GENERAL RECORD DEPARTMENT.

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Department P. W. D.

E. M. C., or G. O., No. 3048, 3051, 3052 +

Desp. from or to England, No. 3053 w mis.

Volume General No.

Date 12th Dec. 84

To whom given

Zwantrip

For Current No. 189 ,
Department.

When taken out

Initials.

12TH SEPTEMBER 1884, No. 2241 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th August 1884, No. 59 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Bellary division.

Paragraph 2.—The Executive Engineer's attention should be given to this.

Paragraph 3.—The Superintending Engineer will consider these matters with reference to paragraph 2181 (standing order No. 155 of 1884) of the code, G.O., No. 271 W., of 24th January 1883, and code paragraph 2306.

Paragraph 4.—The accounts for July were received on 21st August, and if the work abstracts had been posted periodically on receipt of the initial accounts, the chances are the accounts would have been received much earlier.

Paragraph 6.—There is no excuse whatever for these delays, if there be proper system and methodical arrangements in the office.

Paragraph 9.—Proposals should be submitted to the Superintending Engineer.

Paragraph 10.—The whole of this matter requires the Superintending Engineer's interference. As regards the military quarters, the procedure is clearly set down in code paragraphs 1447 to 1454 (including standing order No. 210 of 1883) and if these rules are observed there should be neither trouble nor unpunctuality. In regard to the old barracks at Rámandrug, and their occupation rent-free or otherwise, orders of Government are perhaps necessary. The attention of the Superintending Engineer is invited to code paragraph 1230 in reference to the rent payable by the overseer.

Paragraphs 7, 11 *and* 12.—The remarks show the grounds of complaint which this office has against the work sent from this division. The records and books examined at this inspection are in fair order, there is little or nothing to find fault with; but where the detailed audit of the accounts is concerned there are evidences of carelessness to instructions, vague explanations on points referred, and an apparent want of energy and spring about the office from which it wants rousing. The Executive Engineer has to remember that the advancement of the accountant depends on the work he sends to the audit office, rather than on what is seen at inspections, and that inattention to instructions sent out in audit notes, &c., react on the divisional office and on its administration.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Bellary Division, on the 14th and 15th August 1884.

Major S. C. Clarke, R.E., the Executive Engineer, and P. Bashiem Naidu, the accountant, were present. The office was last inspected on the 28th September 1883 (*vide* G.O., No. 2963 W., of 18th October 1883).

2. The imprest accounts are in order, and so are the cash-books. The accuracy of the Executive Engineer's drawing account balance on 31st July 1884 was proved. A more complete preparation of the cash balance statement is promised. Insufficient care in this document led to

an error in the April's statement, which does not seem to have been properly explained at the time. The cash balance at the end of any month should be quoted from the actual cash balance shown in the cash-book, and not from any other statement. The date on which sub-divisional accounts and cash balances were last examined will in future be stated in its proper place, as asked for in four audit notes this year.

3. The work abstracts, which are prepared from ten-day reports, should be posted as frequently as, and immediately after, such reports come up. To leave such work abstracts till after the month is finished is to very much impair their practical usefulness to the Executive Engineer. Contractors' work should be measured up and paid for as often as possible. When there are materials the property of Government, part iv of the work abstract is invariably necessary, and the present rough account of such materials should give place to the formal statement, a supply of forms being obtained. Regarding the Royal Artillery stables at Bellary, there seem to be charges other than contemplated in the estimate, which, although not likely to cause an excess of the total sanctioned amount, must affect sub-heads of the estimate, probably more than Rs. 200. Such unexpected charges are at present being debited to contingencies and are in need of the Superintending Engineer's sanction under code paragraph 311. They will be explained, too, in the deviation statement required by code paragraph 2305 .

4. The register of works has not been posted for July, no work abstract being ready; none of the accounts for July have yet been put in hand.

5. The schedule of expenditure has been generally sent forward with errors and omissions. There is need of advice from the Superintending Engineer whenever the nomenclature, &c., of any estimate is altered there, in communication with the Examiner, and this should be arranged for. Refunds of expenditure should be shown in the above schedule as also in work vouchers. It is desirable to state in red ink whenever a work is completed, also whenever a work's progress is suspended.

6. Advices from Examiner's office of debits from the civil department, in September 1883, were not responded to in the Executive Engineer's accounts till March 1884. Advices from this division to others, of transfer debit, have been sometimes so long delayed as to cause the acceptances to appear in subsequent months' accounts, which is objectionable. Code paragraph 2269 is important; both the divisions should show the transactions in the same month's accounts.

7. It has been the rule and not the exception to receive from this office incorrect contract certificates, which have had to be returned for correction or completion. Accounts have usually been rendered in an unsatisfactory state and with vouchers missing, and the audit notes for many months past have contained instructions which do not seem to have had proper attention, and which have had to be again and again repeated month after month.

8. The stock in this division consists of the doors and windows referred to in paragraph 8 of the report printed with G.O., No. 2681 W., of 14th October 1882, mentioned also in the two subsequent reports, value Rs. 2,621, and also of certain teak timber, value Rs. 9,341. The former are about to be utilised upon the Bukkapatnam taluk cutcherry, that work having been resumed. The latter is to be utilised according to G.O., No. 1521 W., of 18th June 1884, when the opportunity arises. The stock accounts are in order but the certificate required by paragraph 2267 of the code should have been submitted in the case of the teak timber returned from works to stock.

9. Tools and plant include 9325 pick-axes, 16,357 hand-hammers, and 5,959 mamooties. These are on the divisonal list, and, for the Executive Engineer's purposes, are, he says, quite surplus. Major Clarke would prefer to transfer them to the famine tools list.

10. The recovery of rents in this division has been unsatisfactory. A house occupied since October 1883 by the Collector of Anantapur has lately been sub-divided, a portion being treated as that officer's private residence and the remainder as his office. This department is responsible for the house and should apparently collect the entire rent, but claim has only been made for the residence portion of it, namely, Rs. 37-8-0, out of Rs. 50 per month. If the civil department collect any of the rent, it might be as well for the whole of it to be so collected and credited to this department in the exchange accounts. The "timely warning" referred to in the last line but one of code paragraph 1447 is, it seems, never given by the barrack department to the Executive Engineer, regarding any impending change in the tenantry, and hence bills for rent are often cut down by the paymaster on the grounds that the quarters were not occupied for the entire time. The barrack-master's return alluded to in the above code paragraph is generally received too late to be used for the statements or bills aforesaid. On the other hand, a correspondence with the military authorities about the quarters supplied for two conductors (considered insufficient for them) has made the Executive Engineer's lists due to paymasters once or twice very late.

There are some old barracks at Rámandrug not commonly occupied, and Lieutenant Tarrant with four others were allowed family quarters there lately for a week or two, for change of air, at a nominal rent. Similar occupation had formerly been permitted rent-free and this concession was made with a view to get people to begin to use the buildings, which they would not otherwise have done. This is understood to have been referred for orders. Mr. J. Elliot, overseer, 3rd grade, whose fixed rent, according to rule, is Rs. 6 per month, "whatever the value of the quarters," occupied for some weeks only a corner of the out-office of his quarters, instead of the building itself. The full amount of rent was not, during that time, recovered from Mr. Elliot, though he is now again, since he resumed the occupancy of the entire house, paying the entire rent. This has also been referred and requires, as does the former case, the orders of Government. The particulars and circumstances of any non-recovery of rent should be fully explained in the column of remarks in the schedule of buildings rentable and rented. Buildings occupied rent-free should be invariably noted as such.

11. Respecting miscellaneous advances, there has been repeated difficulty in getting remarks in the audit note properly responded to by fair and full explanations.

12. It is right to say that in the Bellary office there has been some sickness, and the accountant himself has been poorly for two months. The Executive Engineer says that as soon as he gets another clerk for the office, he will place the present assistant accountant free to work solely on accounts, whereas he at present does letter copying also.

13. Until the *entire* time of this assistant accountant is placed at the accountant's disposa there must be much difficulty.

ORDER—dated 12th September 1884, No. 2241 W., Public Works.

Communicated to the Superintending Engineer, III Circle, who will direct the attention of the Executive Engineer, Bellary division, to the various matters requiring rectification in the accounts work of the division.

2. The Superintending Engineer will report on the subject of paragraph 10 of the inspection notes.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS

Dated September, 12th.

Recd. *Encl.*

G.O., 12th Sept. 1884, No. 2241 W.

SEPTEMBER.

Inspection

Orders on the notes of an — of the Bellary division office submitted by the Examiner, Public Works Accounts.

contradistinction to "vague", ~~and~~ not in the sense of "honourable".

The Examiner will however instruct his deputies to ~~be more careful in their choice of expression~~ avoid, in official papers, the use of ~~possibly~~ ambiguous expressions which ~~and thus avoid~~ may give rise to ~~giving cause for~~ a regrettable tone of correspondence.

C.G.
9.12.84

I.S.
11.12.84

S.E. III write

Ex. P.W. Accts: with 2 Enclosures

Desp 13.12.84

Sd 15/12

13

16/12

B /

No 3077 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 12th Dec

READ the following

Letter from the S.E. III Circle (A.E. No 1342 d/ Octr 9th 1884)
Office Note from the Ex. P.W. Accts (" " 537 d/ " 16th " ")
Letter from the S.E. III Circle (" " 1750 d/ Novr 28th " ")

The Govt are satisfied from perusal of these papers that there is ~~[illegible]~~ room for improvement in the accounts work of the Bellary division.

2. The Ex. Engr may accept the assurance of the Ex. P.W. Accts. that the word "fair" was used in the inspection notes printed with P. G. No 2241 W d/ 12th September 1884, in

---

1955 W d/ 31/10/84
2241 W d/ 12/9/84

Inlle 9934

From

The Superintending Engineer,
3d ~~1st~~ Circle,

To

The Chief Engineer
P.W.D
Madras

Dated 28th } November 1884.
Recd. 29 }

ENCLOSURES. 4

SECRETARY TO GOVT.
29 NOV 84
P.W. DEPARTMENT

No. 1750

Examiner's notes of Inspection of Bellary Division

Submitting a further explanatory letter from the Exec. Engineer in connection with the ____.

SUPERINTENDING ENGINEER'S OFFICE,
~~MADRAS,~~

No. 1750

Bellary ~~Chepauk,~~ 28th Novr. 1884.

From

Lt. Col. H. M. Vibart R.E.
~~THE~~ SUPERINTENDING ENGINEER,
III ~~1st~~ CIRCLE,

To

THE Chief Engineer
P.W.D.
Madras

SIR,

Enclosures. (2)

1 Original letter with Audit Notes A & B.
1 Letter No. 1586 d/ 12th Nov. 84 from Ex. Engr Bellary Divn

With reference to your Endorsement No. 1755 C dated 31st October 1884, I have the honor to submit the letter containing further explanation received from the Executive Engineer Bellary Division in connection with the Examiner's Notes of his inspection of the Bellary Division Office.

I have the honor to be
Sir
Your most obedt. Servant

Henry M. Vibart
Lt. Col. R.E.
Supdg. Engineer
3rd Circle

Reg No. 6298
1884-5

From

The Executive Engr.
Bellary Division

To

Od 1
9934/84

The Supdg. Engineer
IIIrd Circle
No. 1586. Bellary

Dated 12th
Received
} November 1884

Reference his Endt No. 1553 dated 5th November 1884

Giving further explanation to the Examiner's Memorandum No. 537 dated 16th October 84, relative to the Inspection Report of the Bellary Division Office.

of circumstances called upon to act as copyist for the Correspondence Department or to do other urgent work.

Para 8 I beg to state, that I cannot but feel astonished to hear that the Deputy Examiner could have used the word "Fair" under the impression that such term was synonymous with "Clear or lucid" – and I am quite convinced in my own mind, that no reader of the Report could have come to any other conclusion than what I did – that he wished the Chief Engineer or any other Officer to infer – that my explanations were not "perfectly truthful" I do not understand why he should consider any of the answers given in the Audit Notes, even "vague" for they are, in my opinion, sufficiently clear and to the point.

In conclusion, I trust that no objection will be made to have

have the said disparaging terms "Fair and Full" expunged from the Official Printed Inspection Report, which will be recorded in this Office as an important document.

I have the honor to be
Sir.
Your most Obdt Servant
Sydney J Wike Major R.E.
Executive Engineer
Bellary Division

Reg No. 6298
1884-5

From

The Executive Engr.
Bellary Divisn

To

O.D. 1
9934/84

The Supdg Engineer
IIIrd Circle
No. 1586. Bellary

Dated 12th } November 1884
Received 13 }

Reference his Endst No. 1553
dated 5th November 1884

Giving further explanation to the Examiner's Memorandum No 537 dated 16th October 84 relative to the Inspection Report of the Bellary Division Office.

[illegible]

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in stating, that in no single instance, has any serious miscalculation been discovered - nor have the corrections called for, affected the accuracy of the Bills -

Paras 5 & 6 I am not in a position to reply to the several points adverted to in these paragraphs - as I did not take charge of the Division until February 9th 1884.

Para - 7 In reference to this paragraph I can only remark - that I recommended the Accountant for the incremental advancement, on the grounds, that he had worked up the arrears, and had, in my opinion, worked laboriously although at the time he was suffering from a painful malady - in addition to which, I considered, that he had not had, sufficient assistance from the clerk, who was supposed to be his assistant, but who was very often, by pressure

Engineer - and no remarks were called for.

Item No 13 - This matter had to be referred to the Government of India, and the acting Executive Engineer (Mr Cormac Sub Engr) should have reported the action taken to the Examiner's Office.

Statement B -

Advice No 1 — The Accountant seems not to have been made acquainted with the name of the Division, to which Mr K F Nordmann had been transferred, for some weeks after the advance had been made - hence the delay.

No 2 - The Tools were first of all, treated as only having been temporarily transferred to the Archeological Division but on orders having been received on the 30th of January 1884 from the Superintending Engineer - they were

been made as yet - it may have to be written off - as the Maistry's Services are likely to be dispensed with at once.

Item No 9 — The Overseer was advanced one month's pay on the 18th of March and the sum was adjusted in April.

Item No 10 — The amount advanced in England to Sergeant Ward has been recovered monthly by instalments -

No remark was called for -

Item No 11 - This man's case had to be referred to Govt as soon as his pay was disallowed by the Examiner hence the delay that occurred in adjusting the item.

Item No 12 — This was an ordinary matter - an advance made under authority of the Superintending finally transferred and the Advice sent on the 2nd of February 1884.

No 3 & 4 – The Sub Divisional Officer (Mr Cormac) having a "Drawing Account" – made these payments to the Clerk – in February and March and submitted his accounts in the early part of the following month – so that no delay, beyond 3 or 4 days actually occurred – the advices having been dispatched – on or about the 10th of each Month.

Nos 5 to 8. These sums were severally paid by this Office – and the advices dispatched within 9 days time

Looking through Statement B, and the several replies given, I do not understand, why these cases have been cited by the Examiner, as deserving of Special unfavourable notice – and I cannot forbear from stating – that it appears to me, that the Examiner has gone out of his way to rake up several cases appertaining to the past Official year to strengthen his arguments on this occassion –

I have not attempted in my No 1191 of the 1st October, to exculpate the Accountant wholly from blame and must admit, that in several matters he should have shown more alacrity in disposing of the questions – but I must, at the same time, state, in his defence, that he has not had very satisfactory or able assistance from the Clerk, who assists him and who, in many instances, is solely responsible for the clerical errors made, when copying from the Original Drafts

In reply to Para No 4 – (Examiner's Memo)

I must reiterate what I stated in my No 1191 of the 1st October: that although several of the Contractors Bills &c have been received back from the Examiner's Office, from time to time – I believe, I am right

No.- 1586.

Executive Engr's Office.
Bellary 12th November 84.

From

The Executive Engineer
Bellary Division

To

The Superintending Engineer
III Circle Bellary

Sir.

Enclosures. 1
1 S.E. Lr. 1553
with its 2.
enclosures—

With reference to your No. 1553 of the 5th November forwarding the Examiner's Memorandum No. 537 of the 16th October which accompanied the Chief Engineer's Memo No. 1755 of the 31st October. I have the honor to reply verbatim to the above referred to Memorandum.

Statement-A

Items marked in red pencil } 1 This item is still unadjusted. Since the Examiner, for some unknown reason has thought fit to keep it "un audited"

Item No 2 — This sum was unadjusted until January 1884 — owing to the fact that the correspondence about the Overseer's claims to Horse allowance &c took sometime to travel to and fro — the outstanding was adjusted in January 84

N-B. Why this matter should be referred to by the Examiner — in the Yearly Inspection Report for 1884/85 is inexplicable.

Item No 3 — This small outstanding balance should have been adjusted earlier undoubtedly, but was carelessly overlooked by the Accountant —

Item No 4 — This item was left unadjusted for sometime — owing to the necessity for enquiring about the Clerk's whereabouts before calling on the Supervisor, who made the overpayment, to make it good to Government

Item No 5 — This sum was unadjusted for sometime — as it was under correspondence with the Superintending Engineer

Item No 6 — This man's case had to be referred to the Chief Engineer hence some delay occurred in adjusting the item —

Item No 7 — The Examiner's action in this matter — forced this Office to refer the matter to Government hence the delay referred to.

Item No 8 — The excess was paid by the Supervisor and as the Maistry has been absent on leave without pay ever since — no recovery has therefore been made as yet - it may have to be written off - as the Maistry's Services are likely to be dispensed with at once.

Item No 9 - The Overseer was advanced one months pay on the 18th of March and the sum was adjusted in April.

Item No 10 - The amount advanced in England to Sergeant Ward has been recovered monthly by instalments - No remark was called for -

Item No 11 - This man's case had to be referred to Govt as soon as his pay was disallowed by the Examiner hence the delay that occurred in adjusting the item.

Item No 12 - This was an ordinary matter - an advance made under authority of the Superintending

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No 1191

No. 11 OCT 1884 ENCLOSURES P. W. ACCOUNTS

Reg No. 66

1884-5

Enc 1 / 5704 of 1884-85

T&W Enc 2 / 9934/84

From

The Executive Engr

Bellary Division

To

The Supdg Engineer

III Circle.

Dated 1st } October 1884.
Received 3 } do

Reference his Endt No 1273 of the 27th September 1884 -.

Requesting to forward his reply to the Chief Engineer, to the Examiner's Letter No 59 W dated 29 Aug 84.

Forward while request that the Exam may be called upon to detail the instance referred to by him

Hud
5/10/84

had inserted the decimal point when entering in the quantities in the Quantity Column, in addition to inserting the figure "100" (per 100) in the rate Column - which minor error did not affect the correctness of the Certificate, which one would naturally be led to believe was the case, from reading the Deputy Examiner's Report para 7.

Para - 8. "Regarding a Certificate relating to the Stock Timber &c".

I submitted a Complete Statement on the 1st August showing in detail the various classes of Timber &c, now held as Stock and their various values, as per the Divisional Stock Book.

I do not understand what other Certificate is now required -.

Paras 9 & 10. "Relating to the recovery of House Rents &c"

I presume that this matter can easily be disposed of by your Office.

Para - 11. To the exact wording of this paragraph, I must with all due respect, take exception for such words as "Fair and Full Explanation" are most significant and imply (in my opinion) that the truth has been purposely with held by me, as the Executive Engineer – Such a charge against any Officer of the D.P.W. cannot be lightly passed over and calls for further explanation – and I must beg, that the instances referred to (not mentioned in the Report) may be duly detailed, so that I may be permitted to submit my remarks thereon, since the explanation already given has been characterised by the Examiner as "unfair" and almost – I may be permitted to add, an evasion of the truth.

I have the honor to be
Sir
Your most Obedt Servant
Major R.E.
Executive Engineer

No 1342

Submitted to the Chief Engineer P. W. Department, with the request that the Examiner may be called upon to detail the instances referred to in para 11 of the Deputy Examiner's Report, printed with G. O. No 2241 W of 12th September/84, in which the Executive Engineer has not properly responded to remarks in the Audit Notes, by fair and full explanations.

Supdg Engineer's Office
Camp Kudligi
Dated 9th October/84

Lt Col R.E.
Superintending Engineer
III Circle.

To, The Chief Engineer
P. W. D.

No. 1191

EXAMINER
No.
11 OCT 1884
ENCLOSURES
P.W. ACCOUNTS

Regd No. 266
1884-5.
Enc 5100 of 1884-85

From

The Executive Engr
Bellary Division

To

Enc 2 / 9936/12

The Supdg Engineer
III Circle.

Dated 1st } October 1884.
Received } 3rd do

Reference his Endt No 1273 of
the 27th September 1884 —.

Requesting to forward
his reply to the Chief
Engineer, to the Examiner's
Letter No 59 W dated 29 Aug 84.

Forward with request
that the Examr may be
called upon to detail
the instances referred
to by him.
H.W.
5/10/84

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of certain charges ~~viz~~ altered by the Examiner's Office, ignorance of which nomenclature cannot surely be regarded as a very serious error on the part of this Office.

Para - 6. "Transfer Debit Advices in connection with the Civil Deptt"

The Deputy Examiner was duly informed of the cause of the delay, in the transmission of the said Transfer Debit Advices — Viz. that as this Office was unacquainted with the nature of the Works which were carried out by the Civil Department, during the Famine Period of 1877 to 1879; it was necessary that the requisite information should be obtained from the Revenue Department, who were solely responsible for the delay complained of and somewhat unjustly laid at my door by the Examiner (Vide para 6 of his Letter).

Para - 7. "Incorrect Contract Certificates &c"

The incorrectness referred to was simply (as far as I know) due to the fact, that the Compiler of the Contract Certificates in one or two instances only

No. 1191.

Executive Engineer's Off.
Bellary 1st October 1884

From

The Executive Engineer
Bellary Division

To

The Superintending Engineer
III Circle
Bellary

Sir.

With reference to your Endorsement No. 1273 of the 27th Instant, on the G O No. 2241 W dated 12th September 1884. I have the honor to request you will be good enough to forward to the Chief Engineer the following reply to the Examiner's Letter No. 59 W. dated 29th August 1884, which I feel constrained to submit, with the view of exculpating myself from the serious charge preferred against me by the Examiner, of carelessness, inattention to

O. 21. 10. 84

to orders, and above all of with-holding from him the true facts of certain transactions - I will take the Paragraphs in turn.

Para - 2. of the Deputy Examiner's Inspector Report.

"A more correct Cash Balance &c"

Through a single clerical error the Cash Balance Statement for April, was, I admit, incorrect - but it was easily accounted for, and fully explained.

Para - 3. "The Work Abstracts &c"

As all the Works, with one single exception (Buktrapatam Tank Weir Works) are being carried out, on Contract - there was no need for the Work Abstracts being compiled in detail - vide ~~in accordance with~~ the late Examiner's (Major Traill R.E.) instructions - para 2. The Contract Certificates are the only documents needed to be shown in detail. The Contract Works (the major ones in particular) - are, as a rule, measured up every month or every second month, if from some cause or another, either I or the Sub Divisional Officers are unable to visit and measure up the works during each successive month.

Para - 4. The Register of Works &c.

This Document was not entirely written up for July prior to the 14th of August, owing to the pressure of work, at that particular time - but the Accountant completed the same and despatched the accounts for July, on the 20th of August, which is the prescribed date for submission of the monthly Accounts.

Para - 5. "Errors and Omissions in Schedule of expenditure &c"

From time to time, certain errors and omissions have, I must candidly admit, occurred - but I think that it can be shown, that such errors are not often of very great importance - Merely, clerical errors by the Copyist, in some instances.

In other ~~same~~ cases, the classification of certain charges wis altered by the Examiner's Office, ignorance of which nomenclature cannot surely be regarded as a very serious error on the part of this Office.

Para - 6. "Transfer Debit Advices in connection with the Civil Deptt"

The Deputy Examiner was duly informed of the cause of the delay, in the transmission of the said Transfer Debit Advices — Viz. that as this Office was unacquainted with the nature of the Works which were carried out by the Civil Department, during the Famine Period of 1877 to 1879; it was necessary that the requisite information should be obtained from the Revenue Department, who were solely responsible for the delay complained of and somewhat unjustly laid at my door by the Examiner (Vide para 6 of his Letter).

Para - 7. "~~Incorrect~~ Contract Certificates &c"

The incorrectness referred to was simply (as far as I know) due to the fact, that the Compiler of the Contract Certificates in one or two instances only

---

R. C. No 2241 W. D/ 12.9.84

No 1755 Ca/ 31st October/84

Copy of the foregoing note, with the annexures in original, forwarded to the Supt g Engr III Circle for such further remarks & explanations as the Executive Engineer, Bellary Division may wish to offer.

CS 21.10.84

23.10.84

KEEP WITH Genl. No.

* dated 18 .

Items 8, 14 and 15 in the Audit Note for November 1883; items 12 to 22 in December 1883; items 5, 8, 9, 13, 14, 15, 16, 17 in January 1884; items 15 to 18 and 20 to 26 in February 1884; items 17 to 24 in March 1884; items 10 to 19 and 21, 22, 24 and 25 in April 1884; items 5 to 8 and 10, 13, 14, 16 in May 1884; items 6, 8, 12 to 18 in June 1884; items 7 to 15 and 17 to 19 and 21 in July 1884.

XC No 8512

S.E. III Circle, with orgl explns.

OLS 77/10 31/10

C. 21.10.84

Mcl. 87

[Exr. Wks. Form No. 111.]

(15)

GOVT. OF MADRAS. 1884. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 16th October 1884

Recd 18

OFFICE NOTE No. 537.

No 1755 Ca/ 31-10-84

To

W.

Encs 3.

I have had a few instances, of what the Dy. Examiner alluded to in para 11 of his notes of Inspection of the Bellary Division, particularised on the accompanying rough list which is marked A.

2. Instances of the errors and omissions in the Executive Engineer's Schedules of Expenditure, as rendered to this Office referred to in para 5 of the inspection notes will be found in the marginally* noted Audit Notes. The Audit Notes are in the Executive Engineer's Office, but the rough Office copies can be sent to you from this Office if you wish.

3. The Advices of Transfer Debit from the Bellary Division to others for expenditure incurred in the

With Endorsement

Bellary Division on account of others are of the kind enumerated on the accompanying rough memo marked B. The advice should issue as immediately after the expenditure is incurred, as possible.

4. Contract Certificates have had to be returned for correction and completion in such instances as the following.- namely -(1) for signature of Sub Divisional Officer and Subordinate in charge as well as final payment Cetificate by Contractor, or (2) for initials of Contractor and the Executive Engineer to corrections on the voucher, or (3) for corrections on account of excess payment made to Contractor, or(4) for correction in calculation or (5) for insertion of the date of measurement etc. Since November 1883 inclusive there have only been two months Accounts regarding which Contract Certificates have not been returned for the above or other reasons.

5. In allowing the Accountant of this Division his first increment, I, in my No. 254 S. E. 3rd. of 12th. December 1882, explained to the Executive Engineer that " had it not been patent that the Accountant had not proper assistance given him, the grant of the present increment would have been deferred. The Accounts are evidently hurriedly prepared, Contract Certificates are submitted with the receipts left blank, Sub Division Nos., Voucher Nos., etc., omitted; Classification not entered in the Schedule of Expenditure; Objectionable Items Statements not prepared ; and so forth. The Executive Engineer will thus see, that by not giving his Accountant proper assistance he subjects him to a possible penalty, which may be wholly undeserved."

6. Again, in reply to the Executive Engineer's No. 2789 of 4th. December 1883, asking me to sanction the Accountant's 2nd. annual increment, I had to point out that the Accounts have been rendered incomplete, and the Audit Notes have been unnecessarily lengthy owing to the Accountant's repeated neglect of instructions

from this Office," and further when the increment was again asked by the Executive Engineer in his No. 3023 of 14th. January 1884, I explained in my No. 272 S. E. 3rd. of 22nd. January 1884, that no difficulty on the part of the Accountant having been represented to me, I of course presumed the fault of the Accounts rested with him (the Accountant); if it was explained that the Accountant was not to blame, I could then take the necessary steps to remedy matters.

7. The Accounts for February 1884 were still unsatisfactory, but I received a further application for the Divisional Accountant's increment, in the Executive Engineer's No. 3459 of 6th. March 1884. In concluding the observations on the Accounts of this Division for February 1884, in the Audit Note+ the following remark was made by the Asstt. Examiner. "The numerous instances of carelessness on the part of the Accountant in the compilation of these Accounts brought to light in this Audit Note, require the Executive Engineer's notice" and the Dy. Examiner in the Audit Note* on the Accounts for March called upon the Accountant "to show himself worthy of incremental advancement. His work is at present very unsatisfactory and a decided improvement in the state of the Accounts must soon be effected."

8. I regret the Executive Engineer should have considered the word "fair" to have been used in the sense of "honorable". In contrast to "fair" and "full" I used the term "vague" in my letter, which must I think convince any one that "fair" was intended to be interpreted as "clear" or "lucid".

C.

16/10

+50 items

*60 items

S.a.w.

Copy of C's note, with the annexures in original, must now go to S.E. III. for such further remarks & explanations as the Ex: Engr, Bellary, wishes to offer.

CS.

20-10-84

R 490 of 13-10-84.

Chipall Enclo: 1.

13th October/84

No 1842 D

To C/

For favor of remarks

CS.

DW

13-10-84

EXAMINER
11 OCT 1884
ENCLOSURES
P. W. ACCOUNTS

2

From

D.W. File No 85/12

8791

The Suptg Engineer

3rd Circle

To

The Chief Engineer

P.W.D

Madras

Dated 9th
Recd 11 } October 1884.

No 1755 Cap 31-10-84

No 1342

Bellary Division Inspection Notes of the Dy Examiner.

Submitting the Executive Engineer's reply to the ⌊ with a request that the Examiner may be called upon to detail the instances referred to in para 11 of the Report printed with G.O. No 2241 W of 12th Septr/84.