(1) பக்கங்களின் எண்ணிக்கை 34

(2) புதுக்கித் திருப்பிய நாள் அக்டோபர் 1989

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 1436
மு. கோப்புத் தாள் எண். 1486W

அச்சகம்
பலவகை

நாள் : 21-5-1890 '19 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண கா-1—18,006—15-6-87.

Notes of Inspection by H. Rainier Esquire of the Office of the Executive Engineer Madura Division on the 8th to 10th January 1890.

Mr W. Hughes Executive Engineer, 1st Grade is in charge of the Division and M.R.Ry R. S. Kodandaram Iyer B.A. 5th Grade is the accountant. The office was last inspected by an accounts officer in January 1888 vide G. O. No 1419 W dated 16th May 1888.

2. There are three sub divisions viz:—

(1) The Madura or Head Quarter Sub Division — Mr T. W. S. Smyth Assistant Engineer in charge with head quarters at Madura

(2) The Dindigal Sub Division under Mr Abdul Kareem Khan Saib Sub Engineer 3rd Grade Head Quarters Dindigal and

(3) Parakulam under Mr R. Gopala Iyer Assistant Engineer. Head Quarters Uthamapoliem

All the three Sub Divisional Officers having drawing accounts

3. The Imprest holders are as follows:—

Recouped by Executive Engineer

(1) M.R.Ry V. Aanuthu Aiyengar Overseer No 1 Party Tank Restoration Scheme — Rs 100

(2) M.R.Ry S. Saminatha Pillay, Head Clerk No 1 Party Tank Restoration Scheme — Rs 20

(3) M.R.Ry T. Muthusawmy Iyer, Head clerk Madura Division — Rs 15

(4) M.R.Ry. C. Subramania Iyer, Overseer — Rs 50

Recoup

Recouped by Madura Sub Divisional Officer

(5) M.R.Ry. C.S. Gopalasawmy Iyengar temporary Overseer Rs 25

Recouped by Dindigul Sub Division Officer

(6) M.R.Ry. N. Nathamuni Mudelliar Supervisor — Rs 100

(7) M.R.Ry. K.C. Visvanatha Iyer Overseer — Rs 50

(8) M.R.Ry. M. Ramakrishna Iyer — do — Rs 50

(9) Mr H.C. La Fontaine Overseer — Rs 20

Recouped by Parakulam Sub Divisional Officer

(10) M.R.Ry. T. Gnanasumbundum Pillay Overseer — Rs 300

(11) M.R.Ry. C.S. Srinivasa Iyer Overseer — Rs 50

4. Sub Divisional Officers make unlimited payments but contractors of the Head Quarter Sub Division have been paid from the Divisional Office. The Head Quarter Sub Division having lately been sanctioned as a separate Sub Division payments from the Divisional office will in future be confined to Establishment charges &c. and no payments will be made to Contractors and piece workers in the Executive Engineers Office.

5. Paid bills that come up to the Divisional Office are accompanied by measurement sheets which are cancelled in the Divisional Office after the compilation of accounts.

6. Certified copies of bills are marked as such but they are not generally certified correct either by the Executive Engineer or by the Accountant on his behalf as required by Code para 1644 (Standing Order No 348 of 11th May 1888)

7. Imprest Cash Extract dated 8th November 1889 of M.R.Ry V. Aravamuthu Iyengar Temporary Overseer No 1 Party Tank Restoration Scheme recouped on 22nd November 1889 is not signed by the Executive Engineer.

vouchers

vouchers in support of Imprest Accounts rendered by the Imprest holders of Tank Restoration Party are not invariably signed or initialled by the Executive Engineer by whom the recoupments are made. Examiner's Circular No 25 of 1888 requires that an Executive Engineer should initial vouchers for payments recorded in detail or in abstract in his own cash book i.e. payments from his own cash chest and payments from imprests held directly under him.

8. The imprest of Rs 50 now held by M.R.Ry C. Subramania Iyer Overseer 1st Grade was formerly held by his predecessor ~~R~~ K. C. Visvanatha Iyer and the last account received from the latter was on the 23rd of September 1889 since which date no imprest account has been received. This imprest should be closed.

9. Counterfoils of Sub Divisional cheque books should be sent in to the Divisional Office as soon as each cheque book is finished. The present prevalent practice of keeping these counterfoils in Sub Divisional Offices seems objectionable the Sub Divisional Office being apparently no place for such records which according to Code para 859 (Note) have to be kept for 5 years

10. Vouchers not submitted to the Examiner's Office for audit with the monthly accounts as described in columns 6 and 7 of Part II of List of Accounts and vouchers (Form No M.64) were audited for the months April to July 1889 inclusive

11. The wages of Survey Lascars of No 1 Party Tank Restoration Scheme are paid for on Muster Roll forms which are filed in the Divisional Office as they

are not paid by the day and do not work with their own hands, Form No. M 4 A may be used in future

12. Constructing a bridge across the Vaigai at Madura. Estimate Rs 321,460. The wages of a labourer as per Nominal Muster Roll for 21st to 31st December 1888 viz. annas 8 were credited to the work in April 1889 the reason being that the wages were unclaimed. Under Code para 1750 note (Standing Order No. 430 dated 25th July 1888) all unclaimed wages should be considered forfeited only after the lapse of six clear months excluding the month in which the wages were earned and then but not till then, the forfeited wages should be credited to the Provincial Revenue by debit to work

13. Completion of the Road from Cumbum to the foot of the Gudalore Ghat. Estimate Rs 90,507 (Work carried out by mixed agency). With reference to para 29 of the last Inspection Report, Ten-day reports are now being regularly submitted for the above work showing receipts of materials and also issues of the same to final sub heads of the estimate - materials at site at end of November 1889 amounted to Rs 373-4-0. The balances as per part IV work abstract for June 1889 are acknowledged by the Sub Division Officer by his signature at foot of part IV, which signature however is not dated. When acknowledging he has scored out two items erroneously included amounting to Rs 5-12-0 thus reducing the balance of materials from Rs 1111-5-11, as shewn in the Register to Rs 1105-9-11. The Rs 5-12-0 is mainly due to Rs 4 on account of materials having been

been shown twice over, once in May and again in June 1889 The corrections pointed out by the Sub-Division Officer as regards the work abstract have not been acknowledged by the Executive Engineer's office and have not yet been carried into the Register of Works. The materials shown as received twice over were later on shown as used twice over and thus removed from the materials at site account. The result is that the four rupees above stated is now shewn in part III of work abstract as arrears due whereas there are no arrears at all

14. Out of Rs 290-11-7 arrears due in the accounts of this work at end of November 1889 there are a few items of departmental arrears outstanding a long time and these should be adjusted at an early date.

Due to supplier Latchmana Boyen	How long outstanding
Rs 6-12-9	Since February 1889
To other suppliers whose names are not given in the Ten day Report	
Rs 12-8-0	Since April 1889
Rs 10-9-0	Since May 1889
Rs 14-1-0	Since May & June 1889.

14 (a) The items (sub-heads) of accounts in the Register of Works regarding the following works appear to be unnecessarily numerous.

Name of work	No. of Sub heads in Register of Works
No. 2 Keeranore anicut channel Repairing	73
Korikadavo Anicut Channel Repairing anicut, existing outlet &c	84
Athur Anicut channel. Improving the	319

15. Constructing a bridge across the river Vigai in Madura Estimate Rs 3,21,460. The Work Abstracts for the above work are prepared in the Sub Divisional Office the Sub Division Officer signing part IV of Work Abstract in acknowledgment of the correctness of the material at site balance which at end of October 1889 amounted to Rs 4,024-0-7. Work Abstracts for November and December 1889 have only just been received (9th January 1890) and are not yet posted in the Register of Works (para 35 of last report) In posting the Register of Works sub head "petty Supervision" from the Work abstract for October 1889 Rs 117-13-3 were entered instead of 117-12-3. This clerical error will now be rectified, the progressive total being also altered. With reference to para 36 of last report regarding the want of adjustment of the advance made to the South Indian Railway Company for sidings the whole amount has been adjusted in November 1888 The Divisional Office is not aware on what basis the adjustment was made whether on accounts received from the South Indian Railway or simply by an arbitrary transfer from Suspense to the final heads of account. Vouchers &c filed with the Work Abstract in which the adjustment appears do not account for the adjustment or show how it was effected.

16. Constructing a Taluq Cutcherry at Tirumangalam Estimate Rs 23,114 (Work done by Contract). The first outlay in this work was incurred in October 1889 and the expenditure to end of December 1889 amounts to Rs 2,819-5-4. Although Work Abstracts

are

are prepared for the work the Register of Works has not yet been opened owing it is said to a mistake in the totals of the Abstract Estimate, but this is no reason.

17. Constructing a District Munsiffs' Court house at Paramagudy Estimate Rs 12,693. There is a large balance of materials at site of this work amounting to Rs 2,709-5-0. None of the materials have been utilized for a long time. The work as far as done has, it is said, been condemned and a new building is to be estimated for in the construction of which the above materials are to be used.

18. In the case of the following works the amount of appropriation is not entered in the Register of Works.

Name of works	Amount
	Rs
(1) Completing the road from Cumbum to the foot of the Gudalore Peermade Ghat	4,017
(2) Constructing a bridge across the river Vigai at Madura	13,097
(3) Improvements to the ~~Irukasai~~ Kutharai Tank and channel	8,896

19. Improving the No 4 Athur Anicut Channel Estimate Rs 23,188. Part IV of Work Abstract for the above work includes an item of Rs 5 which represents trainage &c for conveying bolts, shutters &c. This item should not have been shewn separately but should have been included in the cost of the articles conveyed.

20. With reference to para 27 of last report, works estimated to cost Rs 200 and under are not now entered in the Register of Works

21. Para 22 of last report. Matters are still as last reported. Work Abstract for December 1889 have not yet been commenced (9th January 1890).

22. With ~~information~~ reference to para 40 of last report work abstracts for works estimated to cost over Rs 200 and up to Rs 2,500 are not prepared either in the Divisional Office or in Sub Division Office

23. Pass books for all deposits remaining in the Savings Bank as per extract on the last page of Schedule of Deposits Ordinary form No 55 for September 1889 both for Madura and the late Ramnad Division were produced.

With reference to Examiner's circular No 44 of 1889 pass books of the Madura Division excepting one that of T. C. Rungasawmy Pillay (Rs 200) have been redeposited in the name of the Executive Engineer. Pass Books of the Ramnad Division have not been redeposited the reason given being that the Contractors refuse to sign the withdrawal form

24. With reference to para 64 of last report the opening entries in the 1st page of the service book of Para Kanandan have not yet been signed by any Officer.

25 The service book of Mr J. M. Taylor Supervisor 1st Grade whose services have been lent to the Ramnad Zemindari is filed in the Executive Engineer's Office Madura Division

26. The following service books require re-attestation

Name	Date of last attestation
S. M. Krishna Row	1st December 1879

27. In the case of the following Service Books the attestation of entries on the 1st page has been by subordinates and others not in charge of the Division instead of by the Executive Engineer himself.

Name and rank.		
David	Lascar	✓
Mahamed Esuff	do	✓
Muthusawmy Naik	do	✓
Murugan	do	✓
Khaller Batcha	do	✓
Periakaruppen	do	✓
Venkatasubbiah Naidu	do	✓
T. Gnanasumbandam Pillay	Overseer	✓
M Sethu Pillay	Clerk	✓
T. M. Narusawmy Moodellear	do	✓
Ramasawmy Iyengar	do	✓
Ramakrishna Iyer	do	
R. Mahalingum Pillay	do	
P. Abboyee Naidu	do	✓
A. Krishnasawmy Iyer	do	✓

28. The claims for Travelling Allowance of the lower Subordinate Office and Petty Establishments for May and November 1889 inclusive were test audited and found generally correct.

29. Famine Tools are still in the custody of the Revenue Department but this is authorized by Government in G. O. No 1029 W, dated 13th April 1889. The famine tools are not included in any return submitted to the Examiner but a list was sent to the Executive Engineer by the Collector for verification which when counted was

found to differ in some respects. The discrepancy is under correspondence with the Collector.

The count on this occasion was by a Sub Divisional Officer and not by the Executive Engineer as appears to have been contemplated in Code para 1713 A. but this is perhaps of no consequence.

30. Some of the agreements as per register are not in the Divisional Office having been sent to the Sub Divisional Office for reference.

Column 7 "authority for acceptance" of Register of Contracts is generally not filled in.

Amounts entered in Column 8 of the Register of Contractors were checked with the Cash book and found correct. For sums directly received into the Divisional Office, receipts are granted.

31. x x x x x x

32. A Register of earnest money received and disposed of were opened on 1st January 1890. Since the opening of the register Rs 330 have been received as earnest money and none of these according to the entries in the Register have yet been returned pending final disposal of tenders. Sums as received have been duly taken into the Cash book.

33. The Budget Register and the Register of Liabilities were examined and found in order but the unadjusted balance as per Register of Liabilities is not shown as it should be against line 10 of Return of Grants (Form No. M. 78.)

34. Corrections advised in Audit Notes are carried through office copies of accounts but no reference is made sometimes to the Audit Note or other authorising such corrections.

35. The Divisional Code is brought up but the last Standing Order pasted should be noted in some convenient place in the code so that one can see at a glance how far the code has been brought up.

36. Rs 1,504-6-10 have been paid at different times by this Department to the Forest Department on account of ~~Seniorage~~ Seigniorage in connection with the quarrying of stone for Vaigai Bridge and Rs 101-5-0 in the same way on account of Athur Anient Channel. It is supposed that such inter-departmental charges as these are contrary to rule.

Madura
12th January 1890

Sd/ H. Rainier
Inspecting (Accounts) Officer

No. 1238 d/ 7-3-90

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

2. Special attention is invited to paras 15, 21, 22 and 24 of the report and items 10, 14, 15 and 17 of the summary. The matters referred in these items were also noticed in last report but apparently no attention has been given to them.

237 / 15078 2 / 90

17 APR 1890

SUPG: ENGINEER'S OFFICE
No.
1 APR 90
P.W.D.
SIXTH CIRCLE.

SUPG: ENGINEER'S OFFICE
No. 1683
14 MAR 90
P.W.D.
SIXTH CIRCLE.

1436

(C. No. 93.)

Division *Madura* Summary of Inspection Notes dated *8th to 10th January 1890*

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	Failure to cancel measurement sheets at time of payment	1756 Note 2	Should receive attention. The Executive Engineer should report whether the Code rule is now being attended to.
2	6	Failure of Executive Engineer or Accountant on his behalf to certify to correctness of copies of bills	1644	The non-observance of the code rule should be explained and the Executive Engineer should report whether the rule is now being observed
3	7	Failure of Executive Engineer to sign or initial vouchers in support of imprest accounts of Tank Restoration Parties, though such imprests are recouped by Executive Engineer	Examiner's circular No. 25 of 1888	The Executive Engineer should explain why the vouchers were not initialled or signed by him. Vouchers in support of payments made from the Imprest held directly under him should be initialled or signed by the Executive Engineer before recouping the imprests.
4	8	Non-submission of an imprest account for recoupment, for more than three months	1737	The non-submission of the accounts for three months requires explanation. If the imprest is not ~~entitled~~ utilized by the subordinate, it might be closed.
5	9	Failure to send in counterfoils of cheques as soon as the books are finished to Executive Engineer's Office for record	859	It seems desirable that the Divisional office should be recognised as the office of record of counterfoils of cheques issued and that the counterfoils should be returned to it accordingly. The Executive Engineer might be asked to state whether there is any objection to this and on receipt of reply the question of introducing such a rule into the Code might be considered.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	11	Salaries of Tank Restoration lascars irregularly vouched for on Nominal Muster Roll form	Notes on Form Nº M 4 A	Form Nº M.4.A should be used in the case of lascars who do not work with their own hands and are not paid at a daily rate.
7	12	Unclaimed arrears due for labourer irregularly treated as forfeited, before the lapse of six months and credited to works instead of Revenue	1750 note	The Executive Engineer should note that six clear months including the month in which the wages were earned should elapse before the proceedings referred to in Code para 1750 note are taken in re unclaimed wages
8	14	Delay in the adjustment of arrears due for labor and for materials purchased.		The Executive Engineer should explain the delay and report when the adjustment has been made
9	14(a)	Items of works in estimates apparently unnecessarily numerous		This point seems worthy of the Superintending Engineer's consideration
10	15	Delay in the preparation of a work abstract for the Vigai Bridge work and in posting the outlay into the Register of works	1764	The Executive Engineer should explain why these are delayed. Th delay was also noticed in the last inspection report
11	15	Alleged want of information in the Executive Engineer's Office regarding the adjustment of an advance to the South Indian		Will be taken up with the Accountant
12	17	Materials at site of a work not utilized for a long time		Seems to require explanation
13	19	Failure to include cost of carriage of instruments in the value of the instruments issued in one case		The cost of carriage should have been included in the cost of the article. This should be noted for future guidance
14	21	Delay in the preparation of work abstracts		As was remarked in last report if punctuality in the submission of ten day reports and sub-divisional accounts is insisted on, there should be no difficulty in the preparation of work abstracts. The Superintending Engineer's attention might be drawn to this matter
15	22	Failure to prepare work abstracts for works estimated to cost Rs 200/- to Rs 2500/-		The Executive Engineer should explain the omission and report whether the work abstracts are now being regularly prepared
16	23	Securities of Contractors of late Ramnad Division not re lodged in the name of the Executive Engineer owing to the refusal of contractors to sign the withdrawal letter	Examiner's Circular Nº 44 of 1889	It seems probable that if the matter were properly explained to the contractors they would make no difficulty. However the matter will right itself in time, as the deposits come to be refunded on the completion of contracts, and if contractors absolutely refuse to assist in the change there is nothing for it but to wait
17	24	Failure of the Executive Engineer to sign opening entries in a service book	864	The Executive Engineer should attend to this and report accordingly

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18	25	The service book of a subordinate lent to a foreign service filed in Executive Engineer's Office	Civil Service Regulation 871, Note 2	The service book in question should be transferred to the Examiner at an early date
19	26	Want of re-attestation to a service book		The service book should be re-attested and the Executive Engineer should report when this has been done
20	27	Service books irregularly attested by subordinates and others instead of by Executive Engineer in 15 cases		Service books should be attested by the head of the office who in the case of the P. W. Department is the Executive Engineer. The Executive Engineer should reattest all service books referred to and report accordingly
21	29	Failure of the Executive Engineer to include the Famine Tools in the Returns to the Examiner	1675	The Executive Engineer should take steps to have them properly accounted for and brought on return for the current half year.
22	30	Contract agreements irregularly sent to Sub Divisional Officers for reference	858 A	The Executive Engineer should attend to the Code para 858 A. Any information required by Sub Divisional Officers should be supplied by memo
23	30	Omission to fill in Column 7 of the Register of Contract		Should receive attention.
24	35	Want of note to indicate the numbers of Standing Orders pasted in the office copy of the Code	4	A note should be made on the fly leaf of the Code giving the number of Standing Orders pasted in
25	36	Amounts of seigniorage if over Rs 50/- each paid to Forest Department in cash instead of adjusting through Exchange Account	1880 IV	The Executive Engineer should explain why the Code rule was not observed.

Major R.E.
Examiner of P.W. Accounts, Madras

TC/3
R 7/3
(Encme)

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.

7/15028
20

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		SUPG: ENGINEER'S OFFICE No. 14 MAR 90 P.W.D. SIXTH CIRCLE. SUPG: ENGINEER'S OFFICE No. 1 APR 90 P.W.D. SIXTH CIRCLE.		2317 17 APR 1890

P.W. ~~3589~~
4488

Replies to Summary of Notes of Inspection

11/1486

No 20 MD.

Forwarded to the Chief Engineer P.W.D. with reference to G.O No. 811 W of 12' March 1890 together with the Notes of inspection & the Examiner's Summary received therewith.

2. Items Nos 9 & 14 in the Summary - The Exec: Engineer's explanation appears satisfactory and requires nothing further from the Supdg. Engineer. His explanation for other items also appears satisfactory.

A Smith Lt Col RE
Supdg. Engineer VI Circle

Camp Kodaikanal.
4' April 1890.

D 9/- Enclo: 2

1. The requirements of Code para 176 note 2 are attended to by Sub: Dn. officers at time of payment and all measurement sheets that come up to this office with bills have, noted thereon, the voucher number and date and a memo of payment. The cancelment mentioned by the Inspecting officer as being effected in the Divisional office is the stamping of all measurement sheets with a "Cancelled" stamp. I am not aware if anything further is required to be done.

2. Certified copies recorded in this office

are all marked as such and signed by Sub d Officer and initialled by the accountant. The words "certified correct" will be used in future but I presume that a close comparison of the copy with the original is not expected as it will be laborious and take time. I should like to know the practice in other Divisions.

3. I was under the impression that as the vouchers were all signed by the Executive Engineer in charge of the Tank Restoration Scheme, it was unnecessary and undesirable that I should also sign them. If my signature is taken merely to signify that the Imprests are recouped by me

and

and the vouchers included with my accounts, I have no objection to sign them in future.

4. The Imprest holder had a very trifling expenditure during that period and the imprest was closed in January/90.

5. I have no objection to the proposed arrangement.

6. ~~Form~~ No. 14, it is now being used by the Executive Engineer T.R. Scheme in cases mentioned.

7. The instance quoted is the last of its kind according to the old rule.

8. The Sub d Officer has been reminded on different occasions

to pay off the arrears and as the work is completed it is expected that the accounts will be closed this month if claimants are found; otherwise the arrears will be dealt with under Code para 1750.

9. In Loan Compound abstracts were not attached to the P.R.S. Estimates and the Estimates were therefore entered in detail in the Register. In the Registers to be opened for 1890-91 Similar items of such works will be abstracted and the number of work items reduced.

10. The work abstract for November/89 was delayed

delayed

delayed owing to the absence of the Sub. Clerk and the intervention of the Christmas Holidays but the receipt of the Work Abstract for Dec./89 in this office on the 9th January/90 does not in my opinion show want of punctuality as it is impossible for the Sub. Office to submit work abstracts earlier. As regards the Register of works not having been posted up, the work abstract referred to was received, as the Inspecting Officer states, on the 9th of January/90 i.e. during inspection, was subsequently examined and posted in the usual course.

11. The adjustment

in

was made only on accounts received from the Railway Company but the accounts were filed by the Executive Engineer then in charge of the Vaigai Bridge in his own office.

12. The work has been condemned by Govt. vide G. O. No $\frac{2529}{W}$ d/12.9.89 ✓ and the materials are to be used in the new building to be constructed next year.

Portion of D[illegible] Court House –

13. The tramage paid ~~by~~ for the conveyance of bolts nuts &c was paid and shown in para IV of work abstract but the value of the shutters has not yet been intimated by the R. W. Workshops.

14. It has to be remembered

in this connection that the office was opened after the holidays on the 6th January 1890 and the inspection commenced on the 8th of that month. There is very little work done departmentally and work abstracts have to be compiled principally from Contract and piecework vouchers. Some time must be allowed for the examination of Cash accounts and vouchers before work abstracts could be commenced.

15. Work abstracts are not prepared for works estimated to cost from Rs 200 to Rs 2500. I have

explained the difficulty in my replies to para 33 of the summary of last inspection Report and the Examiner thereupon remarked in his office Note No. 1933 of 20 July /88 (vide G. O. No. 2428 W of 9th August /88) that "the matter will be taken "up separately after further "consideration." I am not aware of having heard about this matter since.

16. No remarks to offer

17. Attended to

18. The Service book has been forwarded to the Examiner P. W. A

19. Yes. Reattested.

20. Yes. Attested.

21. This will be done when the correct number

is

is ascertained. Tools stored in some of the stations and remaining in charge of the Revenue officials have been inspected and counted. When all the tools have been counted, the Examiner's instructions will be carried out.

22
23
&
24 } Noted.

25. In the Case of the Vaigai Bridge Rs 1413-14-10 has been paid in 1887-88 by the Executive Engineer then in independent charge of the Bridge and the only recent payments are Rs 48-2- in July /89 and Rs 42-6- in October /89.

In

1436

In the Case of the Auttar Channel the quarry from which stone is taken belongs to the Zemindar of Raaminary and a seigniorage is paid to him.

R Hughes

Executive Engineer

Madura.

J.H.
28/3

23/7
17 APR 1890

P.W. Cir No 3539

SUPG: ENGINEER'S OFFICE
No 3.n
1 APR. 90
P.W.D.
SIXTH CIRCLE.

From
The Executive Engineer,
Madura Dn

To
The Superintending Engineer,
V. Circle,
Trichinopoly

Station Madura
Dated 31 } March, 1890
Despd 31 }

Recd 11-4-90

No 785 Se

Enclos 2 { 1 Notes of Inspection
1 Summary of Examn.

Replies to Summary of Notes of Inspection

Forwards,

No 1862. C d/ 16th April/90

To C

For perusal, and for favour of remarks if considered necessary -

MCB
15.4.90

D.W.

No. 2694 d/10/5/90 -

En 2

To W.

Returned with the following remarks :-

(I) Item 2 of the summary. Comparison of certified copies with the original would seem to be the duty of the accountant. The Executive Engineer might direct his accountant to attend to this. I take it that certification in such cases unquestionably implies a close comparison of copy with original.

(2) Item 3. As the vouchers are in support of payments made from the imprests held directly under the Executive Engineer, it would seem necessary that he should initial them.

17/1436

(3) Item 5. If approved, the procedure described in my remarks will be codified.

(4) Item I2. The procedure indicated in code para I7II should have been followed in this case. As ~~As~~ the building is to be resumed next year, the materials might be allowed to remain as they are.

(5) Item I3. This might apparently have been explained at the time of inspection.

(6) Item I5. I hope in the course of a fortnight or three weeks to submit for the approval of Government a set of forms for the complete compilation of accounts on a rational system, under which work abstracts will not be required at all, unless perhaps temporarily for works of which the accounts have to be kept by sub heads. In the meanwhile this matter might be allowed to drop. The work abstracts, although prescribed, are, in my opinion, absolutely useless, as the accounts never are and never could be compiled in practice as they are in theory supposed to be.

(7) Item 2I. The Executive Engineer might be asked to report further when all tools have been counted and brought on the return.

2. Other items call for no remarks.

MCB

C.

(Encl 2)

No: 1436 W d/21st May 1890

P.W. Cue 4488

Communicated
to the Suptg. Engineer
VI Circle for the information and
guidance of the
Executive Engineer Madura
Division.

Communicated
to the Suptg. Engineer
VI Circle for the information and
guidance of the
Exec: Engineer Madura
Divn:

Rd 13-5-9
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12.5.90

16.5.90

No: 1436 W d/21st May 1890

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To The S. E. VI Circle.
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12.8.97