

- (1) பக்கங்களின் எண்ணிக்கை 24
 (2) புதுக்கித் திருப்பிய நாள் 7/89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(53)

PW துறை

அரசாணை எண்.	<u>1879</u>	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	<u>157 1889</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

12 sheets

1879

Notes of the Inspection by H. Pannier
Esquire of the Office of the Executive Engineer, Coimbatore
Division on the 8th to 12th April 1889.

Mr. J. W. Martin Executive
Engineer, 1st grade took charge of the Division on the
5th December 1888. Mr. R. Py. V. Raghavendra
Char is the Accountant. The Office was last
examined in November 1888.

2. The Sub Divisional arrangements
are as follows:-

Name, rank, and locality of Sub Divisional Officer.	Whether Drawing Ac- count or Imprest	Nature of payments made by Sub Divisional Officers.
Mr. R. Py. R. Kaliyana Rama Iyer Superior 1 st grade, Coimbatore	Drawing Account	All payments except salaries and travelling allowances of Establish- ment
Mr. S. E. Saldanha, Superior 1 st grade, Erode	do	do
W. B. Lambert Esquire, Executive Engineer 4 th grade (temporary) Salem	do	do
Sub Conductor A. B. Lord Sub- Engineer 3 rd grade, Barur	do	do

3. Other Imprest Holders are: —

Name and rank of Imprest Holder	Amount of Imprest			By whom recovered
B. T. Norfor Esquire, Executive Engineer 2 nd grade N ^o IV Party Tank Restoration Scheme	200	0	0	Executive Engineer Bombarone Division
Mr. J. Dyce Temporary Overseer	300	0	0	Sub Divisional Officer Salem

4. Salaries have frequently been paid before the despatch of the salary bill which is contrary to rule X Code 473 (2).

5. The following payments should not have been but were made before audit.

Name and rank of individual newly transferred to the Division or who had an increase of pay &c due to promotion annual increment &c.	Amount paid			Date of audit of the increase &c by the Examiners.	Date of disbursement of the increase &c.
Sub Conductor A. B. Lord Sub Engineer 3 rd grade from Nilgiri Division 1 st to 31 st October 1888	200	0	0	15 th November 1888	1 st November 1888
Mr. S. E. Baldanha Supervisor from West Coast Division 11 th to 31 st May 1888.	135	7	9	20 th June 1888	2 nd June 1888
Mr. S. L. Abraham Sub Overseer from West Coast Division from 16 th to 31 st May 1888.	25	12	11		

6. The following vouchers of Mr. Lord's Cash Book for March were not produced not having been received from the Sub Division with the Cash Extract.

Sub Divisional Cash Books	Particulars	Amount		
Voucher N ^o 75	Contract Certificate for Sub Registrars Office at Kollegal	662	12	4
Voucher N ^o 112	Nominal Muster Roll from 28 th to 31 st March 1889	37	7	0

7. In the case of the following works the amount of appropriation for each work is not correctly entered.

	Amount noted in Register of Works			Amount as per Schedule of Expenditure		
Additions to the Central Jail at Salem	6340	0	0	4955	0	0
Constructing a District Munsiff's Court at Barur	10000	0	0	8000	0	0
Cost of Survey Establishment required for N ^o IV Party	9000	0	0	8280	0	0
Arment across the Ponnair near Nedirgal	6772	0	0	5272	0	0

The figures in the Schedule of Expenditure are correct.

8. In the case of 8 Major Works, the Budget Appropriation is not but should be entered at the Head of the Account in the Register of Works.

9. Constructing a Sub Registrars' Office at Vanimbady. Estimate Rs 22,41-0-0. The arrears as per Register of works for this work are Rs 155-4-9. But according to the Contractors' Ledger the arrears are only Rs 94-2-1. The difference viz. Rs 61-2-8 represents the value of materials supplied by Contractors T. B. Narayanaswamy and Pundrappa but since taken over by another Contractor, who is now carrying out the work. The materials supplied by the first contractor although accepted by the Executive Engineer and issued to the other Contractor for use on the work have not been credited to the first Contractors' Account in the Contractors' Ledger. They will be brought on the Contractors' Ledger and their value shown as arrears due to the Contractors in their Ledger Account.

10. The Contractor named above have done some earthwork which according to the Sub-Divisional Officer's valuation comes to Rs 10-0-0. This if passed by the Executive Engineer should be shown in the Contractors' Ledger Account as value of work done by and arrears due to them.

11. A fine of Rs 48-0-0 which has been inflicted on the contractors should be shown in the Contractors' Ledger which should include every transaction with the Contractor of whatever kind.

12. Measurement lists require cancellation as well as Measurement Books though the Code does not say so.

13. Para 46 of last report. The Contractors' Ledger is posted to the end of February 1889 only. Payments made &c. in March and April have not yet been entered in the Ledger.

14. With reference to para 11 of last report, Transfer payments made by Sub-Divisional Officers in this Division are not yet advised as promptly as they ought to be (Code 1889). The following are a few instances.

Date of payment	Particulars	By whom	Date of advice
6 th February 1889	Paid Gnanaprassam Pillay his arrears of travelling allowance for November 1888.	M ^r . G. Lambert Sub-Divisional Officer	5 th March 1889
26 th December 1888	Paid Sub-conductor Lord his salary for October due in Nilgiri Division.	Sub-conductor Lord Sub-Divisional Officer	14 th January 1889

15. In the case of fifteen Service Books the attestation was by Officers and others not in charge of the Division. The attestation should be by the Officers in actual charge of the Division, ~~and by O. N.~~

The Executive Engineer stated that the area of this Division is such that he feels much difficulty in attesting by personal examination all his Non-Gazetted Officers' Service Books.

16. The following Service Books require reattestation.

Name and rank	Date of last attestation
Ramachandra Messenger	October 1883
Mr. S. L. Saldanha, Supervisor	1 st March 1884
G. Muthusamy Woodelliar	4 th June 1883
D. Seshagiri Row	31 st March 1884

17. The following Service Books were not produced for reasons stated against each.

Name and rank	Reason
Gopala Chetty, Lascar	Sent to the Lascar for signature.
Streamwasa Charun Overseer	Returned to Madura Division for verification of his services

18. The claims to travelling allowance of Lower Subordinates, Office and petty establishment from April to December 1888 were audited.

19. In the travelling allowance bill for May 1888 daily allowance at 4 annas a day has been passed to Clerk M. Shummugum Pillay for eleven days (14th to 24th) for his stay at Hasur. This is inadmissible except with the sanction of Government (Civil Travelling Allowance Code Chapter IV Section 20).

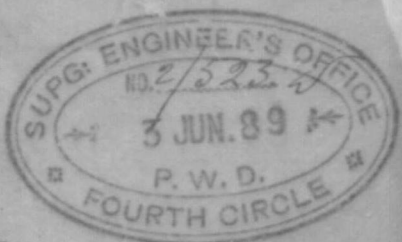
20. The office is in very good order, the work of the Accountant maintains his character for steady industry.

Sd/ H. Poirier
Inspecting Officer.

No 676 dated 18th May 1889

The following is forwarded to the Secretary to Government, P. W. Department for the information and orders of Government with the accompanying Summary and remarks. V

2. The report on the whole seems very satisfactory indeed, but the cancellation of measurement lists (as distinguished from measurement books) and the personal attestation of service books by the Executive Engineer, points which were referred to in the last report, should receive careful attention. In a large division the immediate attestation of service books by the Executive Engineer himself may be difficult or impossible, but the requirements of the rule should be kept in view, and each book attested or reattested, on the earliest opportunity.



21/5/89

Coimbatore Division Summary of Inspection Notes dated.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	4	Frequent irregular payment of salaries before despatch of bill to Examiner for audit.	475 (2)	The Executive Engineer should explain this disregard of the code rule and report the steps taken to ensure its being observed in future.
2	5	Irregular payment of first charge for pay of Subordinates transferred from other Divisions before audit in 3 cases.	475 (7)	De
3	6	Failure to produce two vouchers, the same not having been received from Sub Divisional Officer with copy of cash book.	1612	The non-submission of the voucher by Sub Divisional Officer should be explained and the Executive Engineer should report whether they have been received since.
4	7	Incorrect entry of appropriations for Major works in the Register of works in four cases and failure to enter appropriations in 8 cases.	1866 IV	The Accountants' attention should be drawn to this. The incorrect entries should be corrected and appropriations entered where necessary.
5	9	Discrepancy in the amount shown as arrears due to a contractor in the contractor's ledger.	1868	The discrepancy should be rectified and the Executive Engineer should report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	11	Failure to record a fine inflicted on a contractor in the contractor's ledger.	1862.	This should now be included and the Executive Engineer should report when this has been done.
7	12	Failure to cancel measurement lists.	1756.	The date and date of the bill on which the measured work is paid for should be noted on the measurement list to prevent its being used a second time.
8	13	Delay in posting the contractor's ledger.	1868.	Requires Accountants' attention. Contractor's bills should be posted into the Ledger as soon as they have been passed and paid.
9	14	Delay in advising the date of payment in two cases.	1892 1899.	The advices should be sent on the day of payment. The delay in the case of the payment dated 26 December 1899 is no doubt partly explained by the Christmas holidays the delay of a month in the other case requires explanation.
10	15	Service books irregularly attested by officers and others not in charge of the Division in 15 cases.	864.	The service books should be attested by the Executive Engineer himself who is the head of the office in a T. & W. Division. He should take advantage of his tours of inspection to have this done and should report when all service books have been attested by himself. Re-attestation is only required once in five years and

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				in order to ensure fulfilment of the rule it seems desirable that the Executive Engineer should make a point of taking the first opportunity of re-attesting every service book not re-attested for four years.
11	16	Want of re-attestation to service books in 4 cases.	864.	The service books should be re-attested and the Executive Engineer should report when this has been done.
12	17	Failure to produce a service book owing to its having been sent for verification to the Division in which subordinate was last employed in one case and in another to its having been sent to the subordinate for his signature.		It was not necessary to send the service book itself for verification. An extract would have been sufficient. The Executive Engineer should note this for future guidance and report when the service books have since been received back.
13	19	Payment of daily allowance to a clerk for a halt of more than a few days at a station.	Joint Travelling Allowance Order 11/10/00	Daily allowance for more than 10 days of a halt at one place is inadmissible the overpayment should be recovered and the Executive Engineer should report when this has been done.
M. Adrao May 1899				Major R.C. Examiner of T. & W. Accounts, Madras. 18/5/1900

PWC 4625

From (2) 1879
Major G. H. Christie D.C.
Examiner of P. W. Accounts
Madras.

To
The Secretary to Government
P. W. Department.

No. 676 dated 18 May 1889.
17.5.89

Notes of inspection of the office
of the Executive Engineer Coimbatore
Division dated 12th April
1889 ——— Forwards with
summary and remarks ———

with order

No. 1434 W. d. 29th May 1889

Comd. to the S.E.
Comd. to the P.W.
The Civil for the in-
formation and
guidance of the
Ex. Engr. Coimbatore
Division, and for
report by that officer.
2. There are several
matters which require
the accountant's
attention.

WCB
22.5.89

Amson
27.5.89

May

A. H. IV Civil ✓
S. E. IV Civil ✓
with the papers in original
(to be returned)

22/5 A. H. 103/5. 22/5

Executive Engineer's Office,

No. 2504

Coimbatore,

12th July 1889.

From J. W. Martin Esq 1879
Executive Engineer,
Coimbatore Division.

To
The Superintending Engineer,
Fourth Circle,
Coimbatore.

Sir,

With reference to your
enclosure endorsement No. 360 dated 14th
June 1889 on G.O. No. 1434 W dated
29th May 1889, I have the honor
to report on the summary of
Inspection Notes.

Item No. 1. Salary cheques
are always as a rule, drawn after
the salary bill is signed, but
when the Executive Engineer is
in camp the salary bill signed
by him is not forwarded by him
direct to the Examiner of P. W.
Accounts, but is sent to the office
at Head-Quarters for despatch to
the Examiner after entry in the
despatch

despatch register.

Item No. 2. Salaries of Sub Conductor A. G. Lord, Sub Engineer, and Messrs Saldanha Supervisor and S. L. Abraham, Sub Overseer, were paid on receipt of Last Pay certificates, as these subordinates were in need of funds as they were on transfer, and had to make long and expensive journeys. namely two from ^{the} West Coast to Hosur, one from Coimoor to Barior.

Item No. 3. Voucher No 75 for Rs 662-12-4 was since received and forwarded to the Examiner of P. W. Accounts on the 14th June 89.

Voucher No 112 (Nominal Muster roll) was since received and recorded in the Divisional office.

Item No. 4. Correct appropriation for 4 works and appropriations for 8 works were since entered.

Item

1889 Item No. 5. The discrepancy was rectified in the accounts for May 1889 as reported in my letter No. 2209 dated 8th June 1889.

Item No. 6. The contractors were fined only Rs 40 and not 48 as stated in para 11 of notes of inspection. This amount Rs 40 was adjusted in the accounts for May 1889 as detailed below.

To fines, recorded in the Contractor's ledger — Rs 7-4-11

Amount debited to Deposits ordinary vide item No. 2 in the schedule of deposits — Rs 32-11-1

Total Rs — 40-0-0

Item No. 7. Will be attended to.

Item No. 8. The delay in this matter is due to the following reasons. Contractors are paid by the Sub Division officers. The accounts from these officers

officers were not received until about 5th April, then ^{they} had them to be checked and entered in the ledger; while this work was in progress, the Inspecting officer was also inspecting the office. Hence the delay.

Item No. 9. Delay of a month in advising transfer payment is an oversight. Care will be taken to advise transfer payments as early as possible.

Item No. 10. Will be attended to.

Item No. 11. Service books of the undermentioned members were re-attested by me on the dates entered against each.

Rama Chandran Messenger 3rd May 89.

Mr. S. N. Saldanha Super: 10th June 89

Mr R. Strinivasachari Overseer 12th June 89

Arokiasamy Pillay, clerk 12th June 89

Thasari Naidu Lascar 12th June 89

The service book of G. Muthusamy Mudaliar Hospital Assistant was forwarded to the District

Medical

1829
Medical officer Salem on the 30th May 1889 with reference to his letter No. 822 dated 22nd May 1889 and G.O. No. 999 W dated 10th April 1889.

Item No. 12. The service book of Gopal Chetty, Lascar was received back from the Barur Sub Divisional officer on the 15th April 1889, and that of Overseer Strinivasachari on the 4th May 1889 from the Madurai Division.

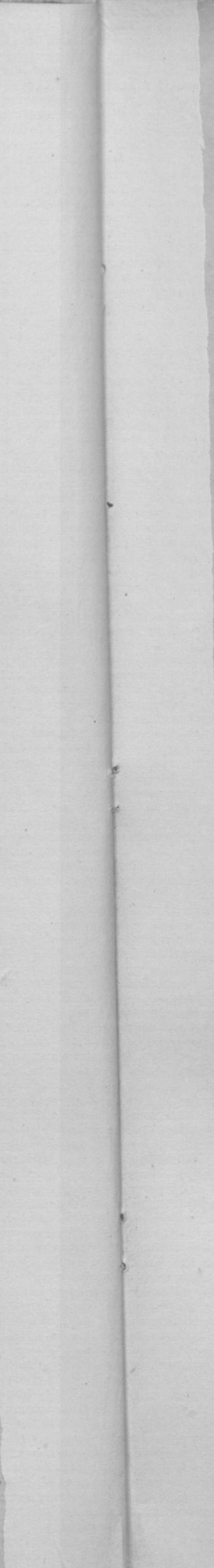
Item No. 13 The over-
payment of annas four for one day for May 1889 will be retrenched in the Travelling Allowance bill for June 1889.

I have the honor to be
Sir

Your most obed^t servant.

S. W. Maitil
Executive Engineer

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[Faint, illegible handwritten text, likely bleed-through from the reverse side.]

1879

11

No. 299
P.W.D.

Forwarded to the Chief Engineer
P.W.D. with reference to G.O.
No 1434 W of 29 May 1889.
2. The original papers which
accompanied the G.O. are
herewith returned.



FROM

THE EXECUTIVE ENGINEER,
COIMBATORE DIVISION.

TO

THE SUPERINTENDING ENGINEER,
FOURTH CIRCLE,
COIMBATORE.

Dated
Despatched
Received

2nd
3rd July 1889

No. 2504

ENCLOSURES.

SUBJECT.

Inspection notes
by the Examiners
Reports on the
Summary of

On the back

1879

12

P.M. No. 6265
 From (15)
 The Supg. Engineer,
 Fourth Circle.

No. 14240 of 27.5.89
 ... 17120 of 9.6.89

B. 1879 of 4th July 1889

Communicated
 to the Genl. P.W. Sects
 with reference to his
 letter No. 676 dated
 18th May 1889

Dated 4th July 1889.

B. 8-7-89

No. 299 E.1
 L.W.

W.M.
 8.7.89
 D.M.E.X.
 10.7.89

Inspection notes by the
 Examiner, M. A. Coomb.

Forwarding letter
 from the Executive
 Engineer, Bombardier
 Division reporting
 on the summary of
 the —

(12)

Genl. P.W. a. 15/7
 Genl. P.W. a.

287-

1869