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- (1) பக்கங்களின் எண்ணிக்கை 26
(2) புதுக்கித் திருப்பிய நாள் 9-8-88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 1000

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெரியபாளையம் துறை

அரசாணை எண். 2399
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 26-9-1884

1984

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

செ. 4

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, 23rd September 1884, No. 69 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 North Arcot division.

Paragraph 2.—Imprest accounts should be reduced to a sum equivalent to half a month's average expenditure. All imprest cash accounts should be sent in to the divisional office in time to be recouped before the end of the month, that by such recouping the imprest holder's expenditure may be brought into the divisional cash-book in the month in which it was incurred. The fact that the money which was recouped by cheque in July was not required even in August shows that the imprest might possibly have been altogether withdrawn.

Paragraph 4.—The accounts of this division have, as a rule, always been in good order, and even now there is little to complain of; but there have been very numerous irregularities in practice and procedure which have had to be brought to the Superintending Engineer's notice, and which have been dealt with by him. Very little is done by departmental labor, but in the case of contract work it would seem that materials and labor are separately paid for, and that proper attention is not paid to requiring a correct record of the issues of materials at site of work. The Executive Engineer's attention is necessary to this matter, and if arrangements could be made to pay contractors for finished work (labor and materials put in), the trouble of keeping materials accounts would be saved.

Paragraph 5.—The Superintending Engineer's attention is requested to the orders of Government in regard to prison labor for jail works being obtained free of charge.

Paragraph 7.—The Executive Engineer should represent the matter to the Superintending Engineer.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, North Arcot Division, on the 19th September 1884.

Mr. W. Norris, the Executive Engineer, was present, also A. Yuvarangam Naidu, the accountant. The office was last examined on the 22nd September 1883, vide G.O., No. 2830 W., of 8th October 1883.

2. The imprests, small as they are, require reducing, as is obvious from the fact of a May's imprest containing transactions of other months and therefore miscalled May's imprest being recouped in July by a cheque which on the 31st August had not been cashed at the treasury. In this case it is a small matter, but it is important that no cheques should be drawn till the necessity has arisen. Each imprest should be fixed at the minimum of requirements for, say, half a month, and be recouped as often as found necessary but not oftener.

The Executive Engineer promised a prompt rearrangement of the imprests, and to have the imprest accounts prepared just as in the case of any other cash account, the transactions following one another in the exact order of their date and being recorded in the account of the month in which they actually occur, vide Code paragraphs 2084, et seq.

3. The cash-book seemed well kept. The balance of the drawing account on 31st August was proved correct.

4. With regard to works there have been irregularities, which, however, have been perhaps sufficiently noticed already, and the Executive Engineer now sees the very great importance of a strict adherence to rule. The Code paragraphs 1913, 2041, 2106, 2175 (as modified by Standing Order No. 71 of 1884) and the more recent order (Standing Order No. 153 of 1884) in Code paragraph 1623, on the subject of measurement of work, and Code paragraphs 311, 312, 325, 331 to 333, 2071-2072, 2182 and 2306 on other important points are now receiving the Executive Engineer's careful attention; the bulk of the audit note from the Examiner of Public Works Accounts, recently so much reduced, shows this, as does the state of the accounts as I found them. Being of the simplest description (there are no manufactures and work is almost all of it done by hand) the simplest description (there will be no difficulty in maintaining the accounts in good contract, and there is no stock) there will be no difficulty in maintaining the accounts in good order if the rules are adhered to and the standard forms. For instance the accounts of a work like the close prison at Vellore, where there are materials transactions, should show the materials actually put into the work, period by period. This is provided for in the codal forms very clearly. The daily or ten-day report of materials has been found appropriate as a means of communicating such information to the work abstract, and in devising other means which do not answer the purpose of the code, but which do make the accounts inaccurate, the Executive Engineer courts confusion. Actual issues of materials to works as per ten-day report (which form should at once be adopted) will now be substituted for the guess work issues hitherto recorded, and part IV of the work abstract than which there is no better account of a work's materials transactions during the month will now be used freely.

5. As regarding the Salem division, so here also it was noticed that the G.O., No. 1054 W., of 25th April 1884, making all convict labor employed on jails free of interdepartmental charge, has been misunderstood. Bills have been proffered by the Jail Superintendent in the same way as at Salem; also no account of the convict labor, or of the work done by it, has been kept on the works where the men were employed. The question of the exact after procedure in accounts regarding such labor has not yet received the final orders of Government, but whatever the determination of Government may be, a record of the number of men employed, and the work they have done, will be found necessary; and this should be started on a separate document (nominal muster roll and daily report) from other labor.

6. The divisional tools and plant are stated to be serviceable and none of it surplus; but a part of the famine tools are, the Executive Engineer said, in bad condition, and he was about to overhaul them and report to Superintending Engineer if necessary.

7. The rent due from Mr. Andrews since February is now about to be settled, and the Executive Engineer sees his way to recover the small item due from G. Solomon Pillay which has so long occupied the accounts (miscellaneous advances).

ORDER—dated 26th September 1884, No. 2399 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, who will direct the attention of the Executive Engineer, North Arcot division, to the remarks of the Examiner of Public Works Accounts.

2. Orders on the subject of accounting for convict labor employed on jail works will shortly issue.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

2399
2

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS

Dated September, 26th.

Recd.

Encl.

G.O., 26th Sept. 1884, No. 2399 W.

SEPTEMBER.

Inspection Notes

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

8TH OCTOBER 1883, No. 2830 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, 26th September 1883, No. 110 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 North Arcot division.

Paragraph 6.—Extra establishment must be obtained, if necessary, through the Superintending Engineer.

Paragraph 7.—For the Executive Engineer's guidance—but it must be remembered that it is the Executive Engineer's duty to obtain sufficient sanction in all respects before he authorises the commencement of a work, and that whether there be sanction or no, the work done must be paid for in due course, any irregularity being reported in the divisional objectionable items statement. The advice from the accountant after the fact of the commencement of the work is of little value.

Paragraph 8.—Improvement in this respect will be insisted upon, and Executive Engineer must render this office his assistance when replying to the items comprised in the audit note.

Paragraph 12.—The Superintending Engineer's action is awaited.

2. The state of the office is satisfactory.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, North Arcot division, at Vellore, on the 22nd September 1883.

Mr. W. R. Norris, the Executive Engineer, and A. Yuvarungam Naidu, the accountant, were present.

2. The office was last inspected by an accounts officer on the 24th February 1883, vide the report printed with G.O., No. 736 W., of 7th March 1883.

3. The imprests which in last report aggregated Rs. 1,550 are now reduced, and amount to Rs. 700 only altogether.

4. The accuracy of the Executive Engineer's drawing account balance on the 31st August 1883 was proved.

5. All the books and accounts are correctly kept, and service books are now complete.

6. Work being all done by contract, and there being no stock or manufactures, the business of the office is much simplified, and the accountant's work very light; he is sufficiently assisted in the office, which, however, is shorthanded; the one more copyist required, as per last report, being still highly desirable in order to keep the correspondence properly dealt with and recorded.

7. The accountant's examination of contractors' bills, which at the last report was sufficient, has fallen off, and at present the Executive Engineer can only take it for granted from the accountant's signature on these bills that they have been checked arithmetically and by the measurements of work. Lest such bills should reach the Executive Engineer when separated from his office, it should be distinctly shown on them when there is a want of budget provision to cover the outlay contemplated; and although the sanction to the estimate would ordinarily be quoted on the form (No. M 14), it should be specially pointed out to the Executive Engineer by his accountant whenever there is no sanction.

8. The audit note for June contained 28 paragraphs of matter, and this is unreasonable where the accounts are so simple, for there should be less and less occasion every month to give instruction from the central office to an accountant so long acquainted with the business of this division. There will doubtless be an occasional need of remark and explanation, but such ponderous audit notes as at present only burden all concerned with unnecessary work, and an alteration is called for.

9. Nineteen completion reports are due to the central office.

10. Regarding the dead-house at the Garrison Hospital, Vellore, there has been an outlay of Rs. 901 against budget provision of Rs. 750; in fact, the work was begun, continued and ended without any allotment, but on the understanding that Rs. 900 had been applied for by the Superintending Engineer; when this application was met by an allotment of only Rs. 750, the work had been completed at a cost of Rs. 901; the Executive Engineer is now taking steps to regularise this.

11. The materials at site are placed as follows:—

At Chittoor High School, Rs. 10,056 (work expected to be finished in September 1884).

At Wálaipet taluk outcherry Rs. 6,851 (work expected to be completed in March 1884).

At Superintendent of Jail's quarters at Vellore, Rs. 7,000.

These materials were last counted in March 1883.

12. There is rent recoverable from a Mr. Gray, Hospital Assistant, Civil Hospital, Vellore, amounting to Rs. 32, due since November 1882. Mr. Gray will not pay Rs. 4 a month, which is claimed, but offers Rs. 2, and is supported by his local departmental superiors, it is said; the matter has been referred to the Superintending Engineer.

13. The tools have been lately counted.

14. The office is in very good order, and evinces much personal attention from the Executive Engineer, but there should be less occasion for criticism of the accounts as rendered to the office of the Examiner, Public Works Accounts.

ORDER—dated 8th October 1883, No. 2830 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for the information and guidance of the Executive Engineer, North Arcot division.

2. The Superintending Engineer will report on the subject of paragraphs 6 and 12 of the inspection report.

3. The commencement of work on the dead-house at the Garrison Hospital, Vellore, without allotment, has been noticed in the correspondence marginally noted.

Memo., No. 1572 C., dated 20th August 1883.
" " 1843 C., " 2nd October "

4. The report is 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. A. F. Goodall.
Spare Copies

2399
4

H.

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated October, 8th.

Recd.

Encl.

G.O., 8th Oct. 1883, No. 2830 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the
North Arcot divisional office by the Deputy
Examiner, Public Works Accounts.

25TH APRIL 1884, No. 1054 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads,
Civil Works.

ORDER—dated 25th April 1884, No. 1054 W., Public Works.

The Inspector-General of Jails having called attention to the expediency of extending the employment of convict labor on the construction of jails, the Government desire that labor of this kind should be utilised whenever practicable.

2. In proceedings of the Government of India, in the Home Department (Judicial), No. 1873—80, dated 22nd December 1869,* it is stated that the first application of prison labor should, as a general rule, be in the service of the jail itself, and of other jails; and that the services of all prisoners must be given to the utmost extent to the State in this way, without charge. Applying this principle to Public Works, the services of convicts for jail works would be obtained without cost to the Public Works Department, and the estimates for works of that class would be correspondingly reduced.

3. It is not intended that arrangements already made for carrying out jail works by contract or otherwise should be cancelled, when inconvenience would thereby be caused; but in all cases where the employment of convict labor would be to the manifest advantage of the State, the services of prisoners should be availed of.

4. The Trichinopoly jail, for which a provision of Rs. 20,000 is made in the budget of 1884-85, and which has not yet been commenced, presents a favorable opportunity for trying convict labor on a large scale. The convicts would, perhaps, be best employed in digging foundations, carting bricks and lime, collecting sand, &c., and subsequently in aiding in the erection of the enclosure wall, and in any other work for which skilled-labor is not essential.

5. The arrangements for segregating the convicts, and otherwise maintaining discipline, can doubtless be efficiently managed by local officers acting in concert.

6. The special attention of Public Works officers is invited to the matter; and they will report how far these orders can conveniently be carried into effect as regards jail works entered in the budget of 1884-85.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Judicial Department.

Exd. E. Fernandez.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated April, 25th.

Recd.

Encl.

G.O., 25th April 1884, No. 1054 W.

APRIL.

Convict Labor

Ordering, with remarks, the utilisation of —
on jail construction whenever practicable.

16TH JUNE 1884, No. 1499 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From A. B. SAMPSON, Esq., Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 27th May 1884, No. 650 G.

As it appears from paragraph 1850, chapter XIV, of the Madras Public Works Code, that the power of raising an imprest above Rs. 1,000 is exercised by the Government of Madras, I am directed to point out that this is not in accordance with paragraph 3, chapter X of the Public Works Code, under which the Government of India alone can raise the amount of an imprest above the maximum of Rs. 1,000, fixed by Public Works Department circular, No. 54, dated 3rd October 1877.

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 7th June 1884, No. 26 W.

In reply to your endorsement, No. 233 E., dated 4th instant, I have the honor to forward (to be returned) letter, No. 87 G., of 2nd February 1884, from the Accountant-General, Public Works Department, and my draft reply thereto. I fancy the letter from the Government of India is connected with the Accountant-General's (Public Works Department) reference to me.

2. In my opinion, cases in which imprests over Rs. 1,000 are required are very few, and as Government are not in favor of such large imprests (see G.O., No. 1004 W., of 18th April 1884, paragraph 3) I do not think there is any object in desiring to retain the power of sanction which has obtained in the Madras Code. As far as I can remember there have been only three or four cases, during my experience here, in which Government has had occasion to apply the rule.

ORDER—dated 16th June 1884, No. 1499 W., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 1500 W., dated 16th June 1884.)

(True Extract.)

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

To the Examiner, Public Works Accounts, with original papers returned.

Exd. E. Fernandez.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of Madras.

PUBLIC WORKS.

Dated June, 16th.

Recd.

Encl.

G.O., 16th June 1884, No. 1499 W.

JUNE.

Imprests

Ordered that the Government of India be addressed as regards the power exercised by the Government of Madras of raising — above Rs. 1,000.

16TH JUNE 1884, No. 1500 W., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

LETTER—from

COLONEL J. SHAW-STEWART, R.E.,

Secretary to the Government of Madras,

Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

I am directed to acknowledge the receipt of your letter, No. 650 G., dated 27th May 1884, in which it is pointed out that the power exercised by the Government of Madras of raising an imprest above Rs. 1,000 is not in accordance with paragraph 3, chapter X of the Government of India Code.

2. In reply, I am to say that the cases in which imprests have been raised beyond this limit have been very few, and have been sanctioned, after due consideration, to meet exceptional circumstances: The general practice has been to keep imprests as low as is consistent with regular and punctual payments for labor. His Excellency the Governor in Council, whilst quite appreciating the necessity for strict control in this respect, would be glad to see the rule in the Madras Public Works Code, paragraph 1850, remain unaltered; the power of raising an imprest above the limit of Rs. 1,000 remaining in the hands of the Local Government, instead of each case, as it arises, having to be referred for the special orders of the Right Honorable the Governor-General in Council.

I have the honor to be,

Sir,

Your most obedient servant,

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

OOTACAMUND,
16th June 1884.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gott. of (1884) Madras.
PUBLIC WORKS.

Dated June, 16th.

Recd.

Encl.

16th June 1884, No. 1500 W.

JUNE.

Imprests

The Government of India requested to allow the rule in the Madras Public Works Code, under which the Government of Madras exercise the power of raising — above Rs. 1,000, to remain unaltered.

11TH AUGUST 1884, No. 1949 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 19th July 1884, No. 856 G. :—

In reply to your letter, No. 1500 W., dated 16th June 1884, requesting that the rule in the Madras Public Works Code under which the Government of that province has the power of raising an imprest above the limit of Rs. 1,000 may be allowed to stand, I am directed to state that this limit was adopted for two reasons: (i) to ensure uniformity of practice, and (ii) because the arrangements in force previous to the issue of Public Works Department circular, No. 54 A.G., dated 3rd October 1877, had been misapplied in some cases, in one of which, owing to the use of large imprests, a sum of about Rs. 15,000, actually spent in the last month of an official year, had been brought into the accounts of the following year.

2. The general rule now in force is considered by the Government of India a good one and calculated to prevent any irregularities of the kind referred to above, and I am therefore to state that it is regretted that the recommendation of the Madras Government cannot be accepted in this instance; but if the expenditure in any case is likely to prove too high for the limit of Rs. 1,000, the Local Government can always permit the disburser to draw on the treasury up to a fixed limit, on which authority being granted, however, he will cease to be an imprest holder.

ORDER—dated 11th August 1884, No. 1949 W., Public Works.

Recorded for guidance.

(True Extract.)

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

To the Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1884 Madras.

PUBLIC WORKS.

Dated August, 11th.

Recd.

Encl.

G.O., 11th Aug. 1884, No. 1949 W.

AUGUST.

Imprests

Letter from the Government of India refusing to concede to the Local Government the power of raising — above Rs. 1,000, recorded.

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 23rd 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 North Arcot Division.

Para 2. Imprest Accounts should be reduced to a sum equivalent to half a month's average expenditure. All Imprest Cash Accounts should be sent in to the Divisional Office in time to be recouped before the end of the month, that by such recoupment the Imprest Holders expenditure may be brought into the Divisional Cash Book in the month in which it was incurred. The fact that the money which was recouped by cheques in July was not required even in August shows that the Imprest might possibly have been altogether withdrawn.

Para 4. The Accounts of this Division have as a rule always been in good order, and even now there is little to complain of, but there have been very numerous irregularities in practice and procedure which have had to be brought to the Superintending Engineer's notice, and which have been dealt with by him. Very little is done by Departmental Labor, but in the case of Contract work it would seem that materials and labor are separately paid for, and that proper attention is not paid to requiring a correct record of the issues of Materials at site of work. The Executive

Engineer's attention is necessary to this matter, and if arrangements could be made to pay Contractors for finished work, (labor and materials put in) the trouble of keeping Materials Accounts would be saved.

Para 5. The Superintending Engineer's attention is requested to the orders of Government in regard to Prison Labor for Jail Works being obtained free of charge.

Para 7. The Executive Engineer should represent the matter to the Superintending Engineer.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. W. Accounts

Examiner P. W. Accounts.

Enclosure *8/2* *2394* *10*
NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY EXAMINER P. W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE ENGINEER NORTH ARCOT DIVISION, ON THE 19TH. SEPTEMBER 1884.

MR. W. NORRIS, THE EXECUTIVE ENGINEER, WAS PRESENT, ALSO A. YUVAKUNGM MAIDU, THE ACCOUNTANT. THE OFFICE WAS LAST EXAMINED ON THE 22ND. SEPTEMBER 1883, VIDE G.O. NO. 2850 W.OF 8TH. OCTOBER 1883.

2. THE IMPRESTS SMALL AS THEY ARE REQUIRE REDUCING. AS IS OBVIOUS FROM THE FACT OF A MAY'S IMPREST-CONTAINING TRANSACTIONS OF OTHER MONTHS & THEREFORE MISCALLED MAY'S IMPREST-BEING RECOUPED IN JULY BY A CHEQUE WHICH ON THE 31ST. AUGUST HAD NOT BEEN CASHED AT THE TREASURY. IN THIS CASE IT IS A SMALL MATTER, BUT IT IS IMPORTANT THAT NO CHEQUES SHOULD BE DRAWN TILL THE NECESSITY HAS ARISEN: EACH IMPREST SHOULD BE FIXED AT THE MINIMUM OF REQUIREMENTS FOR SAY HALF A MONTH AND BE RECOUPED AS OFTEN AS FOUND NECESSARY-BUT NOT OFTENER.

THE EXECUTIVE ENGINEER PROMISED A PROMPT REARRANGEMENT OF THE IMPRESTS AND TO HAVE THE IMPREST ACCOUNTS PREPARED JUST AS IN THE CASE OF ANY OTHER CASH ACCOUNT, THE TRANSACTIONS FOLLOWING ONE ANOTHER IN THE EXACT ORDER OF THEIR DATE AND BEING RECORDED IN THE ACCOUNT OF THE MONTH IN WHICH THEY ACTUALLY OCCUR, VIDE CODE PARAS 2084 ET SEQ.

3. THE CASH BOOK SEEMED WELL KEPT. THE BALANCE OF THE DRAWING ACCOUNT ON 31ST. AUGUST WAS PROVED CORRECT.

Enc: One

AP. 23/9

4. WITH REGARD TO WORKS THERE HAVE BEEN IRREGULARITIES, WHICH HOWEVER, HAVE BEEN PERHAPS SUFFICIENTLY NOTICED ALREADY-AND THE EXECUTIVE ENGINEER NOW SEES THE VERY GREAT IMPORTANCE OF A STRICT ADHERENCE TO RULE. THE CODE PARAS 1913, 2041, 2106, 2175 (AS MODIFIED BY STANDING ORDER NO. 71 OF 1884) AND THE MORE RECENT ORDER (STANDING ORDER NO. 153 OF 1884) IN CODE PARA 1623, ON THE SUBJECT OF MEASUREMENT OF WORK; AND CODE PARAS 311, 312, 325, 331 TO 333, 2071-2072, 2182 & 2306 ON OTHER IMPORTANT POINTS ARE NOW RECEIVING THE EXECUTIVE ENGINEER'S CAREFUL ATTENTION; THE BULK OF THE AUDIT NOTE FROM THE EXAMINER P. W. ACCOUNTS RECENTLY SO MUCH REDUCED, SHOWS THIS, AS DOES THE STATE OF THE ACCOUNTS AS I FOUND THEM. BEING OF THE SIMPLEST DESCRIPTION (THERE ARE NO MANUFACTURES AND WORK IS ALMOST ALL OF IT DONE BY CONTRACT, AND THERE IS NO STOCK) THERE WILL BE NO DIFFICULTY IN MAINTAINING THE ACCOUNTS IN GOOD ORDER IF THE RULES ARE ADHERED TO, AND THE STANDARD FORMS. FOR INSTANCE THE ACCOUNTS OF A WORK LIKE THE CLOSE PRISON AT VELLORE, WHERE THERE ARE MATERIALS TRANSACTIONS, SHOULD SHOW THE MATERIALS ACTUALLY PUT INTO THE WORK, PERIOD BY PERIOD. THIS IS PROVIDED FOR IN THE CODAL FORMS VERY CLEARLY. THE DAILY OR TEN-DAY REPORT OF MATERIALS HAS BEEN FOUND APPROPRIATE AS A MEANS OF COMMUNICATING SUCH INFORMATION TO THE WORK ABSTRACT, AND IN DEVISING OTHER MEANS, WHICH DO NOT ANSWER THE PURPOSE OF THE CODE BUT WHICH DO MAKE THE ACCOUNTS INACCURATE, THE

EXECUTIVE

2399
11
8/23
EXECUTIVE ENGINEER COURTS CONFUSION. ACTUAL ISSUES OF MATERIALS TO WORKS AS PER TEN-DAY REPORT (WHICH FORM SHOULD AT ONCE BE ADOPTED) WILL NOW BE SUBSTITUTED FOR THE GUESS WORK ISSUES HITHERTO RECORDED, AND PART IV OF THE WORK ABSTRACT THAN WHICH THERE IS NO BETTER ACCOUNT OF A WORKS MATERIALS TRANSACTIONS DURING THE MONTH, WILL NOW BE USED FREELY.

5. AS REGARDING THE SALEM DIVISION, SO HERE ALSO IT WAS NOTICED THAT THE G.O. NO. 1054 W.OF 25TH. APRIL 1884 MAKING ALL CONVICT LABOR EMPLOYED ON JAILS, FREE OF INTERDEPARTMENTAL CHARGE, HAS BEEN MISUNDERSTOOD. BILLS HAVE BEEN PROFFERED BY THE JAIL SUPERINTENDENT IN THE SAME WAY AS AT SALEM, ALSO NO ACCOUNT OF THE CONVICT LABOR, OR OF THE WORK DONE BY IT, HAS BEEN KEPT ON THE WORKS WHERE THE MEN WERE EMPLOYED. THE QUESTION OF THE EXACT AFTER PROCEDURE IN ACCOUNTS REGARDING SUCH LABOR HAS NOT YET RECEIVED THE FINAL ORDERS OF GOVERNMENT, BUT WHATEVER THE DETERMINATION OF GOVERNMENT MAY BE, A RECORD OF THE NUMBER OF MEN EMPLOYED, AND THE WORK THEY HAVE DONE, WILL BE FOUND NECESSARY, AND THIS SHOULD BE STARTED ON A SEPARATE DOCUMENT (NOMINAL MUSTER ROLL AND DAILY REPORT) FROM OTHER LABOR.

6. THE DIVISIONAL TOOLS AND PLANT ARE STATED TO BE SERVICEABLE AND NONE OF IT SURPLUS BUT A PART OF THE

FAMINE

PAVING TOOLS ARE THE EXECUTIVE ENGINEER SAID IN BAD
CONDITION, AND HE WAS ABOUT TO OVERHAUL THEM AND REPORT TO
SUPERINTENDING ENGINEER, IF NECESSARY.

7. THE RENT DUE FROM MR. ANDREWS SINCE FEBRUARY IS NOW
ABOUT TO BE SETTLED, AND THE EXECUTIVE ENGINEER SEES HIS
WAY TO RECOVER THE SMALL ITEM DUE FROM G. SOLOMON PILLAY
WHICH HAS SO LONG OCCUPIED THE ACCOUNTS (MISCELLANEOUS
ADVANCES).

(SIGNED): H. RAINIER.

DEPUTY EXAMINER P. W. ACCOUNTS.

(TRUE COPY.)

M. J. Faynot
HONY. ASST. EXAMINER P. W. ACCOUNTS.

2299.
12

(Faint handwritten notes in Tamil script)

12

89 23/7

ok
23-9-84

4

per
Recd

2399

From,

The Examiner P. W. Accounts.

Madras.

To,

The Secretary to Government,

P. W. Department.

Communicated

to the Sup. Insp.

IV Circle, who will

direct the attention

of the Ex. Engr North Arcot

Division to the remarks

of the Ex. P. W. Accts

no. 69 W.

2 Orders on the

subject of accounting

for convict labor em

ployed on jail works

will shortly issue

Dated 23rd September 1884.

Recd.

Cd.

25.9.84

Encls. 1.

S. E. IV Circle

SS. R. N. A.

per M. A.

Notes of inspection by
Mr. Rainier Dy. Examiner, of the
Office of the North Arcot Division.
Forwards with remarks

With order

2399
13

13

7997

Govt. of [1884] Madras.

PUBLIC WORKS.

(13)

Dated

Per

By

G.O. No. 26 Sep 1884, No. 239

Inspector of

Orders in -

by the

of the

with

13