheque on works, Rs. 8,336.

12. The contractors in this division who have ledger accounts are not more than six in number, the remainder being called petty contractors, of which, in September, there were 98 employed.

At present all payments to contractors are made by sub-divisional officers. It is, of course, necessary that all contracts for works above Rs. 2,000 should be referred to the Superintending Engineer for sanction, whatever the nature of the agreement (code paragraph 336).

13. In the Tanjore sub-division, it has been the custom, when paying petty contractors as above, on final measurements of finished work, to deduct 10 per cent. pending personal inspection of the work by the sub-divisional officer; and in this way there has accumulated Rs. 1,715 due to about 36 petty contractors, some as far back as March 1886.

14. In the Máyavaram sub-division, the same sort of accumulation has reached Rs. 1,829, and is as long outstanding; the last measurement of the works above referred to is dated May 1886 (see paragraph 21 of last report).

15. *District Jail, Tanjore.*—Rs. 151 is yet to be debited to this division by the Civil Department for convict labor employed on the above work last year.

16. Messrs. Hunter and Company, contractors, should have their bills made out and their ledger account kept in their own name and not in that of their authorised agent with whom there is no contract. The power of attorney from Hunter and Company to their agent, Ramanja Iyengar, is said to have been seen by the Executive Engineer; but a copy, or at least particulars of it, should have been registered in the office.

17. Measurement sheets are generally in very fair order, but all such documents must be conspicuously cancelled as soon as the bill is drawn.

18. There were no measurement books for some completed works; the measurement books shown were not all in such good order as is desired in case of legal proceedings.

19. There is a balance of Rs. 21-11-7 since March 1886, which should apparently be returned to the contributor, regarding a head-sluice in Noolar, which work is said to be finished. No measurement book was available.

20. The works of the Cauvery-Vennár regulators project still in progress are —

I. Alterations to the Grand anicut.
II. Dam at Vennár head.
III. Cauvery regulator.
IV. Vennár regulator.
V. Lascar shed.

Rs. 50 charged in September's work abstract of *Cauvery regulator* to labor under sub-head "screw shutters" is for the pay of maistries, properly chargeable under "petty supervision" in register of works account of the above work for July; the balance of materials at site at the beginning of that month is Rs. 2,883-5-8, and there was a decrease in the value during that month of the same amount, but this is not borne out by the work abstract, part IV, nor by a very unintelligible paper, which was produced, said to contain an explanation.

21. A similar wipe off of materials at site in July (Rs. 620) appears in the register of works of the *Vennár regulators*, without anything in support.

22. There is a small stock balance which came to this division with the Cauvery and Vennár regulators project. In that division, there was a sanctioned limit which covered it; there is none in this division.



The stock is principally building materials, and the accounts are in order.

23. The tools and plant accounts might be better kept. They require the accountant's attention. Some furniture bought in the Tanjore sub-division was paid for on the 2nd September 1886 (Rs. 84) without any bill (M 17) except the petty contract account, and were not brought on to the tools and plant accounts until the 30th September 1886.

There are no famine tools in this division.

24. So far as the Executive Engineer's office is concerned, the service label account is in order, but there are similar accounts in the sub-division offices, which are never checked. The accountant should, in future, check the account in the Executive Engineer's office whenever a fresh supply of labels is indented for.

25. Twenty-four items, aggregating Rs. 1,506, are standing in the deposit account (September 1886) as security lodged by contractors. Steps have long ago been taken to transfer these items to the post office savings bank; but this institution, unlike the district savings bank just abolished, requires so many forms of declaration from the parties, that it involves considerable correspondence and delay.

26. The recent movements of Clerk Vettivalle Pillay are not recounted in his service book, which has never been attested since 1879.

27. The accountant is allowed by the Executive Engineer his legitimate authority over the clerks, and although he has ample assistance he works assiduously himself.

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ORDER—dated 10th November 1886, No. 2966 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Tanjore division, whose special attention will be directed to the several matters brought to notice which require remedial action.

(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} Madra

PUBLIC WORKS.

*Dated November, 10th.*

*Recd.*

*En*

G.O., 10th Nov. 1886, No. 2966

NOVEMBER.

**Inspection Notes**

Orders on the — on the Tanjore divis
office submitted by the Examiner, Pub
Works Accounts.

2966
3

12TH DECEMBER 1885, No. 2984 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, 10th December 1885, No. 88-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 Tanjore division.

2. The procedure described in paragraph 7 is very slipshod and is bound to lead to confusion, besides which it is not in accordance with code rules and practice. The abstract should not be made in waste books and scraps of paper, but in the proper form prescribed for the purpose.

3. The Superintending Engineer's attention is required to the apparent delay in the payment of labor mentioned in paragraph 8, to the irregular payment to Mr. Supervisor Morton (paragraph 12), and to the remarks in paragraph 21.

4. The course suggested in (Standing Order No. 158 of 1885) note 1, Form M. 19, should be followed by the Executive Engineer in regard to the record in measurement books, and the books might be periodically scrutinised.

5. Contractors should be required to acknowledge the correctness of their accounts in the contractor's ledger (*vide* code paragraph 2256).

6. The Executive Engineer should take steps to have service books re-attested where necessary.

7. 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, Tanjore Division, on the 30th November and 1st and 2nd December 1885.

This office was last inspected by an Accounts officer on the 6th October 1884 (*vide* G.O., No. 2572 W., dated 20th October 1884).

W. Hughes, Esq., Executive Engineer, and C. S. Sundram Pillai, Accountant, were present.

2. The sub-divisions are (1) head-quarters, (2) Tanjore—both at present in charge of the Executive Engineer with one cash book for both: (3) Máyavaram in charge of A. Joyce, Esq., Executive Engineer, who has lately come to the division. The Executive Engineer draws on Tanjore Huzur treasury and Kumbakónam, Máyavaram, Shiyáli, and Nannilam sub-treasuries; Mr. Joyce on the three last sub-treasuries.

Imprest-holders, all under head-quarters sub-division, are—

| | Rs. |
|---|---|
| Mr. Morton, Supervisor ... ... ... ... ... ... ... | 100 |
| Mr. Dady, Supervisor ... ... ... ... ... ... ... | 50 |
| Visvanatha Aiyar, Overseer ... ... ... ... ... ... | 150 |
| Tirumalai Moodelliar, Superintendent, Upper Anicut ... ... ... | 10 |
| Head Clerk ... ... ... ... ... ... ... ... | 25 |

3. The treasury pass book appears to remain at the treasury most of the month; the Accountant states he checks and returns it at once, but that the treasury officer detains it. It

was examined, and the balance at end of November agreed with cash books. Cheque books are kept in personal custody of the Executive Engineer, who writes cheques himself; counterfoils are not always written up with the cheques; in one instance credit at a sub-treasury was over-drawn for this reason, but it was at once rectified when discovered.

4. The divisional cash book is written by the head clerk (who also keeps the key of the chest), is audited by the Accountant every day or two and initialled by the Executive Engineer at foot of each page; the audit appears sufficient, but the cash book is not very neat; one erasure was noticed and several alterations of figures. The cash book contains no certificate of the actual balance made over by Mr. Manson to Mr. Hughes on the 2nd November, when the division was transferred. Sub-divisional cash extracts are received fortnightly, generally within three or four days of the period to which they refer.

5. Imprest accounts are correctly abstracted and the manner of recoupment shown on them; the abstracts are entered in cash book, and the imprests filed (with sub-divisional cash extracts) in a book. The recoupments are on an average once a month, but it is necessary for the subordinates to have money in case of an emergency.

6. The cash abstract book is posted by the Accountant when he examines the divisional cash book and on receipt of sub-divisional cash extracts; it is neatly kept.

7. The work accounts of the division are not kept quite as code paragraph 2110 requires; most of the work is carried on by contract and petty contract with departmental petty supervision; departmental labor and materials are employed only on the Tanjore jail, and for this work only is a work abstract maintained; in other cases payments are entered in a "compilation book," from which the monthly progress report is written up, and the entries in the register of works are made from the vouchers, quantity and cost of sub-heads where more than one contractor is employed being abstracted on pieces of paper. This practically deprives the Executive Engineer of all control over allocation to sub-heads and places it in the hands of the Accountant's assistant, who writes the register of works. This register is not so neat as it might be; erasures and alterations of figures are frequent, and the Executive Engineer's initials in token of inspection rather the reverse.

8. The accounts of the jail for March 1885 were checked in detail, and all charges were found to be properly vouched for; it was found, however, that the work abstract was not taken in hand till after the close of the month, instead of being commenced immediately the first ten-day report is received. This was noticed in paragraph 4 of the report printed in G.O., No. 1009, dated 19th April 1884, and should have received attention. Some confusion was found in charges to three different kinds of iron doors, the work register not agreeing with the work voucher; adjustments were made in subsequent months.

Ten-day reports were not received in divisional office till 19th March, 28th March, and 10th April respectively. Muster rolls for the whole of February and 1st to 10th March were paid on the 16th March, and there is no signature of a witness to payments; the muster rolls are prepared by the maistry and paid by the Sub-Engineer.

There was a difference in materials at site as shown by ten-day report and by work abstract of Rs. 199-12-0 for timber short supplied by Mr. Bulliard, contractor; this was adjusted in June 1885 by debit to contingencies after a good deal of correspondence with the Superintending Engineer. The sub-head "sales to contractors" noticed in paragraph 7 of the last report had been almost entirely cleared by end of October 1885.

9. Contract certificates for August 1885 were checked with duplicates (which bear Executive Engineer's initials) and found to agree. Measurement sheets are attached to the duplicates in all cases. The receipt portion of the duplicates should be a certified copy, not signed by the contractor (code paragraph 1929-A).

10. There are materials at site of few works; in some cases contractors are paid for materials brought to site, but in such cases the measurement sheet always shows the quantities actually at site when measurements are made. The materials at site of Tanjore jail are vouched for by the subordinate in charge every ten days, and a book of daily receipts and issues is kept by a gumasta employed for the purpose.

11. Measurement books when filled up are filed in divisional office; there is no reference in them to the measurement sheet or bill submitted, nor does it appear that they are ever specially called for to check measurement sheets.

12. *Miscellaneous Advances.*—Stamped contract bonds and service books are satisfactorily accounted for. An item of salary paid before audit to Mr. Morton, Supervisor, lately transferred to the division is objectionable; if necessary, he might, with the sanction of the Superintending Engineer, have obtained an advance under code paragraph 479-A.

13. *Deposits Ordinary.*—A sum of Rs. 198-4-8 due to a contractor has been credited to this head under orders of the Superintending Engineer. It was explained by the Executive Engineer that the contract was given to two men who have since dissolved partnership, and he does not consider it safe to make the payment to one only.

Savings bank pass books for all security deposits were examined with satisfactory results.



14. *Deposits Contributions.*—A contribution of Rs. 832 for building sluice has been some time outstanding. The full amount was paid up only in June 1885, when it was too late to carry out the work; it will, however, be done in February—May next year.

15. The contractor's ledger is neatly kept, but is not signed by contractors in any case.

16. Transfer transactions are as a rule promptly advised and acknowledged, but one debit advice from Ramnad division received on 17th April 1885 was not acknowledged till 27th April 1885, and one from Public Works Stores dated 13th April 1885, not till 3rd September 1885, but the delay in the latter case was due to correspondence regarding the acceptance of the whole amount in the accounts of 1884-85.

One payment, which became known to the divisional office on 16th February 1885, was not advised till 13th March 1885.

17. The appropriation registers are correctly kept, except that the grant for general establishment advised from the Examiner's office has not been entered hitherto; this will now be done.

18. Registers of buildings, churches, and leases of padugai lands, &c., are maintained; there are no buildings rented or available for rent; the register of churches seems to contain several which are not the property of Government, but it is said to be the Superintending Engineer's wish to include all churches in the district. There are no arrears of rents, &c., long outstanding.

19. There is no stock in the division; the accounts of tools and plant are in order; Superintending Engineer's orders should be taken as to those found unserviceable at last count by the Executive Engineer.

20. Service books are maintained for all members of the upper subordinate and lower grades; many require to be re-attested on the first page.

21. There are many balances long outstanding in the petty contract accounts; the Executive Engineer explains that the division has been short-handed so that works could not be finally inspected; outstandings should now be cleared at an early date.

(Signed) F. G HEAVEN,
Dy. Examiner, Public Works Accounts.

Negapatam,
5th December 1885.

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Order—dated 12th December 1885, No. 2984 W., Public Works.

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

2. The several matters mentioned in the Examiner's letter should receive special and early attention.

(True Extract.)

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

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

Exd. J. W. Fischer.
Spare Copies

GENERAL.
ACCOUNT.

# Govt. of {1885} Madras

## PUBLIC WORKS.

*Dated December, 12th.*

*Read.* *Encl.*

**G.O., 12th Dec. 1885, No. 2984 W.**

**DECEMBBR.**

2966W

**Notes of Inspection**

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

2966 W. No. 2.]

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

No. 126 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

*Madras,* 8 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 Tanjore Division.

2. The report is on the whole satisfactory but the matters which require remedy should have the special attention of the Executive Engineer and of the Accountant.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Gamney

Examiner P. W. Accounts.

2966/7

SUB-DIVISIONAL

2966/6

NOTES OF INSPECTION BY M.RAINIER ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER TANJORE DIVISION, ON THE 22ND AND 23RD OCTOBER 1886.

MR.C.MITFORD SMITH, EXECUTIVE ENGINEER 3RD GRADE, WHO TOOK CHARGE OF THIS DIVISION FROM MR.HUGHES ON THE 2ND APRIL 1886 WAS PRESENT: ALSO THE ACCOUNTANT T.S.SUNDRUM PILLAY.

2. THE OFFICE WAS LAST EXAMINED BY AN ACCOUNTS OFFICER IN NOVEMBER AND DECEMBER 1885, SEE PAPERS PRINTED WITH G.O. NO.2984 W. OF 18TH DECEMBER 1885.

3. THE SUB-DIVISIONS REMAIN THE SAME, EXCEPT THAT AN ADDITIONAL ONE WAS FORMED IN SEPTEMBER 1886 BY THE ABSORPTION OF THE CAUVERY AND VENNAR REGULATORS PROJECT, HITHERTO A DIVISION OF ITSELF.

THE HEAD QUARTERS SUB-DIVISION IS NOW UNDER THE EXECUTIVE ENGINEER.

THE TANJORE SUB-DIVISION IS NOW UNDER MR.A.M.FOORD EXECUTIVE ENGINEER.

THE MAYAVERAM SUB-DIVISION IS NOW UNDER MR.KRISTNAMA CHARRIAR, ASSISTANT ENGINEER.

THE CAUVERY AND VENNAR SUB-DIVISION IS NOW UNDER MR.P. SUBRAMANIAH PILLAY, HONORARY ASSISTANT ENGINEER.

4. THE ABOVE OFFICERS EXCEPT THE LAST NAMED, HAVE EACH A DRAWING ACCOUNT, THE SUB-DIVISION OFFICERS RENDERING THEIR CASH ACCOUNTS TWICE A MONTH, WITH FAIR PUNCTUALITY BUT NOT ALWAYS ACCOMPANIED BY VOUCHERS.

5. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON 1ST OCTOBER 1886 WAS PROVED CORRECT. THE CASH BOOK BALANCE WAS VERIFIED BY COUNT OF CASH IN HAND. THE

SUB-DIVISIONAL

SUB-DIVISIONAL CASH ACCOUNTS WERE EXAMINED AS REGARDS A PERIOD OF EACH.

6. THE BALANCE AT THE TREASURY AT THE BEGINNING OF THE MONTH, HAS SOMETIMES BEEN OUT OF ALL PROPORTION TO THE EXPENDITURE OF THE PREVIOUS MONTH, THUS:-

| 1886 | TOTAL OUTLAY OF DIVISION. £ | TREASURY BALANCE AT CLOSE OF MONTH £ |
|---|---|---|
| APRIL | 11,289 | 14,547 |
| MAY | 13,527 | 11,591 |
| SEPTEMBER | 16,478 | 10,616 |

SEE CODE PARA 1859. THE UNCERTAINTY OF THE WEATHER IS SAID TO HAVE MADE PROGRESS ON WORKS UNCERTAIN.

7. THE IMPREST HOLDERS ARE:-

(A) MR.C.H.R.MORTON, SUPERVISOR RS.100. RECOUPED ABOUT ONCE A MONTH AND PERHAPS CAPABLE OF REDUCTION.

(B) MR.E.DADY SUPERVISOR, RS.25 FREQUENTLY RECOUPED.

(C) MR.R.VISVANATHA IYER OVERSEER, RS.25, RECOUPED FREQUENTLY

(D) MR.T.SOOBRAMANYA PILLAY ASSISTANT ENGINEER RS.250 FREQUENTLY RECOUPED.

(E) A.STREENIVASA HEAD CLERK EXECUTIVE ENGINEER'S OFFICE RS.25

8. THE ABOVE ACCOUNTS ARE IN ORDER, BUT THE CHARGES SHOULD BE POSTED MORE CLEARLY E.G. WHEN A MAISTREE OR WHEN LABOR IS PAID - THE PERIOD SHOULD BE MENTIONED. WATCHMEN ON THE CANALS WHEN PAID IN GANGS MIGHT BE CONVENIENTLY BROUGHT TOGETHER IN A NOMINAL MUSTER ROLL FOR EACH WORK, INSTEAD OF ENTERING EACH MAN BY NAME IN THE CASH OR IMPREST ACCOUNT. IN THE MAYAVERAM SUB-DIVISION MAISTRIES AND LABOR ARE PAID OFTEN AS MUCH AS 30 DAYS AFTER THE PERIOD CONCERNED.

9. RS.

2966/7

9. RS.51-12-0 RECEIVED BY THE MAYAVERAM SUB-DIVISIONAL OFFICER BY WAY OF MISCELLANEOUS RECEIPTS ON THE 22ND JUNE WERE NOT PAID INTO THE TREASURY UNTIL THE 19TH JULY :CODE PARAS 1891 AND 1894:.

10. THE WORK ACCOUNTS OF JUNE AND JULY 1886 WERE EXAMINED FROM THE EARLIEST DATA AVAILABLE RIGHT THROUGH TO THE WORK VOUCHER RENDERED TO THE EXAMINER'S OFFICE.

11. THE AVERAGE MONTHLY NUMBER OF WORKS IN PROGRESS FOR THE LAST FOUR MONTHS HAS BEEN 113; THE NUMBER OF CONTRACTORS AND PETTY CONTRACTORS 38; THE NUMBER OF WORK ABSTRACTS PREPARED, 113; THE CASH OUTLAY ON WORKS, RS.684; THE OUTLAY BY CHEQUE ON WORKS, RS.8,336.

12. THE CONTRACTORS IN THIS DIVISION WHO HAVE LEDGER ACCOUNTS ARE NOT MORE THAN SIX IN NUMBER, THE REMAINDER BEING CALLED PETTY CONTRACTORS OF WHICH IN SEPTEMBER THERE WERE 98 EMPLOYED.

AT PRESENT ALL PAYMENTS TO CONTRACTORS ARE MADE BY SUB-DIVISIONAL OFFICERS. IT IS OF COURSE NECESSARY THAT ALL CONTRACTS FOR WORKS ABOVE RS.2,000 SHOULD BE REFERRED TO THE SUPERINTENDING ENGINEER FOR SANCTION WHATEVER THE NATURE OF THE AGREEMENT [CODE PARA 386].

13. IN THE TANJORE SUB-DIVISION IT HAS BEEN THE CUSTOM WHEN PAYING PETTY CONTRACTORS AS ABOVE, ON FINAL MEASUREMENTS OF FINISHED WORK, TO DEDUCT 10 PER CENT PENDING PERSONAL INSPECTION OF THE WORK BY THE SUB-DIVISIONAL OFFICER; AND IN THIS WAY THERE HAS ACCUMULATED RS.1,715 DUE TO ABOUT 36 PETTY

CONTRACTORS

CONTRACTORS SOME AS FAR BACK AS MARCH 1886.

14. IN THE MAYAVERAM SUB-DIVISION THE SAME SORT OF ACCUMULATION HAS REACHED RS.1,829 AND IS AS LONG OUTSTANDING THE LAST MEASUREMENT OF THE WORKS ABOVE REFERRED TO IS DATED MAY 1886 (SEE PARA 21 OF LAST REPORT).

15. DISTRICT JAIL TANJORE - RS.151 IS YET TO BE DEBITED TO THIS DIVISION BY THE CIVIL DEPARTMENT FOR CONVICT LABOR EMPLOYED ON THE ABOVE WORK LAST YEAR.

16. MESSRS HUNTER AND CO. CONTRACTORS SHOULD HAVE THEIR BILLS MADE OUT AND THEIR LEDGER ACCOUNT KEPT IN THEIR OWN NAME AND NOT IN THAT OF THEIR AUTHORISED AGENT WITH WHOM THERE IS NO CONTRACT THE POWER OF ATTORNEY FROM HUNTER AND CO TO THEIR AGENT RAMANJA IYENGAR IS SAID TO HAVE BEEN SEEN BY THE EXECUTIVE ENGINEER; BUT A COPY OR AT LEAST PARTICULARS OF IT SHOULD HAVE BEEN REGISTERED IN THE OFFICE.

17. MEASUREMENT SHEETS ARE GENERALLY IN VERY FAIR ORDER, BUT ALL SUCH DOCUMENTS MUST BE CONSPICUOUSLY CANCELLED AS SOON AS THE BILL IS DRAWN.

18. THERE WERE NO MEASUREMENT BOOKS FOR SOME COMPLETED WORKS - THE MEASUREMENT BOOKS SHOWN WERE NOT ALL IN SUCH GOOD ORDER AS IS DESIRED IN CASE OF LEGAL PROCEEDINGS.

19. THERE IS A BALANCE OF RS.21-11-7 SINCE MARCH 1886 WHICH SHOULD APPARENTLY BE RETURNED TO THE CONTRIBUTOR REGARDING A HEAD SLUICE IN NOOLAR, WHICH WORK IS SAID TO BE FINISHED. NO MEASUREMENT BOOK WAS AVAILABLE.

20. THE

20. THE WORKS OF THE CAUVERY VENNAR REGULATORS PROJECT STILL IN PROGRESS ARE:-

I. ALTERATIONS TO THE GRANT ANICUT.

II. DAM AT VENNAR HEAD.

III. CAUVERY REGULATOR.

IV. VENNAR REGULATOR.

V. LASCAR SHED.

RS.50 CHARGED IN SEPTEMBER'S WORK ABSTRACT OF CAUVERY REGULATOR TO LABOR UNDER SUBHEAD 'SCREW SHUTTERS' IS FOR THE PAY OF MAISTRIES PROPERLY CHARGEABLE UNDER 'PETTY SUPERVISION'.

IN REGISTER OF WORKS ACCOUNT OF THE ABOVE WORK FOR JULY THE BALANCE OF MATERIALS AT SITE AT THE BEGINNING OF THAT MONTH IS RS.2,883-5-8, AND THERE WAS A DECREASE IN THE VALUE DURING THAT MONTH OF THE SAME AMOUNT, BUT THIS IS NOT BORNE OUT BY THE WORK ABSTRACT PART IV NOR BY A VERY UNINTELLIGIBLE PAPER WHICH WAS PRODUCED SAID TO CONTAIN AN EXPLANATION.

21. A SIMILAR WIPE OFF OF MATERIALS AT SITE IN JULY (RS.630) APPEARS IN THE REGISTER OF WORKS OF THE VENNAR REGULATORS, WITHOUT ANYTHING IN SUPPORT.

22. THERE IS A SMALL STOCK BALANCE WHICH CAME TO THIS DIVISION WITH THE CAUVERY AND VENNAR REGULATORS PROJECT. IN THAT DIVISION THERE WAS A SANCTIONED LIMIT WHICH COVERED IT THERE IS NONE IN THIS DIVISION.

THE STOCK IS PRINCIPALLY BUILDING MATERIALS, AND THE ACCOUNTS ARE IN ORDER.

23. THE TOOLS AND PLANT ACCOUNTS MIGHT BE BETTER KEPT.

THEY

THEY REQUIRE THE ACCOUNTANT'S ATTENTION. SOME FURNITURE BOUGHT IN THE TANJORE SUB-DIVISION WERE PAID FOR ON THE 2ND SEPTEMBER 1886.(RS.84) WITHOUT ANY BILL IN IT, EXCEPT THE PETTY CONTRACT ACCOUNT AND WERE NOT BROUGHT ON TO THE TOOLS AND PLANT ACCOUNTS UNTIL THE 30TH SEPTEMBER 1886.

THERE ARE NO FAMINE TOOLS IN THIS DIVISION.

24. SO FAR AS THE EXECUTIVE ENGINEER'S OFFICE IS CONCERNED THE SERVICE LABEL ACCOUNT IS IN ORDER, BUT THERE ARE SIMILAR ACCOUNTS IN THE SUB-DIVISION OFFICES, WHICH ARE NEVER CHECKED. THE ACCOUNTANT SHOULD IN FUTURE CHECK THE ACCOUNT IN THE EXECUTIVE ENGINEER'S OFFICE WHENEVER A FRESH SUPPLY OF LABELS IS INDENTED FOR.

25. TWENTY FOUR ITEMS AGGREGATING RS.1,506 ARE STANDING IN THE DEPOSIT ACCOUNT (SEPTEMBER 1886) AS SECURITY LODGED BY CONTRACTORS. STEPS HAVE LONG AGO BEEN TAKEN TO TRANSFER THESE ITEMS TO THE POST OFFICE SAVINGS BANK; BUT THIS INSTITUTION UNLIKE THE DISTRICT SAVINGS BANK JUST ABOLISHED, REQUIRES SO MANY FORMS OF DECLARATION FROM THE PARTIES, THAT IT INVOLVES CONSIDERABLE CORRESPONDENCE AND DELAY.

26. THE RECENT MOVEMENTS OF CLERK VETTIVALLE PILLAY ARE NOT RECOUNTED IN HIS SERVICE BOOK, WHICH HAS NEVER BEEN ATTESTED SINCE 1879.

27. THE ACCOUNTANT IS ALLOWED BY THE EXECUTIVE ENGINEER HIS LEGITIMATE AUTHORITY OVER THE CLERKS AND ALTHOUGH HE HAS AMPLE ASSISTANCE HE WORKS ASSIDUOUSLY

HIMSELF.



HIMSELF.

TRICHINOPOLY.
28TH.OCTOBER 1886.

{ SIGNED } H.RAINIER
DY.EXAMINER P.W.ACCOUNTS.

{ TRUE COPY }

HONY.ASSTT.EXAMINER P.W.ACCOUNTS.

2984 12.12.05

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Genl Dept

Mels 8733

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communicated to the Corrn to the Supdg. Engineer VI Circle, Supdg Engr VI Circle, for the information and guidance of the Executive Engineer, Tanjore Division, whose special attention will be directed to the several matters brought to notice which require remedial action.

heavy
10/11/86

Jolu 10/11/86

L. E. VI Circle
L. E. VI C.
Supdg. P.W. Accts

Accepted 16-11-86

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government

P.W. Department.

SECRETARY TO GOVT. P.W. DEPARTMENT 9 NOV 86 MADRAS

No. 1264

Dated 8 November 1886.

Recd. 9

Enclo. I.

Inspection of the Office of the Tanjore Division by Mr Rainier Dy. Examiner. Forwards with remarks--------

Dw

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Govt. of [1886] Madras.

PUBLIC WORKS.

Dated 5 Nov 1886

Rcvd. Exd.

G.O., 10 Nov. 1886, No. 2966

Inspection Notes.

Orders on the
on the Tanjore Div
office, submitted
by the Ex. Engr.

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