(1) பக்கங்களின் எண்ணிக்கை 18

(2) புதுக்கித் திருப்பிய நாள் 7/92

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 3288 W

மு. கோப்புத் தாள் எண்.

அச்சகம்
பல்வகை

நாள் : 1-12-1892

199

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

Trichinopoly Division Office
[illegible]
27th October 1892
Ofd 27th

No. 433 S.E.

From

C. A. Smith Esquire
Executive Engineer
Trichinopoly Division

1/3288

To

The Superintending Engineer
6th Circle
Trichinopoly

Sir,

Enclosure 1.
Examiner's Inspection notes (orig.)

With reference to your endorsement No. 1060 T.C dated 1st October/92, on G.O. No. 2778 W dated 6th Idem forwarding an Extract from the report of an inspection made by the Examiner, I have the honor to report as follows —

Para 10. of Inspection notes of the Examiner.

This is a voucher submitted by the Superintend of Central Jail at Trichinopoly who carries out works in the Jail. An extract will be forwarded to him for information and future guidance.

Para 11. Necessary instructions will be issued to to the North Sub Division Officer to see that the irregularity noticed will not recur but I would point out that it will cause great delay in payments to coolies if this rule has to be strictly enforced & would suggest that a limit be fixed below which, the payments may be made by the subordinates in charge of the works -

In case of a large work carried out departmentally arrangements can be made for payments but in this division the only works carried out in this way are small & generally emergent ones such as closing breaches & it will cause great inconvenience & delay if payments for such, cannot be made by the subordinates in charge

Para 21 to 24. A circular letter will be written to all other divisions and to the General Superintendent of P.W. Stores and Workshops, Madras, to intimate whether they require the rails either in portion or in full. On receipt of information sanction will be obtained for their sale, if necessary -

2/3788

As regards other articles, necessary list will be prepared and submitted for sanction of their sale -

Paras 30 & 31 - Form No. M. 14 was used in certain cases although the works were carried out on piece work, as their accounts formed running accounts vide para 1830 B of the Madras Public Works Code and in others, the subordinates concerned have already been instructed to use proper forms -

The restriction of carrying out certain works by piece work and others by contract has already been removed vide G.O. No. $\frac{3406.W}{17-12-91}$ but by an oversight the words "to be carried out on piece work or by contract" have been omitted in the endorsement which is now being attended to -

Para 33 - In regard to vouchers Nos. 50, 53, 84, 94, 95, 159, 160 & 185, payment was not delayed but amounts withheld pending final inspection on the measurements noticed were paid since on the dates noted and in others, the delay was owing to the absence of of Contractors. However instructions will be issued on this point.

Para 40. Materials for the two Taluq Cutcherries at Musiri and Jeyankondachola-puram are being collected under G.O. No $\frac{1652 W}{18-6-91}$ & E.W. $\frac{4837 C}{2-11-91}$ and the estimate for the first work has since been sanctioned Vide G.O. No $\frac{2640 W}{12-9-92}$ and that for the other has already been submitted - Vide this Office No $\frac{113 Sl}{19-5-92}$

Para 46. Lascar Umarkhan Sahib will be sent for and his height will be checked & reported.

Para 47. The Service books noticed in this para, have since been reattested with the exception of Lascar Subba Naidoo whose service book was only reattested on the 5th April 1888 and not on the 5th April 1887 which appears to be a mistake.

Para 52. There are no proper lists maintained of the old records and most of them have been displaced since when repairs

3/ 3288

repairs were executed to the building in 1891-92. The entertainment of a clerk for 3 months will be necessary to sort these records and to prepare lists as the present staff cannot be spared for the above purpose. A proposition statement for the required temporary establishment will be submitted in due course -

I have the honor to be,
Sir
Your most Obedient Servt.

Executive Engineer
27/10
Trichinopoly D.

No: 1170 T.C.

Submitted, through the Examiner P.W. Accounts, to the Chief Engineer, D.P.W, for information of Govt., with reference to their order No: 2778 W dated 6th October /92, on the Examiner's report of inspection of the accounts of the Exe: Engineer, returned herewith, as ordered.

2. The Exe: Engineer's suggestion with reference to the Examiner's para 11 regarding payments on muster rolls, is very reasonable, & is very strongly recommended for favourable consideration of Govt. If payments are to be made after muster rolls are passed by Gazetted officers or sub divisional officers, there must certainly be great delay in paying wages, causing thereby great inconvenience to labourers or Coolies & suspension or slow progress of works. In the case of petty & emergent works the effect of the rule* must be much worse.

*Para 50 Ch. XII of
Code.

3. It is believed that, on representations of local officers, the Madras Code para 1750 was modified by G.O. No. 2298W d/ 26 August /91. In this para it was laid down that "payments on muster "rolls will be made & witnessed by whomso- "ever the Exe. Engr. may entrust with the duty" "who should usually be the officer of highest "standing available for the purpose." Considering the extent of divisions & subdivisions & the limited number of works occasionally carried on by departmental agency in places far away from the Hd. quarters of Exe. Engineers & S. D. Os, it must very often be necessary, in the interests of the works & coolies, to treat the Overseer or upper subordinate in charge of the works as the officer of highest standing available for the purpose. In this connection the Superintending Engineer requests also the attention of the Chief Engineer to this office No: 369 W. D/ 15-7-91.

2234 W d 17.8.91

4. The Exe: Engr's application for a temporary clerk for sorting records appears reasonable, & it will be submitted when received.

4/3288

5. The other points require no special remark.

Supdt. Engr's office [illegible]
Trichinopoly.
30 October 1892
D 7/11

A. Smith Lt Col. R.E.
Superintending Engineer
III Circle

SUPDG. ENGINEER'S OFFICE No. 11795
28 OCT 92
P.W.D.
SIXTH CIRCLE

EXAMINER
2 NOV 1892
P. W. ACCOUNTS

From

C. A. Smith Esqre
Executive Engineer
Trichinopoly Divn

To

The Superintending Engineer
6th Circle

No. 4330 E

Dated 27th
Despd 27th
Recd
} October 1892

Enclo. one with follow

Recd: 28-11-92

Subject

Report of an Inspection made by the Examiner, of the Accounts of the Trichinopoly Division

Replies to the

No. 318 A d/ 25-11-92

To E.W.

Forwarded with the following remarks:-

2. Para II. All that the rules now require is that payments on nominal muster rolls, should be made or witnessed by the Senior officer immediately available - vide Government of India code, volume I, chapter XII, para 94, and note 9 on Govt. of India Form No.2 issued as an accompaniment to standing order No. I00 dated 8th. August I892.

3. With reference to para 3 of the Superintending Engineer's endorsement, when the Overseer or Upper Subordinate in charge of a work is the senior officer contemplated by the Code, there is no objection to payments on nominal muster rolls being made by him.

4. The other points do not call for any remarks.

25/11

C.

25/11

EXAMINER
2 NOV 1892
P. W. ACCOUNTS

No. 224 A dated 30th September 1892

Extract from report of an inspection dated I4th. September I892 of the accounts of the Executive Engineer, Trichinopoly Division, by Mr. I. S. Sherlock-Hubbard, Examiner, P.W. Accounts, Madras, on the 3rd., 5th., and 7th. September I892.

5/3288

I. Date of last inspection. 17th. to 20th. December I889.

2. By whom last inspected. Mr. H. Rainier, Deputy Examiner.

3. Orders of Government on last inspection. 770 W. of 8th. March I890.

4. Executive Engineers in charge since last inspection.

Mr. W. Jopp, Executive Engineer 4th. grade, to 25th. January I890

Mr. J. C. Larminie, Executive Engineer, Ist. grade, from 25th. January I890 to 30th. April I890.

M.R.Ry. Kalyanarama Iyer, Sub-Engineer 3rd. grade, from Ist. May I890 to I8th. November I890.

Colonel Ross Thompson, R.E., Executive Engineer Ist. grade, from I7th. November I890 to 3rd. October I89I.

M.R.Ry. Kalyanarama Iyer, Sub-Engineer 3rd. grade, from 3rd. October I89I to I3th. November I89I.

Colonel Ross Thompson, R.E., Executive Engineer Ist. grade, from I4th. November I89I to I6th. August I892.

Mr. C.A. Smith, Executive Engineer, 4th. grade, from I7th. August I892.

5. Accountants

V. Ramachandra Row, Accountant, 5th. grade to 8th. March I89I.

J. Jeyaram Chettiyar, Accountant, 5th. grade, from I5th. April I89I to I7th. February I892.

V.A. Sundravadivelu Mudelliar, Accountant 5th. grade, from 29th. February I892.

6.

Constitution of Division

Name of sub-division	Name of officer in charge	Rank of officer in charge	amount of imprest	
North Sub-division	M.R.Ry. R. Kalyanarama Aiyar	Sub Engineer 3rd Grade	-	Has drawing
Head Quarter Sub-division	E. A. Smith Esquire	Executive Engineer 4th grade, sub. pro. tem	-	Has drawing
	H. E. G. Mills Esquire	Superintendent, Central Jail	1000	
	Mr. E. Dady	Sub Engineer, 3rd Grade	100	
	Sergeant T. G. Blake	Supervisor, 2nd Grade	100	
	K. Kundasawmy Pillay	Head Clerk, Division Office	10	

Unvouched outlay

10. The vouchers themselves were also audited. Among these a nominal muster roll for Rs.75 (serial No.2) represents the pay of 2 men for the period from October to February 1892. The roll appears to have been prepared only in March, but no reason is given for the delay as required by note 10 printed on the form.

11. A note printed at end of part B of the form of muster rolls requires that, except in the case of a gazetted officer, payment must not be made by the drawer of the roll; this condition was apparently overlooked in the following instances :-

Serial No. of Voucher	Name of musterer	Officer in charge of work	Paid by	Amount
13	Vithianatha	Overseer	Overseer	14 – "
18	Srinivas			
28	Vithianatha	do	do	2 – 8
41				4 – 2
48		do	do	23 – 2

6/3288

Store Accounts.

21. Of the total stock in the Division on 31st. May 1892 and valued at Rs.3386, Rs.2996 represented the value of 275 rails, which were purchased from the Madras Railway in August 1890. The original quantity thus purchased was 300, for Rs.3000, and in sending up proposals for the purchase, Mr. Larminie who was then in charge of the Division, recommended the purchase of "several thousands" of these rails, as they were admirably adapted for beams for sluice gear, for foot bridges and other purposes for irrigation works, and for roofing purposes, more especially for terrace roofs; and he stated that "in this division alone a good number could be used" (*vide* G.O. No.1154 W. dated 19th. April 1890). Mr. Larminie ~~has~~ was, however, ~~been~~ transferred before the rails arrived, and from the fact that only 25 rails have been used in two years, it would appear that his intentions have not been carried out.

22. Unless use can be found for the present balance within a short time, it appears desirable to get rid of it, either by transfer to other divisions where they may be needed, or by sale. It is believed that requirements of this description can always be met by the South Indian Railway, and the keeping up of reserve stock under such circumstances is a needless locking-up of capital, and is moreover opposed to P.W.D. Code, Volume II Chapter XIII para 29.

23. The remainder of the stock of the division consists of the following items :-

8 old iron rails, returned into stock from Artillery Barracks in February 1891	Rs.87
8 do being odd lengths off the 25 rails referred to in para 21	,, 39
House fittings, received from dismantled buildings in November 1891	,, 264

24. The retention in stock of the few articles enumerated above necessitates the keeping of troublesome accounts of stores, and it will therefore be an advantage if all stock can be wiped out. On this point attention is invited to P.W.D. Code, Volume II, Chapter XIII para 29, under

which

which material required for or intended to be used, on any specific work should be charged at once to the account of that work (see also, para 3 of Government of India Circular No.44 P.W. of I889).

Contract Certificates

30. No agreements were forthcoming in the case of Central Office Voucher Nos. 58,6I,84,9I,94,95,98,99,I00,I04,I05,II2,II7,II9,I28,I3I,I32 I38,I58,I60 and I85. Payments in all these cases were made on the form of contract certificate, but it was stated by the accountant that the work was doneon the piece work system.

3I. It was also stated by him that the absence of an agreement has always been accepted by the Divisional Office as evidence that the work was done on the piece work system. This is open to serious objection as a work which was intended to have been done under an agreement, may thus escape the accountant's notice and be admitted by him as piece work. A clear distinction is necessary both in the orders to sub-divisional officers when forwarding the estimates for execution, and alsé in the use of the prescribed forms for each kind of work.

Delays in payments

33. The requirements of P.W.D. Code, Volume I, Chapter XII paras I43 and I53 were not observed in the following cases :-

Central Office Voucher No.	Name of Contractor	Amount	Date of measurement	Date of payment	Delay in payment	
					Months	Days
× 33	Jaganada Udiar – Perambalur Taluq Cutchery	33	13th February 1892	29th March 1892	1	16
✓ 50	Aroonaghery Moodeli and Moothooveera Chetty – Iyen Channel Maintenance	18	12th January 1892	31st March 1892	2	19
✓ 53	do — do Purigani Channel — do	47	13th October 1891	31st March 1892	5	18
84	Rathakrishna Iyer, Surveys and levels, tanks and Channels Musuri Taluq	7	10th September 1891	13th March 1892	6	3
91	Iyaswamy – Repairs Perathyoor Tank	53	16th February 1892	16th March 1892	"	29
94	Narayanasastri – Repairs Marudi Tank	10	27th May 1891	4th March 1892	9	8
95	do — Repairs Oopar weir	14	12th July 1891	4th March 1892	7	23
119 119	Radhakistna Iyer – Vengolam Big Tank	37	10th November 1891	13th March 1892	4	3
✓ 128	Arunaghiri Moodelliar – Raising Coleroon Left Bank	8	14th October 1891	31st March 1892	5	17
× 152	Kistnam Pillai – Raising Aganda Cauvery Left Bank	163	11th February 1892	31st March 1892	1	18
153	do — do	247	11th February 1892	31st March 1892	1	18
× 155	Sundram Pillai – Raising Coleroon Left Bank	262	24th January 1892	31st March 1892	2	7
✓ 159	Iyavathiar – Maintaining Ooppar, Right Bank	10	25th October 1891	29th March 1892	5	5
✓ 160	Kuppusawmy Pillai – Maintaining Coleroon Left Bank	22	1st February 1892	30th March 1892	1	28
✓ 185	Chithambaram Pillai – Regulating dam, Katalai Nattu Vaikal	8	17th February 1892	21st March 1892	13	3

35. The Executive Engineer's order to pay should be both in words and figures, and on the original bill.

36. Stamped initials, as used by the late Executive Engineer, are irregular on any document.

For para 40, please see foot of next page. JJ 30/9

Service books.

46. The height of Lascar Ummarkhan Saib, born 10th. January 1845, is shown on 3rd. June 1880 as 5 feet 6 inches, and on 4th. April 1888 as 5 feet 7½ inches. Discrepancies of this kind may vitiate a man's claim to pension, and should be carefully guarded against.

47. The following service books require re-attestation under Civil Service Regulations Article 878 (b)

		Date of last attestation.
✓	Lascar Sevoothian	27th. January 1887
×	,, R. Subba Naidu	5th. April 1887
✓	Messenger Maruthy Naick	29th. August 1886
✓	Lascar Muthuveera Nadan	29th. August 1886
✓	,, Ramasawmy Pillai	15th. September 1886
✓	,, Ramasawmy	15th. September 1886
✓	,, Rajameahu	15th. September 1886
✓	,, Thamby Mooppan	31st. December 1886
✓	,, Rungasawmy Padayachy	31st. December 1886
✓	,, Moocan	31st. December 1886
✓	,, Kalingan	31st. December 1886
✓	,, Narayana Mooppan	8th. November 1886
✓	,, C. P. Rajagopal Naidu	30th. September 1886
✓	,, Kattayan	31st. December 1886.

....

Records

....

52. These are fairly well arranged, but they need over-hauling in view to the destruction of useless documents. To this end, it is desirable that lists should be prepared and submitted for the Superintending Engineers and the Examiner's approval to destroy, in accordance with P.W.D. Code, VolumeI, Chapter VI para 40.

51

P. W. CURRENT No. 9908

11795/52

13 OCT

EXAMINER

2 NOV 1892

General remarks

54. The Accountant is assisted by one clerk C.M. Mathurainayagam Pillai, 4th. class, 2nd. grade, Rs. 40, and beyond writing up the cash book no other clerk does any portion of the accounts work of the office. Considering that the present accountant did not join the division until 29th. February 1892, and that the accounts tested were for March 1892 - always a crucial month and moreover the first month's accounts prepared by him - the results of this inspection are very favourable to him. He is very methodical, and understands his work; and he has already taken steps to remedy the defects that existed when he joined the office. His assistant is also a careful steady worker

No. 224 A of 30 September 92

Submitted to the Secretary to Government P.W.D. for favour of orders.

SUPG. ENGINEER'S OFFICE
No. 11098
28 OCT. 92
P.W.D.
SIXTH CIRCLE.

J. S. Sherlock-Hubbard

Examiner, P.W. Accounts, Madras.

Recd: 3.10.92

SUPG. ENGINEER'S OFFICE
No. 11980
7 OCT. 92
P.W.D.
SIXTH CIRCLE.

30/9

30/9

To be read after para 36 of Report.

40. The following works are being carried on without sanctioned estimates:-

	Outlay to 31st. July 1892 Rs.
Constructing taluk cutchery, Musuri	9,518
do Jayankondasholapuram	6,550

30/9

9

634 A
2 NOV 1892
W. ACCOUNT

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,
6th Circle.

To

THE CHIEF ENGINEER,
PUBLIC WORKS DEPARTMENT.

No. 1170 - -

Dated 30th } October 1892
Received

Desp 5/11

Enclosure 1

Accounts of the Trichinopoly Dn — forwarding reply to certain points noted by the Examiner, P. W. Accounts, in his report of the inspection of the —

1500 c d/ 10.4.90
2162 c d/ 7.5.90
1154 c d/ 14.4.90
1652 c d/ 18.6.91
2234 c d/ 17.8.91
2298 c d/ 26.8.91
4837 c d/ 2.11.91
3405 c d/ 17.12.91
2540 c d/ 12.9.92
2778 c d/ 6.10.92

Cw 1179 b

1 No. 3288 W d/ 1st Decr /92
10/9

Recorded
the Exr's note No
318 A d/ 25th Novr 1892
being Communicated
to the Suptg Engr
VI Circle

P V B 29.11.92

Fr. 30/11/92

S. E. VI Circle
Exr. P. W. accounts 2/12