

(1) Number of pages 16
(2) Date of repair 11-11-87
(3) Initials of the Referencer low

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

p.w. DEPARTMENT

G.O. No.	<i>84 W</i>	Press.
B.P. No:		Mis.
Dated	<i>11-1-1886</i>	<i>198</i>

S.G.M
Not to be folded or roughly handled

from 3rd September 1885 to the end of November, it seems that it might have been withdrawn: payments from imposts in the South sub-division are mainly for 'Kangaris' and 'Cavalgars' employed by the month, who might with advantage be paid direct by the sub-divisional officer.

5. The adjustment book and cash abstract books are in good order.

6. The work accounts for July 1885 were examined in detail: the work registers are very neat, and the accounts satisfactory: the following points were noted:—

- (a) Work abstracts are not usually maintained when only supervision is provided by departmental agency, the work register being posted from contract accounts and cash vouchers.
- (b) *Munsif's court at Siruganga*.—Labor for June appears in part I of July's work abstract: ten-day reports should be at once submitted and brought into accounts of the same month: an adjustment between sub-heads appears in the work register but not in the work abstract.
- (c) *Madura palace restoration*.—A discrepancy between the work abstract and the book kept by the overseer for materials at site has gone on for several months, though part IV of work abstract is usually signed by the overseer: it can easily be reconciled.
- (d) All payments are satisfactorily vouched for, and copies of contract certificates agree with originals: the receipt portion of the latter should not, under code paragraph 1929 A., be signed by payee.
- (e) Measurement sheets support all payments: where contractors are paid for materials, the measurement sheet shows quantity at site when measurements are made. No measurement books have recently been received for record in the divisional office.
- (f) Payments on nominal muster rolls are not in all cases witnessed by any one but the paying officer.
- (g) The pay of maistries, &c., is sometimes charged to two or more works: this is now prohibited by code paragraph 1090 (standing order No. 146 of 1885).

7. There is no stock: the appropriation registers, tools and plant accounts, contractors' ledger, transfer books, register of buildings and suspense accounts are all in order.

8. No register of liabilities is maintained.

9. Service books are maintained for all permanent establishment in upper subordinate and lower grades: the entries on first page require re-attesting in several cases.

10. The discrepancy in materials at site of Gadalár-Pérmed ghât, noticed in paragraph 6 of the last report, is still unsettled: the Local Fund Engineers are responsible, and final orders of the Superintending Engineer are awaited. This work had long been suspended, owing to want of establishment; but was resumed and accounts for Rs. 450 submitted in November 1885.

11. The office generally is in very good order: the accountant and his assistant, Naraina-swamy Pillai, are both capable men; and the latter could take charge of the accounts of a division if necessary.

ORDER—dated 11th January 1886, No. 84 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information of the Executive Engineer, Madura division, whose attention should be directed to the points on which suggestions are offered by the Deputy Examiner.

2. The Government are glad to receive so favorable a report on the division.

(True Extract.)

Major, 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) Madras.
PUBLIC WORKS.

Dated January, 11th.

Recd.

Encl.

G.O., 11th Jan. 1886, No. 84 W.

JANUARY.

Notes of Inspection

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

3RD NOVEMBER 1884, No. 2697 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works
Accounts, to the Secretary to Government, Public Works Department, dated
Madras, 27th October 1884, No. 90 W.:—

I have the honor to submit, for information and orders of Government, notes by
Mr. Curry, Assistant Examiner, of his inspection of the office of the Madura division.

2. In paragraphs 3 and 9 of the last report, notice was taken of the matters
referred to in paragraphs 5 and 6 of the present report.

3. The office is in good order.

ENCLOSURE.

Notes of Inspection by W. E. CURRY, Esq., Assistant Examiner, Public Works Accounts,
Madras, of the Office of the Executive Engineer, Madura Division, on the 13th October
1884.

The Executive Engineer, Mr. J. Grimes, was present, and also the Accountant, Mr. D.
M. Dumphy. This office was last inspected in April 1884 (*vide* G.O., No. 1032 W., dated 23rd
April 1884.)

2. The pass-book was at the treasury; it should have been present and available for
examination.

3. All the accounts, measurement sheets, &c., appear to be well checked; they are very neat
and regularly filed.

4. There is no stock in this division. Contractors (who do nearly all the work) are paid for
materials delivered as well as for work executed; this involves keeping a "materials at site"
account, as noticed in the Trichinopoly division. Contractors' bills, both for work and materials,
are always made up by the subordinate in charge of the work.

5. The accounts of the Gúdálúr-Peermade ghát road are now sent up to the divisional office
regularly once a month by the Local Fund Engineer, but the funds advanced to him by the
Executive Engineer have still been in excess of his requirements.

6. Further discrepancies with regard to materials handed over by this department for the
construction of the above road are the subject of correspondence between the Superintending
Engineer and the Local Fund Board.

7. This division has now taken over the construction work of the No. I tank division, and
also the compilation of the accounts connected therewith.

ORDER—dated 3rd November 1884, No. 2697 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information
of the Executive Engineer, Madura division.

2. The Superintending Engineer's attention is drawn to paragraph 5 of the
inspection notes.

3. Further information on the subject of paragraph 6 will be awaited.

(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. A. Grubert.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated November, 3rd.

Recd.

Encl.

G.O., 3rd Nov. 1884, No. 2697 W.

NOVEMBER.

Notes of Inspection

Orders on —, submitted by the Examiner, Public Works Accounts, of the office of the Madras Division.

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

[Form No. 1.]

No. 994

From

The EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department,

Madras, January 8th 1885

1885

Sir,

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

3. The report is satisfactory, the few points on which suggestions are offered should have the consideration of the Executive Engineer.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Gurney

Examiner P. W. Accounts.

NOTES OF INSPECTION BY F.G. HEAVEN ESQ. BY EXAMINER
P.W. ACCOUNTS MADRAS. OF THE OFFICE OF THE EXECUTIVE ENGINEER
MADURA DIVISION ON THE 21ST. AND 22ND. DECEMBER 1886.

THE EXECUTIVE ENGINEER J. GRIMES ESQ., AND THE
ACCOUNTANT S.V. KRISHNASWAMI SHASTRI WERE PRESENT; THIS OFFICE
WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 13TH. OCTOBER
1884, VIDE G.O. NO. 2697 W. DATED 3RD. NOVEMBER 1884.

2. THE DISBURSERS ARE, THE EXECUTIVE ENGINEER WHO
DRAWS ON (1) MADURA MUZUR TREASURY (2) CINDIGUL (3) PERIANKULAM
(4) SINGANAILAM (5) PALNI AND (6) CHINNAMAMUR SUB-TREASURIES;
ABDUL KARIA KHAN SAMER, SUB-ENGINEER IN CHARGE OF CINDIGUL
SUB-DIVISION, WHO DRAWS ON (3) (5) AND (7) NELLAKOTA SUB-TREASURY;
AND S. KRISHNAMACHARIAR SUPERVISOR IN CHARGE OF MADURA SOUTH
SUB-DIVISION, WHO DRAWS ON (3) (4) (6) AND (8) USILAMPATH SUB-TREASURY.
SOME DIFFICULTY IS EXPERIENCED IN OBTAINING FUNDS FROM (6) WHERE
THERE ARE MANY TANK MAINTENANCE WORKS IN PROGRESS; THE MATTER
WILL BE REPORTED TO THE SUPERINTENDING ENGINEER FOR ORDERS.
THE TREASURY PASS BOOK WAS CHECKED TO END OF NOVEMBER; EXECU-
TIVE ENGINEER KEEPS CHEQUE BOOKS IN HIS OWN CUSTODY AND WRITES
CHEQUES HIMSELF. COUNTERFOILS OF USED BOOKS SHOULD BE RATHER
MORE CAREFULLY FILED. A SUB-DIVISIONAL OFFICER HAD SLIGHTLY
OVERDRAWN HIS CREDIT ON ONE SUB-TREASURY AT THE END OF NOVEM-
BER, AND HAD BEEN WRITTEN TO ABOUT IT.

3. THE DIVISIONAL CASH BOOK KEPT BY HEAD CLERK, IS
NEAT, BUT ONE OR TWO ALTERATIONS OF FIGURES WERE NOTICED; THE
ACCOUNTANT AUDITS IT NEARLY EVERY DAY; SUB-DIVISIONAL CASH
EXTRACTS ARE RECEIVED WITH FAIR PUNCTUALITY AND VOUCHERS
GENERALLY ACCOMPANY THEM; IT WAS NOTICED THAT THE SOUTH SUB-

DIVISIONAL OFFICER IS IN THE HABIT OF KEEPING LARGE AMOUNTS OF CASH IN HIS CHEST; FROM THE 1ST. TO 28TH. NOVEMBER NOT LESS THAN RS.400. THERE ARE ALSO SOME BRASURES IN HIS CASH EXTRACTS.

4. IMPRESTS ARE HELD BY

HEAD QUARTERS SUB-DIVISION	V. NISHIANANDA SUPERVISOR.....RS. 100
	G. MURUGANATHAN ALIAS OVER-SEER.....RS. 25
	T. M. MURUGANATHAN ALIAS HEAD CLERK.....RS. 10
CINDIGUL SUB-DIVISION	MR. J. M. TAYLOR SUPERVISOR.....RS. 25
	ABDUL LATIF BAKIB SUPER-VISOR.....RS. 50
	SHIVANATHAN ALIAS.....RS. 30
BOOTH SUB-DIVISION	M. NARAYAN PILLAI OVER-SEER.....RS. 25
	CHANDRANATHAN PILLAI.....RS. 25
	RAJESWARAN PILLAI.....RS. 25

THE HEAD QUARTERS SUB-DIVISION IMPRESTS ARE ABSTRACTED AND MISAPPROPRIATED ENTERED IN CASH BOOK; THE MANNER OF RECOUPMENT BEING NOTED. IMPRESTS UNDER SUB-DIVISIONAL OFFICERS ARE ENTERED IN FULL IN THE CASH BOOKS, AND ARE NOT SENT TO THE DIVISIONAL OFFICE; THEY ARE EXAMINED BY THE EXECUTIVE ENGINEER ON HIS INSPECTIONS OF SUB-DIVISIONAL OFFICES. AS MR. TAYLOR'S IMPREST WAS NOT RECOVERED FROM 1ST SEPTEMBER 1925 TO THE END OF NOVEMBER IT SEEMS THAT IT MIGHT HAVE BEEN WITHDRAWN. PAYMENTS FROM IMPRESTS IN THE BOOTH SUB-DIVISION ARE MAINLY FOR 'REPAIRS' AND 'MAINTENANCE' DONE BY THE BOOTH OFFICERS WITH ADVANTAGE OR PAID DIRECT BY THE SUB-DIVISIONAL OFFICER.

5. THE ADJUSTMENT BOOK AND CASH ABSTRACT BOOKS ARE IN GOOD ORDER.

6. THE WORK ACCOUNTS FOR JULY 1925 WERE EXAMINED IN

84/6. 8/63

DETAIL: THE WORK REGISTERED VERY BAD, AND THE ACCOUNTS SATISFACTORY; THE FOLLOWING POINTS WERE NOTED:-

- A. WORK ABSTRACTS ARE NOT USUALLY MAINTAINED WITH ONLY SUPERVISION IS PROVIDED BY DEPARTMENTAL AGENCY, THE WORK REGISTER BEING POSTED FROM CONTRACT ACCOUNTS AND CASH VOUCHERS.
- B. MURUGANATHAN COURT AT SIVAGANGA. LABOUR FOR THIS APPEARS IN PART I OF JULY'S WORK ABSTRACT; TEN-DAY REPORTS SHOULD BE AT ONCE SUBMITTED AND BROUGHT INTO ACCOUNTS OF THE SAME MONTH. AN ADJUSTMENT BETWEEN SUBSIDIARIES APPEARS IN THE WORK REGISTER BUT NOT IN THE WORK ABSTRACT.
- C. MADURA PALACE RESERVATION. A DISCREPANCY BETWEEN THE WORK ABSTRACT AND THE BOOK KEPT BY THE OVERSEER FOR MATERIALS AT SITE HAS GONE ON FOR SEVERAL MONTHS, THOUGH PART IV OF WORK ABSTRACT IS USUALLY SIGNED BY THE OVERSEER; IT CAN EASILY BE RECOVERED.
- D. ALL PAYMENTS ARE SATISFACTORILY VOUCHERED FOR, AND COPIES OF CONTRACT CERTIFICATES AGREE WITH ORIGINALS; THE RECEIPT PORTION OF THE LATTER SHOULD NOT, UNDER CODE PARA 1929 A, BE SIGNED BY THE PAYING OFFICER.
- E. MEASUREMENTS SHOULD SUPPORT ALL PAYMENTS; WHERE CONTRACTORS ARE PAID FOR MATERIALS, THE MEASUREMENT SHOULD SHOW QUANTITY AND WHEN MEASUREMENTS ARE MADE, NO MEASUREMENT BOOKS HAVE RECENTLY BEEN RECEIVED FOR RECORD IN THE DIVISIONAL OFFICE.
- F. PAYMENTS ON ~~NON~~ MURUGANATHAN ROLLS ARE NOT IN ALL CASES WITNESSED BY ANY ONE BUT THE PAYING OFFICER.
- G. THE PAY OF MAINTENANCE ETC. IS SOMETIMES CHARGED TO ETC OR MORE WORK; THIS IS NOT PROHIBITED BY CODE PARA 1929

(SEALING ORDER NO. 146 OF 1937).

7. THERE IS NO BOOK: THE APPROPRIATION REGISTERS, TOOLS AND PLANT ACCOUNTS, CONTRACTORS' LEDGER, TRANSFER BOOKS, REGISTER OF BUILDINGS AND SUBORDINATE ACCOUNTS ARE ALL IN ORDER.

8. NO REGISTER OF LIABILITIES IS MAINTAINED.

9. SERVICE BOOKS ARE MAINTAINED FOR ALL PERMANENT ESTABLISHMENT IN UPPER SUBORDINATES AND LOWER GRADES: THE ENTRIES ON FIRST PAGE REQUIRE NO-ATTENDING IN SEVERAL CASES.

10. THE DISCREPANCY IN MATERIALS BY NAME OF 'CONCRETE' NOTED IN PARA 6 OF THE LAST REPORT IS STILL UNRESOLVED; THE LOCAL TOWN ENGINEERS ARE RESPONSIBLE; AND FINAL ORDERS OF THE SUPERINTENDING ENGINEER ARE AWAITED. THIS WORK HAS LONG BEEN SUSPENDED, DUE TO WANT OF ESTABLISHMENT, BUT WAS RESUMED AND ACCOUNTS FOR IT SUBMITTED IN NOVEMBER 1937.

11. THE OFFICE GENERALLY IS IN VERY GOOD ORDER; THE ACCOUNTANT AND HIS ASSISTANT, PARAIWASTHA PELLAI, ARE BOTH CAPABLE MEN; AND THE LATTER COULD TAKE CHARGE OF THE ACCOUNTS OF A DIVISION IF NECESSARY.

TRUTHFULLY
131 JANUARY 1938.

(SIGNED)

P. G. HEAVEN

BY EXAMINER P.W. ACCOUNTS.

(TRUE COPY.)

R. M. Payne
HONY. ASST. EXAMINER P.W. ACCOUNTS.

84
7

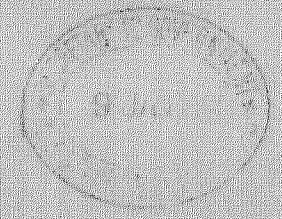
General
Accounts

Recd 1/78 ✓

84
8

Comd to the Supg:
Engr VI Circle, for the
information of the E.D.
Madras Dy, whose
attention should be
directed to the points
on which suggestions
are offered by the
Dy Examiner

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
P.W. Department.



No. 99 W.

Dated 8th January 1886.
Recd.

The Govt are glad
to receive so favourable
a report on the Dy

B No 84 W 11th Jan 86

Encl. 1.

Notes of inspection of the
Office of the Madras Division
by Mr. Heaven Dy. Examiner.
Forwards with remarks-----

11/1/86
S.D. Circle
EXDWA
11-1-86
4/1/86

With Order

1708

Govt. of 1886 Madrid

PUBLIC WORKS.

Date

1886

20.11.1886

1886 Nov 20

Order of Disbursement

Amount in full paid

to the contractor

for the work done

700
3

(1) Number of pages 16
(2) Date of repair 11-11-87
(3) Initials of the Referencer low

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