

- (1) பக்கங்களின் எண்ணிக்கை 24
(2) புதுக்கித் திருப்பிய நாள் 2.8.89
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/5/89

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

0.11.89 துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2006-W	அச்சகம் பலவகை
நாள் :	23.7. 1890	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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Replies to the Examiner's remarks
on the Summary of inspections, no. 10
of the District Western Division by
H. Rainier Esquired 184 19 February 1890.
Items 1, 2, 6, & 7 noted.

Item 3. The consolidated monthly
statement of Receipts, Issues & Balances
from each Subordinate is far simpler
more convenient and offers the same
means for proper control as the code
form. The late Executive Engineer approved
of the alteration proposed by the accountant
and the procedure has not since been
altered.

Item 4. The arrears have, before
the receipt of the inspection notes,
been settled.

Item 5. The discrepancies were
rectified in the accounts for
January 1890. The statement of wood

work called for from the subordinate
in charge has not yet been received.
A reminder has been sent. An
receipt of it, necessary adjustment
will be made & the fact will be
reported.

Item 8 The amount will be
returned to the depositor shortly
& the fact will be reported.

Item 9. Affidavits obtained from
all & recorded, except from one
lascar, who is on leave: when his
affidavit is filed, the fact will
be reported.

Item 10. The certificates of character
given by Mr A. B. Sodd Executive Engineer
have been expunged from the Service
Books.

Daniel ¹⁰/₁₆ 90

Executive Engineer
Western Division

10/16/90

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7 JUL 1890

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Notes of the inspection by H. Lammie Esquire
of the office of the Executive Engineer Kistna
Western Division, at Duggirala on the 18th and 19th
February 1890.

Mr J. C. Paul, Executive Engineer 3rd grade took
charge of the Division from Mr A. B. Todd, on
the afternoon of the 19th September 1889. Mr J.
A. Noddyaramiah Tuntulu, Accountant 5th
grade, is still the Accountant. The office was
last examined in February 1889. Vide G.O. No 1297 W,
dated 15th May 1889.

2 The Sub Divisional arrangements are
the same as last reported but the Western Sub
Division has changed hands being now under
charge of Mr Sri Bahadur Lopal Kistna
Agent B. C. C. He has no drawing account
but the Eastern Sub Division Officer Mr C. W.
Wood has one.

3 The Imprest holders are as follows:—

Name and Rank	Amount
As Recouped by the Executive Engineer	

- (1) Mr. T. Jay V. Rangiah Sastri Overseer Rs. 400
 (2) Mr. Venkatarreddy Naidu tempo-
 rary Overseer Rs. 300
 (3) Mr. Venkataratnam Sundulu
 temporary Overseer Rs. 400
 Recouped by Eastern Sub Division Officer
 (4) Mr. T. Jay S. Panthapakesa Iyer, Supervisor Rs. 500
 (5) Mr. S. Rangaramanujiah temporary
 Overseer Rs. 200
 and (6) Mr. Venkatarammiah Sundulu,
 Overseer Rs. 300

4. With reference to para 6 of the last inspection report, there is a similar case this year also. In the Dr. side of the Divisional cash book, under date the 8th August 1889, there are two entries as follow

"Received from S. Appalaswamy Naidu (omitted to be entered in cash book in July 1889) his incometax for June 1889 Rs. 1-7-4.

Dr. Dr. S. Arungam Pillay, incometax for do deducted from the cheque but omitted to be entered in last month's cash book "Rs. 1-0-8.

These amounts were recovered in July 1889 but were not brought to account in the cash book for that month. But the cash in chest at end of July 1889 was counted and certified to have agreed with the book balance. This could hardly have been the case.

5. Again in the month of July 1889, when closing the cash book for that month and preparing the cash balance statement, Form A. No. 1, the head clerk by taking the imprests with Subordinates as Rs. 698-15-8 instead of 699-0-4 found the actual cash balance 8 pice short. He then out of his own pocket made up these 8 pice but subsequently discovering his mistake, he made the necessary corrections and took back his 8 pice.

6. On the 29th January 1890 a sum of Rs. 2-0-0 was paid and entered in the cash book but omitted in totalling the cash book so that, the balance according to the book was Rs. 2 more than what it actually was. To make the book balance agree with

the actual cash balance, two papers were put in the cash chest. The mistake was discovered on the 13th February, when an entry on the Dr side of the cash book as follows "Cash found surplus in chest Rs 500" was made.

7. The cash book is untidy owing to the many corrections by the accountant in consequence of mistakes by the Head clerk who should take more care in writing up the cash book and should strictly attend to code para 1740 which requires the transactions to be posted "day by day as they occur". The Head clerk should certainly avoid such little tricks with the cash balance as have been recounted above, and should bear in mind that where a ^{difference} ~~difference~~ exists between the cash chest and the cash book the latter and not the former requires adjustment.

8. Toll collections by Lock Superintendents are generally permitted to the nearest Sub Divisional Officer or Upper Subordinate,

except by the Poddagunjam Lock Superin²⁰⁰⁶tendent, who sends his collections to the Divisional office. The Lock Superintendents send their Toll cash books supported by duplicate toll tickets and surrender tickets to the Divisional office. But the Divisional Accountant does not since 13 January 1890 check the Toll cash book with the duplicate toll tickets confirming his check to seeing whether the total collections as per Lock Superintendents' cash book are brought to account either in Sub Divisional or Divisional Cash Books.

9. Since April last no materials at site account is maintained in part IV of work Abstracts for works costing over Rs 200 and up to Rs 2500, and code para 1866 rule III was quoted as the authority for not so doing. But, the code para 1866 rule III refers only to work registers and it is thought that materials at site accounts should be maintained so as to have a proper control over the money spent on these accounts.

10. Protecting the River margin at Senu-
mudi by throwing brushwood &c.

The departmental arrears of eight annas referred to in para 14 of the last inspection report and which, the Examiner remarked in the summary item 8, should be credited to Revenue, was actually credited to the work. But as the accounts of the work have been closed, and completion report sent in, the matter may rest. In future, however all such arrears should be credited to Revenue and not to works.

11. Constructing a talug Cutcherry at Satti-
napalli Estimate Rs 2,880.

The arrears of one Nominal Muster roll were not brought forward in the subsequent Nominal. Muster Rolls till November 1889, since which month the arrears are being brought forward. In so bringing, in the Nominal Muster Roll for 11th to 20th November 1889, the arrears of the previous Muster Roll (viz) 1st to 10th November 1889, an item of Rs 1-10⁵-3 was omitted. The arrears according to

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Muster Rolls 1st to 10th, 11th to 20th August 1889 and 19th to 31st October 1889 which still remain unpaid should also now be brought forward in the latest Muster Roll, which should shew all the arrears due to labourers up to date.

12. On comparing the balance of materials at site of the work as shewn in part IV of work abstract for December 1889, with the statement of actual balances received from the subordinate in charge of the work, the following differences were noted.

Description of materials	Balance as per work abstract part IV	As per statement of actual balances.
(1) Cutstone cft	56	55 5/6
	condies parraho	condies
(2) Sand	25 10	31
(3) Roughstone cys	16 3/4	19
(4) Lime parraho	56	54

Regarding items (1), (2) and (3) the actual balance at site of the work is more than the work abstract balance and the actual balance under item (4) Lime is less than the book balance.

Besides the above, the statement of actual balances shew teakwood work measuring $405\frac{1}{2}$ cft while the work abstracts shew wood work considerably in excess, the total value being nearly Rs 5,800. The reason for the above large difference in the matter of teakwood work is due to the issues of the same to the final subheads of work on which they have been used, not having been taken into account in preparing work abstracts. It was stated that some information has been called for from the officer in charge of the work and that on receipt of this, the necessary adjustment will be made.

13. In the case of the work Constructing quarters and outlines for the Executive Engineer at Duggirala Estimate Rs 900¹/₄, teakwood at site of the work is shewn in cft in part IV of work abstracts, while in the statement of actual balances, they are shewn as so many rafters, so many doors and so on without the cubical contents and it is therefore difficult to verify

the work abstract balances with the ²⁰⁰⁶ actual balances. It is stated that many of the rafters and doors have been used up on the work but that the adjustment awaits certain information from the officer in charge of the work.

14. The above remark applies also to the work Constructing Assistant Engineer's quarters at Duggirala Estimate Rs 56¹/₄.

15. Maintenance of Krishna Right bank from Sitranaguram to terminus Estimate Rs 1685.

The arrears at end of December 1889 as per register of works are Rs 141-5-4 while the actual arrears as per work abstracts amount to Rs 8¹/₄. The difference Rs 133-5-4 is due to an error in posting the register of works for December 1889, in which month, the payment made of that amount was erroneously taken as value of work done while no work done was shewn in the work abstract.

16. The accountant does not check the Pools and Plant accounts, through some

misapprehension of the Executive Engineer's orders but this will be done in future.

17. There are two deposits in the Savings bank for which pass books were produced with reference to Examiner's circular No. 33 of 1889. The pass book of Sub Overseer Annogam Sillay is still in the name of the original depositor. It should now be withdrawn and redeposited in the name of the Executive Engineer.

18. In the case of several of the inferior servants whose services could not be verified from records, statements of contemporary employees have been collected and recorded but no statements in writing were obtained. This will now be done with reference to Civil Service Regulations article 939 (c) and Examiner's Circular No. 12 of 1889.

19. Service books were found generally in good order, except that in several of them valedictory certificates of character were found to have been given by Mr. A. B. Todd on the occasion of his leaving the Division in

September 1889. Such entries are contrary to Civil Service Regulations rules article 883 (a) and should be expunged.

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Howlaishuram }
26. February 1890 } Signed H. Linnier,
Inspecting (Accounts) officer.

No. 2604 of 7.5.90.

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

2. All points noticed in the last inspection have apparently received attention.

3. The result of the inspection seems very satisfactory.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	4, 5 647	Failure to bring into the Cash Book transactions as they occur in several instances and the consequent incorrect 1611 1740 count certificates and count have been correctly made, or of balances.		The cash book appears to have been carelessly kept, but the head clerk's procedure in making good cash deficiencies (pending discovery of the mistake in the record) is quite correct. The count of cash at the end of July 1889, the deficiency must have been discovered. The Executive Engineer should see that the cash book is more carefully kept and that the count of cash is always genuine.
2	8	Failure to check toll cash books by the accountant with duplicate toll tickets and surrender tickets.		The question of check over Kurnigatow accounts and receipts is being separately dealt with.
3	9	Materials at site account not kept in Part IV of work abstracts for works 1758 costing above Rs. 2000 and up to Rs. 2500 1765		An account of materials received, used, and remaining at site at the close of the month should be maintained for each work. The part IV of work abstract is intended to exhibit this information. The Executive Engineer should explain why the accounts were discontinued and should report whether they are now maintained.

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
4	11	Discrepancies and omissions in bringing forward arrears in Muster Rolls		The discrepancies should be rectified and omissions should be supplied. The Executive Engineer should report when all that is necessary has been done.
5	12	Discrepancy in the materials at site account of a work as shown in the work abstract and that acknowledged by the subordinate in charge.		This should be rectified and report made accordingly.
6	13	The description of materials at site of a work acknowledged by the Subordinate in charge differing from that shown in work abstract.		To ensure proper check of accounts the unit of measurement should be the same in all accounts, the unit once ^{adopted} ~~definitely~~ in initial accounts should be continued in compiled accounts and documents.
7	16	Failure of the accountant to check the Book and Plant Return.	13	The Executive Engineer should see that the accountant checks the return and signs the certificate printed at the foot of it. It is not his business to prepare, but he should check it.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
8	17	Failure to re-deposit a security in the Savings Bank in the name of the Executive Engineer.	796	The Executive Engineer should attend to this and report accordingly. All such deposits should be re-lodged in the name of the Executive Engineer not by his personal name but by his official title.
9	18	Failure to obtain statements in writing from the parties concerned in the cases of services not verified from records.	909 (e)	The Executive Engineer should see that the statements in writing as required by the rules are obtained and recorded in his office and report accordingly.
10	19	Irregular entry of certificates of character in Service Books.	Order No 949 of 18 Dec 1889.	The entry should be expunged and report made accordingly.

[Signature]

Major L.B.

Examiner of P. W. Accounts, Madras.

CH
Gf
Dys
(Enclosed)

No. 828 *KL*

Superintending Engineer's Office

II CIRCLE.

Dated 30th June 1890.

From,

J. Hannan Esquire,

Superintending Engineer,

II Circle.

To.

The Chief Engineer
P.W. Department
Madras.

Sir,

Sir,
With reference to G.O. No. 1382 W
dated 16th May 1890, I have the
honor to submit herewith the
explanations furnished by the Executive
Engineer Ristna Western Division on the
various points brought to notice by
the Examiner of P.W. Accounts in his
notes of inspection. — Original papers
which accompanied the above G.O.
are herewith returned.

I have the honor to be
Sir,

Your most obedient Servant

Amicus

Reinteresting Engines II Circle

2006
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PRV Case 5268

4533
JUL 1890

N. 2922 C d / 5 July / 90
To C

For favour of remarks

DDTB
4-7-90

S.W.

From
The Supt Engineer
2nd Circle

To
The Chief Engineer
P.W. Dept
Bombay

N. 4223 d / 16. 7. 90 -
To W

Returned with the fol-
lowing remarks.

2. Item 3 of the summary.
The Executive Engineer will be
asked to send for perusal
the consolidated monthly
statement referred to, and
the matter will be separate-
ly dealt with hereafter
if necessary.

3. Items 5, 8 and 9. The
promised report might
be awaited.

4. The other items of the
summary call for no re-
marks.

Dated 30. June 1890
Recd
N. 828K

Sub 3

Western Province
Office - By Engineer
Inspection notes of
Jama & Co. Eng's
Explanations to the points
noted in the

16
C. J. P. 47

P. W. DEPARTMENT.

Current No.

6749 ✓

From

The Examiner P. W. Acc.
Madras

ENCLOS.—

No. 4223

Dated 16-7-90.

Received 17-7-90.

SUBJECT.

Returning with remarks the
Ex. Engrs explanation to
the points noticed in the
Inspection Notes of Madras
Western Div. of February/90

DISPOSAL.

No. 2006W dated 23 July 1890

Communicated to
the Superintendent
Engineer II Circle
for information and
guidance.

DDTB Recd
18-7-90 19-7-90

Memo 2968C 28.7.90
" " 2922C 28.7.90
P. Acc. 1382W 16.5.90
" " 1101W 22.4.90
Memo No. 4335C 27.9.89
P. Acc. 1299W 15.5.89
" A. 804 14.1.89

Reminder sent 25.9.90

23/7

28/7/90

St. II Circle

Ex. P. W. Acc.

10/11 013 97. VII
21/11 19. VII

28/7/90 29/7/90