

- (1) பக்கங்காரின் எண்ணிக்கை 22 18.
 (2) புதுக்கித் திருப்பிய நாள் 23-3-89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/8

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

38

P.W.D. குறை

அரசாணை எண். 1008
 மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 19-4-1884

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

செ. சி.

9 sheets.
11 sheet

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, 9th April 1884, No. 7 W.:—

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

2. There is a good deal of improvement since last inspection, and the few points noticed in the report for correction should be attended to by the Executive Engineer and by the accountant.

3. The Executive Engineer is responsible for having some hold on contractors, so that Government may not be subjected to loss in the event of contractors leaving works unfinished. The Superintending Engineer should be invited to state whether or not sufficient hold is obtained, either by withholding adequate percentage from bills for work done, or otherwise.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Trichinopoly Division, on the 3rd April 1884.

Lieutenant-Colonel Fraser, R. E., the Executive Engineer, and Sambasiva Iyer, the accountant, were present.

2. The last inspection of this office by an Accounts officer was on the 15th October 1883, vide papers printed with G.O., No. 3096 W., of 31st October 1883.

3. The *Musuri* sub-division, which was the only other one besides the *head-quarters*, is now made into two, the *Musuri* and the *Lalgudi* sub-divisions. They are both about to be inspected, as regards office business, by the Executive Engineer.

Up to the date of last sub-divisional accounts, unnecessarily large balances were held by these officers in the treasury, the *Musuri* sub-divisional officer having nearly Rs. 10,000. The matter has had, the Executive Engineer said, his attention, and is being taken up, and Code paragraph 1859 is not overlooked. The accuracy of the drawing account balance of the Executive Engineer on the 29th February was proved. Code paragraph 1882, directing that, unless and until its writing up is required, the pass-book should be with the Executive Engineer, will now be borne in mind. The cash accounts are now all in fair order. The cash abstract book should be written up daily as soon as the cash-book is checked and allocated by the accountant. Cheque books are properly used.

4. The *work accounts* have undergone improvement. The *work abstract* is now freely used, where necessary; part I of this *abstract* should, however, show (as taken from each ten-day report or contract voucher) *all* that is to be entered in the register of works, including the net monthly debit or credit to materials; part IV should show a clear detailed account of all the materials transactions as taken from ten-day reports, which are essential for that purpose wherever there is a materials at site account, whether the materials have been bought through the contractor or not (provided they are held at the risk of the department), and quite independently of the nature of the agency (whether departmental or petty contract, &c.) by which the work is being carried out. To wait for bills ere entering materials in the work accounts is to delay accounting for them till perhaps they are stolen or used up, and too much care cannot be taken in accounting for the receipts and issues of materials as they occur.

5. In my report on the office of the Executive Engineer, Tanjore division, I have recommended that a record be kept, for convenience of reference on these inspections, of all contractors employed and contracts current. It would be equally useful in this division.

6. The register of works was in order; *materials at site*, value Rs. 10,459, are at six different works.

7. Contractors are not forced to give the standard (10 per cent.) security, because the Executive Engineer regards such a percentage as unsuited to the scant circumstances of the district. The Executive Engineer of the Tanjore division was of the same opinion, viz., that contractors about these districts are generally too poor to stand such security, and have to be encouraged to tender at all, being very backward in such enterprise.

8. There were some balances, four in number, due to petty contractors since October 1883 in the Lalgudi sub-division, aggregating Rs. 122, which have been settled in March 1884. One Ramasawmy Pillay having failed to carry out his contract has not received a sum of Rs. 80, which would otherwise be due to him since July 1883. This is under correspondence.

9. The tools and plant accounts are in order, and so is everything else not already mentioned.

10. The work of the accountant is very light, and should easily maintain a good character.

11. The outlay in 1883-84 respecting certain works would appear to have left a large portion of the grant unutilised.

ORDER—dated 19th April 1884, No. 1008 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Trichinopoly division.

2. The Superintending Engineer will report on the subject of paragraph 3 of the Examiner's letter.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

1008/2

GENERAL.
ACCOUNT.

Govt. of 1884 Madras

PUBLIC WORKS.

Dated April, 19th.

Recd.

Encl.

G.O., 19th April 1884, No. 1008 W.

APRIL.

Inspection

Passing orders on the notes of — on the
Trichinopoly divisional office submitted by
the Examiner, Public Works Accounts.

31st OCTOBER 1883, No. 3096 W., PUBLIC WORKS.

1008/3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th October 1883, No. 131 W. :—

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

Paragraph 4.—This error discloses most inexcusable carelessness on the part of the accountant, the more so as the error must have been evident when the cash abstract book for August was closed, and yet, according to the report, it was perpetuated in September's cash balance statement. A separate explanation will be obtained on this matter.

Paragraph 5.—No payment ought to be made at the office without the accountant's initials to the document on which the Executive Engineer orders payment. Vouchers for sub-divisional and imprest cash-books should be initialled by him when he checks those records.

Paragraph 6.—This arrangement is not according to rules, and is apparently adopted to avoid keeping work abstracts. It is slovenly in its operation, and the accountant will be expected to follow Code procedure instead.

2. The office is a very light one to work and should always be in excellent order. The accountant seems to have allowed matters to be neglected considerably and to have got into a lazy way. Special notice will be taken of his work between this and next inspection.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Trichinopoly Division, on the 15th October 1883.

The Executive Engineer, Major Fraser, R.E., and the Accountant, Sambasiva Iyer, were present.

2. The last accounts inspection of this office was on the 21st October 1882 (*vide* report printed with G.O., No. 2919 W. of 6th November 1882.)

3. The drawing account arrangements are the same now and the imprests and imprest accounts are in order, except that the vouchers rendered with these accounts bear no sign of having been examined by the accountant.

4. The accuracy of the Executive Engineer's drawing account balance on the 30th September 1883 was tested, and it was found that the "balances in treasuries as per cash-book" entered in the last "memorandum of treasury balances," disagreed with the cash-book balances so quoted, to the extent of Rs. 2,000. This was not readily explained by the accountant, but on tracing back the difference it was found to result from an error in the sub-divisional officer's cash-book for August, where Rs. 4,000 had been debited instead of Rs. 2,000, by way of letters of credit. To say the least of this it seems that the accountant should have known all about it, and that when making out the memorandum of treasury balances, the actual cash-book balances should have been verified when quoting them.

5. The *cash-book* is kept by the head clerk and was said to be audited by the accountant, but this audit was found to be very nominal, no cash payment vouchers being (it was stated) in any respect examined. None of the vouchers looked at bore any sign of having been verified, and certain contract certificates lacked the signature of the accountant, though payments on them had been made.

6. The materials at site of works are placed at three works only, and aggregate in value Rs. 15,000, say. They are stated to be all serviceable and to have been counted in August 1883. The debits to the head "materials at site" were found to be invariably made direct from the bills through the medium of a waste-book, in which indeed all works debits and credits are abstracted and from which the register of works is posted. Part IV of the work abstract for the Examiner of Public Works Accounts' Office is compiled as regards details, from the contract certificate; and as regards the net debit or credit of the month, from the register of works.

7. The tools and plant accounts are in tolerable order.

8. Padagul lands are registered but the register is under revision.

9. In the *deposits* there are several items, of oldish date, of security deposited by contractors. These would be best paid into the Savings Bank, but the Executive Engineer says that these particular contracts are most of them likely to expire ere long; besides the contractors seem to be unfavorable to the Savings Bank.

10. In the *miscellaneous advances* account there is an item of Rs. 50-7-6 which represents the cost of some little litigation which has taken place about some trees on the river banks. This will be charged to the work in communication with the Superintending Engineer.

11. The accountant is amply assisted. There seemed to me to be a want of alacrity in him and there certainly is need of greater personal attention on his part to the accounts generally and the cash accounts in particular, or the Executive Engineer will not be able to rely upon them; and the office, which is now on the whole in good order, will deteriorate.

TRICHINOPOLY,
16th October 1883.

ORDER—dated 31st October 1883, No. 3096 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, for the information of the Executive Engineer, Trichinopoly division.

2. The result of the Examiner's call for explanation, relative to errors in accounts, will be awaited.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

1008
4

4

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated October, 31st.

Recd.

Encl.

G.O., 31st Oct. 1883, No. 3096 W.

OCTOBER. 1008W

Inspection

Passing orders on the notes of — of the
Trichinopoly division office by the Deputy
Examiner, Public Works Accounts.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,

Public Works Department,
Madras, 9 April

1884.

Sir,

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

2. There is a good deal of improvement since last
inspection, and the few points noticed in the report for
correction should be attended to by the Executive Engineer
and by the Accountant.

3. The Executive Engineer is responsible for having
some hold on Contractors, so that Government may not be
subjected to loss in the event of Contractors leaving works
unfinished. The Superintending Engineer should be invited
to state whether or not sufficient hold is obtained, either
by withholding adequate percentage from bills for work done,
or otherwise.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Gnanam

Examiner P.W. Accounts.

On 10/10/1884

NOTES OF INSPECTION BY H. FAIRLER ESQUIRE, DEPUTY
EXAMINER PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF
THE EXECUTIVE ENGINEER TRICHINOPOLY DIVISION, ON THE 3RD
APRIL 1884

LIEUTENANT COLONEL FRASER R.E., THE EXECUTIVE ENGINEER,
AND SAKHAIYA IYER, THE ACCOUNTANT WERE PRESENT. *1008/6*

2. THE LAST INSPECTION OF THIS OFFICE BY AN ACCOUNTS
OFFICER WAS ON THE 15TH OCTOBER 1883, VIDE PAPERS PRINTED
WITH G.O. NO 3096 W. OF 31ST OCTOBER 1883.

3. THE MUSURI SUB-DIVISION WHICH WAS THE ONLY OTHER
ONE BESIDES THE HEAD QUARTERS IS NOT MADE INTO TWO THE
MUSURI AND THE WALGUDY SUB-DIVISIONS. THEY ARE BOTH ABOUT
TO BE INSPECTED, AS REGARDS OFFICE BUSINESS, BY THE
EXECUTIVE ENGINEER.

UP TO THE DATE OF LAST SUB-DIVISIONAL ACCOUNTS,
UNNECESSARILY LARGE BALANCES WERE HELD BY THESE OFFICERS
IN THE TREASURY. THE MUSURI SUB-DIVISIONAL OFFICER HAVING
NEARLY RS 10000. THE MATTER HAS BEEN, THE EXECUTIVE ENGINEER
SAID HAS ATTENTION, AND IS BEING TAKEN UP, AND CODE PARA
1854 IS NOT OVERLOOKED. THE ACCURACY OF THE DRAFTING
ACCOUNT BALANCE OF THE EXECUTIVE ENGINEER ON THE 20TH
FEBRUARY WAS PROVED. CODE PARA 1882 DIRECTING THAT UNLESS
AND UNTIL ITS WRITING UP IS REQUIRED, THE PASS BOOK SHOULD
BE WITH THE EXECUTIVE ENGINEER, WILL NOW BE BORNE IN MIND.
THE CASH ACCOUNTS ARE NOW ALL IN FAIR ORDER. THE CASH
ABSTRACT BOOK SHOULD BE WRITTEN UP DAILY AS SOON AS THE
CASH BOOK IS CHECKED AND ALLOCATED BY THE ACCOUNTANT.
CHEQUE BOOKS ARE PROPERLY USED.

4. THE WORK ACCOUNTS HAVE UNDERGONE IMPROVEMENT. THE
WORK

WORK ABSTRACT IS NOW FREELY USED, WHERE NECESSARY, PART I OF THIS ABSTRACT SHOULD HOWEVER SHOW (AS TAKEN FROM EACH TEN DAY REPORT OR CONTRACT VOUCHER) ALL THAT IS TO BE ENTERED IN THE REGISTER OF WORKS, INCLUDING THE NET MONTHLY DEBIT OR CREDIT TO MATERIALS. PART IV SHOULD SHOW A CLEAR DETAILED ACCOUNT OF ALL THE MATERIALS TRANSACTIONS AS TAKEN FROM TEN DAY REPORTS, WHICH ARE ESSENTIAL FOR THAT PURPOSE WHEREVER THERE IS A MATERIALS AT SITE ACCOUNT, WHETHER THE MATERIALS HAVE BEEN BOUGHT THROUGH THE CONTRACTOR, OR NOT (PROVIDED THEY ARE HELD AT THE RISK OF THE DEPARTMENT) AND QUITE INDEPENDENTLY OF THE NATURE OF THE AGENCY (WHETHER DEPARTMENTAL, OR PETTY CONTRACT, ETC.) BY WHICH THE WORK IS BEING CARRIED OUT. TO WAIT FOR BILLS BEFORE ENTERING MATERIALS IN THE WORK ACCOUNTS IS TO DELAY ACCOUNTING FOR THEM TILL PERHAPS THEY ARE STOLEN OR USED UP, AND TOO MUCH CARE CANNOT BE TAKEN IN ACCOUNTING FOR THE RECEIPTS AND ISSUES OF MATERIALS AS THEY OCCUR.

5. IN MY REPORT ON THE OFFICE OF THE EXECUTIVE ENGINEER TANJORE DIVISION I HAVE RECOMMENDED THAT A RECORD BE KEPT FOR CONVENIENCE OF REFERENCE ON THESE INSPECTIONS, OF ALL CONTRACTORS EMPLOYED AND CONTRACTS CURRENT. IT WOULD BE EQUALLY USEFUL IN THIS DIVISION.

6. THE REGISTER OF WORKS WAS IN ORDER. MATERIALS AT SITE, VALUE RS 10459/- ARE AT SIX DIFFERENT WORKS.

7. CONTRACTORS ARE NOT FORCED TO GIVE THE STANDARD (10 PER CENT) SECURITY, BECAUSE THE EXECUTIVE ENGINEER REGARDS SUCH A PERCENTAGE AS UNSUITED TO THE SCANT CIRCUMSTANCES OF THE DISTRICT. THE EXECUTIVE ENGINEER OF

THE

THE TANJORE DIVISION WAS OF THE SAME OPINION, ^{8/23} NAMELY, THAT CONTRACTORS ABOUT THESE DISTRICTS ARE GENERALLY TOO POOR TO STAND SUCH SECURITY AND HAVE TO BE ENCOURAGED TO TENDER AT ALL, BEING VERY BACKWARD IN SUCH ENTERPRISE. 1008/67

8. THERE WERE SOME BALANCES 4 IN NUMBER, DUE TO PETTY CONTRACTORS SINCE OCTOBER 1883, IN THE LALOUDI SUB-DIVISION AGGREGATING RS 122/- WHICH HAVE BEEN SETTLED IN MARCH 1884.

ONE RAMASAWMY PILLAY HAVING FAILED TO CARRY OUT HIS CONTRACT HAS NOT RECEIVED A SUM OF RS 80/- WHICH WOULD OTHERWISE BE DUE TO HIM SINCE JULY 1883. THIS IS UNDER CORRESPONDENCE.

9. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER, AND SO IS EVERYTHING ELSE NOT ALREADY MENTIONED.

10. THE WORK OF THE ACCOUNTANT IS VERY LIGHT, AND SHOULD EASILY MAINTAIN A GOOD CHARACTER.

11. THE OUTLAY IN 1883-84 RESPECTING CERTAIN WORKS WOULD APPEAR TO HAVE LEFT A LARGE PORTION OF THE GRANT UNUTILISED.

5TH APRIL 1884

(SIGNED) H. RALNIER

BY: EXAMINER P.W. ACCOUNTS

(TRUE COPY)

HONY: ASST: EXAMINER P.W. ACCOUNTS.

Reg. No 307 W-31-10-83
4 and
Recd
No. 1008 Wd/19 April 1884

Communicated
to the S.E. VI Circle,
for the information
and guidance of the
Trichinopoly
Division.

2. The Supt. Eng. r.
will report on the
subject of para 3 of
the Examiner's letter.

Cd.
14/4
16-4-14

S.E. VI Circle
Sd/- P.W. Acct.
18/4/14
16/4/14

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
P.W. Department.

No. 7W

Dated 9th April 1884.
Recd.

Encls. 1.

Notes of inspection of the
Office of the Trichinopoly Division
by Mr. H. Rainier Dy. Examiner.
Forwards with remarks-----

Withd.

1008
4/9

9 #

3199

Govt. of Madras.

PUBLIC WORKS.

21/4

Dated

Recd

G.O. 19 April 1908

(11)

Nos.

Inspection

Passing orders on
the notes of
the Engineer
in charge of the
submitted by the
Ex. ant. Mr. ant.

18/3

27/4

27/4

Subm. kept Regt.