

- (1) பக்கங்களின் எண்ணிக்கை 32
 (2) புதுக்கித் திருப்பிய நாள் 27.6.90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 102

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

220)

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3460 W	அச்சகம் பலவகை
நாள் : 22-12-1891		198.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

16 sheets

G.P.

ஆவண. கா-1-18,006-15-6-87.



Notes of inspection by Mr. M. H. Haynes,
Officiating Deputy Examiner, of the office of the
Executive Engineer Kurnool Division at Kurnool
on the 17th to 21st August 1891. 3460
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J.C.
Mr. H. Johnston, Executive Engineer 2nd grade,
continued to be in charge of the division and
he was present at the inspection.

2. Mr. K. K. Venkatarayulu Aiyer Account-
ant 4th grade is still the divisional Accountant.

3. The office was last inspected on the 22nd
to 26th October 1889, See G.O. No. 235 W dated
24th January 1890. With the exception of the point
noticed in paragraph 23 below, the matters
noticed at last inspection have received atten-
tion.

4. The following are the arrangements for the disbursement of money in the division.

I Officers having drawing accounts:-

Name	Rank	Charge	Drawing account.
Johnston Esq. H. G.	Executive Engineer 2 ^d grade.	Division	Kurnool Treasury and its seven sub treasuries and the Gaddapah treasury.
Katnasahhapatil Pillay N. Rai Sahib B. A., B. L. C.	Assistant Engineer 1 st grade	Standard Sub Division	Standard, Koilkuntla and Bhagalmarry sub treasuries of the Kurnool treasury.
Demichy J. C.	Supervisor 1 st grade	Lower Sub Division	Gaddapah treasury and the Bhagalmarry and Standard Sub treasuries of Kurnool treasury.
Lawrence J.	Supervisor 2 ^d grade	Gumbrum Sub Division	Kurnool treasury and the Markapur and Gumbrum Sub treasuries.

II Officers having imprests:- 3460/2

Name	Rank	Imprest held under	Amount
Wyllett Sub Conductor J. H.	Supervisor 2 ^d grade		Rs. 30
Amley Sergeant S.	1 st grade		25
Kistna Iyer C.	Overseer 1 st grade		52 14 5
Muthaswami Sastri S. S.	Temporary Upper Subordinate	Executive Engineer	46 1 7
Hawson C.	Storekeeper		15
Appayyah Tuntutu W.	Head Clerk		33 7 11
Chann Singh B.	Camp Clerk		30
Karnasimachary H.	Overseer 2 ^d grade		37
Donaghue Sergeant L.	Supervisor 2 ^d grade	Lower Sub Division	25 4
Clay W. P.	Temporary Upper Subordinate	Office	8 14 11
Karasimulu Kondoo A.	Sub Divisional Clerk	Gumbrum Sub Divisional Office	10

* Balance on 1st July 1891. See para 10 of report.

Cash Transactions.

5. The rules laid down in appendix Z for the conduct of cash transactions of Divisional Offices have not been adopted in this division. Executive Engineer has given the Accountant instructions to introduce the procedure with effect from the 1st of September.

6. There is an item of Rs. 1025 credited to direct receipts in the divisional Cash Book for June 1891, on account of receipts from the produce of date trees. It was pointed out that under Code Para 1602 A, dues of this kind receivable in the Division on

behalf of Government should be paid by the debtor directly into the treasury to credit of the Department. Executive Engineer has given orders that the arrangements prescribed in the code should be carried out in future.

7. The rules in Code para 1621 A relating to the check of claims in the divisional office before payment by Sub divisional officers have also not been observed here. Executive Engineer states that these rules will be put in force now.

8. There are numerous alterations made in the divisional office in the cash books of sub divisional officers, many of the corrections being in pencil only and not initialed by any one (see code 1743 on this point). The corrections are due to the practice which obtains in this division of Executive Engineer's drawing cheques for salaries of sub divisional establishment and sending them to sub divisional officers for disbursement. It happens frequently that some petty sums remain unpaid and are retained by Sub Divisional Officers for eventual payment when the

claimants appear. Meanwhile, Executive Engineer when closing his cash book for the month, treats such unpaid items as final debits to "Transfer within division" in his cash book, while Sub Divisional Officers fail to raise corresponding credits, and their cash books are accordingly corrected on receipt in the divisional office. Much of this confusion might it is thought, be avoided, by the adoption of the alternative procedure referred to in code para 1621 A, by which Sub Divisional Officers are allowed to make payments directly to their establishments on instructions from Executive Engineer. This procedure will not add to the work of the Sub Divisional Officers since the trouble to them is the same whether they pay the establishment from cheques received from the Executive Engineer or from cheques drawn by themselves.

9. In consequence of corrections of the kind described above, it was found that the cash balance statement for June of Mr. J. C. Denny, Lower Sub Division officer, did not agree with the figures in his cash book as

altered in the divisional office. The necessary corrections were made in the cash balance statement in pencil but were not inked in, ^{not} ~~not~~ initialled.

10. The rule in code para 1575 that imprests should be for fixed sums, is not strictly observed, the balances frequently fluctuating. This is due to the practice obtaining here of Imprest holders retaining miscellaneous receipts realised by them, such receipts being often in excess of their Imprest. Such fluctuations would probably disappear if the rule referred to in para 6 above, viz that, of requiring debtors to pay their dues directly into treasury, were observed, and Imprest holders were required, so far as it could be done conveniently, to pay in any receipts realised under the circumstances stated in code para 1602C, to the nearest Sub-Divisional officers.

11. Transfer charges relating to the transactions of a month are collected and intimated to the division concerned late in the following month, for instance payments made on the 11th, 19th and 26th

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of May 1891, on account of the East Coast Rail-
way were not advised till the 20th of June 1891,
and similarly payments made on the 13th and
27th June on account of the same Railway were
not advised until the 20th of July. Code para
1882 requires that immediate intimation
of such payments should be given on the
date of payment.

12. Similarly, advices of transfer debit from
other divisions are not promptly acknowledged
and brought to account. For instance ad-
vices of transfer debit from the Examiner
dated 23rd and 24th July, and received in the
divisional office on the 29th idem, were not
accepted until the 15th of August 1891.

Treasury Disbursement Books

13. The consolidated treasury receipt for the
month is not obtained promptly from the
treasury officers. Thus the receipts from the
Kurnool and Guddapah treasuries for June
were not obtained until the 20th of July 1891.
The receipt from the Kurnool treasury for
July had not been obtained up to the date
of inspection.

14. Earnest money received with tenders is credited directly to deposits in the cash book. The register of receipt and disposal of earnest money prescribed in code para 1360 is not maintained by the Head Clerk to whom the money is made over on receipt.

Register of Receipt and disposal of Earnest money.

15. There was an instance of a remittance of earnest money by a money order for Rs. 24/- received in office on the 14th of August, which for want of information on the coupon as to name of tenderer and the work for which tendered remains in the hands of the Head Clerk and has not been brought to account.

Register of Security deposits

16. The following securities have been deposited in the names of the depositors, and not as required by code para 496, under the official designation of the Executive Engineer.

1. Basavaraju Venkata Kistna Rao signaller
2. C. S. Venkatarama Iyer. Signaller.
3. Joseph David. Signaller
4. Charles Dawson. Storekeeper
5. Mir Jannabeddin Saib Storekeeper
6. Gayad Saib Contractor.

Vouchers.

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17. Certified copies of contractors' bills are not marked as such across every page as required by code para 1818.

18. The following delays were noticed in payment of Nominal Muster Rolls. Nardial Sub division.
Muster Roll for labor employed on the Galuk Cutchery Repairs at Koilkuntla 9th to 18th May 1891 Rs 9-11-6 and 29th to 31st idem Rs 4-1-3, paid on the 27th June 1891.

Cumbum Sub Division.

Muster Roll for labor employed on Paking Levels on the Markapur Bank Bund, 11th to 20th April 1891. Rs 1-8-0, paid on the 20th June 1891.

Measurement Books.

19. There are no means of checking the eventual return of all measurement Books to the divisional office as required by code para 1756. Executive Engineers consider that the best arrangement to secure this object would be to give the books distinguishing numbers, to keep a record of the issue of each numbered

book and to call for its return after it has been in use a reasonable time.

20. The entries in measurement books are not cancelled by suitable endorsements written across them as required by code para 1756 Note 1. In some cases endorsements are made, running somewhat as follows: - 'Cancelled, extract having been taken'; but no reference is given, as it should be, to the number and date of the bill concerned.

21. The ^{work abstracts} work abstracts are not completed, before despatch of monthly accounts to Examiner. The portions of the work abstracts recording cash and stock charges of the month are posted for the purposes of compilation of the divisional schedules, the remainder of the posting being left ~~to~~ to be done after submission of the monthly accounts.

Register of works

22. In the case of works costing over Rs. 2500/- and up to Rs. 10,000/-, executed mainly by contract, details are recorded in the register of works by sub heads. This is unnecessary.

The code para 1886 (IV) Standing Order 823. This point was noticed in para 27 of last report.

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Travelling Allowances

Journals Form M 152 A.

23. In the case of the following subordinates who claimed travelling allowances in the bills for June 1897, the 'Object of journey' in each case was not noted in the journals.

Item No.	Name	Rank.
13	Ghimnavados	Lascar
15	Sultan Saib	do
17	Shally Saib	do
19	Mahamandy	do
20	Korirai Saib	do
26	Hyder Saib	do
27	Chakali Rangadu	do
28	Gaffar Khon	do
31	Mahabrook Saib	do
36	M. Shally Saib	Clerk
38	Seshanna	Messenger
40	M. Benna dayulu Naidoo	Clerk
46	B. Subbarma	Messenger

24. In the case of items 26, 27, 28, and 37 for June the journals were not signed by the claimants.

Service Books.

25. The following documents are wanting in the case of the Military Subordinates named

I Sergeant L. Donoghue

1. Company Defaulter sheet.
2. Regimental defaulter sheet.
3. Court Martial sheet.
4. Medical History sheet.

V.B. There is an extract from register of marriages and baptisms, but it is not kept up.

II Sergeant S. Ainley

1. Court Martial sheet.
2. Medical history sheet.
3. Extract from register of marriages and baptisms.

26. In the case of Sergeant Ainley, the necessary papers were called from Executive Engineer Gudsprah Division and from the Superintending Engineer

III Circle. The latter officer has forwarded only the enlistment roll and copy of Defaulter's sheet, and stated that the Medical history sheet has been returned to the Adjutant General's Office.

System of binding monthly accounts

27. With reference to Rule VI of Examiner's Circular No 35 of 1889, Estimates are not pasted into guard books, but kept in bundles.

It is said that the latter arrangement is more convenient, the documents being in some instances, very bulky, and having to be removed frequently for references.

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28. With reference to Rule III of the same circular, a register of Completion Reports submitted is maintained. No office copies are kept.

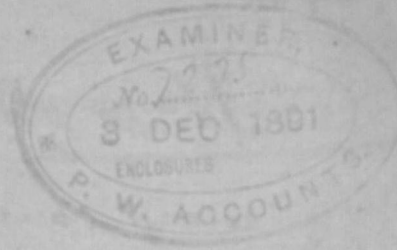
Kwano }
21 Aug 1891 }

Sd/ell. H. Gaynor
Inspecting Account Officer

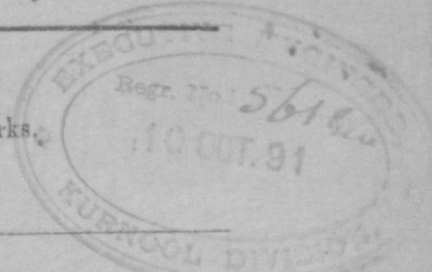
No. 5773 of 23-9-91.

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

2. All points noticed in the last inspection have apparently received attention.



Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	Failure to introduce rules in Appendix Z in re the cash transactions of the Division	162A	The Executive Engineer might be asked to report whether the procedure laid down in appendix Z is now followed.
2	6	Irregular payments into Divisional Office of all dues receivable in a division on behalf of Government	1602A	All dues receivable in a division on behalf of Government should be paid by the debtor directly into the treasury to credit of the department. The Executive Engineer might be asked to report whether the arrangements prescribed in code 1602A are now carried out.
3	7	Want of previous check of claims in divisional office before payment by Sub Divisional Officers	162B	The Executive Engineer might be asked to report whether the code rules on the subject are now observed.
4	8 & 9	Corrections in Sub Divisional cash books and cash balance statement by divisional offices in pencil only and such corrections are not initialled by any one.	1743	Corrections should be made in the manner described in code para 1743 and should be initialled. The Executive Engineer will see that this is done in future.



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PW/5/5/91

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	8	Numerous corrections made in divisional office in cash books of sub divisional officers necessitated by the practice of Executive Engineers drawing cheques for salaries of Sub Divisional Establishment.	1621A	These corrections might be avoided by the adoption of the alternative procedure in code para 1621 A and referred to the Inspecting officer.
6	10	Amounts of Imprests are frequently fluctuating.	1575	The Executive Engineer should take steps to avoid such fluctuations in future.
7	14	Failure to maintain a register of receipts and disposal of earnest money.	1368	A register should now be opened out in form N 152 C and report made accordingly.
8	16	Securities lodged in Savings Bank in the personal name of the depositor instead of in the official designation of the Executive Engineer.	796. (Standing Order) 979 (1224)	The securities should be withdrawn and re-lodged in the official designation of the Executive Engineer and a report made after all that is necessary has been done.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	17	Certified copies of contract bills not marked as such across every page.	1815	Should receive attention. $\frac{3460}{9}$
10	18	Delay in payment of nominal muster rolls in three cases.	1750	Such delays should be avoided.
11	19	Eventual return of measurement books to Divisional Office not checked.	1756	Taken up separately.
12	20	Omission to cancel by suitable endorsement entries in measurement books.	1756	Should receive attention. The endorsement "cancelled" is not sufficient but suitable entries referring to the date and date of bills or certificates should be given.
13	21	Delay in the preparation of work Abstracts.	1865	Taken up separately.
14	23	Omission to fill in columns 'Object of journey' in the case of journals of subordinates.	531	Such omissions should be avoided. The Executive Engineer should see that form N 152 A is properly filled in before he passes the claims referred.
		and form of arrival on form N 152 A.	18152 A.	

Summary of Inspection Notes dated

400-13-8-20.

Summary of Inspection Notes dated

(C. No. 93.)

$$\begin{array}{r} 3460 \\ \hline 11 \end{array}$$

Division *Huron* Summary of Inspection Notes dated *21st August 1891*

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
15	24	Journals not signed by claimants in four cases.	531	Such omissions should be avoided. The Executive Engineer on form should see that form A.M. 52 A is properly filled in before he passes the claims preferred.
16	25	Military papers of two military subordinates not produced.	733	A report might be made after all papers necessary have been obtained and lodged in the Divisional Office.
17	27	Estimates kept in bundles and not posted in guard books.	Exa- miner's circular 35 of 1889.	To preserve uniformity, instructions given in the circular which was issued with the concurrence of the Chief Engineer, should receive attention.

L. S. Sherford - Hubbard
Offg. Commr. P. W. Accounts,
Madras.

Oct 23/91
23/91
(Eucau)

Division Summary of Inspection Notes dated

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				<i>3460</i> <i>10</i>

$$\frac{3460}{12}$$

400-13-8-90

A man buying a tree at Lonkesula would have to walk 17 miles to Hurmool for the purpose of paying the money into Treasury or of putting a Postal money order. He would rather not buy the tree.

3. The system of receipts given by Executive Engineer and ad interim receipts given by Subordinates is sufficient - if extended for the purpose of ensuring Revenue being accounted for. I would propose Sub Divisional Officers having the authority to ^{grant} final receipts - when a S. D. Receipt Book is finished - it might be sent to the Divisional Office and the counterfoils checked with the S. D. cash Books - Books and Receipts should be numbered as are the cheque books.

4. ^{We} ~~He~~ had one instance of the receipt of money by means of a Postal money order but as the Remitter failed to note his name anywhere - it was not

knew for sometime who had sent it and for what purpose. $\frac{3460}{3}$

5. Code para 1744 A. these sales are attended to in their entirety. We have hitherto experienced no great difficulties but inconvenience ^{is} ~~in~~ that office work has been increased to no good purpose as far as I can see. (Signed) J. Johnston
Esq.

(True Extract)

By Order

Whitman

21-11-91

copied by
P. H. H. H.



3460
14

John A. Johnston Esq.
Care: Engr. General Division.

To The Supt. Engineer, Ill. Line

Bellary

Camp Nandale 19th November/91

Enclosure 3.

Sir,
With reference to your endorsement No 1723 of 6th October 1891 on copy of G.O. No 2615 W dated 29th September 1891 regarding orders on the Report of the Deputy Examiner of his inspection of this Office, I have the honor to reply as follows, on the several points in the summary, which require attention.

- Item No in the summary
1. Introduced from 1st September 1891
 2. This subject was discussed in this Office No 497 dated 2nd October 1891 to Examiner (copy attached).

If the Rules to be adhered to petty sales of turmeric trees &c will cease. Orders have been issued to give effect to Code para 1602 A. The rule would be

such as for as is done in the case of all
Official papers the words across every page in
the Reeling however escaped attention hitherto.
This will be attended to by procuring a Rubber
stamp for the purpose.



10. Will be avoided

12. Necessary orders have been issued to the Club
Divisional Officers.

14 & 15. Will be attended to

16. Sergeant Donoghue has since been transferred
to Bellary Division. The extract from the
Inspection Notes has been sent to the Exec. Engineer
Bellary Division for favor of disposal.

All possible efforts have been made to get the
papers but they cannot be had. Further endeavours
will be made and the result reported as directed.

17. Orders are awaited on representation of the
inconvenience vide latter part of para 27 of the
Inspecting Officer's report.

I have the honor to remain
Signed John C. Johnston
Executive Engineer.

N^o

N^o 2410

3960

Forwarded to the Chief Engineer, P. W. D.
with reference to G. O. N^o 2615W dated 30th
September 1891.

3460

28-11-91.

H. Smalley Col. R.E.
Supt. Engineer, III Circle

Encls 3

P.W. CURRENT No. 12610

From The Superintg Engineer

2nd Div. of Revenue

Belgaum

To The Superintg Engineer

P.W. Department

Madras

Dated 28 November 1901

Recd 2-12-91

Encl 3

15315/91

No 2410

Notes of Inspection by
By Examiners of Revenue &
Office

Forwarded copies from
the Exec. Engineer Revenue
to

7225
8 DEC 1891
P.W. ACCOUNT

No. 5411 C of 2nd Decr
1891

To C

for perusal and
for perusal of remarks.

OVB
2-12-91

du

KEEP WITH

CURRENT No.

dated

189

GOVT.
OF MADRAS.

189

16

P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras,

17 December 1891.

OFFICE NOTE No.

7887

To

W.

Your office note No. 5411 C. of 2nd.
December 1891.

Returned with the following re-
marks:-

2. Item 2 of the summary. The irregu-
larity brought to notice in the inspec-
tion report was in connection with an
item of Rs. 1,025 realised on account of
lease of date trees and paid direct in-
to the divisional office and in this
case the code rule should have been ob-
served. Petty sales of the nature refer-
red to by the Executive Engineer do not
it is thought, come within the intention
of the code rule. Payments in such case
may be made to the P.W. Officer concern-
ed.

3. Item 5. The Executive Engineer
seems to be under some misapprehension.
The procedure referred to in code para
1821 A will not tend to irregular sub-
mission of divisional salary bills as
Executive Engineer supposes, nor will it

materially increase the work of sub-divisional clerks. Under the rules in Code para 162I A I payments for salaries by sub-divisional officers will be made only under instructions from the Executive Engineer, which can only be issued after preparation of salary bills.

4. Item 8. The Executive Engineer might be asked to report when the securities of Mr. Dawson and Gayood Saib have been re-deposited under the official designation of the Executive Engineer.

5. Item 13. Further report is awaited.

6. Item 17. If the Executive Engineer considers the provisions of Examiner's circular No. 35 of 1889 in this case inconvenient, he might suggest modification for separate consideration.

7. Other items of the summary call for no remarks.

Rpt 18. 12. 91

*Recd Commr's 72610
4-13-315*

No. 3460 w/ 22 Dec 1891

*10 The Examiner's note
will be communicated
to the Engr. Circle*

*2. For this report
with respect to items
8 & 16 should be
submitted by the
Engr. Circle*

*18/11/91
Offg. C.*

*18/11/91
(Enc 3)*

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*10/13
14.11.91
S. S. Circle
Exam. P. W. Sect
18/11/91*