(1) பக்கங்களின் எண்ணிக்கை 42

(2) புதுக்கித் திருப்பிய நாள் 6/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(49)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 1680

அச்சகம்
பலவகை

நாள் : 26.6-1889 . 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

21. Sheets

ஆவண. கா-1—18,000—15-6-87.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

Office note from the Examiner, Public Works Accounts, dated Madras, 9th January 1889, No. 16.

With reference to para. 9 of G.O., No. 916 W., dated 20th March 1888, I beg to state that, if Government still desires this change, I am now prepared to recommend that effect be given to the rule of Code para. 378 permitting direct correspondence between the Examiner and the accountant regarding routine matters.

2. As stated in the Government Order just quoted, the majority of officers consulted are in favor of the change. Indeed the only remarks which it seems necessary to notice as throwing doubt on the expediency of the change are those made by Colonel Pennycuick (then Superintending Engineer, VI Circle) and Messrs. Vincent and deWinton (Executive Engineers, Buckingham canal and Nilgiri divisions).

3. With regard to Colonel Pennycuick's remarks, I may say at once that the distinction drawn by him between matters concerning the propriety of expenditure and matters concerning the record of expenditure correctly represents the distinction in my own mind as to the classes of matters on which correspondence should be carried on with the Executive Engineer and with the accountant, respectively. The distinction between routine and other matters was intended to be understood in this sense, but the expression used was no doubt misleading.

4. With regard to Mr. Vincent's remarks, I may say that the objection raised by him was foreseen, and that, at the time he wrote, steps had actually been taken to provide against it by instructions to exclude from the audit note all remarks on matters involving the responsibility of the Executive Engineer as distinguished from the responsibility of the accountant. Some difficulty was at first experienced in getting these instructions understood and carried out, and at the time when Mr. Vincent wrote, the audit notes did habitually contain a considerable number of remarks which unquestionably concerned the Executive Engineer. With one exception, however, all such matters are now dealt with outside the audit note, either in the objectionable item statement or otherwise. The exception is the subject of vouchers—non-submission or incompleteness of vouchers—for which disbursing officers, not the accountant, are responsible; and as regards vouchers, I have now completed, and shall be able almost immediately to bring into operation arrangements for bringing irregularities separately to the notice of the Executive Engineer. When this is done the audit notes will not—unless now and then by mistake—include any remark on matters in which the responsibility of the Executive Engineer is involved, or as to which it is at all necessary that they should come under his notice.

5. Mistakes will inevitably be made now and then, and remarks with which the accountant is not competent to deal will occasionally find their way into audit note; but, if the changes should be carried out, I propose to instruct divisional accountants that, if they are asked or instructed in audit notes about matters beyond their competence to deal with, they should not trouble the Executive Engineer on the matter or delay the disposal, but should simply point out the mistakes and ask that the matter may be referred to the Executive Engineer.

6. On the other hand it should, I submit, be clearly understood that in all matters concerning the record of expenditure and receipts, the Examiner's instructions as conveyed to the accountant, whether in audit notes or otherwise, should be promptly carried out without question. If the Executive Engineer considers instructions given by the Examiner to the accountant are either improper or inexpedient, he should address the Examiner himself; but he should not, I think, give any contrary instructions or orders to the accountant, or interfere in any way with the prompt carrying out of the Examiner's instructions on matters of account procedure.

7. Correspondence with divisional accountants on matters for which the accountant is responsible need not of course be confined to audit notes, but all such correspondence, including audit notes, should be properly registered and kept as part of the divisional records in such a way that the Executive Engineer can have access to it when necessary.

8. Mr. deWinton (Nilgiri division) thinks that two audit notes will be necessary, one for the accountant and another for the Executive Engineer; but I do not think this will be the case. Setting aside matters that would be disposed of in objectionable items statement, the question arising out of the accounts on which reference to the Executive Engineer will be necessary should be very few, and I am disposed to think that it will generally be best to take them up separately by letter.

9. The objection raised by the same officer of probable friction between the head clerk and the accountant seems to me altogether groundless. The head clerk will necessarily understand that he has absolutely no concern whatever with audit notes or other correspondence between the Examiner and the accountant.

10. It will perhaps be well to settle beforehand whether it will be open to a divisional accountant to initiate correspondence on any subject, or whether he should confine himself to replying to the Examiner's inquiries, &c. I see no objection to his initiating correspondence, and I think it would often save much trouble and confusion if he could at once apply directly for instructions when required; but it should be understood that such correspondence is to be strictly confined to questions of account and procedure, and that all personal questions, and especially anything of the nature of complaint, must be submitted through the Executive Engineer.

Office note from the Examiner, Public Works Accounts, dated 11th March 1889, No. 315.

Your office note No. 438 C., dated 29th January 1889.

The following are the only conditions that it seems necessary to specify at present:—

(*a*) Correspondence with accountant to be concerned only with the record of expenditure and receipts, and the eliciting of information bearing thereon and on delays, omissions, &c., connected therewith.

(*b*) Such correspondence to be initiated either by me or by the accountant, as may be necessary.

(*c*) All such correspondence to be part and parcel of the records of the divisional office, and at all times accessible as such to the Executive Engineer, and if the Executive Engineer so desires, to any clerk in the office.

(*d*) Instructions given by me to the accountant on maters concerning only the *record* of expenditure and receipts, or the performance of his recognized duties, to be carried out without question, the Executive Engineer addressing me by letter, when necessary, if he thinks any serious mistake has been made.

(*e*) The responsibility of an Executive Engineer as defined in Code paras. 310 and 311 to remain as at present.

(*f*) Correspondence on matters personal to the accountant, or regarding anything in the nature of a complaint against the Executive Engineer or any member of his office, to be sent through the Executive Engineer.

(*g*) The Examiner to remain at liberty to correspond when necessary with the Executive Engineer even on matters connected only with the record of expenditure and receipts, if he cannot get intelligible or satisfactory replies from the accountant or for any other reason.

2. Condition (*f*) should not preclude an accountant stating, in reply to a direct inquiry on some specific point, that such and such act or omission of his is due to specific order or interference or want of assistance, &c., on the part of the Executive Engineer or of the other member of the office, provided he confines himself to the specific matter under inquiry; and it would, of course, be subject to the understood

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right of every member of the department to appeal direct to higher authority when the officer under whose immediate order he is serving refuses to forward his representations. As to this, however, I shall take care to let all accountants know that frivolous and unnecessary complaints about trifling matters will tell against themselves.

3. As regards the definition of the duties and responsibilities of the divisional accountant, I have no wish to lay down any hard-and-fast rules, or indeed any rules except such as may be necessary to ensure as far as possible the fulfilment of the following conditions, namely:—

(*a*) That an accountant shall not be charged with duties which unduly interfere with the satisfactory performance or supervision of his proper duties as accountant;

(*b*) That I shall not be expected to exercise control over an accountant in respect of matters of which I cannot possibly have any knowledge; and

(*c*) That it shall be possible for me to be able to gauge fairly and accurately the comparative importance and responsibility of the different divisional charges as affecting the work of the accountant.

And I think that, for the present, it will be sufficient if it can be understood that the proper duties of the accountant are such, and such only, as arise out of the circumstances that an Executive Engineer is a disburser and receiver of public money which he has to account for; and that office duties which are common to all offices whatsoever, whether the head of the office is or is not essentially a receiver and disburser of public money, should be performed by the clerks of divisional offices just as they necessarily are by the clerks of other offices.

4. At the same time I should be very glad if the principle could be now affirmed that the accountant is not, except perhaps under very special circumstances, and with the concurrence of both Superintending Engineer and Examiner, to be made the manager of the divisional office, because his being the manager of the office (*a*) does interfere with the performance of his proper duties as accountant, and (*b*) does lead frequently to complaints being made to me regarding matters which I find myself absolutely incapable of dealing with satisfactorily, and because the uncertainty as to whether the accountant is or is not, or will or will not be, manager of the office, (*c*) makes it impossible for me to tell whether any particular accountant is or is not a suitable man for a particular division. I am moreover convinced that the fact of the post of manager being open at the option of the Executive Engineer to either accountant or head clerk is one of the chief causes of the much too common ill-feeling between the two. Whichever of them is out of it is always trying to get in, and too frequently endeavours, as a means thereto, to discredit the other.

Order—dated 16th March 1889, No. 805 W., Public Works.

The Government approve the measures proposed by the Examiner to give effect to para. 378, Public Works Code, and direct that they be adopted forthwith under the conditions set forth in the later office note above recorded.

2. The Examiner being strongly of opinion that the accountant should not be made the manager of the divisional office, except under special circumstances, the Government affirm the principle stated in para. 4 of the same office note.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
,, Chief Engineer for Irrigation.
,, Examiner, Public Works Accounts.

Exd. J. Henricus.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated March, 16th.

Read. *Encl.*

G.O., 16th Mar. 1889, No. 805 W.,

MARCH.

Direct Correspondence between the Examiner, Public Works Accounts, and Divisional Accountants

Orders approving the measures proposed by the Examiner to give effect to para. 378 of the Public Works Code in regard to the —, and affirming the principle that the accountant should not be made the manager of the divisional office except under special circumstances.

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NOTES OF INSPECTION BY H. RAINIER ESQR. INSPECTING OFFICER OF THE OFFICE OF THE EXECUTIVE ENGINEER BUCKINGHAM CANAL DIVISION AT MADRAS ON THE 3RD. TO THE 5TH. DECEMBER 1888.

MR. CLAUDE VINCENT EXECUTIVE ENGINEER 3RD. GRADE IS STILL IN CHARGE OF THIS DIVISION. M.R.RY. M. V. SAMBASIVA IYER ACCOUNTANT 5TH. GRADE CONTINUES TO BE THE ACCOUNTANT. THE OFFICE WAS LAST EXAMINED BY AN ACCOUNTS OFFICER IN SEPTEMBER 1887 VIDE PAPERS PRINTED WITH G.O. NO.3059 W. DATED 12TH. NOVEMBER 1887.

2. THE SUB DIVISIONS REMAIN THE SAME, BUT THE SOUTHERN SUB DIVISION NOW EXTENDS ONLY TO THE SHADDAMCOOPAM LOCK AT 7 MILES NORTH OF MADRAS 2 MILES LESS THAN BEFORE. THE NORTHERN SUB DIVISION IS NOW UNDER M.R.RY. N. RATNASABAPATHY PILLAI RAI SAHIB, ASSISTANT ENGINEER, 1ST. GRADE, THE LSCHAPALLY SUB DIVISIONAL OFFICER BEING MR. BOND.

3. THE PULICAT SUB DIVISIONAL OFFICER IS AN IMPREST HOLDER, THE REST HAVE DRAWING ACCOUNTS.

4. WITH REFERENCE TO PARA 3 OF LAST REPORT, ALL CONTRACTORS BILLS NOW COME TO THE EXECUTIVE ENGINEER FOR PAYMENT

5. LICENSE FEES AND TOLL FEES ARE COLLECTED AT THE BASIN BY N. RAJARATHNA MOODELLIAR LICENSING CLERK. WHARF FEES ARE COLLECTED BY VISVASA PILLAI, ACTING WHARF SUPERINTENDENT. THE FORMER ON RS.30-0-0 HAS GIVEN NO SECURITY. THE LATTER ON RS.50-0-0 HAS GIVEN SECURITY RS.200-0-0. THE AMOUNT COLLECTED BY THE FORMER IN APRIL TO JULY 1888 WAS

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RS.49679-0-0 IN LICENSE, AND RS.1090-0-0 IN TOLL FEES. HE KEEPS A CASH BOOK AND A SEPARATE BAG FOR HIS COLLECTIONS WHICH, WHEN OVER RS.100-0-0 DURING ANY DAY, ARE NOT KEPT IN THE EXECUTIVE ENGINEERS OFFICE DURING THE NIGHT, BUT ARE PUT IN A CASH CHEST IN THE WHARF SUPERINTENDENTS OFFICE, WHERE THERE IS A POLICE GUARD.

6. BOATS ARE LICENSED CHIEFLY FROM APRIL TO JUNE, BUT ~~LICENSING~~ LICENSE GOES ON DURING OTHER MONTHS. THE MEASUREMENTS ON ANY LICENSE ARE SAID TO BE TAKEN FROM THE PREVIOUS YEARS LICENSE, THE ONLY MEASUREMENT BEING IN THE CASE OF NEW BOATS AND BY THE WHARF SUPERINTENDENT SUBJECT TO CHECK BY A SUB DIVISION OFFICER.

7. THE LICENSES ARE NOT SIGNED ON COUNTERFOIL IN THE BOOK, BUT IT IS SAID THAT ALL LICENSES ISSUED ARE SIGNED BY THE EXECUTIVE ENGINEER. THE LICENSE CLERKS CASH BOOK IS CHECKED OCCASIONALLY BY THE ACCOUNTANT TO THE EXTENT OF COMPARING RECEIPTS WITH THE COUNTERFOILS OF LICENSES AND GOING THROUGH THE ARITHMETIC.

8. THERE IS A REGISTER OF ALL INWARD BOATS, KEPT BY THE WHARF SUPERINTENDENT SHOWING THE CONTENTS OF EACH. THE WHARFAGE IS CALCULATED ON THE REGISTED TONNAGE OF THE BOAT, AS OBTAINED FROM THE BOATS LICENSE AND AS PRINTED ON THE BOAT. WHARF COLLECTIONS FROM JANUARY TO DATE HAVE BEEN RS.12424-0-0 WHARFAGE IS LEVIED ON INWARD AND OUTWARD BOATS WHEN LOADED, THE TICKETS ARE SMALL FORMS IN FOIL AND COUNTERFOIL ABOUT 50 OF WHICH ARE STITCHED TOGETHER, THEY ARE NOT PRESS NUMBERED AND SO COULD BE TAMPERED WITH EASILY BY EXTRACTING A FORM. THE ACCOUNTANT CHECKS THE WHARF SUPERINTENDENTS CASH BOOK ONLY AS REGARDS ARITHMETIC.

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9. THE WHARF SUPERINTENDENTS CASH BOOK WAS CHECKED WITH THE REGISTERS OF THE SHADAYARCOOPAM AND ADYAR LOCKS RESPECTING WHARF FEES COLLECTED. THE WHARF TICKETS COLLECTED AT THE LOCKS FOR OUTWARD BOATS ISSUED DURING THE MONTH OF OCTOBER 1888 WERE COMPARED WITH THE ENTRIES IN THE CASH BOOK, BUT NOT WITH THE COUNTERFOILS OF THE TICKETS, WHICH DO NOT COME UP TO THE DIVISION OFFICE, BUT ARE FINALLY RECORDED IN THE WHARF SUPERINTENDENTS OFFICE. IT IS THOUGHT THAT THESE COUNTERFOILS SHOULD BE FINALLY RECORDED IN THE DIVISION OFFICE AS IN THE KISTNA DIVISION.

10. THE IMPREST HOLDERS ARE AS FOLLOWS;-

NAME & RANK OF IMPREST HOLDER	AMOUNT OF IMPREST	BY WHOM RECOUPED
CONDUCTOR J. LALOR SUB ENGINEER 1ST. GRADE	RS.300-0-0	EXECUTIVE ENGINEER
MR. P. ENRIGHT SUPERVISOR 2ND. GRADE	RS.300-0-0	DO
C. VARATHARAJA MUDALYAR TEMPORARY OVERSEER	RS. 50-0-0	DO
B. SARUNGAPANI NAIDU SUB OVERSEER 1ST. GRADE	RS. 50-0-0	DO
P. NARAYNASAWMY NAIDU OVERSEER 3RD. GRADE	RS.150-0-0	SOUTHERN SUB DIVISION OFFICE
V. KRISTNASAWMY MUDALYAR OVERSEER 3RD. GRADE	RS.150-0-0	DO
V. GANGLAH SASTRY OVERSEER 3RD. GRADE	RS.250-0-0	NORTHERN SUB DIVISION OFFICE.

11. ALL THE CASH ACCOUNTS WERE CHECKED IN DETAIL FOR ONE MONTH, WORK ACCOUNTS WERE CHECKED FOR TWO MONTHS, THE ONLY NOTES BEING AS FOLLOWS;-

12. THE MEASUREMENT BOOKS AND LISTS ARE CANCELLED BY A STAMP "ENTERED IN BILL DATED" THE STAMP IS ABOUT 1 INCH LONG AND ½ INCH BROAD, AND SO COVERS VERY LITTLE SPACE. THE CANCELLING OF MEASUREMENTS IS VERY IMPORTANT, AND IT IS THOUGHT THE STAMP SHOULD BE SO LONG AS TO EXTEND OVER AND EFFECTUALLY CANCEL AT LEAST HALF THE BREADTH OF A MEASUREMENT LIST, OTHERWISE THE SMALL PART CONTAINING THE STAMP COULD OFTEN BE TORN OUT OF THE PAPER LEAVING ALL THE MEASUREMENTS UPON IT.

13. THE FOLLOWING DELAYS IN BILLING FOR MEASURED WORK WERE NOTICED;-

Name of work	Amount of Estimate	Name of Piece-Worker	Date of measurement	Date of bill	Date of payment X.	Delay in preparation of bill.
Constructing an outlet of 10 vents at 132/6 miles	Rs. 5364	Natar Rungiah	9th August 1888	11th September 1888	26th October 1888.	32 days
Diversion of canal from 132/6 to 124/3 miles	" 20805	——do——	21st August 1888	——do——	——do——	20 days
Diversion of canal from 131/7 to 132/5 miles	" 11925	Naidu Butchiah	28th September 1888	29th October 1888	19th November 1888	31 days
Permain Northern Diversion through large island	" 43445	Doga Sashiah	24th September 1888	17th October 1888	——do——	22 days
		P. Ranireddy	——do——	——do——	——do——	——do——
		Siva Venkataramudu	——do——	——do——	——do——	——do——
Maintenance of canal	" 62000	B. Manicka Mudaley	19th April 1888	9th May 1888	7th June 1888	21 days
Completing the repairs to Coromandal Kettipatta Division	" 5300	G. Appasawmy	1st October 1888	16th October 1888	21st October 1888	15 days
			11th April 1888	26th April 1888	11th May 1888	15 days

X Delay in payment has the Executive Engineer says, hardly ever occurred - payment being made as soon as the payee can be communicated with, or as soon as ever he calls for payment.

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14. DIVERSION OF CANAL FROM 169 MILE 3 FURLONGS TO 177TH. MILE. ESTIMATE RS.20883-0-0. THE BALANCE OF MATERIALS AT SITE OF THE ABOVE WORK IS SHEWN IN THE REGISTER OF WORKS AS RS.2-0-0. THIS BALANCE HAS APPEARED SINCE FEBRUARY 1887, BUT DOES NOT REPRESENT THE VALUE OF ANY MATERIALS BEING PUNT HIRE TO BE RECOVERED FROM PIECE WORKER M. PITCHI. SEVERAL PAYMENTS WERE MADE TO THIS PIECE WORKER SINCE FEBRUARY 1887, BUT THE ADJUSTMENT OF THE ABOVE WAS OVERLOOKED.

15. DIVERSION OF CANAL FROM 122/6½ TO 123/5 MILES ESTIMATE RS.3284-0-0. IN THE REGISTER OF WORKS FOR SEPTEMBER 1888 THE BALANCE OF MATERIALS AT SITE OF THIS WORK IS STATED AS RS.117-0-0 WHILE THE WORK ABSTRACT FOR SEPTEMBER 1888 SHOWS IT AS ONLY RS.84-0-0. THE DIFFERENCE OF RS.33-0-0 IS DUE TO THE BALANCE AT END OF AUGUST 1888 NOT HAVING BEEN BROUGHT FORWARD IN THE WORK ABSTRACT FOR SEPTEMBER 1888.

16. DIVERSION OF CANAL FROM ENNORE TO CHINTHAMONY BACK WATER ESTIMATE RS.97888-0-0. THE ARREARS DUE AS PER REGISTER OF WORKS FOR THE ABOVE WORK IS RS.49-7-6 WHILE ACCORDING TO THE WORK ABSTRACT IT IS RS.49-2-6. THE DIFFERENCE WAS FOUND TO HAVE ARISEN FROM POSTING THE VALUE OF WORK DONE BY PIECE WORKER J. PERIAYATUMBY MAISTRY IN AUGUST'S WORK ABSTRACT AS RS.1766-10-5 INSTEAD OF AS RS.1766-5-5 OR 5 ANNAS IN EXCESS. THIS, A MERELY CLERICAL ERROR WILL BE RECTIFIED IN NEXT ACCOUNTS BY REDUCING THE VALUE OF WORK DONE.

17. THE WORK IN THIS DIVISION IS PRINCIPALLY DONE BY

6

PIECE WORK.

18. AGREEMENTS TAKEN IN THE CASE OF PIECE WORKERS ARE IMPROPERLY STAMPED. THE COURT FEE STAMP BEING USED INSTEAD OF AN IMPRESSED STAMP.

19. TENDERS ARE NOT INVITED, NOR IS EARNEST MONEY RECOVERED.

20. THE RATES IN THE AGREEMENTS WERE COMPARED WITH THOSE IN BILLS AND FOUND TO AGREE.

21. IN THE CASE OF THE FOLLOWING AGREEMENTS WITH PIECE WORKERS NAMELY

1 VELLAPALEM RUNGAREDDY FOR MAINTENANCE OF CANAL ISKAPALLY DIVISION.

2 M. NARASIMHULU NAIDU FOR ....DO....DO....DO....

THERE ARE CERTAIN CORRECTIONS RESPECTING RATES OF WORK WHICH HAVE NOT BEEN INITIALLED BY ANY BODY.

22. REPAIRING THE SCOUR HOLE AT THE GUNDLA GUMMAH BLOOD GATE. ESTIMATE RS.3855-0-0. THE EXPENDITURE ON THIS WORK TO THE END OF MARCH 1888 AMOUNTED TO RS.3966-8-5, THERE HAS BEEN NO EXPENDITURE SINCE. THERE IS A BALANCE OF MATERIALS AT SITE OF RS.209-13-7 SINCE OCTOBER 1887, WHICH WAS NOT BROUGHT INTO THE CURRENT YEARS REGISTER OF WORKS, NOR WAS ANY ADJUSTMENT MADE. THE WORK IS APPARENTLY COMPLETED AND A REFERENCE ON THIS SUBJECT IS, IT IS SAID, NOW BEING MADE TO THE NORTHERN SUB DIVISION OFFICER.

23. DIVERSION OF CANAL FROM 101 MILE 1 FURLONG TO 6 FURLONGS. ESTIMATE RS.8840-0-0. 800 PEGS VALUED AT RS.7-8-0 WERE PURCHASED AND ACCOUNTED FOR AS MATERIALS AT SITE OF THE ABOVE WORK IN APRIL 1887, AND TILL MAY 1888 (I.E. FOR OVER A YEAR) IN WHICH LATTER MONTH THEY WERE FOR REASONS UNKNOWN, (THERE BEING NO TEN DAY REPORT), CHARGED OFF TO "CONTINGENCIES" OF THE ESTIMATE.

24. CONSTRUCTING AN OUTLET OF 5 VENTS AT 132/5 MILES BUCKINGHAM CANAL. ESTIMATE RS.3025-0-0. THERE WERE ARREARS OF RS.49-7-2 OUTSTANDING FROM AUGUST 1887 BEING THE VALUE OF

IRON WELL	RS.15-0-0
BASKETS	RS. 9-0-0
PAINT GIPE	RS.16-4-6
MANGO PLANKS	RS. 3-0-0
BROKEN QUARTZ METAL	RS. 6-3-2
TOTAL	RS.49-7-8

THESE ITEMS HAVE BEEN ERRONEOUSLY CREDITED TO THIS WORK UNDER CERTAIN ITEMS OF ESTIMATE, THE CHARGES NOT HAVING ORIGINALLY BEEN DEBITED TO THEM FOR INSTANCE

		TO WHAT SUB HEAD ORIGINALLY CHARGED	TO WHAT SUB HEAD NOW CREDITED.
BROKEN QUARTZ METAL	RS. 6-3-2	CEMENT CONCRETE BLOCKS TRANSFERRED TO PENNER NORTH BLOOD GATE.	SURKI
MANGO PLANKS	RS. 3-0-0.		CONCRETE
IRON WELL	RS.15-0-0	DO	DO

BUT EVEN WERE CREDIT AFFORDED TO THE CORRECT ITEMS OF

b

ESTIMATE, IT IS WRONG TO CREDIT THE WORK, THE PROPER HEAD TO BE CREDITED BEING REVENUE SUB HEAD "UNCLAIMED DEPOSITS."

25. WITH REFERENCE TO PARA 43 OF THE LAST REPORT, THERE HAVE BEEN A FEW INSTANCES OF DELAY IN THE SUBMISSION OF TEN DAY REPORTS THUS;-

Name of Work	Estimate Rs.	Period	Date of receipt of ten-day report.
Constructing an outlet of 5 vents at 13 3/8 miles	3,025	1st to 30th June 1888	15th October 1888
Diversion of canal from Ennore to Ghunthomony back water	97,381	1st to 10th October 1888	25th October 1888
		11th to 20th do	28th October 1888
		21st to 30th do	7th November 1888
Constructing a flood bank of the North Bank of Penner	42,870	1st to 31st August 1888	4th October 1888
Constructing a flood gate North Bank of the Penner River	24,450	do	do
Alterations and improvements to Washermanpett Bridge	7,090	20th to 30th September 1888	8th October 1888
		19th to 22nd do	do
		11th to 15th do	26th September 1888
Constructing second class rest house at Mahabalipuram	5761	1st to 10th September 1888	24th September 1888
		21st to 31st August 1888	10th September 1888
do flood gate North Bank of Sivanamukki river	20880	20th to 30th September 1888	6th October 1888
		11th to 20th do	28th September 1888
		1st to 10th do	19th September 1888
Maintenance of Buckingham Canal	62,300	1st to 31st August 1888	Not known
		1st to 10th September 1888	24th September 1888

26. REST HOUSE AT MAHABALIPURAM. THIS BUILDING IS REPORTED TO HAVE BEEN COMPLETED. THE OUTLAY IN THE REGISTER OF WORK IS HOWEVER ONLY RS.554-9-8 AGAINST AN ESTIMATED OUTLAY OF RS.5961-0-0. THE FINAL BILL OF THE CONTRACTOR EMPLOYED VIZ. L. NARAYANASAWMY NAIDU HAS NOT YET BEEN RECEIVED, THE LAST BILL RECEIVED BY THE EXECUTIVE ENGINEER WAS DATED 9TH. SEPTEMBER 1888 AND WAS PAID ON THE 28TH. SEPTEMBER 1888.

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27. OUT OF 50 WORKS, WORK ABSTRACTS FOR WHICH ARE IN FORM NO.6, ELEVEN ARE ESTIMATED TO COST RS.200-0-0 AND UNDER, AND(UNDER CODE PARA 1760 II) FORM NO.M.7 MAY BE USED FOR SUCH WORKS.

28. PARAS 11, 42, 45 AND 60. THE LAST REPORT HAVE HAD ATTENTION.

29. VOUCHERS NO.7, 8, 9, 10, 11, 12 - 14 OF MR. LALORS

* NO.7 FOR RS. 1- 0- 0
8 .. 4- 7- 0
9 .. 1- 9- 0
10 .. 8- 0- 0
11 .. 1- 5- 0
12 .. 1-14- 0
14 .. 0- 8- 0

IMPREST ACCOUNT HAVE NOT BEEN SIGNED BY EXECUTIVE ENGINEER WHO * DOES NOT SIGN VOUCHERS FOR SUMS BELOW RS.5-0-0 EACH.

30. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER. THE OFFICE COPY OF THE DIVISIONAL RETURN FOR HALF YEAR ENDED 30TH. SEPTEMBER 1888 IS NOT SIGNED BY THE EXECUTIVE ENGINEER.

31. THE STOCK IN THE DIVISION MAINLY CONSISTS OF MATERIALS WHICH WERE PURCHASED FOR SPECIFIC WORKS, AND ARE TO BE USED ON THEM, AND ARE AT SITE OF THEM, BUT WHICH ARE NOT CHARGED TO THEM MERELY FOR WANT OF SANCTION OR BUDGET PROVISION UNDER CODE PARA 1648, AND SUCH STORES SHOULD BE DEBITED TO THE WORKS CONCERNED. ON THE 31ST. OCTOBER 1888 THE SAID STOCK COMPRISED

7

BUILDING

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BUILDING MATERIALS _____ RS.7190-13-7

TIMBER _____ RS.3096-10-0

MISCELLANEOUS _____ RS. 446- 8-6

TOTAL RS.10734-0-1

AGAINST A RESERVE LIMIT OF RS.10,000-0-0.

THE STOCK ACCOUNTS ARE IN ORDER.

32. PASS BOOKS WERE PRODUCED FOR ALL DEPOSITS IN THE SAVINGS BANK, EXCEPT THAT OF ONE VIPASAWMY IYENGAR FOR RS.131-15-0

33. THE FOLLOWING PASS BOOKS HAVE NOT BEEN, BUT SHOULD HAVE BEEN SENT TO THE SAVINGS BANK FOR ENTRY OF INTEREST TO END OF MARCH 1888.

NAME OF DEPOSITOR.	AMOUNT
M. MALAYAPPA MUDALEY	RS.50-0-0
B. SARUNGAPANI NAIDOO	" 50-0-0
MR. LOVEJOY	" 200-0-0
KISTNAPPA GRAMONY	" 150-0-0
A. PAGOO MUDALY	" 100-0-0
A. VISVASUM PILLAI	" 200-0-0

34. SERVICE BOOKS HAVE NOT BEEN, BUT SHOULD BE OPENED OUT FOR THE FOLLOWING INDIVIDUALS;-

NAME AND RANK.	DATE OF APPOINTMENT
COLANDAVELU LASCAR	1ST. OCTOBER 1888
VARTHARAJOO LASCAR	11TH. MARCH 1888
S. PARAMESWARA IYER CLERK	1ST. OCTOBER 1888

35. THE FOLLOWING SERVICE BOOKS REQUIRE REATTESTATION.

NAME AND RANK	DATE OF LAST ATTESTATION.
M.R.RY. V. KRISHNASAWMY MODR. OVERSEER 2ND. GRADE	1ST. MAY 1878
M.R.RY. V. GANGIAH OVERSEER 3RD. GRADE	3RD. JUNE 1882
P. NARAYANASAWMY NAIDU LASCAR	7TH. APRIL 1881
KRISHNAN LASCAR	12TH. MARCH 1881.

36. IN THE CASE OF SERVICE BOOKS OF THE FOLLOWING INDIVICUALS, THE ATTESTATION WAS BY A SUB ~~DIVISION~~ DIVISIONAL OFFICER OR OTHER SUBORDINATE, THE ATTESTATION SHOULD BE BY THE EXECUTIVE ENGINEER HIMSELF.

	DATE OF LAST ATTESTATION	BY WHOM ATTESTED
(1) P. NARAYANASAWMY NAIDU OVERSEER 3RD. GRADE	23RD. FEBRUARY 1886	CONDUCTOR POWER
(2) B. SARUNGAPANY NAIDU SUB OVERSEER 1ST. GRADE	2ND. AUGUST 1887	CONDUCTOR LABOR
(3). S. MANICKA MUDELLYAR SUB OVERSEER 2ND. GRADE	17TH. AUGUST 1885	MR. BOND
(4) RAMASAWMY LASCAR	31ST. JULY 1885	CONDUCTOR POWER
(5) KHADER KHAN —— DO ——	2ND. AUGUST 1885	MR. BOND
(6) SANDI MOODELY —— DO ——	31ST. JULY 1885	CONDUCTOR POWER
(7) ADYAR CUNNEE —— DO ——	16TH. AUGUST 1888	—— DO ——

C

	DATE OF LAST ATTESTATION	BY WHOM ATTESTED.
(8) DAVOOD SAIB LASCAR	2ND. AUGUST 1885	MR. BOND
(9) VENCATASAMY —DO—	17TH. DECEMBER 1887	CONDUCTOR LALOR
(10) MAHAMMED KHASIM—DO—	15TH. AUGUST 1888	—DO—
(11) SHAIK MOHIDEEN—DO—	2ND. AUGUST 1885	MR. BOND
(12) OMER SAIB —DO—	22ND. APRIL 1886	MR. ENRIGHT SUPERVISOR.
(13) PONNOOSAMY NAICK LASCAR	20TH. OCTOBER 1888	CONDUCTOR POWER
(14) SUNDRA MUDELEY—DO—	20TH. OCTOBER 1888	—DO—
(15) VISUVASUM PILLAI STOREKEEPER	31ST. JULY 1885	—DO—
(16) K. SABAPATHY MUDELLIAR CLERK	31ST. JULY 1885	—DO—
(17) RAMESWARA RAO—DO—	2ND. AUGUST 1885	MR. BOND
(18) Y. VYAPURI MUDALI CLERK	15TH. AUGUST 1885	MR. ENRIGHT SUPERVISOR.
(19) V. LATCHUMINACHARY CLERK	20TH. SEPTEMBER 1887	CONDUCTOR LALOR
(20) K. RAGAVIAH—DO—	24TH. SEPTEMBER 1887	MR. BOND
(21) KARUPPEN MESSENGER	2ND. AUGUST 1885	—DO—
(22) RAJOO MOODELEY—DO—	31ST. JULY 1885	MR. POWER
(23) RAJARUTHNA MUDELEY CLERK	31ST. JULY 1885	MR. POWER
(24) LOGANATHA MUDELLEY TOLL KEEPER	31ST. JULY 1885	—DO—
(25) RUNGASAMY LASCAR	31ST. JULY 1885	—DO—
(26) MADRAY —DO—	31ST. JULY 1885	—DO—
(27) J. KASAVALOO NAIDU STOREKEEPER	31ST. JULY 1885	—DO—

	DATE OF LAST ATTESTATION.	BY WHOM ATTESTED.
YAKAMBARAM MUDALEY ASSISTANT STOREKEEPER	31ST. JULY 1885	MR. POWER 1680
RAMASAMMY MUDALIAR LASCAR	—DO—	—DO—
VENCATACHELLAM—DO—	—DO—	—DO—
NALLANDY CHETTY—DO—	—DO—	—DO—
SUBROYEN —DO—	—DO—	—DO—
PERIA COLANDY —DO—	—DO—	—DO—
MALAYAPPA MUDALY—DO—	5TH. AUGUST 1885	—DO—
RAGHAVOOLOO —DO—	2ND. AUGUST 1885	MR BOND
C. VENCATASUBBIAH WHARF CLERK	9TH. OCTOBER 1888	MR. RATHNASABAPATHY PILLAI
MR. LOVEJOY WHARF SUPERINTENDENT	31ST. JULY 1885	CONDUCTOR POWER
M. SIVARAMA MUDALEY CLERK	—DO—	—DO—
SUTTAJEE ROW LASCAR	—DO—	—DO—
MUNISWAMY —DO—	—DO—	—DO—

87. THE CLAIMS FOR TRAVELLING ALLOWANCE OF LOWER SUBORDINATES OFFICE AND PETTY ESTABLISHMENT FROM MARCH TO SEPTEMBER 1888 INCLUSIVE WERE AUDITED AND FOUND CORRECT. THE MEMOS OF CLAIMS SIMPLY SHOW THE DATES FOR WHICH BATTA IS CLAIMED, BUT DO NOT SHOW THE HOUR OF ARRIVAL AND DEPARTURE, OR THE MOVEMENTS OF THE INDIVIDUALS, SO THAT CLAIMS TO BATTA COULD NOT SATISFACTORILY BE AUDITED.

252
29 MAR 89

38. THANKS TO AN UNUSUAL FAMILIARITY WITH AND SUPERVISION OF THE ACCOUNTS BY THE EXECUTIVE ENGINEER, THE STATE OF THE OFFICE HAS GREATLY IMPROVED.

PALMACOTAH — SD H. PALMER

12TH. DECEMBER 1888. — INSPECTING OFFICER

O.N. A. 142 of 1st February 1889

FORWARDED TO THE SECRETARY TO GOVERNMENT P. W. DEPARTMENT FOR THE INFORMATION AND ORDERS OF GOVERNMENT WITH THE ACCOMPANYING SUMMARY AND REMARKS.

(C. No. 93.)

Division Buckingham Canal 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	4/5	Failure to obtain security from ex licensing clerk on ex salary of Rs. 30/ per mensem who collects large amounts on account of licensed and toll fees.	790	It cannot perhaps be said that the letter of Code para 790 requires security to be taken in such cases, but it certainly seems desirable, and as the other clerk similarly employed is required to give the security, the omission in this case might be explained. The general question of securities has now been submitted for orders, See my Office No 6 No 23 dated 11th January 1889. x C.N. 389 Court 16-1-89. (under trial)
2	7	Counterfoils of licenses not signed by the Executive Engineer.		There seems to be no rule on the subject, but it is desirable, as ex precaution against the fraudulent abstraction of license forms that the counterfoils should be initialled by the Executive Engineer.
3	8	Necessity for press numbering wharfage tickets and for finally recording counterfoils of the same in the Executive Engineers office.		This seems to require the Executive Engineers attention. It is very desirable that, as already pointed out, the procedure in connection with the assessment, collection of, and accounting for our canal revenue generally (in all circles concerned)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				should be systematized and rectified - (see also remarks against items 2, 30, 6 and 3 in reports of last year's inspections of Godavari Western, Godavari Eastern, Krishna Eastern and Krishna Western Divisions respectively) but I can see no present prospect of being able to do anything in this matter
4	12	Measurement sheets not effectually cancelled by the stamps at present in use.	756	A stamp paid by piece seems too small for such a purpose. A stamp say 3" × 1½ would be appropriate and should be impressed well over the middle of the document to be cancelled
5	13 36	Delay in billing for measured work in 10 cases.	1824	The delays in preparing certificates of measured work seems to require some explanation.
6	14	Amount due to a piece worker wrongly shown as a debit to materials at site, and delay in recovering the same		This discrepancy should be rectified and the amount recovered from the piece worker. The Executive Engineer should report when this is done.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1680
4 (contd)	14 (contd)	same from the piece workers.		
7	15	Discrepancy in the accounts of materials at site of a certain work.		The discrepancy should be rectified and the Executive Engineer should report when this is done.
8	16	Discrepancy in the amount shown as arrears due on a certain work.		Do. do.
9	18	Agreements with piece workers improperly stamped with court fee stamps.	Stamp Act	Impressed stamps should be used. Any other kind of stamps is wasted. The general question of contracts and forms is under consideration in communication with the Chief Engineer, Public Works Department. (Secretary Office Note No. 3712 dated 13th December 1888) and the stamp question is being fully dealt with.

7 No. 106 dt. 10-1-89

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10	19	Gneral omission to call for tenders and to require earnest money	1355	The Executive Engineer should explain his non-observance of the rule that tenders should be invited for all contracts, but if tenders are not called for, earnest money will of course not be required.
11	21	Corrections in rates of work in the agreements with piece workers not initialled by any body.		The corrections should be initialled by both the piece-workers and the Executive Engineer.
12	22	Failure to bring forward materials at site of a certain work in the current year's work Register		Requires the Executive Engineer's explanation.
13	23	Delay in adjusting the value of stores purchased for a certain work for about one year after which the amount		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
13 (Contd)	23 (Contd)	amount was debited to contingencies		Requires Executive Engineer's explanation.
14	24	Unclaimed arrears erroneously credited to sub heads of a certain work instead of to "Received"		The necessary adjustment should be made and the Executive Engineer should report when this is done.
15	25	Delay in the submission of ten-day reports in 16 cases.	1751	The Executive Engineer should insist on the punctual submission of ten-day reports. The same irregularity was noticed in last report para 43.
16	27	Unnecessary use of form M. 6 in the case of eleven works estimated to cost Rs 200 and under	1760 II	Outlay on works costing Rs 200 and under may be shewn in Part III of form M 7.
17	29	Failure of Executive Engineer to sign vouchers for sums under Rs 5 each connected with		

1680

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks
17 (Contd)	29 (Contd)	with an imprest account prescribed by himself	311 I	All vouchers in support of entries in the Executive Engineer's Cash book including those received from subordinates, in support of imprest accounts prescribed by him should be initialled
18	30	Failure of Executive Engineer to sign the office copy of the Divisional Books & Bank Returns		For Executive Engineer's attention.
19	31	Articles purchased for specified works on which they are used and located at site of the same, irregularly debited to Stock for want of Budget Appropriation for the works	1808	The articles should at once be debited to the works concerned by credit to "Stock", the requisite appropriations being obtained to meet the charges to "Works". The Executive Engineer should be required to report when this is done. The adjustment should be made at once without waiting for appropriation & a and the Executive Engineer should see that future debits are correctly allocated.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1680
20	32	Failure to produce the Savings Bank pass book at the inspection		The Executive Engineer should explain the absence of the Pass book.
21	33	Failure in sending cases to send Savings Bank Pass books for interest to end of March to be written up.		The Pass books should be sent to the Savings Bank in order that interest to March 86 may be written up.
22	34	Failure to open out Service books in three cases	864 Section 179 Civil Service Code	The Service books should be opened out and the Executive Engineer should report when this is done.
23	35	Want of re-attestation to Service books in 4 Cases	864 Note 2	The books should be re-attested and the Executive Engineer should report when this is done.
24	36	Service books irregularly attested by Sub Divisional Officer instead of by the Executive Engineer in 40 cases	864	The books should be attested by the Executive Engineer and not by Sub Divisional Officers. The Executive Engineer should report when all the service books have been attested by himself.

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
25	27	Explanation to show hours of arrival and departure in the Memos of claims for Travelling Allowances on behalf of members of the Office and Petty Establishments.	Section 18 Article Civil Travelling Allowance Code.	This is necessary, as otherwise, the claims cannot be audited. The Executive Engineer should obtain the information in future.

1680

Asst Accts

Major R.E.
Examiner Pub Works Accounts
Madras

Madras
31st January 1889

A.G.G
25/1
Sd 24/1

14

Mcl. 1084

1/323 BC/89

2/365 BC/

~~4384~~ 5458/89

ENCLOSURE 29 MAR 89 EXAMINER, P.W. ACCOUNTS

FROM

MAJOR C. H. P. CHRISTIE R.E.

EXAMINER P.W. ACCOUNTS.

MADRAS.

TO

THE SECRETARY TO GOVERNMENT.

P. W. DEPARTMENT.

SECRETARY TO GOVERNMENT -2 FEB. 89 P.W. DEPARTMENT, MADRAS.

No 3 PW d/12.2.89

SUPDG ENGINEER'S OFFICE No. P.W.D. SECOND CIRCLE

O.N. No 142

d/1st Feby/89

Reg 4

NOTES OF INSPECTION OF BUCKINGHAM CANAL DIVISION OFFICE BY H. PALMER ESQR. INSPECTING OFFICER. ... FORWARDS - WITH SUMMARY AND REMARKS.

SRW

No. 352 29 MAR 1889 ENCLOSURES 2 P.W. ACCOUNTS

No. 2093 OFFICE OF THE EXECUTIVE ENGINEER,

Buckingham Canal,

Madras Basin, 12th March 1889.

Dated 12th

1680

From

C. VINCENT Esq.,

EXECUTIVE ENGINEER,

Buckingham Canal Division,

To

THE Superintending Engineer
2nd Circle
Bezwada.—

SIR,

ENCLOSURE.
1. GO with Enclosures.

With reference to your Endorsement No 353 B.C. of 18th ultimo I have the honour to offer the annexed remarks on the items commented on by the Examiner in his Inspection Notes of the Buckingham Canal Division Office.—

I have the honour to be
Sir
Your Most Obedt Servt

C Vincent

Executive Engineer
B. Canal Division

15

Item. 1. A security of Rupees 200 will be obtained from the Licence Clerk by monthly instalments of Rs 10.-

Item. 2. Will be initialled.

Item. 3. All tickets will now be prefs-numbered. The wharf office is practically identical with that of the Executive Engineer.

Item. 4. A new stamp will be ordered.-

Item. 5. The delays noticed are not excessive. When work is heavy and bills large some delay is unavoidable

Item 6, 7 & 8. Adjustments have been made.

Item 9. The matter is still under discussion.-

Item. 10. The Code para does not refer to piece workers.-

Item. 11. Noted.

Item 12 & 13. The necessary adjustments have been made.

Item 14 & 15 Noted.

Item 16. Form No: M.7 is seldom suitable for work in this division.-

Item 17 & 18. Noted. 1680

Item 19. Para 1711 of Code covers the action objected to. Same of the materials will now be transferred to works, funds being available.

Item. 20. It had gone to the Bank.-

Item. 21. The books will be sent.

Item 22, 23 & 24.- Noted.-

Item. 25.- I look upon the proposal to make the members of the Petty Establishment fill up Travelling allowance forms as unnecessary. The present System has worked well for a great number of years, and it would be impossible to get clerks & peons to fill up the form proposed.-

Executive Engineer
B. C. Dn

12th March/89.

No. 400 B.C.

Submitted to the Chief Engineer, P.W.D., with reference to G.O. No. 399.W. of 12th Feby: 1889 & with the following notes on the explanations furnished by the Executive Engineer.

SECRETARY TO GOVERNMENT 26 MAR 89 P.W. DEPARTMENT MADRAS

Item No. 9. All agreements should have an impressed stamp the use of Court fee stamps on agreements is objectionable and may not be valid in a Court of Law.

10. No tenders are necessary for works under execution by Piece-workers on Piece-work agreements under para 1344 of the P.W. Code.

19. From the explanation of the Executive Engineer it is apparent that the debit to Stock of certain materials from the works cannot be an irregularity.

25. It may be impossible to obtain from Lascars & peons information in proper forms for their journeys.

J. Hannan

Suptg. Engr. II Circle

Suptg. Engrs. Office Bezwada 23rd March

22.3.89.

Mill 2881

From

C. VINCENT Esq.,

Executive Engineer,

Buckingham Canal Division,

To

The Supt. Engineer 2nd Circle Bezwada

Dated 12th | March 1889
Despatched 12th
Received 26

No. 2093 Enclosure. 2.

Explanation to the Items in the Inspection Notes of the Dy. Examiner of P.W. Accounts on the Accounts of B. Canal Division Office. —

Submitted.

No. 1635 C. / 28th March 1889

To C

For favor of any further remarks you may have to offer

[illegible]
27.3.89
B.W.

400 B.C.
23.3.89

KEEP-WITH Genl. No.

dated 188 .

all are under a definite obligation

2,000 – 9-10-88.

[C. No. 8.]

1680

GOVT. OF MADRAS. 1889. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 10 May 188 .

Office Note No. 623.

Encl 2

To

W.

Your O.N.No.1635 C.dated 28th.March 1889.

Returned with the following remarks :-

2. Item I of summary. The arrangement will require approval of the Chief Engineer P.W.D.

3. Item 9. May be considered settled by the Government of India notification exempting such instruments from stamp duty.

4. Item 10. The Executive Engineer might be asked to state whether the whole of the work in the division is done by men who are under no definite obligation with respect to time or quantity, but who can do the work or leave it, and do it when they like, and are paid for what they choose to do. If that is the practice they are piece-workers and no tenders would

17

be required under code rules; but it seems an open question whether it is a desirable system to work upon. If they are under any obligation as to time or quantity they are contractors, and tenders are required by code rule. The accounts seem to show that there is at least one man — one Narayanaswami Naidu — who is a contractor, and who is treated as such, security deductions being made from his bills in a way which would be inadmissible in the case of a piece worker.

5. <u>Item 13.</u> The Executive Engineer's reply is not understood. He might be asked to explain why the adjustment was delayed and the reason for charging the item off to contingencies.

6. <u>Item 14.</u> Report of adjustment will be awaited.

7. <u>Item 16.</u> The Executive Engineer might be asked to explain <u>why</u> the form is not suitable, It may require modification.

8. <u>Item 19.</u> Apparently code para 1711 does not apply in the slightest degree to the case, unless the circumstances of the case have been misrepresented, which the Executive Engineer does not allege. Code para 1711 applies to the case of materials properly purchased for a work which is afterwards stopped etc.; in this case the

22-3-89. 1✓) Supdg. Engr. II Circle

23-3-8

1680

materials appear to have been improperly purchased for a work for which funds were not provided, and the materials improperly purchased should have been charged to the works, instead of veiling the original irregularity by the further irregularity of charging them to stock. The materials should now be charged to "stock" (if not already done) and the Executive Engineer should report accordingly, unless he can show that the circumstances really are such as are contemplated by code para 1711.

9. <u>Item 20.</u> The Executive Engineer should have seen that the pass book was got back from the bank before the examination of the office was completed. It is a very necessary document at the inspection.

10. <u>Item 21.</u> The Executive Engineer might be asked to state whether these pass books have now been written up.

about attestation of service books

11. <u>Items 22, 23 and 24.</u> Report will be awaited.

all about 1 Rupee a day

12. <u>Item 25.</u> The information is necessary and was provided for, after some discussion, in the standing order issued by Government. The propriety of claims cannot be ascertained without it. Men who cannot write themselves, can always get some other member of the office to write for them.

they will also want material & not the time

18

[illegible] 5/10
C.

[illegible] 9/63

mo. no 1030
Fo. Bu. 399w of 12-2-89
" A. 305 gw of 12-11-87

No. 2389 C d/ 17th May 1889

Forwarded in original to the S. E. II Circle for the information and guidance of the Exec. Engr. Buckingham Canal Division & for further report by that officer. The return of the file is requested.

(By order)

W. W. Buckle Capt. R. E.
Dy: Chief Engineer P. W. D.

Recd
15. 5. 89

Ag. S. 67/5.
13/5

Encl. O.S. 13697
P.W.C. No. #332
50 B.C. 345/89

(1)

From
The Chief Engineer
P. W. D.

To the Supdg. Engineer
II Circle

Dt 17-5-89 Recd 13.5.89

Encl. 3
No. 2389 C

Dy. Examiner's Inspection Notes on Bldg. Office
Forwarding C's remarks on Ex. Engr's explanation for Examiner
for further report.

Forwarded

From J. C. Larminie Esquire, Executive Engineer, Buckingham Canal Division, to the Superintending Engineer, II Circle, dated Madras Basin, 30th May 1889 No. 390. 1680

With reference to your No. 63 B.C. dated 25th instant regarding further report on the notes of Inspection by the Deputy Examiner, of this Division, I have the honor to annex below, the information required.

1. Para 4 of Examiner's Office note

The works in this division are as a rule carried out by piece workers without any stipulation as to time or quantity. The contracts of L. Narayanaswami Naidu & Co. have all now been closed.

2. Para 5 — The value of pegs Rs 7-8-0 referred to, ought to have, in the first instance, been charged off to contingencies, but was kept under "materials at site", and afterwards charged off when it was known that they had been used. 19

3. Para 6 — Adjusted in February 1889.

4. Para 7 — There are but few petty works in this Division which are measured

measured only once on completion without any intermediate measure=ment or payment, vide latter part of para 1 of the notes on form M.7.

5. Para 8 — The materials at site of Mannerai South Flood Gate written back from Stock in the accounts for March 1889, were originally collected for the work, but borne on the Stock account, as the work was stopped for want of allotment. The other materials were purchased or trans=ferred from completed works, to be used on works which may require them.

6. Para 10 — The Books of the Madras Bank (Government Savings Bank) have been written up, and the rest are being attended to.

7. Para 11. Item 22 — The 3 Service Books have been opened out.

Item 23 — The 4 Books have been reattested.

Item 24 — All the books requiring the Executive Engineer's attestation will be attended to as early as practicable, and reported in due course.

8. Para 12 — So far as claims for batta, on behalf of a clerk or lascars accompanying the Executive Engineer, are concerned, this is a (68) most unnecessary multiplication of routine. These claims are invariably passed or scrutinized by the Executive Engineer; they are usually for the same dates that he is on tour himself and it will be only another of the many curious existing anomalies, if the certifi=cate of an Officer, who may perhaps be responsible for an expenditure of lakhs, cannot be accepted in support of a claim, involving an anna or two more or less. [The information when finally evolved, after the waste of much of a clerk's time, will be about as valuable as the half hour journals recently reported to have been kept by the clerks in a certain Office in Madras.]

Refers to a diary of work kept by Accts for the infn of the P. W. Accts Comttee

---

Encl: 1 File

No. 92 B.C.

Copy forwarded to the Chief Engineer, Public Works Deptt. with reference to his Endorsement No. 2389/C. dated 17th May 1889.

2. The file is herewith & returned

20

returned as requested.

Supdg. Engrs Office,
2d Circle.
13th June 1889

J Hammond
Superintending Engineer.
II Circle.

H.
1269

1680

21

Memo no 2389 C d/ 17-5-89
" " 1635 C d/ 24-3-89.
Do Bmo 399 W d/ 12-2-89
" " 3059 W d/ 12-11-87

B
B. No. 1680 W d/ 26th June 1889

2881 - 4332 - 2389 - C.

£5458.

Recorded

W.C.M.
18.6.89

[illegible]
19.6.89

To The Ex: M.W.D.

D
27/6

P.W.C. No 5458

From

The Supdg: Engineer

(9) II Circle

To

The Chief Engineer

P.W.D.

Dated 13th June 1889

No. 92 B.C.

Encl: 1 File

B. No. 1680 W d/ 26th June 1889

Dy: Examiner's Inspection Notes on B.C. Dn Office.

Returning the file relating to the — with copy of Executive Engineer's letter replying to the items in it —

Note for copyist.
Omit the portion in brackets at the end of the E. E.'s letter.

D.C.O.

For approval.
It is suggested that a Circular memo: issue calling attention of S. Es to Code para 290, which has been disregarded lately.

F.D.B.
18/6/89

[illegible]
[illegible] 20/6.

(21)

With order