(1) பக்கங்களின் எண்ணிக்கை 64

(2) புதுக்கித் திருப்பிய நாள் 30.7.89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.	2010-W	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	23.7.1890	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, வா-1—18,006—15-6-87.

No. 2 of 1890 Chief Engineer
P.W. Department

2010

Endorsement No. 703 P.R. of 25th April 1890 from the Chief Engineer Periyar Project.

The Chief Engineer, Periyar Project is requested to be so good as to return the original papers forwarded with G.O. No. 1211 W dated 23rd April 1890

Sd/ W.L.C.B
P.W.

To
The Chief Engineer
Periyar Project

No 1211 W of 23-4-90
1029 W of 21-3-90
5238 C of 12-11-89
2941 W of 18-10-89
2800 W of 7-10-89

No 2124 C of 6th May 189

No 821.PR

Office of the Chief Engr
Periyar Project Works
Kodaikanal 15 May 1890
27 — 17

From,

Colonel J. Pennycuick R.E.
Chief Engr Periyar Project

To

The Chief Engineer
P.W. Department.

Sir,

With reference to your memorandum No 2124 C of 6th Instant I have the honor to inform you that the original papers received with G.O. No 1211 W dated 23 april 1890 will be returned as soon as received from the Executive Engineer No I Periyar Division to whom they were forwarded on the 2nd Instant with this office 756 PR for early report on the points noted.

2. I have to point out here that the subject of my endorsement

No

2010
3.

2174 ex 26.5.90

to 703 PR of 25 april 1890 is the Examiners note of Inspection of the I Punjab Division from 24 "to 27" January 1889 but the original papers asked for in your memo under reply are the Examiner's notes of Inspection of the same division from 22nd to 24 January 1890

I have the honor to be,

Sir,

Your most obedt Servt,

[illegible] Colldr.

Chief Engr Punjab Irrigt

PWC No. 4705

No. 2460. Cd/2 June/90

No. 821. Ex

Recorded

MOS 19.5.90

Answer 21.5.90

From,

The Chief Engineer
Periyar Project

To,

The Chief Engineer
P.W.D.

Dated 15th May/90
Received 19

Cn—o.

Memo No. 2421 C dt 6.5.90
Fr. Rec. 1211 W dt 23.4.90
" " " 1029 W dt 31.3.90
Memo No. 5235 C dt 12.11.89
" " 3950 C dt 3.9.89
" " 4768 C dt 19.10.89
Fr. Rec. 2941 W dt 18.10.89
" " " 946 W dt 7.4.86
" A " 2000 W dt 7.10.89
" " " 2808.9 W dt 20.9.89
" B " 3621 C dt 12.8.89
" " " 1050 W dt 16.4.89
" A " 94 W dt 11.1.88

Examiner's notes of Inspection of No. I. Periyar Div. from 22nd to 24th January/90 — Informs that the — will be sent as soon as received from the Executive Engr. No. I Periyar Div. to whom they were forwarded for early report on the points noted—

Old No. 1
No. 22.

Notes of the Inspection by A. Lanier Esqr. on the 22nd to 24th January 1890, of the Office of the Executive Engineer No. 1 Periar Division.

Mr. A. S. Taylor, Executive Engineer, 3rd Grade is the Executive Engineer and Mr. Kerr (4th Grade) is the Accountant. The office was last inspected by an accounts officer in January 1889, vide G.O. No. 1050 W, dated 16 April 1889.

2 There is but one Sub Division, the Head quarters of which is at Thekady. Mr. A. G. Mackenzie, Executive Engineer, 4th Grade, temporary being in charge of it.

3. The Executive Engineer is the only drawing officer drawing on the Madura Auzur and Periakolum Sub Treasury. He also draws on the Bank of Madras.

4 The Thekady Sub Divisional Officer keeps a Cash Book in Form No. M3. He is supplied with funds from the Divisional cash chest, and with reference to para 13

of the last report his money for the Sub Division is now dropped at Thekady on its way to Periar.

5. Mr. Mackenzie also receives all the Post office cash collection at Thekady in exchange for which the Executive Engineer draws cheques in favor of the Post Master, Madura.

6. These transactions are treated as "Cash from Treasury", the Sub Divisional officer crediting the receipts from the Post Office to the above head and the Divisional Officer debiting the same head with the amount of cheques drawn. But wherever, for want of timely intimation cheques cannot be drawn by the Divisional Officer within the month, the Head in the Cash Book of the Sub Divisional Officer is altered to "Deposits" from "cash from Treasury". This has necessitated credits to "Deposits" and of course, "payments into Treasury" of Deposits so received, but as there is telephone communication between Thekady and Periar, immediate intimation to the Divisional Office of amounts received by the Sub Divisional Officer from the Post Master at Thekady is possible and would enable the Divisional Officer to draw a cheque in favor of the Post Master, Madura on the day the Post Office collections are paid into the Sub Divisional Office at Thekady.

7. The Sub Divisional Office at Thekady does not send in to the Divisional Office at the beginning of each month a return of actual cash balance (in form No. M 1).

8. The balance of the Executive Engineer's drawing account on the 1st January 1890, was proved correct according to the books, but the returns in connection with the above prepared by the Accountant were found incorrect. The memorandum of uncashed cheques (Madras Bank) was found 6 annas 5 pies short, and the memorandum of Treasury balances gave the cash book balance incorrect by the same amount.

9. The Madura Pass Book is not properly kept, the cheques cashed plus balances in

hand do not tally with the commencing balance plus letters of credit. The supplemental credit for December is not properly entered in the Pass Book.

10. The imprest holders are as follows:—

A. Recouped by Executive Engineer.

(1) Colonel J. Sennyenick R.E. Chief Engineer Serias Project Rs 40.

(2) Mr H. S. Keeling Assistant Engineer on (1st January 1890) Rs 140-6-0

(3) Serjeant J. Cherry Supervisor Rs 20-0-0.

(4) Serjeant T. King Overseer Rs 50-0-0.

(5) Mr A. Sires, Civil Apothecary Rs 30-0-0.

B. Recouped by Sub Divisional Officer, Thekady.

(6) Mr Matthews Timmeller Rs 50-0-0

(7) Mr J. Omally workshop Superintendent Rs 50-0-0.

and (8) Mr Ady S. Vizziaragavadoo Naidoo Rs 50-0-0.

11 There is apparently no systematic local watch over the available balance of the Budget grant month by month. The next two months will, it is expected, be the busiest period

of the year, and yet the amount available for letters of credit does not (at the time of the Inspection) exceed Rs 3000/- and no steps have been taken.

12. With the object of holding labor and to reduce as much as possible all excuse for its migration to the plains. Considerable outlay has, under the Chief Engineer's sanction been incurred on food stuffs for coolies etc of which the following is an approximate account:—

Balance of Supplies remaining unused on 24th January 1890.

Particulars	At Thekady	At Peruvi	Total quantity	Present selling price per Seer	Rs	As
Rice	1059 bags or 52,950	282 and in 21 or 14,121	66921 meas.	6 meas.	1154	-
Dal	4 meas	.	3 meas	5½ meas	55	-
Mochai	187 meas	.	187 meas	8 meas	23	-
Tamarind	122 Viss	.	122 Viss	7 Viss	17	-
Chillies	13¾ Viss	.	13¾ Viss	3 Viss	5	-
Bengal gram	40 meas	.	40 meas	6 meas	7	-
Horsegram	1 meas	.	1 meas	12 meas	.	-
Add value of gunny bags on hand (1500 in No) at Rs 25 per 100					375	-
Probable loss					1669	-
					13295	-

Total Net debits to Miscellaneous Advances on account of Government Bazaar up to 24 January 1890	11,840	-
Liabilities on that date	1455	-
	13295	-

* Co Oraseamy Iyer	268-11-12
Do	426-4-4
Subbiah Pillay	486-- - -
Muthoo Pillay	274-- - -
	1455--2

This however assumes the quality of the entire

supplies to be saleable; if any is unsaleable there will be so much further loss.

13. A more simple inducement to labourers to remain in the Valley would be to strictly enforce their punctual payment, the apparatus in the shape of a cashier (see para 14 *et sequitur* of last report) being at hand for the purpose.

14. The average delay in payment of labor on some parts of the project has been as follows:—

No.	Works	Whether daily or two daily or monthly payments	Average delay in payment of labor	Remarks.
1.	Main dam in the Periar Valley	Few daily	25 days.	Nominal Muster Roll for period 21st to 31st of December 1889, for labor employed on main and coffer dams have not yet been paid (25 January 1890).
2	Coffer dam	"	22 days.	
3.	Right Bank Escape	"	21 days.	
4	Main Work Shop at Periar	"	23 days.	
5	Conservancy of camps	Monthly	13 days.	
6.	Improving road from Periar to Thekady	Fewdaily	14 days.	The date of payment of Nominal Muster Roll for period 21st to 30th November 1889 for main dams and coffer dams is not noted in the muster Roll in the column provided for the purpose. The certificate at end of Part I is signed by Sergeant Cherry but without date. The amount paid is not entered in the certificate.
7	Improvements to Lock No 1	"	11 days	
8.	Lock No II converting into a dam	"	12 days.	

15. Such delay in payments, the place being so isolated and (from a coolyé point of view) so dreaded, has, as a fact, at times, very nearly had the effect of driving coolies away. There have been instances of Sub Divisional Officers in their zeal for their work paying wages out of their own pockets, as the only way to keep their men together, and it is believed that in more than one case this has resulted in loss to the officer who did it.

16. Such advances are now (since October 1889) made by Sub Divisional Officers from money obtained as needed for the purpose from the Executive Engineer's Office; such sums are debited to the Sub Divisional Officers obtaining them, and no particulars of the advances to individuals are known to the Executive Engineer's Office. It is very doubtful whether any such advances would be necessary if labor was punctually paid, for short periods, and the cashier should show much more activity in making labor payments, keeping a Diary of his movements and of his payments.

17. Para 22 of last Inspection report. Although the

accounts of the Division for December 1889 have been compiled and submitted to the Examiner's Office. there are still the following arrears:—

(1) Replies to audit notes from January to August 1889.

(2) Submission of certain completion reports for buildings.

(3) Submission of half yearly Registers for half year ending 30th September 1889 of Stock Tools and Plant and machinery

(4) Preparation of work abstracts and posting the same in Register of works (for December 1889).

&c &c &c

The posting of work abstracts for November 1889. in the Register of works was completed just a few days ago, (in January 1890).

18. With reference to para 22 of last report, the need of a second Accountant has been and continues to be severely felt through the frequent casualties in the office and its heavy accounts work which notwithstanding the recent appointment of a very good accounts clerk is too much for the present accountant Mr Kerr is moreover in precarious health, and may at any time break down. Not the least of the many objections to this state of matters is that so long as the accountant is so short handed, the blame for the existing arrears and defective accounts work cannot be allocated.

19. In the case of the following works, the arrears as per Register of works do not tally with those shewn in work abstracts and piece workers account and contractors Ledger. The Register of works in the case of main Dam shews arrears of Rs 696—13—11 at end of November 1889. the work accounts &c shewing only Rs 287—8—0 similarly in the case of Right Bank Escape, the Register of work shews Rs 120—7—2, work accounts shewing 117—2—10 similar discrepancies exist in the case of almost every work and early attention should be paid to them and accounts set right.

20. In the case of the Water shed cutting Estimate Rs 12,000 the Register shews a minus arrears of Rs 15-0-4 (i.e) the payments made are above and over the value of work done, and yet there are arrears due to piece workers to the extent of Rs 134-11-2 as per piece workers account for November 1889.

21. Constructing Lock No 1 Estimate Rs 360. The failure to shew in Register of works the arrears due to Piece worker varied George on the above work, brought to notice in para 28 of the last Inspection report has not received due attention. Although the arrears were shewn in November's Register of works, the necessary corrections in the up to date totals have not been made and the arrears which still remain unpaid are not shewn as unpaid in the Register of works. A Completion Report was submitted for this work, no notice being taken of the balance due to the piece worker which is still shewn in piece workers account (Form No XVI b)

22. Again in preparing work Abstract for the above work for December 1888, a mistake was made Rs 161-3-6 being entered in the last column of part I of work abstract against item "Earthwork excavation" instead of Rs 141-3-6. And this error was carried into the Register of works when posting it. The total up to date as entered in column "Total value of work done" at end of April 1889, is not worked up to by the details by items the difference being Rs 20/- referred to in December's work Abstract.

23. With reference to para 34 of last report, a register of works account is kept for Tools and Plant. But in the case of tipping basces Estimate Rs 3,054/- the outlay in November only, viz Rs 247-8-10 was booked in the Register of works, the previous outlay being overlooked.

24. Construction of dam No 1 at Mulia Pangam Estimate Rs 7960. The Register of works shews the arrears as Rs 40-14-0 at end of October 1889 while the piece workers accounts shew Rs 34 and work Abstract Nil. The difference viz Rs 6-14-0 should now be traced.

25 Similarly there are discrepancies in the arrears of Dam No 2 and 3. The Register of work shews arrears Rs 318—15—6 and Rs 9—10—0 respectively while the work abstract and piece workers account shew nil, in the case of Dam No 2 and Rs 13 in the case of No 3 Part III of work abstract are not generally filled in. The accountant says that he cannot find time to check the work accounts he prepared by his assistant.

26 From Transfer advices from Public works workshops No 316 and 338 dated 8 and 28 March 1889, it would appear that 500 crowbars were manufactured for the Periar No I Division and sent between the months of October 1888 and January 1889. It was observed that only 496 crowbars were brought on to the Tools and Plant Return instead of 500, crowbars said to have been supplied. One was explained away as having been lost by forwarding Agent from whom value has since been recovered in August 1889. But the other ~~three~~ Three are unaccounted for.

27 <u>Para 51 of last report</u> As regards Tools and Plant although at present Form No 9, 10, 11, and 13 are less neglected both in Thekady and Periar Head quarter Sub Divisions than at last Inspection, the Tools and Plant accounts cannot yet be said to be on a satisfactory footing. As regards Thekady Sub Division the balance shewn by the Thekady Storekeeper could not be verified with the balance in charge of each individual officer and subordinates in that Sub Division, and as regards Periar, the storekeeper has not kept any return shewing the total number of tools in his Sub Division i.e those in his personal charge and also in the charge of subordinates and officers in the Head quarter Sub Division. Again in comparing the balance at end of September 1889, as shewn in the Register of works for tools and plant with the balance shewn in the consolidated half yearly register of tools of the whole Division, several discrepancies were found, in the following articles.—

	As per Half Yearly Return	As per Register of Works
(1) Mamooties	2484	2588
(2) Jumpers	878	862

and other articles. And these do not agree with the Head quarter and Sub Divisional returns put together. It is very desirable that the returns of Tools and Plant as compiled by the storekeepers should be reconciled with the advice we received regarding tools and plant from the very commencement.

28. Budget Registers are in order. A register of liabilities is also maintained but there is only one item entered in it. A large number of mamoties crowbars we have been ordered from the workshop and since received. These it is thought, should have found place in the Register.

29. Vouchers not submitted to the Examiner's Office for audit as detailed in column 6 and 7 of part II of list of accounts and Vouchers for January to March 1889 inclusive were audited and the following points noted.—

30. A voucher in Form No. M 217 for Rs 10 – 14 – 0 for "making a table and a stool for Mr Jacob" is charged to Machinery from England".

20/10/4

31. The following vouchers were not produced and these are said to be mislaid.—

Month	Reference to Schedule	Description	Amount Rs	A	d
January 1889	Item 6	Miscellaneous Service	6	.	.
January 1889	Item 6	Nominal Auto Bill	22	14	.
Do	Do	Do	111	6	.
Do	Do	Do	133	11	6
Do	Do	Do	15	.	.
Do	Do	Do	114	.	.
Do	Do	Do	29	.	.
Do	Do	Do	32	7	.
Do	Do	Do	7	14	.
Do	Do	Do	14	6	.
February 1889	Item 40	Do	35	12	6

32. The audit of unvouched outlay was impeded very much in consequence of the vouchers which are filed separately not being arranged in any order.

33. There are only two deposits in the Savings Bank for which pass Books were produced; but they are still in the names of the original depositors and not in the name of the Executive Engineer as they should be. Attention is invited to Examiner's Circular No 44 of 1889. The Register ordered in Code 1896 is not maintained.

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

35. The Divisional copy of the S.W. Code is apparently brought up, but it would be better if a note is made in some convenient place in the code, of the last Standing Order pasted, so that one can see at a glance how far the code has been brought up.

36. The service label account is in order, but the accountant does not as he should examine the balance on hand on the occasion of fresh supply.

37. Service Books were examined and found generally in order except that in the service book of Overseer Mr. T. Ry S. V. Ramasamy Iyengar, the entries of attestation are signed by an upper subordinate Mr. J. Cormac Honorary Assistant Engineer.

The attestation should be signed by the Executive Engineer.

2010 P

38. In the service book of Sergeant Cherry, there are still entries of personal certificates of character which should now be expunged.

39. The Travelling Allowance of Office and Petty Establishments were audited for the month January to June 1889 inclusive and were found generally in order. The new Journal form No. M 152 A has not yet been brought into use. A supply of these forms should be obtained and used in future.

40. A portion of the expenditure on Coffer dams in the Serian Valley is shown against item "Shutters" in the estimate for the main dam and another portion is shewn as a separate work in the Register of works. The whole outlay on the Coffer dams should be entered in one place either as a separate work or as a sub head of the main dam.

41. The materials at site accounts of the several works in this Division are not in a satisfactory state. Materials received and issued are not

shewn regularly in the ten daily reports to enable the correct accounting of them. However the part IV of work accounts are prepared, it is said, on the information verbally supplied by the Officers at Periar who are in charge of the works. As regards the count, it is said, to have taken place in July last. Steps have been taken to procure accurate accounts of materials at site monthly. The first statement received was for December 1889.

Coimbatore
3rd February 1890

Signed N. Rainier
Inspecting (Accounts) Officer

No. 2181 of 16. 4. 90 —

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

2. Attention is invited to items 9 and 14 of summary which deals with matters noticed also in the last inspection report (vide items 9 and 29 of last summary). The Executive Engineer's office establishment has been recently strengthened by the addition of another accounts clerk, and it is proposed to relieve the present accountant almost immediately by a more efficient accountant.

2010/b

Division No. I Periyar Summary of Inspection Notes dated 3rd February 1890. (C. No. 93.)

2010/4

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
	6	Delay in drawing cheques in favor of Post Master at Madura for money received by Sub Divisional Officer at Thekady from the Post office and the consequent necessity for altering the head of account in Cash Book		The Executive Engineer should report whether the suggestion of the Inspecting Officer could not be acted on with advantage.
2	7	Failure to submit at the beginning of each month Return of actual cash balance (Form 1640 No. M1) by a Sub Divisional Officer		The Executive Engineer should explain the non-submission of the return and report whether the code rule is now observed.
3	8	Discrepancies in the Cash Balance Statement for December 1889.		Taken up separately in connection with the audit of the accounts for the month concerned.
4	9	The Pass book of the Madura Treasury incorrect and incomplete 1640		If the Executive Engineer finds that the pass-book is not correctly posted he should address the Treasury Officer on the subject, and then if necessary the Examiner, in order that the Accountant General

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				Madras may be addressed if necessary. The Executive Engineer should now take the necessary measures accordingly.
5	11	Failure to maintain systematic local watch over the available balance of the Budget grant.		It seems desirable that the Engineer in Chief should see that this matter receives more attention next year.
6	12 and 13.	Large outlay on food stuffs &c for coolies incurred to prevent their migration to the plains instead of enforcing prompt and punctual payment of their wages	1750 and 2974	It is for government to consider whether the place of keeping a Government bazaar is a desirable one ~~and with~~ Truly a cooliee for the purpose there ought not to be any difficulty in paying the amount of labour employed regularly and punctually several times a month. The Executive Engineer should it is thought report at the end of the season, the total loss on food stuffs. It is presumed that the stock then remaining (or ~~meat~~ meat of it) will then have to be disposed of as best it may

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
7	14 and 15	Delay in payment of labor and consequent necessity of advances from private funds.	1750	It seems desirable that this matter should be carefully looked into. A copy of the cashier diary would be a desirable accompaniment to any explanation on the subject. If the cashier does not keep a diary, he ought to.
8	16.	Advances to laborers without proper precautions.	1296	The Executive Engineer should satisfy himself that proper accounts of the advances made are kept by the Sub Divisional Office.
9	17.	Accounts work of the Division is still in arrears.		The office establishment has recently been strengthened by the addition of an experienced accounts clerk, and the staff should I think be able to cope with the accounts. I propose however to send a more experienced and capable accountant (in place of the present one) as soon as the working season at the ghat is over.
10	19 20 24 & 25.	Difference between arrears shewn in the Register of works and those shewn in work abstracts. Piece ~~workers accounts~~ and contractors Ledger.		The Executive Engineer should report whether the discrepancies have since been rectified.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
11	21	Failure to bring forward arrears due on a work in the Register of works and submitting Completion Report for this work without any notice of the arrears.		This has been taken up separately.
12	22	Error in posting Register of works.		Should be rectified and report made accordingly.
13	26	Failure to account for 3 crowbars supplied by the Public works workshops.		The Executive Engineer should explain why the tools in question were not brought on the return and what has become of them.
14	27	Discrepancies in and unsatisfactory state of the Tools and Plant accounts		The irregularity was also noticed at the previous inspection and the Executive Engineer has promised a separate report on the subject. The report is still awaited.
15	28	Failure to enter in the Register of Liabilities workshop bills for a large		The Executive Engineer should have included this liability in the Register if the charge is likely to be incurred and

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		supply of tools vendors	1895	debited to him during the current year.
16	30	Outlay on furniture to Mr Jacob being irregularly debited to "Machinery from England"		Apparently furniture made for Mr Jacob "timber clerk" should not be debited to "Machinery from England" but to the same head as all other office furniture.
17	31	Failure to produce 11 vouchers (ten nominal Muster Rolls and One Miscellaneous Receipt)	1907	The Executive Engineer should report whether the vouchers are now forth coming.
18	32	Omission to file vouchers in order	1907	These vouchers should be filed in each book order in a guard book vide para IV (3) of Examiners ~~Circular~~ Circulars No 55 of 11 July 1889. The Executive Engineer should report whether this is now being attended to.
19	33	Failure to re-deposit the security of a contractor in the name of the Executive Engineer	Examiners Circular No 1 of 1889	The Executive Engineer should attend to this and report when it has been done. All such deposits should be made in the name of the Executive Engineer by the title of this office and not by his personal name.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
20	35	Want of a note to ~~indicate~~ ~~indicate~~ the № of Standing Orders pasted in the office copy of code	4.	A note should be made in the fly leaf of the Code giving the number of Standing Orders pasted in.
21	36.	Service label account not examined by the accountant.		The accountant should have nothing to do with this. The work is not peculiar to Divisional Office. The Executive Engineer should see that the head clerk checks the account from time to time.
22	37	A Service Book attested by an Upper Subordinate	864	Service Book should be attested by the Head of the office who in the case of a S.W.D. division is the Executive Engineer. The Executive Engineer should attest the service book referred to and report accordingly.
23	38	Irregular entry of certificate of character in a Service Book	864	The entry should be expunged at once. Such entries should not find place in a Service Book Vide code para 864 as modified by Standing Order № 949 dated 18 October 1889

2016/17

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
24	39	Failure to use Form № 152 A	531	The Travelling Allowance claims of all lower subordinates, office and petty Establishment should be included in the journal Form № 152 A. The very general failure to use this form is being separately reported on.
25	40.	A work is divided and a portion thereof is charged to another work		The Executive Engineer should explain why the outlay was divided and charged to two separate accounts.
26	41	Unsatisfactory state of materials at site accounts.		The result of the steps said to be taken will be observed at the next inspection.

[illegible]

Major R.E.

Examiner of S.W. Accounts, Madras.

[illegible]

(Engrs)

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

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

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

2010/19

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

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

3957
10 JUN 1890

Office of the Chief Engineer
Periyar Project.

No. 9 25 P.R

Kodaikanal 31st May 90.
07916.

H. S. Taylor Esquire

Letter from Executive Engineer No. I Periar Division to the Chief Engineer Periyar Project No 70. S.E, dated 27th May 1890

Memo: 2.
1. Inspection notes.
1. Summary.

Adverting to your No 756. P.R dated 5th May 90 regarding the submission of my explanation on the various items in the Examiner's "Summary of Inspection Notes", I have the honor to report the following -

Item 1. The receipts from the Post office are irregular in amount from their nature, and there has been on some occasions not sufficient balance at my credit in Madura treasury to cover the receipts. This is the only reason for the

cheque sometimes not having been drawn in the same month as the money was received, not any delay in the communication of the receipt of the money.

2. Cash balance is known from the Sub Division officers cash-book. The proper form will be observed in future.

9. The experienced accounts clerk was absorbed into the Establishment six weeks after joining, so that except for this short period there has been no addition. It has been recognised that without a second trained accountant the staff is not able to cope with the accounts. A temporary accountant of the lowest grade has been substituted for the late accountant instead of a "more experienced and capable accountant".

It has been well known that the accounts have been in arrears for sometime, but no help has been given.

10. There has been no accountant to see to this yet.

13. The three crowbars were never received. 496 only were received and brought in the return.

14. Vide No 50. S.2 Copy of which is sent to the Examiner.

16. This charge was obviously a mistake and will be rectified.

17. This is being enquired into.

18. Will be attended to.

19. Will be attended to.

23. The entries were made in the service book on the 16th September 1887 and on the 25th January 1888.

25. The item shutters is quite distinct from the coffer dams and the expenditure is rightly not shown under that head

Submitted to Government with reference to G. O No 12 W of 23rd April 1890, the enclosures of which are returned herewith.

2. Items 1 to 4 of the Examiner's report require no special notice.

3. Item 5 is unintelligible; the progress of expenditure as compared with grants is, and always has been, watched with the utmost anxiety.

4. The subjects of items 6 to 8 have already received my special attention; the intention to open a Government bazaar and to grant advances was specially reported in my monthly report for September (G.O No 514 J of 22nd October 1889); in November and December there was a scare of famine, and something very like an actual famine in the Periyar camp; large purchases of grain had to be made at a high price, and prices having subsequently fallen there will be a small loss on the sale of this grain. The amount will be ascertained and reported if Government consider the matter of sufficient importance

5. I do not consider it necessary to discuss the Deputy Examiner's crude remarks on the subject of the management of Labour, a subject entirely beyond his province and concerning which I am not

aware that his opinions have any value.

6. The Executive Engineer has abstained, by my special instructions, from offering any explanation in connection with these items.

7. Item 9 — The Examiner is now personally responsible for the state of the accounts, his action having been such as to relieve the Executive Engineer of all responsibility. His remarks on this item appear to call for the special notice of Government; he deliberately sets aside the decision contained in G. O. No 2461W. of 5th Sep. 1889 that a second accountant is necessary and repeats his former opinion, which has been

Vide 2608W dt 20.9.90

been formally over-ruled, that only "an experienced accounts clerk" is wanted. This subject has already been dealt with in my letter No 797 P.R. of 10th Instant, and it is only necessary to repeat here that the clerk in question has long ago been absorbed in the regular establishment of the Division, that "the more experienced and capable accountant" promised in place of (not, as it should be, in addition to) the present one has not yet been sent, that the original accountant was removed without reference to this office and no one sent in his place for three weeks; after which two temporary 5th grade accountants

X 2282, C dt 17.6.90 with Cir. 5102 and letter dt 3-8-90

accountants were posted to the Division.

8. Item 14 - The Executive Engineer's report was submitted to the Chief Engineer with this office endorsement No 801 P.R of 11 May 1890.

2203 Ch. 29.5.90 with Cir 5104 send to Orly Div 3.6.90

9. Item 20 - It is not clear what this has to do with accounts

10. Item 23 - The entries in question appear to have been made before the date of the standing Order in question; there is no occasion for expunging them.

11. Item 25 - The Executive Engineer is quite right. The shutters are to be charged ultimately to the item "framing for concrete"; they are only temporarily used in the

Coffer-dams

coffer dams. The matter is of no practical importance except as illustrating the value of the Deputy Examiner's criticisms as both items belong to the Estimate for "Main Drain".

Colt RE

Chief Engineer Punjab Project

To

The Chief Engineer

P. W. D

Pr 2480 C of 2-6-1890
21 24 C of 6-5-1890
1211 W of 23rd August 1890
1050 W of 16-4-1889
94 W of 11-1-88
1029 W of 31-3-1890

PW Enc 2
6204/88

17 JUN 1899

2010
25

P.W. C No. 5457 Enc 1

No. 2658 C dt 16 June 1890

To C

For favour of remarks.

Rec 14.6.90

No. 925 P.R

From,

The Chief Engineer
Penjar Project

To

The Chief Engineer
P. W. D

Dated 31st May 1890

Rd. 11-6-90

Encls: 2

Examiner's notes of Inspection of No. I Penjar Division.

Reports on —

(C. No. 1201/8.)

2010/26

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

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH CURRENT No.

dated 189 .

Madras, 30 June 1890.

OFFICE NOTE No. 3807.

To W. Enc 3

Your Office Note No. 2658 C dated 16th June 1890.

Returned with the following remarks.

2. Item 1 of the summary.
The Executive Engineer should, I think, be instructed not to receive cash from the Post office in excess of the amount for which he is able to grant cheque at once. Sums received in excess of cheques granted constitute an irregular supply of funds.

3. Item 2.
The Executive Engineer might be asked to report whether the code rule is being observed.

4. Item 4.
The Executive Engineer might

1,000—19-5-90.

be asked to report whether the Madura pass book is now correctly posted by the Treasury Officer.

5. Item 5.

With reference to the Chief Engineer's remark I may explain that the available balance of budget grant i.e. the balance for which further credits could be issued (line 11 of form M78) was only Rs 3000 at the time of Inspection. Further grants were afterwards allotted in G.O. No 102 I dated 14 February 1890 but apparently at the time of the Deputy Examiner's inspection nothing had been done to get these additional grants. I do not doubt that the progress of expenditure as compared with grants is watched with the utmost anxiety, but the correspondence recorded with G.O No 102 I of 2nd February 1890 shows I think plainly enough that the watch is not — or at any rate was not towards the end of the last financial year altogether satisfactory. The Chief Engineer began his letter No 226 P.R. regarding the state of the grants with the suggestive qualification "as far as I can ascertain" and the subsequent correspondence showed that his apparent doubt as to the completeness and accuracy of his information were not without foundation.

6. Item 6.

In para 8 of his report recorded in G.O No 514 I dated 22nd October 1889, the Chief Engineer merely referred to arrangements for the purchase and sale of rice as an experiment but from the statement given in para 12 of the Inspection Report it appears that the Executive Engineer embarked on a very large scale in the purchase and sale of all

kinds of foodstuffs in fact something like a general bazaar, his total expenditure at date of the inspection amounting to Rs 13295. Such proceedings require, it is thought, the sanction of government i.e. a more definite sanction that can be taken to be implied by recording without remark the Chief Engineer's progress report, even though that report does contain a reference to an experimental purchase of rice. It seems to be not altogether impossible that the approach to famine in the Periyar camp in November and December may have been in a measure due to the disturbance of legitimate trade resulting from the Executive Engineer's operations, and to his inability to conduct

satisfactorily operations which are ordinarily left to private enterprise It is for Government to say whether they ~~desire~~ desire any further report or what action they desire taken.

7. Items.

The delays in payment were noticed in accordance with the practice in all such cases. Average delays of 20 to 25 days in payments on 10 day muster rolls are very unusual in other divisions and should not it is thought be necessary when there is a cashier for making such payments. It is very difficult to understand such delays because when the payment is made after a delay of 25 days there must have been two subsequent musters prepared and it is not

clear why the payments could not be made simultaneously on all those muster rolls. It is for Government to consider whether the matter calls for any further notice.

8. Item 8.

The Executive Engineer might be instructed to state whether proper accounts of the advances made by Sub Divisional officers are being kept now and whether the cashier is keeping a diary

9. Item 9.

The subject of the Chief Engineers remarks has been disposed of by G.O. No 1676 W of 16th June 1890 The new accountant Mr. Jackson has now joined the division. A further report will be made to Government if necessary, but I anticipate that the

* with Cu 156 and bookings 1.7.90
Sent to Acc. Jackson

arrears will now be brought up. If however additional clerical establishment is required to assist the Accountant, the Executive Engineer should represent the matter and take the necessary steps to obtain it.

10. Item 10.

The Executive Engineer might be instructed to have the discrepancies rectified and to report when he has done so. His statement that there has been no accountant to see to the matter is not understood.

11. Item 12.

The Executive Engineer might be instructed to have the error rectified and report accordingly.

12. Item 13.

The Executive Engineer might be instructed to state what steps have been taken regarding

the 3 missing crowbars. The short receipt should have been reported to the General Superintendent P.W. Workshops.

13. Item 14.
The Executive Engineer's report was to a certain extent disposed of by G.O. No 1676 W of 16th June 1890. The Executive Engineer might be instructed to take the necessary measures for getting the stores accounts into a satisfactory state at an early date, and to apply for such additional establishment of clerks or storekeepers as may be necessary for the purpose and for afterwards keeping the accounts in proper condition.

with Ce 6156 and G.O. 1.7.5.

14. Item 16.
It is presumed that the necessary write back has been made.

15. Item 17.
The Executive Engineer might be instructed to report the result of the enquiry regarding missing vouchers.

16. Item 19.
The Executive Engineer might be asked to report again after the security Deposits have been re-deposited in his name.

17. Item 20.
It is obviously necessary that the code should be kept corrected up to date. It is, however, for government to say whether they prefer that the Inspecting Accounts officer should not concern himself with such matters. Orders are solicited.

18. Item 21.
The Executive Engineer might be requested to state whether the duty of attending to the service label account has been transferred to the Head Clerk.

19. Item 22.
The Executive Engineer might be asked to re-attest the service book and report

when he has done so.

20. Item 23.

Such entries are irregular, whether made before or after the date of Standing Order, and being irregular it seems desirable that they should be expunged as has been done in similar cases when noticed in other divisions.

21. Item 24.

In G.O. No. 1533 W. dated 2nd June 1890 it has been ruled that controlling officers should disallow all Travelling Allowance claims of Lower Subordinates, Office and petty establishment not submitted in form No. 152 A. This will be seen to at the next inspection.

22. Item 25.

The whole of the outlay on coffer dam has since been written back to the Estimate for "Main dam" and nothing further is now required, but the Deputy Examiner seems to have been quite right. Materials used on a work, even temporarily, should be charged to it and the debit should be afterwards transferred if and when the materials are transferred.

23. Items 3, 11, 15, 18 and 26.

Nothing further required.

24. The Executive Engineer has not offered any explanation or remarks in connection with items 4, 5, 6, 7, 8, 12, 20, 21, 22 or 24, but as regards items 6, 7 and 8 the omission is accounted for by express orders of the Chief Engineer.

30/6

30/6

(Enc 3)

Memo No 2658 C } 16.6.90
" " 2460 C } 2.6.90
" " 2124 C } 6.5.90
Pr. Bus 1211 W } 23.4.90
" " " 1029 W } 31.3.90
" " " 1050 W } 10.4.89
" A " 94 W } 11.1.88
" " " 1532 W } 2.6.90
" " " 102.3/33 } 7.2.90
5149 " 22.10.89

Abstract of the file certified separately 17/7/90

P.W. Cue. 6204

Rd. 1-7-90
Enc. 3

No. 2010 W d/ 23 July 1890

No. 2010 W d/ 23 July 1890

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Chief Engineer Periyar Project } H.E. No. 925 S.R. d/ 31st May 90

From the Examiner P.W. Accts. H.E. No. 3807 d/ 30 June 1890

The Examiner's note will be communicated to the Chief Engineer Periyar Project for attention

D.H.K.
18/7/90

2. With reference to the remarks respecting item 6, the Chief Engineer Periyar Project is requested to submit an application for the sanction of Govt. for the maintenance of a Govt. bazaar at Periyar.

3. With regard to item 7, it is observed that it is a standing rule of the Dept. that payments to contractors should be

should be prompt, and the rule applies with all the more force to daily coolies.

4. With reference to the Examiner's remarks regarding item 20, the Govt. does not desire to make it the duty of inspecting Account Officers to see that the Codes in divisional offices are kept up to date, but when such help is offered by the inspecting officer it would be well for Executive Engineers to avail themselves of the same.

Phelps
12.7.80

No. 2010 W. 1/23 July 1890

To
The Ch. Engr. & Project Examiner P.W. Accts.

23/7

Cir. Ch. 49.VII
Hm 12.VII
Ju 17.VII