

- (1) பக்கங்களின் எண்ணிக்கை 18  
 (2) புதுக்கித் திருப்பிய நாள் 6-90  
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/2

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

லெகிஸ்பென்சி துறை

அரசாணை எண். 1764 W அச்சகம்  
 மு. கோப்புத் தாள் எண். பலவகை

நாள் : 7 7 1853 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

9 sub  
 m. 10/2

ஆவண, கா-1-18,000-15-6-67.

1764  
1GOVERNMENT OF MADRAS.  
PUBLIC WORKS DEPARTMENT.General.  
Account.

READ—the following paper :—

EXTRACT (paras. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 29, 30, 31 and 32) from report of an inspection of the accounts of the Madras division made by I. S. Sherlock-Hubbard, Esq., Examiner, Public Works Accounts, Madras, from 22nd to 25th April 1893, dated Madras, 26th June 1893.

Date of last inspection.—29th April to 1st May 1891.

2. By whom last inspected.—Mr. M. H. Gaynor, Officiating Deputy Examiner, Public Works Accounts.

3. Divisional officers since last inspection.—Mr. W. Hughes, Executive Engineer, 1st grade, up to 17th November 1891; Mr. A. H. Garrett, Executive Engineer, 2nd grade, since 17th November 1891.

4. Divisional accountants since last inspection.—M.R.Ry. Khodandarama Iyer up to 18th March 1892; M.R.Ry. M. Chinniah from 18th March 1892 to 27th October 1892; M.R.Ry. Sambasiva Iyer since 28th October 1892.

5. Constitution of the division—

| Name of sub-division. | OFFICER IN CHARGE.          |                                  | Mode of supply of funds. |
|-----------------------|-----------------------------|----------------------------------|--------------------------|
|                       | Name.                       | Rank.                            |                          |
| Madura .. ..          | E. Dady .. ..               | Sub-Engineer, 3rd grade ..       | } Drawing account.       |
| Periyakulam .. ..     | Conductor J. Kelly .. ..    | Do. do. ..                       |                          |
| Dindigul .. ..        | A. V. Ramalingam Iyer .. .. | Assistant Engineer, 3rd grade .. |                          |

6. Imprest-holders other than sub-divisional officers—

| Name.                                  | Rank.                                 | Amount of imprest. | Remarks.                                             |
|----------------------------------------|---------------------------------------|--------------------|------------------------------------------------------|
| T. Muthusawmy Iyer .. ..               | Head Clerk, Divisional office ..      | rs. 15             | } For advances of travelling allowances for lascars. |
| S. Saminatha Pillai .. ..              | Do. Tank Restoration scheme office .. | 10                 |                                                      |
| V. Aravamuthu Iyengar .. ..            | Overseer (temporary) .. ..            | 50                 |                                                      |
| M.R.Ry. N. Ratnasabapathy Pillai .. .. | Overseer .. ..                        | 10                 | } For advances of travelling allowances for lascars. |
|                                        | Executive Engineer, 4th grade ..      | 20                 |                                                      |

7. The accounts for November 1892 were test-audited (see paras. 17 et seq.).

## GENERAL REMARKS.

8. *Order to pay.*—The requirements of the Public Works Department Code are that (i) the order for payment of a bill should be recorded on the bill itself and (ii) that the amount to be paid should be expressed both in figures and words. This rule, as regards the second requirement, is not generally observed; but an important point is involved in it, the object being to prevent the possibility of details in a bill being altered to a larger amount after the bill had been "passed for payment." From the vouchers received in the Examiner's office, attention to this point is needed throughout the Presidency.

9. *Cash-book.*—Dates of entry in this book do not always correspond with those on counterfoils of cheques. This is essential: no cheque should be drawn until the payee is present to receive payment, or until it has to be transmitted for payment to him.

10. *Sub-divisional officers' accounts.*—The Periyakulam sub-division accounts had for some time past been in very bad order, and, in addition to the assistant accountant from the divisional office being sent out to set matters right, I deputed an experienced accountant from my office to report on the state of the accounts. His report, which was communicated to the Executive Engineer, was very unsatisfactory and I propose that my senior deputy shall inspect the office at an early date.

11. *Work abstracts* are needlessly prepared for works which are executed entirely by one contractor. The term "contractor" used in Code, chapter XII, paras. 70 and 101, includes a piece-worker, the object of the work abstract being to bring together charges on a work from different sources. When any charges have to be added on account of petty supervision, the addition should be made by means of a red ink memorandum on the bill itself and the total thus obtained should be carried direct into the register of works.

13. The practice of preparing valued lists of materials at site of works in the divisional office is radically wrong, as such lists do not bear the signature of the officer in immediate charge of the work. Form No. 7 G. should be used for this purpose when necessary, and it should be prepared by the officer or subordinate who is actually responsible for the material.

14. *Register of works.*—One instance was noticed in which the appropriation for improvements to Uthamut anicut was wrongly entered as Rs. 13,000 instead of Rs. 14,627, and in the course of test-audit it was found that the authority for revised appropriations was not quoted. This should always be done.

15. Enclosure A contains a list of balances unpaid to contractors.

29. *Results of test-audit.*—The following are instances of delay in the preparation of bills after measurement:—

| Name of contractor or piece-worker. | Date of measurement. | Date of bill.   |
|-------------------------------------|----------------------|-----------------|
| 1. Palani Malai Gavundun            | 4th Oct. 1892.       | 15th Nov. 1892. |
| 2. Chockalingum Pillay              | 28th " "             | 15th " "        |
| 3. Perumal Thevan                   | 23rd Nov. "          | 23rd Feb. 1893. |
|                                     | 30th Jan. 1893.      |                 |
| 4. Subba Reddiar                    | 21st Dec. 1892.      | 23rd Feb. "     |
| 5. Ramasawmy Naidu                  | 1st Feb. 1893.       | 24th Mar. "     |
| 6. Chinnaboyen                      | 4th Mar. 1892.       | 26th " "        |
| 7. Ramakudumban                     | 14th " "             | 26th " "        |
| 8. Rungasawmy Naidu                 | 7th " 1893.          | 26th " "        |
| 9. Thasaboyen                       | 6th " "              | 26th " "        |
| 10. Chinnaboyen                     | 28th Feb. "          | 26th " "        |
| 11. Minatchisundram Pillay          | 9th Mar. "           | 24th " "        |
| 12. Chinnaboyen                     | 27th Sept. 1892.     | 11th Apl. "     |

30. In several cases the date of bill or the date of measurement is not entered in the register prescribed in G.O., No. 2873 W., dated 15th October 1892, nor are the dates given in the office copies of a few bills filed in the office. It has not been therefore found practicable to bring to notice the exact extent of delay in these cases, but in two cases there appears to have been unusual delay, the date of measurement in the two cases referred to being 30th July 1892 and 7th October 1892, respectively; but the bills were not received in the divisional office until the 27th March 1893.

31. There have also been instances of delay in the Dindigul sub-division in the submission of bills to divisional office after preparation as follows:—

| Name of piece-worker. | Date of bill.  | Date of receipt in divisional office. |
|-----------------------|----------------|---------------------------------------|
| 1. Sikkaya Gavundun   | 1st Apl. 1893. | 17th Apl. 1893.                       |
| 2. Sinna Pillay       | 1st " "        | 17th " "                              |
| 3. Audimula Pillay    | 1st " "        | 17th " "                              |
| 4. Nalla Alagu Pillay | 1st " "        | 17th " "                              |
| 5. Kondasawmy Naik    | 1st " "        | 17th " "                              |
| 6. Ramakudumban       | 1st " "        | 17th " "                              |
| 7. Muthusawmy Pillay  | 1st " "        | 17th " "                              |
| 8. Kuppusawmy Naidu   | 1st " "        | 17th " "                              |
| 9. Kondalasawmy Naik  | 1st " "        | 17th " "                              |
| 10. Marudavira Boyen  | 1st " "        | 17th " "                              |
| 11. Subbareddy        | 23rd Feb. "    | 7th Mar. "                            |
| 12. Perumal Thevan    | 23rd " "       | 7th " "                               |

32. The following are instances of over a month's delay in payment after bills had been received in the divisional office:—

|                                        | Date of receipt. | Date of payment. |
|----------------------------------------|------------------|------------------|
| 1. Thama Thevan                        | 9th Jan. 1893.   | 30th Jan. 1893.  |
| 2. Baskara Iyer                        | 9th " "          | 31st " "         |
| 3. Ramareddy                           | 9th " "          | 31st " "         |
| 4. Chinnasawmy Pillay                  | 9th " "          | 31st " "         |
| 5. Abdul Razack                        | 9th " "          | 31st " "         |
| 6. Kandasawmy Pillay                   | 9th " "          | 31st " "         |
| 7. Khader Badshah Saib                 | 9th " "          | 31st " "         |
| 8. Pariakudumba Thevan                 | 9th " "          | 31st " "         |
| 9. Shunmugam Chetty                    | 9th " "          | 31st " "         |
| 10. Kuppusawmy Iyer                    | 9th " "          | 31st " "         |
| 11. Viranna Thevan                     | 9th " "          | 31st " "         |
| 12. Muthusawmy Iyer                    | 9th " "          | 31st " "         |
| 13. Virabhadra Pillay and Maya Thevan. | 9th " "          | 31st " "         |
| 14. Venkatrama Pillay                  | 9th " "          | 31st " "         |
| 15. Syed Mahamud Ibrahim Saib          | 9th " "          | 31st " "         |
| 16. Kuttayan Asary                     | 9th " "          | 31st " "         |
| 17. Minatchisundram Mudaliar           | 9th " "          | 31st " "         |
| 18. Madar Saib                         | 16th " "         | 31st " "         |
| 19. Mahamud Mira Rowthar               | 16th " "         | 31st " "         |
| 20. Thiruvengadam                      | 16th " "         | 31st " "         |
| 21. Muthusawmy Iyer                    | 16th " "         | 31st " "         |
| 22. Palani Malai Gavundun              | 16th " "         | 31st " "         |
| 23. Chokalingum Pillay                 | 16th " "         | 31st " "         |
| 24. Minatchisundram Pillay             | 16th " "         | 31st " "         |
| 25. Ramasawmy Naidu                    | 16th " "         | 31st " "         |
| 26. Syed Mahamud Ibrahim Saib          | 25th " "         | 8th Feb. "       |
| 27. Sowrimuthu Mudaliar                | 8th Feb. "       | 20th " "         |
| 28. Bhaskara Iyer                      | 10th " "         | 23rd " "         |
| 29. Hanumuntaboyen                     | 8th " "          | 20th " "         |
| 30. V. Ponniah Pillay                  | 10th " "         | 23rd " "         |
|                                        | 7th Mar. "       | 16th Mar. "      |

## ENCLOSURE A.

List of balances due to contractors at end of March 1893 outstanding for over three months.

| Name of contractors.          | Month from which outstanding. | Amount. |    |    |
|-------------------------------|-------------------------------|---------|----|----|
|                               |                               | RS.     | A. | P. |
| M. K. Muniappa Pillay ... ..  | Sept. 1890.                   | 7       | 11 | 0  |
| Thanappa Mudaly ... ..        | Oct. "                        | 21      | 0  | 0  |
| Chinnakrishna Pillay ... ..   | Jan. 1891.                    | 31      | 10 | 5  |
| Kuppamuthu Pillay ... ..      | Mar. "                        | 4       | 12 | 9  |
| Venkatarama Pillay ... ..     | " "                           | 10      | 0  | 0  |
| Sabba Naidu ... ..            | " "                           | 3       | 10 | 10 |
| Rangasawmy Naidu ... ..       | July "                        | 5       | 6  | 4  |
| Venkatasastry Gavundun ... .. | Sept. "                       | 3       | 8  | 6  |
| Palanyamuthu Pillay ... ..    | " "                           | 1       | 3  | 3  |
| Chittram Pillay ... ..        | { Sept. & Oct. }              | 2       | 11 | 6  |
| Ponnusawmy Naidu ... ..       | Oct. "                        | 2       | 3  | 11 |
| Nallalagu Pillay ... ..       | Nov. "                        | 6       | 6  | 10 |
| David Anugraham Pillay ... .. | Dec. "                        | 1       | 8  | 6  |
| Natharoosa Rowthen ... ..     | Jan. 1892.                    | 14      | 13 | 2  |
| Chinnakrishna Pillay ... ..   | Feb. "                        | 17      | 5  | 0  |
| Rama Boyen ... ..             | Mar. "                        | 8       | 11 | 4  |
| Baskara Aiyer ... ..          | Apl. "                        | 13      | 6  | 1  |
| Sakkaravavu Rowthen ... ..    | " "                           | 20      | 1  | 7  |
| Chidambaram Pillay ... ..     | " "                           | 21      | 13 | 0  |
| Rama Boyen ... ..             | May "                         | 7       | 7  | 3  |
| Venkatarama Pillay ... ..     | " "                           | 7       | 15 | 4  |
| Sikkia Gavundun ... ..        | " "                           | 5       | 8  | 0  |
| Alagaperumal Pillay ... ..    | June "                        | 10      | 12 | 4  |
| Karuppa Thevan ... ..         | " "                           | 11      | 1  | 3  |
| Do. do. ... ..                | " "                           | 8       | 6  | 1  |
| Sakkaravavu Rowthen ... ..    | " "                           | 12      | 4  | 3  |
| Veeranna Thevan ... ..        | " "                           | 6       | 7  | 9  |
| Do. do. ... ..                | " "                           | 42      | 11 | 10 |
| Chinnakrishna Pillai ... ..   | Aug. "                        | 41      | 14 | 9  |
| Do. do. ... ..                | " "                           | 48      | 8  | 11 |
| Sakkaravavu Rowthen ... ..    | Sept. "                       | 45      | 1  | 7  |
| Chinnakrishna Pillai ... ..   | Nov. "                        | 116     | 3  | 9  |

No. 219 A.

Submitted for the orders of Government.

MADRAS,  
27th June 1893.(Signed) I. S. SHERLOCK-HUBBARD,  
Examiner, Public Works Accounts.

ORDER—dated 7th July 1893, No. 1764 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Madura Division.

2. The unpaid balances due to contractors referred to in para. 15 should be adjusted as early as practicable.

3. The attention of all Superintending Engineers is drawn to paras. 8, 11 and 13 of the inspection notes.

(True Extract.)

Major, R.E.,  
Under Secy. to Govt., P.W.D.To the Superintending Engineer, VI Circle.  
" other Superintending Engineers.  
" the Consulting Architect to Government.  
" the Superintendent of Works, Periyar Project.  
" the Examiner, Public Works Accounts.Encl. A. D. Xavier.  
Spare Copies1764  
3

GENERAL.  
ACCOUNT.

Gobt. of {1893} Madras.  
PUBLIC WORKS.

Dated July, 7th.

Recd.

Encl.

G.O., 7th July 1893, No. 1764 W.

JULY.

Inspection Report

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

Extract (paras 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 29, 30, 31, and 32)  
from report of an inspection of the accounts of the Madura Division,  
made by I. S. Sherlock-Hubbard Esq., Examiner, P.W. Accounts, Madras. from  
22nd. to 25th. April 1893.

Madras, 26th. June 1893.

1764  
Lt

1. Date of last inspection. 29th. April to 1st. May 1891.
2. By whom last inspected. Dy.  
Mr. M. H. Gaynor, Offg. Examiner, P.W. Ac-  
counts.
3. Divisional Officers since last inspection.  
Mr. W. Hughes, Executive Engineer 1st. Grade, up to 17th. November 1891  
Mr. A. H. Garrett, ,, 2nd. ,, since 17th. November 1891
4. Divisional Accountants since last inspection.  
M. R. Ry. Khodandarama Iyer, up to 18th. March 1892.  
M. R. Ry. M. Chinniah, from 18th. March 1892 to 27th. October 1892.  
M. R. Ry. Sambasiva Iyer, since 28th. October 1892.
5. Constitution of the Division.

| Name of<br>Sub-division | Officer in charge     |                                          | Mode of supply<br>of funds |
|-------------------------|-----------------------|------------------------------------------|----------------------------|
|                         | Name                  | Rank                                     |                            |
| Madura                  | E. Dady               | Sub. Engineer 3 <sup>rd</sup> grade      | Drawing Account            |
| Periacolum              | Conductor J. Kelly    | do do                                    | do                         |
| Tindigal                | A. V. Ramalingam Iyer | Assistant Engineer 3 <sup>rd</sup> grade | do                         |

6. Imprest holders other than Sub-divisional Officers.

| Name                               | Rank                                      | Amount of<br>imprest | Remarks                                         |
|------------------------------------|-------------------------------------------|----------------------|-------------------------------------------------|
| T. Muthusamy Iyer                  | Head Clerk, Divisional Office             | Rs 15                | for advances of travelling allowances for leave |
| S. Laminatha Pillai                | do Tank Restoration Scheme Office         | " 10                 | for do do                                       |
| V. Aravamuthu Iyengar              | Overseer (Temporary)                      | " 50                 |                                                 |
|                                    | do                                        | " 10                 | for advances of travelling allowances for leave |
| M. R. Ry. N. Ratnasabapathy Pillai | Executive Engineer, 4 <sup>th</sup> grade | " 20                 |                                                 |

7. The accounts for November 1892 were test-audited (see paras 17 et seq).

General Remarks.

8. Order to pay. The requirements of the P.W.D. Code are that (i) the order for payment of a bill should be recorded on the bill itself and (ii) that the amount to be paid should be expressed both in figures and words. This rule, as regards the second requirement, is not generally observed; but an important point is involved in it, the object being to prevent the possibility of details in a bill being altered to a larger amount after the bill had been "Passed for payment." From the vouchers received in the Examiner's office, attention to this point is needed throughout the Presidency.

9. Cash book. Dates of entry in this book do not always correspond with those on counterfoils of cheques. This is essential: no cheque should be drawn until the payee is present to receive payment, or until it has to be transmitted for payment to him.

10. Sub-divisional officers accounts. The Periakolam Sub-division accounts had for some time past been in very bad order, and in addition to the Asst. Accountant from the Divisional office being sent out to set matters right, I deputed an experienced accountant from my office to report on the state of the accounts. His report, which was communicated to the Executive Engineer was very unsatisfactory, and I propose that my senior Deputy shall inspect the office at an early date.

11. Work-abstracts are needlessly prepared for works which are executed entirely by one contractor. The term "contractor" used in Code chapter XII, para 708, includes a piece-worker, the object of the work-abstract being to bring together charges on a work from different sources. When any charges have to be added on account of petty supervision, the addition should be made by means of a red ink memorandum on the bill itself, and the total thus obtained should be carried direct into the register of works.

13. The practice of preparing valued lists of materials at site of works in the divisional office is radically wrong, as such lists do

not bear the signature of the officer in immediate charge of the work. Form No. 7 G should be used for this purpose, when necessary, & it should be prepared by the officer or subordinate who is actually responsible for the material. (see also para 33).

14. Register of works. One instance was noticed in which the appropriation for Improvements to Uthamut Anicut was wrongly entered as Rs. 13,000 instead of Rs. 14,627, and in the course of test-audit, it was found that the authority for revised appropriations was not quoted. This should always be done.

15. Enclosure A contains a list of balances unpaid to Contractors.

Results of Test-audit.

29. The following are instances of delay in the preparation of bills after measurement-

| Name of Contractor or piece-worker. | Date of Measurement                            | Date of bill.       |
|-------------------------------------|------------------------------------------------|---------------------|
| 1. Palani Malai Gavundun            | 4th. October 1892                              | 15th. November 1892 |
| 2. Chochalingum Pillay              | 28th. October 1892                             | 15th. November 1892 |
| 3. Perumal Thavan                   | 23rd. November 1892<br>&<br>30th. January 1893 | 23rd. February 1893 |
| 4. Subba Reddiar                    | 21st. December 1892                            | 23rd. February 1893 |
| 5. Ramasawmy Naidu                  | 1st. February 1893                             | 24th. March 1893.   |
| 6. Chinnaboyen                      | 4th. March 1892                                | 26th. March 1893.   |
| 7. Ramakudumban                     | 14th. March 1892                               | 26th. March 1893.   |
| 8. Rungasawmy Naidu                 | 7th. March 1893                                | 26th. March 1893.   |
| 9. Thasaboyen                       | 6th. March 1893                                | 26th. March 1893.   |
| 10. Chinnaboyen                     | 28th. February 1893                            | 26th. March 1893    |
| 11. Minatchisundram Pillay          | 9th. March 1893                                | 24th. March 1893.   |
| 12. Chinnaboyen                     | 27th. September 1892                           | 11th. April 1893.   |

30. In several cases the date of bill, or the date of measurement is not entered in the Register prescribed in G.O. No. 2873 W. dated 15th. October 1892, nor are the dates given in the office copies of a few bills filed in the office. It has not been therefore found practicable to bring to notice the exact extent of delay in these cases; but in two cases there appears to have been unusual delay: The date of

4 Pm  
measurement in the two cases referred to being 30th. July 1892 & 7th. October 1892 respectively, but the bills were not received in the divisional office until the 27th. March 1893.

31. There have also been instances of delay in the Dindigul Sub division in the submission of bills to Divisional office after preparation, as follows:-

| Name of piece-worker. | Date of bill        | Date of receipt in Divisional office. |
|-----------------------|---------------------|---------------------------------------|
| 1. Sikkaya Govundan   | 1st. April 1893     | 17th. April 1893.                     |
| 2. Sinna Pillay       | do                  | do                                    |
| 3. Audimula Pillay    | do                  | do                                    |
| 4. Nalla Alagu Pillay | do                  | do                                    |
| 5. Kondasawmy Naik    | do                  | do                                    |
| 6. Ramakudumbum       | do                  | do                                    |
| 7. Muthusawmy Pillay  | do                  | do                                    |
| 8. Kuppasawmy Naidu   | do                  | do                                    |
| 9. Kondulasawmy Naik  | do                  | do                                    |
| 10. Marudavira Boyen  | do                  | do                                    |
| 11. Subbareddy        | 23rd. February 1893 | 7th. March 1893                       |
| 12. Perumal Thevan    | do                  | do                                    |

32. The following are instances of over a month's delay in payment after bills had been received in the Divisional office:-

|                                     | Date of receipt.   | Date of payment.    |
|-------------------------------------|--------------------|---------------------|
| 1. Thama Thaven                     | 9th. January 1893. | 30th. January 1893. |
| 2. Bhaskara Iyer                    | do                 | do                  |
| 3. Rajareddy                        | do                 | do                  |
| 4. Chinnaasawmy Pillay              | do                 | do                  |
| 5. Abdul Razack                     | do                 | do                  |
| 6. Kundasawmy Pillay                | do                 | do                  |
| 7. Khader Badshah Saib              | do                 | do                  |
| 8. Pariakudumba Thaven              | do                 | do                  |
| 9. Shunmugam Chetty                 | do                 | do                  |
| 10. Kuppasawmy Iyer                 | do                 | do                  |
| 11. Viranna Thaven                  | do                 | do                  |
| 12. Muthusawmy Iyer                 | do                 | do                  |
| 13. Virabhadra Pillay & Maya Thaven | do                 | do                  |

|                               | Date of receipt.    | Date of payment.     |
|-------------------------------|---------------------|----------------------|
| 14. Venkatrama Pillay         | 9th. January 1893   | 31st. January 1893.  |
| 15. Syed Mahamud Ibrahim Saib | do                  | do 1764              |
| 16. Kuttayan Asary            | do                  | do 6                 |
| 17. Minatchisundrum Mudaliar  | do                  | do                   |
| 18. Madar Saib                | 13th. January 1893  | do                   |
| 19. Mahamud Mira Rowthan      | do                  | do                   |
| 20. Thiruvengadam             | do                  | do                   |
| 21. Muthusawmy Iyer           | do                  | do                   |
| 22. Palani Malai Govundan     | do                  | do                   |
| 23. Chokalingum Pillay        | do                  | do                   |
| 24. Minatchisundrum Pillay    | do                  | do                   |
| 25. Ramasawmy Naidu           | 25th. January 1893  | 8th. February 1893.  |
| 26. Syed Mahamud Ibrahim Saib | 8th. February 1893  | 20th. February 1893. |
| 27. Sowrimuthu Mudaliar       | 10th. February 1893 | 23rd. February 1893. |
| 28. Bhaskara Iyer             | 8th. February 1893  | 20th. February 1893. |
| 29. Hanumantaboyen            | 10th. February 1893 | 23rd. February 1893. |
| 30. V. Ponniah Pillay         | 7th. March 1893     | 16th. March 1893.    |

5 Pm  
J. S. Sherlock-Hubbard  
Examiner, P.W. Accounts, Madras.

No. 219. A.

Madras, 27 June 1893.

Submitted for the orders of Government.

J. S. Sherlock-Hubbard  
Examiner, P.W. Account, Madras.

List of Balances due to Contractors at end of March 1893 outstanding  
for over 3 months.

| Name of Contractors     | Month from which outstanding | Amount |    |    | Remarks   |
|-------------------------|------------------------------|--------|----|----|-----------|
|                         |                              | Rs     | as | pa |           |
| M. K. Murappa Pillai    | 1890<br>September            | 7      | 11 | "  | 1764<br>7 |
| Shanappa Mudaly         | October                      | 21     | "  | "  |           |
| Chinnakrishna Pillai    | 1891<br>January              | 31     | 10 | 5  | 6 10      |
| Kuppamutha Pillai       | March                        | 4      | 12 | 9  |           |
| Venkatarama Pillai      | "                            | 10     | "  | "  |           |
| Subba Ravidos           | "                            | 3      | 10 | 10 |           |
| Pengaswamy Ravidos      | July                         | 5      | 6  | 14 |           |
| Venkataswamy Goundar    | September                    | 3      | 8  | 6  |           |
| Palnuyyutha Pillai      | "                            | 1      | 3  | 3  |           |
| Chittaram Pillai        | September + October          | 2      | 11 | 6  |           |
| Ponnuswamy Ravidos      | October                      | 2      | 3  | 11 |           |
| Rattalagan Pillai       | November                     | 6      | 6  | 10 |           |
| David Anup. abam Pillai | December                     | 1      | 8  | 6  |           |
| Natharooda Rowthen      | 1892<br>January              | 14     | 13 | 2  |           |
| Chinnakrishna Pillai    | February                     | 17     | 5  | "  |           |
| Rama Bayen              | March                        | 8      | 11 | 4  |           |
| Baskara Aiyer           | April                        | 13     | 6  | 1  |           |
| Sakkaraavan Rowthen     | "                            | 20     | 1  | 7  |           |
| Chidambaram Pillai      | "                            | 21     | 13 | "  |           |
| Rama Bayen              | May                          | 7      | 7  | 3  |           |
| Venkatarama Pillai      | "                            | 7      | 15 | 4  |           |
| Siddhiagounden          | "                            | 5      | 8  | "  |           |
| Magapetumal Pillai      | June                         | 10     | 12 | 4  |           |
| Karappa Thaver          | "                            | 11     | 1  | 3  |           |
| do                      | "                            | 8      | 6  | 1  |           |
| Sakkaraavan Rowthen     | "                            | 12     | 4  | 3  |           |
| Urvanna Thaver          | "                            | 6      | 7  | 9  |           |
| do                      | June                         | 42     | 4  | 10 |           |
| Chinnakrishna Pillai    | August                       | 44     | 14 | 9  |           |
| do                      | do                           | 48     | 8  | 11 |           |
| Sakkaraavan Rowthen     | September                    | 45     | 1  | 7  |           |
| Chinnakrishna Pillai    | November                     | 116    | 3  | 9  |           |

1764  
8

From

The Examiner, P.W. Accounts,  
Madras.

To

The Secretary to Government,  
P.W. Department.

No. 219. A.

Dated 27 June 1893.

Recd. 28-6-93

12/1764 W. 7<sup>th</sup> July 1893.

Communicated to  
the Supt. Engineer in Charge  
for the information and  
guidance of the Supt. Engineer,  
Madura Division.

2. The unpaid balances  
due to contractors referred  
to in para 15 should be  
adjusted as early as practicable.

3. The attention of all Supt.  
Engineers is drawn to paras 8, 11  
and 13 of the Inspection notes.

Encls. 1.

Report of inspection of the  
accounts of the Madura Division.  
by Mr. I. S. Sherlock-Hubbard, Examiner.  
Submits for orders of Govt.----

To the Supt. in Charge  
other Supt. Engrs  
C. H. to Govt.  
Supt. of Works P. Project  
Engr. W. W. Deeds.

1764

9

CD 5798

Govt. of Madras.  
PUBLIC WORKS.

8/7/98

Dist.

Recd.

Encl.

6.9.7. July 1893. No 1762

Inspection Report

Orders on the  
of the accounts of  
the Madras  
by the C. S. & A.

210  
12

5.6.7/00

7/10/04

1-8

251