

- (1) பக்கங்களின் எண்ணிக்கை 16
(2) புதுக்கித் திருப்பிய நாள் 16.10.90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் lens

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

14

அரசாணை எண். மு. கோப்புத் தாள் எண். <u>3128</u>	அச்சகம் பலவகை
நாள் : <u>20-11-1891</u>	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

8 sheets

ஆவண, கா-1-18,006-75-6-87.

4013

Government of Madras.

1891.

P. W. DEPARTMENT.

CURRENT No. 11269

From

S. S. III circle

ENCLOS. — 1

No. 1999

Dated 23-10-91

Received 26-10-91

SUBJECT.

Inspection notes of Cuddalore
Dn d/26 August/91 — Forward
copy of the Sr. Engr's letter
replying to the several points
noted in the —

DISPOSAL.

No. 4729⁶ dated 27th October 1891

To. C.

For favour of
remarks 27/10

(Sd) O. V. B.
D.W.

No. 2639 Wd/1-10-91
1717 Wd/20-6-90
2097 C d/1-5-90
830 C d/14-2-90

3128
1

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	7	General failure to check bills in divisional office prior to payment by Sub Divisional Officers	1621	The Executive Engineer might be directed to observe the code rule and to report whether it is now receiving attention. 3128/2
2	8	Works costing over Rs 2500 to Rs 10000 carried out on contract not necessarily accounted for by sub-heads in Work Abstracts and in Register of works	1866 II	This is unnecessary. All unnecessary account work should be avoided.
3	10	Works of the description which should be given on contract irregularly treated as piece work	1344 A.	The distinction between a contract and a piece work is clearly given in code rules 1344 and 1349 A. The Executive Engineer might perhaps be required to attend to these in all cases however petty the items of work may be.
4	15	A service book is maintained for a temporary upper subordinate	876	The maintenance of a service book for Mr. Elliot Temporary Upper Subordinate is unnecessary.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	16	Annual verification of services made by Divisional Office and not by the Executive Engineer himself.	864B	If every entry in a service book is attested at the time it is made by the head of the office (Executive Engineer) whose orders have made it necessary, there will be no difficulty in Executive Engineer himself certifying to the annual verification as having been made by himself. The Executive Engineer might perhaps attend to this.
6	17	Estimates not pasted in guard book but filed in bundles.	835 869	Go presume uniformity of practice the estimates should be pasted in guard books as instructed in the circular quoted, which was issued with the concurrence of the Chief Engineer P.W. Department.

J. S. Sherlock - Hubbard

*Offg. Examiner of P.W. Accts.
Madras.*

*25/9.
202/9
(SUCOME)*

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

*3128
3*

I. Officers having drawing accounts.

Name	Rank	Charge	Treasuries drawn upon.
Subroyachariar S. Rao Bahadur B.B.	Executive Engineer 3 rd grade	Division	Guddapah and its five sub-treasuries
Elliot, J.	Temporary Upper Subordinate	Guddapah Sub Division	Guddapah treasury and the Pullampett, Buducil, and gammalamma dugu sub-treasuries.
Emright, R.	Supervisor, 1 st grade	Madanapally Sub Division	Madanapally, Vilpand Raichoty, and Kadini sub-treasuries of Guddapah.

II Imprest holders

Name	Rank	Imprest held from	Amount
Magasingalchary, M.	Temporary Upper Subordinate	Executive Engineer	Rs.
Latchumanan Gowd Chinnappa Pillay, W.	Head Clerk Overseer 1 st grade Sub-protem.		50 30.
Appadoray, G. G. S.	Overseer 1 st grade Temporary rank.	Sub Divisional Officer	200 100
Kannaraswamy Achary, A.	Overseer 1 st grade	Guddapah	400
Appasami Syer C.	Temporary Upper Subordinate	Sub Divisional Officer Madanapally	20.

5. With the exception noticed in para 6 below the
rules prescribed in code appendix Z for the conduct

of cash transactions in divisional ^{office} have
been adopted in this division since April 1891.

6. Pay orders in form N. M. 232 are not put up
by the accountant as required by para 10 of the
appendix. It is said that the procedure was
deferred pending result of the reference made
to Examiner in Executive Engineer's letter
N. 23/E dated 12th June 1891. This reference having
been disposed of by Examiner's letter N. 3663
dated 2nd July 1891, it is stated that the prescribed
procedure will now be followed.

7. The rule in code para 121 A, requiring check
of claims in divisional office before payment
by sub divisional officers are not observed, the
practice being not to require prior check in
the case of first and second bills, unless
they are final.

Work Abstracts.

8. In the case of works estimated to cost over
Rs 2500 and up to Rs 10,000 executed mainly
by contract, the work abstracts and register
of works are kept in detail by sub-heads.
This is not necessary see code 1866 (II) Standing
Order N. 823.

9. The Schedule of expenditure, are in this division, as elsewhere, compiled before the work Abstracts and Register of works are completed.

Register of Contracts

10. Work of the following description, not authorised by code para 1344 A. note (Standing Order 1214) has been included in piece work agreements.

Register No. of Agreements.	Kind of work
6.	Plastering in Surki Mortar. Garning
10.	Repairing drains @ 50f
12.	Plastering in Surki Mortar.
13.	Repairing 4 drains at Rs 15. each

Executive Engineer states that he has made arrangements to exclude such items from piece work agreements in future; but at the same time he considers that petty items of this nature might conveniently be allowed to be treated as piece-work.

Measurement Books

11. Measurement Books are numbered by the officers using them, and these numbers are quoted in measurement sheets and bills, and completed books are returned to divisional office. Executive Engineer considers that the best ^{plan} ~~place~~ will be for

Examiner to give each book a distinguishing number Executive Engineer can then register the numbers issued, and call for their return after a reasonable time.

Register of Sanctioned Estimates.

3128/6

12. The number entered in column 1 of the register are those given by the Superintending Engineer. It was suggested that the number should be consecutive as prescribed in note 2 on the code form, so that estimates could be readily traced from the register.

13. The instructions given in note 3, as to cross references between original and revised estimates are not attended to.

14. ^{Service postage label account.} There are four different registers maintained in form S.M. 216 B. A separate abstract is also maintained for bringing together the transactions in the several registers. This is not necessary as the abstract can be readily made in any one of the separate registers.

Service Books

15. A service book is maintained for Mr. J. Elliot

who is in the temporary upper subordinate
Establishment.

16. The annual verification of services is
noted as having been made by the
divisional office, not by the Executive Engi-
neer personally as required by code para 864 B.
System of binding monthly accounts.

17. With reference to rule II of Examiners' circular
No 35 of 1889, estimates are not pasted into guard
books; they are filed in bundles, this being it is
said, the more convenient arrangement.

Cuddapah
26th August 1891

Sd/ M. H. Gwynne.
Inspecting Accounts Officer.

No. 5858 of 28.9.91.

Forwarded to the Secretary to Government & Depart-
ment for the information and orders of Government
with the accompanying summary and remarks.

2. All points noticed in the previous inspec-
tions have apparently received attention.

Copy of explanation letter
No. $\frac{268}{58}$ dated 20th October 1891 from
Mr. K. K. S. Subrayachariar Esq. B. C. E.
Rai Mahadun Executive Engineer
Cuddapah division to the Asst. Engineer
3rd Field Battery.

928
19

With reference to your endorse-
ment No. 1797 on copy of G. O. No. 2639 W of 1st
October 1891, I have the honor to state as
follows:—

Item No. 1 of summary:— All bills
are now being checked in divisional
office before payment by Sub divisional
officers but in my opinion there is
no advantage gained by giving draw-
ing account to Sub divisional officer
as already reported in my No. $\frac{251}{58}$ of
9th October 1891.

Item No. 2:— Although the works are
given out on contract, their charges such
as supervision, sometimes purchase of
materials, such as Bangalore tiles,
timber &c have to be shown and hence
it was thought by the accountant
necessary to open a regular register

under

Sub heads.

Item No 3:- Being attended to now. The mistake arose through an oversight and as the items were so petty as not to require a separate agreement.

Item No 4:- The service book of Mr J. Elliot exists from the time he re-joined the department and is therefore being continued. This is required for reference also whenever an application for leave is made.

Item No 5:- It is nearly impracticable for the Executive Engineer to be personally responsible for entries in service registers. The head clerk or accountant should be the person responsible for such duties and hence the word "Division office" was used. If necessary orders on the matter should be obtained.

Item No 6:- Estimates of works in progress if fastened in guard books it is inconvenient to take them out when required on the work and therefore the orders as regards the estimates

of works in progress should be modified.

2. The notes of inspection and summary which accompanied the above are herewith returned.

No 1999

Enclosures

Inspection notes.

Summary.

Forwarded to Chief Engineer P.W.D. with reference to G.O. No 2639 W dated 1st October 1891 with the following remarks.

The Supt Engineer is in correspondence with the Engineer on Item No 1.

The Executive Engineer has been ordered himself to attend to the verification of services noted in item No 2. If it is beneath his dignity to attend to such matters he had better retire into private life.

The Executive Engineer has been ordered to have copies made of estimates for use on the work with reference to item No 6.

Supt Engr's office
Bulwer 23 Oct 1891

H. Stanley
Supt Engineer
3 file

From

The Superintending Engineer
Belleary

To The Chief Engineer
P. W. D. Madras

27.10.91 - 4729 C

Dated 23rd of October/91
Recd 26th of October/91

Enclosed
Recd 18.11.91

No. 1999

Notes of Inspection of
Land & apak L^y by Dy
Examiner:

Forwarded Copy of
Land & apak Exec Engineer's
letter returning duly
replied

Recd 112699/12099

31.2.8 Wd 20.11.91

The Engr's note

Communicated to the Super
Engr the Circle.

19.11.91

105.11.91

20/10

No. 4729 C d/27. October
1891

To C

For perusal of

Remarks.

26.10
F. D.

26.10

No. 7112 d/17.11.91

To W.

Returned with the following re-
marks:-

- Para 5 of summary - The entries should be verified by the Executive Engineer himself, and he should report when this has been done.
- Para 6 - As ordered by the Superintending Engineer copies of estimates should be made for use on works, if required.
- Paras I to 4. Call for no re-
marks.

(8)

Offg. C.

(Recd 2)