

- (1) பக்கங்களின் எண்ணிக்கை 28
 (2) புதுக்கித் திருப்பிய நாள் 24.3.90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 100

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

(74)

அரசாணை எண். மு. கோப்புத் தாள் எண்.	770	அச்சகம் பலவகை
நாள் :	9-3-1892	1987

மடிக்கலோ கண்டபடி கையாளலோ கூடாது

14 Sheets

(18)

ஆவண. கா-1-18,006-15-6-87.

Notes of the inspection by Mr. M. M. Haynes,
Officiating Deputy Examiner, of the office of the
Executive Engineer, West Coast Division at
Calicut, on the 10th, 11th and 12th of November 1891.

Executive Engi-
neer.

270/4
A Joyce Esq. Executive Engineer 2nd grade took
charge of the Division, on the 11th of June 1890,
from Conductor H. Frankland, Sub Engineer
3rd grade, in temporary charge, the latter
having relieved the Executive Engineer,
Colonel A. G. Fraser, on the 16th May 1890.

Accountant

2. Mr. R. S. Bhagavanadha Pillai, Account-
ant 4th grade, continues in charge of the
accounts.

Last Inspection.

3. The office was last inspected by an
account officer on the 29th, 30th and 31st of
January 1890, and with the exception of
the points noticed in paragraph 6 of last
report (See para 12 below) all matters therein
noticed have received attention.

Arrangements for
disbursement of
Cash

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

the Division:-

I Officers having drawing accounts.

Name	Rank	Charge	Treasuries on which drawn.
1. A. Joyce, Esq.	Executive Engineer 2 nd Grade	Division	The Malabar Treasury and the Cherikal, Cochin, Wynad and Vayiti Sub Treasuries, and the South Canara Treasury.
2. W. V. Baker Esq.	Honorary Assistant Engineer 1 st Grade	Calicut Sub Division	Malabar Treasury and the Cannad, Cannanur, Palghat and Cochin Sub Treasuries.
3. Sub Conductor J. B. Smith	Supervisor 1 st Grade	Cannanore Sub Division	Cherikal, Kottayam and Kunnur Sub Treasuries of Malabar Treasury.
4. Mr. A. C. Vas	Supervisor 2 nd Grade	South Canara Sub Division	South Canara Treasury and the Udipi and Kundapur Sub Treasuries.
5. J. R. Allen Esq.	Assistant Engineer 1 st Grade	Wynad Sub Division	Malabar Treasury and Vayiti Sub Treasury and the Ooty Treasury and Udipi Sub Treasury.

II Imprest holders

Name	Rank	Imprest held under	Amount	Remarks
Mr. Sub D. Debello	Overseer 1 st Grade	J. R. Allen Esq.	500	Superintending Engineer has been applied for sanction to the imprest being fixed at this amount.
Mr. A. D. Souza	Do	J. R. Allen Esq.	500	
Mr. J. Rozario	Head Clerk	Executive Engineer	50	

* At present on leave, sub division now in temporary charge of Sub Engineer.

Dues Receivable.

5 The rules in Code para 1602 A et seq. as to dues receivable are observed in so far as relates to dues from Contractors and others outside the town of Calicut itself. Contractors and others in Calicut pay their dues in at the Executive Engineer's office.

Cash Books.

6 The rules for the conduct of cash transactions in Divisional offices laid down in Appendix 3 of the Code were introduced in January 1891 and have been in force since.

7 Payments from Executive Engineer's office are in a great measure, restricted to Establishment and a few petty charges, the bills of contractors being as a rule, paid by Sub Divisional Officers.

8 In the case of salaries and allowances paid by cheques, where the cheque is drawn for the net amount after deducting fund subscriptions, income tax, &c. &c, such deductions are, at present, entered in Executive Engineer's cash book. The entries should be made in the cashier's cash book as indicated in

Appendix B, Para 17, Note, introduced by Standing Order No 1616 dated 17 August 1891.

9. In the case of an exceptional payment on the 22nd of August 1891, from the Divisional Office to contractor Sankaren for the annual maintenance of the Calicut Vayitri Road, deductions on account of value of tools lost by him were similarly credited in the cash columns of the Executive Engineer's cash book.

10. Cheques drawn by the Executive Engineer in favor of the Cashier and debited by the Executive Engineer (correctly under Appendix B rule 3) to "Transfers within Division", are erroneously acknowledged by the cashier under "Cash from Treasury". Thus the debits to the head "Transfers within Division" do not agree with the credits to the same head in the cash abstract book.

11. The salaries of a gardener and of

a scavenger, employed for the Executive Engineer's office have been charged to Provincial Repairs Civil Buildings. Under G.O. No 1318 W dated 17th May 1889, the salaries of office servants should be included in the Establishment salary bills.

12. With reference to para 6 of last report, it was found that the register of cheques drawn but not paid away, Form No 3 A, prescribed by Code para 1744 B, is not maintained in the divisional office; in explanation of the omission it is said that cheques are never drawn except for immediate payment. There is no information in the Divisional office as to whether the register is maintained in Sub Divisions.

13. The rules as to pre-audit of bills laid down in code para 1621 A et seq, are observed in the case of the Calicut Sub Divisional Officer, ~~the sub divisional officers~~ of Cannanore and Mangalore being exempted under Code 1621 C, and of Wynad, under G.O. No 2358 W dated 4th September 1891.

14. The treasury Pass books are kept at Treasury Pass Books the treasuries and sent to Executive Engineer for check and return thrice a month in the case of the Malabar Treasury, and twice a month in the case of the South Canara and Cozy treasuries. Executive Engineer proposes to keep the pass books in his office in future and have them sent periodically to the treasuries to be written up as required by Code para 1600.

15. The security deposit of C. T. Subramania Iyer Storekeeper is lodged in Savings Bank Pass book the personal name of the Storekeeper with a note on the pass book to the following effect:-

"Security deposit pledged to the Executive Engineer West Coast Division for Rs. 200"
Code para 796 (Standing Order 979) requires that the security should be placed by the Executive Engineer in the savings bank under his official designation.

Measurement Books

16. With reference to the rule in Code para 1756 which requires that the eventual return of all measurement books to the Divisional office for record should be insisted upon, there are no means of insuring that all such books are duly returned. The Executive Engineer considers that the plan of giving each book a distinguishing number and keeping a simple record in Executive Engineer's office of the date of issue and return of each book would be the best way of securing the due observance of the rule.

Work Abstracts

17. The work abstracts here, as in other Divisions, are not completed before the monthly accounts are despatched to the Examiners.

Register of Works

18. The following discrepancies were found in work accounts to end of August:-

Constructing a road from Vayitri to Kudalur
Estimate Rs. 660,700/-

(i) "Materials at Site"

As per work abstract Rs. 3133-14-5.

As per Register of works Rs. 9578-7-2.

Difference Rs. 6444-11-2.

The difference exists since the accounts were taken over from the old Nitgiri Division. The Sub Divisional Officer reports that the materials have actually been used up on works. Steps should now be taken to write off the items to subheads of works concerned.

19. (ii) "Arrears due" -

As ^{per} work Abstracts _____ Rs. 17,753-0-10.

As per Register of works _____ " 23,764-1-5.

Difference Rs. 6011-0-7.

This difference also exists since the work was taken over from the Nitgiri Division. The Sub Divisional officer reports that there are no arrears besides those shown in the work abstract. The Register of works should now be corrected accordingly.

20. The cash expenditure on works and repairs during each of the past twelve months of the official year 1890-91 is given in the following table:-

Month.	Amount		
April 1890.	Rs.	As.	P.
May 1890.	13185		
June 1890.	30905		
July 1890.	23998		
August 1890.	32015		
September 1890.	37179		
October 1890.	30740		
November 1890.	38334		
December 1890.	37758		
January 1891.	48958		
February 1891.	49536		
March 1891.	47872		
	86456		
Total			
720/6			
478936			

It is stated that the reason for the expenditure being heavier in March than in other months of the year is that the season is more favorable for work between November and March.

Service Books.

21. The form of Register, N. M. 138 A, giving dates of last attestation or reattestation, prescribed by Code para 864 Note 1, Standing Order 1317, has not been maintained.

Accountant promises to see that a form is opened out at once.

22. The certificate of annual verification is

is to the effect that "the services were
verified up to _____ by the West Coast
Divisional Office" Code para 864 B. Standing
Order 1283, requires that each annual verifi-
cation should be certified to by an
endorsement (written across the service book
by the verifying officer) stating that he
has personally verified the service from
the date of the last endorsement to the
date of the new endorsement.

23. In the case of the service book of V. Parthasarathy Moodeliar, Head Draftsman, who was transferred from the Superintending Engineer's office. On the 4th July 1891, the annual verification, on 3rd July 1891, has been signed by one P. M. Rozario a Clerk in the Superintending Engineer's Office.

24. The services of G. Cunha, Clerk 5th Class
1st Grade, and those of lascars Sellappa
Roche, Joseph Lego and Krishnaswami
Sillai were last attested in October 1886.

Executive Engineer proposes to re-attest the services of these men on the occasion of his next visit to Mangalore where the men are employed.

Travelling Allow-
ances of Lower Sub-
ordinate Office and
Petty Establishment.

Travelling Allow-
ances of Lower Sub-
ordinate, Officer and
Petty Establishment. 25. The blank spaces on the face of the
Journal Form No. 152 A, for entry of "Item" and "Month" of travelling allowance bill
are left blank in most cases. N/26

System of binding 26.
monthly accounts.

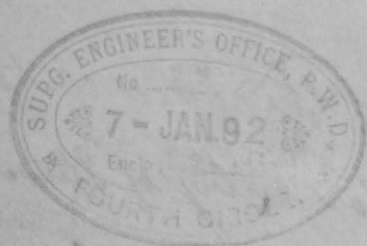
System of binding 26. With reference to Examiner's Circular
monthly accounts. No. 35 of 1889, Rule III, it was found that
office copies of completion reports have not
been kept since August 1889, the register
of works serving it is said, all necessary
purposes in Executive Engineer's Office.

27. With reference to rule IV of the same circular it was found that disallowance lists were not filed with the corresponding bills, but were kept in separate grand books.

28. With reference to rule VII, it was found that estimates were filed in bundles, in preference to being pasted into guard books, the former arrangement being more convenient for the purpose of removing

estimates when required for reference.

Galiut
13 November 1891



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



to 7859 of 16-12-91

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



Pw 1580/92
23/10/92

Division West Coast. Summary of Inspection Notes dated 13th November 1891 (C. No. 93.)

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5		Dues received on behalf of Government in Galiut are not paid into treasury or Sub treasury by debtors themselves.	1602A	Instructions laid down in Code should be attended to. 72/89
8		Recoveries of fund and subscriptions,		These recoveries should be recorded in the Cashier's cash book the entries in the Executive Engineer's cash book being restricted to transactions with treasuries.
9		Income tax &c made by deduction from salaries and in case of value of tools lost by contractors shown in Executive Engineer's Cash book instead of the Cashier's Cash book.	Appendix to para 17 showing more 1616 of 1891 and para 6	
10		Cheques drawn by the Executive Engineer in favour of the cashier are erroneously credited in the cash book under of the latter to "Cash from Treasury".	Appendix	Such cheques should be credited to "Transfers within Division" in the Cashier's cash book. Necessary corrections should now be made.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
4	11	Pay of a gardener and a scavenger employed for the Executive Engineer's Office is charged to Provincial repairs Civil Buildings	026	The salary of the scavenger should be included in the salary bill of the official debited to Temporary Establishment the necessary sanction of Government being obtained for his entertainment. There is no objection to the salary of the gardener being charged to works.
5	12	Information not available in the Division Office as to whether Register of "cheques drawn but not paid away" in form N. 63-A is maintained in Sub-Division Offices	1744B	The Executive Engineer might be asked to report whether these Registers are maintained.
6	14	Failure of the Executive Engineer to keep the Treasury pass books with him	1600	Code para 1600 lays down that pass books should remain with the Executive Engineer but they should be sent periodically to Treasury to be written up. The Executive Engineer should see that the rule

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				is observed in future.
7	15	Failure to lodge a security deposit in Savings Bank under the official designation of the Executive Engineer in one case.	976 979	Savings bank's account should now be opened under the official designation of the Executive Engineer on behalf of the individual. The Executive Engineer may be directed to do so and to report accordingly. <i>N/A</i>
8	17	Failure to complete work abstracts before submission of monthly accounts.		Work abstracts should be completed before accounts are submitted to the Examiner. The Executive Engineer should see that this is done in future.
9	18 19	Constructing a road from Vayitri to Gudalore Estimate Rs. 660,700. Discrepancies between work abstracts and Register of works with regard to materials at site and arrears due of the above work.		The discrepancies should be looked into and adjusted at once. The Executive Engineer might be asked to report when this has been done.

Summary of Inspection Notes dated

WEST COAST DIVISION.

No. 373

EST
CALWELL, 9th February 1892

FROM

A. Joyce Esquire.

EXECUTIVE ENGINEER,

WEST COAST DIVISION,

Te

THE SUPERINTENDING ENGINEER,
FOURTH C

FOURTH CIRCLE,
COIMBATORE.

Sir

1 Endorsement
1. Notes of
Inspection
1 Summary
of do

Sir
In returning Examiners Inspection
Notes of this Division dated 13th Novem-
ber 1891 with Summary and Remarks
forwarded for report with your En-
dorsement n^o. 5 of 8th January 1892,
I have the honor to submit my
remarks as follows:-

Item 20. of
the Summary

1. 2. 3.

Решаю

Calls for no remarks, the
Examiner's instructions
given

Item No. of
the Summary

Remarks.

in the Summary having been
superseded by those issued in
his Circular, ^{dated Aug 7 91} dated 18 December 1891.
Corrections ordered in Item No.
3 have ^{now} ever been carried out
in the Cashiers Cash Book.

4. From next official year the
Scavengers pay will be charged
to the establishment with the
Sanction of Government.

5. Will be reported on receipt of
replies to an enquiry made on
the subject from Sub Divisional
Officers.

6. Instructions noted.

7. Savings Bank account
has since been ordered to be
transferred to Combaratore
to which Division the Depositor
C. R. Subramania Iyer has been
transferred. The instructions
have

Item No. of
the Summary

Remarks.

have however been issued to the
Post master Calicut.

8. Instructions noted. ^{N/A}

9. Discrepancy will be adjusted
in January's account.

10. Calls for no remarks with
reference to G.O No. 30 W of 4
January 1892. Para. 2.

11. The Register has since been
opened out as ordered.

12. It is impossible for an Executive
Engineer to certify that he has
personally verified the services
of the individuals concerned. The
Code rules requires amendment.

13. Reattested since.

I have the honor to be
Sir,
your most obedient Servant

A. Joyce
Executive Engineer

P. W. D.

WEST COAST DIVISION.

From

THE EXECUTIVE ENGINEER,
WEST COAST DIVISION.

To

THE SUPERINTENDING
ENGINEER,
FOURTH CIRCLE,
COIMBATORE.

Dated

Despatched

159

No.

ENCLOSURE.

SUBJECT.

A 74
W

Forwarded to the Chief Engineer,
P.W.D. with reference to G.O. 114
30th dated 4th January 1892

Am. Dr. R. B. B. B. B.

Supg. Engineer, 4 Circle

Coimbatore

12th February 1892

Endo 2



From
The Executive Engineer
West Coast Divn.

To the Supg. Engineer
4 Circle

Dated 9th Feb. 1892

No. 373

Inclo. 2.

Examiner's Inspection
Notes of the West Coast
Division.

Returns with remarks
the — dated
13 November 1891.

On the back

SPW

770
12

Government of Madras.

1892

P. W. DEPARTMENT.

CURRENT No 1550

From *The Suptg Engineer*
IV Circle

ENCLOS. *2*

No. *74 W*

Dated *12. 2. 92*

Received *13. 2. 92*

SUBJECT

Examiner's inspection
notes of the West Coast D^u
Returning the with remarks
the — d/13. 11. 91.

Qo. 2358 W d/4. 9. 91
3414 C d/ 23. 7. 91
861 W d/ 23. 3. 91
1383 C d/ 12. 3. 91
1110 C d/ 2. 3. 91
332 C d/ 21. 1. 91
3275 W d/ 9. 12. 90
4226 C d/ 17. 10. 90 &
file

DISPOSAL.

No. *778 C* dated *15 Feb 1892*

Loc

For perusal and
favour of remarks,
if necessary.

(Sd) OVB
Sul

22/2/92

No. 1665-1416-6-90
" 14425-23-5-90
" 2842 C-27-6-90
" 4144 C-17-7-89
" 4567 C-10-10-89
" 5212 C-11-11-89
" 1312 W-17-5-89
" 1842 W-4-7-90
" 3433 C-18-8-90
" 3470 C-21-8-90
" 2424 W-9-9-90
" 4226 C-17-10-90
" 3275 W-9-12-90
" 332 C-21-1-91
" 1110 C-2-3-91
" 1383 C-12-3-91
" 861 W-23-3-91
" 3414 C-23-7-91
" 2358 W-4-9-91
" 3405 W-17-12-91
" 30 W-4-1-92

27/3

Government of Madras.

1892.

P. W. DEPARTMENT.

CURRENT No. ²³¹⁰ ~~1550~~

From

The Suptg Engineer
IV Circle

ENCLOS.— 33

No. 74 W

Dated 12-2-92

Received 13-2-92

SUBJECT.

Examiner's Inspection Notes
of the West Coast Div: Returning
with remarks the
d/13-11-91.

DISPOSAL.

No.

dated

No 778 C d/15th Feb 1892

70C

For perusal &
favor of remarks, if
necessary.

out
13-2-92

No 321 S.A. 1-3-92

To
W.

Returned with the following
remarks.

- (1) Item 4 of Summary. It would be preferable to obtain the sanction of Government at once to write back the pay of the scavenger from April 1891 to General Establishment.
 - (2) Item 5 of Summary. Report awaited.
 - (3) Item 9 of Summary. Report of the necessary adjustments having been carried out will be awaited.
 - (4) Item 12 of Summary. Action on this point may be deferred until final orders of Government are passed with reference to para 3 of G.O. N° 3405 W dated 17th December 1891.
2. The other items of the summary call for no remarks.

B1/2

(Enc 2)

HP
SM
L. 17/2/92

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

No 770 W
March 9, 1892

Read the following

Letter from the Ex. Engg, West
Coast Division (H.E. N° 373 d/9.2.92)
Encl. thereto by the S. E. IV Circle (74 W d/12.2.92)
Office note by the Ex. P.W. Sect (321 S.A. d/1.3.92)

MP/14
The Examiner's
note will be commu-
nicated to the Suptg
Engineer IV Circle.

2. The pay of the
scavenger attached
to the office of the Ex.
Engineer West Coast
Division will be written
back to General
Establishment, with
effect from 1st April
1891.

3. Further reports on
the subjects of items
5 & 9 of the summary

should be submitted
in due course.

4. Action with
respect to item 12 will
be deferred for the
present, as suggested
by the Examiner.

guy
4.3.92

S
4.3

N^o 770 W. d. 9.3.92

(14)

S.E. II. Aucto^r
Ep. P. Aucto^r ✓ 29/3

Cu

H. 4-3-92 R 7/1

J.C. 10/3

2/12/3