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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W

DEPARTMENT

G.O. No.	4 26 W	Press.
B.P. No:		Mis.
Dated	22. 2. 1886	1987.

Not to be folded or roughly handled

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 February 1886, No. 120 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 Kistna Western division.

2. The attention of the Executive Engineer and of his accountant is necessary to paragraphs 5, 6, 10, 14 and 18; the Superintending Engineer's notice is also desirable to the remarks (paragraph 6) in regard to measurement sheets and measurement books.

3. The opinion of the Chief Engineer for Irrigation should be required on the matter of paragraph 7, as the general question of boat accounts is already under his consideration. If the expenses of working be charged off at once to Tools and Plant, the entries in the Suspense accounts would be obviated, and it would not be necessary to charge rent for the use of the floating plant. Meanwhile, the Executive Engineer should see that the Suspense accounts are promptly relieved by adjustments to Works from time to time.

4. The Superintending Engineer's attention should be invited to paragraph 11; also to paragraphs 15 and 17, for such inquiry as may be thought necessary.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works accounts, Madras, of the office of the Executive Engineer, Kistna Western division, on the 25th and 26th January 1886.

Mr. G. D. Wybrow, the Executive Engineer, and G. Mallikarjuniah, the accountant, were present. This office was last examined on the 5th and 6th February 1885 (see G.O., No. 468 W., of 2nd March 1885).

2. There are two sub-divisions, the Eastern of which the Executive Engineer has charge at present; and the Western under Mr. A. T. Mackenzie, Assistant Engineer, who has a drawing account. Bezvada (1), Guntur (2), Bapatla (3), Repalle (4), Chinnaganjam (5), and Nizampatam (6) are the treasuries or sub-treasuries drawn upon. The Executive Engineer draws on all, the Western sub-divisional officer on 2, 3 and 5. There are no other drawing accounts.

3. The imprests under the Eastern sub-divisional officer are held by—

Supervisor T. Ramanujam Pillay ...	...	...	...	...	...	RS.
Overseer R. Nageswara Iyer ...	...	...	...	...	...	300
Overseer C. Venkataramayya ...	...	...	...	...	...	400
						400
						1,100

those under the Western sub-divisional officer by—

Supervisor S. Vijayaragavadoss Naidu ...	...	...	...	...	...	RS.
Sub-overseer T. Armugam Pillay ...	...	...	...	...	...	100
						200
						300

The Lock superintendent at Poddaganjam levies toll on unlicensed boats which pass, and keeps account of same, submitting copy to sub-divisional officer monthly. Cash recoveries of this kind are forwarded as fast as received. The ticket given to boats in exchange for toll should be inspected at every subsequent lock on the canal, and the counterfoil sent up with the amount is checked with the monthly account, so that, barring collusion, the check is tolerably effective.

4. The balance of the Executive Engineer's drawing account on the 31st December 1885 was proved correct.

5. The cash-books were examined for two months, and imprest accounts for about three months, and only one or two omissions noted, viz. :—

(1) Nominal muster rolls should invariably be certified at foot that the payment has been made, and the same should be witnessed.

(2) Bills for stores supplied should bear the authority for the supply, and evidence that the storekeeper has duly received the articles, as well as date they were received. For instance, Rs. 596-8-9 was paid as per voucher without number, dated 20th September 1885, for bricks supplied by a contractor, and the bill for these bricks should have shown the above particulars on its face.

(3) Corrections in the cash-book should invariably be acknowledged by their author, with the date of correction and the Executive Engineer's initial.

(4) The accountant, when he audits the cash-books and imprest accounts, should not only place his initials on each voucher as audited, but he should date his initial, without which it is impossible to say when the voucher was passed by him.

6. The accounts of works were examined for August and September 1885, as well as for subsequent periods, here and there, the following points being noted :—

(a) It is not seen that the total value of work done is supported as regards every contemplated payment by measurements.

(b) There is no reference to any particular measurement book in any measurement sheet, or *vice versa*, and much time was taken in trying to compare measurement sheets with original measurements in the books, which lacked signatures and were generally not well kept.

(c) Vouchers were not readily produced. Every voucher should be numbered, and should state exactly the work to which it appertains.

(d) Verification by the Executive Engineer of each account in the register of works, which of course means a thorough examination of each work abstract account, has lately been ordered in G.O., No. 2650 W., of 7th November 1885, and will now be commenced.

7. There have been from April to December 1885 debits to *Deposits* (or latterly to *Miscellaneous Advance Account*) for wages of lascars, and the cost of ropes, bamboos, lanterns, oil, &c. (a) for working punts which have been hired from the Kistna Eastern division. In October to December 1885 there were also credits to the above division by debits to *Miscellaneous Advances* (b) for hire of above punts.

Now (a), except Rs. 265 which represents the cost of materials in use for working punts, has been charged to works for which the punts were used, while (b) has not been so charged through an oversight, and it is said that the works which would be properly chargeable with (b) have some of them been completed. Not only should (b) be charged to works, but the Rs. 265 above referred to should be also so charged off at once.

8. The materials at site of works aggregate in value Rs. 11,075 and are at site of fifty different works and are in serviceable condition. The Executive Engineer says :—

"Part IV of work abstract is generally verified by the sub-divisional officer every month."

9. The total debit to stock at end of December 1885 was Rs. 7,681-0-11, chiefly building materials (stone and lime), but partly—

Land kilns	...	...	...	...	...	Rs.	A.	P.
Manufactures	...	...	...	...	...	2,350	11	0
which are for—	...	...	...	...	...	239	12	8
Stone, land kilns	...	...	...	...	...	Rs.	A.	P.
Stone manufacture	...	...	...	...	...	900	10	3
Lime, land kilns	...	...	...	...	...	47	4	3
Lime manufacture	...	...	...	...	...	1,450	0	9
	...	...	...	...	...	191	14	5

The Land Kilns accounts are credited on a proper principle and the Manufacture accounts are well kept, though not in form M, 38 A.

10. The Stock accounts generally are in order, except that monthly abstract receipts and issues are very untidy, and bear corrections and recorections without acknowledgment.

(a) Amounts to Rs. 2,415.

(b) Amounts to Rs. 594.

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2

11. Rs. 55-13-0, recovered from a private party on 21st September 1885 for sale of 11½ candies of lime in the Western sub-division, was sent up for sanction of Superintending Engineer in October 1885. Although the lime was bought from a contractor originally, 23 per cent. should have been added (to cover cost of establishment) when fixing selling price to private individuals.

12. It is said that the storekeeper's security, Rs. 250, is invested in the Government Savings Bank, but that fact is omitted in the register of security deposits on the back of September's schedule of deposits, nor was the pass-book available, it being with the Superintending Engineer. No other security or other deposits are on record.

13. There is no register of accepted tenders, hence some difficulty in checking as to code paragraphs 1605, 1606.

14. Certain lands on the rim of the canal are let to parties in plots of 4,356 square feet, at Rs. 1-8-0 per month each plot, under G.O., No. 235 I., of 15th March 1882. A register should be opened for these rents since they are increasing.

15. The district munsif's court at Bapatla, value Rs. 1,500, is rented to the master of the Local Fund Middle school there for Rs. 3 per month. A Salt superintendent's cutcherry at Chinnaganjam, reputed original value Rs. 1,500, was condemned years ago as uninhabitable and is now in ruins, no action having been taken.

16. The Tools and Plant accounts are in order.

17. Items aggregating Rs. 3,508-6-8 are due to ten petty contractors for work done previous to November 1885 because of works being either incomplete or not yet inspected. There is no disputed account it is said.

18. The office code was not posted with standing orders, and the accountant did not know the substance of many of the most important of them. The code is of no use unless posted with every fresh standing order as it comes out. This is the accountant's business and of great importance.

19. The budget registers are in order.

20. The assistant accountant, Venkatappiah, maintains his usefulness and efficiency in the office, which is in good order.

ORDER—dated 22nd February 1886, No. 426 W., Public Works.

Communicated to the Superintending Engineer, II Circle, whose attention will be directed to paragraphs 6 and 11 of the inspection notes; also to paragraphs 15 and 17, on the subjects of which the Government desire to be furnished with reports.

2. Paragraph 7 of the notes and paragraph 3 of the Examiner's letter will be referred to the Chief Engineer for Irrigation for favor of his opinion.

3. The attention of the Executive Engineer will be specially directed to paragraphs 5, 6, 10, 14 and 18 of the notes. The accountant will be warned to keep the office copy of the code corrected up to date in future.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of 1886 Madras
PUBLIC WORKS.

Dated February, 22nd.

Recd.

Encl.

G.O., 22nd Feb. 1886, No. 426 W.

FEBRUARY.

Notes of Inspection

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

426
3

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

15th March 1882, No. 235 I.

Irrigation.

Read the following paper:—

No. 20 I.

No. 50. MEMORANDUM—IRRIGATION.

THE development of the timber trade in the Kistna, and difficulty of finding any ground at Bezvada for its storage away from the canals, led to the right berm of the Ellore Canal, at its head, being marked out into plots, and to permission being given to merchants to occupy these, on payment of a monthly rental.

2. The carrying trade at Bezvada, and elsewhere, is increasing, and it is desirable, on the one hand, to afford to those engaged in it such facilities as may be possible, and, on the other, to introduce such rules as will prevent injury to the canals and obstruction to the traffic thereon, and as will secure also, at any rate, sufficient rent to cover the expenses incurred.

3. It will generally be necessary torevet the canal slope, level and drain the berm, provide roadway for the removal of goods, &c.; the exact details of the arrangements depending partly upon the ground and canal water levels, as also upon the description of goods.

4. One-tenth of an acre will be a convenient size for a single plot of ground, as it is usually necessary to put up a hut or a shed for the accommodation of the persons in charge of the goods. Merchants who need more space can take more than one plot.

5. The permission to occupy a plot should be given in writing, and the following form will be suitable:—

FORM OF PERMIT.

KISTNA DELTA.

Canal

Government in G.O., No. I., dated _____, having subscribed to the Rules and conditions approved by
occupation of canal berms for the storage of timber, bamboos, or other non-excepted merchandise, for regulating the temporary
is hereby permitted to occupy Plot No. _____ on the _____ bank of the
Canal in the _____ mile, as shown on the _____ map, dated _____
, on payment of a rent of Rs. _____ a month in advance.

The area of the plot is _____ square feet, with a frontage of _____ feet to
the canal. The occupation to commence from the _____

Dated _____, Executive Engineer,
_____ Division.

6. The following Rules are recommended for sanction :—
- I.—Every plot will be demarcated by stones at the four corners, and, when a roadway divides the plot, by stones at the edge of the width reserved for the roadway.
 - II.—Permission to occupy a plot will be given in writing by the Executive Engineer of the Division in the form appended, and on the following conditions :—
 - (1) the rent fixed to be paid monthly in advance ;
 - (2) the occupation to be terminable by six months' notice given in writing by the Executive Engineer, or officer in charge of the Division, except as otherwise provided for in these rules ;
 - (3) the occupier or tenant to be responsible for the preservation of the trees (if any) on the plot occupied ;
 - (4) the rent fixed to be variable, with the approval of Government, at any time, on giving six months' notice of the intention to raise it ;
 - (5) the storage of gun-powder, dynamite, fireworks, or other explosive materials, and the manufacture of fireworks, is prohibited ;
 - (6) the landing or embarkation of goods to be confined to the places set apart for the purpose, and no timber, or other goods, to be taken up or down the canal slopes at any other places.
 - (7) the tenant to avoid all obstruction of roadway and towpaths.
 - III.—Any infraction of Rule II, Conditions 1, 3, 6, or 7, will render the tenant liable to have his permit cancelled at a month's notice ; and infraction of Condition 5 will be followed by a notice to vacate in twenty-four hours.
 - IV.—The omission to attend to a notice to vacate will entail a penal rent of 1 rupee a day for each separate plot.
7. As regards the Ellore Canal right berm the requirements are—
- (1) The revetment of the slope of the canal at 1 to 1.

* It will probably be found advantageous to place the roadway close to the spoil bank instead of in middle of berm.
 - (2) The dressing back of the spoil bank and the revetment of the slope at $\frac{1}{2}$ to 1, so as to obtain a width generally of about 81 feet, which will, allowing 15 feet for the roadway,* make each plot, of one-tenth of an acre, 66 feet in length.
 - (3) The levelling, drainage, and gravelling, of the berm.
 - (4) The marking out of the plots, No. 1 plot commencing at a short distance below the bridge.
 - (5) The 3rd, and thereafter every 5th, plot, to be set apart for the landing or loading of goods. These plots to be 33 feet in length, and to be ramped down from the edge of the road to the canal, the ramp to be carried down for half its width to 3 feet below F.S.L. for the use of log timber, and for the other half to 1 foot above F.S.L. for the landing of posts, bamboos, and other merchandise, which can be more conveniently carried from the boats or rafts to the depôts. These ramps to be pitched with stone on edge and gravelled, and the drainage of the berm to be carried down the ramps in properly paved channels, when it cannot conveniently be conveyed to the rear of the spoil bank. A timber slide to be provided at each log ramp, and a post and tackle at the top, to enable logs to be hauled up with facility.
 - (6) The 4th, and thereafter every 10th, plot, to be ramped in continuation of the public ramp, so as to be available for boat-building. This accommodation will be much required, and it is a convenience to carry on boat-building near the timber depôts.
 - (7) Latrines to be provided in rear of the spoil bank at 10-chain (one-eighth of a mile) intervals, and to consist of trenches with bamboo-mat screens. One sweeper to be engaged for every four latrines.

- (8) A conservancy head lascar to be huted to the right of the roadway, about the middle of the first half mile, to see that the rules are attended to, and to take care of the tackle. The sweepers to be under his orders.

These arrangements to be limited, in the first instance, to about the first half mile of berm, or to the provision of ten public half-chain plots, and 38 plots of about one chain.

8. The rent hitherto charged has been Rs. 1-1-0 for each plot of, on the average, 2,500 square feet, exclusive of the roadway. The revised plots will be 4,356 square feet, and it is recommended that $1\frac{1}{2}$ rupees a month be the rent of each. This will produce an income of 684 rupees a year, against which there will be conservancy establishment charges of 96 rupees for the head lascar, and 168 rupees for four sweepers, leaving Rs. 440 to cover interest on outlay and maintenance ; and it is not likely that there will be more than a nominal balance.

9. The Superintending Engineer should make out similar arrangements in detail for the right berm near the head of the Main Canal, Western Delta, and, in due course for such parts of the canal berms near Ellore as can be made available for trade. In the latter case the arrangements will have to be made to fit in with the revised section and water level of the canal, which will shortly be carried out.

10. The requisite estimates should be prepared for sanction against the lump sum provision for unforeseen works in the Delta Completion Estimate.

CHEPAUK,
9th March 1882.

(Signed) JOHN MULLINS, Col., R.E.,
Chief Engineer for Irrigation.

To the Joint Secretary to Government, Public Works Department, Irrigation Department.

No. 51. ORDER THEREON, 15th March 1882, No. 235 I.

THE proposals of the Chief Engineer for Irrigation for systematizing the arrangements, in connection with the occupation of canal berms in the Kistna Delta for trade purposes, are approved, and the Superintending Engineer will take the necessary steps for carrying them into effect.

2. The changes will be carried out so as to cause as little inconvenience as possible to present occupiers of the old plots. The notices to vacate the plots required for public ramps should be made as long as possible, with reference to the probable date of commencement of the improvements.

(True Extract.)

(Signed) JOHN MULLINS, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.
Irrigation Branch.

To the Superintending Engineer, Second Circle.
" Chief Engineer for Irrigation.
" Examiner of Public Works Accounts.
" Revenue Department.

Exd. S. T. Austin.
Spare Copies

IRRIGATION.

Gobt. of (1882) Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,

SECOND CIRCLE,

&c., &c., &c.

Dated March, 15th.

Issued

Recd.

Ent.

G.O., 15th March 1882, No. 235 I.

MARCH.

Nos. 50-51.

Occupation of Canal beds in the Kistna Delta for trade purposes.—The proposal for systematising the arrangements in connection with the —, approved with remarks.

2ND MARCH 1885, No. 468 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 26th February 1885, No. 129 W. :—

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

2. The office is in fair order, but the Executive Engineer's attention is necessary to the apparent delay in paying labor (see paragraph 8); to the proper record of materials (see paragraph 9), and to the scrutiny of measurement sheets and books (see paragraphs 10 and 11).

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Western division, on the 5th and 6th February 1885.

The Executive Engineer, G. D. Wybrow, Esq., and the accountant, G. Malikarjunayah, were present. This office was last inspected on 28th July 1884 (vide G.O., No. 2243 W., of 12th September 1884).

2. There are two sub-divisions, each in charge of an Assistant Engineer. They have cash-books and drawing accounts and also imprest-holders:

Names	Rank	Amount— Rs.
T. Ramanujam Pillai	Supervisor, 2nd grade ...	800
A. Nilakanta Sastri, B.C.E. ...	Do. do. ...	400
S. Vijayaraghavulu Das Naidu ...	Do. do. ...	400
T. Muttukumarasawmi Moodelly ...	Overseer ...	400
C. Venkataramayya Pantulu ...	Do. ...	200

3. The treasury pass book was examined and found to agree with the cash-books.

4. At the end of the month the sub-divisional cash-book balance in treasuries should be compared with the sum of the cheque book balances. The omission of any cheque drawn would then be noticed before the copy of sub-divisional cash-book was sent up to Executive Engineer's office. The cash-books and imprest accounts are well kept.

5. Payments from the divisional office are for establishment and woodwork and stone obtained from suppliers. The bills examined showed that the materials paid for had been duly received.

6. The stock in this division is chiefly building materials and fuel. The manufacturing operations are one for lime and another for stone.

The stock accounts are in order. In the sub-ledger rates need not be struck nearer than the anna.

7. For the lime manufacture, output is not noted in ten-day reports, but is copied into work abstract from the monthly abstract of stock receipts which is made up in the sub-divisional office. The same is the case with stone manufacture in which the dressing of stone is done by piece-work. The quantity and value of piece-work is copied into the work abstract from the details given in the imprest account.

2ND MARCH 1885, No. 468 W., PUBLIC WORKS.

8. Work abstracts are prepared in the divisional office. Those for January were well advanced. The work abstracts for September were gone through and found complete, some of the muster rolls for the whole of July and August were not paid till September.

9. A statement of receipts, issues and balances of materials at site for each work is sent up every month from the two sub-divisions. This statement was compared for month of November with part IV of work abstract. Most of the items agreed, but one or two considerable differences could not be explained by the accountant who did not know from what the monthly statement was compiled. Materials are entered from suppliers' bills into part IV of work abstract, while they are not entered in the ten-day report of materials received. More attention to this is necessary.

10. Petty contract is confined to earthwork, roughstone packing, and supplying lime-stone. The petty contract accounts are made out in sub-divisional office, but measurement sheets are not always sent up along with them. The agreements with petty contractors are filed in piece-work form No. M. 169.

11. The latest measurement book recorded in the divisional office is up to May 1883. These looked at were complete except not having anyone's name attached. The register of works and other accounts are well kept.

MADRAS,
18th February 1885.

ORDER—dated 2nd March 1885, No. 468 W., Public Works.

Communicated to the Superintending Engineer, II Circle.

(True Extract.)

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

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

Encl. E. Fernandez
Spurs Copies

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GENERAL
ACCOUNT.

Govt. of 1885 Madras.
PUBLIC WORKS.

Dated March, 2nd.

Recd.

Encl.

G.O., 2nd March 1885, No. 468 W.

FEBRUARY.

Inspection

Notes of an -- of the Kistna Western
division office, submitted by the Examiner,
Public Works Accounts, communicated to
the Superintending Engineer, II Circle.

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

[C. No. 2.]

From

No. 120 Kr.

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department,

Madras, 12th February

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 Kistna Western Division.

2. The attention of the Executive Engineer and of
his Accountant is necessary to paras 5, 6, 10, 14 and 18;
the Superintending Engineer's notice is also desirable
to the remarks (para 6) in regard to Measurement sheets and
Measurement Books.

3. The opinion of the Chief Engineer for Irrigation
should be required on the matter of para 7, as the general
question of Boat Accounts is already under his consideration.
If the expenses of working be charged off at once to Tools
and Plant, the entries in the Suspense Accounts would be
obviated, and it would not be necessary to charge rent for
the use of the floating plant. Meanwhile, the Executive
Engineer should see that the Suspense Accounts are promptly
relieved by adjustments to works from time to time.

4. The Superintending Engineer's attention should be
invited

invited to para 11; also to paras 15 and 17 for such enquiry
as may be thought necessary.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Guinness

Examiner P. W. Accounts.

2

426
8

25.12/2

Encs: One

From,
The Examiner P. W. Accounts,
Madras.

To,
The Secretary to Government,
P. W. Department.

Re 426 Warr 2-86

No. *120 W*

Dated *12* February 1906.

Recd. *13*

Enclo. 1.

Notes of inspection of the
Office of the Kistna Western
Division by Mr. Rainier, Dy. Examiner
Forwards with remarks

SKW

NOTES OF INSPECTION BY H. RAINIER ESQ. DEPUTY EXAMINER
P. W. ACCOUNTS MADRAS. OF THE OFFICE OF THE EXECUTIVE ENGINEER
KISTNA WESTERN DIVISION, ON THE 25TH. AND 26TH. JANUARY 1885.

MR. G. D. WYBROW THE EXECUTIVE ENGINEER, AND G. MALLIKAR-
JUNIAH, THE ACCOUNTANT WERE PRESENT. THIS OFFICE WAS LAST
EXAMINED ON THE 5TH. AND 6TH. FEBRUARY 1885 (SEE G. O. NO.
468 P. OF 2ND MARCH 1885).

2. THERE ARE TWO SUB-DIVISIONS, THE EASTERN OF WHICH
THE EXECUTIVE ENGINEER HAS CHARGE AT PRESENT; AND THE WESTERN
UNDER MR. A. T. MACKENZIE, ASSISTANT ENGINEER, WHO HAS A DRAWING
ACCOUNT, BEZWADA (1), GUNTOOR (2), BAPATLA (3), RAEPULLY (4), CHENNA-
GANJAN (5), AND NIZAMPATAM (6), ARE THE TREASURIES OR SUB-TREA-
SURIES DRAWN UPON. THE EXECUTIVE ENGINEER DRAWS ON ALL, THE
WESTERN SUB-DIVISIONAL OFFICER ON 2, 3 & 5. THERE ARE NO
OTHER DRAWING ACCOUNTS.

3. THE IMPRESTS UNDER THE EASTERN SUB-DIVISIONAL
OFFICER ARE HELD BY
SUPERVISOR T. RAMANUJAM PILLAY.....RS. 300
OVERSEER R. NAGESWARA IYER.....RS. 400
OVERSEER C. VENKATARAMAYYA.....RS. 400

THOSE UNDER THE WESTERN SUB-DIVISIONAL OFFICER, BY
SUPERVISOR S. VIJAYARAGAVADOSE NAIDU.....RS. 100
SUB-OVERSEER T. ARMUGUM PILLAY.....RS. 200
.....RS. 300

THE LOCK SUPERINTENDENT AT PEDDAGANJAN LEVIES TOLL ON
UNLICENSED BOATS WHICH PASS, AND KEEPS ACCOUNT OF SAME SUB-
MITTING COPY TO SUB-DIVISIONAL OFFICER MONTHLY. CASH RE-
COVERIES OF THIS KIND ARE FORWARDED AS FAST AS RECEIVED. THE

TICKET

TICKET GIVEN TO BOATS IN EXCHANGE FOR TOLL SHOULD BE INSPECTED AT EVERY SUBSEQUENT LOCK ON THE CANAL AND THE COUNTERFOIL SENT UP WITH THE AMOUNT IS CHECKED WITH THE MONTHLY ACCOUNT SO THAT BARRING COLLUSION THE CHECK IS TOLERABLY EFFECTIVE.

4. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 31ST DECEMBER 1885 WAS PROVED CORRECT.

5. THE CASH BOOKS WERE EXAMINED FOR TWO MONTHS, AND IMPREST ACCOUNTS FOR ABOUT THREE MONTHS - AND ONLY ONE OR TWO OMISSIONS NOTED, VIZ:-

(1). NOMINAL MUSTER ROLLS SHOULD INVARIABLY BE CERTIFIED AT FOOT THAT THE PAYMENT HAS BEEN MADE, AND THE SAME SHOULD BE WITNESSED.

(2). BILLS FOR STORES SUPPLIED, SHOULD BEAR THE AUTHORITY FOR THE SUPPLY, AND EVIDENCE THAT THE STOREKEEPER HAS ONLY RECEIVED THE ARTICLES, AS WELL AS DATE THEY WERE RECEIVED, FOR INSTANCE RS. 596-8-9 WAS PAID AS PER VOUCHER WITHOUT NUMBER DATED 20TH SEPTEMBER 1885 FOR BRICKS SUPPLIED BY A CONTRACTOR - AND THE BILL FOR THESE BRICKS SHOULD HAVE SHOWN THE ABOVE PARTICULARS ON ITS FACE.

(3). CORRECTIONS IN THE CASH BOOK SHOULD INVARIABLY BE ACKNOWLEDGED BY THEIR AUTHOR, WITH THE DATE OF CORRECTION AND THE EXECUTIVE ENGINEER'S INITIAL.

(4). THE ACCOUNTANT WHEN HE AUDITS THE CASH BOOKS AND IMPREST ACCOUNTS SHOULD NOT ONLY PLACE HIS INITIALS ON ^{each} VOUCHER AS AUDITED, BUT HE SHOULD DATE HIS INITIAL, WITHOUT WHICH, IT IS IMPOSSIBLE TO SAY WHEN THE VOUCHER WAS PASSED BY HIM.

6. THE ACCOUNTS OF WORKS WERE EXAMINED FOR AUGUST AND SEPTEMBER 1885, AS WELL AS FOR SUBSEQUENT PERIODS HERE AND THERE, THE FOLLOWING POINTS BEING NOTED:-

(A). IT IS NOT SEEN THAT THE TOTAL VALUE OF WORK DONE IS SUPPORTED AS REGARD EVERY CONTEMPLATED PAYMENT BY MEASUREMENTS

(B). THERE IS NO REFERENCE TO ANY PARTICULAR MEASUREMENT BOOK IN ANY MEASUREMENT SHEET OR VICE VERSA AND MUCH TIME WAS TAKEN IN TRYING TO COMPARE MEASUREMENT SHEETS WITH ORIGINAL MEASUREMENTS IN THE BOOKS, WHICH LACKED SIGNATURES AND WERE GENERALLY NOT WELL KEPT.

(C). VOUCHERS WERE NOT READILY PRODUCED - EVERY VOUCHER SHOULD BE NUMBERED, AND SHOULD STATE EXACTLY THE WORK TO WHICH IT APPERTAINS.

(D). VERIFICATION BY THE EXECUTIVE ENGINEER OF EACH ACCOUNT IN THE REGISTER OF WORKS, WHICH OF COURSE MEANS A THOROUGH EXAMINATION OF EACH WORK ABSTRACT ACCOUNT, HAS LATELY BEEN ORDERED IN G.O. NO. 2630 M. ON 7TH NOVEMBER 1885 AND WILL NOW BE COMMENCED.

7. THERE HAVE BEEN FROM APRIL TO DECEMBER 1885 DEBITS TO DEPOSITS, OR LATTERLY TO MISCELLANEOUS ADVANCE ACCOUNT, FOR WAGES OF LASCARS, AND THE COST OF ROPES, BAMBOOS, LANTERNS, OIL ETC. FOR WORKING PUNTS WHICH HAVE BEEN HIRED FROM THE KRISHNA PARTERN DIVISION. IN OCTOBER TO DECEMBER 1885 THERE WERE ALSO CREDITS TO THE ABOVE DIVISION BY DEBITS TO MISCELLANEOUS ADVANCES FOR HIRE OF ABOVE PUNTS.

AMOUNTS FOR RS. 2418

AMOUNTS TO RS. 594

NOW EXCEPT RS. 265 WHICH REPRESENTS THE COST OF MATERIALS

TICKET GIVEN TO BOATS IN EXCHANGE FOR TOLL SHOULD BE INSPECTED AT EVERY SUBSEQUENT LOCK ON THE CANAL AND THE COUNTERFOIL SENT UP WITH THE AMOUNT IS CHECKED WITH THE MONTHLY ACCOUNT SO THAT BARRING COLLUSION THE CHECK IS TOLERABLY EFFECTIVE.

4. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 31ST DECEMBER 1885 WAS PROVED CORRECT.

5. THE CASH BOOKS WERE EXAMINED FOR TWO MONTHS, AND IMPREST ACCOUNTS FOR ABOUT THREE MONTHS - AND ONLY ONE OR TWO OMISSIONS NOTED, VIZ:-

(1). NOMINAL MUSTER ROLLS SHOULD INVARIABLY BE CERTIFIED AT FOOT THAT THE PAYMENT HAS BEEN MADE, AND THE SAME SHOULD BE WITNESSED.

(2). BILLS FOR STORES SUPPLIED, SHOULD BEAR THE AUTHORITY FOR THE SUPPLY, AND EVIDENCE THAT THE STOREKEEPER HAS DULY RECEIVED THE ARTICLES, AS WELL AS DATE THEY WERE RECEIVED. FOR INSTANCE RS. 596-8-9 WAS PAID AS PER VOUCHER WITHOUT NUMBER DATED 20TH SEPTEMBER 1885 FOR BRICKS SUPPLIED BY A CONTRACTOR - AND THE BILL FOR THESE BRICKS SHOULD HAVE SHOWN THE ABOVE PARTICULARS ON ITS FACE.

(3). CORRECTIONS IN THE CASH BOOK SHOULD INVARIABLY BE ACKNOWLEDGED BY THEIR AUTHOR, WITH THE DATE OF CORRECTION AND THE EXECUTIVE ENGINEER'S INITIAL.

(4). THE ACCOUNTANT WHEN HE AUDITS THE CASH BOOKS AND IMPREST ACCOUNTS SHOULD NOT ONLY PLACE HIS INITIALS ON ^{each} VOUCHER AS AUDITED, BUT HE SHOULD DATE HIS INITIAL, WITHOUT WHICH, IT IS IMPOSSIBLE TO SAY WHEN THE VOUCHER WAS PASSED BY HIM.

C. THE

6. THE ACCOUNTS OF WORKS WERE EXAMINED FOR AUGUST ⁴²⁶ AND SEPTEMBER 1885, AS WELL AS FOR SUBSEQUENT PERIODS HERE AND THERE, THE FOLLOWING POINTS BEING NOTED:-

(A). IT IS NOT SEEN THAT THE TOTAL VALUE OF WORK DONE IS SUPPORTED AS REGARD EVERY CONTEMPLATED PAYMENT BY MEASUREMENTS

(B). THERE IS NO REFERENCE TO ANY PARTICULAR MEASUREMENT BOOK IN ANY MEASUREMENT SHEET OR VICE VERSA AND MUCH TIME WAS TAKEN IN TRYING TO COMPARE MEASUREMENT SHEETS WITH ORIGINAL MEASUREMENTS IN THE BOOKS, WHICH LACKED SIGNATURES AND WERE GENERALLY NOT WELL KEPT.

(C). VOUCHERS WERE NOT READILY PRODUCED - EVERY VOUCHER SHOULD BE NUMBERED, AND SHOULD STATE EXACTLY THE WORK TO WHICH IT APPERTAINS.

(D). VERIFICATION BY THE EXECUTIVE ENGINEER OF EACH ACCOUNT IN THE REGISTER OF WORKS, WHICH OF COURSE MEANS A THOROUGH EXAMINATION OF EACH WORK ABSTRACT ACCOUNT, HAS LATELY BEEN ORDERED IN G.O. NO. 2050 M. ON 7TH NOVEMBER 1885 AND WILL NOW BE COMMENCED.

7. THERE HAVE BEEN FROM APRIL TO DECEMBER 1885 DEBITS TO DEPOSITS FOR LATTERLY TO MISCELLANEOUS ADVANCE ACCOUNT, FOR WAGES OF LASCARS, AND THE COST OF ROPES, BAMBOOS, LANTERNS, OIL ETC. FOR WORKING PUNTS WHICH HAVE BEEN HIRED FROM THE KISTNA EASTERN DIVISION. IN OCTOBER TO DECEMBER 1885 THERE WERE ALSO CREDITS TO THE ABOVE DIVISION BY DEBITS TO MISCELLANEOUS ADVANCES FOR HIRE OF ABOVE PUNTS.

A. AMOUNTS TO RS. 2418

B. AMOUNTS TO RS. 594

NOW EXCEPT RS. 265 WHICH REPRESENTS THE COST OF MATE-

RIALS

RIALS IN USE FOR WORKING FUNTS HAS BEEN CHARGED TO WORKS FOR WHICH THE FUNTS WERE USED, WHILE B HAS NOT BEEN SO CHARGED THROUGH AN OVERSIGHT, AND IT IS SAID THAT THE WORKS WHICH WOULD BE PROPERLY CHARGEABLE WITH B HAVE SOME OF THEM BEEN COMPLETED. NOT ONLY SHOULD B BE CHARGED TO WORKS BUT THE RS.265 ABOVE REFERRED TO SHOULD BE ALSO SO CHARGED OFF AT ONCE.

8. THE MATERIALS AT SITE OF WORKS AGGREGATE IN VALUE RS.11,075 AND ARE AT SITE OF FIFTY DIFFERENT WORKS AND ARE IN SERVICEABLE CONCTION, THE EXECUTIVE ENGINEER SAYS.

PART IV OF WORK ABSTRACT IS GENERALLY VERIFIED BY THE SUB-DIVISIONAL OFFICER EVERY MONTH.

9. THE TOTAL DEBIT TO STOCK AT END OF DECEMBER 1885 WAS RS.7,681-0-11 CHIEFLY BUILDING MATERIALS. (STONE AND LIME) BUT PARTLY

LAND KILNS.....	RS.2350-11-0
MANUFACTURES.....	RS. 239-12-8
WHICH ARE FOR	
STONE LAND KILNS.....	RS. 900-10-8
STONE MANUFACTURE.....	RS. 47- 4-8
LIME LAND KILNS.....	RS.1450- 0-9
LIME MANUFACTURE.....	RS. 191-14-5

THE LAND KILNS ACCOUNTS ARE CREDITED ON A PROPER PRINCIPLE AND THE MANUFACTURE ACCOUNTS ARE WELL KEPT, THOUGH NOT IN FORM M 32 A.

10. THE STOCK ACCOUNTS GENERALLY ARE IN ORDER EXCEPT THAT MONTHLY ABSTRACTS OF STOCK RECEIPTS AND ISSUES ARE VERY UNTIDY, AND BEAR CORRECTIONS AND RECORRECTIONS WITHOUT ANY

ONES ACKNOWLEDGMENT.

11. RS.55-13-0 RECOVERED FROM A PRIVATE PARTY ON 21ST. SEPTEMBER 1885 FOR SALE OF 11 CANDIES OF LIME IN THE WESTERN SUB-DIVISION, WAS SENT UP FOR SANCTION OF SUPERINTENDING ENGINEER IN OCTOBER 1885, ALTHOUGH THE LIME WAS BROUGHT FROM A CONTRACTOR ORIGINALLY, 23 PER CENT SHOULD HAVE BEEN ADDED (TO COVER COST OF ESTABLISHMENT) WHEN FIXING SELLING PRICE TO PRIVATE INDIVIDUALS.

12. IT IS SAID THAT THE STOREKEEPER'S SECURITY RS.250 IS INVESTED IN THE GOVERNMENT SAVINGS BANK BUT THAT FACT IS OMITTED IN THE REGISTER OF SECURITY DEPOSITS ON THE BACK OF SEPTEMBER'S SCHEDULE OF DEPOSITS, NOR WAS THE PASS BOOK AVAILABLE, IT BEING WITH THE SUPERINTENDING ENGINEER. NO OTHER SECURITY OR OTHER DEPOSITS ARE ON RECORD.

13. THERE IS NO REGISTER OF ACCEPTED TENDERS HENCE SOME DIFFICULTY IN CHECKING AS TO CODE PARAS 1605, 1606.

14. CERTAIN LANDS ON THE RIM OF THE CANAL ARE LET TO PARTIES IN PLOTS OF 4356 SQUARE FEET AT RS.1-8-0 PER MONTH EACH PLOT, UNDER G.O. NO.235 L. OF 15TH.MARCH 1882 - A REGISTER SHOULD BE OPENED FOR THESE RENTS SINCE THEY ARE INCREASING.

15. THE DISTRICT MUNSIEP'S COURT AT BAEPUTLA, VALUE RS.1,500 IS RENTED TO THE MASTER OF THE LOCAL FUND MIDDLE SCHOOL THERE, FOR RS.3 PER MONTH. A SALT SUPERINTENDENT'S CUTCHERRY AT CHENNAGANJAM, REPUTED ORIGINAL VALUE RS.1,500. WAS CONDEMNED YEARS AGO AS UNINHABITABLE AND IS NOW IN RUINS.

NO ACTION HAVING BEEN TAKEN.

16. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER.

17. ITEMS AGGREGATING RS.3,508-6-8 ARE DUE TO 10 PETTY CONTRACTORS FOR WORK DONE PREVIOUS TO NOVEMBER 1885. BECAUSE OF WORKS BEING EITHER INCOMPLETE OR NOT YET INSPECTED. THERE IS NO DISPUTED ACCOUNT IT IS SAID.

18. THE OFFICE CODE WAS NOT POSTED WITH STANDING ORDERS AND THE ACCOUNTANT DID NOT KNOW THE SUBSTANCE OF MANY OF THE MOST IMPORTANT OF THEM. THE CODE IS OF NO USE UNLESS POSTED WITH EVERY FRESH STANDING ORDER AS IT COMES OUT. THIS IS THE ACCOUNTANTS BUSINESS AND OF GREAT IMPORTANCE.

19. THE BUDGET REGISTERS ARE IN ORDER.

20. THE ASSISTANT ACCOUNTANT, VENKATAPPAH MAINTAINS HIS USEFULNESS AND EFFICIENCY IN THE OFFICE WHICH IS IN GOOD ORDER.

A. Rainier

BY EXAMINER P.W. ACCOUNTS.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

Read the following

From the Examiner P.W. Accounts to A. & S. to Govt. 12th February 1886.

communicated to the
Supty. Engineer D. S. S. S.,
whose attention will be
directed to paras 6 and 11
of the Inspection notes; also
to paras 15 and 17, on the
subjects of which the Govern-
ment desire to be furnished
with reports.

2. Para 7 of the notes and
para 3 of the Examiner's letter
will be referred to the
Chief Engineer for suggestions
for favor of his opinions.

3. The attention of the
Executive Engineer will be
specially directed to paras
5, 6, 10, 11, and 18 of

the

the notes. The Accountant
will be warned to keep the
office copy of the Code corrected
up to date in future.

16/1/86

W
22-2

To

The Suptg. Engineer II Field

Examiner P. W. Accounts

Recd 3-3-86

426
13

1165

Gobt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 22 Feb 1886 No 4284

Notes of Inspection

Orders in —, submitted by
the Supt. of Works, of the Office
of the District Engineer

703
3

Page

22

(1) Number of pages 8
(2) Date of repair -11-87
(3) Initials of the Referencer Bura ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	429 W	Press.
B.P. No:		Mis.
Dated	22. 2. 1986	198 .

02/87

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