

- (1) பக்கங்களின் எண்ணிக்கை 30
 (2) புதுக்கித் திருப்பிய நாள் 12-87
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் lora

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2399	அச்சகம் பலவகை
நாள் :	5. 9. 1890.	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கர-1-18,000-15-6-87.

ஆதித்யன்

1299

Notes of inspection by H. Larnier Esquire
of the office of the Executive Engineer Lushikulya Project at Dogram on the 26th to 29th
March 1890.

Mr. W. C. de Morgan Executive Engineer
2nd Grade Substantive Pro Tem continues
the Executive Engineer and Mr. L. K. B.
Venkatappiah Pantulu (5th Grade) the
Accountant.

2 The office was last inspected by an
accounts officer in May 1889 (vide L.O.
4778¹⁰ dated 5th July 1889)

3 The following Sub Division Officers
have drawing accounts.

Name and rank	Head Quarters.
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(1) Mr. J. H. Medlicott Executive Engineer 4 th Grade temporary rank in charge of Askä Sub Division	Janamally.
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(2) Mr. J. I. Somers Asst. ant Engineer 1 st Grade in	Lussulthondah
---	---------------

charge of Ansoalkonda Sub
Division

(3) Mr. T. Jay. W. Venkatarreddi
Kaidu Gann Sub Engineer Ansoalkondah
2nd grade in charge of Ansoal-
kondah Reservoir Dam

4. The Imprest holders are as follows—

Name and rank Amount of Imprest.

A Recouped by Executive Engineer

(1) Lieutenant A. Joyce Supervisor
in charge of Machinery

50.

B Recouped by Asoka Sub Division
Officer

(2) Sergeant Alford Overseer 1st grade

500.

(3) Mr. T. Moore Overseer 2nd grade

150.

(4) Mr. T. Jay S. A. Swaminatha Iyer

1 B A B C E Overseer 3rd grade

500.

C Recouped by Ansoalkonda Sub
Division Officer

(1) Mr. T. Jay D. Venkataratnam Overseer
1st grade

700.

(2) G. Latchumiah Kaidu Sub Overseer 1st grade

200.

5. At the time of the reconstitution of the
Division a proposition statement for the
Establishment required was submitted and
in it provision was made for a cashier.
The present cashier who gives security ^{2/25/89} ~~2000~~
writes up the cash book and pays salaries
of Divisional Establishment also petty
local payments but here his cashier work
ends. He however assists the Head Clerk in
registering letters received and also in fair
copying. Mr. Wyldrow in his letter to Super-
intending Engineer 1st Circle dated 23rd Sep-
tember 1888 seems to have remarked that
he did not consider the services of a
cashier in the correct sense of the word
(G.O. 2566 W. dated 20th August 1888) as necessary
in the Division and that the duties of
keeping the Cash Book and making petty
payments at Head quarters could be done
by the Head Clerk. The cost of the office
must be needlessly augmented by the
unnecessary maintenance of a cashier giving

security, for security must always mean additional pay to the depositor of it.

6. With reference to para 9 of the last Inspection Report arrears of one Muster Roll are now carried forward in each subsequent Roll until paid by every subordinate in the Division except Sergeant Alford Overseer who prepares fresh Muster Rolls for payment of arrears. For instance of the total amount of labour employed on excavation of Anshikulya Canal as per Nominal Muster Roll for the period 21st to 30th November 1889 namely Rs 11-5-6 the amount paid was only Rs 5-5-6, Rs 6 being arrears unpaid. These arrears however were not carried forward in the Muster Roll 1st to 10th December, 11th to 20th December and any other Muster

Rolls but separate Muster Rolls for arrears were prepared and paid on 19th December (Rs 2-6-0) and on the 5th January 1890 (Rs 3-10-0).

7. Anshikulya Reservoir Work Estimate Rs 58,120.
On comparing the entries in part III of the

^{2/29}
Work Abstract for the above work for February 1890 with the Subordinates statement of actual balance of materials at site at end of the same period the following differences were found.

Description of materials	Quantity as per part III of work abstract	Quantity as per statement of actual balance	Difference
(1) Building stone	5220 cyds	5184 cyds	36
(2) Iron nails	782	722	60
(3) Hydraulic lime	1	Nil	1

Items (1) and (2) are due to issues as per tendency reports for 21st to 28th February 1890 not having been taken into account owing to late receipt of Gen Doy Report. Item (3) A portion of this lime has been used up on the above work and the remainder is in the Divisional store for use on any other work on which the machine may be employed.

8. On analysing the arrears due on account of this work at end of February 1890 it was found that an item of Rs 22-12-0

outstanding since September 1889 is not actually due to any body and that in reality there should be no arrears at all. The above amount is the value of

26 cyds of firewood	Rs 2-7-0
15 Bundies of do	2-13-0
3 Bundies of chumam	11-4-0
50 Parabs of Soorku	6-4-0
	<u>22-12-0</u>

The firewood was cut from the reservoir jungle and Surkee and lime manufactured the charges being debitable to final items of estimate. But this information not being known at the time the above materials were debited to piece workers deductions from their bills being made and treated as arrears. The necessary adjustment should now be made and arrears written back.

9. Summary Ancient Estimate Rs 22,560.

There were minus arrears of Rs 13-10-8 in the accounts of this work at end of February

1890. This is due to payments on account of No meter Ralls having been taken into account without corresponding increase in value of work done in consequence of non receipt of Gen Log Report. There are several other works in the accounts of which there are minus arrears shown for the above reason. The following is a list of a few of these.

Name of work

- (1) N. 6 Under Tunnel on the Mahanadi Canal
- (2) N. 16 do do do
- (3) N. 1 do do do
- (4) Excavation of Mahanadi Canal.
- (5) N. 15 Under Tunnel Mahanadi Canal.

10. The following statement shews that ten day reports have been received in the Divisional Office sometimes very late

Name of work	Period for which Gen Day report is due	Date of receipt of Gen Day report	Content of delay
No 6 Bridge Anohikulya Canal	1 st to 10 Feb 1890	17 th March 1890	Month Day 1 6
No 11 Under Tunnel do	do	do	do
No 10 A do	do	do	do
No 9 A do	do	do	do
No 7 Bridge do	do	do	do
Russoulkonda Reservoir Dam	21 st to 30 th Nov 1889	17 th January 1890	1 17
No 1 Under Tunnel Mahanadi Canal	1 st to 10 Dec 1889	do	1 7
Excavation of Mahanadi Canal	21 st to 31 st do	20 th March 1890	2 20
	11 to 20 January 1890	27 th February 1890	1 8
	1 st to 10 do	17 th February 1890	1 10
	1 st to 10 do	15 th February 1890	1 9
	1 st to 10 February 1890	25 th March 1890	1 8
	do do	do	1 8
	do do	do	1 8
	do do	do	1 8
	do do	do	1 8
No 16 Under Tunnel Mahanadi Canal	1 st to 10 February 1890	do	1 8
			1 8

11. On comparing the balances of materials at site of gunnour Anicut Head sluice to gunnour Anicut and Scouring sluice to gunnour Anicut with the statement of materials submitted by the officer in charge of the

work, the following differences were found.

Description of work.	Balances as per work Abstract	Balances as per statement submitted by officer in charge of work	Difference
(1) Concrete cyds	4080	4065	15
(2) Lime stone cyds	1653	1257	396
(3) Brick bats	153	8	145
(4) Surkee balls	2265	685	1580
(5) Fir wood cft	985	370	615
(6) Lime parabs	223	710	487
(7) Surkee parabs	1472	1476	4

(1) The difference 15 cyds is described by the officer in charge of work as having been issued to work in June 1889 but as not taken into account by the Division office as the issue was not shown in the Gen Day report sent to Division office.

(2 to 7) due to receipt and issues as per Gen Day Report for 21st to 31st January 1890 not having been taken into account pending retransmission of the Gen Day Report which was sent back for some corrections.

12. Excavations of Anshikulya Canal Esti-
mate Rs 386300.

On comparing the balance of materials of the above work at end of January 1890 with the statement of materials submitted by the subordinate in charge of the work, the following discrepancies were found.

Description of article	Balance as per work Abstract	Balance as per subordi- nate state- ment	Difference
(1) Boundary Stones No. _____	167 ¹	215 ¹	-48 ¹
(2) Salwood logs _____	Nil	19 ¹	-19 ¹
(3) Coal panahs _____	Nil	116 ¹	-116 ¹

The differences were charged to final items of Estimates in Sub Divisional office though they are still shown by subordinates in charge of the work as at site.

13 The arrears in the accounts of this work at end of February 1890 include two items of Rs 4-1-0 and Rs 15-13-8 due to labourers as per Muster Nos 11 to 20 May 1889 and 20 to 31st July 1889. As these have been outstanding

for over six months they should be credited to Provincial Revenue by debit to work. The Accountant stated that the work Abstract for the above work from April 1889 to February 1890 were only completed about a fortnight ago for want of tending Report (showing the distribution of expenditure incurred under Departmental labour) from Overseer Sergeant Mford.

14. x x x x

15 No 2 Bridge at 2 1/2 miles Estimate Rs 6150.

The ~~money~~ balance of materials at site of the above work at end of September 1889 was Rs 176 receipts during October 1889 were Rs 57-12-0, the total issues shown in work abstract for October 1889 amounted to Rs 276-7-3 or Rs 42-11-3 in excess. This is mainly due to the Overseer in charge of the work having sent an incorrect tending report showing issues of 3 1/2 drains of Red paint while there was no paint at site of the above work the paint being shown at site of

No. 3 Bridge. The necessary adjustment has however since been made in November 1889.

16. No. 8 Under Tunnel at 9 1/2 miles Anshikulya
Canal Estimate Rs 8550.

^{Two}
The manufacturing operations have been carried on in connection with this work.

(1) Lime Manufacture
and (2) Surkee Manufacture.

As regards lime, the total outlay had exceeded the outturn at close of operations by Rs 37. This remains unadjusted since May 1889. The Accountant stated that the necessary adjustment was not made "for fear of spoiling the rate" of the item of work on which the lime had been used and that he had not suggested to the Executive Engineer the propriety of charging the lime off even if it did spoil rates. As regards Surkee Manufacture there has been no debit though there was outturn valued Rs 20. It was conjectured that the value of bricks &c (cost of operation) must have been charged to final items of estimate.

^{1/2 1889}
The necessary adjustment is promised in next accounts.

17 x x x x

18 x x x x

19 The consolidated Return of Tools and Plant was compared with the several Sub Divisional and Head quarter Returns and found generally to agree except as regards Machinery. The Machinery as per margin which is entered in the consolidated return could not be traced into any of the Sub Divisional returns. But all the Machinery in the Division has been counted and is accounted for separately by Lieutenant Joyce who is in charge of it. The last count was in March 1889.

Pulverizer Pump 1
Steam motor mills 2
"Fire Engine"
"Steamer" 1

20. With reference to paras 29 and 30 of last report the Derrick frames and pip driving Engine still remains undisposed of. Superintending Engineer is said to have been addressed on the subject.

21. Pass Books were produced for all deposits remaining in the Savings Bank.

They were found in order except that the deposit of G. Lutchmiah Nandu is still in the name of the original depositor instead of in the name of the Executive Engineer. It was stated that steps are being taken to withdraw the deposit and to redeposit it in the name of the Executive Engineer.

22. The Service Book of Overseer D. Venkata Ratnam requires reattestation, the date of last attestation being 3rd September 1883. With the exception of the above, the remaining Service Books were found in order.

23. The travelling allowance journals of Lower Subordinates Office and petty Establishments were audited and found correct. The claims of lascars of the Rissoulkonda Sub Division are generally on odd bits of paper without necessary particulars regarding Head quarters.

24. Corrections advised in Audit Notes are carried through office copies of accounts but reference should be made to the Audit Note authorizing such correction.

25. The Divisional Code is kept up but it is desirable that a note should be made in some convenient place in the code of the No. of the last Standing Order received and that pasted so that one can see at a glance how far the code has been brought up.

Madras
18th April 1890

Signed/ H. Cairnes
Inspecting Accounts
Officer.

103298 A/6.6.90 -

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

2. Special attention is invited to item 2 of summary, which deals with a matter noticed also in the last inspection report but which has not apparently received attention (vide items 5 and 18 of last summary).

Kushikulya Division Summary of Inspections Notes dated 18 April 1890

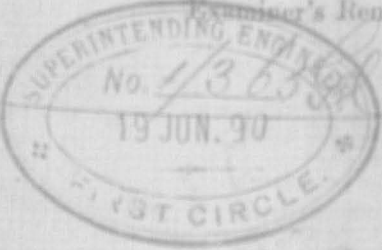
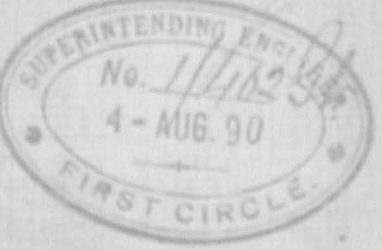


Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	Cash payments of the Division not sufficiently extensive to require the ¹⁶³⁸ and ¹⁷⁷⁰ services of a cashier.	9/2399	It seems desirable that the Superintendent Engineer should inquire and report as to the necessity of retaining a cashier.
2	6	Arrears in one nominal Muster Roll not brought forward in the roll for the subsequent period but a separate roll prepared when arrears are paid.		Arrears shown in any muster roll should be carried forward to the part A of subsequent muster rolls until they are paid away so that the rolls will always show the total arrears due up to date. The Executive Engineer should instruct the subordinates concerned accordingly.
3	7, 11 and 12	Discrepancies between the balances of Materials-at-site accounts as shown in Part III of work Abstracts and those shown in the subordinate statement of actual balances.		These discrepancies should be explained and rectified and report made accordingly.
4	8 and 9	Delay in adjusting the arrears shown in two cases for want of information.		The arrears should be adjusted and report made accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	10	Delay in the submission of ten-day reports.		Requires explanation. The Executive Engineer should insist on the punctual submission of ten-day reports.
6	13	Failure to adjust arrears of labor outstanding for over six months.	1756	The amounts having been unclaimed for over six months should be credited to Revenue. All unclaimed wages of laborers lapse at end of six months. The necessary adjustments should be made and reported.
7	16	The out-turn of a manufacturing account not charged with the actual amount of outlay.	1792	The manufacture was for a specific work, and apparently the difference between outlay and value of out-turn at issue rates was not sufficiently great to necessitate modification of rates. The difference should have been charged to the sub head of work concerned (i.e. the sub head or sub heads on which the lime was used) on completion of operations.
8	16	Failure to debit a manufacturing account with the cost of operation.	1789	The Executive Engineer should explain the omission and report when the promised adjustment has been effected.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	20	Failure to dispose of surplus machinery.	1721 & 526	The Superintending Engineer will no doubt see that suitable action is taken to dispose of the surplus machinery.
10	21	Failure to re-deposit in the name of the Executive Engineer the security of a contractor.	Standing Order No. 979	The Executive Engineer should take steps to re-lodge the deposit in his name, not by his personal name but by his official title and report accordingly.
11	22	A service book not re-attested.	564	It should be attended to and report made accordingly.
12	23	Failure to use form No. 152 A.	520	The Executive Engineer should report whether the form is now being used or if not why not.
13	25	Want of a note in the Divisional Code of the Standing Orders posted in it.	4.	A note should be made on the fly leaf of the code giving the date of Standing Orders posted in.

L. H. H. H.
 Major A. C.
 Commisary of S. W. Accounts, Madras.
 2/1/16
 (Revenue)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				  <p><i>1532</i> <i>5-7-90</i> <i>7247/90</i> <i>8117/90</i> <i>5866</i> <i>20 1890</i></p>

Rushikulya Div. Office.

27th July 1890.

No. 142 SE.

From W. C. de Morgan Esquire.

Esq. Engineer

Rushikulya Div.

u/
2399

To

The Superintending Engineer.

1st circle.

Sir,

Referring to your endorsement no. 344
G. A. of 22nd June/90 on G. A. 1622 W of 14th
June/90 communicating the notes of Inspection
of the examiners on the accounts of this
Division, I have the honor to furnish the
following explanation on the points noticed
in his report.

• Herewith

Item. no. 1 of Summary.

At the time of the reconstitution of
the Rushikulya Division; one clerk attached
to the staff was treated as a Cashier in order
to relieve the head clerk. The duties of the
Cashier are, the upkeep of the Cash book,
making petty payments at head quarters,
assisting the head clerk in the correspondence
branch, and fair copying letters &c.

No special Cashier was appointed,
but the name was given to a clerk detailed
to

to assist the Head clerk, and to relieve him of his duties in connection with the Cash book. The petty payments, although small in amount, are very numerous, and if the Head clerk had to attend to them his other duties - would be seriously interfered with. I have therefore the honor to recommend that the existing state of things be permitted to remain unaltered. The objection is one that rests on a name, the use of which may be discontinued, if necessary.

Item No 2 of Summary.

The arrears of one muster Roll are now carried forward in each subsequent muster Roll by every subordinate in the Bn. The work on Rushikulya Canal is conducted on the Piece work system, and a small number of coolies were engaged by Serjt. Alford on this canal in November and December 1889, for digging trenches &c, but he omitted to carry the arrears into subsequent muster Rolls. Necessary instructions have been issued to him to attend to this point in future.

Item No 3.

Russellkonda Reservoir dam.
The differences of materials shown

in para 7 of the report, are due to the nonreceipt of tenday reports in time, and they were adjusted in the accounts for March and April/90.

Gumsur Anicut.

^{12/29} The difference of 15 cyds of limestone was adjusted by debiting to subhead 'wells' in the accounts for March/90. The difference on other sub heads (2 to 7) are due to the late receipt of tenday reports from subdivisions. These materials were acknowledged by sub of officer in the Tenday reports of 21-31 January and 21-28 February/90, and adjusted in the Divisional accounts for March/90.

Rushikulya Canal.

The boundary stones purchased for Preliminary expenses of Rushikulya Canal were included by the subordinate in charge of work in the materials at site statement of Rushikulya Canal. This was pointed out to him, and the error was adjusted in the accounts for April/90.

19 Galwood lops and 116 Paras of coal shown in the materials at site statement by the subordinate in charge of the work, were subsequently issued by him in

his tenday reports, to the subhead to which the cost was originally debited, and there are now no discrepancies between these two accounts.

Item No. 4.

Out of Rs 22-12-0 shown as 'arrears' in the accounts of Russelkonda Reservoir dam, Rs 17-8-0 were adjusted in May by crediting to the subhead to which the expenditure was originally debited. The balance of Rs 5-4-0 was adjusted by crediting 'Receipts on Capital account' in the accounts for June/90.

The minus arrears on the works noticed in para 9 of the Examiner's note, were adjusted in the accounts for March/90.

Item No. 5.

Owing to the insufficiency of the subordinate staff in the Division and frequent illness of writers, it was impossible to expect punctuality in the submission of 10 day reports. The staff is now nearly up to its full strength, and it is hoped that this point will require no further comment.

Item No. 6.

Work done, as per Tenday report for 20th to 31st July 1889 (Rs 15-13-8) was

erroneously

erroneously debited to Rushikulya Canal, instead of to no. 9. A. Under Tunnel, Rushikulya Canal. Necessary adjustments were made in the accounts for June/90. The arrears of Rs 4-1-0 due to laborers, will be credited to Provincial Revenue in the accounts for July 1890.

$\frac{13}{2399}$

Item No. 7.

The unadjusted outlay of Rs 37/- under 'Lime manufacture', was adjusted in the accounts for May, by debiting to the subhead to which the lime was issued.

Item No. 8.

Gurki was manufactured from some brick bats remaining at site of work, for which no value can be estimated. The minus sum of Rs 20/- under "gurki manufacture" was adjusted by crediting to the subheads concerned in the accounts for May/90.

Item No. 9.

The matter was referred to you in this office no. 134 St. of 22nd July 1890.

Item No. 10.

The amount deposited by suboversee G. Lakshminiah naidu, was relogged in the Postal Savings bank in the name of

the Ex, Engrs, in April 1890.

Item No 11.

The service book of S. Venkataratnam, overseer has since been reattested.

Item No 12.

The Sub St officers have been instructed to use form no 152 A for travelling allowance journals of Lower subordinates, Petty and office establishments.

Item No 13.

A note on fly leaf will be made as instructed.

I have &c.

sd/ W. C. de Morgan.

Ex, Engineer.

No 556 & N.

Copy submitted to the Chief Engineer Public Works Department together with the Examiner's summary of Inspection notes for information with reference to G.O. No 1652 W dt 14-6-90.

L. W. Martin

Supg. Engineer

First Circle.

11/8/90
Des/13-8

14
2399

FROM

J. W. Martin Esq.
SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

MADRAS.

DATED

DESPATCHED

RECEIVED

11⁸
13⁸ August 1890

No. 556 G. N.

ENCLOSURES. 2

SUBJECT.

Examiner's Inspection
Notes on the Rushikulya
Dr. Office. Returns the
— with the Dio. Officers
explanations on the
several points noticed

5846
19 AUG 1890
No 3455 C d / 19 Aug 1890

To C

For favor of remarks.

DD 13
18.8.90

S. W.

(C. No. ¹²⁰¹/₈.)

GOVT.
OF MADRAS.

1890.

(P. W.
DEPT.)

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH

CURRENT No.

Madras 26 August 1890.

dated

189 .

OFFICE NOTE No. 5124

To

W.

Your office note No. 3455 C. dated 19th
August 1890.

Returned with the following re-
marks:-

2. Item I of the summary. For an or-
dinary 3rd. class division, the establish-
ment allowed is only 4 clerks, but in
Rushikulya the establishment allowed is
5 clerks, of which one is specially pro-
vided as a "cashier", see page 44 of the
Provincial Budget for 1890-91. The Su-
perintending Engineer might, under the
circumstances, be asked to consider whe-
ther the extra clerk (or cashier) is
necessary.

3. Item 9. The Superintending
Engineer might be asked to insist on
the punctual submission by the Execu-
tive Engineers of return No. 12 A, sec-
tion I of appendix H of the P.W.D. Code
(standing order No. 529 of 12th. October
1888).

4. Item 12. The Executive Engineer
might be asked to report

P.W. Cd 8/117

ruling in G.O. No. 1533 W. dated 2nd June 1890 requiring controlling officers to disallow all claims to travelling allowance not submitted in proper forms, is being attended to by him.

5. The other items call for no remarks.

16/8
for Offg.C.

18-8-90

Inc 3

ad 1/21
Dr. 1/11
(Enc 3)

to 299 W of 5-1890

Communicated
Communicated

to the Superintending
to the Superintending
Engineer P. Circle
Engineer I Circle

for information &
for information and
guidance with
guidance with
Special reference
Special reference
to paras 2 and 4
to paras 2 and 4

Memo no 3455 C of 19.8.90
for B.W. 1652 W of 14.6.90
A. 1362 W of 16.5.90

19.8.90

S. E. Circle
S. E. Circle
S. E. Circle

125. VII