

- (1) பக்கங்களின் எண்ணிக்கை 30
 (2) புதுக்கித் திருப்பிய நாள் 6-10-1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/3

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெரியபாளையம் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	973 W	அச்சகம் பலவகை
நாள் :	26-3-1890	198

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

1888.

973

P. W. DEPARTMENT

Current No. 11381

From

The Supdy. Engineer
II circle

Enclos.—

No. —

Dated 30 Oct. 1888

Received 7 Nov 1888

SUBJECT.

Report of Inspection of the
Executive Engineer's
office (Buckingham Canal
Div.) by the Supdy.
Engineer II circle.

DISPOSAL.

No.

Dated

Returned with the
remarks of the
Chief Engr. P.W.D.

(sd) H.R. M.
E.W.

sd
10/11

sd
13/11

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	7	Two vouchers not forthcoming one having been mislaid and the other sent to Sub Divisional Officer for reference.		The Executive Engineer should report whether the vouchers wanting have now been found and returned.
2	9	Arrears in one Form Nominal Muster roll not brought forward in the next.	758	Separate Rolls should not be prepared for arrears which should be brought forward in Part II of the subsequent Nominal Muster Roll. Sub Divisional Officers and others concerned should be instructed accordingly.
3	10 and 14	Charges for carriage and be shown separately from in Part IV of work abstract (Materials at site of accounts of works) instead of being included in the value of the Materials concerned.	114	Charges for carriage of materials should not be shown separately in Part IV of work abstract, but should be included in the value of the materials concerned, if not charged directly to the sub head concerned.
4	11 and 12	Delay in charging off materials to sub heads owing to non-receipt of ten-day reports from Sub Divisional	1751 and 1752	The punctual submission of ten-day reports by Sub Divisional Officers should be insisted on by the Executive Engineer. It is impossible to prepare work abstract correctly without ten-day

2973

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		Officers from which cause also there were erroneous debits to works		reports are sent in punctual and correctly
5	13 and 16	Delay in the adjustment of arrears 1750 due for daily labor in the case of 2 works		The arrears should be credited to Revenue. All unclaimed wages of labourers lapse after 6 months.
6	15 and 20	Discrepancy in the amount shown as arrears due on work in the Register of works and in work abstract.		The discrepancies should be rectified and the Executive Engineer should report accordingly.
7	17	Partures to bring forward materials at site of a work in Part IV of a work abstract.		The discrepancy should be rectified and the Executive Engineer should report accordingly.
8	21	Delay in measuring up work done by piece workers in 3 cases.	1367	The delay in these cases seems to require explanation.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	23	Differences between the consolidated Divisional and other Sub Divisional Return of Tools and Plant.		The discrepancies should be rectified and the Executive Engineer should report accordingly.
10	24	Tools lent to contractors without the cognizance of the Executive Engineer and irregularly included in the Divisional Return of Tools and Plant.		The general question of procedure to be adopted in lending and accounting for tools lent to contractors is under consideration at present in communication with the Executive Engineer. A separate report will be submitted shortly.
11	26	Register of Buildings 775 incomplete in respect to two buildings		The Register of Buildings should be complete and the Executive Engineer should report accordingly.
12	28 and 29	Delay in attesting 4 and re-attesting 22 service books	864	The delay in attesting and re-attesting these service books seems to require explanation. The want of attestation and re-attestation in these cases was noticed in last report paras 35 and 36 (Para 23 and 24 of summary).
13	30	Service books kept and maintained by the Accountant		The duty of maintaining service books should not apparently devolve on the Accountant. It is not work

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				which is peculiar to divisional offices (vide G.O. No. 805 W. dated 16. March 1889).
14 31 and 32	Memos of claims for travelling allowances of Lower Subordinate, Office and Petty Establishment.	Forms 152 A and 152 B not prepared in Form 152 A prescribed for the purpose and further to give information in regard to hour of arrival and departure.		The claims for travelling allowances of Lower Subordinate Office and Petty Establishment should be prepared in the prescribed form (Form 152 A). The Executive Engineer should report what measures he has adopted to see that this is done. The necessity for giving information regarding hours of arrival and departure was pointed out in last Report para 37 (Item 25 of summary).
15 33	Discrepancy in the Budget Register.			The refund of Rs 1600 should be noted in the Budget Register under the head "Refunds of Revenue" the head against which it is entered in the Irrigation Navigation Budget for 1889-90.

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473

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
16 36		Signature of the Executive Engineer to sign the adjustment book for several months and each abstract book for one month.		Requires Executive Engineer's attention.


 Major D. C.
 Examiner of G. W. Accounts, Madras.
 29/3/89

Item No.	Part of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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No. 2327 W. 23-8-89
 - 1680 W. 26-6-89
 - 399 W. 12-2-89
 - 3059 W. 12-11-87
 - 709 J. 18-8-85
 - 805 W. 16-3-89

20 FEB 1890

H.W. 14-1-90 R16-1-90

Notes of an inspection on the 5th to 8th November 1889
of the office of the Executive Engineer, Buckingham Canal
Division.

Mr. J. C. Larmine Executive Engineer 1st grade
took charge of the Division on the 14th March 1889 from
Mr. C. Vincent Executive Engineer 3rd grade. Mr. H. Ry
Mr. V. Sambasiva Ayyar Accountant 5th grade is still the
Accountant. The Division was last inspected by an
accounts officer in December 1888.

2. There are now three sub divisions. Since last inspec-
tion Lakapally sub division has been amalgamated
with the northern sub division.

3. The sub divisional officers are:-

(1) Mr. H. M. Bond in charge of northern sub division
Head quarters Ramapatnam.

(2) Conductor J. Lalor in charge of Pulicat sub-
division. Head quarters Annore.

(3) Lieut. J. A. Power in charge of Southern sub-
division. Head quarters Madras.

As (1) and (3) sub divisional officers hold drawing accounts.

As (2) is an imprest holder, his imprest being Rs 400/-

(4) Other imprest holders are:-

(1) Mr. R. A. V. Krishna Rao in charge of Annore 2nd grade. Amount Rs 50/-

(2) " Pharyan Rao in charge of Annore 2nd grade. " 100/-

5. Regarding License and toll fee collections - the system obtaining is the same as was noticed last year (Vide paras 5, 6 and 8 of last report). With reference to para 7 of the last report the executive Engineer now signs the counterfoil of licenses to the opening and closing numbers giving reference to the opening number in the closing license and vice versa, the books being press numbered consecutively. With reference to para 8 of ^{the} wharf clearance tickets are now press numbered. The above collections were audited for a period and nothing noteworthy was found.

6. Vouchers not submitted to the Examiner's office with the monthly accounts for audit as detailed in Columns 6 and 7 of list of vouchers etc part II were audited from December 1888 to May 1889 inclusive, the office copy of the list of vouchers being used. This audit was rather impeded by the aggregate amount of all the vouchers of each kind relating to each work being consecutively shown instead of the description and amount of each voucher as required by para 5 of the note on the form.

7. The following vouchers were not produced for the reason ^{assigned} against each:-
2973

Month	Reference to Schedule	Particulars	Amount	Remarks
			No. # P.	
December 1888	Irrigation Schedule of expenditure. Item 2	Vouchers in form No. 217 paid to Marayawan for loading 300 Sunkis bags.	2 4	Mislaids.
January 1889	50-50-25	Miscellaneous receipt	3	Stated to have been sent out to the Subdivisional officer for reference.

8. There were some little imperfections in the following vouchers as follows:-

Month	Reference to Schedule	Particulars	Amount	Nature of imperfections
			No. # P.	
December 1888	Irrigation Schedule Item 6	Nominal truck toll from 2 nd to 3 rd October 1888.	11 14 3	Column "Date of payment" in part I not filled in.
50-50-50-27	50-50-50-27	from 22 nd to 30 th Nov 1888	7 11 8	In column "Initials of paying officer" the amount paid only is entered against each name, but not the paying officer's initials.
50-50-50-30 6 35	50-50-50-30 6 35	from 25 th to 30 th Dec 1888	43 1 1	Column "Initials of paying officer" not filled in at all.
50-50-50-20	50-50-50-20	from 11 th to 20 th Dec 1888	20 4 1	
50-50-50-52 15 6	50-50-50-52 15 6	20 th November 1888	25 1 1	
50-50-50-27 9	50-50-50-27 9	20 th November 1888	27 9 1	

9. Irrigation Schedule of expenditure items 30 to 35
Monthly Muster Roll from 26th November to 5th
December 1888.

There were arrears of Rs 3-15-0 on this roll not
brought forward in the subsequent Muster Roll from
6th to 15th December 1888, but a separate ^{roll} was prepared
for arrears only, part payment being made. The ba-
lance after the above payment was however correctly
brought forward and paid. In paying the necessary
entries in part II column "Date of payment and
initials of paying officer" were not filled in.

10. Constructing flood gate south bank of Mannar
Estimate Rs 22,185. Carried out by Piece work agency.
The amount of appropriation for the year for this
work as per schedule of expenditure for September
1889 was Rs 15,400 while the register of works shows it
as Rs 10,000. The register of works should be corrected.
Items of carriage and punt hire etc are shown se-
parately in part II of work abstract. These should
be included with the cost of materials conveyed.

11. Constructing flood gate north bank of
Pennar River Estimate Rs 24,450. Work carried
out by Piece work agency.

Here again the appropriation for the above work
is incorrectly entered in the register of works. The
Schedule

8/973
Schedule of expenditure shows Rs 1000 while the register
of works Rs 2000. Materials collected for the work
and used have not been accounted for, from time to
time as they were issued, owing to non receipt of -
daily reports from Northern Sub Divisional officers.
Materials used up long ago were not charged to the
Subhead concerned until August 1889.

12. Constructing flood gate north bank of Swarna-
mukhi Estimate Rs 20,880. Work carried out by Piece
work agency

236 bags of cement were purchased and sent in the
months of February, March and April 1889 to Swarna-
mukhi and Chintamani flood gates, two hundred bags
to the latter and the remaining 36 bags to the former
work. But in adjusting the value of the above materials
36 bags were debited to Chintamani and 200 to Swar-
namukhi on the Statement given by the Work-
Keeper as per his memo dated 26th March 1889 on the
Massey and Co's bill for value thereof. The error was
subsequently discovered and adjusted in the accounts
for September 1889. Had the Sub Division officer ac-
knowledgeed the receipt of these materials from time
to time by the submission of the necessary ten day
reports.

reports this discrepancy would have been avoided.

13. Constructing flood gate south side of Chintamani Backwater. Estimate Rs 18⁶25. Work carried out by Piece work Agency.

The appropriation for this work as per Schedule of expenditure is Rs 3000 whereas in the register of work it is entered as Rs 5000. Of the arrears of Rs 5-2-6 outstanding in the accounts of this work Rs 4-8-6 represent wages of laborers for August and September 1889, as the wages remain unclaimed for over six months they should have been debited to the work and credited to 'Provincial Revenue' as directed in note to Code para 1750.

14. Diversion and improvements to Canal from Ennore to Chintamani. Estimate Rs 97888. Work done by Piece work agency.

In part IV of work abstract there is an item of Rs 72-1-11 representing landing charges etc of stone pipes. The pipes themselves appear separately in the materials at site account. The landing charges should be included and shown along with the cost of pipes themselves.

15. The register of works for the above work shows arrears of Rs 338-15-3 at end of September 1889 whereas

2973
according to the work abstract and Piece work account there should be Rs 361-12-9. The difference of Rs 22-13-6 represents departmental charges to be met from Savings under contingencies. The necessary entries of the above transactions were made in the work abstract for May 1889 but were not noted in the register of works. This will be rectified in the next accounts by increasing the value of work done.

16. Diversion of Canal from $\frac{7\frac{1}{2}}{2\frac{1}{2}}$ to 78 miles about Swarnamathy river. Estimate Rs 87680. Work done by Piece work agency.

Of the sum of Rs 20-6-6 shown as arrears in the register of works for the above work for September 1889, Rs 7 being unclaimed wages of laborers is outstanding since January 1889. As it is outstanding for over six months it should have been credited to Revenue by debit to work.

17. Improvements to Canal from $\frac{16\frac{1}{2}}{2}$ to $\frac{168}{2}$ miles. Estimate Rs 16870.

The register of works for the above work shows a balance of Rs 122-15-9 of materials at site at end of September 1889, but the work abstract shows nil. The register of work is correct. In writing up the work abstract the balance as per previous work abstract, for May was omitted in the work abstract.

reports the

Subsequent work abstract. This omission will now be supplied.

18. Improvement to Canal 194 miles $7\frac{3}{4}$ furlongs to 196 miles 3 furlongs. Estimate Rs 3100.

The register of work for this work for September 1889 in which there is an outlay of Rs 12 is not found, the reason assigned being that the same was estimated in the office having been sent to Sub-Divisional officer for reference.

19. Maintaining Buckingham Canal from Mercanani to tail of Annamalai Canal. Estimate Rs 68800.

The register of work shows arrears of Rs 144-2-3 at the end of September 1889 while the work abstract shows them as Rs 144-12-4. The difference viz Rs 10 and pie 1 represents overpayments made to piece workers at Venkataswami and to St. Venkataswami on pie.

The former is correctly shown in the Piece Workers' account form No 1416 pending recovery, while the latter has been omitted.

20. Diversion to canal from $\frac{123}{6}$ to $\frac{126}{7}$ miles at Ryderu. Estimate Rs 14470.

Work carried out by Piece work agency.

The Register of work for this work shows arrears of

10/973

of Rs 33-8-7 at end of September 1889, which does not agree with the work abstract, Piece workers and Contractor's account. The accountant proposes to investigate this and rectify the next accounts.

21. In the following cases works were not measured as frequently as Code para 1367 requires:-

Name of work	By what agency performed	Dates of the last three measurements	Extent of delay
Constructing floodgate South side of Chinthamani Backwater	Piece workers	16-3-1889	3 months and 13 days.
		29-6-1889	
		28-7-1889	
Constructing flood bank on the north bank of Pennair.	Do	27-1-1889	5 months.
		27-1-1889	
		27-6-1889	
Diversion of Canal from $\frac{132}{5}$ to $\frac{134}{3}$ miles.	Do	28-2-1889	4 months and 17 days.
		12-5-1889	
		28-9-1889	

22. + + +

23. The Consolidated return of Tools and Plant of the Division was compared with the several Sub-Divisional returns and the Storekeepers' returns.

return. Some differences between the Divisional General return and the Sub Divisional returns were found (for instance ~~manaliss~~ 4247 figure in the general return while Sub Divisional returns and Storekeepers return show 4385). The difference is traced to tools lost by Contractors having been correctly expunged from the general return, but not from the Sub Divisional returns.

24. Tools are lent to Contractors in this Division by the Sub Divisional officers on their own responsibility and without the cognizance of the Divisional officers. Such tools are included in the return as part of the balance in Store.

25. Stock accounts were examined and found generally in order.

26. The reports of buildings was examined. It does not include the rest house at Masha bati puram referred to in para 21 of last report as having been completed and also the Police Station house at Kattumankam said to have been transferred to this Division from the police department for use as a Sub Divisional office.

27. Corrections advised in Audit notes are carried through office copies of accounts, but reference to the

11/973

the Audit note authorizing the corrections are sometimes not noted.

28. The Service books enumerated in para 35 of last report as requiring re attestation have not yet been attested. Two of them are said to have been sent to the Executive Engineer in Camp for the purpose.

29. Of the 40 Service books detailed in para 36 of the last report as requiring attestation by Executive Engineer, only 15 service books have been so attested by him and the rest (excluding the Service books of 3 ~~accountants~~ individuals who are not now borne on the total establishment) have yet to be attested by Executive Engineer. ^{14 of these are now paid to be with the Executive Engineer in Camp} for the purpose of attestation by him.

30. The Accountant has charge of the Service books and maintains them, but it is doubtful whether he should be saddled with this duty.

31. With reference to para 37 of last report the new journal form No M 152 A has not yet been brought into use. The claims of lower Subordinates etc. therefore could not be satisfactorily audited owing to want of information in regard to the movements, bonds of arrival and departure etc in the names of claimants. Travel

Travelling Allowance Journals from January to August 1889 inclusive were audited as far as possible.

132. Form No. M/52 were being used by lower Subordinates till June 1889. Since July 1889 regular journals in any form were not submitted, a simple memo showing the name and rank of the individual, the month for which single horse allowance is claimed and the amount of single horse allowance is being submitted.

33. Budget Registers were examined. The grant under 43 minor works and navigation as per return is Rs 2,40,800 which as per budget register is Rs 2,39,200. The difference viz Rs 1,600 is the amount of refund of Revenue to Madras Municipality for lease of Trevelyan wharf granted in the budget for current year, but not entered into Budget register it is stated, for want of an appropriate sub-head in the budget register. It is thought that the amount should be entered under "Maintenance and Repairs" because the sanction in the budget is under that head.

34. Pass books were produced for all deposits

deposits in the Savings Bank. 12/9/83

35. x x x x x x

36. x x x x x x

37. The Cash abstract book for April 1889 had not been signed by the Executive Engineer, the form provides for his signature.

Cuddalore
28th November 1889

(Sd) H. Rainier
Inspecting (Accounts) Officer

No. 73 of 9.1.90.
Forwarded to the Secretary to Government O.H.D for the information and orders of Government with the accompanying Summary and remarks.

2. Special attention is invited to items 12 and 14 of Summary especially the latter, which was also noticed in last report (paras 35, 36 and 37, items 23, 24 and 25 of Summary). It seems quite useless for Government to issue standing orders if no notice whatever is taken of these even after attention has been pointedly drawn to their non-observance. The Executive Engineer has now suggested that form 152 A should be cancelled but pending orders of Government it would seem that the form should have been used.

13/23
From the Hon^y. Lieut & Asst^y Commissary
J. A. Power, Officiating Executive Engineer,
Buckingham Canal Division, to the
Superintending Engineer 2nd Circle, of
Madras Basin 10th February 1890 No 1899.

With reference to your endorsement
No 343 B.C. dated 31st Ultimo on G.O.
No 173 W. dated 21st January 1890,
forwarding for report the notes of
Inspection of this Office by the Deputy
Examiner, I have the honor to
annex below the report on the
several items noticed in the
Examiner's Summary.

Item No 1 — The Vouchers have been
found and returned.

Items 2 & 4 — Noted & necessary
instructions issued to
Sub-Division Officers.

Item 3 — Noted.

Item 5 — The arrears have since
been credited to "Provincial
Revenue" in the accounts
for January 1890.

Items 6, 7 & 9 — The discrepancies have
since been rectified.

Item 8 — The delay in the 3 cases
was in carrying out of work
& not in measuring up. The
works turned out by Piece-
workers are measured up
as soon as practicable.

Noted.

- Item 10 — The Register of
Item 11 — Buildings is now complete.
Item 12 — Some of the Service
Books have since been
attested, and the attestation
of others will be done as
soon as practicable. The
delay was due to unavoid-
-able causes such as
the absence of the indivi-
-duals concerned &c.
Item 13 — The Service Books are
now being maintained
by a clerk of the Office.
Item 14 — Form No. 152 A is
now being used by all
the members of the
Lower Subordinate, Petty
& Office Establishments.
Item 15 — Necessary entry has
been made in the Budget
Register.
Item 16 — The adjustment
book has since been
signed by the Executive
Engineer.

No.

No. 387000 ¹⁸/₉₇₃

Copy forwarded to the
Chief Engineer, P. W. Department,
with reference to G. O. No. 173, W.
of the 21st January 1890, which
is herewith returned with Enclosure
as ordered.

Supply Engr's Office,
2^d Circle, Berwada
22 February 1890

24-230

W. Murray
Superintending Engineer,
1st Circle

15
973
P.W.C. No. 1894.

1178
23 FEB 1890

From

The Supt. Engineer
H. Circular

No. 1072.C d/27 July/90

To C

For perusal, & for
your own remarks
if considered neces-
sary.

Dated 22nd February/90
No. 387/30

MIN
26.2.90
No. 1600 of 21-3-90.

To W.

Notes of Inspection of
P.W.C. Canal Office
by the Dy. Engineer.
Reporting on the several
items noticed in the

The papers are returned with
the following remark:-

Item 12 of the summary.

The Executive Engineer might be
directed to report again when all
the service books have been attested
by him.

2. Other items call for no re-
marks.

CL-91/3

for C.

21/3
22/3

Enc: 2.

1889.

P. W. DEPARTMENT.

Current No. 2983

From

The Examiner P.W. Accts.

ENCLOS.—

No. 1600.

Dated 21-3-90.

Received 22-3-90.

SUBJECT.

Report on the several items
noticed in the Notes of Ins-
pection of Buckingham Canal
D^y office by the D^y Examiner
— Returning with remarks
the —

DISPOSAL.

No. 9734 Dated 26th March 1890

Read over 1894 &
2983

Recorded.

2. The Ex. Accts. will report
again when all the several
books have been attested.

22/3/90
P. W. D. Secy.
26-3-90
24-3-90
22/3/90