(1) பக்கங்களின் எண்ணிக்கை 72

(2) புதுக்கித் திருப்பிய நாள் டிசம்பர்/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுபணித் துறை

1724

அரசாணை எண்.
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 20.6.1890 ~~198~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

36

ஆவண, கா-1—18,006—15-8-87.

Inspection Notes No. II Periyar Division

(722/2)

[illegible]	Alleged irregularity	Remarks by Chief Engr., Periyar Project	Examiner's rejoinder	Remarks by [illegible]	Orders of the Hon: Member
2.	Contractors bills not checked by the Accountant in divisional office before payment, involving double payment to a pieceworker. The Executive Engineer should see that all bills are checked by the Accountant before payment.	Entirely dissents from the Examiner. It is very desirable that contractors and pieceworkers bills should be paid as promptly and with as little trouble to themselves as possible, and if an officer is, as he should be, in camp for the greater part of his time it is very much better that he should pay such bills direct than that he should keep the creditor waiting while the bill is sent in to head-quarters to be checked. The evil resulting from the present practice amounts by the Examiner's own showing to a single case (in a period of 10 months) of a trifling over-payment which was recovered almost as soon as made; this is a trifle compared to the annoyance caused to contractors by keeping them waiting for payment, and making them waste their time in attendance at the Executive Engineer's office. This annoyance has to be paid for by Govt. in the long run, in some form or other. The chief object of the existence of the department is not the compilation of accounts but the	Observes that his remark was not an expression of a personal opinion but a statement of the conclusion arrived at by Govt. after full consideration and embodied in the Code (S.O.s No. 1054 & 1059) on the recommendation of the Code Committee. When this is explained the Chief Engineer Periyar Project will no doubt see that Executive Engineers observe the rule. The extent of overpayment discovered in the course of a partial test audit is no indication whatever of the possible extent of irregularity. The inspecting officer takes a few works at random and examines the accounts of them, and it is quite a chance whether they do or do not disclose any irregularity. Entirely agrees with the Chief Engineer Periyar Project that the raison d'être of the department is the execution of the work and not the keeping of accounts, but it seems to him that the question at issue is neither one of work nor of accounts keeping.	Where rules have been formulated for the guidance of officers they are bound to observe them. The delay caused by sending the bills to be checked by the Dl. Acctt. before payment can amount to but a few days. I have found that Contractors are frequently kept waiting for longer periods by Subordinates refusing or delaying to measure up or bill for their works, than is the case when they have to wait whilst those bills are being checked in the Dl. Office.	Certainly

172/3

Item No.	Alleged irregularity	Remarks by Chief Engr., Periyar Project	Examiner	rejoinder	Remarks by [illegible]	Orders of the Hon. Member
2 (contd)		execution of work, and the former should give way to the latter. The Executive Engineer's practice is the right one and should be continued.				
7.	Omission to initial vouchers for payments recorded in the Cash Book of the Executive Engineer and of imprest holders under him.	It seems a waste of labor for the Executive Engineer to initial vouchers already signed by a Sub-Divisional officer and the clause in Code para 311 requiring him to do so might well be modified.	Suggests modification be submitted considerat officers w remarks necessarily as they a matters to as to what	that proposals for of Code rules should separately for the of Government. Inspecting be guided by, and be in their reports must be based on, rules and it only complicates introduce discussions the rules should be.	The rejoinder of the Examiner appears to me just.	HS
8.	Failure to settle the claims and dues of a contractor. The Executive Engineer should explain how sums aggregating over Rs 3000 came to be due from the contractor.	There does not appear to have been either "failure" or irregularity of any kind. Certain work which should have been done by the contractor had, owing to his neglect, (a case of very frequent occurrence) to be done by other agency at his expense, and he was ~~slightly~~ rightly debited with the cost of it.	It seems facts of th ascertained inspecting to have be information to have bee stone lying owner of th permit him correct, the	desirable that the case should be and reported. The officer's report appears based on incorrect The contractor appears paid some 2000 Rs for to quarries which the quarries would not to remove. If this be was a serious irregularity	The case brought to notice by the Exr. is a serious one and he was bound to call for full details regarding it. These could easily have been supplied by the Ex. Engr without further ado.	Full report should be got.

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Item No. in summary	Alleged irregularity	Remarks by the Chief Engr. Periyar Project	Examiner's rejoinder	Remarks by	Orders of the Hon: Member
8 (contd)			because the Executive Engineer must have paid a large sum without any value previous and without any security. The fact of other sums being due to the contra ctor does not affect the question the Executive Engineer having no legal right to set one debt against another. The proper course would have been to have paid the debts due, and to have made no payments that were not due. The information available is very incom plete, and there is a further — difference of over Rs 1000 of which no intelligible explanation has yet been given.	?!	
12.	The list of agreed rates attached to a contract agreement untidy and contained unauthenticated corrections. It would seem that the Executive Engineer should in all cases [illegible]	The Executive Engineer explains that the schedule was prepared by the contractor himself and attached to the bond, the corrections having been initialled by him. The Chief Engineer Periyar Project observes that the matter does not appear to be one within the Examiner's province, but in any case there was no irregularity.	The respect ing officer's statement was that the schedule contained corrections not authenticated by either the Executive Engineer or contractor. It does not seem to the of the slightest consequence who prepared the schedule. In any case, it was the Executive Engineer's business to ase that the document accepted a a contract was a		

Item No. in summary	Alleged irregularity	Remarks by the Chief Engr. P. Project	Examiner's rejoinder	Remarks by W	Orders of the Hon. Member
12 (contd)	for any loss to Government consequent on the careless preparation of contract documents, and it seems desirable that the Executive Engr. should explain how the schedule came to be prepared in such a way		proper document, so prepared as to preclude disputes about rates. Taking the facts as stated by the irregularity officer and not disputed by the Executive Engineer there was a serious irregularity. The question whether the matter is one within the Examiner's province is one for Govt. to decide. It appears to him that any matter which may involve pecuniary loss to Govt. is a matter for the Examiner's attention. It does not follow that because it is not a matter of pure accounting, it is not a matter that he should bring to the notice of Govt. Refers to last para of Major Henderson's memorandum in which it was suggested that the by Examiner on circuit should exam all contracts and point out mistakes, and asks for definite or whether Govt. do or do not desire inspecting account officers to ques attention to such matters.	The schedule of rates is the backbone of any contract, and it is essential it should be so drawn up that no doubt may afterwards arise as to the respective liability of the contracting parties. I consider this a judicious proposal.	17/2/9 Most certainly they ought & if they ought to ought the [illegible]

	Alleged irregularity	Remarks by the Chief Engr., Periyar Project	Examiner's rejoinder	Remarks by W.	Order of the Hon. Mem
14.	Register of buildings incomplete. The Executive Engineer should take steps to complete the register and report accordingly. The buildings not brought on the register were the store shed at Parani and rest house at Natchicolam.	The Examiner's remarks are unintelligible. The rest house at Natchicolam was destroyed by fire before completion and could not have been brought on the register as completed. Believes the case was the same with the store shed at Parani. At all events it was destroyed immediately after completion, if not before.	Fails to see anything in the slightest degree unintelligible in his remarks. The Executive Engineer appears to have informed the inspecting officer that the sheds were burnt after completion. If this be correct, the Account officer's remarks are perfectly intelligible. If not correct, it was the Executive Engineer's fault.	The remarks of the Exr. are based upon information given to the Inspecting officer by the Ex. Engr., and are I think quite legitimate.	1729/4 The last remark is correct
18.	Failure to use Form 152 A in support of claims to travelling allowance of members of the lower subordinate petty and office establts.	The word "failure" is out of place. The printed forms not being available.	Fails to see the force of the Chief Engineer's remarks. It was the Executive Engineer's business to attend to Code rules and to take steps to get the forms, if by oversight they had not been supplied to him.	I agree with Examiner.	As

Item No. in summary	Alleged irregularity	Remarks by the Chief Engr. P. Project	Examiner's rejoinder	Remarks by W	Orders of the Hon. Member
19.	Failure to re-deposit security of a contractor in the name of the Executive Engineer in accordance with the Examiner's Circulars No. 23 & 44 of 1889.	The Examiner's Circulars have no authority except as regards technical details of accounts and should not be quoted in support of a charge of "failure" against an Executive Engineer.	The Circulars in question were issued in advance of Standing Orders with the express approval of Govt., in order that there might be no delay in conforming to the requirements of the Postal department.	The Examiner's Circulars are issued from time to time with a view to assist Officers in the keeping of their accounts, and prevent irregularities arising. I would deprecate the idea that they should carry no weight with them in this respect.	172/7 Of course they should carry weight especially if they purport to issue under the authority of Govt.
		General remarks by the Chief Engineer Periyar Project. A large proportion of the items in this and similar reports refer to trifling matters, and it is a question whether the time of the Government or of the superior officers of the department should be taken up with their consideration. Admits that all irregularities	Should [illegible] be glad to omit anything [illegible] is unnecessary, but remarks (a) that [illegible] is not always easy to separate the trifling from important matters. (b) that [illegible] habitual disregard of rules concerning even trivial matters is not a trifle. (c) that past experience does not afford any ground to suppose that a[illegible] items left by the	H.S.	

Alleged irregularity	Remarks by the Chief Engr. P.P.	Examiner's rejoinder	Remarks by the	Orders of the Hon
	however petty should be noticed, but suggests that trifling matters should be dealt with in a separate note drawn up on the spot by the inspecting officer for the information of the Executive Engineer, only matters of real importance being entered in the report and letters to Government	inspecting officer would receive any serious attention; that Mr. Rennie the inspecting officer has frequently complained of the complete disregard by most Executive Engineers of remarks made in inspection Reports, and even of orders of Govt. thereon, the result being that the inspecting officer has to notice year after year the very same irregularities. (d) that the trouble to Government and to superior officers is purely nominal, all that they have to do is to pass on the Examiner's remarks, and that much trouble to Govt. would be saved if Supdg Engineers would more uniformly insist on Executive Engineers observing rules and orders. For the above reasons does not think it ~~desirable~~ advisable to	[illegible]	

Alleged irregularity	Remarks by the Chief Engr, P. [illegible]	Examiner's rejoinder	Remarks by W	Orders of the Hon. Member
		indicated by the Chief Engineer Punjab P. but hopes before long to reduce the number of trifling irregularities by furnishing divisional offices with printed lists of all ordinary items of recurring irregularity, which will enable Executive Engineers who desire to conform to rules, to detect and correct the irregularities without the intervention of the Inspecting Officer.		The present practice should certainly be continued. Its efficient advantage is to Govt. to enable it to judge of the way in which Officers conduct their duties & of their habits of regularity & punctuality in business 13 2d/9
	It is further desirable that the Examiner should be more sparing in the use of the somewhat offensive word "failure" which is much too freely used in these reports.	Is surprised to find that any one can see anything in the slightest degree "offensive" in the word "failure" which (when not used in the sense "bankruptcy") seems as colourless an expression as may be found in the dictionary an impression	The word "failure" in every case may be taken as "omission" and I think was clearly intended to carry this meaning	The word "failure" seems to me unobjectionable. Col. P's aversion to it is I suppose that it implies a fault. Non observance of rule is a fault & the expression cannot be objected to on this ground 6 June

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Item No. in summary	Alleged irregularity	Remarks by the Chief Engr. P. Project.	Examiner's rejoinder	Remarks by W.	Orders of the Hon. Member
			carrying with it the least possible implication of culpability. Will be very glad to substitute for it any other expression that Govt. may desire, but cannot undertake to bear in mind the different opinions of different officers as to the precise connotations of different words, and to vary his wording so as to suit the views of the particular officer concerned.	4.6.90	

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Notes of inspection by H.Rainier Esq. of the office of the Executive Engineer Periyar No.2 Division on the IIth. to I4th. January I890.

1728/11

Mr.C.B.Target Executive Engineer Ist.Grade is the Executive Engineer. The present accountant is M.R.Ry.J.Gopala Iyer (4th.Grade) who took charge of the accounts work of this division from M.R.Ry.K.S Kothandarama Iyer accountant 5th.Grade on the forenoon of the 22nd. February I889. The office was last inspected by an accounts officer in January I889 vide G.O. No.650 W.dated 5th.March I889.

2. There are now four sub divisions. The names of sub-divisional officers, their head quarters and the amount of imprest held by each are as follows:-

Name of Sub Division.	Name and Rank of Sub Division Officer.	Head Quarters.	Amount of Imprest.
A	Abdul Latif Saib Supervisor	Sholavundan	500
B	Mr.J.W.H.Ellis Hony.Asstt. Engineer	Madura	300
C.	M.R.Ry.S.Kistnamacharry Sub Engineer	Sholavundan	200
D	Mr.G.P.Carless Executive Engineer	Madura	200

3. Other imprest holders are Amount

(I)M.R.Ry.S.Narayanasawmy Iyer Executive Engineer's Rs.25

Head Clerk..........Rs. 5

& (2)S.Sunjivi Row Camp Clerk..........

4. The Executive Engineer is the only drawing officer drawing on the Madura and Trichinopoly Treasuries.

5. The imprest of Rs.25 held by the head clerk M.R.Ry.Narayanasawmy Iyer is needlessly large. His payments which are confined to advances to lascars of travelling expenses never come to more than

Rs.I2 per month. The Executive Engineer agreed to reduce this imprest at once.

6. Contractors and piece workers bills are submitted by the sub divisional officers to the Executive Engineer wherever he may be i.e, whether at head quarters or in camp. Bills received by Executive Engineer in camp are checked by the camp clerk arithmetically and paid by Executive Engineer without their being subjected to any check as to previous payments etc. by the accountant who however checks themafter payment.

Bills are always accompanied by measurement sheets but both originals and office copies are sent to the Executive Engineer by sub divisional officers through contractors which course is irregular vide code para I8I8 as was exhaustively explained to the Executive Engineer.

7. As an instance of the evil resulting from the present practice of the Executive Engineer's paying piece workers and contractors while in camp, without subjecting the bills to the necessary check by the divisional accountant it may be observed that in October I889 a piece worker Subba Naidu was overpaid by cheque No.8 / 39I74 of Ist October I889 to the extent of Rs.I49-I0-4 which is the amount already paid to the piece-worker in June I889 and which prepayment was overlooked by the camp clerk in checking the October's bill. The overpayment was however recovered in November I889.

8. A register of cheques drawn but not paid away in form No. M. 3 A is not maintained. There are instances of cheques sent to sub-division officer for delivery to contractors but these cheques are entered in the cash book as paid long before actual delivery of the cheques to contractors. For instance cheques Nos23,24 & 25/39294 . of 7th.December I889 were sent on the 9th.idem to C sub-divisional officer for delivery to contractors concerned, and these cheques though actually delivered on the I5th. and 20th.December I889 were entered in cash book as paid away on the 9th.December. The register ordered by code paras I744 A to C (standing order No.367 dated IIth. June I888) should now be opened and maintained.

9. Copies of bills kept to complete the records of the office are neither marked as certified copies across every page nor certified correct either by the Executive Engineer or by the accountant on his behalf. Since such copies are made not before but after payment, they could not have been seen by the Executive Engineer before he passed the order for payment code para I8I8 (standing order No. 592 dated IIth.January I889).

1722/2

I0. Vouchers ~~and~~ not submitted to the Examiner's office for audit with the monthly accounts as described in columns 6 and 7 of Part II of list of accounts and vouchers (form No.M.64) were audited for April to September I889 inclusive and the following points were noted

II. In the month of April I889 Rs.I-II-0 and Rs.2-8-0 being charges for conveying tappal to the Executive Engineer's camp were debited to the work "excavating main channel Ist.reach."

I2. Again in May I889 annas 5, being the wages of a tappal cooly for conveying tappal to Sholavundan and back were charged to the estimate of Rs.2,772 for lock splitting.

I3. Similarly in June I889 there is a charge of annas 5 for carrying tappal which was debited to preliminary expenses Northern Main channel.

I4. Four vouchers in miscellaneous receipt form amounting to Rs.3-I3-0 relating to item I8 of irrigation schedule of expenditure for May I889, are not initialled or signed by Executive Engineer in whose cash book the payments are recorded.

I5. In fact vouchers on which payments have been made by sub division officers etc. and which come up to the Executive Engineer for recoupment are not generally initialled or signed by him.

I6. Nominal muster roll for period IIth.to 20th.April I889 of daily labor employed on the No. I. Branch Channel was paid on 27th. April I889 but the paying officer has not attached his initials against the names of the payees in the column provided in Part I for the purpose. He has however signed the certificate at end of Part I.

I7. Constructing a head sluice to Peranai Anicut Estimate Rs,30I50 According to the accounts of this work a sum of Rs.675-6-8 is due from contractor Shanmugam Mudaliar. There are also other sums amounting to Rs.2,835 due from the same person on account of work done departmentally for the contractor. It was stated that the contract of this man is about to be closed when recoveries of the above sums will be made from the moneys due to him on other works which afford a sufficient cover for the above amounts shown as due from the contractor.

I8. Culvert at ½ mile Ist.reach - Estimate Rs.7,265. This work is done by piece worker P.Subba Naidu with whom a running account is kept. The balance due to him at end of November I889 as per his bill dated 29th.November I889 is Rs.280. Although a running account is kept with the piece worker a separate bill was prepared in December I889 (bill dated 8th.December I889 for work measured on the 7th. December I889) and paid for, separately without bringing forward in that bill previous transactions (I.E. work done and payments made to the contractor previous to that bill). The amount thus paid is Rs.2II. The result of preparing such independent bills for those for whom a running account is kept might be double measurements for the same work, consequently double payments, which makes the practice highly objectionable.

I9. There are five agreements entered into with contractors and these are registered in a manuscript register which does not give information as regards the amount of contract, authority for acceptance date of execution of contract and date fixed for completion of contract etc.

The register in form No.M.I82 B introduced by standing order No.34I dated 4th.May I888 was opened in November I889 in which the above contracts are not entered. But threee agreements entered into with piece-workers since the opening of the register, are entered in the register.

20. The list of agreed rates attached to the contract agreement of contractor Chidambaram Pillay, for Ist. Branch Channel earth work & masonry, is very untidy and contains numerous corrections as regards rates, some of which are not authenticated either by the Executive Engineer or by the contractor. The rates as corrected agree with the rates passed to the contractor in his bill.

2I. The contractors' Ledger for December I889 is not yet written up (I2th.January I890) vide para I7 of last inspection report. It was however written up on the I3th.January I890.

22. No measurement books were produced. It was stated that no measurement books have been completely written up.

23. The following buildings should have been brought on to the register of buildings as completed. The Executive Engineer states this was not done as they were soon afterwards partly destroyed by fire-

(I) Store shed at Parani cost......................Rs.83I
(2) Rest House near natchicolam...................,,2,707

The lascars shed at Parani which cost Rs.I,4I7 and which is completed should also have been brought on to the register of buildings.

24. The military papers of Sergeant J.E.Murphy Overseer as per para 733 of the code are not filed in the Executive Engineer's office only one document viz record of service was produced having been received from No.I Periyar Division from which he is said to have been transferred.

25. The service book of Abdul Latif Saib has been attested last by an Upper Subordinate. It should be attested by the Executive Engineer.

26. With reference to para I9 of last report the service book of T.Vythealingam Pillai still requires reattestation the date of last attestation being 30th.May I876. But this individual is still on furlough and the Executive Engineer says he had left on furlough before the book came to his office.

27. The claims to travelling allowance of Lower Subordinates, office and petty establishments from January to August I889 were

audited and found generally in order.

28. The memos of claims which are rendered in manuscript form, do not in several cases give the names of head quarters and object of journey etc. Printed form No.M.I52 A.should be obtained and used in future by all members of the lower subordinate, office, and petty establishments.

29. Pass books were produced for all deposits in the savings bank and were found in order except the pass book of contractor T.Shanmuga-Mudaliar which is still in the name of the depositor instead of in the name of the Executive Engineer (Examiner's circular No.44 of 1889). The explanation given being that the accounts of this contractor are to be finally closed shortly.

30. The register of deposits lodged in Savings Bank ordered in code para 1898 is not maintained.

31. The consolidated return of tools and plant was compared with the several sub divisional returns and the head quarter return and found to agree. The register for the current year is opened and posted to end of December 1889.

32. The budget register is in order but the register of liabilities is not maintained. A large number of screw gearing shutters and jumpers are supplied by the P.W.Workshop and also a good number of mamooties, pickaxes etc. by the P.W.Stores Division, all of which might have been usefully registered as liabilities to be provided for.

33. Corrections advised in audit notes are carried through office copies of accounts but no reference to the document authorising the correction is made.

34. On examining the account of service labels it was observed that the balance on the IIth.January 1890 was not correctly entered. It was three rupees more than the actual balance. The necessary correction has however since been made.

Palamcottah, (Signed) H. Rainier
29th.January 1890. Inspecting (Accounts) Officer.

No. 1375 A/ 12-3-90

Forwarded to the Secretary to Government Public Works Department for the information and orders of Government with the accompanying summary and remarks.

1729/14

2214
11 APR 1890

(C. No. 93.)

Division No 2 Periyar Summary of Inspection Notes dated 11th to 14th January 1890.

172d/6

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5.	Impreat with the head clerk excessive		The Executive Engineer should use his discretion as to reducing the imprest with the head clerk, bearing in mind that the advances made from it can only be re-couped after audit of Travelling allowance claims of lascars.
2	6. and 7.	Contractors and piece workers bills are not checked with previous bills prior to payment and consequent double payment to a piece worker.	374	The Executive Engineer should see that all bills are checked by accountant before making any payment
3.	6	Irregular transmission of both the original and office copies of bills to the Executive Engineer through contractors.	1818 Standing Order No 360 of 1888	The Executive Engineer should see that the rules in code para 1818 are attended to. The practice of sending both copies and originals through contractors is objectionable as affording opportunities for fraud. It should be discontinued and the Executive Engineer should report accordingly.
4	8.	Failure to record cheques drawn but not paid away or delivered to payees in the Register of cheques &c (Form No M 3 A) which is not maintained	1744 A to C.	The Executive Engineer should explain why the rules regarding the cheques drawn and not paid away are not attended to. He should take steps to see that they are observed in future and that the Register in Form No M 3 A is opened out at once and report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	9	Failure to mark the copies of bills as such and to certify to their correctness.	1818 Standing Order 592 of 1889	The Executive Engineer should explain the non-observance of this rule and should report whether the rule is now being attended to.
6	11 12 and 13	Charges for conveying tappal to Executive Engineer's camp irregularly debited to works instead of to Establishment Contingencies.		These charges are debitable to office contingencies and the Executive Engineer should see that they are debited accordingly
7	14 and 15	Omission to initial vouchers for payments recorded in the Cash Book of the Executive Engineer and of Imprest holders under him.	311 (I) Examiner's Circular 25 of 1888.	The Executive Engineer should explain the omission and state whether all vouchers are now being initialled.
8	17	Failure to settle the claims and dues of a contractor.		The Executive Engineer should explain how the sums mentioned aggregating over Rs 3000 came ~~cause~~ to be due from the contractor.
9	16	Omission by a paying officer to initial the last column of Part I of Nominal Muster Roll (Form No. M 4).	1750.	Should receive attention in future 172/16
10	18	A running account irregularly kept with a piece worker and a payment made to him independent of this account.	1830B and Notes on Form No. M 14A	Persons with whom running accounts are kept should be treated as contractors and form No M 14 should be used in their cases and all transactions with them should be recorded in the contractors Ledger.
11	19	Register of contracts is incomplete and is in manuscript in some cases.	1366A	The Executive Engineer should take steps to complete the Register and to include in it all contracts entered into in ~~this~~ his Division and report accordingly.
12	20	The list of agreed rates attached to a contract agreement untidy and contains unauthenticated corrections		It would seem that the Executive Engineer concerned should ~~be~~ in all cases be held personally responsible for any loss to Government consequent on the careless preparation of contract documents, and it seems desirable that the Executive Engineer should explain how the schedule in question came to be prepared in such a way.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
13	21	Failure to write up the contractors' Ledger	1868	The Executive Engineer should see that the Ledger is written up and kept up to date.
14	23.	Register of buildings incomplete	975.	The Executive Engineer should take steps to complete the Registers and report accordingly.
15	24	Non-production of Military papers of a Military Subordinate.	733	The Military papers of the subordinate should be obtained from the Division from which he was transferred and the Executive Engineer should report when they have been received
16	25	A service book irregularly attested by an Upper Subordinate.	864 Note 1.	The Executive Engineer should now attest the service book himself and report accordingly.
17	26.	Want of re-attestation to a service book	864 Note 1	The service book should now be attested and reported when this has been done. This was also noticed at the last inspection, but the individual concerned is understood to be on furlough

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18	28	Failure to use Form No. M 152 A for journals of Lower Subordinate petty and Office Establishment	531A Standing Order No. 397 of 1888.	The Travelling Allowance claims of all members of the lower subordinate, Petty and Office Establishments should be prepared in form No. M 152 A and these should be made available for test audit on the occasion of an Inspection by an account officer. Attention is also invited to my remarks regarding general failure to use this form vide para 3. of Office Note No. 1130 dated 4th March 1890
19	29.	Failure to re-deposit the security of a contractor in the name of the Executive Engineer.	Examiner Circulars Nos 33 and 44 of 1889	The security should now be lodged in the name of the Executive Engineer in the manner instructed in the circulars referred to
20	30	Failure to maintain the Register of Deposits lodged in the Savings bank	1896.	The Executive Engineer should see that the Register is opened out at once and report when this has been done.
21.	32.	Failure to maintain Register of Liabilities	Form No. M 77	The Executive Engineer should take steps to have the register properly kept up and report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
22	34	An error in the account of service labels	897 to 899	The error should have been detected long ago. The Executive Engineer should see that the Head Clerk checks this account from time to time Major R.E. Examiner of P.W. Accounts, Madras CH 21/3 R 12/3 (Enclosure)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1724/18

2211
11 APR 1890

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

172-9
19

EXECUTIVE ENGINEER No. II PERIYAR DIVISION
Regd. No. 665 P.E.
Recd. 22.3.90
Enclds. Nos 1

1/605 PR/90 of - 542 PR
18/3/90

P.W. Cet No. ~~2608~~

11 APR 1890

No 1434 C dt 15 March/90

Forwarded to
the Chief Engineer
Periyar Project for
report by the Executive
Engineer No II division

Chief Engineer
Ag Prim Secy to Govt
P.W.D

[illegible]
14.3.90

No 578 P.R

Forwarded to the
Executive Engineer No II
Periyar Dn for report.

Colo R.E.
Chief Engineer
Periyar Project

18th March/90.
8/182

From

The Examiner P.W.Accounts,
Madras.

To

The Secretary to Government,
P.W.Department.

No. 1375

13 MAR. 90
SECRETARIAT, MADRAS

Dated 12 March 1890.
Recd. 13 3 90

Notes of inspection of the office of the Executive Engineer No. II Periyar Division by Mr.H.Rainier. Forwards for orders of Government --- and summary.

Endorsed

No II Periar Division

Explanation to the Examiner's Summary of Inspection notes from 11th to 14th January 1890.

1724/P

Item No in Summary	Executive Engineer's Explanation
1.	The imprest will be reduced to Rs 10/-
2.	Will be attended to
3.	Do Do
4.	In this Case it was expected that the Cheques will be handed over immediately, hence the omission. A Register in the prescribed form has Since been maintained.
5.	The word "Certified Copy" is entered on the last page of all bills but every page of the bills will be entered accordingly in future.
6.	The necessary adjustment will be made in the accounts for March/90
7.	The Vouchers referred to, have not been initialled as they are signed by Sub Divisional Officers who make payments and who are responsible for them, however such Vouchers will be initialled in future.
8.	This Claim has been Settled in the accounts for January 1890 and

necessary Vouchers submitted.

9. Will be attended to.

10 Do Do.

11 Attended to.

12 The schedule in question was prepared by the Contractor himself and attached to the bond, the corrections made therein having been initialled by him. The Executive Engineer cannot therefore see any carelessness in the preparation of the document.

13. Being attended to.

14. Register since maintained.

15. No I Division Officer has been called upon for the Military papers referred to.

16 This Subordinate is now on leave, the necessary attestation will be made on his return to duty.

17. The individual referred to is still on furlough.

18 Being attended to on the receipt of Printed forms.

19 As the Contractor's accounts were to be closed shortly the security lodged, was not changed in the name of the Executive Engineer. The Contractor's accounts have since been settled.

20. Register has since been opened.

21. Do. Do. Do.

22 The Head Clerk has been ordered to attend to this carefully in future.

Camp - Allangaullore }
Dated. 23rd March 1890 }

J P Carless
Executive Engineer
No II Periar Division

72/2

2/605 PR/90

P.W.
46

No 566.P.R

1724/2

Submitted to the Chief Engineer P.W. Department.

Enclo: 2

1. Notes of inspection.

1 Summary of inspection notes -

2 The only points which seem to call for special notice are the following:-

Item 2 - I entirely dissent from the Examiner's view - It is very desirable that contractors' and pieceworkers' bills should be paid as promptly and with as little trouble to themselves as possible, and if an officer is, as he should be, in camp for the greater part of his time it is very much better that he should pay such bills direct than that he should keep the creditor waiting while the bill is sent in to head quarters to be checked. The "evil resulting from the present practice" amounts by the Examiner's own showing to a single case (in a period of ten months) of a trifling over payment which was recovered almost as soon as made; this is a trifle compared to to the annoyance caused to Contractors by keeping them waiting for payment, and making them waste their time in attendance at the Executive Engineer's office. This annoyance has to be paid for by ~~in~~ Government in the long run, in some form or other. The chief object of the existence of the Department is not the compilation of accounts but the execution of work, and the former should give way to the latter. The Executive Engineer's practice is the right one and should be continued.

Item 6. The Executive Engineer's action was most irregular and improper and if it is repeated he should be held personally responsible for the charges.

Item 7. It seems a waste of labour for the Executive Engineer to initial vouchers already signed by a Sub-divisional officer, and the clause in para 311 requiring him to do so might well be modified.

Item 8

Item 8. There does not appear to have been either "failure" or irregularity of any kind. Certain work which should have been done by the Contractor had, owing to his neglect (a case of very frequent occurrence) to be done by other agency at his expense, and he was rightly debited with the cost of it.

Item 12. This does not appear to be a matter within the Examiner's province but in any case there was no irregularity.

172/27

Item 14. The Examiner's remarks are unintelligible; the Rest House at Natchikulam was never formally completed, having been destroyed by fire before completion, and consequently could not have been brought on the register "as completed". I believe the same was the case with the Peranai store shed, at all events it was destroyed immediately after completion if not before it. The lascars shed at the Peranai should be be brought on the register.

Item 17. Appears unnecessary the individual concerned being not merely "understood" but known to the Examiner's office to be on furlough.

Item 18. The word "failure" is out of place the forms not having been available.

Item 19. The Examiner's circulars have no authority except as regards technical details of accounts and should not be quoted in support of a charge of "failure" against an Executive Engineer.

3. A large proportion of the items noticed in this as in all similar reports refer to trifling matters where the irregularities even if they exist are of no practical importance whatever and it is a question whether the time of Government or of the superior officers of the Department should be taken up with their consideration.

4. It is doubtless well that all irregularities however petty should be noticed but it is suggested that trifling matters such as items 1, 5, 7, 9 of this report and others of the same kind should be dealt with in a separate note drawn up by the inspecting officer on the spot for the information of the Executive Engineer and which need not go beyond his office, only matters of real importance being entered in the report submitted to Government.

5 It is also desirable that the Examiner should be more sparing in the use of the somewhat offensive word "failure," which is much too freely used in these reports.

1772/24

Colonel R.E.
Chief Engr, Periyar Project.

Periyar.
29 March 90
D/31.

To
The Chief Engineer,
P. W. Department.

&c

~~[illegible] 2275~~ Sec
4681/90

No 566. P.P.

From,

The Chief Engineer
Periyar Project

To

The Chief Engineer
P.W.D

Dated 29th } March/90
Received 3/4/90

Ex—2

Inspection Notes from
11th to 14th January/90
Submits with remarks the
explanation from the
Executive Engineer No II
Periyar Division to the
Examiner's summary of—

2714
11 APR 1890

No 1800. C d/10 April/90

To C

For favour of
remarks.

[illegible]
3.4.90

Keep-with Genl. No.

dated 189

It is a quotation from
Summary of the Inspection
Officer's report

600—17-1-90.

[C. No. 8.]

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 15 May 1890.

OFFICE NOTE No. 2812.

1727/26 Ex 2

To

W.

Your office note No. 1800 C. dated 10th. April 1890.

Returned with the following remarks:-

2. Item 2 of the summary.

My remark, to which the Chief ~~Executive~~ Engineer takes exception, was not an expression of a personal opinion, but a statement of the conclusion arrived at by Government after full consideration and since embodied in the code (vide standing orders Nos. 1054 and 1059 dated 21st. December 1889) on the unanimous recommendation of the Code Committee. When this is explained the Chief Engineer will no doubt see that the Executive Engineers under his orders observe the code rule.

3. I do not understand why the expression " the evil of the present practice " is placed by the Executive Engineer and Chief Engineer between inverted commas as if it were a quotation. I

used no such expression nor any expression in the least like it; indeed I never said one word about the consequences of the practice in question, & I cannot find that the inspecting officer did so either. I may however observe that the extent of overpayment, discovered in the course of a partial test audit is no indication whatever of the possible extent of irregularity. The inspecting officer takes a few works at random, and examines the accounts of them, and it is quite a chance whether they do or do not disclose any irregularity.

+ See para 7 of the Inspg. officer's report.

4. I entirely agree with the Chief Engineer that the raison d'etre of the department is the execution of work & not the keeping of accounts; but it seems to me that the question at issue is neither a question of work nor a question of account keeping.

5. Item 6.

The present Executive Engineer will no doubt attend to the Chief Engineer's remarks.

6. Item 7.

I would suggest that proposals for modification of code rules should be separately submitted for the consideration of Government. Inspecting officers must be guided by, and remarks made on their reports must necessarily be based on, rules as they are, and it only complicates matters to introduce discussions as to what the rules should be.

7. Item 8.

It seems desirable that the facts of this case should be ascertained and reported. As far as I can gather from a somewhat meagre and not very intelligible explanation in reply to enquiries made on audit of accounts for December 1889, there was really no question of doing any work departmentally for the contractor, the inspecting officer's remarks in his report being apparently based on incorrect information.

1729/27

8. Apparently the contract was a contract for supply of stone, the contractor being entitled to payment only on delivery; but he was actually paid some two thousand rupees for stone lying or said to be lying at the quarries which stone the zemindar (who I suppose is the owner of the quarry) would not, it is said, allow him to remove. If the facts were really as stated above, there would seem to have been a serious irregularity, because then the Executive Engineer must have paid a a very large sum without any value received & apparently without any security whatever; and the fact of other sums being due to the contractor, on account of other works, does not affect the question, the Executive Engineer having, I believe, no legal right to set one debt against the other. In any case the

proper course would have been to have paid the debts due, and to have made no payments that were not due. At the same time the information available is very incomplete and there was a further difference of over Rs.I,000 regarding which no intelligible explanation has yet been given.

9. Item I2.

The inspecting officer's statement was that the schedule contained corrections not authenticated by either Executive Engineer or contractor; & it does not seem to be of the slightest consequence whether the schedule was prepared by the Executive Engineer or by the contractor. In either case it would seem to have been the business of the Executive Engineer to see that the schedule accepted and adopted by him as a contract document was a proper document, so prepared as to preclude disputes about rates. Had I known that the schedule had been prepared by the contractor, my remark would of course have been worded somewhat differently, but the substance of the remark as regards the action of the Executive Engineer would have been much the same. It seems to me that (taking the facts as stated by the inspecting officer and not denied by the Executive Engineer) there was a ~~very~~ serious irregularity.

46

IO. The question whether the matter is one within the Examiner's province is a question for Government to decide. It appears to me that any matter which may involve pecuniary loss to Government is a matter to which the Examiner should give his attention; it certainly is not a matter within his province in the same sense that a question of pure accounting is, that is to say it is not a matter on which he can issue authoritative instructions; but it does not follow that it is not a matter that he should bring to notice of Government when his attention is drawn to it. In this connection I would invite attention to the concluding para of Major Henderson's memorandum on the proposed revision of contract forms. I should be glad to know whether Government do or do not desire inspecting account officers to give the attention to such matters.

Vide Memo: attached to No 3459C of 30-7-89-

1724/23

II. Para Item I4.

I fail to see in my remark anything in the slightest degree " unintelligible" or even incorrect (Which is possibly what the Chief Engineer means) and I may say the same of the inspecting officer's remarks to which the Chief Engineer may possibly refer. The Ex. Engineer (according to inspecting officer's statement) appears to have informed the inspecting officer that the sheds were burnt after completion. If the statement was correct (and the Executive Engineer apparently does not dispute it) then both the inspecting officer's remark and my remark were perfectly correct, but if they were not correct it was apparently the Executive Engineer's fault; and in any case I submit that they are as intelligible as any remarks could possibly be. They are reproduced in the margin for ready reference.

I2. Item I5.

The Executive Engineer might be asked to report again when the military papers of subordinate concerned have been received and recorded in his office.

I3. Item I6.

The Executive Engineer might be asked to report when the service book has been attested by him.

I4. Item I8.

I fail to see the force of the Chief Engineer's remark. It appears to me that it was the Executive Engineer's business to attend to code rules & to take steps to get the forms (if any) necessary for carrying out code rules, if by any oversight they had not been supplied to him. Of course I am referring to the Executive Engineer's technical responsibility for the proceedings of his office establishment.

I5. Item I9.

The Examiner's circular was issued in advance of standing orders

×

The following buildings should have been brought on to the register of buildings as completed. The Executive Engineerstates this was not done as they were soon afterwards partly destroyed by fire:-

(I) Store shed at Parani
cost Rs.63I

(2) Rest House near natchicolam Rs.2,707

The lascars shed at Parani which cost Rs.I,4I7 and which is completed should also have been brought on to the register of buildings (Inspecting Officer's report).

Register of buildings incomplete (Summary).

The Executive Engineer should take steps to complete the register and report accordingly(Examiners remark)

1724/29

with the express approval of Government so that there might be no delay in conforming to the requirements of the postal department. It is presumed that the security has been refunded to the contractor.

I6. Other items of the summary call for no remarks.

I7. With reference to paras 3 & 4 of the Chief Engineer's endorsement , I should be very glad indeed to omit anything which is unnecessary, but I may observe

(a)that it is not always easy to separate the trifling from the important matters;

(b)that the habitual disregard of rules concerning even trivial matters, is not a trifle :

(c)that past experience does not afford any grounds for supposingthat a memorandum left by the inspecting officer -- a memorandum having no authority whatever -- would receive any serious attention; indeed past experience shows very plainly that in the vast majority of cases the remarks of the inspecting officer produce no effect whatever unless they are followed up until a specific assurance is obtained that the irregularity noticed has been remedied, or that the necessary steps have been taken to remedy it; and Mr.Rainier, who has conducted most of the inspections for a good many years, has frequently complained to me of the complete disregard by most Executive Engineers of the remarks made in inspection reports, & even of positive orders of Government thereon, when (as was the practice some years ago) the inspection reports were simply communicated for guidance to the officers concerned, no attempt being made to ascertain, until the next inspection, whether any notice was taken of instructions and orders; the result being that year after year, the inspecting officer had to notice again and again the very same irregularities;

(d) that the trouble to Government & to the superior officers of the department, is purely nominal in all cases except those in which it is really necessary to trouble them; that is to say that in most cases all that Government or the Superintending Engineer needs to do is to pass on the Examiner's remark, no real trouble beinggiven unless the officer concerned disputes the correctness of the Examiner's views, and in such cases I do not see how it is possible to avoid troubling the superior officers of the department, & some-

of trouble to Government in connection with these inspection reports might however probably be avoided if Superintending Engineers would more uniformly insist on Executive Engineers observing the rules of the department as they are for the time being, even in respect of trifling matters, and on their submitting separately for consideration, any proposals for modification of rules which they think inconvenient or objectionable.

1728/30

18. For the above reasons, I do not think it is advisable to make any changes in the direction indicated by the Chief Engineer; but I hope in another way to be able to greatly reduce before long the number of trifling irregularities requiring to be noticed in inspection reports, that is to say by furnishing the divisional officers with printed lists of all the ordinary items of recurring irregularity, which will enable those Executive Engineers who desire to conform to the rules of the code, to detect and correct, without the intervention of the inspecting officer, any irregularities in the procedure of their offices. These lists have been for some time under preparation, and I hope they will soon be ready.

19. With reference to para 5 of the endorsement, I am surprised to find that any one can see any thing in the

slightest degree " offensive " in the word "failure", which (when not used in the sense "bankruptcy") seems to me as colourless an expression as is to be found in the dictionary, an expression carrying with it the least possible implication of culpability. I shall be very glad to substitute for it any other expression that Government may desire; but the opinions of different officers on such a point as this must differ very widely, and that there are probably many officers who, like myself, look upon "failure" as a very harmless expression, but who might have objection to the substitute selected, and I need hardly say that I cannot undertake to bear in mind the different opinions of different officers as to the precise connotations of different words and to vary my wording so as to suit, on every occasion, the views of the particular officer concerned.

20. I solicit definite orders regarding the matter referred to in para IO.

fr. Bro 1523 W d/ 8-6. 89
memo No 2262 C d/ 9. 5. 89
" " 1636 C d/ 28. 3. 89
fr. Bro 650 W d/ 5. 3. 89
" A. 384 W d/ 11. 2. 89
" " " 232 W d/ 20. 1. 89
memo No 3439 C d/ 30. 7. 89
" " 2355 d/ 15. 8. 89
fr. Bro 805 W d/ 16. 3. 89
memo No 438 C d/ 29. 5. 89
fr. Bro 2566 W d/ 20. 8. 88
" " 2254 W d/ 8. 9. 88
memo No. 7728 C d/ 9. 8. 86
" " 836 C d/ 30 3. 81

C.

A 16/5
H 16/5
(Enc. 3)

21/5 O.L 1118. V
Hm 5. VI

P.W. Cd. 4681

Rd 17-5-90
Sec 84

No. 1724 W d/ 20-6-90

~~[illegible]~~ 10.11
~~[illegible]~~ 18
400
O.O. 75-VII
Hm 21-VII

W

1724/31

In connection with the inspection notes of the Dy. Eng., No II Periyar division; the Ch. Engr. P. Project & the Eng. are at issue on certain points –

It will probably be necessary to submit the papers to the Gov. for orders, & in doing this, orders are requested whether it is necessary to give any expression of H.E.'s opinion on the points under dispute – If so, your views may be written in pencil in the margin of C.E.'s note – A tabular statement will then be drawn up for giving slightest degree " offensive " in the

(1) alleged irregularity

(2) Remarks of Ch. E. P. Project

(3) ~~W's opinion~~ C's remarks

(4) W's opinion

(5) Blank for Hon's orders.

If you consider that the papers may be submitted to the Hon. without remarks column (4) will be omitted.

Ch
27-5-30

Draw up the form proposed & I shall write what I have to say in that column left for me.

29.5.30

W statement [illegible] 29.5.30

[illegible] — after your remarks have been inserted, a covering note will be drawn up, sending the papers to Hon. [illegible] [illegible]

P.W.D.

Current No 4681

17724/32

Note

In connection with the inspection notes of the Deputy Examiner on No II Periyar division, the Chief Engr Periyar Project and the Exr. Project are at issue on certain points.

The disputed items have been tabulated, and the undersigned has recorded his views on the several points in the statement. The last column of the statement has been left blank for the Hon. Member's orders.

The Examiner particularly asks for definite orders on the point raised at the conclusion of his remarks against item 12.

5.6.90 W

1724/33

~~Atto~~

For orders

No. 1724 W d/ 20th June 1890

No. 1724 W

Reminder

PROCEEDINGS OF THE MADRAS GOVERNMENT

UNDER date the 20th June 1890.

READ the following

From the Examr. P. W. Accounts. No. 1375, dated 12th March 1890.

From the Chief Engineer, Periyar Project No. 566 PR dated 27th March 1890.

From the Examr. P. W. Accounts No. 2812 dated 1st May 1890.

17 Jul
7/4

HS
11 Jun

The Examiner's note of 16th May 1890 will be communicated to the Chief Engineer Periyar Project with the following remarks –

Item 2. Where rules have been formulated for the guidance of officers they are bound to observe them.

Item 7. The rejoinder of the Examiner is concurred in by the Government.

Item 8. The Examiner's remarks appear to disclose a serious irregularity, and the Government desires to be furnished with [illegible] upon of the facts of the case.

Item 12. The Government entirely agrees with the Examiner's remarks under this head, and considers that the inspecting Account officers should most certainly examine Contract documents when on circuit. This being the case, it obviously becomes the Examr's duty to report to the Government any irregularities which may come under his notice

Item 14. — The Examiner's remarks were based on information supplied by the Executive Engineer, and the former officer is justified in stating that if they were not correct it was the Executive Engineer's fault.

Item 15 & 16. These suggestions should receive attention.

Item 18. The Government agrees with the Examiner

1729/37/

Item 19. The Examiner's circulars are issued from time to time with a view to assist officers in keeping accounts and to prevent irregularities, and the Government considers that they should undoubtedly carry weight, especially if they purport to issue under the authority of Government.

Para 17 of the Examiner's note —

The Government concurs with the views expressed in this para, especially with those in clauses (b) and (d).

Para 18 of the Examiner's note —

The Government is of opinion that the present system of submitting inspection reports should certainly be continued. It is of great advantage to the Government to enable it to judge of the way in which officers conduct their duties, and of their habits of regularity and punctuality in business.

Para 19 of the Examiner's Note.

The word "failure" seems to the Government unobjectionable. It is presumed that the aversion of the Chief Engineer Periyar Project to it is that it implies a fault, but non-observance of rule is a fault and the expression cannot be objected to on this ground.

9.6.90

To

Ch: Engr. Periyar Pt.

" Exam: P.W. Accts.

D 11/6

729/36

No. 1724 Wa/ 20th June 1891

Dec 24/6' I 24/6-

Ohs 118. V

Hm 10. Vi

m 8. Vi