

(1) Number of pages 18(2) Date of repair 20.4.87(3) Initials of the Referencer low ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	2557	Press.
B.P. No.		Mis.
Dated	29.9.1882	197.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 228.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd September 1882, No. 104 W. :—

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

2. The Executive Engineer's charge has been very considerably extended, and the number of sub-divisional disbursers, both those with drawing accounts and those with imprests, is very large. It will be incumbent upon sub-divisional officers to insist on the regular submission of accounts from their subordinates, and to observe the same regularity in the transmission of their own returns to the divisional office. The assistance given to the Accountant should be really competent assistance, and the persons placed at his disposal should be left with him and not changed about.

ENCLOSURES.

NOTES of Inspection by F. E. GODFREY, Esq., Examiner, Public Works Accounts, of the Office of the Executive Engineer, Coimbatore Division, on the 14th September 1882.

The office was last inspected in January 1882.

2. J. P. Davidson, Esq., is the Executive Engineer, and Raghavendra Charry, the Accountant.

3. Since the date of the last inspection the administrative arrangements of the division have been entirely changed. In consequence of the abolition of the West Coast Division, the South Canara, Cannanore, and Calicut Sub-divisions have been added on to the old Coimbatore Division, which has itself been sub-divided into the Coimbatore and Erode Sub-divisions. Formerly the Executive Engineer was the sole disburser with four imprest holders under him, now each of the five sub-divisional officers has a drawing account, and all, except the Cannanore sub-divisional officer, have imprest holders under them. The following shows the present constitution of the division :—

Sub-Divisions.	Sub-Divisional Officers.	Imprest Holder and Amount of Imprest.
South Canara ...	Lieutenant West ...	Mr. Timothy ... Rs. 100
Cannanore ...	Sergeant Webb ...	" Vas ... " 200
Calicut ...	Conductor Nicholson ...	None.
Coimbatore ...	Mr. Lafrenais ...	Sergeant Healy ... " 200
		Mr. Kelly... " 30
		Nadamony Mudaliar ... " 25
Erode ...	Mr. Smith, Assistant Engineer.	Chinnathumby Pillay ... " 100
		Moorgasa Mudaliar ... " 100

With the present arrangements the transactions of the divisional office cash-book will be chiefly confined to the record of revenue collections, of transfers of credits to sub-divisions, and of the disbursement of establishment charges.

4. The divisional cash-book is correctly and well kept; and the copies of the sub-divisional cash-books and the imprest accounts are also correctly rendered. The instructions contained in paragraph 4 of the last inspection report have been complied with. The Executive Engineer has given instructions to the sub-divisional officers to send the copies of their cash-books to head-quarters three times a month. It will be very necessary for the Executive Engineer to see, on the occasions of his visits to sub-divisional offices, that the sub-divisional cash-books are correctly kept in every particular.

5. The cheque books were with the Executive Engineer. It is understood that all cheques are crossed before issue, as directed by paragraph 1231 A of the Code.

6. None of the pass-books were in the office. The pass-book of the Coimbatore treasury is received twice a month, and those of the Malabar and South Canara treasuries only once a month, in consequence, it is said, of their great distance from head-quarters. The divisional officer draws on seven treasuries and three branch banks. The sub-divisional officer, Calicut, draws on five, the sub-divisional officers of South Canara and Erode on three each, and the sub-divisional officers of Coimbatore and Cannanore on two each.

7. Work is entirely done by contract in the Coimbatore and Erode sub-divisions, and the Executive Engineer is endeavouring to introduce the system more largely into other three sub-divisions where work is at present done in great part by daily labor.

8. The register of works is up to date and well kept. For the works taken over from the late West Coast Division, extracts were made from the old register of that division, and for these an index has been nearly completed. As this register is kept in some cases by sub-works of a project it will be necessary to open out a summary by sub-heads of work for the preparation of work vouchers. The necessary instructions were given to the accountant. The value of materials at site of works is small.

9. All works abstracts will in future be prepared in the divisional office: and instructions have been given by the Executive Engineer to the sub-divisional officers for the punctual submission of the nominal rolls and ten-day reports.

10. Several completion reports, about thirty in number, for works taken over from the West Coast Division and completed in 1881-82 are due. Necessary action has already been taken by the Executive Engineer for the early submission of these.

11. The balance of miscellaneous advances outstanding was Rs. 412-13-4, all in course of recovery.

12. There are two items of Rs. 100 each at the credit of deposits. These are security deposits and will be lodged in the savings bank.

13. There is an item of Rs. 42-10-0 which has been long outstanding in the stock purchase and sales account of the late West Coast Division and lately transferred to this division for adjustment, which will be effected during the current month.

14. The stock, lately taken over from the West Coast division, consists of—

	RS.	A.	P.
Small stores	133	12	2
Building materials	100	0	0
Miscellaneous	158	13	8

The building materials are at Vayitri and will, it is expected, be transferred to the Nilgiri division. As there is no limit of reserve stock sanctioned for this division, the stock should be utilized as soon as possible, or if it is not likely to be required, it should be disposed of by sale or transfer, under the Superintending Engineer's order.

15. A complete return has been prepared of all rentable buildings in the present Coimbatore Division. The only item of rent in arrears is that for the Museum building at Mangalore, which is under reference to the Superintending Engineer. Rent is due from May to August 1882. The return of rentable buildings should be printed to save copying work.

16. The register of public buildings in charge of the Executive Engineer is said to be complete for the Coimbatore District, and it will be completed for the Malabar and South Canara Districts on the receipt of the extracts from the register of the late West Coast division which have been sent to the sub-divisional officers for verification.

17. No register has been opened for Padugai land, as the surveys have not been completed. The revenue from this source amounts to over Rs. 1,500 per annum.

18. The following sums due to contractors should be adjusted as soon as possible:—

	RS.	A.	P.	
Venayaga Mudaliar	164	6	11	due since March 1882.
Rungasawmy Naidu	19	9	9	do. do. do.
Vythialingum Pillay	39	0	0	do. do. April 1882.
Venatachella Mudaliar	105	11	7	do. do. do.
Venatarama Chetty	118	0	0	do. do. do.

Also the following on account of works taken over from the west coast division:—

	RS.	A.	P.	
C. Narayana Cherry	469	2	6	due since March 1882.
Basel Mission Establishment	384	11	10	do. October 1881.
Do.	253	5	4	do. do.
Do.	689	12	3	do. March 1882.
T. Burreed	4	0	0	do. December 1881.

19. The tools and plant return is complete for the Coimbatore Sub-division, and it is expected that it will be completed for the whole division by the 30th instant, when the half-yearly return will be due.

20. The rate book is complete for the Coimbatore district, and information for its completion for the other parts of the division will be obtained from the sub-divisional officers.

21. Service books are said to be complete for all except for one clerk and some lascars in the South Canara and Malabar sub-divisions. These are being completed.

22. In consequence of pressure of work caused by the reorganization of the division, the audit notes for June and July have not been disposed of.

23. The Accountant is intelligent and understands his work, and will, it is hoped, be able to manage the accounts of the now larger and more responsible charge.

No. 229.

ORDER—dated 29th September 1882, No. 2557 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for the information and guidance of the Executive Engineer, Coimbatore Division.

(True Extract.)

Lieut.-Col., R.E.,
Ag. Under Secy. to Govt., P.W.D.

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

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Govt. of [1882] Madras
PUBLIC WORKS.

Dated September, 29th.

Recd.

Encl.

G.O., 29th Sept. 1882, No. 2557 W.

SEPTEMBER.
Nos. 128-129.

Divisional Office, Coimbatore.

Notes of Inspection of the — by the Examiner, Public Works Accounts, communicated to the Superintending Engineer, Fourth Circle.

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 104 W

MADRAS, 22 SEPTEMBER 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND ORDERS OF GOVERNMENT NOTES BY MR. GODFREY, EXAMINER, OF HIS INSPECTION OF THE OFFICE OF THE COIMBATORE DIVISION.

2. THE EXECUTIVE ENGINEER'S CHARGE HAS BEEN VERY CONSIDERABLY EXTENDED, AND THE NUMBER OF SUB DIVISIONAL DISBURSERS, BOTH THOSE WITH DRAWING ACCOUNTS AND THOSE WITH IMPRESTS IS VERY LARGE. IT WILL BE INCUMBENT UPON SUB DIVISIONAL OFFICERS TO INSIST ON THE REGULAR SUBMISSION OF ACCOUNTS FROM THEIR SUBORDINATES, AND TO OBSERVE THE SAME REGULARITY IN THE TRANSMISSION OF THEIR OWN RETURNS TO THE DIVISIONAL OFFICE. THE ASSISTANCE GIVEN TO THE ACCOUNTANT SHOULD BE REALLY COMPETENT ASSISTANCE, AND THE PERSONS PLACED AT HIS DISPOSAL SHOULD BE LEFT WITH HIM AND NOT CHANGED ABOUT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEYENT SERVANT.

D. P. Gordon

EXAMINER P.W. ACCOUNTS.

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255

NOTES ON INSPECTION BY F. E. GODFREY ESQUIRE, EXAMINER -
P. N. ACCOUNTS OF THE OFFICE OF THE EXECUTIVE ENGINEER
COIMBATORE DIVISION ON THE 14TH. SEPTEMBER 1882.

1. THE OFFICE WAS LAST INSPECTED IN JANUARY 1882. 16/11/82
2. J. P. DAVIDSON ESQUIRE IS THE EXECUTIVE ENGINEER AND
RAGHAVENDRACHARY THE ACCOUNTANT.
3. SINCE THE DATE OF THE LAST INSPECTION THE ADMINIS-
TRATIVE ARRANGEMENTS OF THE DIVISION HAVE BEEN ENTIRELY
CHANGED. IN CONSEQUENCE OF THE ABOLITION OF THE WEST
COAST DIVISION, THE SOUTH CANARA, CANNANORE, AND CALICUT
SUB DIVISIONS HAVE BEEN ADDED ON ^{TO} THE OLD COIMBATORE
DIVISION, WHICH HAS ITSELF BEEN SUB DIVIDED INTO THE
COIMBATORE AND ERODE SUB-DIVISIONS. FORMERLY THE EXECU-
TIVE ENGINEER WAS THE SOLE DISBURSER WITH FOUR IMPREST
HOLDERS UNDER HIM; NOW, EACH OF THE FIVE SUB DIVISIONAL
OFFICERS HAS A DRAWING ACCOUNT, AND ALL, EXCEPT THE CANNA-
NORE SUB DIVISIONAL OFFICER, HAVE IMPREST HOLDERS UNDER
THEM - THE FOLLOWING SHOWS THE PRESENT CONSTITUTION OF
THE DIVISION.

Sub-division	Sub-divisional Officers.	Imprest holders and amount of Imprest.
South Canara	Lieut. West.	Mr. Seinty . . . Rs. 100 Mr. Vas . . . " 200.
Cannanore	Supt. Webb	None
Calicut	Comdr. Nicholson	Supt. Sealy . . . Rs. 200
Coimbatore	Mr. Lafrenais	Mr. Kelly . . . Rs. 30 Madamony . . . " 25
Erode.	Mr. Smith and Supt.	Chinn. Thundy . . . Rs. 100 Moongasa . . . " 100.

WITH THE PRESENT ARRANGEMENTS THE TRANSACTIONS OF THE DIVISIONAL OFFICE CASH BOOK WILL BE CHIEFLY CONFINED TO THE RECORD OF REVENUE COLLECTIONS, OF TRANSFERS OF CREDITS TO SUB-DIVISIONS, AND OF THE DISBURSEMENT OF ESTABLISHMENT CHARGES.

4. THE DIVISIONAL CASH BOOK IS CORRECTLY AND WELL KEPT, AND THE COPIES OF THE SUB-DIVISIONAL CASH BOOKS AND THE IMPREST ACCOUNTS ARE ALSO CORRECTLY RENDERED. THE INSTRUCTIONS CONTAINED IN PARA 4 OF THE LAST INSPECTION REPORT HAVE BEEN COMPLIED WITH. THE EXECUTIVE ENGINEER HAS GIVEN INSTRUCTIONS TO THE SUB-DIVISIONAL OFFICERS TO SEND THE COPIES OF THEIR CASH BOOKS TO HEAD QUARTERS THREE TIMES A MONTH. IT WILL BE VERY NECESSARY FOR THE EXECUTIVE ENGINEER TO SEE, ON THE OCCASIONS OF HIS VISITS TO SUB-DIVISIONAL OFFICERS, THAT THE SUB-DIVISIONAL CASH BOOKS ARE CORRECTLY KEPT IN EVERY PARTICULAR.

5. THE CHEQUE BOOKS WERE WITH THE EXECUTIVE ENGINEER. IT IS UNDERSTOOD THAT ALL CHEQUES ARE CROSSED BY OFF ISSUE, AS DIRECTED BY PARA 1231 A OF THE CODE.

6. NONE OF THE PASS BOOKS WERE IN THE OFFICE. THE PASS BOOK OF THE COIMBATORE TREASURY IS RECEIVED ONCE A MONTH, AND THOSE OF THE MALABAR AND SOUTH CANARA TREASURIES ONLY ONCE A MONTH. IN CONSEQUENCE, IT IS SAID, OF THEIR GREAT DISTANCE FROM HEAD QUARTERS. THE DIVISIONAL OFFICER DRAWS ON SEVEN TREASURIES AND THREE BRANCH BANKS.

THE SUB-DIVISIONAL OFFICER CALICUT DRAWS ON FIVE, THE SUB-DIVISIONAL OFFICERS OF SOUTH CANARA & BEED ON THREE EACH, AND THE SUB-DIVISIONAL OFFICERS COIMBATORE AND CANNANORE ON TWO EACH.

7. WORK IS ENTIRELY DONE BY CONTRACT IN THE COIMBATORE AND BEED SUB-DIVISIONS, AND THE EXECUTIVE ENGINEER IS ENDEAVOURING TO INTRODUCE THE SYSTEM MORE LARGELY INTO THE OTHER THREE SUB-DIVISIONS WHERE WORK IS AT PRESENT DONE IN GREAT PART BY DAILY LABOUR.

8. THE REGISTER OF WORKS IS UP TO DATE AND WELL KEPT. FOR THE WORKS TAKEN OVER FROM THE LATE WEST COAST DIVISION EXTRACTS WERE MADE FROM THE OLD REGISTER OF THAT DIVISION, AND FOR THESE AN INDEX HAS BEEN NEARLY COMPLETED. AS THIS REGISTER IS KEPT IN SOME CASES BY SUB WORKS OF A PROJECT IT WILL BE NECESSARY TO OPEN OUT A SUMMARY BY SUB HEADS OF WORK FOR THE PREPARATION OF WORKS VOUCHERS. THE NECESSARY INSTRUCTIONS WERE GIVEN TO THE ACCOUNTANT. THE VALUE OF MATERIALS AT SITE OF WORKS IS SMALL.

9. ALL WORKS ABSTRACTS WILL IN FUTURE BE PREPARED IN THE DIVISIONAL OFFICE: AND INSTRUCTIONS HAVE BEEN GIVEN BY THE EXECUTIVE ENGINEER TO THE SUB-DIVISIONAL OFFICERS FOR THE PUNCTUAL SUBMISSION OF THE NOMINAL ROLLS AND TEN-DAY REPORTS.

10. SEVERAL COMPLETION REPORTS, ABOUT THIRTY IN NUMBER, FOR WORKS TAKEN OVER FROM THE WEST COAST DIVISION AND

COMPLETED

COMPLETED IN 1881-82, AND THE NECESSARY ACTION HAS ALREADY BEEN TAKEN BY THE EXECUTIVE ENGINEER FOR THE EARLY SUBMISSION OF THESE.

11. THE BALANCE OF MISCELLANEOUS ADVANCES OUTSTANDING WAS RS. 412-12-4; ALL IN COURSE OF RECOVERY.

12. THERE ARE TWO ITEMS OF RS. 100 EACH AT THE CREDIT OF DEPOSITS. THESE ARE SECURITY DEPOSITS AND WILL BE LODGED IN THE SAVINGS BANK.

13. THERE IS AN ITEM OF RS. 42-10-0 WHICH HAS BEEN LONG OUTSTANDING IN THE STOCK PURCHASE & SALES ACCOUNT OF THE LATE WEST COAST DIVISION AND LATELY TRANSFERRED TO THIS DIVISION FOR ADJUSTMENT. WHICH WILL BE EFFECTED DURING THE CURRENT MONTH.

14. THE STOCK, LATELY TAKEN OVER FROM THE WEST COAST DIVISION CONSISTS OF.

SMALL STORES.....RS. 123-12-2.
BUILDING MATERIALS...RS. 100-0-0.
MISCELLANEOUS.....RS. 168-13-8.

THE BUILDING MATERIALS ARE AT VYTHIRY AND WILL BE EXPECTED BE TRANSFERRED TO THE NILGIRI DIVISION. AS THERE IS NO LIMIT OF RESERVE STOCK SANCTIONED FOR THIS DIVISION THE STOCK SHOULD BE UTILIZED AS SOON AS POSSIBLE; OR IF IT IS NOT LIKELY TO BE REQUIRED, IT SHOULD BE DISPOSED OF BY SALE OR TRANSFER, UNDER THE SUPERINTENDING ENGINEER'S ORDERS.

15. A COMPLETE RETURN HAS BEEN PREPARED OF ALL RENTABLE BUILDINGS

BUILDINGS IN THE PRESENT COIMBATORE DIVISION. THE ONLY ITEM OF RENT IN ARREARS IS THAT FOR THE MUSEUM BUILDING AT MANGALORE WHICH IS UNDER REFERENCE TO THE SUPERINTENDING ENGINEER. RENT IS DUE FROM MAY TO AUGUST 1882. THE RETURN OF RENTABLE BUILDINGS SHOULD BE PRINTED TO SAVE COPYING WORK.

16. THE REGISTER OF PUBLIC BUILDINGS IN CHARGE OF THE EXECUTIVE ENGINEER IS SAID TO BE COMPLETE FOR THE COIMBATORE DISTRICT, AND IT WILL BE COMPLETED FOR THE MALABAR AND SOUTH CANARA DISTRICTS ON THE RECEIPT OF THE EXTRACTS FROM THE REGISTER OF THE LATE WEST COAST DIVISION WHICH HAVE BEEN SENT TO THE SUB-DIVISIONAL OFFICERS FOR VERIFICATION.

17. NO REGISTER HAS BEEN OPENED FOR PALUGAI LAND AS THE SURVEYS HAVE NOT BEEN COMPLETED. THE REVENUE FROM THIS SOURCE AMOUNTS TO OVER RS. 1500 PER ANNUM.

18. THE FOLLOWING SUMS DUE TO CONTRACTORS SHOULD BE ADJUSTED AS SOON AS POSSIBLE:-

VENAYAGA MUDALIAR.....	RS. 164-6-11	DUE SINCE MARCH 1882.
KUNASAWZY NAIKU.....	10-9-9	DO DO DO
VYTHIALINGUM PILLAY.....	39-0-0	DO DO APRIL 1882.
VENCATACHELLA MUDALIAR..	105-11-7	DO DO DO
VENCATARAMA CHETTY.....	118-0-0	DO DO DO

ALSO THE FOLLOWING ON ACCOUNT OF WORKS TAKEN OVER FROM THE WEST COAST DIVISION.

C. NARAYANA CHARI.....	RS. 469-2-6	DUE SINCE MARCH 1882.
HAGEL MISSION ESTABL.....	384-11-10	DO OCTOBER 1881.
DO.....	258-5-4	DO DO
DO.....	689-12-3	DO MARCH 1882.
T. HURKED.....	4-0-0	DO DECEMBER 1881.

19. THE TOOLS AND PLANT RETURN IS COMPLETE FOR THE COIMBATORE SUB DIVISION, AND IT IS EXPECTED THAT IT WILL BE COMPLETED FOR THE WHOLE DIVISION BY THE 30TH INSTANT WHEN THE HALF YEARLY RETURN WILL BE DUE.

20. THE RATE BOOK IS COMPLETE FOR THE COIMBATORE DISTRICT AND INFORMATION FOR ITS COMPLETION FOR THE OTHER PARTS OF THE DIVISION WILL BE OBTAINED FROM THE SUB-DIVISIONAL OFFICERS.

21. SERVICE BOOKS ARE SAID TO BE COMPLETE FOR ALL EXCEPT FOR ONE CLERK AND SOME LASCARS IN THE SOUTH CANARA AND MALABAR SUB DIVISIONS. THESE ARE BEING COMPLETED.

22. IN CONSEQUENCE OF PRESSURE OF WORK CAUSED BY THE REORGANIZATION OF THE DIVISION, THE AUDIT NOTES FOR JUNE AND JULY HAVE NOT BEEN DISPOSED OF.

23. THE ACCOUNTANT IS INTELLIGENT AND UNDERSTANDS HIS WORK, AND WILL, IT IS HOPED, BE ABLE TO MANAGE THE ACCOUNTS OF THE NOW LARGER AND MORE RESPONSIBLE CHARGE.

J. E. Grafton

EXAMINER P.W. ACCOUNTS.

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Sl. No. 1614. 20-6-82.

No 2557-*re* d/29 Sept/82
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FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

Communicated
to the Suplt. Engr Fourth
Circle, for the infor-
mation & guidance of
the En. Engrs. Coimbatore
Division.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

As

25.9.82

NO. 104 W

DATED 22 SEPTEMBER 1882.

RECD. 23

ENCLOSURE I.

FORWARDS FOR THE ORDERS OF
GOVT. NOTES OF INSPECTION OF THE
COIMBATORE DIVISIONAL OFFICE.

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Engrs. Coimbatore 11
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Govt. of (1882) Madras.
PUBLIC WORKS.

Dated

29/9

Recd.

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G.O. 29th Sept. 1882, No 26574

Nos. 29 to 238

Camb
Divisional Officer
Cannabatore

Notes of inspection
of the — by the
by Mr A. Cannon to the
Sd. Fourth Circle

Closes the month
Subd. in Receipt Regs

29/9

for