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- (1) பக்கங்களின் எண்ணிக்கை 16
(2) புதுக்கித் திருப்பிய நாள் 8-8-88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெறுபவன் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2367	அச்சகம் பலவகை
நாள் :	24-9-1884.	188

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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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, 19th September 1884, No. 66 W. :—

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

2. The state of things described in regard to the work accounts of the Malapuram barracks is far from creditable. There is no excuse whatever for the ten-day reports being submitted late. They are intended to be posted daily, are dependent on nothing but the muster rolls and statements of materials received and issued daily; if punctually posted, they are ready for closing and despatch at any period during a month. It will be a great advantage when the execution of the work is given to contractors and the departmental labor accounts obviated.

3. The office is otherwise in good order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Coimbatore Division, on the 11th September 1884.

Mr. Davidson, the Executive Engineer, was present, as was also V. Ragavendra Charry, the accountant. The office was last examined on the 1st September 1883 (*vide* G.O., No. 2667 W., of 22nd September 1883).

2. The treasuries drawn upon by the Executive Engineer are in three different districts, and only one of the pass-books was in the office. The drawing account balances could not therefore be checked. In future when intimation is received of an intended inspection, either by the Superintending Engineer or by an Accounts officer, arrangements will be made to have the pass-books all ready. The cash-book was found in order.

3. Of the imprest accounts, that returned by Overseer L. A. Rungasawmy, who holds an imprest of Rs. 600 under Mr. Sub-Engineer (1st grade) Nicholson of the Calicut sub-division, shows that labor has been paid for after due date on the barracks for European infantry at Malapuram :—

Labor for 21st to 30th June was paid for on 10th July.

Do. for 1st to 20th July, on 1st and 2nd August.

Do. for 21st July to 10th August, on 21st August.

Do. for 11th August to 20th August, not yet advised.

The work is a large one, comprising sixteen sub-works, six of which are in progress at present; it is the only large work which is being carried out on the departmental system, and the accounts of labor and materials, as rendered by the overseer, passed on by the sub-divisional officer, and dealt with in the Executive Engineer's office, require a great deal more attention from all concerned. Ten-day reports have been reaching the Executive Engineer's office very late, and the outlay on the work, as gathered from these, has been frequently included in the wrong month's work abstract. In fact the work abstract of a month, and consequently the register of works account, has been made to show not the outlay in that month or for that month on the work, but the outlay which during the preparation of that month's work abstract came to the knowledge of the Executive Engineer's office. The ten-day reports for 1st to 10th June reached the Executive Engineer's office on the 12th July; 11th to 20th June, on same date; 21st to 30th June, 2nd August; 1st to 10th July and 11th to 20th July, on 23rd August; 21st to 31st July and 1st to 10th August, on 3rd September. This sub-divisional office was inspected by the Executive Engineer on the 13th August last, and no delay in the initial accounts was then

observed. It will be obvious that if the ten-day reports are properly written up and sent off by the overseer, and duly forwarded by the sub-divisional officer, there should be no such delay. The sub-divisional officer may perhaps, but certainly need not, think it necessary to retain these reports till the nominal muster rolls of the period reach him. Such retention would be of no use, for all necessary check by comparison of these documents would be of course done in the divisional office. If, on the other hand, the overseer only sends on the ten-day reports whenever he sends nominal muster rolls, that is, whenever he requires recoupment of his imprest (sometimes twice, sometimes once a month, or sometimes thrice in two months) he should at once be taught better. The ten-day report being altogether a self-sufficient document and for a special purpose need never be delayed, but should have prompt despatch quite independently of the nominal muster roll, which latter is a voucher for labor payment and necessarily accompanies the imprest account. The Executive Engineer promised immediate attention to this. The work is a large one, the year's appropriation being Rs. 38,000. As regards the work abstract, which is at present posted by summarising first of all, at considerable trouble, all the outlay on the different sub-works, and arranging it under sub-heads of the estimate, I would have a work abstract for each sub-work and another for the final summary are posting the register of works. At present it is very difficult to trace any item back from the work abstract, and this difficulty should be removed. Of course, as regards materials receipts and issues there can only be one Part IV for the whole project, and this can easily be posted direct from ten-day reports.

4. The contract accounts and all other work accounts than the above are in order. The Executive Engineer fully recognises the necessity that future contract certificates, where the work has been measured up and paid for by his sub-divisional officers, should bear sign of his (the Executive Engineer's) approval as the responsible officer for the payment in question.

5. There has been since March 1883 (*vide* paragraph 13 of last report) an item of Rs. 5,159-2-11 in the Miscellaneous Advance Account pending decision by the Railway Department regarding certain outlay incurred by the Executive Engineer on the repairs of the sea-wall and shore at Beypore. It seemed from G.O., No. 1523 W., of 31st May 1883, and a letter from the Consulting Engineer for Railways, No. 491, of 13th June 1883, as stated in last report, that the matter was under reference to the Madras Railway Company's Home Board. Perhaps the result is now known.

6. Subject to the above remarks, particularly those in paragraph 3, the office is in good order and observations in the previous inspection notes have been well attended to.

7. The accountant has ample assistance.

8. At Ootacamund, advantage was taken of the Superintending Engineer's presence to show him this report and discuss matters appertaining to other offices also in the same circle. It was then understood that the departmental work in connection with the Malapuram barracks will as soon as possible be discontinued, the entire work being given to contractors.

ORDER—dated 24th September 1884, No. 2367 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, whose particular attention is drawn to the remarks in paragraph 2 of the Examiner's letter.

2. The question as to incidence of cost of the protective works at Beypore is still under consideration.

(True Extract.)

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

To the Superintending Engineer, IV Circle.
„ Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated September, 24th.

Recd.

Encl.

G.O., 24th Sept. 1884, No. 2367 W.

SEPTEMBER.

Inspection Notes

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Coimbatore division.

From

No. 66 W.

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,

To

MADRAS,

The Secretary to Government,

Public Works Department.

Madras, 19th September 1884.

Sir,

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

2. The state of things described in regard to the
work Accounts of the Mulliapuram Barracks is far from
creditable. There is no excuse whatever for the ten-day
reports being submitted late. They are intended to be posted
daily, are dependent on nothing but the Muster Rolls and
Statements of Materials received and issued daily; if
punctually posted, they are ready for closing and despatch
at any period during a month. It will be a great advantage
when the execution of the work is given to Contractors and
the Departmental Labor Accounts obviated.

3. The Office is otherwise in good order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. L. Carson

Examiner P.W. Accounts.

Enclosure

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NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY
EXAMINER P. W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER COIMBATORE DIVISION, ON THE 11TH. SEPTEMBER 1884.

MR. DAVIDSON THE EXECUTIVE ENGINEER WAS PRESENT AS
WAS ALSO V. RAGAVENDRA CHARI, THE ACCOUNTANT. THE OFFICE
WAS LAST EXAMINED ON THE 1ST. SEPTEMBER 1883, VIDE G.O. NO.
2667 W.OF 22ND. SEPTEMBER 1883.

2. THE TREASURIES DRAWN UPON BY THE EXECUTIVE ENGINEER
ARE IN THREE DIFFERENT DISTRICTS, AND ONLY ONE OF THE
PASS BOOKS WAS IN THE OFFICE. THE DRAWING ACCOUNT
BALANCES COULD NOT THEREFORE BE CHECKED. IN FUTURE WHEN
INTIMATION IS RECEIVED OF AN INTENDED INSPECTION, EITHER
BY THE SUPERINTENDING ENGINEER, OR BY AN ACCOUNTS OFFICER,
ARRANGEMENTS WILL BE MADE TO HAVE THE ^{Pass} BOOKS ^{all ready} ALREADY.
THE CASH BOOK WAS FOUND IN ORDER.

3. OF THE IMPREST ACCOUNTS, THAT RETURNED BY OVERSEER
L. A. RENGASAWMY WHO HOLDS AN IMPREST OF RS. 600 UNDER MR.
SUB ENGINEER (1ST. GRADE) NICHOLSON OF THE CALICUT SUB-
DIVISION, SHOWS THAT LABOR HAS BEEN PAID FOR AFTER DUE
DATE, ON THE BARRACKS FOR EUROPEAN INFANTRY AT MULLIAPURAM.

LABOR FOR 21 TO 30th JUNE WAS PAID FOR ON 10TH. JULY;
FOR 1ST. TO 20TH. JULY, ON 1ST. & 2ND. AUGUST;
FOR 21ST. JULY TO 10TH. AUGUST, ON 21ST. AUGUST;
FOR 11TH. AUGUST TO 20TH. AUGUST NOT YET

ADVISED.

THE *H*

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THE WORK IS A LARGE ONE, COMPRISING 16 SUB-WORKS,
SIX OF WHICH ARE IN PROGRESS AT PRESENT; IT IS THE ONLY
LARGE WORK WHICH IS BEING CARRIED OUT ON THE DEPARTMENTAL
SYSTEM, AND THE ACCOUNTS OF LABOR AND MATERIALS, AS RENDER-
ED BY THE OVERSEER, PASSED ON BY THE SUB-DIVISIONAL OFFICER,
AND DEALT WITH IN THE EXECUTIVE ENGINEER'S OFFICE, REQUIRE
A GREAT DEAL MORE ATTENTION FROM ALL CONCERNED. TEN-DAY
REPORTS HAVE BEEN REACHING THE EXECUTIVE ENGINEER'S OFFICE
VERY LATE AND THE OUTLAY ON THE WORK AS GATHERED FROM
THESE, HAS BEEN FREQUENTLY INCLUDED IN THE WRONG MONTH'S
WORK ABSTRACT. IN FACT THE WORK ABSTRACT OF A MONTH AND
CONSEQUENTLY THE REGISTER OF WORKS ACCOUNT HAS BEEN MADE
TO SHOW NOT THE OUTLAY IN THAT MONTH OR FOR THAT MONTH,
ON THE WORK; BUT THE OUTLAY WHICH DURING THE PREPARATION
OF THAT MONTH'S WORK ABSTRACT CAME TO THE KNOWLEDGE OF
THE EXECUTIVE ENGINEER'S OFFICE. THE TEN DAY REPORTS FOR
1ST. TO 10TH. JUNE REACHED THE EXECUTIVE ENGINEER'S OFFICE
ON THE 12TH. JULY; 11TH. TO 20TH. JUNE ON SAME DATE; 21ST.
TO 30TH. JUNE AND AUGUST; 1ST. TO 10TH. JULY AND 11TH. TO 20TH.
JULY ON 23RD. AUGUST; 21ST. TO 31ST. JULY AND 1ST. TO 10TH.
AUGUST, ON 3RD. SEPTEMBER. THIS SUB-DIVISIONAL OFFICE WAS
INSPECTED BY THE EXECUTIVE ENGINEER ON THE 13TH. AUGUST
LAST, AND NO DELAY IN THE INITIAL ACCOUNTS WAS THEN OBSERVED.
IT WILL BE OBVIOUS THAT IF THE TEN-DAY REPORTS ARE PROPER-
LY WRITTEN UP AND SENT OFF BY THE OVERSEER, AND ONLY FOR-
WARDED BY THE SUB-DIVISIONAL OFFICER, THERE SHOULD BE NO

SUCH

SUCH DELAY. THE SUB-DIVISIONAL OFFICER MAY PERHAPS, BUT
CERTAINLY NEED NOT THINK IT NECESSARY TO RETAIN THESE
REPORTS TILL THE NOMINAL MUSTER ROLLS OF THE PERIOD REACH
HIM. SUCH RETENTION WOULD BE OF NO USE, FOR ALL NECESSARY
CHECK BY COMPARISON OF THESE DOCUMENTS, WOULD BE OF COURSE
DONE IN THE DIVISIONAL OFFICE. IF ON THE OTHER HAND, THE
OVERSEER ONLY SENDS ON THE TEN-DAY REPORTS WHENEVER HE
SENDS NOMINAL MUSTER ROLLS- THAT IS WHENEVER HE REQUIRES
RECOUPMENT OF HIS IMPREST (SOMETIMES TWICE, SOMETIMES ONCE
A MONTH; OR SOMETIMES THRICE IN 2 MONTHS); HE SHOULD AT
ONCE BE TAUGHT BETTER- THE TEN-DAY REPORT BEING ALTOGETHER
A SELF SUFFICIENT DOCUMENT AND FOR A SPECIAL PURPOSE NEED
NEVER BE DELAYED, BUT SHOULD HAVE PROMPT DESPATCH QUITE
INDEPENDENTLY OF THE NOMINAL MUSTER ROLL WHICH LATTER
IS A VOUCHER FOR LABOR PAYMENT AND NECESSARILY ACCOMPANIES
THE IMPREST ACCOUNT. THE EXECUTIVE ENGINEER PROMISED
IMMEDIATE ATTENTION TO THIS. THE WORK IS A LARGE ONE,
THE YEAR'S APPROPRIATION BEING RS. 38,000. AS REGARDS
THE WORK ABSTRACT WHICH IS AT PRESENT POSTED BY SUMMARISING
FIRST OF ALL, AT CONSIDERABLE TROUBLE, ALL THE OUTLAY ON THE
DIFFERENT SUB-WORKS, AND ARRANGING IT UNDER SUB-HEADS OF
THE ESTIMATE. I WOULD HAVE A WORK ABSTRACT FOR EACH SUB-
WORK, AND ANOTHER FOR THE FINAL SUMMARY OF POSTING THE
REGISTER OF WORKS, AT PRESENT IT IS VERY DIFFICULT TO
TRACE ANY ITEM BACK FROM THE WORK ABSTRACT AND THIS DIF-
FICULTY SHOULD BE REMOVED. OF COURSE AS REGARDS MATERIALS
receipt
ISSUED AND ISSUES THERE CAN ONLY BE ONE PART IV. FOR THE

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WHOLE PROJECT, AND THIS CAN EASILY BE POSTED DIRECT FROM
TEN-DAY REPORTS.

4. THE CONTRACT ACCOUNTS AND ALL OTHER WORK
ACCOUNTS THAN THE ABOVE ARE IN ORDER. THE EXECUTIVE
ENGINEER FULLY RECOGNISES THE NECESSITY THAT FUTURE
CONTRACT CERTIFICATES, WHERE THE WORK HAS BEEN MEASURED
UP AND PAID FOR BY HIS SUB DIVISIONAL OFFICERS, SHOULD
BEAR SIGN OF HIS (THE EXECUTIVE ENGINEER'S) APPROVAL AS
THE RESPONSIBLE OFFICER FOR THE PAYMENT IN QUESTION.

5. THERE HAS BEEN SINCE MARCH 1883 VIDE PARA 13 OF
LAST REPORT AN ITEM OF RS. 5,159-2-11 IN THE MISCELLANEOUS
ADVANCE ACCOUNT PENDING DECISION BY THE RAILWAY DEPART-
MENT REGARDING CERTAIN OUTLAY INCURRED BY THE EXECUTIVE
ENGINEER ON THE REPAIRS OF THE SEA WALL AND SHORE AT
BEYPORE. IT SEEMED FROM G.O. NO. 1573 D.O. 31ST MAY 1883,
AND A LETTER FROM THE CONSULTING ENGINEER FOR RAILWAYS
NO. 491 OF 13TH JUNE 1883, AS STATED IN LAST REPORT, THAT
THE MATTER WAS UNDER REFERENCE TO THE MADRAS RAILWAY
COMPANY'S HOME BOARD - PERHAPS THE RESULT IS NOW KNOWN.

*note -
Crown
Account
advt*

6. SUBJECT TO THE ABOVE REMARKS PARTICULARLY THOSE
IN PARA THREE THE OFFICE IS IN GOOD ORDER AND OBSERVA-
TIONS IN THE PREVIOUS INSPECTION NOTES HAVE BEEN WELL
ATTENDED TO.

7. THE ACCOUNTANT HAS AMPLE ASSISTANCE.

8. AT OOTY ADVANTAGE WAS TAKEN OF THE SUPERINTENDING
ENGINEER'S

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ENGINEER'S PRESENCE TO SHOW HIM THIS REPORT AND DISCUSS
MATTERS APPERTAINING TO OTHER OFFICES ALSO, IN THE SAME
CIRCLE. IT WAS THEN UNDERSTOOD THAT THE DEPARTMENTAL
WORK IN CONNECTION WITH THE MALLIAPURAM BARRACKS WILL
AS SOON AS POSSIBLE BE DISCONTINUED, THE ENTIRE WORK BEING
GIVEN TO CONTRACTORS.

OOTACAMUND.

< SD > H. RAINIER

14TH, SEPTEMBER 1884.

DY. EXAMINER P.W. ACCOUNTS.

< TRUE COPY >

H. Rainier
HONY. ASST. EXAMINER P.W. ACCOUNTS.

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2567 10 12/4 03
1523 10 31/5 03
2711 10 26/4 03
314 10 31/7 03
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2705 10 7/10 02
2701 10 15/5 02
1920 10 27/7 02
1805 10 15/7 02
1002 10 27/6 02
1023 10 13/4 02
110 10 30/1 02
1000 10 27/6 02
1000 10 27/6 02
101 10 20/1 02
445 10 13/1 01
1000 10 27/6 02
1000 10 27/6 02

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From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Comd. to the S. Circle

IV Circle, whose particular attention is drawn to the remarks in para 2 of the Examiner's letter -

2. The question as to incurrence of cost of the protective works at Bagpae is still under consideration.

Dated 19th September 1884.

Recd.

Ed.

23-9-84

30/9

S. E. IV Circle ✓
S. E. IV Circle ✓
S. E. IV Circle ✓

Enclosure. 1.

Notes of inspection of the Office of the Comptroller Division by Mr. Rainier Dy. Examiner. Forwards with remarks.

With order

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1877
Govt. of (1884) Madras.

PUBLIC WORKS

(4)

Dated

25-9-84

Recd-5-18/84

Recd.

Encl.

G.O. 24 Feb 1884 No. 235

Protection Notes

As per in - ...
in the ...
of the ...
Public ...

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