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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No. / B.P. No.	895 — W.	Press. / Mis.
Dated	25.4.1896	198 .

Not to be folded or roughly handled.

Archives — I 10,006–9 80

895

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, 30th March 1886, No. 146 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 Coimbatore division.

2. The Executive Engineer's attention is necessary to the remarks in paragraphs 4 to 7, and he should further consider whether work abstracts could not be advantageously compiled in the divisional office, especially since so little departmental labour is employed (*vide* paragraph 12).

3. The adjustment of the amounts referred to in paragraphs 14 and 15 should be effected as soon as practicable.

4. The Superintending Engineer's inquiry into the points mentioned in paragraph 20 is desirable.

5. In the monthly return of buildings, the Executive Engineer can easily enter a note in the column for remarks that rent has been paid into treasury to such and such a date and awaits adjustment.

6. The office is in fair order.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Coimbatore Division, on the 16th, 17th and 18th March 1886.

The Executive Engineer, Captain O. V. Boddy, R.E., and the accountant, V. Raghavendrachari, were present. The office was last inspected by an accounts officer on the 26th and 27th March 1885 (see papers with G.O., No. 904 W., of 15th April 1885).

2. There are four sub-divisions, each with a drawing account :—

No. 1 under Mr. J. Kelly, Supervisor.
„ 2 „ „ Subraychariar, Executive Engineer.
„ 3 „ „ H. E. Clerk, Assistant Engineer.
„ 4 „ „ C. H. D. Majoribanks, Assistant Engineer.

Under No. 2 sub-division there are two imprests, viz. :—

	Rs.
With Supervisor A. Murugesa Moodeliar	25
„ „ N. Nadamoony Moodeliar	25

Under No. 3 sub-division two imprests, viz. :—

	Rs.
With Overseer Raghava Aiyangar	20
„ „ V. Subharaya Pillai	50

Under No. 4 sub-division one imprest, viz. :—

	Rs.
With Sergeant R. T. Healy, overseer	25

There is also money in the hands of the Jail Superintendent for building the close prison, Coimbatore, the balance on 28th February 1886 being Rs. 322-8-2.

3. The sub-divisional cash accounts come up frequently and are generally well supported by vouchers. The accountant's audit of these accounts as they come up is so important that it is necessary he should give the date of his initial to every voucher audited. In fact, every initial in token of audit should invariably bear date.

4. In No. 2 sub-divisional cash book a cheque drawn in favor of sub-divisional officer is entered under "payments" on the 25th February 1886 as "cash from treasury" and the proceeds of this cheque, Rs. 40, are entered on the other side as having been received on the same date, February 25th, but the treasury pass book shows the above cheque to have been cashed on the 11th March 1886, or a fortnight later than the cash is stated to have been received by the sub-divisional officer; the sub-divisional officer's count of his cash at the close of February 1886 could not, as stated in his cash balance statement, have agreed with the cash book balance, unless the above cheque had been cashed; in the meanwhile the Executive Engineer promised to take this matter up with the sub-divisional officer. The treasury is at Erode, the head-quarters of the sub-division. There is another similar case in the same sub-division, that of cheque Rs. 90 cashed (cash from treasury) and proceeds received on the 18th January 1886, as per cash book, but not presented at treasury as per pass book till 27th January 1886. These should have been noticed in the office in checking cash books with pass books.

5. The same as regards cheque Rs. 50, entered on both sides of the cash book, No. 4 sub-division, on the 27th February, but not cashed as per pass book, except that the treasury in this case was at some distance, and that the uncashed cheque was acknowledged in the cash balance statement.

6. No cheque should be entered in the cash book as a payment until it has actually been paid away and the cash book is nothing if not exact (see Code, paragraphs 2088 and 2092), but there is a disposition to enter a cheque as paid immediately it is drawn, though the payment may not take place for some days, thus:—

(*a*) *Constructing additional room and bathroom to Deputy Tahsildar's house at Vercaud*—Rs. 437 paid to contractor at Salem appears in the sub-divisional (No. 3) cash book as paid on the 31st March 1885, but the contractor's receipt shows payment to him on the 4th April 1885.

(*b*) *Repairing the press and treasury buildings attached to the Collector's office at Salem.*—Rs. 23 are stated in the cash book as paid on 31st March 1885, but the payment was actually made on the 4th April.

(*c*) *Constructing Sub-Registrar's office, Rajapur.*—Rs. 392-4-8, stated in cash book as paid on 31st March 1885, were received by the payee on the 10th April 1885.

7. There may not have been any of the undue haste to charge the current year's grant prohibited in Code, paragraph 1913, and in paragraph 5 of the directions at back of form M. 3, but the above items show the irregularity of the practice and the effect produced on the grant.

8. Miscellaneous receipts in form No. 217 should show the voucher number of both the luff and the fly, and every page of the book should be numbered.

9. The Executive Engineer's cash balance was counted and found to agree with the cash book balance. The cheque books were found in order. The balance of the Executive Engineer's drawing account on the 28th February was proved correct.

10. Work abstracts since December 1885 have been prepared in the sub-divisional offices. The result of this cannot be satisfactory. In almost every division in the presidency time and experience has taught the Executive Engineer to prefer to compile these documents in his own office, under his own eye *during* the month, instead of receiving them after the month is over, and so compiled that they then cause much correspondence and correction ere they can be accepted. Moreover, the intimacy of the Executive Engineer with the contents of these documents, which is essential to his signature of the monthly accounts certificate, form A, will be much more easily obtained by having them compiled at head-quarters and by the leisurely study of their contents which that will involve.

11. Daily reports of labour have been rendered late. The report should be sent from the work *immediately* after the period concerned.

Maintaining Mettupálaiyam and Kullar road.—The entire labour liability of the month (September 1885) was found lumped in one sum in part I of the work abstract, and the result of the analysis of this labour was that it did not agree with the ten-day reports, which gave—

	Rs.	A.	P.
September 1885—			
1st to 10th	47	6	0
11th to 20th	21	12	0
21st to 30th	45	4	0
Total ...	114	6	0

whereas the work abstract showed Rs. 78-12-0 only, the difference being due to errors in previous months.

12. It is the exception, rather than the rule, to do work in this division by departmental agency. There is a great deal of piecework agency and there are a few contractors. The work accounts were as usual examined for more than two months, and subject to the above and following remarks were found in order.

895/2

13. The account from the Jail Superintendent for outlay on the close prison, Coimbatore (paragraph 2), was last received in January 1886. It has been generally rendered quarterly. It is merely a statement up to date of total quantity and cost of work in columns, thus:—

1. Sub-head of estimate.	3. Rate.
2. Quantity.	4. Amount.

vouchers being attached in support of outlay since the last return, with a list of materials at site. The originals of the vouchers had gone to Examiner's office. The office copies were examined and, as far as possible, checked. It is understood that a revised estimate is under preparation to cover everything not contemplated in the original estimate. This outlay will have to be cleared from the miscellaneous advance account at the close of the financial year, all outlay up to the end of March being charged off to the work in the books of the Public Works Department.

14. Twelve rupees have been due to Veerappa Moodeliar, a contractor, since May 1884. It is stated that the man is entirely lost sight of and his discovery hopeless, and this item, together with another of Rs. 10-5-0 due to Koomerany Moodeliar for the same period, may be, with the sanction of Government, credited to Revenue.

15. Rs. 2,869-15-11 due to a contractor, Venkatasawmy Naidu, in March 1885, was attached by the District Munsif's Court, Coimbatore, and have been about a year in hand awaiting the orders of the court. Unless orders are soon forthcoming the amount should be paid into court, and the deposit account cleared. The Executive Engineer promised attention to this.

16. The only deposit in the Savings Bank is that of the storekeeper, Rs. 100-2-6 out of Rs. 200 his security: the balance is being deducted at Rs. 10 per month from his pay. The deposit is in the District savings bank at present and should be removed to the Post office savings bank. The pass book is in order.

17. The Tools and Plant accounts were examined. On checking the (M. 13) returns from sub-divisions, with the same form respecting the division, there was a difference of 140 mamooties said to be due to that number having been lent to contractors. But this should not occasion any difference. Mamooties still the property of Government should be on the returns of sub-division concerned, a remark being made that they are with contractor so and so.

18. *The travellers' bungalow at Pódanúr* is stated in form M. 95 to be valued at Rs. 20,195, but it is let to the Madras Railway at Rs. 25 per month, or at about 1¼ per cent. of the value of the building (*vide* G.O., No. 104 W., dated 15th January 1881).

19. In form 41 Mr. B. is stated to be in arrears of rent from November 1885 till February 1886, Rs. 400, but we know that he is not at all in arrears from the treasury receipts for his rent from time to time received by the Executive Engineer showing regular and punctual payment to the treasury by this officer. Similarly Mr. G. is stated to owe Rs. 180 since November 1885, but he owes nothing, having regularly paid into the treasury as above. The same applies to Mr. G.M.W. said to owe Rs. 380 for four months' rent. This is because the return of rents recoverable, form M. 41, is not cleared until the advice of exchange account items from the Examiner is received, which advice of course has to await the exchange account from the Accountant-General, Madras, which account has to await the accounts from the treasury officer, who has received the rent.

If or whenever the treasury officer's receipt for any particular rent is communicated to the Executive Engineer concerned, the rent account in form M. 41 might be relieved, the treasury receipt being quoted. This would make the rent account accurate as regards arrears of rent.

20. There is an item of Rs. 17-5-4 due from Mr. Spencer, Sub-Collector, now on furlough, for rent. This officer was billed in due course, but he left the country ill, and the rent was left to stand over. Rs. 12-9-3 is due from Mr. Struggles, a railway employé, for occupation of the overseer's shed at Erode for 2½ months. Mr. Struggles has been pressed frequently for payment, but he is now out of employment, and the recovery of the amount is considered doubtful. Parties who are not known to the Executive Engineer should be required to pay rent in advance. Meanwhile if the above item is irrecoverable, the Superintending Engineer will be addressed.

21. Appropriation registers are in order, but corrections advised from Examiner's office should be straightway applied to the registers, and not merely to form M. 78.

22. Service books are in order.

23. There is a schedule of rates.

24. The accountant is well assisted and the office is in good order.

ORDER—dated 2nd April 1886, No. 895 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information of the Executive Engineer, Coimbatore division.

2. The Executive Engineer's attention will be directed to the remarks in paragraphs 4 to 7 of the notes, and he will arrange, if practicable, to have work abstracts prepared in the divisional office in future.

3. The adjustment of the items referred to in paragraphs 14 and 15 will receive early attention, and the Superintending Engineer will inquire into the matters brought to notice in paragraph 20.

4. The Superintending Engineer will report, with reference to paragraph 18, whether the rent charged for the bungalow should now be raised, in accordance with recent orders on the subject of rents.

(True Extract.)

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

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

P. L. Periera.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated April, 2nd.

Recd. *Encl.*

G.O., 2nd April 1886, No. 895 W.

APRIL.

Notes of Inspection

Orders on the — of the office of the Coimbatore division by the Deputy Examiner, Public Works Accounts.

895
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

15th January 1881, No. 104 W.

General.
Account.

Read the following paper :—

No. 93. Endorsement of the Under Secretary to Government, Financial Department, dated Fort St. George, 10th January 1881, No. 36.

Proceedings of the Board of Revenue, dated 26th November 1880, Miscellaneous No. 13,112.

Read the following letter from A. M. SAUNDERS, Esq., Agent and Manager, Madras Railway Company, to the Collector of Coimbatore, dated Madras, 6th October 1880, No. 3,732.

In reply to your endorsement, No. 10, dated the 15th ultimo, on G.O., No. 1,642, of the 27th August, on the subject of the travellers' bungalow at Pódanúr, I have the honor to inform you that, subject to the sanction of Government (Railway Branch), I shall be prepared to offer to rent this building from you at a price of, say, Rs. 25 per mensem.

2. I understand that a portion of it is let temporarily to an officer of the Railway for the sum of Rs. 15, and it appears to me therefore that Rs. 25 a-month for a permanent occupancy of the whole building would be fair and equitable, but I must ask that it be placed in thorough repair before it is handed over to us. Should this meet with your approval there would be no necessity for your employing any staff at the place.

3. I have already availed myself of the suggestion made in your No. 294 of the 2nd June, to the address of the Secretary to the Board of Revenue, and inserted an advertisement in the papers recommending travellers to make use of your Rest-house at Coimbatore.

No. 128.

Submitted for the consideration and orders of Government.

2. The Executive Engineer estimates that it would take Rs. 660 to put the bungalow into thorough repair. If the Railway Company's offer be accepted this outlay would be recouped in little over two years. No establishment would be maintained by Government and a yearly rental of Rs. 300 would be secured. The Company will not buy it by private bargain and it is not probable that it would fetch much if sold by public auction, as much competition is not to be looked for. It is suggested that the bungalow be repaired at a cost of Rs. 660 and rented to the Railway Company for Rs. 25 a-month.

Coimbatore,
10th November 1880.

(Signed) W. WILSON,
Collector.

To the Secretary to Government, Revenue Department,
through the Board of Revenue, Madras.

SUBMITTED for the orders of Government, with reference to G.O., dated 27th August 1880, No. 1,642.

2. The Board support the Collector's proposal.

(True Copy and Extract.)

(Signed) C. A. GALTON,
Secretary.

TRANSFERRED to the Judicial Department, with reference to the order in that Department, dated 27th August 1880, No. 1,642.

FORT ST. GEORGE,
1st December 1880.

(Signed) C. G. MASTER,
Secretary to Government.

TRANSFERRED in original to the Public Works Department.

2. The Pódanúr bungalow was originally built from Imperial funds at a cost of Rs. 20,194. In 1876 it was transferred to the management of the Local Fund Board, Coimbatore. It was retransferred to Government in 1878, G.O., 2nd March 1878, No. 404. It has since remained with Government and it is now proposed to rent it.

(Signed) C. D. MACLEAN,
Under Secretary.

No. 94.

ORDER THEREON, 15th January 1881, No. 104 W.

SANCTION is granted for renting the bungalow to the Madras Railway Company for Rs. 25 per mensem after it has been put into repair.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Financial Department.
" Superintending Engineer, Second Circle.
" Examiner of Public Works Accounts.
" Consulting Engineer for Railways.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1881} Madras.

PUBLIC WORKS.

To

THE FINANCIAL DEPARTMENT.

&c., &c., &c.

Dated January, 15th.

Issued

Encl.

Recd.

G. O., 15th January 1881, No. 104 W.

JANUARY.

Nos. 93-94.

Traveller's Bungalow at Pódanúr.—The renting of the — to the Madras Railway Company for Rs. 25 per mensem, after being repaired, sanctioned.

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, 9th April 1885, No. 4 W.:—

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

Paragraph 9.—The Superintending Engineer's attention is invited to the rates of work done, as compared with estimate.

Paragraph 11.—The service book opening page entries should be reattested at least every five years, *vide* Civil Pension Code, section 129, rule 1.

Paragraph 12.—The Superintending Engineer's attention is invited to this.

Paragraph 13.—The accountant is responsible for the correct posting of his registers of grants, and it is important he should do it properly and punctually, otherwise his return of grants (form M. 78) will be affected.

Paragraph 14.—The Executive Engineer's attention is drawn to code paragraph 1228.

2. The office is in good order.

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Coimbatore division, on the 26th and 27th March 1885.

The Executive Engineer, Captain D. McN. Campbell, R.E., who took charge of this division on 26th February last, and the accountant, V. Raghavendra Chari, were present. The office was last inspected on 11th September 1884, *vide* G.O., No. 2367 W., of 24th September 1884.

2. The present West Coast division was formed out of a portion of this division on 18th October last; while the old Salem division was amalgamated in September, expenditure on works in that division being included in the accounts of this division from the 1st October.

3. There are now three sub-divisions, each in charge of a sub-divisional officer other than the Executive Engineer, and who all have drawing accounts.

Sub-division.	*Officer in charge.*	*Treasuries drawn on.*
...	Executive Engineer.	Coimbatore. | Udumalpet. Erode. | Salem. Karúr. | Tirupatúr.
Coimbatore.	Mr. J. Kelly, Supervisor.	Coimbatore. Udumalpet.
Erode.	Mr. H. E. Clerk, Assistant Engineer.	Erode. Karúr. Satyamangalam.
Salem.	R. Kaliyanaramier, Supervisor.	Salem. | Tirupatúr. Attur. | Námakal.

There are also five imprest-holders.

Name and Rank.	Amount. Rs.
A. Murugasa Moodelliar, Supervisor	100
N. Nadamoony Moodelliar, do.	25
C. Murugasa Moodelliar, Overseer	100
V. Soobaroya Pillay do.	50
S. Ragava Iyengar do.	20

4. There are two head treasuries and two pass-books, Coimbatore and Salem. The pass-books were examined and agreed with the divisional and sub-divisional cash-books; they are sent three times a month to the treasury to be written up. Totals and balances in these pass-books are expressed in figures only, they should also be in writing.

5. The cash accounts are in very good order. There is no stock and all construction work is done by contract.

6. Contract certificates are prepared in the offices of sub-divisional officers, by whom also the contractors are paid. Payments from the Executive Engineer's office are confined to establishment charges. The contract certificates for October and February were compared with duplicates and measurement sheets, and the departmental charges for October with vouchers, and found correct.

7. For work above Rs. 2,000, a schedule rate contract is entered into, and an agreement signed in an 8-anna stamped bond. For a less amount there is a plain written agreement.

8. Filled up measurement books are sent to the divisional office. The entries in them are not cancelled in token that the bill which they support has been paid.

9. A close prison at Coimbatore is being constructed by the Jail Superintendent. The Executive Engineer supplies the funds but exercises no supervision over the work. The Jail Superintendent sends up statements showing total quantity and cost of work done to date, from which the register of works is posted. The executed rate is very different from the estimated rate for some of the sub-heads. The reason given is that convict labor is employed.

10. The schedule of rates, register of works, and contractors' ledger are up to date; and postage labels are properly accounted for.

11. Some service books have not been reattested since the years 1876-77.

12. There are disputes with villagers about some padugai lands which are not now leased out. The boundaries are said to be marked out but not properly surveyed.

13. The budget registers are very badly kept. The grants are not systematically totalled for the 10th of each month but only when an alteration of grant is advised, and then the corresponding date or month is not entered so that it is not clear what the grant stands at for any month.

14. Public Works buildings are frequently occupied or vacated by officers of other departments without notice being given to the Executive Engineer. In places where there is no sub-divisional officer, this is difficult to remedy; wherever possible a printed formal notice might be sent holding the party liable for rent till proper notice of withdrawal is given.

ORDER—dated 15th April 1885, No. 904 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for information and consideration.

2. The Superintending Engineer will take steps for making known the provisions of paragraph 1228 of the Public Works Code to officers of other departments occupying public buildings.

(True Extract.)

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

To the Superintending Engineer, IV Circle.
To other Superintending Engineers.
To the Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated April, 15th.

Recd. *Encl.*

G.O., 15th April 1885, No. 904 W.

8952

APRIL.

Inspection Notes

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

Recd the following letter p1

[Form No. I.]

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

895/8

No. 146 W.

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras.

To

The Secretary to Government,
Public Works Department.

Madras, 30 March 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 Coimbatore Division.

2. The Executive Engineer's attention is necessary to the remarks in paras 4 to 7, and he should further consider whether Work Abstracts could not be advantageously compiled in the Divisional Office especially since so little Departmental labor is employed (vide para 12).

3. The adjustment of the amounts referred to in paras 14 and 15 should be effected as soon as practicable.

4. The Superintending Engineer's enquiry into the points mentioned in para 20 is desirable.

5. In the Monthly Return of Buildings, the Executive Engineer can easily enter a note in the Column for Remarks that rent has been paid into Treasury to such and such a date and awaits adjustment.

6. The Office is in fair order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Cumming

Examiner P.W. Accounts.

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NOTES OF INSPECTION BY H.RAINIER ESQ, DY.EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER COIMBATORE DIVISION, ON THE 16TH, 17TH AND 18TH MARCH 1886.

THE EXECUTIVE ENGINEER CAPT.O.V.BODDY R.E. AND THE ACCOUNTANT V.RAGHAVENDRACHARI WERE PRESENT. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 26TH AND 27 MARCH 1885, SEE PAPERS WITH G.O. NO.904 W. OF 15TH APRIL 1885.

2. THERE ARE FOUR SUB-DIVISIONS EACH WITH A DRAWING ACCOUNT:-

NO.1 UNDER MR.J.KELLY, SUPERVISOR.

NO.2 UNDER MR.SUBRAYCHARIAR, EXECUTIVE ENGINEER.

NO.3 UNDER MR.H.E.CLERK, ASSISTANT ENGINEER.

NO.4 UNDER MR.C.H.D.MAJORIBANKS, ASSISTANT ENGINEER.

UNDER NO.2 SUB-DIVISION THERE ARE TWO IMPRESTS:-VIZ:-

WITH SUPERVISOR A.MURUGESA MOODELIAR.....RS.25
WITH SUPERVISOR KMADANOONY MOODELIAR.....RS.25

UNDER NO.3 SUB-DIVISION TWO IMPRESTS VIZ:-

WITH OVERSEER RAGHAVA AIYANGAR.....RS.30
WITH OVERSEER V.SUBHARAYA PILLAI.....RS.50

UNDER NO.4 SUB-DIVISION ONE IMPREST VIZ:-

WITH SERGEANT R.T.HEALY, OVERSEER.....RS.25

THERE IS ALSO MONEY IN THE HANDS OF THE JAIL SUPERINTENDENT FOR BUILDING THE CLOSE PRISON, COIMBATORE, THE BALANCE ON 28TH FEBRUARY 1886 BEING RS.322-8-2.

3. THE SUB-DIVISIONAL CASH ACCOUNTS COME UP FREQUENTLY AND ARE GENERALLY WELL SUPPORTED BY VOUCHERS. THE ACCOUNTANT'S AUDIT OF THESE ACCOUNTS AS THEY COME UP IS SO IMPORTANT THAT IT IS NECESSARY HE SHOULD GIVE THE DATE OF HIS

INITIAL

INITIAL TO EVERY VOUCHER AUDITED - IN FACT EVERY INITIAL IN TOKEN OF AUDIT SHOULD INVARIABLY BEAR DATE.

4. IN NO.2 SUB-DIVISIONAL CASH BOOK A CHEQUE DRAWN IN FAVOR OF SUB-DIVISIONAL OFFICER IS ENTERED UNDER 'PAYMENTS' ON THE 25TH FEBRUARY 1886 AS 'CASH FROM TREASURY' AND THE PROCEEDS FROM THIS CHEQUE RS.40 ARE ENTERED ON THE OTHER SIDE AS HAVING BEEN RECEIVED ON THE SAME DATE, FEBRUARY 25TH, BUT THE TREASURY PASS BOOK SHEWS THE ABOVE CHEQUE TO HAVE BEEN CASHED ON THE 11TH MARCH 1886 OR A FORTNIGHT LATER THAN THE THE CASH IS STATED TO HAVE BEEN RECEIVED BY THE SUB-DIVISIONAL OFFICER: THE SUB-DIVISIONAL OFFICER'S COUNT OF HIS CASH AT THE CLOSE OF FEBRUARY 1886 COULD NOT, AS STATED IN HIS CASH BALANCE STATEMENT, HAVE AGREED WITH THE CASH BOOK BALANCE, UNLESS THE ABOVE CHEQUE HAD BEEN CASHED IN THE MEANWHILE THE EXECUTIVE ENGINEER PROMISED TO TAKE THIS MATTER UP WITH THE SUB-DIVISIONAL OFFICER. THE TREASURY IS AT ERODE, THE HEAD QUARTERS OF THE SUB-DIVISION. THERE IS ANOTHER SIMILAR CASE IN THE SAME SUB-DIVISION, THAT OF CHEQUE RS.90 CASHED (CASH FROM TREASURY) AND PROCEEDS RECEIVED ON THE 18TH JANUARY 1886, AS PER CASH BOOK, BUT NOT PRESENTED AT TREASURY AS PER PASS BOOK TILL 27TH JANUARY 1886. THESE SHOULD HAVE BEEN NOTICED IN THE OFFICE IN CHECKING CASH BOOKS WITH PASS BOOKS.

5. THE SAME AS REGARDS CHEQUE RS.50, ENTERED ON BOTH SIDES OF THE CASH BOOK, NO.4 SUB-DIVISION, ON THE 27TH FEBRUARY, BUT NOT CASHED AS PER PASS BOOK, EXCEPT THAT THE TREASURY IN THIS CASE WAS AT SOME DISTANCE, AND THAT THE UNCASHED CHEQUE WAS ACKNOWLEDGED IN THE CASH BALANCE STATEMENT.

6. NO

30/3.

885/10 9/25

6. NO CHEQUE SHOULD BE ENTERED IN THE CASH BOOK AS A PAYMENT, UNTIL IT HAS ACTUALLY BEEN PAID AWAY AND THE CASH BOOK IS NOTHING IF NOT EXACT (SEE CODE PARAS 2088 AND 2092), BUT THERE IS A DISPOSITION TO ENTER A CHEQUE AS PAID IMMEDIATELY IT IS DRAWN, THOUGH THE PAYMENT MAY NOT TAKE PLACE FOR SOME DAYS - THUS:-

(A) CONSTRUCTING ADDITIONAL ROOM AND BATHROOM TO DEPUTY TAHSILDAR'S HOUSE AT YERCAUD - RS.437 PAID TO CONTRACTOR AT SALEM, APPEARS IN THE SUB-DIVISIONAL (NO.3) CASH BOOK AS PAID ON THE 31ST MARCH 1885, BUT THE CONTRACTOR'S RECEIPT SHEWS PAYMENT TO HIM ON THE 4TH APRIL 1885.

(B) REPAIRING THE PRESS AND TREASURY BUILDINGS ATTACHED TO THE COLLECTOR'S OFFICE AT SALEM - RS.23 ARE STATED IN THE CASH BOOK AS PAID ON 31ST MARCH 1885, BUT THE PAYMENT WAS ACTUALLY MADE ON THE 4TH APRIL.

(C) CONSTRUCTING SUB-REGISTRAR'S OFFICE, RAGIPUR -RS.392-4-8 STATED IN CASH BOOK AS PAID ON 31ST MARCH 1885 WERE RECEIVED BY THE PAYEE ON THE 10TH APRIL 1885.

7. THERE MAY NOT HAVE BEEN ANY OF THE UNDUE HASTE TO CHARGE THE CURRENT YEAR'S GRANT PROHIBITED IN CODE PARA 1913, AND IN PARA 5 OF THE DIRECTIONS AT BACK OF FORM M.3, BUT THE ABOVE ITEMS SHEW THE IRREGULARITY OF THE PRACTICE AND THE EFFECT PRODUCED ON THE GRANT.

8. MISCELLANEOUS RECEIPTS IN FORM NO.217 SHOULD SHEW THE VOUCHER NUMBER OF BOTH THE LUFF AND THE FLY AND EVERY PAGE OF THE BOOK SHOULD BE NUMBERED.

9. THE EXECUTIVE ENGINEER'S CASH BALANCE WAS COUNTED,

AND

AND FOUND TO AGREE WITH THE CASH BOOK BALANCE. THE CHEQUE BOOKS WERE FOUND IN ORDER. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 28TH FEBRUARY WAS PROVED CORRECT.

10. WORK ABSTRACTS SINCE DECEMBER 1885 HAVE BEEN PREPARED IN THE SUB-DIVISIONAL OFFICES. THE RESULT OF THIS CANNOT BE SATISFACTORY. IN ALMOST EVERY DIVISION IN THE PRESIDENCY TIME AND EXPERIENCE HAS TAUGHT THE EXECUTIVE ENGINEER TO PREFER TO COMPILE THESE DOCUMENTS IN HIS OWN OFFICE, UNDER HIS OWN EYE DURING THE MONTH, INSTEAD OF RECEIVING THEM AFTER THE MONTH IS OVER, AND SO COMPILED THAT THEY THEN CAUSE MUCH CORRESPONDENCE AND CORRECTION ERE THEY CAN BE ACCEPTED. MOREOVER THE INTIMACY OF THE EXECUTIVE ENGINEER WITH THE CONTENTS OF THESE DOCUMENTS WHICH IS ESSENTIAL TO HIS SIGNATURE OF THE MONTHLY ACCOUNTS CERTIFICATE, FORM A, WILL BE MUCH MORE EASILY OBTAINED BY HAVING THEM COMPILED AT HEAD QUARTERS AND BY THE LEISURELY STUDY OF THEIR CONTENTS WHICH THAT WILL INVOLVE.

11. DAILY REPORTS OF LABOR HAVE BEEN RENDERED LATE. THE REPORT SHOULD BE SENT FROM THE WORK IMMEDIATELY AFTER THE PERIOD CONCERNED.

MAINTAINING MATTAPOLLEM AND KULLAR ROAD - THE ENTIRE LABOR LIABILITY OF THE MONTH (SEPTEMBER 1885) WAS FOUND LUMPED IN ONE SUM IN PART I OF THE WORK ABSTRACT, AND THE RESULT OF THE ANALYSIS OF THIS LABOR WAS THAT IT DID NOT AGREE WITH THE TEN-DAY REPORTS, WHICH GAVE

SEPTEMBER 1885.

1ST TO 10TH.....RS. 47-6-0

CARRIED OVER.....RS. 47-6-0

FP 3013. Tiger Cyclo

885/11

BROUGHT FORWARD.....RS. 47-6-0

SEPTEMBER 1885

11TH TO 20TH.....RS. 21-12-0

21ST TO 30TH.....RS.43-4-0

TOTAL.....RS.114- 6-0

WHEREAS THE WORK ABSTRACT SHEWED RS.78-12-0 ONLY. THE DIFFERENCE BEING DUE TO ERRORS IN PREVIOUS MONTHS.

12. IT IS THE EXCEPTION RATHER THAN THE RULE TO DO WORK IN THIS DIVISION BY DEPARTMENTAL AGENCY- THERE IS A GREAT DEAL OF PIECE WORK AGENCY AND THERE ARE A FEW CONTRACTORS. THE WORK ACCOUNTS WERE AS USUAL EXAMINED FOR MORE THAN TWO MONTHS, AND SUBJECT TO THE ABOVE AND FOLLOWING REMARKS WERE FOUND IN ORDER.

13. THE ACCOUNT FROM THE JAIL SUPERINTENDENT FOR OUTLAY ON THE CLOSE PRISON, COIMBATORE, (PARA 2) WAS LAST RECEIVED IN JANUARY 1886. IT HAS BEEN GENERALLY RENDERED QUARTERLY. IT IS MERELY A STATEMENT UP TO DATE OF TOTAL QUANTITY AND COST OF WORK IN COLUMNS, THUS:-

1. SUBHEAD OF ESTIMATE.
2. QUANTITY.
3. RATE.
4. AMOUNT.

VOUCHERS BEING ATTACHED IN SUPPORT OF OUTLAY SINCE THE LAST RETURN, WITH A LIST OF MATERIALS AT SITE. THE ORIGINALS OF THE VOUCHERS HAD GONE TO EXAMINER'S OFFICE. THE OFFICE COPIES WERE EXAMINED AND AS FAR AS POSSIBLE CHECKED. IT IS UNDERSTOOD THAT A REVISED ESTIMATE IS UNDER PREPARATION TO COVER EVERYTHING NOT CONTEMPLATED IN THE ORIGINAL ESTIMATE.

THIS

THIS OUTLAY WILL HAVE TO BE CLEARED FROM THE MISCELLANEOUS ADVANCE ACCOUNT AT THE CLOSE OF THE FINANCIAL YEAR, ALL OUTLAY UP TO THE END OF MARCH BEING CHARGED OFF TO THE WORK IN THE BOOKS OF THE P.W.DEPARTMENT.

14. TWELVE RUPEES HAVE BEEN DUE TO VEERAPPA MOODELIA A CONTRACTOR SINCE MAY 1884. IT IS STATED THAT THE MAN IS ENTIRELY LOST SIGHT OF AND HIS DISCOVERY HOPELESS, AND THIS ITEM TOGETHER WITH ANOTHER OF RS.10-5-0 DUE TO KOOMERANY MOODELIAR FOR THE SAME PERIOD MAY BE WITH THE SANCTION OF GOVERNMENT CREDITED TO REVENUE.

15. RS.2,869-15-11 DUE TO A CONTRACTOR VENKATASAWMY NAIDU IN MARCH 1885 WAS ATTACHED BY THE DISTRICT MUNSIFFS COURT COIMBATORE, AND HAVE BEEN ABOUT A YEAR IN HAND AWAITING THE ORDERS OF THE COURT. UNLESS ORDERS ARE SOON FORTHCOMING THE ~~SUIT~~ SHOULD BE PAID INTO COURT, AND THE DEPOSIT ACCOUNT CLEARED. THE EXECUTIVE ENGINEER PROMISED ATTENTION TO THIS.

16. THE ONLY DEPOSIT IN THE SAVINGS BANK IS THAT OF THE STOREKEEPER, RS.100-2-6 OUT OF RS.200 HIS SECURITY: THE BALANCE IS BEING DEDUCTED AT RS.10 PER MONTH FROM HIS PAY. THE DEPOSIT IN THE DISTRICT SAVINGS BANK AT PRESENT AND SHOULD BE REMOVED TO THE POST OFFICE SAVINGS BANK. THE PASS BOOK IS IN ORDER.

17. THE TOOLS AND PLANT ACCOUNTS WERE EXAMINED. ON CHECKING THE (M 13) RETURNS FROM SUB-DIVISIONS, WITH THE SAME FORM RESPECTING THE DIVISION, THERE WAS A DIFFERENCE OF 140

MAMOOTIES

MAMOOTIES SAID TO BE DUE TO THAT NUMBER HAVING BEEN LENT TO CONTRACTORS - BUT THIS SHOULD NOT OCCASION ANY DIFFERENCE. MAMOOTIES STILL THE PROPERTY OF GOVERNMENT SHOULD BE ON THE RETURNS OF SUB-DIVISION CONCERNED A REMARK BEING MADE THAT THEY ARE WITH CONTRACTORS AND SO.

18. THE TRAVELLERS BUNGALOW AT POTHANOOR IS STATED IN FORM M 95 TO BE VALUED AT RS.20,195, BUT IT IS LET TO THE MADRAS RAILWAY AT RS.25 PER MONTH, OR AT ABOVE 1½ PER CENT OF THE VALUE OF THE BUILDING. VIDE G.O. NO.104 W. DATED 15TH JANUARY 1881.

19. IN FORM 41 MR.B. IS STATED TO BE IN ARREARS OF RENT FROM NOVEMBER 1885 TILL FEBRUARY 1886, RS.400 BUT WE KNOW THAT HE IS NOT AT ALL IN ARREARS FROM THE TREASURY RECEIPTS FOR HIS RENT FROM TIME TO TIME RECEIVED BY THE EXECUTIVE ENGINEER SHEWING REGULAR AND PUNCTUAL PAYMENT TO THE TREASURY BY THIS OFFICER. SIMILARLY MR.G. IS STATED TO OWE RS.180 SINCE NOVEMBER 1885, BUT HE OWES NOTHING HAVING REGULARLY PAID INTO THE TREASURY AS ABOVE. THE SAME APPLIES TO MR.G.M.W. SAID TO OWE RS.380 FOR FOUR MONTHS RENT. THIS IS BECAUSE THE RETURN OF RENTS RECOVERABLE, FORM M 41, IS NOT CLEARED UNTIL THE ADVICE OF EXCHANGE ACCOUNT ITEMS FROM THE EXAMINER IS RECEIVED WHICH ADVICE OF COURSE HAS TO AWAIT THE EXCHANGE ACCOUNT FROM THE ACCOUNTANT GENERAL MADRAS, WHICH ACCOUNT HAS TO AWAIT THE ACCOUNTS FROM THE TREASURY OFFICER WHO HAS RECEIVED THE RENT.

IF OR WHENEVER THE TREASURY OFFICER'S RECEIPT FOR ANY PARTICULAR RENT IS COMMUNICATED TO THE EXECUTIVE ENGINEER CONCERNED, THE RENT ACCOUNT IN FORM M 41 MIGHT BE RELIEVED,

THE

THE TREASURY RECEIPT BEING QUOTED. THIS WOULD MAKE THE RENT ACCOUNT ACCURATE AS REGARDS ARREARS OF RENT.

20. THERE IS AN ITEM OF RS.17-5-4 DUE FROM MR.SPENCER, SUB-COLLECTOR NOW ON FURLOUGH, FOR RENT. THIS OFFICER WAS BILLED IN DUE COURSE, BUT HE LEFT THE COUNTRY ILL, AND THE WAS LEFT TO STAND OVER. RS.12-0-3 IS DUE FROM MR.STRUGGLES, A RAILWAY EMPLOYEE, FOR OCCUPATION OF THE OVERSEER'S SHED AT ERODE FOR 2½ MONTHS. MR STRUGGLES HAS BEEN PRESSED FREQUENTLY FOR PAYMENT, BUT HE IS NOW OUT OF EMPLOYMENT, AND THE RECOVERY OF THE AMOUNT IS CONSIDERED DOUBTFUL. PARTIES WHO ARE NOT KNOWN TO THE EXECUTIVE ENGINEER SHOULD BE REQUIRED TO PAY RENT IN ADVANCE. MEANWHILE IF THE ABOVE ITEM IS IRRECOVERABLE THE SUPERINTENDING ENGINEER WILL BE ADDRESSED.

21. APPROPRIATION REGISTERS ARE IN ORDER, BUT CORRECTIONS ADVISED FROM EXAMINER'S OFFICE SHOULD BE STRAIGHTWAY APPLIED TO THE REGISTERS, AND NOT MERELY TO FORM M.78.

22. SERVICE BOOKS ARE IN ORDER.

23. THERE IS A SCHEDULE OF RATES.

24. THE ACCOUNTANT IS WELL ASSISTED AND THE OFFICE IS IN GOOD ORDER.

(SIGNED) H.RAINIER

OOTY
21ST MARCH 1886. } DY.EXAMINER P.W.ACCOUNTS.

TRUE COPY.

RONY.ASST.EXAMINER P.W.ACCOUNTS.

29.30/3.

29.30/3.

Jer. 904 W. 18: 4. 85:
" 104 W. 15-1. 85: Yeul
-Feet

No. 895 Way 2: April 86.

Pet. 2198

Commd. to the Supty. Engr,
IV Circle, for the information
of the Executive Engineer
Coimbatore Division.

2. The Ex: Engr:'s attention
will be directed to the
remarks in paras 4 to 7
of the notes, and he will
arrange, if practicable, to
have work abstracts
prepared in the Divisional
office in future.

3. The adjustment of
the items referred to in
paras 14 & 15 will require early
attention, & the Supty: Engr: will
inquire into the matters
brought to notice in para 20.

4. The S. E. will report,
with reference to para 18, whether
the rent charged for the
dewn galow should now
be raised, in accordance
with recent orders on
the subject of rents.

1/3/86
Sd IV Circle
Ex: P.W. accts.
7/4/86

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 146. W.

Dated 30 ult. March 1886.

Recd.

Encs: One

Notes of inspection of
the Office of the Coimbatore
Division by Mr. Rainier Dy. Examiner
Forwards with remarks.

2498

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated 3/4/86

Read. Encl.

G.O., 2nd April 1886, No. 895 W.

Rules of Inspection
Orders on the
Th. Agent of the
Cauvery Delta Division
by the Exty. Mr. Wells.

50/3