

- (1) பக்கங்களின் எண்ணிக்கை 24
 (2) புதுக்கித் திருப்பிய நாள் May / 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் days

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெறுப்பணித் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2872</u>	அச்சகம் பலவகை
நாள் :	<u>29-10-1890.</u>	<u>198</u>

12
மடிக்கவோ கண்டபடி கையாளவோ கூடாது

செ. 6

3 Other Imprest holders are as follows:-

<u>Name and rank of Imprest holder</u>	<u>Amount of Imprest</u>
<u>A Recouped by Executive Engineer</u>	<u>Rs</u>
(1) Sergeant C. Hope Supervisor	100
(2) M. L. Raj K. Ghendrasakhara Row Ancient Superintendent	300
(3) — B. Peramrajan Naidu Delta Superintendent	200
(4) Mr. R. A. Salisbury Supervisor	100
(5) M. L. Raj Singaravelu Moodelian Overseer	50
(6) — S. Sabhapatz Moodelian Overseer	200
<u>B. Recouped by Sringerum Sub Divisional Officer.</u>	
(7) Mr. J. A. Sydnham Overseer	100
(8) Mr. F. C. Fitzgerald Supervisor	300
(9) M. L. Raj V. S. Sundram Iyer, Delta Superintendent	200
(10) Mr. C. Whittred Supervisor	200

4 Certified copies of bills are not marked
as such across every page as required by
code 1818 (Standing Order 592 dated 11 January
1889)

5 In auditing the lists of accounts and
vouchers since last inspection the following
notes were made.

Missing, Petty voucher # 96 of March 1889
Rs 15-6-0 also Nominal Muster Roll # 111
to 129 aggregating Rs 45-14-6. Petty voucher
210 of May 1889 Rs 28-14-8 is a pay state-
ment of monthly cookies.

Missing, Petty voucher 228 to 231, Rs 21-11-
Rs 28-14-8 and Rs 28-14-8 Nominal Muster
Roll June 1889 Voucher # 58 and 59 Rs 67-4-0
and Rs 55-4-0 August 1889. Nominal Muster
Roll # 71 and 72. Rs 45-3-0 and Rs 35-11-0 had
been sent to Sub Divisional Officer and could
not be audited.

6 A Register of contracts in Form # 1012
is maintained. In this Register 23 contract
agreements only are registered. Many others

in piece-work agreement forms (A. M. 169) are not entered. With reference to code 1344 A most of the so called piece work agreements are not bonafide piece work and should have been given out on terms of schedule or other contract.

7. The contract agreement of Kalastiy Narasiah for removing the right bank of Kanigere Main Canal near Head Sluice (item A. 22 in the Register of contracts) could not be produced.

8. The Station Book systems referred to in para 7 of last inspection report and also in previous inspection reports have been discontinued. Measurement Lists are now submitted with bills and recorded in the Divisional Office. Measurements in Books and in sheets are generally cancelled by the Divisional Office by a stamp "cancelled". With reference to code 1756 (Standing Order 794, dated

15th July 1889) the cancelling entries should indicate the action taken viz. either extract of measurement sent to Sub Divisional Office or Divisional Office or posted into Contractor's Ledger and so forth.

9. Materials at site of works are now receiving attention. The last verification took place in February 1890. There were differences between the actual and book balance in the case of work Chagole Tank original work Estimate Rs. 10550 the difference being 5000 bricks valued at Rupees 207. This is now under correspondence. Again in the case of work Kati pallapoti tank supply channel and sluice the book balance shows 1397 cft of granite stone but this is not acknowledged by the subordinate in charge of the work who states a separate report will be made.

10. Sunday Reports are now more carefully prepared and received in proper time except those from the Singam Sub

Divisions which are sometimes received late as the following statement will show.

Name of work	Period	Date of Receipt	Extent of delay in days
Ulavapalla Branch channel			
Irrigation sluice at 4 mile 190 ft 21 st to constructing	31 st March 1890	11 th April 1889	14 th
Eastern channel special repair	31 st	31 st	14 th
Durain Bank channel - constructing sluice at 1 mile 396 ft	31 st	31 st	14 th
Gogulapatti Branch channel - constructing drainage culvert at 1650 ft of minor channel 3960 ft left Bank	31 st	31 st	14 th
Survey Establishment			
Alinakur Gating	1 st to 10 th Feb 1890	29 th April 1889	1 st 19 th

" With reference to para 18 of the last inspection report a list is now kept which is said to include all dues from contractors on account of work done for them departmentally. The list was verified as far as possible, some of the items yet to be recovered from contractors as per this statement are not

debited in ^{the} Ledger account as they should be 2872

12 With reference to para 21 of the last inspection report the amounts of the appropriation in the case of Major works are now generally entered. But in the case of a Major work "Vagoor tank original work" the amount of appropriation viz Rs 5000 has not been entered.

13. Southern channel Drainage culvert at 1833 ft Estimate Rs 3800/-

According to the Register of works there were arrears of Rs 1-2-0 at end of December 1889 whereas really there were no arrears. The Rs 1-2-0 being due to an erroneous entry of that amount in March 1889.

14. Eastern channel special Repairs Estimate Rs 14500/-

On analysing the arrears it was found that there is an item of one rupee due to labourers which has been outstanding.

since June 1889. As this is outstanding for more than six months the amount should be credited to Revenue.

15. Kanigery Reservoir special Repairs
Estimate Rs 736/-

The arrears as per Register of works at end of February 1890 were Rs 43-2-0 but according to the Piece work account they were Rs 16-1-7. This difference viz Rs 2-15-7 is due to failure to debit the piece worker with the materials issued to him for which no recovery has yet been made, although the necessary adjustment was carried through Register of works and work abstract.

16. The stock accounts were examined and nothing very noteworthy was found. Under sub head "Miscellaneous" the balance at the end of March 1890 is a little in excess of the reserve limit.

Balance _____ Rs 1021-13-6

Reserve stock _____ 1000-0-0

Excess 21-13-6

But this, it was stated, will be rectified very shortly.

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17. The Half yearly Stock Return for the Half year ending 30 September 1889 was compared with Sub Divisional return and Head quarters return and a difference of 100 bricks were found between them. The Divisional consolidated return showing 71,632 while the Sub Divisional return show 71,732.

18. The workshop accounts were examined. The allocation of labour and materials were verified and nothing important was found. The percentage charged on jobs on account of general charges is 25 per cent in the case of private jobs and 12 1/2 per cent on public jobs costing over Rs 100/- and 18 3/4 per cent for jobs costing less than that amount. The recoveries on account of per centage charges during the year ending March 1890 amounted to Rs 2072-9-8 while the general charges amounted to Rs 1443-6-1 leaving a surplus of Rs 629-3-7 to be credited to Revenue.

19 Budget Registers and Register of Liabilities were found in order. The grant under Establishment is not however entered in the Budget Register although shown in the Return of grants.

20. The Travelling Allowance journals of Lower Subordinates office and petty Establishments were audited for the months April to September 1889 and found generally correct.

Form A-M 152 is used by Sub Overseer instead of A-M 152 A.

In several cases column 6 "object of journey" is not filled in.

21. In the case of the following Service Books the services have not been verified.

- (1) Panchapagesa Nigra Channel Superintendent
- (2) Ramasing Lascar.
- (3) Mohamed Saib Lascar.

while in the case of the following individuals their services have been verified only up to 30 September 1888.

- (1) M. L. Py S. Sathapathy Mooradian Overseer.
- (2) Mr. Sathising Supervisor (the service book is in the old form, torn, and time stained)
- (3) M. L. Py S. Narayanasamy Saibu Sub Overseer.
- (4) A. Annabrahman Clerk.
- (5) A. Krishna Ann Clerk.
- (6) Shaik Hyder Saib, Lascar.
- (7) S. Khotappah, Lascar.
- (8) Lazar Lascar.
- (9) D. Homachegadu, Lascar.
- (10) B. Khotappah, Lascar.
- (11) A. Rajameah, Lascar.
- (12) Mohamed Khassim Saib, Lascar and twelve more.

22. Corrections advised in Audit Notes are carried through office copies of accounts but no reference is made to the audit note or authorising such corrections in the documents corrected.

23. The Register of Buildings was examined. The values entered against some of the

buildings in the Register do not agree with the value as shown in the Register of works and schedule of expenditure.

	Value as per Register of Buildings	Value as per Register of work and schedule of expenditure.
1) Sub-Registrar's office at Addanki	Rs. - Rs. - P. 2651-0-0	Rs. - Rs. - P. 2619-0-0
2) P. Lundakur	2510-0-0	2448-0-0

24. The Divisional code is kept up but some of the Standing Orders, i.e. those up to No. 661 have been pasted in the code itself in their proper places while those from No. 662 are filed separately. All Standing Orders should be attached in their proper places to the margin (code para 4) and a note should be made in some convenient place in the code, of the No. of Standing Orders received and pasted so that one can see at a glance how far the code has been brought up.

Madras }
2 April 1890 } Signed/ H. Linnier
Inspecting (Accounts) Officer

No. 3142 of 2-6-90 -
2872
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Forwarded to the Secretary to Government of the Department for the information and orders of Government with the accompanying summary and remarks.

2. Special attention is invited to items 8 of the summary which deals with matters noticed also in the last inspection report and have not received apparently any attention (vide item 12 of last summary).

Nellor Division Summary of Inspection Notes dated 23rd April 1890.

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	4	Failure to mark certified copies of bills as such across every page.	1818 Standing Order 592 of 1889.	The Executive Engineer should say whether the code rule is now being observed. 2872
2	5	Failure to produce vouchers not sent to the Examiner of 1642 I. W. Accounts Madras and for audit.	1907	The Executive Engineer should state whether the missing vouchers have since been found and then returned to Sub Divisional Office received back.
3	6	Contracts irregularly treated as piece work agreements and not entered in the Register of Contracts.	1844 A Standing Order 916 of 1889 and 1866 A.	The Executive Engineer should state whether the code rule as to restrictions on piece work agreements are now being attended to and whether all contracts are now entered in the register.
4	7	Failure to produce a contract agreement.	858 A.	The Executive Engineer should report whether the contract agreement has now been found, and how it comes to be missing.
5	8	Entries in measurement book are cancelled by a stamp "cancelled" instead of by a suitable endorsement.	1756 Standing Order 794 of 1889.	The Executive Engineer should state whether the code rule is now being observed. There seems to be no objection to the use of the stamp provided the prescribed endorsements are made.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	7	Discrepancies in the materials at site account of two works		The Executive Engineer should rectify the discrepancies referred to and report accordingly.
7	10	Delay in the submission of today reports by one Sub Divisional Office.	1752	The Executive Engineer might be asked to state whether any action has been taken to ensure the more punctual submission of today reports by the subordinates concerned.
8	11	Failure to debit contractors with amounts which are stated to be due by them for work done for them	1868	In connection with the last inspection notes the Executive Engineer was instructed to debit the contractors in the Ledger with the amounts due from them according to the statement to be prepared. The Executive Engineer should see that this is done and report accordingly.
9	14	Failure to credit to Revenue the arrears due to a laborer outstanding for more than six months.	1750 10th	The amount should be credited to Provincial Revenue and debited to the work and report made accordingly. All unclaimed wages of laborers will be forfeited after the lapse of six months.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10	15	Failure to debit a price worker with the value of materials issued to him.		The so called price worker is evidently a contractor and should have been debited with the value of materials issued to him. The Executive Engineer should now attend to this and report accordingly.
11	17	A discrepancy between the Divisional and Sub Divisional Office Stock Returned	1848	The discrepancy should be rectified and report made accordingly.
12	21	Failure to verify services in three cases and to verify services up to date in 12 cases	866	Should be attended to and report made accordingly.
13	23	Discrepancies between the value of buildings shown in the Register of buildings and those in other accounts.	975	Should be explained, rectified and report made accordingly.
14	24	Standing Orders are not all posted in the Divisional		It seems desirable that the Executive Engineer should make one clerk of his office responsible

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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Code and want of note to indicate the last Standing Order posted.

for keeping up the code and posting in all Standing Orders in it and should satisfy himself by periodical inspections that this is done. A note should be made on the fly leaf of the code giving the No. of Standing Orders posted in.

Madras
51st May 1890

Major G. B.
Examiner of S. W. Accounts, Madras.

27/5
D. 4/6
(recd)

2872
Letter from the Executive Engineer, Nilgiri Division to the Superintending Engineer, H. B. No. 220 dated 24th September 1890.

With reference to G. O. No. 1605 D of 9th June 1890 bearing your endorsement No. 194 N.L. of 19th June 1890 (originals herewith returned), I have the honor to reply as follows:-

Items in examination

Summary of remarks:-

1. Code book regarding marking of the original copies of orders in each process every page is being now printed.

2 (a) Pelly V. No. 96 of March 1889. Since found.

(b) Nominal order pello Since found. In this inspection 111 to 119 of March 1889 notes the words 111 to 129 as giving Rs 45-14-6 is a clerical error.

(c) Pelly V. No. 220 of March 1889. Since found. Month's May 1889 a clerical error for March 1889.

(d) Pelly V. No. 228 to 231 of March 1889. Since found.

228 for Rs 21-11-0
229 " 28-14-8
230 " 20-
231 " 28-14-8

(v) Nominal Muster rolls 58 & 59
 of June/89 } Since found
 58 ——— Rs 67-4-0
 59 ——— Rs 55-4-0

(f) Nominal Muster rolls 71 & 72 for
 August/89 } — do —
 71 for Rs 45-3-0
 72 for Rs 35-11-0

3. The Code rules as to restrictions on piece work agreements are now being attended to, and all contracts are now entered in the Register.

4. The contract agreements had been returned to Sub B. Officer by mistake, and this fact not being ascertained at the time had to be noted as missing.

5. The instructions contained in Code Standing Order No 794 of 1889 Note 1 are now being attended to.

6. The differences pointed out have been adjusted since.

7. The Sub Division Officers have been addressed on the point.

8. The amounts due from Contractors have now been debited to their respective accounts in the Ledger and piece workers account.

28720
 9. Rs per one due to labourers was wrongly included under value of work done. The mistake was rectified in April 1890 and the dues removed.

10. Value of materials was recovered in July 1890.

11. The discrepancy was rectified (vide remarks against item No 2 under Building Materials in the half yearly return for 31st March 1890).

12. All Service books have been verified up to 31st March 1890.

13. The entries in the Register of buildings are wrong and correction since made.

14. This is being attended to now.

Encl 2

1. Encl 1

1. Encl 1

No 40, A.C.

Submitted to the Chief Engineer, Public Works Department with reference to G.O. No 1605 N dated 9th June/90

Supt. Engr's office
 II Circle
 8th October 1890

W. H. H. H.
 Supt. Engineer, II Circle

6100

10/18/90
 2770 N. 9675
 6972

From
 The Suptg Engineer
 2nd Circle

To
 The Chief Engineer
 P.W. Dept

Dated 8th October/90
 No 401 H.B

By Examiners Inspection
 to the P.W. Division
 Office - Returns the
 with replies to the queries
 for the points noticed
 therein

No. 4170 C of 15 - October
 1890

To C
 For perusal &
 return

15.10.90

Dr

No. 6336 of 24-10-90.

- To W.
- Noted and returned.
2. Item 4 of the summary. Noted. But the original contract document should not have been sent to the sub-divisional officer; extracts or copies of such documents should have been sent.
 3. Item 7. The result of the reference stated to have been made is awaited.
 4. Other items do not call for any remarks.

No 2872 of 24-10-90
 Offg.C.

(Enclosure)
 24/10

No 2872 of 24-10-90

PUBLIC WORKS DEPARTMENT.

2872
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PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

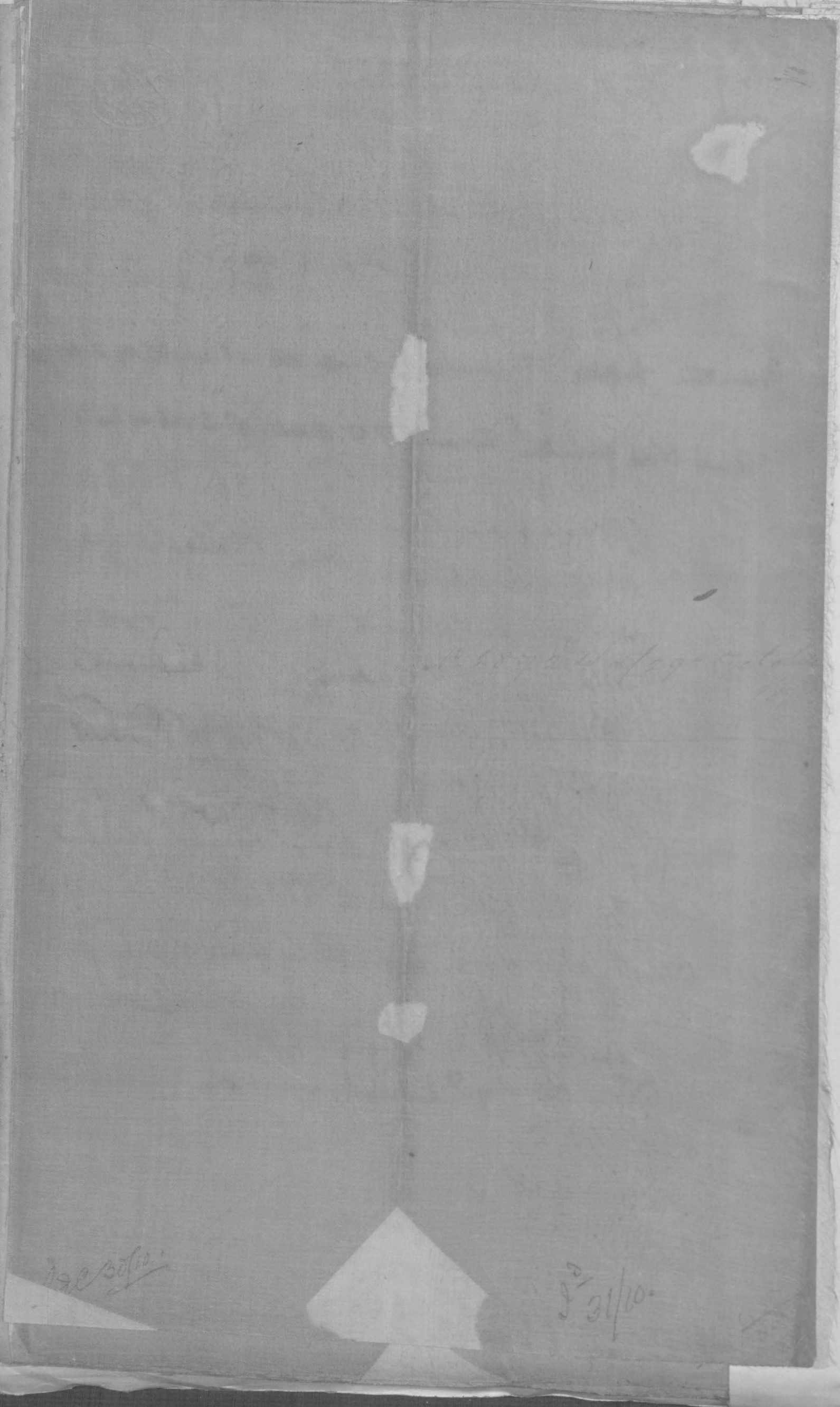
From the Suptg. Engineer II Circle No 401 H.B of 8-10
 Office Note from the Exam. P.W. Accts. No 6336 of 24-10

The Examiners
 Office note read
 above is communicated
 to the Suptg. Engineer
 II Circle for information
 and guidance.

15.10.90

Dr

The P.E. II Circle
 - Ex. P.W. Accts.



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