(1) பக்கங்களின் எண்ணிக்கை 48

(2) புதுக்கித் திருப்பிய நாள் 5/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(27)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். 1748 அச்சகம்
மு. கோப்புத் தாள் எண். பல்வகை

நாள் : 2-7-1889 No.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

24 Sheets

ஆவ கா-1—18,006—15-6-87.

6 FEB 89

Notes of Inspection by H. Rainier Esqr Inspecting Officer of the office of the Executive Engineer Presidency Division during the 2nd to 6th October 1888. (74)

Colonel Ross Thompson R.E. is the Executive Engineer, and Mr Dunphy the accountant, the latter was present.

2. The office was last inspected by an accounts officer in October 1887 vide para printed with G.O. 3235 W. of 28th November 1887.

3. The Sub Divisional arrangements are now as follows:—

Sub Divisions	Name and rank of Sub Divisional Officer	Drawing account of Imprest	Amount of Imprest	Location of Head Quarters
			Rs	
Military Works	Sub Conductor A. Mc. Alister Sub Engineer	Imprest	500	Madras
Civil Works	Mr S. W. Ottimain Honorary Assistant Engineer	Drawing Account	-	do.
Bangalore	Sub Conductor Ward Sub Engineer	Neither	-	Bangalore

4 There is only one other Imprest holder

Name of Sub Division	By whom accounted	Amount of Imprest	Remarks
Investigation of Bangalore Water Supply Project.	Executive Engineer.	Rs 100/-	Mr J C Lawrence Executive Engineer in charge.

5. The expenditure of the division during June, July and August 1888 may be thus classified.

Month	Compensation for quarters	Rent of Hired Buildings	Transfer payments	Establishment	Outlay on work	Suspense account affecting budget grant	Deposits	Total outlay
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
June 1888	517 6 1	1139 14 5	17012 1 4	33367 15 7	14857 2 9	4365 2 2	1686 11 3	73228 6 7
July 1888	281 3 2	988 1 1	27192 10 9	34520 3 3	27107 11 7	6304 4 1	3180 8 3	99874 13 1
August 1888	495 11 8	1785 14 -	15999 5 5	33226 4 11	21960 12 10	4749 14 3	2890 - -	81007 15 1

6. The Treasury balance at the close of September 1888 was proved correct.

7. The Executive Engineer's Cash Book is written up by the accountant who also makes cash payments. This arrangement has the disadvantage of much occupying the accountant's time and attention, which would otherwise be given to more difficult

and appropriate work, and it is opposed to the spirit of the rules which require independent check of all cash transactions by the Accountant. The Executive Engineer is also required by rule to check cash transactions (vide code 30. I) but the Cash Book for September 1888 has not yet been seen by that officer. (748

8. Cash Book voucher No. 5 for August 1888.

Rs 1-8-0 paid to N. Kristniah for repairing office table locks and suppling two new keys.

Cash Book voucher No. 154 for August 1888.

Rs 1-14-0 paid to N. Kristniah on account of wages of coolies employed in running levels along Maguri Road in connection with the proposed Water Supply Project Bangalore.

Cash Book Voucher No. 107 of September 1888.

Rs 4-2-3 paid to N. Kristniah for supply of sundry articles for office use.

The payee in these three cases is the storekeeper of the Division. He should not according to

rule

rule have anything to do with the supply of materials &c (code para 1777).

9. Cash Book Voucher No 6 for August 1888 Rs 35 paid to Venkatasamy Iyer, Stock writer on account of his salary for July 1888 as per Nominal Muster Roll.

This man is employed in the Divisional office on the accounts. The Superintending Engineer in his No 4975 dated 25th February 1888 has sanctioned the increase of his pay from Rs 25 to Rs 35 per mensem. His name is included in the Nominal Muster Roll of Lime manufacture which is doubly irregular as he does not work with his own hands is not paid at daily rates or in fact on Lime manufacture at all.

10. The cheque books are in the personal custody of the Accountant code para 1612 requires that they should be in the personal custody of the drawing officer.

11. Cash Book Voucher No 162 of August 1888 Rs 661-11-2 paid to Contractor Suriakoty Naiker for work done. The date of cheque is 27th August 1888 but the date of Executive Engineer's passing the voucher is 1st September 1888 1748

12. Cash Book Voucher No 196 of 31st August 1888. Rs 408-10-0 being the amount refunded to S. Sooriakoty Naiker on account of refund of excess recovery on account of Mangalore tiles. This voucher is not yet received from the Sub Divisional Officer. 1748

13. Twenty two vouchers of September 1888 were not produced at the inspection. It was said that some of them have not yet been received from the payee duly stamped and receipted, some have been returned to Contractor for initials to corrections and others sent to Executive Engineer for signature.

The Voucher Nos are:

3, 4, 5, 6, 7, 44, 54, 55, 56, 58, 62, 112, 121, 132, 133, 134, 135, 137, 138, [illegible], 140 and 141.

14. In the case of the following vouchers

payments appear to have been made prior to the Executive Engineer's passing the bills

Cash Book Voucher №	Date of Executive Engineer's passing	Date of payment
29	15th Sept 1888	6th Sept 1888
63	16th Sept 1888	12th Sept 1888
64	18th Sept 1888	12th Sept 1888

15. Code para 473 (2) is not strictly observed. Salaries are disbursed before despatch of the salary bills as the following table will shew

Salary bill for	Despatched on	Salary paid on
March 1888	3rd April 1888	1st April 1888
April 1888	2nd May 1888	1st May 1888
May 1888	2nd June 1888	1st June 1888
June 1888	5th July 1888	4th July 1888
July 1888	2nd August 1888	1st August 1888
August 1888	7th Sept 1888	1st Sept 1888

16. × × ×

× × ×

The orders per Standing Order 367 of June 1888 introducing code paras 1744 A & C

1748

touching cheques drawn but not paid away have not yet had attention, the Standing Order not having been communicated cheques drawn on a certain day are entered in the Cash Book as paid away on the same day although they remain actually in possession of the officers of the Department. For instance cheques drawn (on account of paying house rent) on the 12th September (Cash Book Voucher №s 45 to 50) were entered in Cash Book as paid away on the same day although they were despatched to the payees by post on the 14th September or two days after. Similarly cheques drawn on the 15th September 1888 for paying contractors were entered in Cash Book as paid away on the same day although they were only despatched to the Sub Divisional Officer Military works Madras for delivering to the contractors and cheques actually delivered to contractors on 20th, 21st and 22nd idem.

4 1/2 A.

Copy of the Standing Order and of the regulations prescribed therein was left with the Executive Engineer for adoption.

19. Bills are checked in the Divisional Officer, and in anticipation of the Executive Engineer's approval of the same cheques are drawn and both bills and cheques are sent together to the Executive Engineer for approval and signature.

20. This procedure when the cheques are signed at the Executive Engineer's residence affords him inadequate means of check over the work of the accountant in preparing and passing contractors and others claims, and is therefore opposed to rule (Code para 310. 311-I 377. 1756 and 1818)

21. Such a practice leaves too much depending upon the integrity of the accountant it is difficult for instance to see how the Executive Engineer could detect any double payment for the same work if a bill was for a second time submitted by the Accountant for payment merely with cheque attached for the Executive Engineer's signature at his house. 1748

22. The matter is noticed more particularly as the practice is believed to be very common in this Division.

23. Referring to para 9 of last report and with reference to G.O. 2450 W of 12th September 1887 with which was printed Government of India letter 121 A.G of 10th May 1887 suggesting to this Government conformity with the classification and procedure obtaining in respect of vice regal residences, in G.O 1220 W of 25 April 1888 His Excellency the Governor directed that the same be adopted in this presidency. To this end the Executive Engineer Nilgiri Division, the Superintendent, Guindy Park, and the butler of Government House Madras were in July 1888 called upon for lists of furniture in order that the whole should be

brought

brought on the Tools and plant return of the P.W. Department, but the value and number of articles to be counted are such and the importance of having a correct list at starting so obvious, that it is thought that an officer of the P.W.D. should be specially deputed to take stock - a native butler being unequal to the occasion.

24. With reference to para 26 of last report Mr Gamble's pay Rs 25, is still charged to works Mr Gamble being employed on no work, but as a clerk in the Executive Engineer's office.

Mr Gamblis pay for August 1888 was charged among the following works thus:-

Name of work	Amount Rs - As - P
(1) Cavalry Barracks, Bangalore	
Renewing horse standings	13 - 11 - 4.
(2) Ulsoor Royal Horse Artillery barracks	
Repairs to Gunshed water trough	3 - 3 - 7.
(3) Repairs to Royal Horse Artillery buildings	3 - 3 - 7
Carried forward	20 - 2 - 6

Name of work	Amount Rs - As - P
Brought forward	20 - 2 - 6
(4) Repairs to buildings 1st Royal Artillery barracks, Agram 1788 Bangalore	3 - 3 - 7
(5) White washing walls and pillars of Bangalore Station Hospital	1 - 9 - 11
	Rs 25 - 0 - 0

25. Of petty supervision charged to Saddle and store rooms for use of British Cavalry in August and September 1888, Streene-vasa Moodeliar at Rs 16 p. month, has worked not on the above work at in the Sub Divisional Office at Bangalore.

26. The work abstracts for Lime Manufacture for July and August 1888 were checked. The pay of the Stock writer referred to in para 9 ante for 1888 Rs 35 which had been taken a lity in the work abstract for July 1888 was again shewn as a liability in the work

abstract for August 1888 thus increasing the arrears by Rs 35. The arrears at end of August 1888 according to the Register of works were Rs 70 whereas the actual arrears were Rs 35. The necessary correction was promised in next accounts.

27. The arrears of previous months are added on to the value of work done during the month in part I of work abstract. This should be discontinued.

28. The account of Lime Manufacture in the Register of works is very untidy - there being many corrections some of which such as those relating to the error described above, being incorrect. Some corrections in the Register of works are initialled by the Accountant, others are not.

29. Nominal Muster Rolls of the above manufacture prepared on the spot, include (1) A Stock writer on Rs 35 per month. This man though represented as attending at

at the works, daily, is employed in the Executive Engineer's Office at Bangalore as a writer, and is paid in that office.

(2) Mr Mannal, Superintendent of Manufacture employed on the works.

(3) A maistrie also employed on works. These 17 48 should all be omitted from the Nominal Muster Rolls the first named being brought on the Establishment of the Executive Engineer's office and the last two being treated as petty supervision and billed for in form 4 A.

30. The work abstracts for May and June 1888 of the work "widening the Elephant Gate Bridge" on the Buckingham Canal" were examined in detail.

31. The liabilities of a month are not shown in part I of the work abstract for that month for instance in the work abstract for June 1888 the liabilities of May 1888 (period 21st to 31st) are shown, the reason being that Sunday reports were not received in time

7 7 from

from the Sub Divisional Officers The exact date of receipt of these documents could not be checked no date stamp being used to mark their receipt as required by code para 881 A. Standing Order 297 of 22d February 1888.

32. There are materials at site of 6 works aggregating Rs 1848-15-0. There is nothing to shew that there is periodical stock taking of these materials. It is said that they were last counted by Sub Divisional Officers in March 1888.

33. In the Register of works the accounts of minor works are not initialled by the Executive Engineer. This was the case at the time of the last inspection (vide para 82 of report) and was noticed also in para 6 of report printed with G.O. 3285 W dated 11th December 1886.

34. Respecting the work Buildings for one regiment of Native Infantry at Arab Lines Estimated to cost Rs 21,636. Contractor

16½

Mr C Ashworth the value of materials at site as per work abstract and Register of works on the 31st August 1888 was Rs 499-9-0

35. The contract with Mr Ashworth was for finished work. labor and materials. the latter including tiles and asphalte which have been supplied by the S.W.D. Of the cost of materials so supplied nothing whatever has been recovered, though the contractor was paid for roofing at full estimate rates (including materials) in December 1887 and for asphalte in the same month. In other words the contractor in billing for finished work including labor and materials, has not, but should have been charged with the cost of materials supplied him by Government, the amount unrecovered being made up as per margin. follows—

By charge for tiles from Mangalore to Railway Bangalore	130-11-0
Value of tiles	222-10-0
Asphalte	121-0-0
Carried over	474-5-0

Brought forward 474-5-0

Railway
By fare for asphalte ——— 18-3-0

Cart hire ——— do ——— 2-4-0

Railway fare for lamp bosses from
Madras to Bangalore ——— 4-3-0

Cart hire ——— 0-10-0

Rs 499-9-0

36. The balance above mentioned stands in the materials at site of the work since March 1887 but it was not included in the B statement rendered at the end of 1887-88 nor does the Contractors Ledge shew materials issued to the contractor.

37. The work was completed apparently in March 1888 & handed over to the Rajas

38. Though the work was completed in march 1888 1888 there has been charged to this work in subsequent months petty supervision as follows.

	Rs-As-P
April 1888 ———	25-0-0
May ——— " ———	60-0-0
June ——— " ———	65-0-0
July ——— " ———	60-0-0

39 Respecting the work "Substituting Basel Mission tile roof for ordinary tile roof, stables 12 Royal Lancers" a contractor Mooneappah undertook the entire job, tiles and all he to receive full estimate rates less 6 1/2 % the P. W. Department to obtain the tiles and charge the contractor with their full cost delivered at site. 1748

40. The tiles have cost Government Rs 2461-15-0 which should have been deducted from the contractor who has billed for the entire work including tiles - but only Rs 1481-15-0 has been so deducted, leaving Rs 980 which the contractor has received over and above his dues. This amount stood in the materials at site account of the work on the 31st March 1888 but did not appear in form B.

41. The work was completed in January 1888 and the contractor was finally settled in March 1888 the last bill being marked "final recovery for Mangalore Tiles". The

9 9

The Completion Report came to the Executive Engineer's Office on 23rd April 1888 and was sent to the commanding officer, 21st Hussars on the 24th idem and was returned to the Executive Engineer on the 30th idem.

42. The accountant says he discovered the mistake only on receipt of the Completion Report, but then or since no entry of the matter was made in the Objectionable Items Statement or in the Contractor's ledger.

43. The Examiner's office noticed the apparent excess over estimate in the Objectionable Items Statement for March 1888 but the explanation then given by the Executive Engineer made no allusion to the above irregularity.

44. The contractors account in the contractor's ledger appears as balanced and settled, and the Executive Engineer and Accountant have both signed it on the 11th and 12th May 1888 respectively. The Executive Engineer as well as

as the accountant have initialled the Register of works account of the above work month by month.

45. From the above it is clear that there is much scope for irregularity on the part of the Accountant, who in the above cases could with impunity if so minded and unless checked by the Executive Engineer or by an inspecting officer, over pay (by undercharging) the contractor and adjust the difference to sub heads of the estimate.

46. With reference to paras 106 to 108 of last report Lime manufactured departmentally is issued to contractors by Sub Divisional Officers as they like, and without the cognizance of the Executive Engineer. In such cases it seems necessary (1) that there should be some cover for the value of the lime issued, either in the shape of cash deposit, or work done but not paid for and (2) that the value of lime so issued should be debited to the contractor in his ledger account.

47

47 Of the Rs 403-12-0 value of line issued to S. Arunga Chetty in March 1887 (para 107 of last report) Rs 150 has been recovered in cash in December 1887 leaving Rs 253-12-0 to be recovered. Nothing of this has appeared in the contractor's Ledger. Payments aggregating Rs 3041-15-6 were made to this contractor in March 1887 and his earnest money Rs 100/- received from the contractor in March 1887 was returned in May 1887 in spite of the above amount outstanding against him.

48 It is desirable that issues of stock to contractors if made by Sub Divisional Officer should be promptly communicated to the Executive Engineer for entry in the accounts of the office where the contractors are paid.

49 With reference to paras 15 and 16 of last report there is but little change in the arrangement then noticed regarding record of measurements, very few bills from Madras being supported by measurements. Either the

measurement book or extract therefrom in the shape of a measurement list should accompany every bill rendered to the Executive Engineer for approval, whether payment has already been, or is to be made otherwise or unless the Accountant and Executive Engineer have the means of checking measurement books or lists and proving the agreement of results with quantities entered in contract certificates and day books (which is not now done generally in the Executive Engineer's office of this Division) fraud is inadequately guarded against, and payments may be made twice over.

50 The contents of bills relating to seven works were compared with measurements and found to agree.

51 The half yearly list of tools and plant for September 1888 is up to date, the articles are said to have been recently counted and the column actual "actual as counted" is filled in the figures in the column do not however

pretend to represent the actual tools in stock but include whatever tools are with contractors and others which have not apparently been counted.

52. The Executive Engineer has no accountant or cognizance of tools lent to contractors. Such transactions being left to the discretion of Sub Divisional Officers.

53. The tools at Bangalore are in the charge of the Bangalore Sub Divisional Officer who has a Storekeeper to look after them. The Storekeeper was asked for any account of tools lent or for acknowledgement from the tenders and produced a statement recently prepared from a bundle of receipts. This statement was evidently incomplete certain tools lent some months ago to Serjeant Semple, late Sub Divisional Officer, and never recovered not being entered. It is impossible to say how far the receipts on the file cover all articles lent to the contractors, there being no other record of such issues of tools. It is

thought

thought that issues of tools to contractors should be periodically reported to the Executive Engineer and that a more independent stock taking of tools and plant is desirable when one man has both the accounting and stock taking of either stores or tools, it is apt to make the latter operation less valuable than it would be if done by a disinterested outsider.

54. The Storekeeper of the Bangalore Sub Division assists a good deal in the accounts work of the Executive Engineer's office.

55. The stock accounts are in fair order.

56. The rate given for raw shells is Rs 7-8-0 per garce of 80 parahs in excess of the rate as per schedule of rates. This is said to be owing to a contractor who had agreed to supply at schedule rates having failed to do so but if the schedule of rates needs correction it should be corrected.

12

57. In the case of the following contribution works which were some time ago completed, the balance of the contribution is not yet returned.

Name of work	Amount of Estimate	Date of Completion Report	Unspent balance of contribution			Remarks
1. Repairs to Military Female Orphan Asylum buildings	3422-6-5	3rd July 1888	414	-	9	The accountant explained that the Secretary of the Asylum has requested that these balances be utilized for other works that are shortly to be carried out and that Superintending Engineer's approval to the same has been obtained.
2. Repairing surface drains and making minor repairs to Military Female Orphan Asylum Madras	148-0-0	31st May 1888	37	2	9	
3. Repairing the roof of the church in the compound of the Military Female Orphan Asylum.	180-0-0	Completion Report received in the Executive Engineer's office and will shortly be submitted.	8	14	9	

58. Vouchers are securely kept in an almirah under lock and key.

59. Government Orders are filed in bundles and not in covers or file boards they are bundled sometimes according to the subject and sometimes according to the date of receipt which makes a G.O. difficult to turn up sometimes

60. The account of service labels was found in order but it would be better if when indenting for labels, the amount were entered in words as well as in figures.

1748

61. Service books were examined and found to be up to date and in order except that in the case of the following services reattestation have been made by Sub Divisional Officers. It is thought that reattestation should be by the Executive Engineer.

Sl.	Name of individual	his rank	Date reattestation of his service	By whom reattested
1	C. Shunmuga Mudeliar	Overseer	10th July 1886.	Mr. Fitzerald, Supervisor
2.	Abdul Latif Sahib	Supervisor	25th July 1887	Conductor Milne Sub Engineer
3.	C. Vetha Chella Mudeliar	Clerk	4th July 1888	Do.
4	P. Nathamuni Naidu	Clerk	4th July 1888	Do.
5	P. Rungasamy Pillai	Clerk	4th July 1888	Do.
6	C.P. Sundasamy Pillay Mudeliar	Clerk	6th July 1888	Do.
7.	P. Nyna Pillay	Lascar	1st October 1888	Mr. Ottiwan, Honorary Assistant Engineer
8	Syed Hussain	Lascar	25th July 1887	Conductor Milne, Sub Engineer.

62. The service book of Sub Conductor Ward, Sub Engineer was not produced. It was stated that the same had been sent to the Examiner for reference.

13 13 13

63 The claims of travelling allowances paid by the Executive Engineer from March to July 1888 inclusive were audited and found correct.

1/1888
31.1.89

Bellary
31st October 1888

Signed A. Rainier
Inspecting Officer.

O.M. P. 79, 21.1.89

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

2. I beg to invite particular attention to Items 4, 6, 19, 20, 22, 23, 25, and 26, of summary and to point out that in the case of items 4, 19, 25 and 26, the irregularities in question have all been noticed in previous reports. It is to be regretted, that it should have been necessary to call attention to these points twice, and in one or two cases, three times in successive reports.

3. Government go to great expense for the sake of these inspections, and the expenditure is wasted if wanted, if irregular and objectionable practices are not corrected when pointed out. It might perhaps be well if the Superintending Engineers were to make a point of ascertaining on the occasions of their inspections whether points, dealt with in the reports of inspections by accounts officers, have been attended to or not.

Division Presidency Summary of Inspection Notes dated 31st October (G.N. 93.) 1888.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1748
1	7	Cash Book written up and Cash payments made by Accountant.		It is desirable that the Accountant should be relieved from this work, so that he may confine his attention to his proper duties, and that the Executive Engineer should report that this has been done.
2	7	Failure of Executive Engineer to check Cash Book for September 88.	311-I	The Executive Engineer should explained.
3	8	Storekeeper irregularly paid for labor employed and materials supplied in a certain case.	1777	The Executive Engineer should see that the Code rules is attended to.
4	9 24 25 29	Irregular debit to works of the Salary of a Clerk employed on Accounts work in Divisional Office and Sub Divisional Offices.	935	The Executive Engineer should explain what appears on the face of it to be a serious irregularity, i.e. an unauthorized increase of the office establishments by charging additional hands to work and manufacture. The same irregularity was noticed in para 26 of the report of the last inspection

14 14

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	10	Cheque Book in personal custody of the Accountant instead of in the personal custody of Drawing Officer (Executive Engineer)	1612	The Executive Engineer should, I think conform to the rule and report accordingly. The Accountant should be kept to his proper duties.
6	19 20 21 "	Cheques drawn as soon as bills are checked in the office, and both then sent together by the Accountant to the Executive Engineer for approval.	311 I	The Executive Engineer seems to leave a great deal too much to the Accountant, and it is hardly possible that he can effectually check bills and cheques except in his office where his records are.
7	12	Delay in the submission of a voucher by a Sub Divisional Officer.	1642	Requires explanation.
8	13	Twenty two vouchers not forthcoming at the inspection (owing to		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
8 Contd)	13 Contd)	to some not being received stamped from payees, some being returned to Contractor for initials to correction, and some sent to Executive Engineer for Signature.		The Executive Engineer should explain why vouchers are not obtained at time of payment. And such a division as the Presidency Division there should, as it is thought, be any difficulty in obtaining the personal attendance of Contractor at the office of payment. 12 & 15
9	14	Payments apparently made prior to Executive Engineers passing bills, in four cases	311 I	Should be explained.
10	15	Salaries as a rule irregularly disbursed prior to despatch of Salary bill to the Examiner for Credit.	473(2)	The Executive Engineer should see that the Code rule is attended, and report that it is so.
11	18	Register of Cheques drawn but not paid away, not opened out.	1744 b to 1744 c	The Executive Engineer should report whether the order contained in G.O. No 732 W. dated 15 March 188 are now being observed.

15 15

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
12	23	Necessity for Stock of Government House furniture being taken by an officer specially deputed for the purpose.		It is necessary that Stock should be taken by an Officer of the Public Works Department. This is clearly provided for in the rules. It seems desirable that the Superintending Engineer should report the action proposed to be taken.
13	26 & 27	Discrepancies in the amounts shown as ~~appears~~ arrears due in the Work Abstract for "Lime Manufacture"		The Executive Engineer should look to this and have the required corrections made
14	28	Account of "Lime Manufacture" in the Register of Works very untidy		This should have the personal attention of the Accountant.
15	28	All corrections in Register of Works not initialled by the Accountant.		The Accountant should attend to this

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1748
16	31	Delay in submission of a tendering report for a certain work and consequent omission of liabilities in the Work Abstract.	1752 1864	The Executive Engineer should insist on the punctual submission of tendering reports by Sub Divisional Officers.
17	31	Want of a Date Stamp to mark receipt of documents	Code 881A.	The Executive Engineer should see to this.
18	32	Want of evidence of periodical verification of materials at site of works	1347 & 1713	Will be separately considered and reported upon.
19	33	All works in the Register of Works not initialled by the Executive Engineer.	311 (6)	This was noticed in the reports of the last two inspections also (Vide Item No. 41 of Summary and Examiner's remark No. 42 on the same. Items also noticed in para 6 of the report printed in G.O. No. 3285 W. dated 11th December 1856).

16 16

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
19 (Contd.)	33 (Contd.)			It is thought that the Executive Engineer should explain the continued inattention to rules.
20	34 35 36 37 39 to 45	Failure to charge and Contractor for Materials supplied to him, and another the full value including carriage of certain Mangalore tiles, issued to him: the contractor in this case having been finally settled with and work completed. The overpayment in the latter case not brought to notice when discovered, or entered in the Objectionable Items Statement, or recorded in Contractors Ledger —	1851 note 2 1868.	The Executive Engineer should report fully on these cases and at once take steps for the recovery of the overpayments to the Contractor, if he has not already done so. It would probably be convenient that they should be separately reported upon.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				17/46
21	38	Irregular debit to a work of charges for fully suspension for (4) four months after the completion	935 (2)	The Executive Engineer should explain the circumstances under which these charges were made.
22	45	Want of sufficient check over Accountants's work by the Executive Engineer	310	It is very necessary that the Accountant should be kept to his proper work, and properly looked after in the doing of that. It is difficult to understand how the matter referred to under item 20 could have escaped the Executive Engineer's notice if he had attempted any real scrutiny of the accounts of the works in question.
23	46 48	Lime, manufactured departmentally, issued to Contractors by Sub Divisional Officers without the Executive Engineer's cognisance	1868	23 & 24. It seems desirable that the issue of lime &c to Contractors should be prohibited except (1) for cash payment down and (2) on the written order of the Executive Engineer, the Executive Engineer being

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
24	46 47	Lime, soi-disant, not covered by a deposit from Contractor or by work done, and failure to debit Contractor with value in Ledger		being responsible in the latter case, that there is sufficient cover for the value to be issued. The Superintending Engineer might perhaps be asked to report upon the matter.
25	47	Delay in the adjustment of the value of lime issued to a Contractor in March 1884		The delay in the disposing of this matter, which was also noticed in last report (see para 107) seems to call for Special Explanation.
26	49	Habitual failure to submit measurement sheets with bills of Sub Divisional Officers, Railroad.	1818	The Executive Engineer should take steps to remedy this irregularity and report that he has done so. The habitual absence of measurement sheets was noticed in last report, please see paras 15, 16, 50, 53, and 54. The continued disregard of rule seems to require special Explanation.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1748
27	51 52 53	Tools with Contractors apparently not entered, and lent to Contractor by Sub Divisional Officer apparently without Executive Engineer's Cognisance.		Tools lent to Contractors should not be included in returns of tools in stock. It seems very desirable that there should be some established procedure with regard to this matter and to the record of tools lent to Contractors. If Government approval is required it will be made so to the practice in different Divisions and the matter will be separately reported upon hereafter.
28	53	Want of a proper record of tools lent to Contractors and others.		
29	53	Want of any independent check of Stock by a disinterested outsider.	1715	The Superintending Engineer might consider whether this is feasible. It might be possible to have Stock taken periodically by a Member of the Superintending Engineer's Establishment.

18 18

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
30	56	Actual rates for paw sheds in excess of Schedule rates		Should it be thought, be fully explained. If the Contractor contracted to supply at a given rate, it is not clear why his agreement should not be enforced
31	57	Failure to refund balances of Contributions for the Military Female Orphan Asylum buildings		If the balances are required for other works, they need not be refunded, but the old accounts should be closed and new contribution accounts (in the name of the new works) should be opened. It would be well to introduced a rule to this effect in the Code.
32	59	Want of System in filing Government orders		This point might receive the Superintending Engineers attention at his inspections.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1916
33	61	Service books re attested by Sub Divisional Officers in 8 cases instead of by the Executive Engineer	See 129 C.P. Code	Service books should be re attested by the Executive Engineer himself and not by the Sub Divisional Officer. The Executive Engineer might report whether steps have been taken to ensure this being done in future.

for Secretary

Major R.E.
Examiner Pub. Works Accounts
Madras.

19 19

2/1553 A.E./88

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

2/1553 A.E./88
21.1.89

No. 355 A.E. Madras, D. P. W.,

Bangalore, 11th June 1889.

From

The Executive Engineer,

Presidency Division,

To

The Superintending Engineer,

V Circle

17/6

Sir,

I have the honor to return herewith (Encl: one) Notes of Inspection by M. Rainier Esqr, Inspecting Officer of the Office of the Executive Engineer, Presidency Division on the 2d to 6th October 1888 — having this day given you verbal replies to the queries put by Mr Rainier.

I have &c.

Wm Thompson
Col RE

CV. Ex. Engr. Presy Dn

10 JUN 89

20

Reflo 3105 P.D
12-6-89

From,
The Exec: Engineer,
Presy Dn

No: 355 M.2. E.I
Dated. 11th } June 89. 1455/89
Recd. }

Notes of Inspection by the Examiner P.W.A/cs of Presy Div: Offices.
Returns the ——.

No 1996 A Supg: Engrs Office V circle
Chepauk 19th June 1889.

From

Colonel H. H. Burton R.E. 1748
Superintending Engineer
Fifth Circle.

To

The Chief Engineer
Public Works Department.

Sir,

+ Putup for Ord. 5481-19-6-89-E.A.W
Jany

With reference to G.O. 235 H dy 29th June 1889 I have the honor to inform you that I arranged to meet the Executive Engineer at Trinity House Bangalore the Divisional Office on the 9th Instant when he gave me verbal explanations and report thus.

21

2. As regards items 4. 6, 19, 20, 22, 23, 25 and 26 enumerated in para 2 of the Examiner's No 79 dy 21st January 1889 the Executive Engineer explains as follows

(4) There are now no Clerks in the Office debited to works (6) The Executive Engineer

21 24

x See Executive Engineer's No. 355 dated 11th June/89 herewith.

I think, probably all last year left a great deal too much to the accountant and was not in the habit of checking bills at Trinity House but he denies that he paid bills without scrutiny.

(19) All major works in the Register of works have been now initialled by the Executive Engineer except in april 1889 in case of Civil Orphan Asylum's work which the Executive Engineer explains was not done owing to the Estimate having been sent to Madras for reference and the Minor works entered in the Register are not initialled. Copies only of sanctioned plans and Estimates should be sent out to the Sub Division and all entries in the Register whether for major or Minor works should be duly initialled it being the Executive Engineer's record of the works which are sanctioned for construction &c.

3. I have explained the necessity of his doing this

(20) Failure to fully debit 2 contractors C. Ashworth and Mooneappah with certain materials purchased by the Executive Engineer and handed over to them for works entrusted to them to construct with their own materials and labour. All the amount due by the last named man has been now recovered but as the failure to debit him in the first instance (see Mr. Rainier's notes of 2–6 October 1888 paras 39, 40, 41 42, 43, 44 & 45) or ever afterwards until Mr. Rainier pointed out the necessity was a very grave and suspicious looking transaction on the part of both the accountant and Mooneappah

I have already refused the further employment of Mooneappah on any work within the 6th circle for which he may tender as I consider he was a principal party to this fraud upon his employer. I propose to make a special report after a few days concerning C. Ashworth (22) The Executive Engineer apparently all last year exercised no control over the then accountant Mr. D.M. Dunphy did not attempt any

any scrutiny over the accountants work and left everything in not only the accounts branch but a great deal in the other branches of the office — work to the Accountant. On Colonel Vibart and I myself bringing this to the Examiners particular notice in October and November /88 the accountant has been ~~subsequently~~ to North Arcot then as I understand to leave and since elsewhere. I must ask you not to permit this man to be re-employed on any consideration in the 5th circle.

Examiner remarks

(23, 24 + 25) Lime is issued to contractors "without the Executive Engineer's Knowledge" — all lime manufactured is burnt at the Buckingham Canal Basin Royapooram Madras - under the immediate control and direction of the Sub Divl. officer Chepauk as the Executive Engineer is located at Bangalore and this lime is only used (except very rarely) on the Divisional works at Madras: either one or the other of the 2 Sub Divisional officers at Madras must in order

4

to avoid the delay which would occur on every occasion by a reference to Bangalore - give orders from time to time for issue to the Madras contractors. I am aware this is technically wrong and that it is said (but of this am not altogether satisfied myself) to have caused a loss of Rs 253-12-0 at end of March 188 and this also must necessitate a separate report. I do not approve of the Deputy Examiner's suggestion that contractors be made to pay for the lime as they receive it as to so receive payments will lead to other evils (26) "Measurement Books not having "been sufficiently kept" of late in this Division it followed that measurement sheets were not always forthcoming from the Sub-Divisional Officers at Madras, but Executive Engineer has promised to see that 2 measurement books (Form No 19) are kept in future by each upper Subordinate entrusted with the important duty of measuring any work.

3. I also examined the Cash Book

23 23 23

Nov

now written up by Cashier and which seemed to be regularly initialled at foot of each page except in ~ January 1889 by the Executive Engineer and there are now no clerks, I was assured, employed in the office ~ debited to works. the accountant Mr Jackson is not engaged with any office work except such as relates ~ directly to the accounts. The Storekeper does not now pay for petty stores pur- -chased in bazaar. Venkatasawmy Iyer Stock writer has been sent away to the Madras Sub Division ~

2. The Executive Engineer now entrusts the Cheque Book to the Cashier who has lodged Rs 2000/- Security in respect to his appointment

5 The Executive Engineer says that Cheques are now paid straight away to contractors by post and so the filling up of that form M 3A is avoided this practice I believe is according to the regulations but I confess I don't like it and think it will lead to loss and that receipts for cheques will not be always forthcoming

6. I have had the Presidency division Stores to be examined and reported correct by Colonel Clarke R.E. at Madras - An inventory of the ~ Government House Furniture ~ made by Mr Ottmann assistant Engineer I propose to get printed soon and copy sent to the officers concerned: this to form part of Divisional Tools & Plant

7. The G.O. to which this report relates was forwarded to the Executive Engineer on the 4th February and re- -minders concerning it on the 8th March and 29 April 1889 and the explanation on the many points ~ referred to were given to me verbally on the 9th June.

Shaw the honr to be
Sir,
Your Most Obt Servant.

W. Burton. Lt R.E.
Supdg: Engineer 5th Circle

PWC No 559

No. 1896 et

From

The Supt. Engr.
5th Circle

To

The Chief Engr.
P.W. Deptt.

Encl: 3.

Inspn. Notes of the Presidency Exe. Office.

Affords explanation in regard to certain points brought to notice in the

Contr. to the Engr. to the Exec. P.W. Accts. The further reports prepared will be awaited.

2. The delay on the part of the Engr. reported in para 1 is noticed with disapproval

Exec
24.6.89

Accts
25-6-89

24

D.E. to C.
Exe. Mov 2/7
S.E. to Contr
Exec. Offr. A.

2/7

O.D. 1206/6
m 2016

2/7

Witnader