

- (1) பக்கங்களின் எண்ணிக்கை 22
 (2) புதுக்கித் திருப்பிய நாள் 23.3.89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 1009

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

39

P. W. D துறை

அரசாணை எண். 1009 அச்சகம்
 மு. கோப்புத் தாள் எண். பலவகை

நாள் : 19-4-1884 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

செ.த

11 Sheet

19TH APRIL 1884, No. 1009 W., PUBLIC WORKS.

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. 8 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 Tanjore division.

Paragraphs 4 and 5.—There has evidently been no improvement in the manner in which the accounts from sub-divisions are submitted to the divisional office; the result is extra work, probably unreliable results, in the accounts portion of the Executive Engineer's office, and delay everywhere. In the last three reports on this division, the trouble in obtaining anything approaching accuracy from sub-divisions has been pointed out, and I have brought the matter specially to the notice of Government in forwarding the reports.

Paragraph 7.—This matter has been already before Government and orders have issued, I believe, disposing of the case.

Paragraphs 10, 12 and 13.—The Superintending Engineer's attention is invited to these paragraphs.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Tanjore Division, on the 1st and 2nd April 1884.

Mr. W. Hughes, B.A., the Executive Engineer, and Kistnasawmy Iyer, the accountant, were present.

2. The office was last inspected by an Accounts officer on the 11th October 1883, *vide* papers printed with G.O., No. 3097 W. of 31st idem.

3. The Tanjore and Mayavaram sub-divisional offices, each held by an Assistant Engineer, were last inspected by the Executive Engineer on the 14th September and 30th August 1883, respectively. The sub-divisional accounts are properly audited. The accuracy of the drawing account balance on the 29th February last was proved. It was a very heavy one, viz., Rs. 34,726. The balance on the 31st March could not be gathered, sub-divisional accounts not having come in; but the balance undrawn at the end of an official year should be carefully forewatched and all unnecessary funds avoided (Code paragraph 1859). The imprest accounts, cash-book and cash abstract books were in order.

4. As regards the *works accounts* some improvement is found, but there is room for more. The *strict daily account* of materials desired at the end of paragraph 6 of the last report, especially as regards the local works, the *palace* and the *jail*, has not been sufficiently insisted upon. The daily report of materials, as rendered in the ten-day reports, has frequently been found to disagree with the daily account kept at the work. The correction of such differences as arise instead of being taken in hand promptly (on receipt of the ten-day report) has been left to accumulate till the end of the month, which means till about the middle of the ensuing month, the *work abstract* being postponed till all discrepancy or error is regularised, which makes this abstract, by the time it is finished (the work abstract of the jail under present

procedure takes at least five days to prepare), a great congregation of figures in four parts, which offers to the Executive Engineer information for the most part obsolete. The work abstracts for February are only now completed.

This is all capable of remedy, however, and the Executive Engineer will best effect this by severely insisting upon the punctual and accurate rendering of sub-divisional accounts; then, by making the accountant take these accounts in hand immediately they come up, the work abstracts being thereupon posted, as far as possible.

Thus the work being done by instalments during the month, instead of being left to the end of the month when other work makes so great an accumulation of labor that proper care is unlikely, would make it not only much lighter, but a great deal more reliable than at present, and the several instances of delay in paying labor (one or two were noticed of labor employed in the first ten days of a month being paid for late in the following month) would then come to the Executive Engineer's notice in time for action.

5. The work abstracts, now prepared in the divisional office, are being compiled by the storekeeper, who, although an old accountant (a pensioner), has not as yet succeeded in this job. Part I of the abstract is, in more than one case, a bewildering mass of corrections and blots, part IV being almost as bad, and on altogether separate paper. These abstracts will now be put in order, and if the printed forms afford insufficient space, the other paper used will be bound up into the abstract which will be treated as a whole, part IV being attested by the officer in charge of the materials in the case of local works.

The Executive Engineer has promised to have this done, and the accountant was fully instructed in all details regarding these work accounts. The register of works is not neatly kept, and as regards minor works requires completion.

6. Materials at site of works aggregate in value Rs. 27,773, and are placed at nine different works. At the palace Rs. 1,661, and at the jail Rs. 17,381 worth of stuff is placed. The palace works are nearing completion, but the jail work will last another year. With the exception of some lime-stone at the jail, which needs, and is about to receive the Executive Engineer's personal verification, all materials at site are stated to be of good value.

7. While on the subject of materials, it may be said that the discrepancy in timber (Mr. Bulliard's contract), which was the subject of G.O., No. 3684 W., of 22nd December 1883, occurred under circumstances which prove the force of what has been so repeatedly urged against the unpunctuality and inaccuracy of sub-divisional accounts as rendered from the large works in this division, and it may be regarded as of much importance that on all such large works the materials transactions, both receipts and issues, should be faithfully posted day by day as they occur, and thence (from the register kept on the work) copied into the "daily report of materials" sent up to the divisional office, in which case there could hardly be a chance of much discrepancy. True, in Mr. Bulliard's case all materials (timber) paid for, up to the last payment by Mr. Bird, were, so far as the accountant could see, and as is believed by the Executive Engineer himself, duly received at the site of the works, and there was a sufficient margin of security on hand, and the accountant may be acquitted from any participation in the blame of afterwards paying Mr. Bulliard for further timber on his own measurements, and also refunding him his security; but the accounts in such a case should and would, if punctually and properly rendered, be of use to the Executive Engineer, and in this case they all along have been of very little use.

8. It would be well if, on inspecting an office like this, an Accounts officer (or Superintending Engineer) could see at a glance what contracts are in existence, what contractors are employed, on what works, what security is retained, &c. A register of such information would probably be convenient to the Executive Engineer also in every division where there is much contract work. In this division such work is on the increase, but the contractors offering are generally poor, and the full amount of security is difficult to exact always.

9. Petty contractors' accounts need to receive more care.

10. There is in deposits (contributions) an item of Rs. 100, the depositor of which (two years ago) has yet to deposit Rs. 590 ere his work can be put in hand. This he should be called upon to do at once, or his Rs. 100 returned to him. Other contribution items have stood for some time pending sanction to estimate, which sanction had not been received in time for operation last season. The works are now generally under weigh.

11. There are no manufactures and there is no stock.

12. The rent is not forthcoming for a tamarind tope at the upper anicut leased by the year to a native. Rs. 300 is due to Government, and the matter is being reported to the Superintending Engineer.

13. The tools and plant accounts are in order. There are certain surplus articles which will be reported to the Superintending Engineer.

14. There is more accounts work in this division than in many of the others at present. The accountant is a very capable man, and is not sparing himself at all; and he may be relied upon to bring the works accounts generally into a state of punctuality and order, if there is proper pressure kept on the sub-divisional offices.

ORDER—dated 19th April 1884, No. 1009 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, who will direct the attention of the Executive Engineer, Tanjore division, to the remarks and suggestions contained in the inspection notes.

2. The Examiner's remarks on paragraphs 4 and 5 should receive the special attention of the Superintending Engineer, who will carefully inquire into and report on the sub-divisional shortcomings again brought prominently to notice.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated April, 19th.

Recd.

Encl.

G.O., 19th April 1884, No. 1009 W.

APRIL.

Inspection

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

31st OCTOBER 1883, No. 3097 W., PUBLIC WORKS.

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, 24th October 1883, No. 130 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 Tanjore division.

Paragraph 4.—All vouchers for head-quarters payments should be initialled by the accountant before the Executive Engineer orders payment to be made. For vouchers supporting sub-divisional cash-books, also imprest cash-books, the vouchers should be initialled by the accountant when checking those records, and no further initials are necessary.

Paragraph 5.—The arguments here put forward on behalf of work abstracts being prepared by sub-divisional offices are, in my opinion, the strongest possible arguments in favor of their being prepared at head-quarters. If sub-divisional officers cannot, or do not, have their initial accounts in order, if the "man perhaps on Rs. 6 a-month" cannot understand initial accounts, it is not the least likely that either will prepare properly any work abstracts whatever. Their preparation in the divisional office brings to light the omissions in the initial accounts which would otherwise be unknown. As it is, the initial accounts are sent up to support the abstracts supposed to be compiled from them, and a mass of inaccuracies is admitted to have been discovered and to have "become chronic;" even now, therefore, references are occasioned, so there is nothing gained by the attempts to leave the preparation to the sub-divisional officers. In last report (G.O., No. 2922 W., dated 6th November 1882) I pointed out that "the sub-divisional officer apparently treats the demands of the accountant as of little consequence, and naturally therefore his clerk disregards instructions sent in accounts matters." There is no doubt whatever that the first point is to have proper sub-divisional clerks (not men on Rs. 6), and to make them understand what is wanted in the initial returns and how to get the information. This latter can be effected by deputing the assistant to the accountant to the sub-divisions to instruct the clerks. The initial accounts once correctly prepared, the work abstracts can easily be compiled in the divisional office. If the sub-divisional officers evinced any desire whatever to be interested in accounts, it would be in the direction of getting the primary accounts in order, so relieving themselves and their clerks from references from the divisional office, relieving also the divisional office from much trouble. I would invite the Superintending Engineer's consideration of the matter.

Paragraph 6.—The Superintending Engineer's notice of this discrepancy is requisite. All materials at site should be verified at least once a year.

Paragraph 7.—There is a misunderstanding here, for the accounts are not twice kept. The sub-works at the jail and palace are innumerable (at the palace there were at one time *forty-two sub-works*). To reduce clerical labor the audit office requires a work voucher to correspond with form M. 209. If this were not done, the divisional office would have to submit a work voucher for each sub-work (forty-two documents in

the case above noted), and these works would each have to be set out in the schedule of expenditure, and for each of them an individual record would have to be kept in the audit books of this office. Instead of this unnecessary extra work to all concerned, works abstracts, which must unavoidably be kept, are abstracted so as to bring together aggregate outlay in the same manner as the estimate form (M. 209) is abstracted; one work voucher thus suffices instead of forty-two and accounts entries are reduced to the same extent. This abstract can be readily made on the above form itself with two extra columns:—

- (1.) Total to end of (previous month) to come before the "Rates" column, and
- (2.) Total to end of (current month) to come after "Total" column.

In regard to sub-heads in the register of works, for works under Rs. 2,500 this is quite unnecessary. Sub-heads by quantities must be given in work abstracts, as work thereon must be measured, and by applying estimate rates to such recorded progress (quantities of sub-heads) the Executive Engineer can at once see whether the work is likely to be within, or beyond, estimated cost, and nothing further seems necessary to obtain that result.

Paragraph 9.—The outstandings due to contractors should be adjusted as speedily as possible.

2. Except as regards the sub-divisional accounts, and consequently the other records connected with them, the office is in good order. As previously pointed out, the trouble and extra work thrown upon the accountant by the carelessness of the sub-divisional offices is very great.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Tanjore Division, on the 11th October 1883.

- Mr. W. Hughes, the Executive Engineer, and Kistnasawmy Iyer, the Accountant, were present.
2. The office was last inspected by an accounts officer on the 24th October 1882 (*vide* G.O., No. 2922 W., of 6th November 1882).
3. The accuracy of the Executive Engineer's drawing account balance on 30th September 1883 was duly proved. The imprests are in order, and their accounts contain nothing particularly noticeable, and are properly treated. Sub-divisional offices are said to be regularly inspected by the Executive Engineer.
4. The cash-book is well kept. In auditing this book the accountant should initial the vouchers in token of having examined them and that they are properly entered, otherwise there is no sign of this important verification having taken place.
5. The work abstracts are prepared in sub-divisional offices, and the initial accounts come up with them to the divisional office. Much effort seems to have been made to make the compilation of work abstracts in the divisional office practicable; it would have been so, had it been found possible to get the initial accounts sent up with tolerable accuracy; but when in these accounts inaccuracy becomes chronic, much reference is nearly always necessary before a work abstract can be completed in the divisional office; not only this, but there is a danger of confusion arising in the accounts at the works. When, for instance, in checking the initial accounts it would be (as it frequently has been) found that issues of materials have been recorded where there was according to the accounts no balance from which to have issued, receipts from another work which had not shown a corresponding issue thereto, payment for materials not acknowledged, reference is kept, not from day to day as the transactions took place, but spasmodically, and from memory, and with much general irregularity, by a man perhaps on Rs. 6 per month, hurried, and, to him, unintelligible corrections are ordered, and this man gets his accounts more and more confused.
- There is also to be said that, so long as work abstracts are prepared at divisional offices, the sub-divisional officers might lack that interest in their accounts which would induce them to frequently scrutinize, and sometimes themselves, to some extent, audit the accounts of materials of any work. Nor would they possess so much knowledge from week to week by practical acquaintance with and interest in, the accounts, as to the progress of work within their charge, as they would if they had to depend upon the accuracy of the initial accounts for the compilation themselves of the work abstracts. These remarks are intended to explain merely how in this division it has been found that it is perhaps better to prepare the work abstracts in sub-divisional offices than at headquarters.

6. The materials at site of works aggregate in value about Rs. 36,000; of this, the jail's materials, Rs. 19,000, are not, the Executive Engineer said, to be taken as good value. They are not being left without attention, but there has been some discrepancy found in the account of materials at site of the jail.

The fact is that there should be very strict daily accounting, *i.e.*, the book kept on the spot should be as regularly and faithfully posted as though it were a cash-book.

The other materials at site were pronounced generally in a verified and serviceable condition.

7. The jail and palace works accounts in the register of works are kept twice over—once in the manner found most useful by the Executive Engineer, and again in a style which it was supposed was desired by the Examiner of Public Works Accounts' office for its information; the first method is one of arranging the outlay under sub-heads of each sub-work, each sub-work thereby occupying a page; the second (for Examiner of Public Works Accounts' office) comprises a summary on each page of all sub-heads similarly entitled: thus "brick in chunam" might occupy a page, the outlay in respect of each and every sub-work being shown column after column, separately, the total being the total "brick in chunam" outlay on the project. This was stated by the Executive Engineer to afford him no information in particular, and a summary of the sort seems always readily obtainable in the Examiner of Public Works Accounts' office from the work vouchers.

The Executive Engineer expressed a desire to have works accounts (even those less than Rs. 2,500 in amount) all in the register of works by sub-heads of estimates, and his wishes should of course be followed; this register being for his especial information. For the Examiner of Public Works Accounts' office, however, only such detail is required as is prescribed by rule.

8. In the deposits account (contributions) there are several small items which, as it is found impossible to return them to contributors, will be credited to revenue.

9. Rs. 708-3-8 is due to nine contractors and Rs. 668-8-4 to twenty-three petty contractors for some time past, but there is no disputed account and nothing worth notice here as exceptional in the circumstances.

10. The books and accounts generally are in excellent order, and the accountant is highly praised by the Executive Engineer. The assistant accountant, Kothandarama Iyer, is a smart man, who stands high in the Executive Engineer's opinion, as a most promising accountant. He seems well able, should the necessity arise, to take the accountant's duties for a time.

11. The register of padugal lands is said to be now complete.

12. In every respect not touched in this report the office is satisfactory, and points noticed in the last report have received attention.

GRAND ANICUT,
13th October 1883.

ORDER—dated 31st October 1883, No. 3097 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, who will direct the attention of the Executive Engineer, Tanjore division, to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

2. The particular attention of the Superintending Engineer is called to the Examiner's remarks on paragraphs 5, 6, and 7 of the inspection notes.

3. The report is satisfactory on the whole.

(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

GENERAL.
ACCOUNT.

Govt. of 1883 Madras.
PUBLIC WORKS.

Dated October, 31st.

Recd.

Encl.

G.O., 31st Oct. 1883, No. 3097 W.

OCTOBER.

Inspection

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

No. 8 W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,

MADRAS,

To

THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

Madras,

9th APRIL

1884.

SIR,

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 TANJORE DIVISION.

PARAS 4 & 5. THERE HAS EVIDENTLY BEEN NO IMPROVEMENT IN
THE MANNER IN WHICH THE ACCOUNTS FROM SUB-DIVISIONS ARE
SUBMITTED TO THE DIVISIONAL OFFICE, THE RESULT IS EXTRA
WORK, PROBABLY UNRELIABLE RESULTS, IN THE ACCOUNTS PORTION
OF THE EXECUTIVE ENGINEER'S OFFICE AND DELAY EVERYWHERE.
IN THE LAST THREE REPORTS ON THIS DIVISION, THE TROUBLE IN
OBTAINING ANYTHING APPROACHING ACCURACY FROM SUB-DIVISIONS
HAS BEEN POINTED OUT AND I HAVE BROUGHT THE MATTER SPECIAL-
LY TO THE NOTICE OF GOVERNMENT IN FORWARDING THE REPORTS.

PARA 1. THIS MATTER HAS BEEN ALREADY BEFORE GOVERNMENT
AND ORDERS HAVE ISSUED I BELIEVE DISPOSING OF THE CASE.

PARAS 10, 12, & 13. THE SUPERINTENDING ENGINEER'S ATTENTION
IS INVITED TO THESE PARAS.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. P. Rainier

EXAMINER P.W. ACCOUNTS.

Enclosure *8/2*
NOTES OF INSPECTION BY H. RAINIER ESQUIRE DEPUTY
EXAMINER PUBLIC WORKS ACCOUNTS, MADRAS, OF THE OFFICE OF
THE EXECUTIVE ENGINEER, TANJORE DIVISION, ON THE 1ST AND
2ND APRIL 1884.

1009
MR W. HUGHES B.A. THE EXECUTIVE ENGINEER, AND
KISTNASAWMY LYER, THE ACCOUNTANT, WERE PRESENT.

2. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS
OFFICER ON THE 11TH OCTOBER 1883 VIDE PAPERS PRINTED WITH
G.O. NO 3597 W. OF 31ST IDEM.

3. THE TANJORE AND MAYAVARAM SUB-DIVISIONAL OFFICES
EACH HELD BY AN ASSISTANT ENGINEER, WERE LAST INSPECTED
BY THE EXECUTIVE ENGINEER ON THE 14TH SEPTEMBER AND 30TH
AUGUST 1883, RESPECTIVELY. THE SUB-DIVISIONAL ACCOUNTS
ARE PROPERLY AUDITED. THE ACCURACY OF THE DRAWING ACCOUNT
BALANCE ON THE 29TH FEBRUARY LAST WAS PROVED. IT WAS A
VERY HEAVY ONE, VIZ RS 34,726. THE BALANCE ON THE 31ST
MARCH COULD NOT BE OBTAINED, SUB-DIVISIONAL ACCOUNTS NOT
HAVING COME IN, BUT THE BALANCE UNDRAWN AT THE END OF AN
OFFICIAL YEAR SHOULD BE CAREFULLY FOREWATCHED AND ALL
UNNECESSARY FUNDS AVOIDED (CODE PARA 1859). THE IMPREST
ACCOUNTS, CASH BOOK AND CASH ABSTRACT BOOKS WERE IN ORDER.

4. AS REGARDS THE WORKS ACCOUNTS SOME IMPROVEMENT IS
FOUND BUT THERE IS ROOM FOR MORE.

THE STRICT DAILY ACCOUNT OF MATERIALS DESIRED AT
THE END OF PARA 6 OF THE LAST REPORT, ESPECIALLY AS REGARDS
THE LOCAL WORKS, THE PALACE AND THE JAIL, HAS NOT BEEN
SUFFICIENTLY INSISTED UPON. THE DAILY REPORT OF MATERIALS
AS RENDERED IN THE TEN-DAY REPORTS HAS FREQUENTLY BEEN

FOUND. *6*

FOUND TO DISAGREE WITH THE DAILY ACCOUNT KEPT AT THE WORK. THE CORRECTION OF SUCH DIFFERENCES AS ARISE INSTEAD OF BEING TAKEN IN HAND PROMPTLY (ON RECEIPT OF THE TEN-DAY REPORT) HAS BEEN LEFT TO ACCUMULATE TILL THE END OF THE MONTH, WHICH MEANS TILL ABOUT THE MIDDLE OF THE ENSUING MONTH, THE WORK ABSTRACT BEING POSTPONED TILL ALL DISCREPANCY OR ERROR IS REGULARISED, WHICH MAKES THIS ABSTRACT BY THE TIME IT IS FINISHED (THE WORK ABSTRACT OF THE JAIL UNDER PRESENT PROCEDURE TAKES AT LEAST 5 DAYS TO PREPARE) A GREAT CONGREGATION OF FIGURES IN FOUR PARTS, WHICH OFFERS TO THE EXECUTIVE ENGINEER INFORMATION FOR THE MOST PART OBSOLETE. THE WORK ABSTRACTS FOR FEBRUARY ARE ONLY NOW COMPLETED.

THIS IS ALL CAPABLE OF REMEDY HOWEVER, AND THE EXECUTIVE ENGINEER WILL BEST EFFECT THIS BY SEVERELY INSISTING UPON THE PUNCTUAL AND ACCURATE RENDERING OF SUB-DIVISIONAL ACCOUNTS. THEN, BY MAKING THE ACCOUNTANT TAKE THESE ACCOUNTS IN HAND IMMEDIATELY THEY COME UP, THE WORK ABSTRACTS BEING THEREUPON POSTED, AS FAR AS POSSIBLE.

THUS THE WORK BEING DONE BY INSTALMENTS DURING THE MONTH, INSTEAD OF BEING LEFT TO THE END OF THE MONTH WHEN OTHER WORK MAKES SO GREAT AN ACCUMULATION OF LABOR THAT PROPER CARE IS UNLIKELY, WOULD MAKE IT NOT ONLY MUCH LIGHTER, BUT A GREAT DEAL MORE RELIABLE THAN AT PRESENT, AND THE SEVERAL INSTANCES OF DELAY IN PAYING LABOR (ONE OR TWO WERE NOTICED OF LABOR EMPLOYED IN THE FIRST TEN DAYS OF A MONTH BEING PAID FOR LATE IN THE FOLLOWING MONTH) WOULD.

8/23
WOULD THEN COME TO THE EXECUTIVE ENGINEERS NOTICE IN TIME FOR ACTION.

5. THE WORK ABSTRACTS, NOW PREPARED IN THE DIVISIONAL OFFICE, ARE BEING COMPILED BY THE STOREKEEPER, WHO ALTHOUGH AN OLD ACCOUNTANT (A PENSIONER) HAS NOT AS YET SUCCEEDED IN THIS JOB. PART I OF THE ABSTRACT IS IN MORE THAN ONE CASE A BEWILDERING MASS OF CORRECTIONS AND BLOTS, PART IV BEING ALMOST AS BAD, AND ON ALTOGETHER SEPARATE PAPER. THESE ABSTRACTS WILL NOW BE PUT IN ORDER, AND IF THE PRINTED FORMS AFFORD INSUFFICIENT SPACE, THE OTHER PAPER USED WILL BE BOUND UP INTO THE ABSTRACT WHICH WILL BE TREATED AS A WHOLE, PART IV BEING ATTESTED BY THE OFFICER IN CHARGE OF THE MATERIALS IN THE CASE OF LOCAL WORKS.

THE EXECUTIVE ENGINEER HAS PROMISED TO HAVE THIS DONE, AND THE ACCOUNTANT WAS FULLY INSTRUCTED IN ALL DETAILS REGARDING THESE WORK ACCOUNTS. THE REGISTER OF WORKS IS NOT NEATLY KEPT, AND AS REGARDS MINOR WORKS REQUIRES COMPLETION.

6. MATERIALS AT SITE OF WORKS AGGREGATE IN VALUE RS 27773/ AND ARE PLACED AT 9 DIFFERENT WORKS. AT THE PALACE RS 1661/ AND AT THE JAIL RS 17381/ WORTH OF STUFF IS PLACED. THE PALACE WORKS ARE NEARING COMPLETION, BUT THE JAIL WORK WILL LAST ANOTHER YEAR. WITH THE EXCEPTION OF SOME LIME-STONE AT THE JAIL WHICH NEEDS AND IS ABOUT TO RECEIVE THE EXECUTIVE ENGINEER'S PERSONAL VERIFICATION, ALL MATERIALS AT SITE ARE STATED TO BE OF GOOD VALUE.

7. WHILE ON THE SUBJECT OF MATERIALS IT MAY BE SAID THAT

✓ THAT THE DISCREPANCY IN TIMBER (MR HULLIARDS CONTRACT) WHICH WAS THE SUBJECT OF G.O. NO 3684 W.OF 22ND DECEMBER 1888, OCCURRED UNDER CIRCUMSTANCES WHICH PROVE THE FORCE OF WHAT HAS BEEN SO REPEATEDLY URGED AGAINST THE UNPUNCTUALITY AND INACCURACY OF SUB-DIVISIONAL ACCOUNTS AS RENDERED FROM THE LARGE WORKS IN THIS DIVISION, AND IT MAY BE REGARDED AS OF MUCH IMPORTANCE THAT ON ALL SUCH LARGE WORKS THE MATERIALS TRANSACTIONS, BOTH RECEIPTS AND ISSUES, SHOULD BE FAITHFULLY POSTED DAY BY DAY AS THEY OCCUR, AND THENCE (FROM THE REGISTER KEPT ON THE WORK) COPIED INTO THE DAILY REPORT OF MATERIALS SENT UP TO THE DIVISIONAL OFFICE, IN WHICH CASE THERE COULD HARDLY BE A CHANCE OF MUCH DISCREPANCY. TRUE IN MR HULLIARDS CASE ALL MATERIALS (TIMBER) PAID FOR, UP TO THE LAST PAYMENT BY MR BIRD, WERE SO FAR AS THE ACCOUNTANT COULD SEE, AND AS IS BELIEVED BY THE EXECUTIVE ENGINEER HIMSELF, DULY RECEIVED AT THE SITE OF THE WORKS, AND THERE WAS A SUFFICIENT MARGIN OF SECURITY ON HAND, AND THE ACCOUNTANT MAY BE ACQUITTED FROM ANY PARTICIPATION IN THE BLAME OF AFTERWARDS PAYING MR HULLIARD FOR FURTHER TIMBER ON HIS OWN MEASUREMENTS AND ALSO REFUNDING HIM HIS SECURITY- BUT THE ACCOUNTS IN SUCH A CASE SHOULD- AND WOULD, IF PUNCTUALLY AND PROPERLY RENDERED- BE OF USE TO THE EXECUTIVE ENGINEER, AND IN THIS CASE THEY ALL ALONG HAVE BEEN OF VERY LITTLE USE.

8. IT WOULD BE WELL IF ON INSPECTING AN OFFICE LIKE THIS, AN ACCOUNTS OFFICER (OR SUPERINTENDING ENGINEER) COULD SEE AT A GLANCE, WHAT CONTRACTS ARE IN EXISTENCE, WHAT CONTRACTORS ARE EMPLOYED, ON WHAT WORKS, WHAT SECURITY IS RETAINED.

8/24 1009
RETAINED, ETC, A REGISTER OF SUCH INFORMATION WOULD PROBABLY BE CONVENIENT TO THE EXECUTIVE ENGINEER ALSO IN EVERY DIVISION WHERE THERE IS MUCH CONTRACT WORK. IN THIS DIVISION SUCH WORK IS ON THE INCREASE, BUT THE CONTRACTORS OFFERING ARE GENERALLY POOR, AND THE FULL AMOUNT OF SECURITY IS DIFFICULT TO EXACT ALWAYS.

9. PETTY CONTRACTORS' ACCOUNTS NEED TO RECEIVE MORE CARE.

✓ 10. THERE IS IN DEPOSITS (CONTRIBUTIONS) AN ITEM OF RS 100/- THE DEPOSITOR OF WHICH (2 YEARS AGO) HAS YET TO DEPOSIT RS 50/- HERE HIS WORK CAN BE PUT IN HAND- THIS HE SHOULD BE CALLED UPON TO DO AT ONCE, OR HIS RS 100/- RETURNED TO HIM. OTHER CONTRIBUTION ITEMS HAVE STOOD FOR SOME TIME PENDING SANCTION TO ESTIMATE, WHICH SANCTION HAD NOT BEEN RECEIVED IN TIME FOR OPERATION LAST SEASON. THE WORKS ARE NOW GENERALLY UNDER WEIGH.

✓ 11. THERE ARE NO MANUFACTURES AND THERE IS NO STOCK.

12. THE RENT IS NOT FORTHCOMING FOR A TAMARIND TOPE AT THE UPPER ANICUT LEASED BY THE YEAR TO A NATIVE, RS 300/- IS DUE TO GOVERNMENT, AND THE MATTER IS BEING REPORTED TO THE SUPERINTENDING ENGINEER.

✓ 13. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER. THERE ARE CERTAIN SURPLUS ARTICLES, WHICH WILL BE REPORTED TO THE SUPERINTENDING ENGINEER.

14. THERE IS MORE ACCOUNTS WORK IN THIS DIVISION THAN IN MANY OF THE OTHERS, AT PRESENT; THE ACCOUNTANT IS A

VERY 6

VERY CAPABLE MAN, AND IS NOT SPARING HIMSELF AT ALL; AND
HE MAY BE RELIED UPON TO BRING THE WORKS ACCOUNTS GENERALLY
✓ INTO A STATE OF PUNCTUALITY AND ORDER, IF THERE IS PROPER
PRESSURE KEPT ON THE SUB-DIVISIONAL OFFICES.

TRICHINOPOLY
3RD APRIL 1884.

(SIGNED)

H. RAINIER

BY: EXAMINER P.W. ACCOUNTS

(TRUE COPY)

H. Rainier

HONY: ASST: EXAMINER P.W. ACCOUNTS.

29.9/4

11/28

9

4. B. 3097 W 31-10-83
Memo 517 W. 25-2-84
12/C. 17-1-84.

A. G. 3684 W 22-12-83
2910 W 15-10-83
Genl 955 C. 14-5-83
Ref 31 C. 22-4-83

No 100 of W of 19 April 84

Communicated to the S. C. VI Circle, who will direct the attention of the Executive Engineer, Tanjore Division, to the remarks and suggestions contained in the inspection notes.

2. The Examiner's remarks on paras. 4 and 5 should receive the special attention of the Suptg. Engineer, who will carefully inquire into and report on the sub-divisional shortcomings again brought prominently to notice.

CH.
14/4

W
16.4.84

S. C. VI Circle
Examm. P. W. Accts.
Acty 14/4 P. S. 20/4
18/4 In 16/4

FROM THE EXAMINER P. W. ACCOUNTS,
MADRAS.
TO THE SECRETARY TO GOVERNMENT,
P. W. DEPARTMENT.

NO. 8 W

tho
DATED 9 APRIL 1884.
RECD. 10-8-84

ENCLOSURE I.
NOTES OF INSPECTION BY MR. RAYNER
DEPUTY EXAMINER P. W. ACCOUNTS OF
THE TANJORE DIVISION---
FORWARDS FOR INFORMATION AND
ORDERS OF GOVT.-----

With Order

6
1509

3198

Govt. of (1883) Madras.

PUBLIC WORKS.

21/4

Dated

Recd.

Sent.

G. O., 19 April 1884 No. 100921

Nos.

(11)

Inspection

Passing orders on
the notes of
on the Surveyor's
divisional office
Submitted by the
Engr. Mr. Webb.

44/40
3

22/4

29/4

Engr. Mr. Webb