(1) பக்கங்களின் எண்ணிக்கை 40

(2) புதுக்கித் திருப்பிய நாள் Jan 96

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

# தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 1776(ம) அச்சகம்
மு. கோப்புத் தாள் எண். பல்வகை

நாள் : 27-6-1890 19 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

20

ஆவண. கா-1—18,006—15-6-87.

Notes of the Inspection by A. Rainier Esqr.
of the Office of the Executive Engineer Ganjam Division
at Berhampur on the 10th and 11th May 1889.

1776/1

The present Executive Engineer Baboo Amrita Lal Roy Chowdry, Rai Bahadoor L.B.E. Executive Engineer 2nd Grade, assumed charge of the Division on the 19th December 1888. M.R.Ry. Venkataramana Row the Accountant joined the Office on the 4th March 1889. This Office was last ~~examined~~ inspected by an Accounts Officer in April 1888.

2. The Sub Divisional arrangements and Imprest holders are now as follows:—

| Name, Rank and Locality of Sub Divisional Officer | Drawing Account or Imprest | Nature of payments made. |
|---|---|---|
| M.R.Ry. S. Raghava Iyengar, Supervisor 2nd Grade, Berhampur Sub Division (now on leave) | Drawing Account | These Sub Divisional Officers make all kinds of payments except salary and travelling allowances |
| M.R.Ry. S. Venkataramanial Pantulu Garu Sub Engineer 3rd Grade, Chicacole Sub Division, Chicacole | D.A. | |
| M.R.Ry A.M. Mauriappa Moodelliar Sub Engineer, Temporary, Parlakimidi Estate | D.A. | |
| A.M. Woord Esqr, Executive Engineer 4th Grade Ganjam Gopalpore Special Sub Division, Chaterpore | D.A. | All payments including salary and travelling allowances. |

| Name and Rank of Imprest holder | Amount of Imprest | By whom recouped | Nature of payments made by Imprest holder |
|---|---|---|---|
| | Rs | | |
| Mr. P. Pereira, Overseer | 100/- | Berhampur Sub Divisional Officer | All these imprest holders pay work establishment, departmental labor (if any), contingencies. |
| M.R. Ry. T. Prakasa Mood. do | 100/- | do | |
| " B.V. Ignasawmy Iyer do | 100/- | do | |
| " S. Dairasigamony Mood. do | 50/- | do | |
| " B. Ramaniah Puntulu x do | 200/- | Bhimavole Sub Divisional Officer | x This imprest holder paid some material and piece-workers bills in April 1889. |
| Sergeant E. Hudson, Overseer | 50/- | Parlakimidi Sub Divisional Officer | |

3. With reference to para 18 of last report the Sub Divisional Cash Extracts including those of the special officer in charge of the Ganjam — Gopalpur Canal came up sometimes thrice a month, sometimes twice and sometimes only once. They are said to be still habitually unsupported by vouchers which are as often as not imperfectly — prepared.

4. In the imprest sheet of B. Ramaniah Puntulu, Overseer dated 29th April 1889 no note of recoupment is noted giving information as to whether the recoupment was by cash or by cheque and also the date of recoupment.

5. Salaries for the months of April, June July and August 1888 and April 1889 were disbursed prior to the despatch of the salary bill which is contrary to Code para 473(2) see also para 11 of last report. 1776/V

6. In the month of May 1888 the then Accountant M. R. Ry. K. Cuppusawmy Naidu who was transferred from the Consulting Architect Office was paid his first salary after transfer before audit by Examiner which was contrary to Code para 473(7) and there is a remark in the Cash Book by the Executive Engineer — Mr. S. Subroya Charry, as follows, against the entry of the above transaction "Cashier paid and Accountant received without getting my permission

7. Again Ranganaikulu Naidu Head Cle was paid an increase of pay caused by promotio before audit by Examiner which is also contrary to Code para 473(4).

8. With reference to Code para 164 — certified copies of bills are not, except respecting Parlakimidi Sub Division payments, kept in the Divisional office to complete the records and a the measurement lists which are tacked on t the work abstracts shew only quantities of work done upto date but not quantities during the month, it is not practicable to check a month's

accounts

accounts satisfactorily

9. As regards the Parlakimidi Sub Division the copies of bills kept in this office are not certified copies at all but duplicates signed by the payees but not stamped.

10. Cheques sent from the Divisional Office to impress holders for payment of salaries to themselves and their establishment are sometimes not cashed for two or three months together though the acquittance rolls duly signed are promptly returned to the Divisional Office as vouchers for payments made. For instance a cheque No. 34751/32 dated 3rd March 1889 for Rs 79-12-0 was sent to Overseer Prakasa Moodeliar on the day the cheque was drawn, for payment to himself and his establishment being salary for February 1889. This cheque was not cashed until the close of the next month (April 1889) yet the acquittance roll sent with the ~~check~~ cheque was duly received in the Divisional Office on the 7th March 1889. Similarly a cheque for Rs 12-12-0 sent to the same Overseer on the 12th March 1889 and another for Rs 79-12-0 on 3rd April 1889 have not been cashed upto end

o No. 33/32, dated 12th March 1889.

X No. 84, dated 3rd April 1889.

end of April 1889 but the acquittance Rolls sent therewith were promptly received back signed

11. M. R. Ry. Mariappa Moodeliar's Cash Extract for period 17th to 23rd April 1889. Cash Book Central Office Voucher No. 14. The receipt portion of the voucher bears nothing but the amount paid and the payees signature without date or memo of payments being filled in. The duplicate of this is not marked as duplicate or certified copy. 1776/3

12. With reference to Code para 1740 the cash extracts of Sub Divisional Office Parlakimidi do not give such detail as to make the transaction clearly intelligible. The particulars of the payment whether for materials supplied or work done are not generally given.

13. Overseer C. N. Iyasawmy Iyer who was transferred from the Rushikulya Division relieved Corporal D. L. Emery Overseer 1st grade on the afternoon of the 3rd April 1889 Mr. Emery's imprest Rs 100-0-0 which was last recouped on the 31st March 1889 was taken over by the new Overseer who without submitting any imprest rendered a long account, for he died on

on 24th April 1889. The amount of his impreet is still shown as with him in the Cash Balance Statement dated 6th May 1889. The Executive Engineer states that he found the deceased Overseer, in a cart along with some other government property which latter the Police took charge of but that the impreet money has not yet been received.

14. With reference to Gl. C. No. 820 W, dated 19th March 1889 para 5 fixing the responsibility of the Accountant for checking the accuracy of the calculations in measurement sheets, measurement sheets of final measurements — i.e., of measurements on which final payments have been made — do not bear evidence of having been carefully and completely checked by the Accountant who admits that he does not do this duty always.

15. The No. of works on which there has been outlay during the month of March 1889 is 163. Of these 70 works are estimated to cost Rs 200 — 0 — 0 and under for — which therefore work abstracts are not necessary and posting into Register of works is not required. Hence the No. of works for which work abstracts are necessary and for which accounts in the Register of works should be maintained is 93. Out of these 93 only 63 work abstracts had been posted at the date of inspection (10th May) The 63 work abstracts completed and posted in Register of Works have not been examined and initialled by the Accountant who states that he has had no time to do this, he himself as well as most of the officers having been so upset by the existing severe cholera and consequent panic in the neighbourhood: for the same reason the work abstracts for April 1889 have not yet been put in hand and the work abstract of the Ganjam Gopalpore Canal from February 1889 are incomplete and there is no posting of the Register of Works for March and April regarding this work.

1776/9

16. With reference to the concluding words of Code para 171 the last verification of materials at site was at end of 1887-88 Since then there has been no verification but a few (say 5) work abstracts for October and November 1888 were sent to the Sub Divisional Officer for signature to part IV of work abstract in

in acknowledgment of the materials at site. The Berhampore Sub Divisional Officer returned, but the other Sub Divisional Officer ~~off~~ have not yet returned, these work abstracts. In the absence of the statement showing results of verification which may have taken place it is impossible to see whether the materials borne on books correctly represents the actual balance at site of works (and see para 50 of last report).

17. In the Register of Works for the work "additions and alterations to the Police Superintendent's Office at Bhaterpur" Estimate Rs 4,600—0—0 the amount of appropriation is not entered.

18. With reference to Code para 1760 V the quantities of work done by sub head should be but are not entered in the case of works estimated to cost more than Rs 200—0—0 and up to Rs 2500—0—0. This will be done in future

19. Completing the compound wall around the Zemindar's palace at Dharakota Estimate Rs 1000—0—0.

According to the Register of Works and

and work abstracts for March 1889 there is a sum of Rs 27—0—0 shewn as arrears due to a supplier of materials which is outstanding since March 1888. But to what particular person this amount is due and for what purpose is not quite clear, as part III of the work abstract does not as it should give these details. Looking into the measurement lists for March and May 1888 it is seen that the Rs 27—0—0 represents cost of 28 cubic yards of building stone and 26 cubic yards concrete supplied by Supplier M. Poorooshotham Naidu in March 1888. This Rs 27—0—0 appear to have been shown as a liability in the accounts once in March 1888 when received and again in May 1888 when paid for. Presuming that the two were correct the payments made namely two items of Rs 27—0—0 each during May 1888 cover all liabilities up to that date, and the work abstract for May 1888 shewing no arrears. But in the work abstract for July 1888 part III Rs 27—0—0 is brought forward as arrears of previous work abstract and the arrears are still outstanding in the accounts though there should be no arrears

1726/6

A.

As the certified copies of bills are not on the records of this Office and as no ten day reports have been received for the work from the commencement although necessary and as payments on account of the work during March and May 1888 were made by the Rushikulya Division and adjusted in this Division by transfer very great difficulty was experienced in tracing the item of Rs 2 1/7 — 0 — 0.

20. Again in preparing the bill of the Contractor for this work his first bill paid in March 1888 on account of concrete (Rs 144 1/) and Rs 5 — 1/4 — 2 on account of excavating foundation was entirely lost sight of but in the last bill of the Contractor the liability on account of the first item concrete was included the payment being omitted but the 2nd item payment on account of excavation and foundation was omitted both as regards liability and payment. Thus the final bill of the Contractor does not include all the liabilities and payments to the Contractor on account of the work as it should (vide Code para 1818). This voucher is dated 31st March 1889 and came to Executive Engineers Office (date not exactly known) early in April but has not yet been checked by the Accountant. Again when the value of work done regarding "Concrete" above referred to was shewn in the last bill, the payment made on account was not shown along with other payments shewn against the line "amount of previous payments from last certificate —" under "memo of payments made". This has resulted in an overpayment of Rs 117 — 0 — 0 which should be recovered at an early date.

1776

21. Another point in connection with this work worth notice is that the quantity of rubble work as per the last but one bill of Contractor Sitchinarayana was 6835 cubic feet which as per last bill it was 1,768 or 2067 less than the previous measurement. The difference of 2067 cubic feet represents measurement of rough stone work in Chunam from South end. This was measured on 22nd December 1888 and paid for in January 1889 and was for reasons unknown deducted from March's bill. This requires explanation. The payment was made by Sub Divisional Officer S. Raghava Iyengar — Supervisor 2nd grade.

22. Repairs to the Collector's Bungalow at Chetterpur — Estimate Rs 337 1/2 — 0 — 0.

The original estimate for this work was for

for Rs 1190—0—0 Register No. 132/1887-88 which was supplemented by two other estimates sanctioned for Rs 135—0—0 and 832—0—0 and registered as 178 and 203 of 1887-88 respectively. Thus the total sanction for the work is Rs 3372—0—0 But this sanction is not quoted in the Register of Works only the first sanction being quoted although the expenditure shown is the total expenditure incurred under all the sanctions. As the total amount of estimate is over Rs 2500—0—0 the expenditure should have been but is not accounted for by items of estimate.

23. Constructing a cutcherry at Mandamari. Estimate Rs 2400—0—0.

A Contractor Dulabho Puro Chetty in October 1888 supplied materials value Rs 254—11—7 for the above work on which he was engaged as a contractor he was paid Rs 200—0—0 for the materials on the materials bills form, the balance appearing as due to him. In January and February 1889 these materials were issued to him and instead of deducting their full value Rs 254—11—7 only Rs 200—0—0 was deducted th

the remainder nowhere standing against the Contractor. The transaction should of course have (but have not) appeared all together in the Contractor's bills (form No. 14) where the materials should have been shewn as materials supplied & it is the amount due to the Contractor as respecting his bill for materials supplied will appear as arrears due in part III of work abstract till paid to him whereas there is no record of anything being due from the Contractor.

1776/7

21. Constructing a bungalow at Nilakantaswara Swamy's temple. Estimate Rs 2845

In the Register of Works for this work the original estimate of Rs 2690 sanctioned and registered as No. 88/86-87 is quoted instead of the revised estimate sanctioned for Rs 2845 and registered as No. 188/1888-89. This should be corrected. The posting of the Register of work for the work for March 1888 is still in pencil.

25. Building an entrance gate and compound wall around the new Choultry at Parlakimidi. Estimate Rs 4590.

Work abstracts for this work for December 1888, January and March 1889 are not yet prepared

prepared and of course the Register of Works is not posted. the reason assigned being that vouchers for these months were not checked for want of previous months voucher returned to Sub Divisional Officer for correction. The expenditure up to end of January 1889 as per Register of Works amounts to Rs 2644-4-6 while according to the Schedule of Expenditure for that month the expenditure is Rs 3860-4-6. The difference Rs 1216 represents expenditure incurred in the Civil Department in March 1886. This should have been taken into the Register of Works and both the documents reconciled.

26. Improvements to Guradi Road. Estimate Rs 5120.

Para 49 of last report. The materials valued at Rs 159-6-5 referred to in para 49 of last report still remain at site of the work. There has been no expenditure on the work during the current official year except an expenditure of Rs 7-4-8 in March 1889. In the work abstract for the work for March 1889 para IV is not filled in - ie no balance of materials at site brought forward. Probably it has been

been lost sight of. Moreover there has been no verification of the materials at site balance for the last three years and the balances were not shewn as such in annual statement B submitted to Examiner for March 1887 and March 1888 and perhaps it may not appear in the B Statement for March 1889.

27. With reference to the Examiner's letter dated 13th April 1889 requesting that all completed measurement books may be kept in readiness for inspection, only two measurement books were produced. The Accountant admits that measurement books were not specially called for from Sub Division on receipt of the Examiners' letter above referred to and that if this had been done some more books would have been available for inspection but the cholera epidemic is pleaded as having put this and other matters completely out of mind. It is however stated that in the Division, Sub Divisional Officer keeps measurements books to themselves unless or until they are called for by the Executive Engineer (See para 41 of last report)

<776/8>

28. The state of the Register of Buildings

buildings is no better than that described in para 62 of last report. Values are not yet entered. It was stated that steps are being taken to value the buildings and then enter them in the Register.

29. The Schedule of ~~Rents~~ Rates is dated 31st March 1889.

30. The service label account is in order but the Head Clerk does not check and initial the total value of labels used each day as required by notes on Form No M 216 A.

31. The Divisional Code is not corrected up to date. The last standing Order pasted in the Code is 322 of 1888.

32. The Divisional Officer's Form Book could not be produced having been lost or mislaid.

33. x x x x

34. The tools in the Division have almost all been recently counted but as regards tools lent to Contractors there is no account in the Divisional Office. It was stated that the Contractors receipts for the tools with them are kept in the Sub Divisional Office. These were not produced although specially asked for some days in advance of the inspection.

35. The claims to travelling allowance of Lower Subordinates Office and Petty Establishments from April to December 1888, were audited and found correct.

36. The journal of Sub Overseer M. Buteherayu for April 1888 was not produced having it was stated been kept in the Superintending Engineer's Office

37. The memos of claims of the following individuals were also not produced

| Name and Rank | 1776/9 | For what month |
|---|---|---|
| S. Ogadhu Lascar | | April and May 1888 |
| B. Appiah | do | do |
| M. Papiah Messenger | | do |

38. The memos of claims do not generally shew the movements of the claimants as they should.

39. According to his memo of claims Lascar S. Krishnamah claimed daily allowance from 1st, ~~June~~ 6th to 11th, 14th to 18th, 25th and 26th 28th and 30th June 1889 or 17 days whereas he has been paid for ~~all~~ 16 days only. One day

days daily allowance was cut out for reasons which could not be explained. It is probably an error in calculating the No of days.

40. Similarly clerk S. Kamiah Patnaik claimed in his memo of claims for June 1889, daily allowance for 11th, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 26, 27, 28 and 29th or 16 days but he was paid for 15 days leaving out the 11th June in the Travelling Allowance Books.

41. Also in the case of Lascar Syed Raza daily allowance for 24 days in August 1888 was claimed which according to his memo of claims he is entitled to 25 days daily allowance viz 2nd to 16th, 19th to 21st and 24th to 30th August 1888

42. In the case of the following service books the attestation has been by subordinates and others not in charge of the Division.

| Name and Rank | |
|---|---|
| S. Raghava Iyengar | Supervisor |
| Sombari Goundan | Lascar |

43. Service books have not been but should be opened for the following individuals.

| Name and Rank | | Date of appointment |
|---|---|---|
| T. Lakshmudu | Lascar | 12th December 1888 |
| G. Tammiah | do | do |
| P. Narayana Rau Naidu | Draftsman | 5th December 188 |
| K. Somayajulu | Clerk | 19th December 188 |

44. The service book of D. Muthuralappa Pillay, Overseer, requires re attestation the date of last attestation being 20th February 1878.

45. The service book of Durmalinga Charry was not produced having been sent to Vizagapatam Division for verification

46. The eleven days privilege leave granted to clerk Rubin Mahanty from 13th April 1889 to 23rd April 1889 has not been entered in his service book.

47. In the service book of M. R. Ry S. Venkataramanayya Pantulu the Sub Division allowance drawn by him is entered. This remark applies also to the service book of Sergeant Huson Overseer who held charge of a sub Division from 26th May to 8th July 1887.

48. × × × ×

177E/10

Madras
1st June 1889

sd/ H. Rainier
Inspecting Officer

No. 1267 dated 30th Aug. 1889.

Forwarded to the Secretary to Government P. W. Department for the information and orders of Government with the accompanying Summary and remarks.

2. Special attention is invited to items 2, 4, 14, and 29 of Summary which all relate to matters dealt with in last report (vide items 6, 3, 21, 30 and 23).

SUPERINTENDING ENGINEER No. 2/8xtc 15 SEP. 89 FIRST CIRCLE
SUPERINTENDING ENGINEER No. 3/87xx 28 APR. 90 FIRST CIRCLE

3476

(C. No. 93.)

Division Ganjam Summary of Inspection Notes dated 10th and 11th May 1889

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 1 | 3 | Submission of Sub Divisional Cash book at irregular | 1776 | It is desirable that Sub Divisional Cash books should be submitted 3 times a month and on the date suggested in Examiner's Circular No. 36 dated 18th January 1888 |
| 2 | 3 | intervals and incomplete submission of vouchers and incorrect preparation of the same | | The Executive Engineer should take measures to ensure the correct preparation of vouchers by Sub Divisional Officers. × Not Noted to Govt 3-9-89 |
| 3 | 4 | Failure to enter mode and date of recoupment on the imprest account | | The number and date of cheque by which imprest is recouped should always be noted in the imprest account |
| 4 | 5 | Irregular payment of salaries before despatch of salary bills | 1776 11 | The Executive Engineer should explain this breach of the code rule and report the steps taken to ensure its observance in future |
| 5 | 6 | Irregular payment of first salary paid after transfer to the late accountant, | 1776 11 | |
| 7 | | and of one increase of pay to a clerk, before audit | | |
| 6 | 8 | Failure to keep certified copies of bills in Divisional office | 1776 | The Executive Engineer should see that record copies of all contract certificates and piece workers bills are kept. Vide G. O. No. 1712 dated 25th July 1889 |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 7 | 9 | Duplicate of bills signed by payees irregularly taken in the case of one Sub Division and failure to stamp the same | 1642 Note 3 1644 | When a record copy of a voucher is received a certified copy only should be kept and not a duplicate receipt if the latter is taken it should be duly stamped. |
| 8 | 10 | Acquittance Rolls for an Overseer and his establishment signed and returned although the cheque sent for the salary was not actually cashed for some time afterwards. | | The Overseer should be required to explain. |
| 9 | 11 | Failure to note on a copy of voucher that it was a certified copy or duplicate. | 1654. | The fact of the voucher being a certified copy should be noted on it and its ~~corrections~~ should have been certified to by the Executive Engineer or by the Accountant on his behalf. |
| 10 | 12 | Want of sufficient details in the narration of transactions in a Sub Divisional cash book | 1700 | The details of each transaction should be clear and precise so that it may be clearly traced through all the accounts through which it passes. |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| | | | | 1776/12 |
| 11 | 13 | Imprest of Rs 1000 with an overseer deceased, apparently not forthcoming | | The Executive Engineer should be required to report on this matter. |
| 12 | 14 | Failure of Accountant & Q and to check Measurement sheets on which final payments have been made | Memo 8208 dated 19th March 1867 | If the payment is made without the accountant's cheque the entire responsibility must apparently rest with the Divisional Officer, who should require the accountant to check in all cases in which it is prescribed. |
| 13 | 15 | Delay in posting the Register of works | 1865. | This no doubt was due to the illness of the accountant which was reported to this office. |
| 14 | 16 | Want of periodical verifications of materials at site of works | 1713. | Materials should be verified periodically and the Executive Engineer should report the steps taken by him to have this done in future. |
| 15 | 17 | Failure to enter amount of appropriations in the Register of works in the case of a Major work | 1866. Note 6 | This appears to be an isolated case. |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 16 | 17 | Incorrect recitation of a liability, which has apparently been discharged, as arrears due on a certain work | | The discrepancy should be rectified and the Executive Engineer should report when this has been done |
| 17 | 19 | Failure to obtain ten-day reports for a certain work | 1757 | The Executive Engineer should explain why ten day reports were not punctually obtained |
| 18 | 20 | Incorrect preparation of bills and consequent overpayment | | The Executive Engineer should look into the matter and take steps for the early recovery of the overpayment |
| 19 | 20 | A certain voucher received early in April was not checked by Accountant till date of inspection 10th May 1859 | | In the absence of any systematic procedure for the disposal of vouchers it is impossible to prevent irregularities of this sort. The matter is being considered in connection with the rules relating to the cashiers including head clerks doing duties of cashiers. |
| 20 | 21 | Quantity against an item of work in a bill considerably less than that shewn in the previous bill | | It seems desirable that the Executive Engineer should explain this matter. |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 21 | 22 | An Estimates, or Tracings sanctioned as supplemental to the original estimate for a work not entered in the Register of works and the revised estimates for a work not quoted in the Register | | The Register of works should be corrected. 1776/13 |
| 22 | 22 | Expenditure on a work estimated to cost over Rs 2500 not accounted for by items of estimate | 186 | Unless the Superintending Engineer or the Executive Engineer specially require the cost to be shown also, the quantities of work done under each item of work need only be entered in the Register of work. |
| 23 | 23 | Full value of materials issued to a contractor not deducted from his bill | | The full value of the materials should have been debited to the contractor and this discrepancy would probably not have occured had the supply of the materials been billed for in form M 14 instead of a material Bill and treated as a running account with the contractor |
| 23 | | Materials supplied by a contractor for a work, the execution of which he himself has undertaken not shewn in Form No. M 14 but in materials bill form | 1857 Note 2. | |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Order or Regn. or Sect. | Examiner's Remarks. |
|---|---|---|---|---|
| 24 | 24 | The posting of the Register of works for a certain work for March 1888 still in pencil | | The Register should be completed |
| 25 | 25 | Non preparation of work abstract for a certain work for December 1888 January and March 1889 owing to vouchers not being checked for want of previous vouchers returned to Sub Divisional Officers. | 15 Note | The work abstracts should be prepared and the Register of works posted as early as possible and the Executive Engineer should report whether this has been done |
| 26 | 25 | Total expenditure on a certain work as posted in Register does not agree with that shewn in the schedule of expenditure | | The discrepancy should be rectified and the Executive Engineer should report accordingly |
| 27 | 26 | Materials at site of work not shewn in part IV of work abstract for March 1889 and no verification of the same for the last three years. Entries to shew materials in the annual B statement sent to Examiner. | 1758 1/13 | The Executive Engineer should have the materials verified and report when this has been done. He should explain why the materials were not included in the annual statement sent to Examiner. |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 28 | 27 | Only two measurement books were produced at inspection though all complete measurement books were asked to be kept in precedence | | The Executive Engineer should be required to explain. 1776/14 |
| 29 | | Final record of measurement book with Sub Divisional Officers until called for by the Executive Engineer | 1756 | Measurement books when completed should be finally recorded in the Executive Engineers office. The Executive Engineer should now call in for all completed books and report when they have been received |
| 30 | 28 | Registers of Buildings not complete as regards values. | Forms XX 40 | The registers of buildings should be completed and the Executive Engineer should report accordingly |
| 31 | 30 | Want of check by Head Clerk of the service label account | Forms XX 26A Note | The Executive Engineer should see from time to time that the Head Clerk does check the service label account |
| 32 | 31 1/2 32 | Divisional code not corrected up to date and Divisional copy of Form Book not produced having been lost or mislaid. | 840 | The Executive Engineer should make some one ~~Clerk~~ check of his office responsible for keeping the code ~~posted~~ revised up to date. The form book should appear to be ~~replaced~~ supplemented at the cost of the |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| | | | | person responsible for its loss. The Executive Engineer should apply for a copy, stating how the value is to be recovered. |
| 33 | 34 | No account in the Divisional Office of tools lent to contractors and contractors receipts for such tools not produced at inspections through called for. | | The Executive Engineer should see that the requisite lists of tools lent to contractors is maintained and he should explain why the receipts were not kept ready against the inspection. |
| 34 | 36 | The travelling allowances journal of Subovereer M Butcheraju for April 1888 | 531 | This is apparently an isolated case. |
| | 37 | and memos of claims of certain lascars for April and May 1888 not produced | 531 | The Executive Engineer should explain why these memos were not forthcoming. |
| 35 | 38 | want of information as regards movements in the Memo of Travelling allowances of claims | 531 | This is necessary for without these particulars the inspecting officer cannot audit these claims. The Executive Engineer should report the measures taken to ensure the record of the necessary particulars in future. |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 36 | 39<br>40<br>41 | Claims to daily allowance in three cases not preferred in Travelling Allowance bill owing to an error in calculation | | The amounts might now be claimed the requisite explanation being given in the bill<br>1776/15 |
| 37 | 42 | Service books irregularly attested by subordinates not in charge of the Division in two cases | 864 | The service books should be attested by the Executive Engineer himself, the Head of Office in a Sub Division and he should report accordingly. |
| 38 | 43 | Service books not opened in four cases. | 864 | The service books should be opened out and the Executive Engineer should report accordingly. |
| 39 | 44 | Want of re-attestation in the case of one service book | 864<br>Note 1 | The service book should be completed and the Executive Engineer should report accordingly. |
| 40 | 45 | Service book of an individual not produced at inspection owing to its having been sent to another Division for verification | | It was not necessary to send the service book itself for verification. An extract only need have been forwarded for the purpose. The Executive Engineer should report when the service book has been received back. |

| Item No. | Para. of Inspection Notes. | Irregularity noticed. | Code or other order bearing on the subject. | Examiner's Remarks. |
|---|---|---|---|---|
| 41 | 46 | Failure to note leaves granted to an individual in his Service Book | 864 | The service book should be completed and the Executive Engineer should report accordingly |
| 42 | 47 | Sub Divisional allowance drawn by Upper Subordinate incorrectly entered in service books in two cases | | The entry of Sub Divisional allowances in service book is unnecessary and should be scored out. Such allowances do not affect pension claims |

Major R6
Co examiner of P. W. Accounts, Madras

Ch
2643
Asst

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

1776/16

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

SUPERINTENDING ENGINEER No. 1 Circle 15 SEP. 89 FIRST CIRCLE

ASSISTANT ENGINEER 28 APR. 90 CIRCLE

3476

P.W. Secs 5765/92

Reply to Summary of Inspection Notes by the Examiner of Public Works Accounts Dated 10th and 11th May 1889.

1776/17

4.- Payments are not now made before the despatch of salary bill.

5.- The strict observance of this rule in this Division tells hard upon subordinates immediately after transfer, owing to the delay in the receipt of the audited salary bills. The rules are however being observed.

6. Certified copies of bills are now retained.

8 The overseer paid the salary of his Lascar from his pocket, and kept the Salary Cheque with him as its suited him.

9. Regular copies were not retained to end of September, owing to heavy work caused by famine. Certified copies are kept from 1st October and signed by the Accountant.

10 Instructions have been sent to subordinates for guidance and are being attended to.

11 Out of the sums of Rs 100 entrusted to late overseer Iyaswamy Iyer Rs 44-15-9 were returned by court on the 17th May 1889 and vouchers for 3-2-0 only were forth coming. The unaccountable balance of Rs 51-14-3 was therefore debited to miscellaneous advances, which was adjusted in August 1889 against the pay credited to the Overseer.

12 All the final payments in chicacole Sub Division are made by the Sub Divisional officer before the bills are checked by the Accountant who checks them in the office after payment.

14 Instructions sent to subordinates to verify materials to end of March 1890. The discrepancies in Parlakimidi Estates works have been reported to the Superintending Engineer for orders.

16&18 This being an error, the register of works from March to May 1888 was corrected and an overpayment of Rs 149-4-2 (not 117----) recovered in August 1889.

17 They will be obtained ~~personally~~ punctually

20 This was owing to a mistake made by the overseer in the road bills which was rectified in the final bill.

21&22 There are the following Estimates sanctioned separately for repairing Collectors Bungalow at Chicacole.

| | | |
|---|---|---|
| Regr. 152 / 87-88 | — | 1190 |
| 478 / 87-88 | — | 1350 |
| 203 / 87-88 | — | 832 |
| | | 3372 |

The bast of these estimates cannot be found, consequently, the register of works cannot be Completed.

The Register has been furnished with the necessary information

24. The Register of works for constructing a Bungalow to Neelakanteswara Swamy's temple has since been linked in.

25. Work abstract completed and posted into Register of Works

26. The totals in the Register of Works corrected to tally with Schedules of expenditure.

27 Materials at site, has been entered in the work Abstract of Gusadi road, and also brought into its form for March 89 vide reply to item No 14 above.

28 The Subordinates have failed to send them though called for. During the last inspection in March 90 most of these were produced.

29 Most of these have been since received.

30 The value of a few buildings to be entered and this will be done soon after the necessary information is obtained from sub Divisional officers.

31 The account is checked monthly by the Head Clerk.

32 It cannot be now traced as to who lost the form book. The Head Clerk has given one in lieu of the one lost and the standing orders lately received are pasted into it.
The code is now complete. The Cashier has been ordered to attend to this.

33 No tools are lent directly from the Divisional stores, and the recent tools lent by sub Divisional officers were received and produced during the inspection in March 90

34. The Sub overseers journal is still wanting. It accompanied the Travelling bill for April 1888. but not returned
The claims referred to being Divisional Officers last year, the cashier obtained the information from them and a separate memo was not prepared.

35 This information is supplied now.

36 Claim will be made ~~made~~ in the Travelling allowances bill for April 1890

37 This has been since attended to.

38 Service books for Narayanarow Naidoo and Latchmadu and Thamiah have since been opened. & Somayazulu His case has been lately settled, and a book will be opened in next month.

39. Since attended to.
40. The service book has since been received.
41. Since noted.
42. Service books since corrected.

3471

Runtu amount
Officer in Charge
Ganjam Division

No. 166 Pte. N.

FROM, I. W. Martin Esqre
SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO, THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

Camp ~~DOWLAISWARAM~~ Doe pur, 11th May 1890
Aska 20

SIR,

I have the honor to forward herewith the Ganjam Division officers explanations in original (to be returned) with regard to the several points noticed by the Examiner in his summary of his inspection

Enclosures
1 Explanation of Ganjam Div. officers
1 Notes of Inspection
1 Summary of Inspection notes
3

I have the honor to be
Sir
Your most obedient Servt

1776/19

I W Martin
Superintending Engineer
1st Circle

(C. No. 1261/3)

GOVT. OF MADRAS. | 1890. | P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH CURRENT No. *Madras*, 18 June 1890.

dated 189 . OFFICE NOTE No. 3565.

1776/20

To W.

Your office note No.2422 C.dated 29th. May 1890.

Returned with the following remarks:-

(1) Items 1 and 2 of summary.

The Executive Engineer has not explained the steps taken by him to remedy the irregularity of irregular & incomplete submission of sub-divisional cash extracts and vouchers. The irregularity having been noticed and taken up in the next report nothing further seems necessary in connection with the previous report, but the Executive Engineer might be instructed not to fail to notice this point in his replies to next report.

(2) Item 5. Nothing further required since the rule is now being observed. If due advantage is taken of the rule as to advances on transfers, it is probable that there will be very little hardship.

(3) Item 12. The attention of the

Executive Engineer might be drawn to the revised rules on the subject of check of measurement sheets, vide code paras (I62I and I8I8 A. as modified by standing orders Nos. I054 and I059 of 2Ist. November I889).

(4) Items 2I and 22. The Executive Engineer might be asked to report again after completing the Register of works from the information stated to have been furnished by the Superintending Engineer.

(5) Item 30. Nothing further required, the incompleteness of register of buildings having been noticed and taken up in the next report.

(6) Items 34 and 35. Nothing further required now. The use of the form No. I52 A. will prevent the recurrence of the irregularities noticed.

(7) Item 38. Nothing further required, the failure to open out the service book having been taken up in the next inspection report.

2. Other items call for no remarks.

3. The Executive Engineer has neither explained, nor made any remarks against items I, 2, 3, I0, I5, I9 and 23 of the summary. It is presumed that he has noted the remarks made in the summary.

C.

(Enc 4)

P W C No. 57655

No 2518 W 4/10-7-89
Encd/29-5-90

Ad 19-6-90
Enc 3

No. 1776 W/4/27th June 1890

Communicated to the Superintending Engineer I Circle for information and guidance.

1003 Rucm 20.6.90 25.6.90

Do S. E. I Circle
Exr P. W. Accts