

- (1) பக்கங்களின் எண்ணிக்கை 36
 (2) புதுக்கித் திருப்பிய நாள் மார்ச் 87
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 1000

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண்.	<u>1679(ய)</u>	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	<u>17.6.1990</u>	<u>1990</u>

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மடிக்கலோ கண்டபடி கையாளலோ கூடாது

செய்த

Notes of inspection by H. Lammie Esq
of the office of the Executive Engineer Bellary
Division on the 16th to 19th October 1889

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1 Mr. S. S. Russell, Executive Engineer
3rd Grade took over charge of this Division
from Mr. W. H. C. Executive Engineer, 1st Grade
on the 15th October 1889. The present Account-
ant J. Rajahgopal Moodeliah joined the
the office on the 12th August 1889. The office
was last inspected by an accounts officer
in October 1888.

2 The Executive Engineer is the only draw-
ing officer, drawing on the Bellary and
Anantapur Treasuries and also
on three Sub Divisions in the District of
Bellary and on two Sub Treasuries in the
District of Anantapur.

3 The Sub Divisional arrangements are
the same as last reported. Mr. L. A. J.
Muniswamy Moodeliah Supervisor 2nd Grade
who holds an imprest of Rs 450/- being in
charge of the Bellary or northern sub division & Mr. F. H.
sub engineer 1st Grade who holds an imprest of Rs 200/- being

charge of the Anantapur or Southern Sub Division.

4. Other Imprest holders are—
Sergeant A. Temple Sub Engineer 3rd Grade
Rs 100.

Executive Engineer in charge of Tungabhadra Project
Rs 100 (A. S. Russell Esquire Executive Engineer
3rd Grade)

C. J. H. Watson Esq. Executive Engineer 3rd
Grade in charge of A. 3 and 6 Parties
Tank Restoration Scheme Rs 100/-

M. L. S. Srinivasaragava Chary Overseer
Tank Restoration Scheme Rs 75.

and M. L. S. Subramania Sastry Surveyor
in charge of Sub party A. 6. Tank Restora-
tion Scheme Rs 60.

5. The cash accounts were examined.
The balance of the Executive Engineer's
drawing account at the beginning of
October 1909 was proved correct.

6. With reference to Code 473 (7) the first
charge on account of the Accountant

Rajagopaul Moodaliar's pay was paid before
audit i.e. his pay from 11th to 30th August 1909
was disbursed on 2nd September 1909 the audited
Bill for August 1909 being received in the
office on 30th September 1909. The payment above
referred to included also the charge allowance
of Rs 20 which was subsequently disallowed
by the Examiner pending a report from the
Executive Engineer. The amount thus disallow-
ed has however been remitted since.

7. Vouchers not submitted to the Examiner's
office for audit with monthly accounts as
shown in columns 6 and 7 of Part II of List
of Voucher &c. Form A. M. 64^{*} were audited for
the months of October 1908 to May 1909 inclu-
sive and the following remarks are offered

* The office copy of the
list was used.

8. The following Vouchers were not produced -

Month	Description &c	Particulars	Season
October 1888	M 46 Provincial Stems 16	A Miscellaneous Receipt Said to have been for Rs 1-12-6 for carriage mislaid of Tools and Plant	
"	M 47 Irrigation Stems 12	One Miscellaneous Receipt for Rs 1-0-0	
December 1888	M 46 Provincial Stems 10	One Nominal Muster Roll for Rs 5-11-0	
January 1889	"	One Miscellaneous Receipt for 5 annas	
"	Imperial 14	" Rs 2-4-0	
February 1889	M 46 Provincial Stems 23	Two Miscellaneous Receipts for 0-9-0	
"	" 25	One " for 0-2-0	
"	M 47 Irrigation Stems 15	One Nominal Muster Roll for 2-0-0	
March 1889	M 46 Provincial Stems 2	One Miscellaneous Receipt for 0-15-0	
"	"	Two Nominal Muster Rolls for 7-15-0	
"	" 11	One Miscellaneous Receipt for 0-5-2	
"	M 46 Provincial Stems 16	" for 0-10-6	
"	" 18	" for 0-6-0	
"	Imperial 3	Two " for 4-11-5	
"	" 4	One " for 0-8-5	
"	" 10	" for 0-3-0	
"	" 11	" for 0-4-0	
"	" 15	" for 1-12-0	
"	"	" for 0-8-0	
April 1889	"	" for 1-8-0	
May 1889	"	" for 0-1-0	
"	Imperial Stems 18	Two " for 1-7-0	
"	M 47 Irrigation 14	One " for 4-5-6	

9. There were little imperfections regarding the following Vouchers thus

Month	Description &c	Particulars	Season
October 1888	M 46 Provincial Stems 3	Miscellaneous Receipt in Form N 27 for 0-5-0	Payment not attested by the Payee being signed by mark also want of Accountants initials or signature to Voucher
December 1888	" 15	Grain " for 4-4-10	
January 1889	" 16	One " for 1-8-0	want of Executive Engineer's signature
March 1889	" 1	" for 1-0-0	
"	" 15	Nominal Muster Roll for 6-5-0	Column date of payment in Part I of Muster Roll not filled in
"	" 16	Two Miscellaneous Receipts for 1-6-0	want of Executive Engineer's signature
"	" 21	One " for 1-4-6	

10. A Nominal Muster Roll for Rs 1-4-0 relating to the work "Closing breach of Kulla chernun tank supply channel" item N 12 of Schedule of Expenditure Irrigation for October 1888 has been described as a Petty Voucher whereas it is really a Nominal Muster Roll.

11. Similarly another Voucher for Rs 1-8-0 relating to item N 9 of Imperial Schedule of Expenditure was described as a Petty Voucher instead of a Nominal Muster Roll.

12. Scraping and tarring tools lying in the Engineer's yard at Bellary Estimate Rs 590/-

No work abstracts were prepared for December 1888 January and February 1889 in which months there were transactions. In the month of December 1888 labor to the extent of Rs 65-10-0 was employed payment being made only to the extent of Rs 61-10-0 two rupees being held as arrears. But in posting the Register of works the value of work done was taken as Rs 61-10-0 only, the two rupees arrears were overlooked. Now were the arrears brought forward in a subsequent Quarter Bill.

13. This sum (two rupees) is the wage of a dead cooly Karayana Sing. If there is no likelihood of the amount being paid to the ^{parties} ~~parties~~ next of kin, it may be credited to Revenue.

14. The preparation of work Abstracts for September 1889 had not yet (18 October 1889) been commenced owing it was stated to

the sickness of the Assistant Accountant.

15. In the Register of works for Major works the amount of appropriation for each work is not noted.

16. Alterations and additions to the Collector's Outcherry at Bellary Estimate Rs 47,540.

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Contract certificates that come up to the Divisional Office for payment are never accompanied by measurement sheets. In fact for no local works are ~~measured~~ ^{measurement} sheets submitted. Measurement Books being sent up instead; under G.O. No 706 W dated 5th March 1888. Measurement sheets should be submitted to the Divisional Office and there recorded.

17. The work is reported to be almost completed and a portion of it is already occupied by the Collector's Office.

18. There are according to the accounts materials to the value of nearly Rs 5000/- at site of the above work and it seems desirable to see that full

value of the materials put in the work has been finally debited thereto.

19. It is observed from Contract Certificate No 13 of August 1888 that the Contractor Histrasammy Moodelian was paid Rs 60/- for fixing 30 pairs of cast iron columns and railings at Rs 2 per pair whereas according to Contract Certificate (No 20 of March 1889) the payment of Rs 60/- is for 30 columns at Rs 2 each column. The Contract Certificate should be corrected if necessary.

20. Constructing a first class Taluk Office at Kudlighee Estimate Rs 23871/-

Materials consisting of Mangalore flat tiles and teakwood have been collected for this work amounting in value to Rs 3787-2-7. For watching these a watchman is employed whose pay Rs 6 per mensem is charged to item "Contingencies". Such charges should be shown as a separate item with a note that the cost will be met from the provision for "Contingencies".

21. Converting the terraced roof of the Taluk Office at Pennurkonda Estimate
Rs 886-0-0 167/5

The value of work done as per Work Abstract for August 1889 is Rs 667-0-8 whereas according to the Register of works it is only Rs 542-8-8, which latter amount is correct. The difference (Rs 124-8-0) represents the value of work done by Departmental Agency on the Contractor's account and now deducted from the Contractor's Bill also the value of certain materials issued to the Contractor. Again the Register of works figures under value of work done on final items of Estimate together with Materials at site do not work up to the total value of work done which however is entered correctly. The necessary corrections should now be made.

22. Part IV of work Abstract shows receipts to the extent of Rs 77-7-8 whereas materials actually received during the month by purchase &c amounts to only Rs 74-7-8, the

difference Rs 3 is due to 6 parabs of chunam having been shown in part IV twice over. This should also be corrected.

23 Constructing a Store room in the District Jail at Bellary Estimate Rs 2362

The work Abstract for this work for August 1889 shows value of work done and payment made as Rs 216-5-10 whereas the Register of works shows them as Rs 116-5-10. The Register of works is correct. The difference of Rs 100/- represents value of 25 cft of Peak reapers issued to the Contractor during the month and shown correctly as issued in part IV of work Abstract but in posting part I the decrease of materials at site was short stated by that sum. This will now be corrected. Again part IV of work Abstract of August 1889 shows 300 Stone slabs valued at Rs 18-12-0 as received whereas they were received in June 1889 in which month

work Abstract this receipt was overlooked.

24. Constructing Store shed in the Engineer's yard at Bellary Estimate Rs 1377

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The work Abstract for this work for June 1889 could not be produced. No reasons were given for its absence.

25 Repairing road from Yettimatti to Ramandroog

The expenditure of Rs 130-10-0 during August 1889 on this work has not been booked in the Register of works. The work Abstract was not prepared.

26 Constructing a new workshop in the Arsenal at Bellary Estimate Rs 45,500.

Labor was employed on this work during the period 20th July to 6th August 1889 4th July to 6th August and 7th to 26th August 1889 but no Sunday Reports were received for the periods from the subordinate in

charge of the work. There is a debit of
Rs 182-1-0 under Contingencies which
amount represents cost of Store shed
Rs 170 and cost of sample tiles &c. These
are stated to have been shown separately
in the work Voucher submitted to the
Examiner's Office but the necessary entries
were not made in the Register of works. This
should now be done.

27. Repairing the Ramandrog Military
Church School Estimate Rs 416

This is an outlay of Rs 1-14-0 on this
work during the month of August 1889
but it has not been posted in the Register
of works. The outlay to end of July 1889
has been brought forward as though there
were no outlay in August 1889.

The Register of works should be corrected.

28. Repairing the road from Ramandrog
to Sundur frontier Estimate Rs 3520/-

This work was completed in March 1889

having been in progress since May 1887.
The ~~amounts~~ ^{accounts} of this work were not kept
by items of Estimate and no work Abstracts
were prepared though necessary.

29. Excavating the Yellamur Spring
channel Estimate Rs 2720

In the month of March 1889 a contractor
Musthan Saib was fined Rs 10 for neglecting to
attend his work both before and during the
inspection of the work by the Sub Divisional
Officer Mr. Nicholson. This fine has been credited
to the work which is incorrect as the work
suffered no damage. The credit should have
been to Revenue.

30. With reference to para 20 of last report the
accounts of the contractors Messrs. Laghavantha
Row & Co. have not yet been finally settled.
There are materials valued at Rs 55-10-0
at site of this work comprising 45 cft caps
for pillars and 66½ running feet of zinc
piping. They are outstanding since March
1888 although the work has been completed
long ago.

31. The Contractor's Ledger is posted up to date but the contractors are not required to acknowledge the correctness of their account by signing the ledger at convenient intervals when they happen to be at the Executive Engineer's Office. The local contractors do occasionally call at the office and the rule in code 1868 might as well be observed, as it is a very important precaution.

32. In this Division there is a practice of sending cheques by post direct to the address of payees. This is not quite in accordance with the orders of Government conveyed in G.O. No 2855 W dated 13th September 1900 under which cheques can only be sent through the post to firms or parties having established places of business and a fixed postal address and in cases in which cheques are sent in payment of the full amount of the bill drawn by the payees themselves.

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33. Cash Book Voucher No 261 of September 1889.

"Paid V. Kuthumelu Moodellian contractor for repairing Lock Hospital." This man is not a contractor but a piece worker and his bill is in form No 14 & he should have been described as a piece worker in the Cash Book. Code 1740 should receive attention.

34. Cash Book Voucher No 31 for October 1889.

"Watchmen Kannaswamy and Lingiah their pay for September 1889 Rs 12/-" debited to Tools and Plant. This is incorrect. the proper head is Establishment (Code 19) and such a charge requires the sanction of Government (Code 183).

35

36. In this Division Standing orders to the Public works Code are not as directed in Code para 4, attached in their proper places in the margin of that Book. They are filed in a separate guard file.

37. As regarding the code as well as the Book of forms, it is difficult to ascertain at any

time the $\#$ of the last standing order recorded a note to this effect might, it is thought, be made in some convenient place in each book, after each batch of Standing orders are entered.

38. There are famine tools in this Division and these are accounted for and stacked separately, but in an open outhouse which cannot be secure. This matter is however about to be taken up by the present Executive Engineer. The tools are partly in Bellary Divisional Store and partly in Anantapur and Hoospet. Those in Bellary Divisional Store are said to have been recently counted by the late Executive Engineer Mr. Clift but he left no complete record of the count nor was the result of his inspection of them reported to the Superintending Engineer as directed in Code 1713 A introduced by Standing order $\#$ 484 dated 10 September 1880.

39. The general tools and plant return was compared with the Sub Divisional return and the Divisional Storekeeper's balances and found to agree.

40. The stock balance amounts to Rs 144 consisting of 550 Mangalore tiles valued at Rs 55 and two Barrels pitch valued at Rs 59. The Mangalore tiles are said to be at Adoni which is not a Sub Divisional Store. There is no Sub Divisional half yearly return of stock showing these Mangalore tiles. They are said to have been counted by Mr. Lawrence, Sub Overseer in February 1889. The pitch barrels were counted by the Divisional Storekeeper in September 1889.

41. Form $\#$ 109 account of daily receipts and issues has been maintained since November 1880. The transactions of Tools and Plant and Stock are mixed up in this form and some of the entries are in pencil only. Forms $\#$ 10 and 11 are not used at all.

42. The Schedule of rates is said to be under revision.

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43. On each of the following works there were apparently a large number of sub heads or items -

Names of work	No. of Sub heads.
<u>Imperial Military Original works</u>	
<u>Major</u>	
Constructing a new workshop in the Arsenal at Bellary	36
Do a new gun shed for the Royal Artillery Bellary	38
<u>Imperial Military Repairs</u>	
<u>Major</u>	
Repairs to European Infantry married Langer out houses and compound wall at Bellary	25
Roofing the Native Cavalry Hospital Bellary	21
<u>Provincial Civil Buildings Original works</u>	
<u>Major</u>	
Constructing Police Huts at Vannavoli	16
Do Collectors Butecherry at Anantapur	72
Do a first class Salug office at Kudligher	51
Alterations and additions to the Collectors Butecherry Bellary	52
Constructing Residence for the Collector at Anantapur	58
<u>Irrigation Repairs</u>	
Repairing the Yellari Tank	16

44. With reference to the remarks by the Executive Engineer Examiner on item 23 of summary (para 30) of last inspection report, the following

individuals' service books have not been attested by the Executive Engineer

- (1) Haddoo Sahib, Lascar 1679
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- (2) A mustam Syer, Clerk

45. Mr Clift the Executive Engineer has on his relief entered in the Service book of the following members of his Office Establishment remarks amounting to personal certificate of character which is contrary to article 883 (a) of the Civil Service Regulations Rules.

C. K. Venkatachellam Pillay Head Clerk

M. A. Otharaja Moodeliam Clerk

B. Narasingaperumal Pillay Clerk

S. Doraswamy Syer Clerk

V. Narasinga Row Clerk

C. Vethachella Moodeliam Clerk

M. A. Tarea Nayagum Moodeliam Draftsman

Mahammed Saib Messenger

Shumba Messenger

46. The Sub Divisional Officer Sergeant B. Mc Lintosh has also entered his opinion regarding the character of his messenger Chinnapa.

47 A service book has not been but should be opened for I. M. Swarnam Pillay Draftsman appointed on 28th August 1889.

48 The claims to travelling allowance of Lower Subordinates Office and Petty Establishments from October 1888 to August 1889 inclusive were audited and found generally correct.

Buddapah }
29th Oct 1889 }
No. 302 of 22-1-90. Sd/H. Raimier
suspecting acc officer

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

2 Special attention is invited to items 15 and 26 of summary which deal with the matters noticed in last report para 20 and 30 (items 15 and 23).

Dec 7 27 1889-90

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17 MAY 1890

Division Bellary Summary of Inspection Notes dated 29th October 1889. (C. No. 93.)

Item No.	Para. of Inspection Noted	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	6	Irregular payment of the first charge in Division of salary including charge allowance, of Accountant prior to receipt of audited salary bill from Examiner.	170	This breach of the Code rule should be explained and the Executive Engineer should take steps to prevent the recurrence of similar irregularity. 1678 11
2	8	Failure to produce petty vouchers in 22 cases owing to their having been mislaid.	1707	It seems desirable that the Executive Engineer should explain how vouchers are filed and kept with ordinary case it should not be possible for any considerable number of vouchers to be mislaid, if they really have been received.
3	9	Imperfections in vouchers in 7 cases		The points noticed should be attended to in future.
4	12	Failure to prepare work abstracts in the case of 3 works.	1760	The Executive Engineer should explain why work abstracts were not prepared in the cases noticed. The only case in which work abstracts may be dispensed with is when the work is carried out entirely by one contractor and the items in bill correspond exactly with the estimate items.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	12	Failure to record as a liability an item of arrears due for labour.	1864.	The liability in this case should have been brought to account. It was probably lost sight of owing to the non-preparation of a work abstract.
6	13	Delay in the adjustment of arrears due to a deceased labourer.	1750.	The amount having been unclaimed for more than six months, should be credited to Revenue. All unclaimed wages of labourers lapse at the end of six months.
7	14	Delay in commencing the preparation of work Abstract for September 1889.	1764.	It seems desirable that the Executive Engineer should state whether the works have now been brought up to date.
8	16	Failure to submit measurement sheets &c. in support of contractors bills sent to Divisional Office for payment.	1818 746 to 5 March 1888	The Executive Engineer should explain the disregard of code rule, and state what steps have been taken to secure its observance in future.
9	19	An item of work done wrongly described in a Contract Certificate.		This should have been rectified in checking the certificate in the Divisional Office. No action appears necessary now.

* File with Com.
507 in Circulation

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10	20 and 26	Charges irregularly debited to 'Contingencies' of work in 2 cases.	936	The charges should have been debited to the items concerned with a note that they were to be met from the provision for contingencies in Estimate. The cost of the Store shed repaired to in para 26 of report should have been separately provided for in Estimate.
11	22 and 23	Discrepancies between the value of materials actually received at site of works and that recorded in Part IV of work Abstracts in 2 cases.		The discrepancies should be rectified and the Executive Engineer should report when this has been done.
12	24	Failure to produce a work abstract for outlay on a work in June 1889.		The absence of the work abstract should be explained.
13	26	Non submission of two day reports for a work for 3 persons in August 1889.	1751	The regular submissions of two day reports should be insisted on.
14	29	The amount of a fine inflicted on a contractor in a case in which the work suffered no damage.	1872	The fine should have been credited to Provincial Revenue (vide Code para 1872 and Standing Order 697 dated 26 April 1889 to para 1872), but it is hardly worthwhile disturbing the original allocation now.

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		irregularly credited to work instead of Revenue.		
15	30	Delay in the settlement of a dispute with a contractor in regard to final measurements of our important work (entered in para 20 of last report).		This matter might perhaps be seen to by the Superintending Engineer. The delay in settlement has been very great.
16	30	Delay in the disposal of materials at site of a work completed long ago.	308 1301.	The Executive Engineer should explain the delay in the disposal of the materials at site. If the work has been completed the required adjustments should be made and the Completion Report submitted as early as possible.
17	31	Failure to require contractors to acknowledge the correctness of the accounts by signing the Ledger, whenever they happen to be at the Divisional Office.	1868	The Executive Engineer should explain why the code rule is not observed.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18	32	Irregular practice of 1944A sending cheques by G.O. post direct by post to contractor not having fixed postal addresses and established places of business.	2835B 18 Sept	Cheques should only be sent by post to payees who have established places and fixed postal addresses. The relocation of the rules recently authorised regarding delivery of cheques through subordinates will greatly facilitate payment to contractors and others.
19	33	Error in the description of a payee in the narration of a transaction in the cash book.	1740	A trivial mistake.
20	34	Pay of two watchmen employed in watching general tool, irregularly charged to Pools and Plant.	17 183	The charge should be debited to Establishment Temporary the sanction of Government being applied for.
21	36 and 37	Failure to paste into their proper places in the office copy of the I. & C. Code the standing orders issued from time to time and desirability of noting in Code and Stores book the standing orders so pasted in.	4	The Standing Orders should be attached in their proper places to the code. Putting Standing Orders separately would give a great deal of trouble in referring to them and would often result in their being overlooked. The Standing Orders pasted in should be recorded in the fly leaf of the Code.

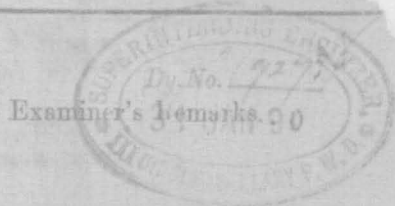
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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
22	30	Gammie tools stacked 1726 in an open and insecure place.		Seems to require attention
23	30	Result of count of 1713 A. Gammie tools in Divisional Store by late Executive Engineer not recorded and also not reported to the Superintending Engineer.		The result of the inspection of the Gammie tools by the Executive Engineer should have been reported to the Superintending Engineer. These tools should now be inspected by the present Executive Engineer and result reported to the Superintending Engineer.
24	41	Transactions under Forms 9, 10 and 11 and Stock irregularly mixed up in Forms 10, 9 and entries sometimes in pencil only. Forms 10 and 11 not used at all.		Requires Stockkeeper's attention. Separate returns in Forms 9 should be used for "tools and plant" and for "Stock". Forms 10 and 11 should be used for recording receipts and issues of Stock.
25	43	Sub heads of Estimate apparently too numerous.		This point seems worthy of Superintending Engineer's attention.
26	44	Service books not attested by the Executive Engineer in ^{standing} order two cases.		Service books should be attested by the Executive Engineer near himself. This was pointed out in last report in respect

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				to these two cases among others. Para 30 of report ^{filed} the 23 of summary. The Executive Engineer should now attest the service books and report when he has done so.
27	45 and 46	Personal certificates of character irregularly entered in service books by the late Executive Engineer in 9 cases and by a Sub-Divisional Officer in 1 case.	883 (2)	Personal certificates of character in service books are irregular and should be expunged in the cases noticed.
28	47	Failure to open out a service book	864	The service book should be opened out and the Executive Engineer should report accordingly.

Major L. C.
Examiner of P. W. Accounts, Madras.
B. 1/11
B. 2/11
(Enclosed)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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3097
7 MAY 1890

5398/90

Copy of letter No. 241 dated
23rd April 1890 from A. S. Russell Esq.
Executive Engineer Bellary Division
to the Supt. Engineer & Civil Bellary

1679/5 With reference to your letter
No. 3265 dated 3rd February/90, I have
the honor to report as follows on the
Examiner's summary of Inspection
Notes dated 29th October/89 after
perceiving that all the matters men-
tioned in the report occurred before
I joined this Division.

1. Code rules apparently overlooked.
Every care will be taken to avoid
irregularity of this kind in future.

2. The vouchers were kept in bundles
in pigeon holes, and being frequently
taken out for reference appear to have
been mislaid. As reported in numer-
ous other cases by the present Exe-
cutive Engineer, shortly after joining
this Division, nearly all files &c in
this office were found to be in great
confusion. Since August last the
vouchers have been filed with the work
abstracts to which they relate. Steps

are being taken to ensure production of vouchers for inspection in future.

3. Noted.

4. 12 + 26. The work abstracts have since been prepared. The necessity for preparing them was apparently overlooked.

28. The cause of accounts not having been kept up by Sub heads, and of work abstracts not being prepared is not known to the present Executive Engineer and the present Accountant. Orders have been given to prepare work abstracts completely in future. It must be mentioned that this office is so short handed for the work to be done that the illness or absence of a single clerk throws work into arrears, and that much inconvenience was caused by the illness of the Assistant Accountant who had but lately joined office from six months leave. Its proper substitute for him could be procured in this District.

5. Noted.

6. The amount has been credited to

Provincial Revenue: 1579/10
Dated.

7. Yes; with the exception of March 1901, for reasons stated in this office letter No. 115 dated 15th April 1901 viz general illness and absence of office establishment.

8. In the Head Quarter Sub Division it has been usual to send measurement books with the bills.

General attention has been drawn to the necessity for measurement sheets being invariably submitted in future.

9. Noted.

10. Since attended to and noted.

11. The discrepancies noticed have been rectified.

12. It seems that the work abstract has been mislaid. I have directed that another be prepared.

13. Noted. The Sub Divisional Officer has been ordered accordingly.

14. Noted.

15. The present Executive Engineer noticed shortly after joining the Division the great delay in settling this dispute and sent

a detailed report to the Suptg Engineer with the result that the dispute has since been settled.

16. The whole work has been in such a state of confusion for years past that, notwithstanding the efforts recently made to put matters right, a good deal yet remains to be done. All matters will be finally adjusted this month and completion reports sent.

17. Some of the contractors that frequent the office sign the ledger. Steps are being taken to compel all the contractors at Bellary to attend office to sign the ledger.

18. Noted

19. Noted

20. The charge has since been written back to General establishment Temporary

21. Noted, and orders given to paste the standing orders in their proper places in future.

22. The matter was reported by the Executive Engineer on joining the Division. Stone sheds are being built to secure

safety of the tools.

23. Result of inspection has since been reported and orders passed vide G.O. No. 912 H dated 30. March/90.

24. Separate books have since been opened.

Form Nos 10 & 11 are also used now.

25. Endeavours will be made to diminish the number in the sub heads of estimate.

26. Service books have since been started.

27. Noted & enforced.

28. The service book has since been opened.

No. 234

Submitted to the Chief Engineer P.H.D. with reference to G.O. No. 281 H dated 28. January 1890.

H. Smalley C.E.

Suptg Engr's Office
Bellary 5 May/90

Suptg Engineer
3 April

The Chief Engineer
P.H. Dept
Mandras

Frans WC N^o 4323
5398/90

The Supt Engineer

3rd Secy
Bellary

The Chief Engineer
P. W. Dept
Madras

Dated 5th May 1890

Recd 8th May 1890

Encls 1

Inspection notes of the
Bellary Division by the
Examiner of P. W. accounts

Submitting explanation
of the Secy Engr Bellary on
regarding certain items
of the L.

4. Two 9770 3.90 82. Two 8484 11.15
13. 2010 3725-1.90 2986 11.27
1345W 20.5.89 1492 11.8.89
1576C 27.3.89 5231 2.89
P. W. Dept 27.3.89 4976 2.89
5340 27.2.89

M. 2271C d/16th May 1890

To C for favour of
nominate if considered
necessary

WMB
9.5.90
PMB
11.5.89

9/5 02570.11
2-15.2
Mts 16/5

(G. No. 1201)

1679
18

GOVT.
OF MADRAS.

1890.

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH

CURRENT No.

dated

189

Madras, 7 June 1890.

OFFICE NOTE No. 3336

To W.

Your Office Note N^o 2271C, dated
16th May 1890.

Returned with the following
remarks:-

- (1) Item 2 of the Summary. If the
system indicated in my
Circular N^o 35 of 1889, para
1, V (B) were observed in the
matter of filing vouchers, the
confusion, and the difficulty
in producing the vouchers -
wanted would not have
existed. The Executive Engi-
neer might be instructed to
see that the system indi-
cated in my circular is fol-
lowed, as in other divisions,
or to explain why it cannot.
- (2) Item 4 of the Summary. Nothing
further required; the question
of

of additional clerical assistants
required for the Executive Engi-
neer's office should apparently
form the subject of separate
correspondence.

P.W. Cdo 6398.

Aug-6-90
Enc 2.

2. Other items call for no remarks.

7/6

b.

OT 7/6

7/6

No 1677 w/d 17 June 1890 (Enc 3)

Communicated by
the Superintendent
Engineer III circle
for information and
guidance.

Memorandum 22710 of 10.5.90

P. W. 912 w/d 10.3.90

" A. 281 w/d 28.1.90

" " 1343 w/d 20.5.89

Memorandum 19580 of 17.4.89

" " 15960 of 27.3.89

P. W. 241 w/d 29.1.89

" A. 3488 w/d 3.11.88

" " 2986 w/d 28.11.87

2855 w/d 18.9.88

1829 C " 11.5.88

1511 C " 10.4.88

855 C " 1.3.88

497 C " 6.2.88

534 C " 7.2.88

Answers

11.6.90

0013

10/6/90

23/6

✓ P.W.

To S. C. III circle

To S. C. III circle

Encl P.W. 22710

Encl P.W. 22710

22710

22710

22710

22710