(1) பக்கங்களின் எண்ணிக்கை 58

(2) புதுக்கித் திருப்பிய நாள் 9சப். 89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

# தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 1029.W

மு. கோப்புத் தாள் எண்.

அச்சகம்

நாள் : 31-3-1890.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண கா-1—18,006—15-6-87.

No. 1688. P.S.

Periyar. 16 Jan 1889

Dept —

From,

The Executive Engineer
Periar Division

To The Superintending Engr
Periar Project Wor

Sir,

Encls: 1 — With reference to your endor
ment no 976 dated 12th June 1889 I
have the honor to reply to the poi
noticed in the summary of the
Inspection Report by the Examine
P. W. accounts as follows: —

Item 1. The cash is kept
in two iron cash chests imbedde
in the floor of the office buildin
and one messenger and one boo
are told off daily as a night

Watch

m 2. The amount was
placed at once.
m 3. This is now attended to.
em 4. The cash required for
Kadey Sub Division is now put
to a separate cash chest at the
iakdam Sub-Treasury and
opped en route.
m 5. The duties of the Cashier
ll be strictly limited to making
d accounting for payments.
em 6. The attention of all
xecutive officers and subordinate
as been drawn to Code para 756.
em 7. Course suggested is not
onsidered advisable because a
arge number of piece workers being
mployed the measurement books
re constantly required by executive
fficers and subordinates. Measure-
ment sheets with the Bills are prac-
ticable.

Item 8. Salaries are not
before the Salary Bill is signe
and given over for despatch.
Item 9. A special letter ha
already been addressed to t
Examiner A.W. accounts thro
the Superintending Engineer
letter No 1638 E dated 14 August 189
Item 10. There was some
confusion in this respect relativ
to piece workers being called contrac
and vice versa bills being pre-
pared in Form M 14 and M 14
indifferently. The only procedure
then was to prepare the so called
Extract from the Bills and subse
quently to post the Contractors
ledger therefrom. With regard
to materials issued not being
debited to Contractors it is necessary

in that this is only in
nection with Messrs Shepherd & Co.
Contractors' Bills were received
th no intimation that certain
aterials had been supplied
uring the month, it was left
the scrutiny of the stock and
ther accounts to determine the
uantity of material supplied
hich was of course debited to
e Contractor in the Joint Bill
ubmitted after check of the
nonthly accounts. In order to
facilitate Work it was necessary
to empower the Contractor to draw
what stock he may require (mostly
in the Way of explosives) direct
from the store Keepers at Serias
and The Kady and consequently
it was necessary to await the
monthly Stock accounts to debit
the Contractor



Item 11. No reply necessary.
Item 12. The vouchers have since been received back. The nominal Rolls with ten day repoits are sometimes returned when it is necessary to get explanation regarding rates or to fill in the Nos and page of measurement Book
Item 13. This was rectified at once
Item 14. These discrepancies were rectified as soon as pointed out.
Item 15. Has been attended to.
Item 16. The Register of Works has now been brought up to date in this respect.
Item 17. This irregularity was rectified in the accounts for may 1889.
Item 18. A special estimate for water supply has since been sanctioned.

—

Item 19.

There is no sub head
'city supervision' in the sanctioned
Estimate and the charge was
placed under 'contingencies'.
Item 20. Noted – will be attended
to in accounts for August 1889.
Item 21. The distinction is now
observed and agreements drawn
up accordingly.
Item 22. Stamped agreement
forms were not available. Special
reference is being made as to
the forms required for agreements
for running Contracts for supplying
materials, Carriage of stores &c
for which no time or amount
in money can be specified.
Item 23. The agreement with
a Court fee stamp was accepted
from the contractor pending the
production of a properly stamped
document

document – "Also" vide
Items 24 and 25 – The Register of
buildings has since ban opened
out. It was not known before
late Special orders that these
temporary buildings were 'available
for rent'. Rents are being regularly
recovered now.
Item 26. The Register of works
is now up to date.
Item 27. A separate report will
follow.
Item 29. The present store keepers
have been instructed in the manner
they should keep their accounts.
They require more experience. –
Stock has been recently taken throughout the Division.
Item 30. The timber manufacture
account has been closed. A detailed
account of the quantities of
timber

bers in the depot and in the jungle is submitted monthly by the Timber clerk and charges on account are debited direct to 'Stock' Sub head 'Timber'.

Items 31 and 32. The irregularity in this respect has been remedied by a duly sanctioned Estimate.

Item 33. The recent stock taking will now be compiled into a general return and compared with the accounts of what there should be. Discrepancies if any will be reported to the Superintending Engineer for orders.

Item 34. Storekeepers have been instructed accordingly.

Item 35. This was remedied as soon as pointed out.

Item 36. This has been attended to.

Item 37. There are no transactions for



for this Register at present.- Liabilities are settled as soon as known.

Item 38. The Service books of Sergt. J. Chevvan Supervisor and G. Krishniah H.S. Clerk have been attested. That of Clerk Mahomed Hasan Sahib has since been transferred to the Paymaster of Cormatur Stipendiary Office, to which the Clerk was removed.

Item 39. Retrenchment will be advised in the next Travelling Allowance Bill and the amount recovered from the Lascars concerned.

Item 40. Noted.

I have the honor to be,
Sir,
Your most obedient Servant

A. Taylor
Executive Engineer,
Nor. Periar Division

2/

8= 1953 PR
22-9-89

ENCLOSURE
8 NOV

Enclosure 4
[illegible]
to
2902/90

D 1463-19-8-89

No 1946 P.R

Submitted to Government with reference to G. C No 1050. W. of 16 April/89.

2. The cause of delay in the submission of this report has been explained in this office No 1907. P.R of 25th Instant.

3. Items 1 to 6 require no remark the points noticed having been fully attended to.

4. Item 7. I agree with the Executive Engineer that the course suggested is not advisable.

5. Item 8. The Executive Engineer's explanation is hardly sufficient; he will be informed that it is not enough for bills to be "signed and given over for despatch," they must be actually posted before payment is made.

6. Item 9. This has been separately dealt with (vide G. C No 2608. W. of 20th ult.

7 Item 10. The Executive Engineer's

explanation

explanation appears sufficient;
the subject has no longer any interest
as all blasting is now being done
departmentally.

8. Items 12 to 15. Require no remarks.

9. Item 16. I agree with the examiner
that outlay on estimates for Tools
and Plant should certainly appear
in the Register of Works; this is now
being done.

10. Item 17. It has been decided
in G.C No 2941. W of 18th Instt. that the
expenditure is inadmissible, and the
amount spent will be repaid at once.

11. Items 18 to 24. Require no remarks;
under G.C No. 2800. W. of 7th Instt. agree-
ments with contractors no longer require
to be stamped.

12. Item 25. I consider the use of
the word "failure" in this case to be
objectionable; the Examiner was perfectly
aware that there was no failure in the
matter but a bonâ fide belief that





ments were not be charged. The
has since been disposed of, and
rents are regularly recovered.

13. Item 26. Requires no remark.

14. Item 27. This question has
occupied a good deal of attention
and I have come to the conclusion
that it is practically impossible
to bring the machinery to account
properly until it is fitted and in place.
As correctly stated by the Deputy
Examiner the English payments,
which are the basis of the debits
to the work, are for complete
machines, but these machines
actually arrive in detached parts
at different periods, and until they
are actually fitted up for work
they consist of a number of detached
pieces, a list of which would be as
useless as it would be unintelligible.

15. The great delay in the construction
of the main workshed and in the

of the wire tramway has been
principal reason why the majority
of the machines have not been brought
to account. The tunnelling machinery
is now nearly all in position, and
this will be brought formally into
the returns in a few days; several
other machines have been put together
at Tekady, and these can also be
brought on. the remainder must
remain as they are for the present,
for it would be waste of labour to
unpack the cases containing them,
or rather their component parts,
until we are in a position to make
use of them.

16. I am however satisfied that with
few and unimportant exceptions,
everything charged for has actually
been received, or is known to be
in the hands of the forwarding
agent, and there need be no fear
that full value has not been
received for the debits to the work.

17. The subject is one to which I
have



have given and am still giving
constant personal attention.

18. Item 29. Every effort will be
made to have these accounts
properly kept, but it must be borne
in mind that they are exceedingly
complicated and troublesome, that
the Storekeepers are temporary
servants, of no great experience,
and that changes in the clerical
staff from sickness are incessant

19. Items 30 to 32 require no remarks

20. Item 33. This is practically
part of the subject discussed under
item 27; a so called "return of tools
and plant" was prepared by the
Superintendant of workshops in
May and forwarded to me by the
Executive Engineer (Mr Target) but
returned as worthless, being nothing
more than a compilation from the
Estimate for Tools and Plant" and
the invoices received from the P.W.Stor
and including items which had

never

never even been ordered. As stated above it is hoped that the greater part of the machinery will be properly brought to account before long.

Items 34 to 40. Require no remarks.

Lt Colonel R.E.

Chief Engineer Punjab Irrigat

Punjab
29-10-893
1292 No

The Chief Engineer
P.W. Department

Encs: 3

P.W.No. R.395

1952/90

EXAMINER
No. 958
5 NOV 1889
P.W. ACCOUNTS

No. 5046 Cd/4 - November 1889

To C

From.

The Chief Engineer
Periyar Project-

To, The Chief Engr
P.W.D.

Date 29th October/89

For perusal and favour of remarks.

WWS
4.11.89

Encls: 3

Rec'd: 2.11.89

No. 1946. P.R

Notes of Inspection of No. I Periyar Division Office-

Submits with reference explanation letter from the executive engineer. as to the points noticed by the examiner P.W.A in his —

Division Periyar. No. I. Summary of Inspection Report dated 7 Febru

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 1 | 3 & 4 | Cash chests in Divisional Office not sufficiently secured or sufficiently guarded | 1629 1630 | It seems desirable that the cash (excepting a small sums for immediate use) should all be kept in iron chests in accordance with code 1630, as long as large sums approaching Rs 50,000 are on hand it might be desirable to have a watch night and day. |
| 2 | 10. | Discrepancy in cash balances | 1742 | The Executive Engineer should explain what action has been taken in regard to the deficiency of sums (13) unaccounted for. If not recovered it should have been replaced at once |
| 3 | 12 | Failure of Accountant from to sign certificate at ll. 3 foot of cash book of having posted entries into cash abstract book | | Requires Accountants attention |
| 4 | 13 | Cash required for Thekadi Sub Division unnecessarily brought to Periyar via Thekady and then returned to Thekady | | The Executive Engineer might be asked to consider the expediency of leaving Thekadi cash at Thekadi en route ~~Encash~~ |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 5 | 14<br>15<br>16 | Duties and responsibilities of present cashier too general and too much for one man to discharge efficiently.<br>Bills prepared and checked by cashier and also paid by him: want of a pay clerk | 1772 | It is desirable that a cashier should have nothing to do with the preparation or check of the bills which he pays. The former should be done by the clerks of the office, the latter by the Accountant. If the cashier's time is not fully occupied with his proper duties of paying and accounting for his payments he could probably be employed on clerical work other than that referred to above in making payments. Considering how payments close together are at Shekadi and Seriar it does not seem desirable to employ a pay clerk in addition to the Cashier, as long as the time of the latter is not fully occupied in making and accounting for payments. |
| 6 | 19 | Failure to cancel measurements when bills are paid | 1766 | The Executive Engineer should report whether the code rules on the subject are now being observed. |
| 7 | 20 | Preparation of measurement lists in this Division at Seriyour apparently unnecessary | G.O. 746 dated 5th March 1888 | The Executive Engineer might be asked to consider whether in consideration of the nearness of Seriyour to Shekadi, the preparation of measurement sheets as required by G.O. 746 dated 5. March 1888 might not be dispensed with, with the approval of Government, and measurement books sent to the Divisional Office. |
| 8 | 21 | Irregular payment of salaries, as a rule, before despatch of the salary bill to Examiner for audit | 473 (2) | The Executive Engineer should explain this disregard of the Code rule and should report whether it is now being observed. |
| 9 | 22 | Insufficiency and inefficiency of office staff in consequence of which the accounts of the Division is falling into arrears | | The Executive Engineer should report on the matter and submit proposals for any extra clerical establishment considered necessary |
| 10 | 23<br>36<br>38 | Failure to post the Contractors Ledger and failure to debit contractor with materials issued to them in cancel, and submission of so-called extracts from the contractors ledger which are not really extracts. | 1868 | The Executive Engineer should be required to explain the submission to the Examiner of documents purporting to be extracts from the contractors ledger, when the said ledger had not been posted at all |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 11 | 24 | Cheques drawn but not paid away irregularly entered in the Cash book | 1744 A&C | The Executive Engineer has since informed me that the rules in the subject are now observed. |
| 12 | 25<br>27 | Failure to produce 9 Vouchers at the inspection (absence of two for Daily labour not accounted for, fine returned to Sub Divisional Officer and cheque sent to payee) | 1907 | The Executive Engineer should explain what steps he has taken regarding the missing vouchers and whether the vouchers returned to Sub Divisional Officer and sent to payees have been received back. He should also explain why it is necessary to return nominal roll to the Sub Divisional Officer. Arrears should be entered in the new roll before the old ~~one~~ one is despatched. |
| 13 | 28 | Failure to show arrears due on a mark in the Register of work. | 1864 to 1866 | The Executive Engineer should report whether the ~~discrepancies~~ Errors have been rectified. |
| 14 | 27<br>30<br>31<br>32 | Discrepancies between Schedules of Expenditure and Register of work | | The Executive Engineer should report whether the discrepancies have been rectified. |
| 15 | 33 | Failure to post outlay on a work in the "Register of work" | 1865 | The want of sanction to an estimate for a work is no reason whatever for not posting the outlay as it occurs in the Register of work |
| 16 | 34 | Failure to post outlay on the purchase of tools and plant in the Register of works | | I think outlay on estimates for tools and plant should certainly be entered in the register of works, and it would be well to make the code clear on this point. |
| 17 | 34(a)<br>35<br>36 | Outlay on a tennis court charged to items contingencies on three (3) works | 936 | The charge appears to be irregular and inadmissible in the public accounts. It should be explained by the Executive Engineer. It has however already been taken up in the Divisional Objectionable Items Statement for November 1908. |
| 18 | 34(a) | Expenditure incurred in carrying water for drinking purposes charged to contingencies of a work | 936 | The Executive Engineer should explain why the charge has been debited to contingencies of work instead of against a separate estimate. |
| 19 | 35 | Charges on account of Petty Supervision charged to contingencies | 935 936 | The Executive Engineer should state whether the charges have been removed to the correct sub head "Petty Supervision" |
| 20 | 37 | Failure to credit unclaimed arrears due to labour in one case to Revenue | 1750 Standing Order 430 of 1908. | The arrears are due for more than a year and are unclaimed and should be credited to Revenue. Such claims, lapses after six months |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 21 | 39 | Agreements with Contractors wrongly drawn up in the piece work form | | The Executive Engineer should explain why the distinction between piece work and contract as defined in G.O. 94 to dated 11 March 1888 is not observed. |
| 22 | 39 | Failure to stamp the above agreements and also other piece work agreements. | | The Executive Engineer should explain why the agreements were not stamped. |
| 23 | 40 | Improper stamping with a court fee stamp | Stamp Act Chapter 9 I. | Instructions as to the kind of stamps required have been given to the Executive Engineers by circular. The Executive Engineer should explain why proper stamps are not used. |
| 24 | 41 | Failure to open out a Register of buildings | 975 | The Executive Engineer should explain why the required Register has not been opened out. |
| 25 | 41 | Failure to recover rents for public buildings occupied as residences by the P.W. Staff | 1039 | This question is already under consideration of Government |
| 26 | 42 | Delay in writing up the Register of works | 986 | The Executive Engineer should report whether the Register of works is now brought up to date and if not when it is likely to be. |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 43 | | Failure to bring | | It seems desirable that the |
| 44 | | articles paid for in | | Executive Engineer should report |
| 45 | | England on to the | | separately on this matter explain- |
| 46 | | Poolo and Plant | | ing clearly what his difficulty is, |
| 47 | | returns and difficulty | | full instructions can then be given |
| 48 | | in accounting for | | to him. |
| 49 | | articles so purchased | | |
| | | × | × | × × |
| 51 | | Accounts maintain- | | It seems desirable that the Super- |
| 52 | | ed by the Storekeepers | 1777 | intending Engineer should look into the |
| 53 | | at Thekadi and | 1778 | matter and see that arrangements are |
| | | Sugar Workers | | at once made for proper accounts of |
| | | and failure to verify | | stores, and for stock taking and the |
| | | the Stock and Poolo | | report. |
| | | and Plant returns | | |
| 54 | | Alleged unnecessary maintenance of a Timber manufacture account | 1790 | If the Executive Engineer finds it useful to keep the account as a check on the cost of the work of felling etc I would not interfere with it |
| 54 | | Failure to show out-turns from Surki manufacture in Forms M. 11. Abstract of Stock materials issued | Note 5 on Forms M. 10. | The Executive Engineer should report whether this is now being attended to |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 32 | 54 | Failure to maintain the recognised sub heads in the accounts of Sinki Manufactures | 788 | The transactions should be detailed under the sub heads recognised by Code. |
| 33 | 55 | Unsatisfactory state of the Tools and Plant returns at Periar and Chekady | | The Executive Engineer should take steps to put these accounts into order at an early date and report when this has been done. |
| 34 | 56 | Want of translation on receipts given by contractors for Tools lent to them. | 1642 Standing Orders 220 & 288 | It is desirable that all vernacular acknowledgments should have endorsed on them in English, a brief abstract of their substances. |
| 35 | 57 | Discrepancy in the grant for 49 Irrigations in the Budget Register | | The Register should be corrected and the Executive Engineer should report when this has been done. |
| 36 | 58 | Discrepancy in the grant for 49 Irrigations in the Budget Register | | |
| 36 | 58 | Failure to maintain a Budget Register for Provincial Funds to show grant under Establishment | 1598 | A Budget Register should be opened to show the grant under General Establishment. |



| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 37. | 59 | Failure to maintain a Register of liabilities | 1595 | The Register should be opened out and the Executive Engineer should report when this has been done. |
| 38. | 60. | Want of re attestations to three service books | 864 Note 1 | The Service books should be re-attested and the Executive Engineer should report when this has been done. |
| 39. | 61 62 | Daily allowances for halts of more than 10 days irregularly passed to Laccars | Final Travelling Allowance Code Instruction | The overpayment should be at once recovered and the recovery reported. |
| 40. | 63 | Want of memos of claims for travelling allowances in 4 cases | 531 | In the absence of these memos the test audit of travelling allowance claims required by Code 531 cannot be carried out. The Executive Engineer should obtain them in future from the individuals concerned and record them carefully for the accounts officers ~~inspection~~ inspection. |

Madras
8th April 1889

H. Stuart
Major R.E.
Examiner of P.W. Accounts,
Madras

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| | | | | |



| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| | | | | |

S[r] 772 PP/89

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| | | | | |

ACCOUNTS
6 NOV
C&R

Notes of inspection by M. Laimins Esq.
Inspecting Officer of the office of the Executive
Engineer № 1 Serias Project Division at Serias on the
24th to 27th January 1989.

---

Mr. A. S Taylor Executive Engineer 3rd Grade is the first Executive Engineer of this Division, which he took charge of on the 13th September 1987. Mr. L. Kerr Accountant 4th Grade is the first Accountant, he joined the office on the 29th September 1987. This is the first examination of the above office by an accounts officer.

2. The nearest Treasury is at Seriacolum 56½ miles from Serias which is the Executive Engineer's head-quarters; and 50 miles from Thekadi which is the head-quarters of the only Sub Divisional Officer, Mr. Mackenzie, Assistant Engineer 1st Grade. Funds for disbursements at Serias and at Thekadi are obtained by sending the Cashier from time to time to Seriacolum with a cheque and a Police guard; Rs. 50,000/- being lately the sum

ly obtained on these occasions. The money is brought in strong boxes by police, and deposited in the Executive Engineer's Office. The Cashier is absent from Serias on this duty 5 to 7 days at a time. He gives security Rs 500.

3. There are in the Executive Engineer's office 3 moveable iron bound boxes, and a fourth box of iron (cash chest) embedded in the floor, to hold the office cash. Keys of the cash safe are with the Cashier, and also with the Executive Engineer.

4. During the day there is no guard at the office, at night two Lascars and a messenger sleep on the premises, but there is no watch

5 x x x x

6 x x x x

7 There is a drawing account with the Bank of Madras at Madras, and another with the Treasury at Madura.

8. The Sub-divisional officer at Thakadi has a drawing account on the Serior



cash chest indenting for and obtaining money from that place as occasion requires and keeping a cash book in form M. 3.

9. The Executive Engineer's drawing account was proved correct up to end of December 1888.

10. The cash balance as per count was found Rs 2-13-0 less than the cash book balance Rs 2 was said to have been sent to the Post office for stamps, and annas thirteen was unaccounted for.

11. The following hold imprests to recouped by the Executive Engineer

| Name and Rank of Imprest holder | Amount Rs |
|---|---|
| Colonel J Sennyquick R.E. Superintending Engineer | 40 |
| L.L Wickham Esqr Assistant Engineer 2nd Grade | 250 |
| Sergeant J. Cherry Supervisor 2nd Grade | 50 |
| Mr C.A. Sires Apothecary | 20 |

12. The certificate at foot of the Cash book, of having posted the Cash abstract book is

not

signed by the Accountant.

13. Instead of getting all cash from Seria-
coluns to Seriar via Thekadi as described
in para 2 and sending back the portion required
by the Thekadi Sub division, the amount required
for that sub division might perhaps more con-
veniently be dropped en route to saver the risk
and escpense of carrying it farther and then
returning it.

14. The Cashier has the following duties. He
keeps the Cash book, makes payments to con-
tractors and piece-workers and (of the sums
of Nominal Muster rolls only) to subordinates
for payment of labor. He prepares many of the
vouchers, checking bills and measurements.
He also brings the cash from the Treasury
as related already and does much
clerical work.

15. The payments made by the Cashier
in December 1888 were as follows

| | Rs. |
|---|---|
| Nominal Muster Rolls | 4,901 |
| Contractors, piece workers and supplier's bills | 16,483 |
| Establishment | 7,395 |

16. The duties and responsibilities ac- 19
stated are it is thought too general, the
payments alone constituting sufficient
work for one man. It is thought that no
one having charge of cash payments
should prepare bills or check them, in fact
that there should be a pay Clerk with no
other duty than to make payments and account
for the same, but that his payments should
be extended to daily labor. Moreover that
the pay Clerk should keep a chest and
cash book of his own receiving the sums of
bills from the Cashier and accounting for
payment of the same and for balance
unpaid.

17 × × × ×

18 × × × ×

19. The Executive Engineer's scrutiny of
Nominal Muster Rolls and other vouchers before
payment seems to be generally most
thorough, but measurements are not cancelled
when bills are paid.

signed by the Accountant.

13. Instead of getting all cash from Seria-
coluns to Seriar via Thekadi as described
in para 2 and sending back the portion required
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bills from the Cashier and accounting for
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unpaid.

17 × × × ×

18 × × × ×

19. The Executive Engineer's scrutiny of
Nominal Muster Rolls and other vouchers before
payment seems to be generally most
thorough, but measurements are not cancelled
when bills are paid.

The making of measurement books at Periar seems unnecessary, the works being all near the office, measurement books might perhaps be sent up with bills.

21. Salaries have generally been paid before the despatch of the bill to Madras which is against rule [code 473 (2)].

22. The accounts of this Division are getting into a backward state, those for December were not at all complete at the time of the inspection. The office staff is inadequate both in quality and quantity the accounts work is exceptionally heavy and the Accountant has too much to do. Perhaps because natives regard the place as objectionable for its climate, its remoteness and the expenses of living there, there has been difficulty in getting competent clerks. For these reasons and because the Accountant's health is precarious, also because it should be occasionally possible

to



* Unless or until a smart store Accountant is posted at Thekadi there will be need of sending the Accountant there to instruct the storekeeper in his accounts, see para 51.

send the Accountant to Thekadi* it seem desirable that another junior accountant should be appointed to assist Mr Kerr.

23. The Contractors Ledger is not posted since October 1900. There have been so-called extracts sent to the Central Office, which have been taken not from the ledger but from bills of contractors. Moreover materials issued to Contractors have not been debited to them in the ledger as required by Code 1860.

24. Cheques drawn are entered in the Cash book immediately as paid whether paid at once or a week afterwards (Code 1744. 1 & 6).

25. In auditing outlay for November 1900 not vouched for to the Examiner Nominal Muster Roll from 1st to 10th November 1900 (Rs 13-9-0) of the watershed cutting, also that from 21st to 31st October 1900 (Rs 23-0-0) for timber sawing was not produced.

26. x x x x

The making of measurement books at Ekiar seems unnecessary, the works being all near the office, measurement books might perhaps be sent up with bills.

21. Salaries have generally been paid before the despatch of the bill to Madras which is against rule [code 473 (2)].

22. The accounts of this Division are getting into a backward state, those for December were not at all complete at the time of the inspection. The office staff is inadequate both in quality and quantity the accounts work is exceptionally heavy and the Accountant has too much to do. Perhaps because natives regard the place as objectionable for its climate, its remoteness and the expense of living there, there has been difficulty in getting competent clerks. For these reasons and because the Accountants health is precarious, also because it should be occasionally possible



* Unless or until a smart State Accountant is posted at Thekadi there will be need of sending the Accountant there to instruct the storekeeper in his accounts, see para 51.

send the Accountant to Thekadi* it seem desirable that another junior accountant should be appointed to assist Mr Herr.

23. The Contractors Ledger is not posted since October 1900. There have been so called extracts sent to the Central Office, which have been taken not from the ledger but from bills of contractors. Moreover materials issued to Contractors have not been debited to them in the ledger as required by Code 1060.

24. Cheques drawn are entered in the Cash book immediately as paid whether paid at once or a week afterwards (Code 1744 A & 6).

25. In auditing pretty for November 1900 not vouched for to the Examiner Nominal Muster Roll from 1st to 10th November 1900 (Rs 13-9-0) of the watershed cutting, also that from 21st to 31st October 1900 (Rs 23-8-0) for timber sawing was not produced.

26. × × × ×

The following vouchers were not produced, owing, it is stated, beew returned to Sub Division office.

| | | | Re-As-P. |
|---|---|---|---|
| Cash Book Voucher | № 29 | piecewerkers bill for | 112 — 11 — 6. |
| ——— " ——— | 30 | ——— . ——— | 104 — 12 — 3. |
| ——— . ——— | 126 | Nominal Muster Roll | 241 — 12 — 0. |
| ——— . ——— | 127 | ——— . ——— | 181 — 3 — 0. |
| ——— . ——— | 128 | ——— " ——— | 54 — 11 — 0. |
| ——— " ——— | 174 | Contract Certificate | 2698 — 10 — 0 |

№ 174 sent to payee.

№ 126 - 128 had beew sent to Mr Wickham for payment of labor.

28. Constructing Lock №1 Estimate Re 3,600

There is a sum of Re 13-12-9 due to piecewerker Varried George on account of this work (Central Office Voucher № 135 of November 1888) at end of November 1888 being the amount deducted from his bill for wood work. The Register of works shews no arrears. This is due to the payment on this bill having been booked net This will be rectified in December's accounts.

29. Quarters for Foreman and office sanctioned Estimate Re 3,960

The Register of works shews an outlay of Re 1109-8-6 to end of November 1888 whereas the schedule of expenditure for that month shews Re 1110-8-6 The Register of works is correct but in posting the schedule of expenditure for September 1888 an error of 1 Rupee was made and the total outlay entered as 244-11-1 instead of Re 243-11-1 in the schedule of Expenditure.

30. Quarters for workshop Foreman Estimate Re 1410. The Expenditure up to end of November 1888 as per schedule of Expenditure is Re 885-11-9 whereas according to the Register of works it is Re 883-14-2. The difference of Re 1-13-7 was traced back to the month of September 1888 in preparing the work Abstract, and also posting the same in the Register of works Re 125-7-5 was taken instead of Re 127-5-0 This will now be rectified.

31. Conservancy of Camp Estimate Re 1000.

The total outlay to end of November 1888 is

24-2-8 as per schedule of Expenditure
on November, whereas according to the Register
of works the outlay is Rs 3,323-12-8. The correct
amount is Rs 3324-2-8. The schedule shews
Re 1/0/0 too much, a mistake having been
made in adding the November's outlay to
the previous outlay to end of October 1888.
As regards the Register of works the July's
outlay viz Rs 186-6-0 was erroneously booked
as Rs 186-0-0 and subsequent totals were
consequently incorrect, the total to end
of November 1888 being Rs 3323-12-8
instead of Rs 3324-2-8

32. Under "O. Miscellaneous"
(a) for Maintenance of Road Estimate Rs 400.
(b) and for Maintenance of Bridle path do - 100.
The total value of work done under
(a) during November 1888 is Rs 49-0-0 as
per work abstract and under (b) Rs 67-6-4
but in column "value of work" against
each in the Register of works the total payments
on account of each viz Rs 66-0-0 and 76-12-4

respectively were booked. This will now be
corrected.

33. Constructing Lime kilns at Periar.
The outlay to the end of November 1888
Rs 1276-13-5 has not been posted in the
Register of works. The Accountant says
that he awaited the sanction to Estimate but
will now do it

34. For purchase of Tools and Plant a Register of
works account is not but should be maintained.

34 a Main Dam. In the work abstract
for this work there is a charge of Rs 47-4-6
incurred on account of a Tennis Court and
this amount is charged to the item "Contingencies"
of the Main Dam.
There is another item in the same work
abstract of Rs 15-0-0 on account of carrying
water in barrels to Thakady for drinking
purposes a special Estimate is desirable for
this service

35. Temporary Dams in the Periyaur valley
Estimate Rs 15000. To sub head "contingencies"

this Estimate there is charged Rs 47-4-5 on account of a Tennis Court.

Charges on account of petty supervision viz Rs 81-4-2 in November 1888 have also been charged to "Contingencies"

36. Right bank Escape Estimate Rs 137,000/-

The "contingencies" of this work are charged with Rs 47-4-5 on account of a tennis court. (The Tennis court cost altogether Rs 141-13-4 as per Central Office Voucher No 37 of November 1888)

The contractors Messrs Shepherd & Co have been supplied from time to time with Dynamite, Detonators and Fuze to the extent of Rs 1032-9-0 to end of November 1888; but no materials issued to these contractors have been debited to their account in the Ledger.

37. Water shed cutting Estimate Rs 120,000/-

There are arrears of Rs 3/- due to labourers outstanding since November 1887. This amount remains unclaimed and as it is outstanding for more than a year it should it is thought be credited to Revenue by debit to work.

38. Watershed tunnels. Estimate Rs 260,000/-

In November 1888 materials to the value of Rs 164-1-0 were issued to Messrs Shepherd & Co, but the issues were not debited in the contractors account.

39. There are a number of piece work agreements of which the following are really contracts there being a time limit fixed in the agreement.

Namely with Messrs Shepherd & Co for the Right Bank Escape and for watershed tunnel. These agreements are in piece work form and are not stamped but the bills of the contractors are in proper form and a ledger for them is maintained. The other piece work agreements are also not stamped.

40. The agreement with Contractor Venkatavarada Row forwarding agent is stamped improperly i e with a Court fee stamp.

this Estimate there is charged Rs 47-4-5 on account of a Tennis Court.

Charges on account of petty supervision viz Rs 81-4-2 in November 1888 have also been charged to "Contingencies"

36. Right bank Escape Estimate Rs 137.000f.

The "contingencies" of this work are charged with Rs 47-4-5 on account of a tennis court. (The Tennis court cost altogether Rs 141-13-4 as per Central Office Voucher No 37 of November 1888).

The contractors Messrs Shepherd & Co have been supplied from time to time with Dynamite, Detonators and Fuze to the extent of Rs 1032-9-0 to end of November 1888, but no materials issued to these contractors have been debited to their account in the Ledger.

37. Water shed cutting Estimate Rs 120.000f

There are arrears of Rs 3f due to labourers outstanding since November 1887. This amount remains unclaimed and as it is outstanding for more than a year it should it is thought be credited to Revenue by debit to work.

38. Watershed tunnels. Estimate Rs 2,61,000f.

In November 1888 materials to the value of Rs 164-1-0 were issued to Messrs Shepherd & Co, but the issues were not debited in the contractors account.

39. There are a number of piece work agreements of which the following are really contracts there being a time limit fixed in the agreement.

Namely with Messrs Shepherd & Co for the Right Bank Escape and for watershed tunnel. These agreements are in piece work form and are not stamped but the bills of the contractors are in proper form and a ledger for them is maintained. The other piece work agreements are also not stamped.

40. The agreement with Contractor Venkatavarada Row forwarding agent is stamped improperly i e with a Court fee stamp.

there are a number of buildings recently completed which are now occupied as residences during the progress of the work by the Superintending Engineer, the Executive Engineer, the Assistant Engineers &c and by members of the office. There is no register of these buildings maintained nor is any rent recovered for them.

42. The Register of work was not written up for December 1888.

43. Stores (including plant) are received either from England direct or from Madras or from the District. The Plant for the Project has of course been arriving in large quantity. the advices of debit for such Plant aggregate up to date about Rs. 157,702/- of which nothing whatever has been yet brought on to the returns of plant or accounted for at all. In other words though debit for the above amount has been accepted it is not known whether or how far value has been actually received.

24

44. The Plant i e machinery comes via Tuticorin, regarding such the first advice received is the transfer debit advice from the S. W. D Stores, Madras. This generally arrives before the stores. On this debit advice the Serial Division credits the S. W. Stores Division and debits its Stock or Tools and Plant (for Machinery) as the case may be regardless of whether the articles have been actually received or not. Of their subsequent receipt or of their actual receipt at all the Accountant has at present no information.

45. The statement of payments made in England (which is the basis of the storekeepers advice) is a list of complete and fitted machinery, whereas the component parts of the machinery and not the machines complete, are actually shipped, hence even if attempted it would be difficult to check actual receipts with shipments till the machines are fitted up. If some advice

ceived enumerating identically the
ume packages as are shipped, a complete
check at Thekadi would be simple enough
46. At present there is
(1) the Port officers advice (which amounts
to a detailed list of cases sent from Gute-
corin without particulars of contents: these
cases are always sent to the No 2 Division
at Ammanayakanur where they may
or may not be opened and the contents
redistributed into smaller packages
for easy conveyance by cart). These
advices were with the Thekadi workshop
foreman and could not be examined,
but it seems that they afforded no
means of check
(2) The forwarding agents bill:-
this enumerates things forwarded, such
as "50 baskets", "5 cases machinery"
"10 cases ~~stores~~ stores", "one bundle of iron" &c &c,
without affording the least means
of identifying any particular article.

forwarded with the advice of what is
expected.
47. An attempt was made to take any
one consignment advised last year and
check its receipt at the Project but with-
out success: also to take any particular
machine actually received and trace
it to the advice of that particular machine
received from the S.W.D. Stores, the
difficulty in this is the absence of
sufficient particulars (marks etc) in the
stores advice, to identify the machine
when put together. The stores would
advise for instance "one engine, steam,
portable 8 H.P," but nothing further and if
there were more than one like this received
it would be impossible to say from the
accounts which was the particular one
alluded to in any particular advice.
48. The workshop foreman at Thekadi to
whom these advices are sent, has as yet
rendered no list of articles received

Stores from Madras are consigned
to the Periar forwarding agent at Amma
naikanur who forwards them on: the
suppliers bills are sent for verification
to the storekeeper at Thekadi to whom
the stores are forwarded; when verified the
storekeeper at Thekadi prepares bills in
P. W. D. form and sends them up to Periar
for payment. Such bills are generally paid
by cheque on Madras.

50 × × × ×

51. Stores come as a rule in the first place
to Thekadi and are thence issued to
Periar or elsewhere as required. There is a
storekeeper at Thekadi who may possibly
be a good enough man, but his accounts
at the time of inspection were quite
worthless. They were sent for from Periar
but from the reply which came (suggesting
that there were no accounts to send) it was
considered better to see when passing
through Thekadi what the storekeeper



actually has by way of accounts. These
found to be a book in forms 10 and 11
posted apparently from scraps of paper
or from memory, shewing each months
receipts and issues, also another book
of Plant received, in columns showing
month, date No of articles, weight, re-
marks. There are no daily registers of stock
receipts and issues, nor any other account but
the above, the storekeeper at Thekadi is
paid Rs. 40 per month and gives security
Rs 200/-

52 There is a smaller stores depôt at
Periar and a storekeeper there also on the
same pay and security as him of
Thekady, and the accounts though
giving more information than the
Thekadi ones are equally worthless.
There is no record of any receipts or
issues of stores at Periar from the 27th
December 1888 to 18th January 1889

because

as stated) there was no storekeeper in
that period. Neither the Periar nor the
Thekadi storekeeper counted his stock when
he took charge of it, or since.

53. The Executive Engineer said that
he would have counted the stock or would
count it now, but that as it must needs
be counted at the close of the season, now
approaching, it would be making a double
job. This also was the state of matters with
regard to Plant.

54. There are two accounts of Manufacture.

(1) Timber Manufacture

(2) Soorki Manufacture.

The first may be discontinued as it is un-
necessary to account for the felling and
sawing up of timber intended for specific work.
If or when trees are felled for general
purposes the stock account may be used.
As regards the second (Soorki) account
there has been a misconception of the
proper



proper forms of accounting for Manufac-
outlay and outturn. Outturn does not
appear in form M 11 as it should but
the stock abstract book Part I "stock" is
posted direct from the work abstract of
Manufacture. In the accounts of Soorki
Manufacture the regulation (Code 1788) sub
heads are not followed.

55. Of Tools and Plant at Periar.

Three half yearly returns in form M 13
are maintained by

(1) Mr Wickham Assistant Engineer

(2) Mr Cherry Supervisor

(3) The Periar Storekeeper

The Periar storekeeper also keeps a con-
solidated return of all tools at Periar, i.e
tools in charge of the above officers.

at Thekadi

there are two returns

(1) by Mr Mackenzie Sub Division Officer

(2) Thekadi Storekeeper and the latter is
supposed to prepare a consolidated return

as stated) there was no storekeeper in
rat period. Neither the Serian nor the
Thekadi storekeeper counted his stock when
he took charge of it, or since.

53. The Executive Engineer said that
he would have counted the stock or would
count it now, but that as it must needs
be counted at the close of the season, now
approaching, it would be making a double
job. This also was the state of matters with
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54. There are two accounts of Manufacture.

(1) Timber Manufacture

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The first may be discontinued as it is un-
necessary to account for the felling and
sawing up of timber intended for specific work.
If or when trees are felled for general
purposes the stock account may be used.
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there has been a misconception of the
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proper forms of accounting for Manufac-
outlay and outturn. Outturn does not
appear in form M 11 as it should but
the stock abstract book Part I "stock" is
posted direct from the work abstract of
Manufacture. In the accounts of Soorki
Manufacture the regulations (Code 1788) sub
heads are not followed.

55. Of Tools and Plant at Serian.

Three half yearly returns in form No. M 13
are maintained by

(1) Mr Wickham Assistant Engineer

(2) Mr Cherry Supervisor

(3) The Serian Storekeeper.

The Serian storekeeper also keeps a con-
solidated return of all tools at Serian, i.e
tools in charge of the above officers.

at Thekadi

there are two returns

(1) by Mr Mackenzie Sub Division Officer

(2) Thekadi Storekeeper and the latter is
supposed to prepare a consolidated return

all tools and Plant in the Division. None of the above returns pretend to be correct but it is stated that a count of all tools in the Division will take place in March next. In future there will be one consolidated return of all tools kept in Shekadi, and another of tools kept in Periar. From these two returns a Divisional consolidated return will be prepared.

It is also proposed to open a separate return for (in Form No. M13) all machinery

56. Some receipts from contractors for tools lent were produced but they were in the vernacular and could not be readily understood

57. A Budget Register is maintained but the grant under 49 Irrigation Capital account as per this register is Rs 547,710, whereas according to the return of grants it is Rs 542710

58. There is no register maintained for Provincial services to show the grant under Establishment



59. There is no register of liabilities maintained.

60. The following service books require reattestation

| Name and rank | Date of last attestation |
|---|---|
| Mr J. Cherry Supervisor 2nd Grade | 7th July 1883 |
| G. Kristniah Clerk III Class 2nd Grade | 14th October 1882. |
| Mahomed Hamiduddin Clerk | 11th January 1881 |

61. In the travelling allowance bill for May 1888 daily allowance for 17 days from 18th April to 4th May 1888 and again for 24 days from 7th to 30th May 1888 has been passed to Lascars Kassimkhan and Sappan for their halt at "Perani" and "Mattapurai", their halt at each place being for more than 10 days.

62. Similarly daily allowance for more than 10 days of a halt at a place has been passed to the following individuals.

| In what bill | Name and work | Period | Place of halt |
|---|---|---|---|
| May 1888 | Abdul Lascar | 18-30 April 1888 | Perani |
| June 1888 | Sappan ___do___ | 5-31 May 1888 | Mattapurai |
| | Kasimkhan ___do___ | 4-15 June 1888 | Thalayanda |
| | | 17-30 ___do___ | Mattapurai |
| July 1888 | ___do___ ___do___ | 1-31 July 1888 | ___do___ |

63 The memos of claims of Travelling allowance of the following individuals were not produced none having been received from the individuals concerned.

| Name and rank | In what month |
|---|---|
| M. Balasundaram Pillay Clerk | April 1888 |
| Sykender Lascar | May 1888 |
| Iyemperumal Lascar | ___ do ___ |
| Masilamony | July 1888 |

Payment was made on the basis of the journal of the officer with whom each man travelled.

Nellore
7th Febry 1889

Sd/H. Rainier
Inspecting Officer

No. 447 D 8th April 1889

Forwarded to the Secretary to Government P. W. Department for the information and orders of Government, with the accompanying summary and remarks.

Signed ?

[C. No. 8.] 29

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 21 March 1890.

OFFICE NOTE No. 1601.

To

W.

Your office note No.5046 C. dated 4th November 1889.

KEEP-WITH Genl. No.

dated 189

The papers are returned with the following remarks:-

(1) Item I of summary.

It is for Government to say whether the precautions taken are sufficient. The balance ran up to as much as Rs.50,000 at times; but the precautions to be taken must apparently be very much a matter of the discretion of the Executive Engineer and the Chief Engineer in charge.

(2) Item 8.

The Executive Engineer will no doubt attend to the remarks of the Chief Engineer in charge.

(3) Item 10.

As the occasion for this practice has apparently ceased, no more need be said.

(4) Item 19.

The Executive Engineer might be asked to statewhether the charge has

5238 C4/12-11-89
1050 W - 16-4-89
94 W - 11-1-88
2914 W - 18-10-89
946 W - 7-4-86
2608-7 W - 20-9-89
2800 W - 7-10-89

now been debited to the correct head vide code paras 935 and 936.

(5) Item 27.

The report promised is awaited.

(6) Item 33.

Further report might be awaited.

(7) Item 37.

Attention of the Executive Engineer might be drawn to para 1595 of the code. Liabilities may be known but cannot always be settled as soon as known. For instance, anticipated supplies of stores may be known and it will be long before the Executive Engineer can settle such liabilities. Indeed the liabilities for which the register is intended cannot be settled at once, as they are all liabilities which have to be adjusted through some transfer account on receipt of advice from some other division & often from some other department or province.

(8) Item 39.

The Executive Engineer might be directed to report again when the recovery has actually been made.

2. Other items call for no remarks.

P.W.C. No 2982.

1811 W 3 37 11

EXAMINER P. W. ACCOUNTS. 25 AUG 1905 No.

No 1029 W 2/31 dated 1890

The Examiner will Communicate to the Chief Engr P. Project for attention -

2. The precaution to be taken for the safe custody of cash are left to the discretion of the Chief Engr.

24.3.90

24.3.90

The C. P. Project

Engr Pl