(1) Number of pages 24

(2) Date of repair 23.12.87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No. 3021 W

Press. / Mis.

Dated 15-11-1886 ~~198~~.

K-M

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Archives I--10,006 1 -80.

1/3021

15th November 1886, No. 3021 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, 12th November 1886, No. 130 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 Trichinopoly division.

2. The work is in good order, but the Superintending Engineer's attention should be specially directed to paragraph 6, clauses I, II, IV and V.

3. The balances due to contractors should be looked into by the Executive Engineer and all paid up that are not required as security for current works.

Enclosure.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Trichinopoly division, on the 28th and 29th October 1886.

Lieutenant Falvey, Assistant Engineer, took over charge of this division from Mr. J. W. Martin on the 13th September 1886, and is now the only drawing officer in the division. The Musiri sub-division also is under the above officer; the Lálgudi sub-division was abolished on the 1st October 1886.

2. Lieutenant Falvey was present at the inspection; also M. B. Sambasiva Aiyar, the accountant. The last examination of this office by an accounts officer was in January 1886—see papers with G.O., No. 148 W., of 18th January 1886.

3. The Executive Engineer's drawing account balance on 1st October 1886 was proved correct. The divisional and sub-divisional cash accounts were checked for two months and found to be in order.

4. The imprest holders are—(1) Mr. Fonseca, supervisor, Rs. 250, frequently recouped, but about to be reduced to Rs. 150; imprest account in order; (2) Mr. J. B. Rodrigues, overseer, Rs. 20, account frequently recouped and in order; (3) Head clerk, Executive Engineer's office, Rs. 20, imprest account in order but receipts should be filed for advances to lascars for tour expenses; (4) K. C. Visvanatha Iyer, overseer, Rs. 100, account frequently recouped and in order; (5) S. Sambasiva Iyer, overseer, Rs. 60, account frequently recouped up to 31st August 1886, but not recouped since; (6) P. Perumal Naidu, overseer, Rs. 50, account frequently recouped and in order; (7) P. Moses Pillay, Rs. 50, account in order.

5. The work in this division is very light as regards accounts. There is now little or no departmental agency work, contractors being generally employed. The monthly average number of works in progress for six months has been 60: the number of contractors employed has averaged in the same period 23; the expenditure on works—by cheque, Rs. 6,374, by cash Rs. 1,066.

6. The works accounts of June and July 1886 were audited as well as some accounts of other months, and the following notes are all that need be offered, the accounts being generally in good order:—

I. *District Jail at Trichinopoly.*—Contractor Coopusawmy Naidu signed a contract on the 4th June 1885, in form M 174, for the supply of bricks by Bull's patent process of manufacture, ten lakhs to be delivered by the end of June, and ten lakhs by the end of September 1885. He was to be reimbursed two-thirds of his outlay on the kilns, and he was to receive Rs. 6-12-0 per thousand for the bricks delivered.

The account of this brick contract should have been kept with particular care, in the regular contractor's ledger form. But no account has been kept, and the only entries in the accounts relating to it show Rs. 1,500 due from the contractor which is incorrect. The transactions gathered with some difficulty from back months' accounts may be thus arranged:—

Coopuswamy Naidu.

Dr.	Rs.	A.	P.	*Cr.*	Rs.	A.	P.
11th March 1885, Cheque paid ...	935	2	1	Two-thirds of cost of kilns ...	852	0	0
20th " " ...	1,500	0	0	20th April 1885, 1,75,000 bricks.			
20th April " " ...	934	8	0	22nd May " 1,25,000 "			
24th " " " ...	200	0	0	24th June " 3,00,000 "			
27th May " " ...	882	8	0	22nd July " 1,00,000 "			
3rd July " " ...	870	0	0	14th Aug. " 3,00,000 "			
22nd " " " ...	1,500	0	0	10th June 1886, 50,000 "			
19th August " " ...	800	0	0				
15th June " " ...	337	8	0	10,50,000 "			
				at Rs. 6-12-0 ...	7,037	8	0
				Balance overpaid to contractor...	70	2	1
Total ...	7,959	10	1	Total ...	7,959	10	1

At the time certain of the above payments were made to the contractor, there were also sums set apart as deposit for security, and thus there is, quite distinct from the above account, an aggregate of Rs. 702-0-7 in the deposit account in the above name respecting the above contract.

Had this been paid to the contractor, there would have been overpaid to him Rs. 772-2-8, and as it is, after annexing the security deposit Rs. 702-0-7, then would remain due from the contractor Rs. 70-2-1.

The above contractor has also deposited as security regarding other contracts Rs. 649, regarding which other contracts he had due to him for work done on the 30th September 1886, Rs. 126-15-5. The above account, if correct (it is based upon measurements' sheets and bills, and cash book entries and was said by the accountant to include everything affecting the account), should be reported to the Superintending Engineer for orders. If the proper form of contractor's ledger account had been maintained, it would have perhaps conduced to more regularity in the payments.

II. *Raising and strengthening the left bank of the Coleroon.*—Measurements have been reported with scarcely sufficient frequency. They date 31st March 1886, 4th May 1886, 31st August 1886, 30th September 1886.

Dismantling the Koodaly ruined surplus sluice and filling in the breach.—Payment on 28th August 1886 for work measured on 3rd February 1886 finally.

III. Measurement sheets should be on printed forms, and should show the dates between which the work was done, and the actual date of measurement. Moreover the sheet should be clearly cancelled with brief particulars for reference when the bill for payment is drawn and paid.

IV. Tenders for the execution of works by contract, or by piece-work, estimated to involve expenditure exceeding Rs. 2,000, should be regarded as beyond the acceptance of the Executive Engineer. Thus in the case of *raising and strengthening the left bank of Coleroon* above referred to (II) the expenditure has reached Rs. 4,632, but the contract was made solely by the Executive Engineer.

V. For June 1886 there were five maistries working on and charged to nine works—see code paragraph 1090. Sanction to these under establishment should be applied for.

VI. The materials at site of works at end of September 1886 were valued at Rs. 21,777, the materials at site of the *district jail at Trichinopoly* amounting to Rs. 20,071. This work has been at a standstill since September 1886. The outlay upon it to date is Rs. 45,893. The materials are said to be frequently verified and of good value.

VII. There are balances due to several contractors for several months for no particular reason and these are now promised the Executive Engineer's special attention.

7. James C. Rajanayakam Pillay, the storekeeper, who has lately passed the entrance examination for an accountant, does much excellent work and assists the accountant considerably.

8. The tools and plant accounts are in order.

9. So are the budget registers and service books, and so is the register of buildings.

Order—dated 15th November 1886, No. 3021 W., Public Works.

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

2. The attention of the Superintending Engineer will be directed to the matters brought to notice in paragraph 6 of the notes. In the statement of Coopoosawmy Naidu's account 10,50,000 bricks, at Rs. 6-12-0 per 1,000, are credited for Rs. 7,037-8-0. This should apparently be Rs. 7,087-8-0, reducing the overpaid balance to Rs. 20-2-1. This contractor's account requires careful attention.

3. The Superintending Engineer will submit a statement in the prescribed form for sanction to the employment of the maistries under establishment; and he will cause the requisite action to be taken in regard to the unpaid balances said to be due to several contractors.

4. With advertence to paragraph 6 (VI), it is remarked that final orders in regard to the abolition of the Trichinopoly district jail were issued with G.O., No. 2888 W., dated 3rd November 1886.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated November, 15th.

Recd. *Encl.*

G.O., 15th Nov. 1886, No. 3021 W.

NOVEMBER.

Inspection Notes

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

18th January 1886, No. 148 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, 15th January 1886, No. 101 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 Trichinopoly division.

2. The Executive Engineer's attention is necessary to the remarks in paragraph 3, with reference to code paragraph 1889 and the notes printed with cheque books.

3. The Superintending Engineer's notice should be directed to the remarks in paragraph 6 with regard to code paragraph 2248; also to the unpunctual submission of the ten-day reports, and the delay in the payments to labor on channel maintenance. The deposit account should not be made use of for the deductions from contractors.

4. With reference to paragraph 8, the Executive Engineer should not lose sight of the object of the register of liabilities (see code paragraph 1875), otherwise he may find himself very much out of his forecasts as to the balance of his grant available for expenditure.

5. Service books should be properly completed, and, where necessary, re-attested without delay, it being a matter of importance that these records should be trustworthy in support of claims for pension, &c.

6. The state of the office is satisfactory.

Enclosure.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Trichinopoly division, on the 4th and 5th January 1886:—

The charge of this division was made over by Colonel A. T. Fraser, R.E., to Honorary Lieutenant D. Falvey, Assistant Engineer, in September 1885, and the present Executive Engineer, J. W. Martin, Esq., took over from Lieutenant Falvey at the beginning of December 1885. The Executive Engineer and the accountant, M. V. Sambasiva Aiyar, were present at the inspection. The last inspection by an Accounts officer was on the 8th October 1884 (*vide* G.O., No. 2636 W., dated 27th October 1884).

2. There are three disbursers—

(*a*) The Executive Engineer, drawing on (1) Trichinopoly huzur treasury; (2) Musiri, (3) Kulitalai, (4) Perambalúr, (5) Udayárpálaiyam sub-treasuries.

(b) M.R.Ry. Subiah Naidu Garu, Sub-Engineer, in charge of Lálgudi sub-division, drawing on (1), (4) and (5).

(c) Honorary Lieutenant D. Falvey, Assistant Engineer, Musiri sub-division, drawing on (2) and (3).

3. The pass-book was examined, and balance of drawing account at end of December proved correct. The Executive Engineer's cheque books remain in his custody: the "state of drawing account" is not written up as cheques are drawn, which might possibly cause inconvenience; nor are the distinguishing letters entered on foil and counterfoil before a book is taken into use. No cheques of the Lálgudi sub-division officer were drawn and cashed during December; expenditure is at a stand-still for want of grants.

4. Cash accounts are in good order. The divisional cash-book is written up by the head clerk, and audited by accountant: a correction uninitialled by the Executive Engineer was noticed in September; and the procedure required by code paragraph 403 was not fully carried out when charge of the division was transferred. Sub-divisional cash extracts are received twice monthly, with fair punctuality: they do not contain certificates of actual count; nor was a note made in that of Musiri sub-division of the recovery of an imprest in November.

5. Imprests are held by—

	RS.
Head-quarters sub-division—	
Mr. Fonceca, supervisor	200
Mr. Rodrigues, overseer	20
S. D. Cornelius Pillai, head clerk	25
Lálgudi sub-division—	
K. C. Visvanatha Aiyar, overseer	100
S. Sambasiva Aiyar, overseer	60
Venkataramia, clerk	10
Musiri sub-division—	
Moses Pillai, overseer	100

Those of Head-quarters and Lálgudi sub-divisions are correctly abstracted and manner of recoupment noted; those of Musiri sub-division are entered in full in cash-book, and not submitted to divisional office.

6. Work accounts for July 1885 were examined in detail: the work register is fairly neat, but is only kept for major works, information about minor works being obtained from office copies of form M. 49. Work abstracts are maintained for all works, but are not satisfactory as regards part I. Ten-day reports, instead of being submitted immediately at the close of the period to which they refer, are sent in with the nominal muster rolls as vouchers to imprests, and are thus practically useless; their punctual submission should be insisted on. Measurement sheets are produced for all payments to contractors, &c., and show materials at site; some recent measurement books are filed in the office.

Percentage deductions from contractors are always credited to deposits, instead of being shown on certificates as balance due; this procedure is unusual and should be altered, as works are thus charged with more than is actually disbursed on them, and the suspense account "deposits" is unduly increased.

A tendency to delay payment to coolies employed on channel maintenance was observed; in one case, wages for March, April, and May were paid on the 27th June. Materials at site of Trichinopoly jail include Rs. 1,039, cost of a Bull's kiln, which should eventually be recovered from the brick contractor. Part IV of work abstract is sent in by the supervisor in charge, but does not exactly agree with that compiled in divisional office, as some materials actually at site, as shown by supervisor, *e.g.*, doors and windows, have been charged direct to sub-heads in the accounts; they should not have been charged off till actually put into the work.

7. Budget registers are maintained, but should be neater; a wrong figure in the early part of the year had not been corrected.

8. There is no register of liabilities, it is considered unnecessary.

9. An advance of a month's pay to an overseer transferred to the division was made in November; but sanction of the Superintending Engineer was only applied for on the 21st December; it should have been obtained previous to making the advance.

10. Service books are maintained except for one or two men recently appointed; these should at once be opened. The books require much more care, as they are important records: in many cases entries on the first page require re-attesting, and in some there are no signatures of the responsible head of the office, so the books are worthless.

11. The register of buildings, military, has recently been revised; and for provincial buildings is under revision; a register of cases of padugai lands, &c., is maintained, and there are no arrears.

12. Other books and accounts call for no special remark.

4/3021

ORDER—dated 18th January 1886, No. 148 W., Public Works.

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

2. Special attention will be directed to the several matters requiring rectification enumerated in the Examiner's letter.

(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. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated January, 18*th*.

Recd. *Encl.*

G.O., 18th Jan. 1886, No. 148 W.

JANUARY.

3021

Notes of Inspection

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

Read the following letter

$\frac{15}{3021}$

[C. No. 2.]

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

15th Nov/86 No. 3021

Genl
Encl

No. 130 W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 12th November 1886.

Sir,

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

2. The work is in good order, but the Superintending Engineer's attention should be specially directed to para 6 clauses I, II, IV, and V.

3. The balances due to Contractors should be looked into by the Executive Engineer and all paid up that are not required as security for current works.

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

O. C. Gordon

Examiner P. W. Accounts.

148 W 18.1.86.
2880 W 3.11.86.

Mch 884

13 NOV 86

From,

The Examiner P. W. Accounts,
Madras.

To,

The Secretary to Government
P. W. Department.

No. 130 W.

Dated 12 November 1886.

Recd. 13

Enclo. 1.

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

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7/3021

NOTES OF INSPECTION BY H.RAINIER ESQ. DEPUTY EXAMINER
P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER
TRICHINOPOLY DIVISION, ON THE 28TH AND 29TH OCTOBER 1886.

LIEUT.FALVEY, ASSISTANT ENGINEER TOOK OVER CHARGE OF THIS DIVISION FROM MR.J.W.MARTIN ON THE 13TH SEPTEMBER 1886 AND IS NOW THE ONLY DRAWING OFFICER IN THE DIVISION. THE MUSIRI SUB-DIVISION ALSO IS UNDER THE ABOVE OFFICER; THE LALGUDI SUB-DIVISION WAS ABOLISHED ON THE 1ST OCTOBER 1886.

2. LIEUT.FALVEY WAS PRESENT AT THE INSPECTION, ALSO M.B.
SAMBASIVA AIYAR THE ACCOUNTANT. THE LAST EXAMINATION OF THIS
OFFICE BY AN ACCOUNTS OFFICER WAS IN JANUARY 1886, SEE PAPERS
WITH G.O. NO.148 W. OF 18TH JANUARY 1886.

3. THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT BALANCE
ON 1ST OCTOBER 1886 WAS PROVED CORRECT. THE DIVISIONAL AND
SUB-DIVISIONAL CASH ACCOUNTS WERE CHECKED FOR TWO MONTHS AND
FOUND TO BE IN ORDER.

4. THE IMPREST HOLDERS ARE (1) MR.FONSECA SUPERVISOR
RS.250, FREQUENTLY RECOUPED BUT ABOUT TO BE REDUCED TO RS.150/
IMPREST ACCOUNT IN ORDER (2) MR.J.B.RODRIGUES, OVERSEER RS.20/
ACCOUNT FREQUENTLY RECOUPED AND ~~ACCOUNT~~ IN ORDER (3) HEAD
CLERK EXECUTIVE ENGINEER'S OFFICE RS.20. IMPREST ACCOUNT IN
ORDER BUT RECEIPTS SHOULD BE FILED FOR ADVANCES TO LASCARS
FOR TOUR EXPENSES. (4) K.C.VISVANATHA IYER, OVERSEER RS.100/
ACCOUNT FREQUENTLY RECOUPED AND IN ORDER. (5) S.SAMASIVA
IYER OVERSEER RS.60, ACCOUNT FREQUENTLY RECOUPED UP TO AUGUST
1886, BUT NOT RECOUPED SINCE. (6) P.PERUMAL NAIDU OVERSEER
RS.50. ACCOUNT FREQUENTLY RECOUPED AND IN ORDER. (7) P.MOSES

PILLAI

PILLAI RS.50, ACCOUNT IN ORDER.

5. THE WORK IN THIS DIVISION IS VERY LIGHT AS REGARDS ACCOUNTS. THERE IS NOW LITTLE OR NO DEPARTMENTAL AGENCY WORK CONTRACTORS BEING GENERALLY EMPLOYED. THE MONTHLY AVERAGE NUMBER OF WORKS IN PROGRESS FOR SIX MONTHS HAS BEEN 60: THE NUMBER OF CONTRACTORS EMPLOYED HAS AVERAGED IN THE SAME PERIOD 23; THE EXPENDITURE ON WORKS, BY CHEQUE, RS.6,374, BY CASH RS.1,066.

6. THE WORKS ACCOUNTS FOR JUNE AND JULY 1886 WERE AUDITED AS WELL AS SOME ACCOUNTS OF OTHER MONTHS, AND THE FOLLOWING NOTES ARE ALL THAT NEED BE OFFERED THE ACCOUNTS BEING GENERALLY IN GOOD ORDER:-

I. DISTRICT JAIL AT TRICHINOPOLY - CONTRACTOR COOPUSAWMY NAIDU SIGNED A CONTRACT ON THE 4TH JUNE 1885, IN FORM M 174, FOR THE SUPPLY OF BRICKS BY BULL'S PATENT PROCESS OF MANUFACTURE, TEN ~~LAKHS~~ lakhs TO BE DELIVERED BY THE END OF JUNE, AND TEN LAKHS BY THE END OF SEPTEMBER 1885. HE WAS TO BE REIMBURSED TWO-THIRDS OF HIS OUTLAY ON THE KILNS, AND HE WAS TO RECEIVE RS.6-12-0 PER THOUSAND FOR THE BRICKS DELIVERED.

THE ACCOUNT OF THIS BRICK CONTRACT SHOULD HAVE BEEN KEPT WITH PARTICULAR CARE, IN THE REGULAR CONTRACTOR'S LEDGER FORM. BUT NO ACCOUNT HAS BEEN KEPT, AND THE ONLY ENTRIES IN THE ACCOUNTS RELATING TO IT SHEW RS.1,500 DUE FROM THE CONTRACTOR WHICH IS INCORRECT. THE TRANSACTIONS GATHERED WITH SOME DIFFICULTY FROM BACK MONTHS ACCOUNTS MAY BE THUS ARRANGED:-

COOPUSAWMY

Coopusawmy Naidu.

Dr	Rs	a	p		Cr	a	p
11th March 1885 Cheque paid	935	2	1	2/3 of cost of Kilns	852	..	..
20th — " —	1500	"	"	20th April 1885 175,000 bricks			
20th April — " —	934	8	"	22nd May — 125,000 — "			
24th April — " —	200	"	"	24th June — 300000 — "			
27th May — " —	882	8	"	22nd July — 100000 — "			
3rd July — " —	870	"	"	14th August 300000 — "			
22nd July — " —	1500	"	"	10th June 1886 50000			
19th August — " —	800	"	"	1050000 bricks			
15th June 1885 — " —	337	8	"	at Rs6.12.0	7037	8	"
				Balance overpaid to Contractor	70	2	1
	7959	10	1		7959	10	1

AT THE TIME CERTAIN OF THE ABOVE PAYMENTS WERE MADE TO THE
CONTRACTOR, THERE WERE ALSO SUMS SET APART AS DEPOSIT FOR
SECURITY, AND THUS THERE IS, QUITE DISTINCT FROM THE ABOVE
ACCOUNT AN AGGREGATE OF RS.702-0-7 IN THE DEPOSIT ACCOUNT IN
THE ABOVE NAME RESPECTING THE ABOVE CONTRACT.

HAD THIS BEEN PAID TO THE CONTRACTOR THERE WOULD HAVE
BEEN OVERPAID TO HIM RS.772-2-8, AND AS IT IS, AFTER ANNEXING
THE SECURITY DEPOSIT RS.702-0-7, THEN WOULD REMAIN DUE FROM
THE CONTRACTOR RS.70-2-1.

THE ABOVE CONTRACTOR HAS ALSO DEPOSITED AS SECURITY
REGARDING OTHER CONTRACTS RS.649. REGARDING WHICH OTHER
CONTRACTS HE HAD due TO HIM FOR WORK DONE ON THE 30TH SEPTEMBER
1886, RS.126-15-5. THE ABOVE ACCOUNT IF CORRECT (IT IS BASED
UPON MEASUREMENTS SHEETS AND BILLS, AND CASH BOOK ENTRIES
AND WAS SAID BY THE ACCOUNTANT TO INCLUDE EVERYTHING AFFECT-
ING THE ACCOUNT) SHOULD BE REPORTED TO THE SUPERINTENDING
ENGINEER FOR ORDERS. IF THE PROPER FORM OF CONTRACTORS LEDGER
ACCOUNT HAD BEEN MAINTAINED IT WOULD HAVE PERHAPS CONDUCED

TO

TO MORE REGULARITY IN THE PAYMENTS.

II. RAISING AND STRENGHTENING THE LEFT BANK OF THE COLEROON - MEASUREMENTS HAVE BEEN REPORTED WITH SCARCELY SUFFICIENT FREQUENCY - THEY DATE 31ST MARCH 1886; 4TH MAY 1886; 31ST AUGUST 1886; 30TH SEPTEMBER 1886.

DISMANTLING THE KOODALY RUINED SURPLUS SLUICE AND FILLING IN THE BREACH. PAYMENT ON 28TH AUGUST 1886 FOR WORK MEASURED ON 3RD FEBRUARY 1886 FINALLY.

III. MEASUREMENT SHEETS SHOULD BE on PRINTED FORMS, AND SHOULD SHOW THE DATES BETWEEN WHICH THE WORK WAS DONE, AND THE ACTUAL DATE OF MEASUREMENT. MOREOVER THE SHEET SHOULD BE CLEARLY CANCELLED WITH BRIEF PARTICULARS FOR REFERENCE WHEN THE BILL FOR PAYMENT IS DRAWN AND PAID.

IV. TENDERS FOR THE EXECUTION OF WORKS BY CONTRACT, OR BY PIECE WORK, ESTIMATED TO INVOLVE EXPENDITURE EXCEEDING RS.2,00 SHOULD BE REGARDED AS BEYOND THE ACCEPTANCE OF THE EXECUTIVE ENGINEER. THUS IN THE CASE OF RAISING AND STRENGTHENING THE LEFT BANK OF COLEROON ABOVE REFERRED TO (II) THE EXPENDITURE HAS REACHED RS.4,632, BUT THE CONTRACT WAS MADE SOLELY BY THE EXECUTIVE ENGINEER.

V. FOR JUNE 1886 THERE WERE FIVE MAISTRIES WORKING ON AND CHARGED TO NINE WORKS - SEE CODE PARA 1090. SANCTION TO THESE UNDER ESTABLISHMENT SHOULD BE APPLIED FOR.

VI. THE MATERIALS AT SITE OF WORKS AT END OF SEPTEMBER 1886 WERE VALUED AT RS.21,777, THE MATERIALS AT SITE OF THE DISTRICT JAIL AT TRICHINOPOLY AMOUNTING TO RS.20,071. THIS WORK HAS BEEN AT A STANDSTILL SINCE SEPTEMBER 1886. THE OUTLAY UPON IT TO DATE IS RS.45,893. THE MATERIALS ARE SAID TO BE FREQUENTLY VERIFIED AND OF GOOD VALUE.

VII. THERE ARE BALANCES DUE TO SEVERAL CONTRACTORS FOR SEVERAL MONTHS FOR NO PARTICULAR REASON AND THESE ARE NOW PROMISED THE EXECUTIVE ENGINEER'S SPECIAL ATTENTION.

7. JAMES C.RATANAYAKAM PILLAY THE STOREKEEPER, WHO HAS LATELY PASSED THE ENTRANCE EXAMINATION FOR AN ACCOUNTANT, DOES MUCH EXCELLENT WORK AND ASSISTS THE ACCOUNTANT CONSIDERABLY.

8. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER.

9. SO ARE THE BUDGET REGISTERS AND SERVICE BOOKS, AND SO IS THE REGISTER OF BUILDINGS.

(SIGNED) H.RAINIER

MADURA
1ST NOVEMBER 1886 }
DY.EXAMINER P.W.ACCOUNTS.

(TRUE COPY.)

Gaynor

HONY.ASST.EXAMINER P.W.ACCOUNTS.

12/11

10/3021 Genl Acct

PUBLIC WORKS DEPARTMENT.

No. 50

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

A

READ the following

Letter from the Ex. P.W. Accts. (A.E. No 130 Wd/ Nov. 12. 1886)

Pro with enc

Communicated to the Supdg Engineer, VI Circle, for the information and guidance of the Executive Engineer, Trichinopoly Division.

2. The attention of the Supdg Engineer will be directed to the matters brought to notice in para 6 of the

In the statement of Coopoosamy Naidu's account 1,050,000 bricks at Rs 6:12:- per 1000/- are credited for Rupees 7037:8:0. This should apparently be Rs 7087:8:- reducing the overpaid balance to Rs 20:2:1. This contractor's account requires careful attention.

3. The Supdg Engineer will submit a statement in the prescribed form for sanction to the employment of the maistries under establishment; and he will cancel the requisite

11/3071 7

action to be taken in regard to the unpaid balances said to be due to several contractors.

4. With advertence to para 6 (VI) it is remarked that final orders in regard to the abolition of the Trichinopoly District Jail were issued with G.O. No. 2888 W. d/ 3. Novr 1886.—

Wm
15.11.86

Jol
15/11/86.

S.E. VI Circle.
Exr PW Accts.

FB.
15.11.6.

Jcw
26/11/86

8843.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated 16/11/86

Recd. 18/11—9 am Encl.

G.O., 15th Novr. 1886, No. 3021/W

Inspection notes

orders passd the —
on the Trichinopoly
division offices, ~~by~~
~~the D~~ submitted by
the Examiner P.W.A.

.145/3

14" 9/11