GOVERNMENT OF MADRAS.

## PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 14th September 1883, No. 102 W. :—

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

*Paragraph* 4.—The confusion that has apparently taken place in obtaining funds at the treasuries and sub-treasuries has been referred to the Local Accountant-General, whose action will no doubt put matters right. As to the manner in which the Treasury Officer should record cheques drawn by sub-divisional officers as well as by the Executive Engineer himself, the rules in the Code paragraphs 1880—1890 are clear. Only one drawing account should be kept at each treasury, and, in the pass-book for that drawing account, the cheques of *all* officers drawing upon it should be entered.

*Paragraph* 8.—In the cases of many of the works the same contractors are apparently supplying materials and carrying out construction. It is for the Superintending Engineer and the Executive Engineer to consider whether it is necessary to make separate transactions with such contractors, and whether it might not be advantageous to pay for work done (labor and materials) at once. The materials at site are at Government risk, require to be taken stock of from time to time, and cause considerable trouble in accounts, which would be obviated if arrangements are possible whereby the contractor gets paid, not for each separate portion, but for the finished portion of work put up.

*Paragraph* 11.—No sanction has been accorded, so far as I know, to the work being undertaken by the Superintendent of the Lunatic Asylum, but under the supervision of this department. The matter is brought to notice for such action as Government may deem necessary.

*Paragraph* 13.—The item of Rs. 5,159-2-11 in the Miscellaneous Advance Account is the cost of protective works at Beypore, which it was said the Madras Railway Company should bear, but which subsequently their London Board objected to admit. The matter has already been reported to Government, who have referred to the Consulting Engineer for Railways for a report.

*Paragraph* 14.—The register of buildings should be completed ; it has been a long time in an unfinished state.

*Paragraph* 16.—Registers of all possible revenue-producing properties should be opened, whether such property be houses or padugay lands, gardens, plantations, &c.

2. The office continues in good order.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Coimbatore Division, on the 1st September 1883.

Captain Romilly, R.E., who is in temporary charge of this division during Mr. Davidson's absence since 8th August 1883, was unavoidably absent ; the Accountant, V. Ragavendra Charry, was present.

2. The last report by an Accounts Officer on this office will be found recorded with G.O., No. 725 W., of 6th March 1883.

3. The disbursers and imprest-holders are as follows :—

Disbursers—

The Executive Engineer.
Lieutenant W. C. S. West, Assistant Engineer, South Canara.
Mr. H. D. Marjoribanks, do. Cannanore.
Mr. C. A. Smith, do. Erode.
Conductor J. Nicholson, Sub-Engineer, Calicut.
Mr. J. E. Lafrenais, do. Coimbatore.

Imprest-holders and amounts held by each—

*South Canara Sub-division.*

Mr. A. F. C. Vas, Overseer, 2nd Grade, Rs. 200.

*Calicut Sub-division.*

Raghava Iyengar, Overseer, 2nd Grade, Rs. 100.
Rungasawmy Iyer, do. do. ,, 100.

*Erode Sub-division.*

C. Chinnatambi Pillay, Supervisor, Rs. 100.
A. Mooroogasam Moodelliar, Overseer, Rs. 100.

4. In the Malabar district, at Calicut, Cochin, Ernád, and Chirakal, there is at each treasury (or sub-treasury) two drawing accounts—the Executive Engineer's and that of the Sub-Divisional Officer—and some confusion of these accounts—one being somehow mixed up with another—appears to have arisen lately in the Calicut Treasury, the result being in one or two instances the dishonoring of cheques, which at such a distance from head-quarters was peculiarly inconvenient, and caused much annoyance to the payees. At other places (every station in the Coimbatore district and one in South Canara) where there is a double drawing account no such confusion has arisen. The matter is under correspondence with the Accountant-General, Madras, from the Examiner's office; there can, it is thought, be no difficulty so long as each drawing account is kept quite separately by the Treasury Office.

5. The accuracy of the Executive Engineer's treasury balance could not be proved, the pass and cheque books being absent; every care seems to be taken to keep up a good check on the treasury account balances as compared with those of the cash-books.

6. The sub-divisional offices, all duly authorized, were last inspected by the Executive Engineer on the following dates :—

| | |
|---|---|
| Erode ... ... ... ... ... ... | 16th October 1882. |
| South Canara ... ... ... ... ... | 26th January 1883. |
| Calicut ... ... ... ... ... ... | 17th ,, ,, |
| Cannanore ... ... ... ... ... | 17th ,, ,, |
| Coimbatore ... ... ... ... ... | Not yet inspected (it was formed in September 1882). |

The desirability of conforming to the rules (Code paragraph 331) and inspecting them at least half-yearly is fully appreciated by the Superintending Engineer, who is taking the matter up. (The opportunity, always so desirable, of talking over this and other things noticed in the inspection afforded by the Superintending Engineer's presence in the station was fully taken advantage of.)

7. The sub-divisional accounts come in pretty regularly, and were found generally in order.

The imprest accounts, cash-books, cash abstract books and contractors' accounts were all in order and well kept.

8. The materials at site of works in the different work accounts aggregate in all Rs. 25,252, of which the largest amounts are placed as follows :—

| | RS. |
|---|---|
| Constructing barracks for a detachment of British Infantry at Malapuram ... ... ... ... ... ... ... ... | 9,335 |
| Improvements to the Collector's Cutcherry at Mangalore ... ... | 4,609 |
| Constructing District Munsif's Court at Tellicherry ... ... ... | 1,280 |
| Providing a boarded floor for the hospital of British Infantry Regiment at Cannanore ... ... ... ... ... ... ... | 1,645 |
| Constructing District Munsif's Court at Poothur ... ... ... | 2,363 |
| Repairing Kadivelly Anicut, &c. ... ... ... ... ... | 1,163 |

9. All the works now in progress are being executed by contract, and the contract certificates bear all that was contemplated in paragraph 11 of last report, which is a proper attestation by the responsible party of his materials at site balances.



10. The registers of works—there are two (one for the Coimbatore and one for all other districts)—were in order and complete for July.

11. Regarding the Calicut Lunatic Asylum improvements, which were in progress before the amalgamation with this division, and which are not yet complete, Rs. 5,395 had been the outlay up to the 31st December 1882, and up to that date (in the time of some previous Executive Engineer and Superintending Engineer) the Superintendent of the Asylum was regarded, it appears, as the contractor for the work, which he deputed a Hospital Assistant to supervise, no Public Works Department officer having any supervision over it.

The Hospital Assistant was paid 5 per cent. on the value of all work done up to the above date from the amalgamation of the division, and it is supposed that the arrangement had been in force all long.

The present Superintending Engineer put a stop to it from the 1st January 1883, and the work is now under proper departmental supervision; the matter is noticed here as no order of Government for such unusual procedure was apparently obtained.

12. There is no stock in this division, and there are no manufactures; the audit note usually contains about a dozen items, and though this indicates a very good state of things, it may be expected that still further improvement will be manifested.

13. In the suspense accounts there is nothing irregular or irrecoverable; but an item of Rs. 5,159-2-11 in the Miscellaneous Advance Account, which awaits, since March 1883, the orders of Government (*vide* G.O., No. 1523 W., of 31st May 1883) was noticed.

14. The register of Government buildings for the Coimbatore District seems to be complete up to the 26th August 1882, beyond which date completed buildings have not been apparently entered. The buildings *as completed* should be promptly registered, and a revised list made out when the year has expired.

15. The registers of other districts are not complete.

16. There is a file of papers showing padugay lands leased from month to month, but the lands are as yet unsurveyed; all the odds and ends of miscellaneous income should be registered, especially these padugay lands.

17. The Accountant is sufficiently assisted in his accounts; there are two men—Ramasawmy Naidu and Koteeswara Naidu—each at Rs. 22, both capital men,—capable of excellent work each in his own line, but neither of them competent to take the Accountant's place temporarily, should the necessity arise.

18. The storekeeper gets Rs. 30, and has the tools and plant accounts in first-rate order; but his work as storekeeper is not heavy, and he is, except on special occasions, chiefly occupied in helping the office in ink-work.

19. The office generally is in capital order, and everything not referred to above, which was mentioned in the last report, has had attention.

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ORDER—dated 22nd September 1883, No. 2667 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, who will direct the attention of the Executive Engineer, Coimbatore Division, to the remarks and suggestions of the Inspecting Officer and the Examiner, Public Works Accounts.

2. The Superintending Engineer will report on the subject of paragraph 11 of the inspection report.

3. The report is on the whole satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

# Govt. of {1883} Madras.

## PUBLIC WORKS.

*Dated September, 22nd.*

*Recd.* *Encl.*

**G.O., 22nd Sept. 1883, No. 2667 W.**

**SEPTEMBER.**

**Inspection**

*Passing orders on the notes of* — by the Deputy Examiner, Public Works Accounts, on the Coimbatore Divisional Office.

Supd. Engineer's Office 4th Circle,
Polaccamund 12th Octr 1883.

No. 438

From,

The Superintending Engineer,
Fourth Circle.

To,

The Chief Engineer
P. W. Department

Sir,

With reference to para 2 of G.O. No. 2667 W of 22d ultimo, I have the honor to report that it had been usual, since 1880 if not earlier, in the late West Coast Division, to get works executed by the Subordinates under the orders of the Civil Surgeon Calicut, who is also Superintendent of the Lunatic Asylum. The Subordinate on whom the duty devolved was remunerated at 5 per cent on the value of work done. This charge was met with from the provision for petty supervision in the Estimates.

2

2. About a year since, however, it was found unadvisable to continue this system, and the work was accordingly resumed by this Department in January last, and it is now carried out by this Department.

3. The Accounts of work under the Superintendent of the Lunatic Asylum were finally settled & closed several months since.

I have the honor to be
Sir
Your most Obt. Servt.

P. Bea[illegible] Col. R.E.
Supg Engineer 4th. Circle

A 2667 — 22. Hodspack 17th Octr 83

No 2191D

R. No. 700.
17. 10. 83.

To C

For note and return

CS.

DW.

16/10

No. 774. of 23d Octr/83.

DJW.

Noted & returned

DCJ 22. 10. 83

C

WJ 22/10

No 3037 W & of 26th Octr/83

B

Recorded

Cn CW. 25/10

G.P.O. Subdiv Regts Regts 27/10

No. 9237
M.C. No. 845

From

The Supt. Engineer,
Fourth Circle.

Dated 12th
Recd: 13th } Octr: 183.

No. 438

No 3038 W & of 26-10-83

Lunatic Asylum Calicut. —

Reports that it had been usual since 1880 in the late West Coast Dn. to get works executed by subordinates of the Medical Department who are under the orders of the Civil Surgeon Calicut who is also Supt. of