(1) பக்கங்களின் எண்ணிக்கை 22

(2) புதுக்கித் திருப்பிய நாள் 11.90.

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். 952 மு. கோப்புத் தாள் எண்.	அச்சகம் பலவகை
நாள் : 11.4.1893	198

11

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கா-1—18,006—15-6-87.

952/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 21st March 1893, No. 109 A.

In submitting for the orders of Government extracts from an inspection report, dated 10th February 1893, on the accounts of the Godávari Eastern division by Mr. G. H. LeMaistre, Deputy Examiner, Public Works Accounts, Madras, I would invite special attention to paras. 14 and 15. It is most undesirable that a Divisional Accountant should in any way be connected with the actual payment of cheques to contractors or piece-workers, and if payments of the kind could be systematized in some such way as that suggested by Mr. LeMaistre, it is believed that the results would be very satisfactory.

ENCLOSURES.

Extract (paras. 1, 2, 3, 5, 6, 8, 9, 11, 12, 13, 14, 15, 16, 18, 20, 21, 29, 30, 31, 33 and 35) from report of an inspection of the office of the Executive Engineer, Godávari Eastern division, by Mr. LeMaistre (Examiner, 4th class, 3rd grade, sub. *pro tem.*), Deputy Examiner, Public Works Accounts, Madras, from 17th to 23rd January 1893, dated 10th February 1893.

Executive Engineer in charge.—C. Mitford Smith, Esq., Executive Engineer, 2nd grade.

Accountant.—V. Subbarayudu Pantulu, Accountant, 5th grade.

Sub-division.—Head works.
Workshops.
Dumagudem.
Rajahmundry.

2. A complete test-audit of the accounts for the month of August 1892 was carried out in accordance with instructions laid down by the Accountant-General, Public Works Department, in his circular No. 4 of 1887.

3. Work done by piece-workers and petty contractors does not appear to be paid for promptly or systematically by Sub-divisional officers. The majority of the payments for August (the months accounts more particularly under examination) have been collected in appendix B, giving the date of measurement of the work to which the measurement refers. From this statement it will be seen how great the delay often is.

5. The measurement books in some cases do not appear to be the original books in which the measurements were recorded, but the measurements appear to have been carried into them from some other book. The Executive Engineer has however lately called the attention of his Sub-divisional officers to this point. In this division the measurements are cancelled and sometimes the number and date of cheque of payment is given, but the abstract is not initialled by the Sub-divisional officer in token of agreement with bill and no reference to the bill is given. When the Sub-divisional clerk has checked the details of the measurement book and the abstract at foot and has in the case of contract work checked it with the bill, he should enter a cancelling

entry in red ink thus "cancelled, *vide* bill No. date ." A rubber stamp will be found convenient for this purpose. The measurement book with the bill should then be placed before the Sub-divisional officer who, after comparing the two and signing the bill, should initial the cancelling entry. The bill can then be paid or submitted to the Divisional officer for payment as the case may be.

6. When work is carried out by daily labour, a similar plan should be followed, the quantities of work done as shown in the muster roll being compared with the entries in the measurement book and the cancelling entry initialled after the pay order is given on the muster roll.

8. The test-audit brought to light that in one instance a final contract bill was not supported by complete measurements. Only measurements for the work done since last certificate were submitted. This, however, is not sufficient, as, in addition to the fact that part-payments are often made on approximate measurements, it is necessary that a final bill should be checked in the divisional office not only as regards its arithmetical correctness, but the details of the measurements should also be compared with details of the estimate and any deviation between the two brought to the notice of the Executive Engineer.

9. A register of measurement books is kept up, but it does not include all the books in use at present. Those not entered should now be numbered and entered. When an officer or subordinate is transferred, he should, when making over his measurement books to his successor, note the fact after the last entry in each book. The relieving officer should also sign the entry and report the transfer to the Divisional office to enable the register to be corrected.

11. It is noticed that in disbursing the salaries of the establishment under Government of India Code, chapter XIII, para. 94, the conditions laid down in clause II of the above paragraph that in no case should salaries be disbursed prior to the despatch of the salary bill to the Examiner's office was not adhered to in the following cases :—

Salary bill for	Despatched to the Examiner on	Payment made on
March 1892	2nd April 1892	1st April 1892.
April ,,	3rd May ,,	2nd May ,,
June ,,	2nd July ,,	1st July ,,
July ,,	2nd Aug. ,,	1st Aug ,,
August ,,	2nd Sept. ,,	1st Sept. ,,
October ,,	2nd Nov. ,,	1st Nov. ,,
Nov. ,,	2nd Dec. ,,	1st Dec. ,,

12. It was noticed from the cash book that two cheques on different treasuries are sometimes drawn for an officer's salary.

13. An elaborate register is maintained in this division of cheques transmitted to officers and subordinates in out-stations. This register shows cheque book number, date of drawing, name of payee, amount of cheque, in whose possession remaining, particulars of disposal, date of payment, date of cancelment, date of entry in cash book, remarks and initials of drawing officer. Nearly all this information is quite unnecessary. In the first place no cheque should be signed before it is intended to be paid away (*vide* note 6 on P.W.D. Form 4), and every cheque should thus be entered in the cash book on the day it is signed unless the Executive Engineer is away in camp, in which case cheques drawn by him should be entered on the day of his return or as soon as the details are given by him to the Accountant. If the Executive Engineer is absent on a long tour, he should furnish the Accountant with a memorandum of cheque drawn and payments made by him from time to time, the receipts being sent in with this memorandum. All therefore that is necessary is a simple despatch register showing cheques sent to subordinates at out-stations. This should merely show date of despatch, name of payee, number and date of cheque, amount and remarks. In other provinces the despatch of a cheque to out-stations is usually entered in the ordinary despatch register, but I agree with the Madras Government in thinking that a separate register is advisable. The certificate of count of cheques is not signed by the Executive Engineer on the fly leaf of the books.

952/2

14. It appears that when the Executive Engineer is in camp he draws cheques and sends them in to the Divisional office to be paid over to the contractors concerned by the Accountant. The Divisional Accountant should, however, have nothing whatever to do with the actual payments to contractors. Public Works Code, chapter XII, para. 85, does not apply to Accountants. Their duties should be confined to testing the accuracy of the bills. The Executive Engineer has an Assistant Engineer attached to the Head Works sub-division and there is no reason why payments to contractors should not be made by him at head-quarters during the absence of the Executive Engineer.

15. It would be a good plan to set apart one day in the week, or two if necessary, as regular days for the payment of contractors at the Divisional office, and in the absence of Executive Engineer on tour the Assistant Engineer at head-quarters could be deputed to make the payments for him. This he could do from his own drawing account on bills passed by the Executive Engineer and sent in to the Divisional office for payment, entering the items in his own sub-divisional cash book, or the Executive Engineer could draw the cheques himself and send them in to the Assistant Engineer to pay over to the contractors concerned. The former plan would however be the better one, as it would obviate the necessity of sending a number of cheques by canal dak.

16. In addition to the register of cheques referred to in para. 13, a register of all cheques drawn is maintained. This is quite unnecessary, all information as to state of drawing account can be easily obtained from the counterfoils of the cheque books themselves.

18. The workslips in form M. 33 are not submitted to the Superintending Engineer when excesses on sub-heads occur as required by Public Works Code, chapter XIII, para. 43. It was stated that this was unnecessary, as the Superintending Engineer's and the Executive Engineer's head-quarters being in the same station, the register of works was submitted periodically for his inspection. There is, however, no indication in the register that it has been inspected by the Superintending Engineer.

20. The materials at site of works at end of November amounted to Rs. 16,996 including two sanctioned reserves of stone amounting to Rs. 7,268. These amounts were supported by returns showing the details of the materials. The material is distributed over 53 works and a head of account material at site has been opened in each case in the work abstracts and register of works. It is pointed out that this is unnecessary for works not kept up by sub-heads. It is further pointed out that materials should go direct to the sub-head of the work wherever possible, and it is only when the same description of material is to be used on different sub-heads of a work that the head of account "Materials at site" need be used. The fact that this head of account is not used does not of course do away with the necessity of maintaining a numerical account of the material. In every case the subordinate in charge of a work should keep an account of all material at site of each work in his charge in Form 7-F (accompaniment to Standing Order No. 85, dated 8th August 1892).

21. There is an item of 10 due to contractors D. Subharayudu and T. Subbiah which dates back over two years. The accounts of the work on which the amount was due were closed and the item transferred to the deposit account under orders of Superintending Engineer in his No. 314 G.D., dated 29th August 1891, as the contractors refused to sign the final contract certificate. Legal proceedings were threatened as long ago as November 1890, the contractors claiming the balance for work done amounting to Rs. 5,951, but as over two years have elapsed since the issue of the notice and no further action has been taken, it is evident the contractors are unable to substantiate their claim put forward.

29. It was noticed that the rule in Public Works Code, volume II, chapter XIII, para. 91-v, requiring a deposit of the total estimated cost of job before work is commenced had not been observed in the case of work carried out for Mr. T. Vanstevern; the value of work done at end of December amounted to Rs. 101–13–7, while amount of deposit was Rs. 44–15–11 on same date.

30. The chief sources of revenue in this division are—

(*a*) Lock tolls.
(*b*) License fees.

There are five toll stations, each in charge of a superintendent on pay from 10—15. The annual collections amount to about Rs. 22,000. Licenses are issued by a boat superintendent on a salary of Rs. 75, the licenses themselves bearing the signature of the officer in charge of the Head Works sub-division. The annual revenue from this source amounts approximately to Rs. 33,000. None of these men has deposited any security.

31. A stock sub-ledger is maintained for all items of stock in the division. This gives a lot of extra work and is not really required. The sub-ledger should only be maintained in special cases when the quantity of any item of stock is exceptionally large and it is thought necessary to keep a separate account of it.

33. There are 16 items of stores on which there have been no transactions during the last two years, and it is desirable that such of the stores as are not likely to be used within a reasonable period should be disposed of in the manner laid down in G.O., No. 2400 W., dated 29th August 1892.

35. A register of incumbents of charges lately ordered (*vide* Public Works Code, chapter X, para. 138), should be opened.

APPENDIX B.

STATEMENT showing delay in payment of work done and measured as shown by the voucher for month of Aug—

Central office voucher No.	Amount.	Sub-division.	Date of measurement.	Date of payment.
	Rs. A. P.			
		Delay of 12 months.		
221	49 8 6	Delta	7th July 1891 ..	30th August 1892.
		Delay of 11 months.		
327	4 11 4	Delta	8th December 1891 ..	27th July 1892.
		Delay of 5 months.		
43	..	Rajahmundry ..	23rd March 1892 ..	22nd August 1892.
317	144 2 2	Delta	16th do. ..	12th do.
		Delay of 4 months.		
205	1 2 3	Delta	15th April 1892 ..	22th August 1892.
210	2 2 3	Do.	16th do. ..	29th do.
269	20 15 4	Head Works ..	4th July 1892 ..	11th do.
274 (part)	299 1 0	Delta	7th April 1892 ..	2nd do.
284	6 0 5	Do.	16th do. ..	29th do.
		Delay of 3 months.		
202	13 1 6	Delta	19th May 1892 ..	13th August 1892.
206	92 8 6	Do.	1st do. ..	29th do.
234	168 5 8	Do.	8th do. ..	29th do.
236	168 3 2	Do.	26th do. ..	30th do.
244	131 2 3	Head Works ..	26th do. ..	15th do.
254	9 10 3	Do. ..	Liabilities for May ..	12th do.
273	29 15 10	Delta ..	Do. for April and May ..	29th do.
275	431 11 8	Do. ..	15th May 1892 ..	19th do.
278 (part)	31 7 0	Do. ..	19th do. ..	29th do.
278 (,,)	13 14 2	Do. ..	1st June 1892 ..	29th do.
279 (,,)	46 4 11	Do. ..	27th May 1892 ..	29th do.
288	8 6 4	Do. ..	26th do. ..	29th do.
297	105 2 4	Do. ..	17th do. ..	31st do.
312	101 12 0	Do. ..	1st June 1892 ..	30th do.
318	954 4 10	Do. ..	13th May 1892 ..	12th do.
348	95 1 7	Do. ..	12th do. ..	30th do.
358	225 7 6	Do. ..	12th do. ..	10th do.
358 (part)	189 5 2	Do. ..	15th do. ..	10th do.
358 (,,)	66 13 7	Do. ..	13th do. ..	10th do.
358 (,,)	91 7 9	Do. ..	7th do. ..	30th do.
363	79 8 8	Do. ..	24th do. ..	29th do.
389	14 6 9	Do. ..	17th do. ..	29th do.

952/3

Statement showing delay in payment of work done and measured, &c.—*cont.*

Central office voucher No.	Amount.	Sub-division.	Date of measurement.	Date of payment.
	Rs. A. P.			
		Delay of 2 months.		
69	68 12 5	Head Works ..	2nd June 1892 ..	13th August 1892.
169	95 3 0	Dumagudem ..	5th do. ..	9th do.
188	1,951 11 9	Delta	11th do. ..	19th do.
204	23 9 7	Do.	29th do. ..	29th do.
211	15 3 4	Do.	14th do. ..	29th do.
225	27 1 0	Do.	13th do. ..	31st do.
238	10 11 7	Head Works ..	15th do. ..	13th do.
255	11 12 8	Do. ..	Liabilities for May and June ..	17th do.
274	27 0 0	Delta	14th June 1892 ..	2nd do.
274 (part)	91 3 7	Do.	16th May 1892 ..	2nd do.
274 (,,)	49 3 0	Do.	23rd do. ..	2nd do.
274 (,,)	134 14 9	Do.	27th do. ..	2nd do.
274 (,,)	243 7 9	Do.	7th do. ..	2nd do.
274 (,,)	336 0 9	Do.	23rd do. ..	2nd do.
274 (,,)	499 0 9	Do.	15th June 1892 ..	2nd do.
274 (,,)	166 2 2	Do.	30th May 1892 ..	2nd do.
276	3,468 11 6	Do.	1st June 1892 ..	....
277	29 12 7 / 8 14 8	Do.	13th do. ..	29th August 1892.
79 (part)	21 11 4	Do.	11th do. ..	29th do.
286	9 13 4	Do.	15th do. ..	13th do.
294	10 3 4	Do.	1st do. ..	19th do.
295	54 6 0	Do.	19th do. ..	31st do.
303	4 10 2	Do.	1st do. ..	20th do.
304	25 15 8	Do.	10th do. ..	17th do.
319	50 11 3	Do.	1st do. ..	13th do.
360	29 13 0	Do.	26th do. ..	30th do.
362	86 8 0	Do.	19th do. ..	30th do.

ORDER—dated 11th April 1893, No. 952 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Godávari Eastern division.

2. With reference to para. 3 of the inspection notes, the attention of the Executive Engineer should be called to G.O., No. 151 W., dated 21st January 1893.

3. The Government agrees with the Examiner's remark that it is most undesirable that a Divisional Accountant should in any way be connected with the actual payment of cheques to contractors or piece-workers and approves the suggestions in paras. 14 and 15 of the inspection notes which should be carried out.

4. The Superintending Engineer will report his opinion on the point raised in para. 30 regarding the deposit of security by Superintendents entrusted with the collection of lock tolls and license fees.

(True Extract.)

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

To the Superintending Engineer, I Circle.
,, other Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated April, 11th.

Read. *Encl.*

G.O., 11th April 1893, No. 952 W.

APRIL.

Inspection Report

Orders on — of the accounts of the Gódávari Eastern division by the Deputy Examiner, Public Works Accounts, from 17th to 23rd January 1893.

952/4

KEEP-WITH CURRENT No.

dated 189

GOVT. OF MADRAS. } 1893. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 21/23 March 1893.

OFFICE NOTE No. 1094

To

W.

In submitting for the orders of Government extracts from an inspection report dated 10th.February 1893 on the accounts of the Godavari Eastern Division,by Mr. G.H.Le Maistre,Dy.Examiner,P.W.Accounts,Madras,I would invite special attention to paras 14 and 15.It is most undesirable that a Divisional Accountant should in any way be connected with the actual payment of cheques to Contractors or piece-workers; and if payments of the kind could be systematized in some such way as that suggested by Mr.Le Maistre it is believed that the results would be very satisfactory.

C.

(C. No. 1201/8.)

3060—3-2-91.

P. W. CURRENT No. [illegible]

No. 2400 wdy 29-9-92
" 4269 C - 27-9-92
" 1515 - 21-[illegible]-92

952/5

Extract (paras 1,2,3,5,6,8,9,11,12,13,14,15,16,18,20,21,29,30, 31,33 and 35) from report of an inspection of the office of the Executive Engineer, Godavari Eastern Division, by Mr.Le Maistre(Examiner, 4th.Class 3rd.Grade, Sub pro tem), Dy.Examiner, P.W. Accounts, Madras from 17th. to 23rd. January 1893.

Dated, 10th.February 1893.

Executive Engineer in charge - C.Mitford Smith Esq.Executive Engineer 2nd.Grade.

Accountant - V.Subharayudu Puntulu ,Accountant 5th.Grade.

Sub- division - Head Works
Workshops
Dumagudem
Rajahmundry.

2. A complete test-audit of the accounts for the month of August 1892 was carried out in accordance with instructions laid down by the Accountant General P.W.Department in his Circular No.4 of 1887.

Copy is not available in Co office.

3. Work done by piece-workers and petty contractors does not appear to be paid for promptly or systematically by Sub-divisional officers. The majority of the payments for August (the months accounts more particularly under examination) have been collected in Appendix B giving the date of measurement of the work to which the measurement refers. From this statement it will be seen how great the delay often is.

5. The measurement books in some cases do not appear to be the original books in which the measurements were recorded but the measurements appear to have been carried into them from some other book. The Executive Engineer has however lately called the attention of his Sub-divisional officers to this point. In this division the measurements are cancelled and sometimes the No. and date of cheque of payment is given but the abstract is not initialled by the Sub-divisional officer in token of agreement with bill and no reference to the bill is given. When the Sub-divisional clerk has checked the details of the measurement book and the abstract at foot and has in the case of contract work checked it with the bill, he should enter a

cancelling entry in red ink thus" cancelled vide Bill No. date ". A rubber stamp will be found convenient for this purpose. The measurement book with the bill should then be placed before the Sub-divisional officer who after comparing the two and signing the bill should initial the cancelling entry. The bill can then be paid or submitted to the Divisional officer for payment as the case may be

6. When work is carried out by daily labour, a similar plan should be followed, the quantities of work done as shown in the muster roll being compared with the entries in the measurement book and the cancelling entry initialled after the pay order is given on the muster roll.

8. The test-audit brought to light that in one instance a final contract bill was not supported by complete measurements. Only measurements for the work done since last certificate were submitted. This however is not sufficient as in addition to the fact that part payments are often made on approximate measurements it is necessary that a final bill should be checked in the divisional office not only as regards its arithmetical correctness but the details of the measurements should also be compared with details of the estimate and any deviation between the two brought to the notice of the Executive Engineer.

9. A register of measurement books is kept up but it does not include all the books in use at present. Those not entered should now be numbered and entered. When an officer or subordinate is transferred he should, when making over his measurement books to his successor note the fact after the last entry in each book. The relieving officer should also sign the entry and report the transfer to the divisional office to enable the register to be corrected.

II. It is noticed that in disbursing the salaries of the establishment under Government of India Code, chapter XIII, para 94 the conditions laid down in clause II of the above para that in no case

952/L

should salaries be disbursed prior to the despatch of the salary bill to the Examiner's office was not adhered to in the following cases:-

Salary bill for	Despatched to the Examiner on	Payment made on
March 1892	2nd.April 1892	1st.April 1892
April 1892	3rd.May 1892	2nd.May 1892
June 1892	2nd.July 1892	1st.July 1892
July 1892	2nd.August 1892.	1st.August 1892
August 1892	2nd.September 1892	1st.September 1892
October 1892	2nd.November 1892	1st.November 1892
November 1892	2nd.December 1892	1st.December 1892

12. It was noticed from the cash book that two cheques on different treasuries are sometimes drawn for an officer's salary.

13. An elaborate register is maintained in this division of cheques transmitted to officers and subordinates in outstations. This register shows cheque book No., date of drawing, Name of Payee, Amount of cheque, In whose possession remaining, Particulars of disposal, Date of payment, Date of cancellrent, Date of entry in cash book, Remarks and initials of Drawing Officer. Nearly all this information is quite unnecessary. In the first place no cheque should be signed before it is intended to be paid away (vide note 6 on P.W.D.Form 4), and every cheque should thus be entered in the cash book on the day it is signed unless the Executive Engineer is away in camp, in which case cheques drawn by him should be entered on the day of his return or as soon as the details are given by him to the accountant. If the Executive Engineer is absent on a long tour he should furnish the accountant with a memo of cheque drawn and payments made by him from time to time, the receipts being sent in with this memo. All therefore that is necessary is a simple despatch register showing cheques sent to subordinates at out-station. This should merely show date of despatch, Name of payee, No. and Date of cheque, Amount and Remarks. In other Provinces the despatch of a cheque to out-stations is usually entered in the ordinary despatch register but I agree with the Madras Government in thinking that a sparate register is advisable. The certificate of count of cheques is not signed by the Executive Engineer on the fly leaf of the books.

952/7 488

I4. It appears that when the Executive Engineer is in camp he draws cheques and sends them into the divisional office to be paid over to the Contractors concerned by the Accountant. The divisional accountant should however have nothing whatever to do with the actual payments to Contractors. P.W.Code,chapter XII,para 85 does not apply to accountants. Their duties should be confined to testing the accuracy of the bills. The Executive Engineer has an Assistant Engineer attached to the Head Works Sub-division and there is no reason why payments to Contractors should not be made by him at head quarters during the absence of the Executive Engineer.

I5. It would be a good plan to set apart one day in the week, or two if necessary,as regular days for the payment of Contractors at the Divisional office,and in the absence of Executive Engineer on tour the Assistant Engineer at head quarters could be deputed to make the payments for him. This he could do from his own drawing account, on bills passed by the Executive Engineer and sent in to the divisional office for payment entering the items in his own and sub-divisional cash book,or the Executive Engineer could draw the cheques himself and send them into the Assistan Engineer to pay over to the Contractors concerned. The former plan would however be the better one as it would obviate the necessity of sending a number of cheques by canal dak.

I8. In addition to the register of cheques referred to in para I5 a register of all cheques drawn is maintained. This is quite unnecessary,all information as to state of drawing account can be easily obtained from the counterfoils of the cheque books themselves.

I8. The workslips in form 1.33 are not submitted to the Superintending Engineer when excesses on sub-heads occur as required by P.W. Code,chapter XIII,para 43, It as stated that this was unnecessary as the Superintending Engineer's and the Executive Engineer's head quarters being in the same station he Register of Works was submitted periodically for his inspection. here is however no indication in the register that it has been inspeted by the Superintending Engineer.

20. The materials at site of works at end of November amounted to I8998 including two sanctioned reserves of stone amounting to Rs.7208. These amounts were supported by returns showing the details of the materials. The material is distributed over 58 works and a head of account material at site has been opened in each case in the work abstracts and register of works. It is pointed out that this is unnecessary for works not kept up by sub heads. It is further pointed out that materials should go direct to the sub-head of the work wherever possible and it is only when the same description of material is to be used on different sub-heads of a work that the head of account "materials at site" need be used. The fact that this head of account is not used does not of course do away with the necessity of maintaining a numerical account of the material. In every case the subordinate in charge of a work should keep an account of all material at site of each work in his charge in form 7 F(accompaniment to standing order No.85 dated 8th.August I892).

2I. There is an item of I0 due to Contractors D.Subharayudu and T.Subbiah which dates back over two years. The accounts of the work on which the amount was due were closed and the item transferred to the Deposit Account under orders of Superintending Engineer in his No. 3I4 G.D.dated 29th.August I89I as the Contractors refused to sign the final contract certificate. Legal proceedings were threatened as long ago as November I890 the contractors claiming the balance for work done amounting to Rs.5,95I but as over two years have elapsed since the issue of the notice and no further action has been taken, it is evident the contractors are unable to substantiate their claim put forward.

22. It was noticed that the rule in P.W.Code,volume II, chapter XIII,para 9I V requiring a deposit of the total estimated cost of job before work is commenced had not been observed in the case of work carried out for Mr.T.Vanstavern,the value of work done at end of December amounted to Rs.I0I-I3-7 while amount of deposit was 44-I5-II on same date.

30. The chief sources of revenue in this Division are

(a) Lock tolls

(b) License fees.

There are five toll stations each in charge of a Superintendent on pay from 10 - 15. The annual collections amount to about 22,000. Licenses are issued by a Boat Superintendent on a salary of Rs.75 the licenses themselves bearing the signature of the officer in charge of the Head Works Sub-division. The annual revenue from this source amounts approximately to Rs.33,000. None of these men has deposited any security.

31. A stock sub-ledger is maintained for all items of stock in the division. This gives a lot of extra work and is not really required. The Sub-ledger should only be maintained in special cases when the quantity of any item of stock is exceptionally large, and it is thought necessary to keep a separate account of it.

33. There are 18 items of stores on which there have been no transactions during the last two years and it is desirable that such of the stores as are not likely to be used within a reasonable period should be disposed of in the manner laid down in G.O.No.2400 W. dated 29th.August 1892.

35. A register of incumbents of charges lately ordered vide P.W. Code, chapter X, para 188, should be opened.

(Signed) G.H. Le Maistre

Dy.Examiner, P.W.Accounts, Madras.

(True Extract)

Mahomed Yacoob

Supt. Routine Branch.

Appendix B. 952/8 58

Statement showing delay in payment of work done and measured as shown by the rowlus for month of August.

Central Office Voucher No.	Amount			Sub-division	Date of measurement	Date of payment
				Delay of 12 mths.		
221	49	8	0	Delta	7-7-91	30-8-92
				Delay of 11 months.		
327	4	11	4	Delta	8-12-91	27-7-92
				Delay of 5 months.		
142	-	-	-	Rajamundry	23-3-92	22-8-92
317	144	2	2	Delta	16-3-92	12-8-92
				Delay of 4 months.		
205	1	2	3	Delta	15-4-92	29-8-92
210	2	2	3	Delta	16-4-92	29-8-92
269	20	15	4	Head Works	4-7-92	11-8-92
274 (part)	299	1	0	Delta	7-4-92	2-8-92
284	6	0	5	Delta	16-4-92	29-8-92
				Delay of 3 months.		
202	13	1	6	Delta	14-5-92	13-8-92
206	92	8	6	Delta	1-5-92	29-8-92
234	153	6	8	Delta	8-5-92	29-8-92
235	168	3	2	Delta	26-5-92	30-8-92
244	131	2	2	Head Works	25-5-92	15-8-92
254	6	10	3	Do	Liabilities for May	12-8-92
273	29	15	10	Delta	Liabilities for April & May	29-8-92
275	431	11	8	Delta	15-5-92	14-8-92
278 (part)	31	7	0	Delta	19-5-92	29-8-92
278 (part)	13	14	2	Delta	1-6-92	29-8-92
279 (part)	46	4	11	Delta	27-5-92	29-8-92
288	8	6	4	Delta	25-5-92	29-8-92
297	105	24		Delta	17-5-92	31-8-92
312	101	12	0	Delta	1-6-92	30-8-92
318	954	4	10	Delta	13-5-92	12-8-92
348	95	1	7	Delta	12-5-92	30-8-92
358	225	7	6	Delta	12-5-92	10-8-92
358 (part)	189	5	2	Delta	15-5-92	10-8-92
358 (part)	66	13	7	Delta	13-5-92	10-8-92
358 (part)	57	7	7	Delta	7-5-92	10-8-92

Central Office Voucher No.	Amount			Sub division	Date of measurement	Date of payment
363	79	8	8	Delta	24-5-92	30-8-92
389	14	8	9	Delta	17-5-92	29-8-92
				Delay of 2 months.		
69	68	12	5	Head Works	2-6-92	13-8-92
169	95	3	0	Dumagueden	5-6-92	9-8-92
188	1951	11	9	Delta	11-6-92	19-8-92
204	23	9	7	Delta	29-6-92	29-8-92
211	15	3	4	Delta	14-6-92	29-8-92
225	27	1	0	Delta	13-6-92	31-8-92
238	10	11	7	Head Works	15-6-92	13-8-92
255	11	12	8	Do	Liabilities for May and June	17-8-92
274	27	0	0	Delta	14-6-92	2-8-92
274 (part)	91	2	7	Delta	16-5-92	2-8-92
274 (part)	49	3	0	Delta	23-5-92	2-8-92
274 (part)	134	4	9	Delta	27-5-92	2-8-92
274 (part)	243	7	9	Delta	7-5-92	2-8-92
274 (part)	336	0	9	Delta	23-5-92	2-8-92
274 (part)	499	0	9	Delta	15-6-92	2-8-92
274 (part)	166	2	2	Delta	30-5-92	2-8-92
276	3468	11	6	Delta	1-6-92	
277	29	12	7			
	8	14	8	Delta	~~13-6-92~~ ~~18-6-92~~	29-8-92
279 (part)	21	11	4	Delta	11-6-92	29-8-92
286	9	13	4	Delta	15-6-92	13-8-92
294	10	3	4	Delta	1-6-92	10-8-92
295	54	6	0	Delta	19-6-92	31-8-92
303	4	10	2	Delta	1-6-92	20-8-92
304	26	15	8	Delta	10-6-92	17-8-92
319	50	11	3	Delta	1-6-92	13-8-92

Central Office Voucher No.	Amount			Sub division	Date of measurement	Date of payment
360	29	13	0	Delta	26-6-92	30-8-92
362	86	8	0	Delta	19-6-92	30-8-92

(True Copy)

Mahomed Yacoob

Superintendent Roads Bridges

22/3

952/9

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Examiner P. W. Accounts (Rs. No. 109 A d/21st March '93)

Communicated to the Supdg. Engineer I circle for the information and guidance of the Executive Engineer Godavari Eastern division.

2. With reference to para 3 of the inspection notes, the attention of the Executive Engineer should be called to G.O. No. 151 W of 21 January 1893.

3. The special attention of the Supdg. Engineer is drawn to paras 14 and 15 of the inspection notes and the Examiner's remarks thereon.

4. The Supdg. Engr. will report his opinion on the point raised in para 30, regarding the desirability of securing by Supdgs. entrusted with the collection of ferry tolls & license fees.

Cir

28/3/93

Trans. and food suggestions at once. Furnish him definite orders

By order

for Secy.

The Supdg. Engr. I circle
" other S. Es
C. A. to Govt
Exar: P. W. Accts.

952/9

No. 9521 952/10 PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

April 11, 1893

READ the following

Office Note from the Secy P.W.Dept. No 109 A dt 21.3.93

Communicated to the Supdg Surgt I circle for the information & guidance of the Executive Engineer Godavari Western division.

2. With reference to para 3 of the inspection notes, the attention of the Ex. Engineer should be called to G.O. No 1514 dated 21 January 1893.

3. The Govt. agree with the Examiner's remarks that it is most undesirable that a divisional Accountant should in any way be connected with the actual payment of cheques to contractors or

or piece workers, and approves the suggestions in paras. 14 & 15 of the inspection notes, which should be carried out.

4. The Safety Engineer will report his opinion on the point raised in para 30, regarding the deposit of security by Supvs. entrusted with the collection of tools and license fees.

[illegible] 21/9.3

Inc

Ch

2/4 R W/L

DEPARTMENT

To The S.S.I Circle
other Supdg Engrs
C.A. to Govt.
S.J.W. & Power
Town Planner

952
11

C.W.O. 2508

Govt. of 1893 Madras.
PUBLIC WORKS.

16-8-11
11-6-94 15

Dated

Read.

Rec'd. 11 April 1893. No. 9520

Inspection Report

Orders on ——
~~notice~~ of the accts.
of the Godaveric
Eastern Irrigation
by the D.J. Examiner
P.W. Accts. from 17th
to 23rd January 1893.

19
12

C.B.K. 17/4.