

- (1) பக்கங்களின் எண்ணிக்கை 32
 (2) புதுக்கித் திருப்பிய நாள் 13 மார்ச் 1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/10

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண்.	1518	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	30-5-1890	198

152

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

Ref: No 1082 Th 17-3-90

From
15/8
H. E. Manson Esquire
Executive Engineer
Trincomalee Dn

To
The Superintending Engineer
VI Circle
Trichinopoly
Station Palace Cottah
No 3889

Dated 26th
Despd 29 } March 1890

Enclosures 2

No 29 TN.

Submitted to the Chief
Engineer P.W.D., with refer-
ence to 90 No 797 N of the
11th March/90, together with
the original Notes of Ins-
pection Summary of the
Examiners, received
there with.

2. Item No 6 in Summary
with his No 4610 of the
21st March/89, the Exec: Sir
suggested tenders
for certain works and
he was authorized in
this office No 1154 TN of 25th
Idem to give the works to
the men selected by him.
This was certainly with a
view to save delay. In the
case of clearing channels
which was more or less
emergent, the above course
was found necessary,
in preference to the ob-
servance of all formalities,
a strict adherence to which

I have the honor to return
your endorsement No 1082 TN
dated 17th March 1890, on G.O.
No 797 N dated 11th Idem
together with Notes of inspection
by the Dy. Examiners of this office
and Examiners' Summary
and to report as follows on
the points noticed by the
Examiners.

Summary item No 1. Of
the transfer payments itemed
Nos 1, 2 and 5 were payments
made on account of Tank
Restoration

Restoration Scheme Estab-
-lishment which were
delayed from want of
information from the
Executive Engineer Madurai
as to their adjustment.
Items 3, 4 and 6 were pay-
-ments made by the Sub
Divisional Officer and
these items were raised
as soon as information
as to payment made or
Copy of Cash book was
received from the Sub
Division Officer.

Summary item No 2

The imprest amount
with the Head Clerk has
since been reduced
to Rs 5. (Five Rupees)

Summary item No 3

Best Copies of bills

was likely to result in great
delay. The authority in
fact for adopting the
above course is nothing but
expediency in case of late
sanction to save delay.

3. Exec. Engineer's expla-
-nation for other items
appear satisfactory.

Al Smith Lt Col M.A.
Supt. Engineer M.A.

Camp Madurai.
4 April 1890.
D-10/-

2/18

have been marked hitherto
as such at the bottom of
bills. But in future they
will be so marked on
each page as required
by the Examiner.

Summary item No 4

Only the measurement
sheets that accompanied
the bills have been hitherto
marked as cancelled.
Instructions have ^{now} been
issued to the Sub Divisional
Officers and others to pay
strict attention in future
to make the requisite
note in the Books also.

Summary item No 5

Cheques issued on the
evening of certain days
that is after the time the
Covers.

Covers could not be registered in the Post Office are entered in the Cash Book on the same day they are issued and are put in a cover and sealed to be registered the next morning -

If these Cheques as well as those drawn in the Camp which will reach the Head Quarters office a day or two after the date they were drawn are to be brought in the Register, then there will be very few Cheques which would not have to be entered in the Register though there is not in fact any delay in their being paid away. From this it will be observed that

29
1878

that nearly every Cheque would have to be entered in the Register as well as in the Cash Book on the same date. The Register is maintained now -

Summary item No 6

A general sanction was obtained only for the works clearing silt from and repairing the masonry works in the Channels so as to save delay in the execution of these special works for which there is little time owing to the Channels only being kept closed for 2 months. Otherwise the works will be delayed and irrigation injured.

Summary item No 7

This has since been attended to, the necessary application having

having been made to
the Postal authorities
and deposits put in
name of Executive Engineer

Summary item No 8.

Necessary application
has already been made
to the Postal authorities
but the pass books have
not yet been returned
duly corrected. A reminder
has now been sent.

Summary item No 9.

Sanction for the Sale of
Crane and iron rails
has already been obtained

Vide G. O. No 3590 W

17. 12. 89

Notices have been published
in the Fort St George
and District Gazette
that the auction will
be

⁸
1578
be held on the 2nd June
1890.

Summary item No 10.

The buildings noted by
the Examiner have since
been entered. Hitherto
buildings completed during
a year have been brought
in the Register at the end
of the year in which they
are completed but not
then and there as they are
completed. They will be
so in future.

Summary item No 11.

Service books have been
re-attested with the
exception of about 20 books
of the Theriacal & S. S.
Division which will be
done in due course and
a report will be made
accordingly.

Summary item No 12.

This has already been
Corrected.

Summary item No 13

Necessary application will
be made for other military
papers of Sub Conductor
H Hollingsworth. Para
733 of the P. W. Code
says distinctly that
Copies not original
military papers should
be recorded along with
the service books. Instru-
ctions are therefore solicited

Summary item No 14

The individual (Sgt
J. G. Blake) having been
transferred to Sicily -
provisionally the Executive
Engineer of that Division
is

⁴/₁₅₇₈
is now informed of this
and asked to reattest
the same.

Summary item No 15.

The Accountant is only
under my orders and
not under the orders
of the Head Clerk. He
conducts his own duties
independently. There is
no difficulty in getting
the accounts made done.
The Head Clerk is in charge
of Correspondence other
than that of accounts.
There is no "Manager"
in this office except myself
and I am the head of my
own office.

In reply to para 2 of
your endorsement
I have the honor to
report

report that the irregularities
referred ^{to} as previously
noticed have been duly
attended to.

In the case of the Crane
it has not been sold
in haste as it would
not find a buyer. It
has been put together
and has been advertised.

As regards item 106
of Examiner's Summary
full explanation is
given in reply to that
item.

I have the honor to be,

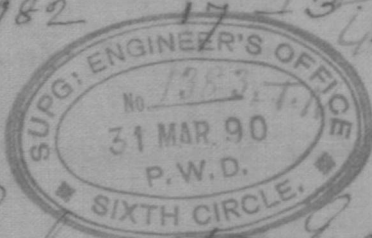
Sir,
Your most obedient servant

J. E. Manson
Executive Engineer

26/3/90

Ref No 1082 17 3 90 17/3/90

From The Executive Engineer
Finnerelly Dn



22/1833.C of 14 April/90

To C For perusal and
favour of remarks.

To The Sup^y Engineer
VI Circle
Facheenopoly

WVR
12.4.90

D.W.

Dated 26
Sept 29 } March 1890
Recd 12-4 No 3889
Encl — 2

Notes of Inspection by
H Rainer Esq^r of the
Office of the Executive
Engineer Finnerelly Dn
on the 16th to 18th January
1890.
Reports on the —

Notes of the Inspection by H Rainer Esq^r of
the Office of the Executive Engineer Finnerelly
Division on the 16th to 18th January 1890.

Mr. G. B. Manson Executive Engineer 4th Grade
took charge of the Division from Mr. H. C. Clerk
on the forenoon of the 22nd May 1889. Mr. L. J.
V. A. Sundharadivalu M.O. delior (5th Grade) is
the Accountant. The office was last inspected
by an Accounts Officer in December 1888, vide
G.O. No 380 of 11th February 1889.

2 Some Transfer Payments are not advised
as promptly as is required (Code 1882) For instance:

as promptly as possible		Was not advised until 7 th December 1889	Content of delay days
(1)	Payment made on 15 th November 1889 J.R. S. Malaru	9 th December 1889	22
(2)	J.R. S. Malaru 25 th November 1889	13 th December 1889	14
(3)	H. S. S. 2 nd December 1889	20 th December 1889	11
(4)	P. S. S. 4 th December 1889	6 th January 1890	16
(5)	J.R. S. Malaru 18 th December 1889	7 th January 1890	19
(6)	P. S. S. 17 th December 1889		21

as promptly as possible

Was not advised until 7th December 1889

Content of delay days

(1) Payment made on 15th November 1889
J.R. S. Malaru 9th December 1889 22

(2) J.R. S. Malaru 25th November 1889 13th December 1889 14

(3) H. S. S. 2nd December 1889 20th December 1889 11

(4) P. S. S. 4th December 1889 6th January 1890 16

(5) J.R. S. Malaru 18th December 1889 7th January 1890 19

(6) P. S. S. 17th December 1889 21

3 The Sub Divisional arrangements are the
same as last reported but Sub Divisions have
changed hands thus —

(1) Sub Conductor H. Hollingsworth is the present Sub Divisional Officer, Perunkarai Head Quarters Indukendi.

(2) And Mr. F. J. Wilson Executive Engineer 4th grade is in charge of the Shermadevi Sub Division. Head quarters Shermadevi.

Both the Sub Divisional Officers have drawing accounts.

4. The Imprest holders are as follows—

A Recouped by Executive Engineer.

(1) Mr. J. A. Henrich Supervisor Amount Rs 200.

(2) Mr. T. J. P. Anthrasamy Modeller do Rs 100.

(3) Mr. T. J. V. Lagava Phary Overseer Tank Reclamation Scheme N. II Party Amount Rs 100.

and (4) Mr. T. J. P. Subramania Pillai Head Clerk Rs 50.

B Recouped by Shengarai Sub Divisional Officer.

(5) Sergeant G. V. Blake Supervisor Amount Rs 50.

5. The Head Clerk of this Division holds an Imprest of Rs 50, from which Imprest he makes petty miscellaneous payments which might as

7/15/88
well be made straight from the Divisional cash chest which is also kept by him. The only object of granting any Imprest to Head Clerk is to enable him to make advances of small sums to lascars on account of their tramping, the advances being recouped on audit of Travelling Allowance Bills. Vide G. O. No 124 W of 12 January 1888. If the payments from Imprests are to be limited to such advances of Travelling Allowances to lascars, the amount of Imprest may, it is thought, be conveniently fixed at Rs 50, as the Head Clerk's payments on that account in any month has never exceeded that sum.

6. Sub Divisional Officers in this Division make unlimited payments including payments to contractors employed in the Sub Divisions. Other Contractors are paid by the Divisional Office, their bills (original and copy) being sent through post to the Divisional office by the Subordinates concerned. Bills are always accompanied by measurement sheets which are duly cancelled. But copies of bills kept for completing the records of the office are not marked

as such as required by code 1818. (Standing Order 592 dated 11th January 1889).

7. Measurement Sheets that accompany contractors Bills sent to the Divisional Office for payment are checked by the Accountant or by his assistant, as also the bills themselves. But as regards contractors Bills, whether final or not, paid by Sub Divisional officers and measurement sheets attached to them, the Divisional Office simply checks the bills, but not the detailed measurement sheets, which in the case of final bills should be carefully and completely checked by the accountant. Vide code 1818, Note 1.

8. Measurement Book No IV of Mr. Henrick, Supervisor, containing measurements of the District Court at Korumakolam, also that of Overseer Srinivasa Sastri and several others were looked into. Measurements in these books are not generally cancelled (Code 1756).

9. With reference to paras 11, 12 and 13 of the last Inspection Report and item No 5 of

summary, a register of cheques drawn but not paid away was opened in March 1889, and kept up till the beginning of July 1889, since which date the register has been abandoned. Cheques drawn but not paid away on the same day are sometimes entered in the cash book as paid away on the date of drawing.

As for instance -

Cheque No $\frac{172}{38467}$ for Rs. 67-11-4.

" $\frac{32}{4043}$ " 332-11-0.

" $\frac{42}{4043}$ " 218-9-0.

" &c &c drawn on the 6th January 1890 and paid away for ~~same~~ reasons or other on the following day were entered in the Cash Book as paid on the 6th January 1890. There are several instances of cheques drawn on a certain day not being paid away on the same day, and yet the register ordered (Form No 173A) is not maintained.

10. Repairs to masonry works in Cannadian Channel. Estimate Rs. 4760. The date of the execution of a contract by contractor Subramaniam Pillay is 9th April 1889, while the Superintending Engineer's

authority and acceptance of the same is dated 11th May 1889 i.e. the contract has been executed in anticipation of Superintending Engineer's acceptance, though the amount of contract is Rs 3000, or beyond the Executive Engineer's power of acceptance. But the Executive Engineer has obtained general sanction from the Superintending Engineer to select contractors for the channel works. Vide Superintending Engineer's No 1154 P.N. dated 25th March 1889.

11 x x x x

12. Improving channel and tank bank of the Annappenkulam. Estimate Rs 4555. The arrears at end of November 1889, according to the Register of works are Rs 200-3-7 while according to the contractors Ledger Rs 190-3-7 are due namely to contractor Savagurumatha Pillay. The balance viz Rs 10 is due to Maistry Sundram Pillay for October 1889, but the amount is not shown in part III of work abstracts. The amount

⁹
1518
was duly shown in work abstract for October 1889 but omitted from the work abstract for November 1889. This will now be rectified.

13. Improving the Moorenkulam and Appenkulam tank Estimate Rs 4735. The Register of works for the above work shows Rs 24 as balance of materials of site at end of November 1889, but the work abstract, part IV shows Nil. There was no satisfactory explanation of this difference.

14 x x x x

15. Corrections advised in Audit Notes, are carried through office copies of accounts, but no reference is sometimes made to the document authorizing such corrections.

16. There are some pages loose in the Register of works which however is neatly kept.

17. Pass Books were produced for all deposits in the Savings Bank with reference to Examiner's circular No 44 of 1889, the Pass Book for the Deposit of Rs 200 by Storekeeper Rungasamy Pillay is still in his own name. This should now be redeposited in the name of the Executive

Engineer. The other pass books are in the name of Mrs. G. C. Manson Executive Engineer, this would prove inconvenient if the present Executive Engineer Mrs. Manson were transferred or promoted to Superintending Engineer and the Deposits should be in the name of the Executive Engineer Pinnevelly Division without any particular name.

18. The Schedule of rates is dated 25th August

1889

The Divisional Consolidated Return of 19th Tools and Plant was compared with the several Sub Divisional returns and Head quarter returns and found generally in order. There are some tools in this Division which are counted and reported upon as required by code 1713 A. with reference to para 40 of last report, the surplus cranes and iron rails are still on the Tools and Plant return of this Division.

20. The Register of Buildings is apparently incomplete. The following completed buildings have not yet been brought on to the return.

(1) Light House at Manapad completed in December 1888 at a cost of Rs 1294-6-8.

¹⁰/₁₅₁₈
(2) Police Station House at Masanapatty completed in July 1889 at a cost of Rs 1232-3-7.

(3) Second class Police Station House at Mangalore completed but accounts not closed.

(4) Post office at Kottayam.

The last named though being repaired at the public expense is not borne on the register for the reason that it is in the Province of Travancore.

21. Of the Service Books referred to in paras 32 and 33 of the last Inspection Report as requiring attestation by the Executive Engineer, some have since been so attested by Executive Engineer but many others have not namely the following.

B. Kunnaga Lal, Overseer

Veerasamy Iyengar Sub Overseer

V. Shunmuga Pillay, Lascar

A. Shrinivathya Lascar

Vithralingam Pillay Lascar

Chidambaram Pillay Lascar

Gurumatha Pillay, Lascar

C. Ramasamy Iyer Channel Superintendent.

A. Chidamparam Pillay Channel Superintendent.

J. A. Srinivasa Iyer do.

Cupposamy Iyengar Clerk.

Ninar Pillay do.

and several lascars of the conservancy Establishment.

22 In noting in the Service Book of Sub Conductor Hollingsworth his promotion to 1st Grade Supervisor ship on 15th October 1889, the name of appointment was erroneously entered as Overseer 1st Grade instead of Supervisor 1st Grade. This will now be corrected.

As regards his military papers only copies of Company's Defaulters Book and Description roll with variation of Service are on record. The originals of these and also the other military papers of Conductor Hollingsworth are not on record.

23 The Service Book of Sergeant Blake requires reattestation, the date of last attestation being 21st October 1884.

24 x x x x
25 From an endorsement by the Superintending Engineer, 6th Circle, (No 2064 of 13th December 1889)

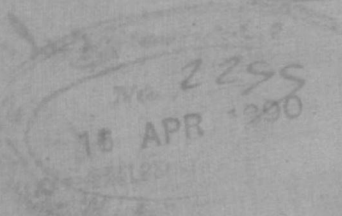
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1878
on G. O. No 3517 W. of 10th December 1889 which was shown at the Inspection, it appears that the Head Clerk is appointed "head of the Division Office Establishment." This places the Accountant who is an upper Subordinate in an inferior position to the Head Clerk and subjects him (the Accountant) wishes in the matter of some accounts work to the condescension of the Head Clerk a state of things calculated to retard the Accounts work and to place the Accountant in such a disagreeable position that if generally adopted it must become difficult to get men of proper standing to undertake the necessary special training for ^{Accountants} ~~Accounts~~. There would never, of course, be the slightest wish to make an Accountant, "Office manager", unless desired by the Executive Engineer, but it seems improbable that Government would wish the Accountant to be Subordinate to a mere clerk, simply because he is not what is called "manager of the office."

Calicut
30th Jan 1890

Sd/H. Rainier
suspecting (accounts) Wm.
No 1210 of 6-3-90.
Forwarded to the Secretary to Government I. W.

Department with the accompanying summary and remarks for the information and orders of Government.

2. Special attention is invited to items 5, 6, 9 and 11 of summary which deal with matters brought to notice at the last inspection and which apparently have received no attention (vide items 5, 15, 19 and 23 of last summary).



Division *Financially* Summary of Inspection Notes dated 16 to 18 January 1890. (C. No. 93.)

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	2	Delay in advising transfer payments.	1852	The Executive Engineer should explain the delay and avoid such delays in future.
2	5	Imprest with Head Clerk excessive.	1575	The Executive Engineer should consider whether the imprest may not be reduced.
3	6	Failure to mark copies of bills as such.	1818 Standing Order 592 4.11	Certified copies of bills should be marked as such, across every page. The Executive Engineer should report whether the rule is now being observed.
4	8	Failure to cancel measurements in the Books.	1756	The Executive Engineer should explain the non-observance of this rule also.
5	9	Cheques drawn but not paid away irregularly entered in Cash Book or date of drawing and failure to maintain a Register of cheques drawn but not paid away.	1744	The Executive Engineer should explain why the Register of cheques drawn but not paid away opened out was discontinued and whether the Register is now being maintained.
6	10	Contract beyond Executive Engineer's powers accepted and agreements executed in anticipation of the	1350	The Superintending Engineer should it is thought explain under what authority he has delegated to the Executive Engineer his powers of accepting tenders. The code apparently gives no such authority.

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
7	17	Failure to re-deposit in the Executive Engineer's name a Contractor's Security money lodged in Post Office Savings Bank in the Contractor's name	Examiner's circular No. 44 of 1889	The Executive Engineer should attend to this and report when this has been done. All such deposits should be made in the name of the Executive Engineer by the title of his Office, and not by the personal name.
8	17	Securities lodged in the name of Mr. W. C. Manson the present Executive Engineer of the Division instead of in the name of the Executive Engineer Pinnelly Division without mention of proper name of any officer	Examiner's circular No. 33 of 1889	The amounts shown be withdrawn from the Savings Bank and re-lodged in the name of the Executive Engineer Pinnelly Division as instructed in my circular No. 33 of 1889 and the Executive Engineer should report accordingly. If this is not attended to now there may be great delay and difficulty when the withdrawal of the Deposit becomes necessary.
9	19	Surplus articles noticed in last report still in the returns of Tools and Plant.	1720	The Executive Engineer should report what action has been taken by him, to obtain sanction for the sale of surplus articles.
10	20	Register of Buildings incomplete.	975	The Register should be completed and report made when this has been done.

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1578

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
11	21	Failure of the Executive Engineer to re-attest Service Books noticed as requiring re-attestation in last report.	564 Not 1	The Executive Engineer should re-attest these service books and report accordingly and also whether steps have been taken to secure this being done in future.
12	22	Error in a Service Book		Should be rectified at once and reported accordingly.
13	22	Originals of the Military papers of Military subordinates not on record and only copies forthcoming	733	The papers should be obtained and lodged in the Divisional Office, and the Executive Engineer should report when this has been done.
14	23	Want of attestation to a Service Book	564 Not 1	The Executive Engineer should attend to this and report accordingly.
15	25	Accountant placed under the Head Clerk of the Office		It should be understood that the Accountant is not subordinate to the Head Clerk, and that he conducts his own duties independently subject only to the order of the Executive Engineer.

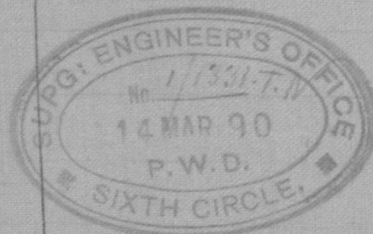
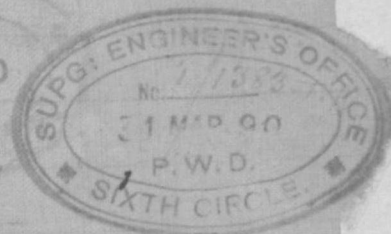
[Signature]
Major R. B.
Examiner of T. & A. Accounts, Madras
18/3
(Enc. one)

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1578

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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[C. No. 8.]

GOVT. OF MADRAS.

1890.

P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras,

17 May

1890.

OFFICE NOTE No. 2850.

To

W.

Your office note No. 1833 C. dated 14th. April 1890.

Returned with the following remarks:-

(1) Item 5 of the summary.

The Executive Engineer's practice seems to be a sufficient compliance with the rule as regards the registry of such cheques, but his remarks apparently indicate that cheques are indiscriminately sent by post, which would be opposed to rules (vide code para 1744 A standing order No. 975 of 1889) & should be discontinued if it is the practice.

(2) Item 6.

Noted.

(3) Item 8.

The Executive Engineer might be asked to report again when all that is necessary has been done.

(4) Item II.

Promised report might be awaited.

KEEP-WITH

Genl. No.

dated

189

memo 12330-8/14.4.90
 12330-8/29.4.90
 797 W 11.3.90

P.W. Code 4731

(5) Item 13.

By "originals" the inspecting of-
 ficer meant the documents originally
 forwarded by the military authorities
 to the Chief Engineer, that is to say,
 copies duly authenticated by the pro-
 per military authorities. The docu-
 ments actually found in the divisional
 office were apparently copies of those
 authenticated copies. The Executive En-
 gineer should take steps to obtain the
 originals in the sense now explained.

2. Other items call for no remarks.

Rd 19-5
 Enc. 2

11/5

C.

No. 1518 W 30 May 1890
 (Enc 3)

No. 1518 W 30 May 1890

B
 Communicated to
 the Superintendent
 the Superintendent
 Engineers for the in-
 formation and
 guidance of the
 Executive Engineer
 Division.

12/5 12/5 20.5.90
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D. W.
 W.