

- (1) பக்கங்களின் எண்ணிக்கை 40
 (2) புதுக்கித் திருப்பிய நாள் 15-2-1990
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	112-W	அச்சகம் பலவகை
நாள் :	15-2-1890	1990

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	Imprest with Head clerk for payment of Railway fares to lascars apparently excessive.		The Executive Engineer should use his discretion as to reducing the imprest with the Head clerk bearing in mind that the advances made from it can only be recouped after audit of the Travelling Allowance claims of lascars.
2	6	Failure to prepare a Return of cash balances in Form No. 1.	1640 Standing Order 418 dated 25 July 1885	The want of observance of the rule should be explained. The Executive Engineer should take steps to have it attended to in future and report accordingly.
3	7	Failure to record cheques drawn but not paid away in the Register of cheques in Form No. 3 A which is not maintained.	1744 A & C	The Executive Engineer should explain why the rules regarding cheques drawn and not paid away are not attended to. He should take steps to see that they are observed in future and that the Register in Form No. 3 A is maintained and report accordingly.
4	8	Payment made to the widow of the late Accountant without production of an affidavit of next of kinship or heirship.	464	The Executive Engineer should understand that if he makes payments otherwise than in accordance with rules he runs the risk of being held personally responsible in the event of any other person subsequently establishing a claim to the estate of the deceased.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	9	Irregular disbursement of salaries as a rule prior to despatch of salary bill to Examiner for audit and also of first charge in the Division for pay and allowances prior to audit in some cases.	473	The Executive Engineer should explain the nonobservance of the Code rules and report what steps he has taken to prevent the recurrence of the irregularities noticed.
6	11	Copies of contract certificates not sent to the Executive Engineer by Sub-Divisional Officer in some cases.	1815	The Executive Engineer should explain why the code rule is not observed.
7	11	Failure to mark certified copies of Bill as such across every page.	1815 Standing Order 592 1857	The Executive Engineer should report what measure he has taken to secure the observance of the rule in future.
8	11	Certified copies of Bill not marked as such at time of payment.	1815 592 11-1-27	The Executive Engineer should explain why copies of contract certificates were not certified before the originals are sent to the Examiner, and whether the proper procedure is now being adopted. It is obviously impossible that such certification

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	12	Certified copies of bills in some cases sent direct to Divisional offices together with originals instead of the latter being handed over to the contractor for presentation in the Divisional Office, in some cases original and copies sent through contractors.	1818	The Executive Engineer should see that the rule in code para 1818 is attended to. The practice of sending both copies and originals through contractors is most objectionable as affording opportunities for fraud. It should be discontinued and the Executive Engineer should report accordingly.
10	14	Failure to cancel Measurement sheets in Divisional Office at time of payment.	1756 1862	The No. and date and the total amount of the bill should be noted in the measurement sheet when the bill is prepared. The Executive Engineer should take steps to have this attended to in future and report accordingly.
11	15	Failure to submit a voucher form No 17 to Examiner for audit.	1907 1907A	The voucher should probably have been drawn up in Form M 217 (Miscellaneous Receipt) but as it was drawn up in Form M 17 (Bill for materials) it should have been submitted for audit to Examiner.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
12	16	Want of punctuality in submission of copies of the cash books by Sub-Divisional Officer.	1745	The Executive Engineer should insist on the punctual submission of copies of the cash book by Sub-Divisional Officer. If the copies are written up from day to day there would be no difficulty in despatching them as soon as the period for which they are due is closed.
13	18	Failure to bring earnest money to account in the cash book.	1838 & 1897	The usual and proper procedure is that earnest money should be sent in currency note enclosed in the same cover as the tender, and this cover should not be opened until the date and hour fixed for opening tenders. If this procedure is followed no difficulty should be experienced. It might perhaps be well to amplify code 1838 A in this sense.
14	19	Failure to grant receipt for money received on behalf of Government.		The codification of the rules regarding such receipts, and the preparation of the forms of receipts is unavoidably delayed pending settlement of the questions of the liberty of Government to settle and codify its own forms and procedure.

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1112

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
15	20	Contract agreement not kept in the Executive Engineer's cash chest but returned to Sub-Divisional Officer in 19 cases.	855 A	The Executive Engineer should attend to the rule in code para 855 A. Any information required by Sub-Divisional Officer should be supplied by means of contracts. The original documents should in no case be sent to them. The Executive Engineer should report whether the rule is now being attended to and particularly whether the contracts referred to in the report have been duly returned to the Divisional Office.
16	20	Register of contracts incomplete.	Form M 112 B Code 1866 4	The Executive Engineer should take steps to have the Register completed and report accordingly.
17	21	Security of a contractor as entered in the Register of contracts and the contract agreements not traceable in the accounts.		The Executive Engineer should inquire into this matter and report fully.
18	22	Irregular acceptance of tenders and execution of contracts beyond the Executive Engineer's power in participation of the Superintending	1350	The breach of the rule seems to require explanation.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		Engineer's approval in two cases		
19	23	Failure to record outlay Major works (one work costing over \$200 up to \$2500) in the Register of works.	1865 1866 (III)	It was pointed out in last report (para 12 item 7 of summary) that the outlay on such works should be recorded in the "Register of works". The Executive Engineer should take steps to have this done and report accordingly and explain why the instructions ^{instructions} given in last report were not attended to.
20	26	Delay in adjustment of arrears and overpayment to laborers on a certain work.	Form 11 1865	The Executive Engineer should take measures for the early adjustment of the arrears and overpayment and report accordingly.
21	26	Failure to prepare a work abstract for a work although there were transfers of materials materials from it to other works.	1865 (III)	A work abstract should have been prepared showing the transactions under materials at site.
22	27	Register of liabilities incomplete	Form 11 1865	The Executive Engineer should take steps to have the Register properly kept up to date and report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
23	28	Register of Deposits 1896 unreliable.		The Executive Engineer should have the Register checked and corrected and report accordingly.
24	29	Pass books not received from Savings Bank for securities lodged and in 14 cases and failure to attend to instructions in the Examiner's circular 44 of 89 regarding lodging of securities in the name of the Executive Engineer.	Examiner's circular 44 of 89	The securities should have been lodged in the Postal Savings Bank in the name of the Executive Engineer in the manner pointed out in the Examiner's circular 44 of 89. The pass books would then have been handed over to the Executive Engineer. The Executive Engineer should now take steps to get all sums lodged in the name of contractors re-deposited in the Executive Engineer's name and report accordingly.
25	30	Discrepancy between the amount shown in a pass book and that entered in the extract of Register of Deposits sent to Examiner.		The discrepancy should be explained and rectified.
26	31	Failure to recover value of 29 stamped agreements forms issued to contractors.		The Executive Engineer should take steps to recover the value of the stamped agreement forms and report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
27	33	Service books in complete in 8 cases.	564	The service books should be completed and the Executive Engineer should report accordingly.
28	34	Service books irregularly attested by the Sub-Divisional Officers and others instead of by the Executive Engineer in several cases.	564	The Executive Engineer should himself attest (and re-attest) entries in Service books of all members of the Divisional Establishment whether employed directly under himself or not. The Executive Engineer should re-attest the service books referred to and report accordingly.
29	35	Failure to produce the service book of a clerk transferred from another Division owing to its non receipt from that Division.	564	The Executive Engineer should report whether the service book has since been received.
30	36	Failure to record journals or any other documents in support of claims to Travelling Allowance of Lower Subordinate Office and Petty Establishment of Sub-Divisional Establishment in Divisional Office.	531	Claims of all members of the Lower Subordinate Office and Petty Establishment under the Executive Engineer in the Division should be prepared in Form 152A and they should all be recorded in the Executive Engineer's Office so as to be available for test audit on the occasion of an inspection of the office by an accounts officer.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
31	36	Claims to Travelling allowance of office and Petty Establishment of Divisions prepared on bits of paper instead of Form 152A and not signed by the Executive Engineer.	531	The claim should be prepared in Form 152A and give all the information required. They should be signed by the Executive Engineer in token of his approval of the claim. The Executive Engineer should state whether this is now being done.
32	37	Divisional office copy of F. W. Form Book apparently incomplete.	4	The book of Forms should be brought up to date.

Inspector
Major J. B.
Examiners of F. W. Accounts, Madras
Ch.
R.
C.

Notes of inspection by H. Garrett Esq. of the office
of the Executive Engineer Bangalore Division on the 13th and
14th December 1889.

Mr. A. H. Garrett Executive Engineer 2nd grade
who took charge of the Division from Mr. A. M.
Good on the 21st August 1889 is the present Exe-
cutive Engineer. The Accountant M. A. Dy. S. V.
Krishnasami Sastry (5th grade) joined the
Division on the 15th October 1889.

2. The office was last inspected by an
accounts officer in February 1888 vide G. O.
No 1357 W dated 8th May 1888

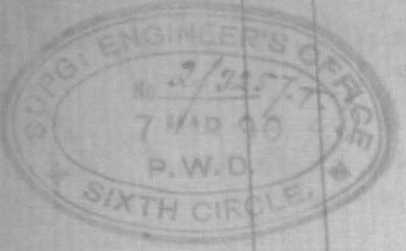
3. There are three sub Divisions

(1) The Bangalore Sub Division under charge of
Mr. J. J. Whiteley Executive Engineer 4th grade
(temporary).

(2) The Head Quarter Sub Division also under
charge of Mr. J. J. Whiteley and

(3) The Mysore Sub Division under charge
of M. A. Dy. S. V. Raghavachariar Sub Engineer

Item No.	Part of Inspec- tion Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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17/9
19 MAR 1890

P.W.D.
3456/90

File No. 7
3456/90

3rd Grade

4 The imprest holders are

Recouped by Executive Engineer

(1) Superintendent of Police (vide Superintending Engineer's
N 635 P 9 of 25 June 1909) Amount Rs 100

(2) M. A. Jy. S. Karayanasammy Vaida Head Clerk
Amount Rs 40

Recouped by M. A. Jy. J. Whiteley

(3) M. A. Jy. A. Vitakuntasastriy Supervisor _____ Rs 50

(4) _____ Subroya Pillay Overseer _____ 20

(5) _____ Sinasambhara Thirt _____ 20

(6) Kamaswara Iyer Sub Division Clerk _____ 25

(7) Sergeant C. Goghlan Overseer _____ 50

(8) V. Lutchimana Row Sub Divisional Clerk _____ 20

Recouped by M. A. Jy. S. S. Raghava Chari

Mayawaram Sub Division Officer

(9) Kallanasundra Moodelias _____ Rs 10

5 The Head Clerk's imprest is more than
double the amount necessary for its purpose,
namely advances to lascars of railway fares.

6 The Head clerk has charge of the cash chest
and makes petty payments. He also writes up the
cash Book. he does not send to the Executive Engi-
neer a return of cash balance in Form N 101 on the
last working day as required by code 1640 (Standing
Order No dated 25 July 1900). This will now be done

7 The rules regarding cheques drawn but not paid
away introduced by Standing Order N 567 dated 11 June
1900 are not receiving attention in this Division. Cheques
generally are sent by post to subordinates for delivery to
contractors. These are entered in cash Book as paid
away on the day they are drawn for instance cheque
N 48 C drawn on 30 November 1909 in favor of contractor
Seshappa Iyer was despatched to the address of the
Sub Divisional Officer Mayawaram on the 4 December
for delivery to the contractor. This cheque was entered
in cash Book as paid away on the 30 similarly
cheque N 7 C drawn on the 30 November in favor of
contractor Sinasambhara was despatched to the May-
awaram Sub Division officer on the 4 December for
delivery to the contractor and this cheque also was

entered in the cash Book as paid away on the 30th November. The Register in form M.S.A of cheques drawn but not paid away is not maintained.

8. With reference to para 464 of the code the pay and allowances for September 1889 of the deceased accountant S. S. Sundaram Pillay of this Division (No. 95) were paid to his widow on 1st October 1889 but without the necessary affidavit of next of kinship or of heirship.

9. In this Division salaries are as a rule disbursed prior to the despatch of the salary Bills to the Examiner for audit. This is opposed to code 473 (2).

10. With reference to code 473 rule (7) the first charge for pay and allowances of the following individuals who joined the Division on transfer in October 1889 was paid before audit.

M. A. S. V. Krishnaswamy Sastri Accountant

S. S. Narayanaswamy Kandu Head Clerk

11. The accountant stated that contract certificates sent to the Divisional Office for payment are

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sometimes accompanied by true copies and sometimes not. In cases where copies are not received with the originals, copies are made in the Divisional Office sometime after payment and before despatch of the original to the Examiner's office. ^{Thus} It is evident that in some cases copies are not submitted to the Executive Engineer with the originals before he signs the order for payment. Certified copies are not marked as such across every page as required by code 1818 (Standing Order 592 of 11 January 1889). Copies of contractors Bills are not certified correct at the time of payment. They are certified correct about the middle of the following month and after the despatch of the monthly accounts to which the copies relate. Copies of November's bills have not yet been certified correct.

12. With reference to para 1818 of code both originals and copies of contractors bills are together sent to the Divisional Office instead of the original being given to the contractor for presentation to the Executive Engineer and the copy being sent direct to the Executive Engineer as advice of work done.

13. Sometimes both originals and copies are sent to the Executive Engineer's office through contractors which course is specially objectionable.

14. Bills sent to the Divisional Office for payment also those paid by Sub-Divisional Officer and then sent to the Divisional Office are always accompanied by measurement sheets. But the measurement sheets of bills paid in the Divisional Office are not generally cancelled until after the close of the month in which they are paid.

15. Vouchers not submitted to the Examiner's Office for audit as detailed in columns 6 and 7 of part II of List of accounts and vouchers Form No. 64 were audited, (the office copy of list being used) from April to August 1889 inclusive and nothing noteworthy was found except that a voucher in form No. 17 for Rs. 1-14-0 (relating to the Provincial Schedule of Expenditure for September 1889 item 6) for 6 Iron country locks was retained in the Office instead of

being sent to the Examiner's Office for audit.

16. Sub-Divisional cash Extracts are submitted twice a month by the Panyore Sub-Division and often reach the Executive Engineer's Office more than a week after the period accounted for.

17. The same remark applies to the head quarter sub-Division cash extract.

18. Earnest moneys received some time previous to the opening of tenders by the Executive Engineer are not brought to account in the cash book, at once, but await (in the head clerk's hands) the opening of tenders—when the successful tenderer is known, his earnest money is brought to account and the other earnest moneys are returned to the unsuccessful tenderers. This is supposed at Panyore to be in conformity with code 1835 A but it goes without saying that such moneys should be brought to account as received. See also code 1877.

19. Up to 26 November 1889 it was not the practice in this Division to grant any receipt for

money received for Government.

20. Out of 88 contract agreements registered in the Register of contracts (Form A.M. 182 B) only 69 were produced the rest having been returned to Sub Division Officers. This is contrary to the recent orders of Government directing that such important documents should be lodged in the Divisional cash chest. The column of "authority for acceptance" is generally not filled in in the above register.

21. Contractor Annasammy Iyengar of Lower ancient is shown in the Register as having deposited cash security of Rs. 25 for the due fulfilment of his contract dated 1st September 1889 for Repairing Lower Cokerow ancient Bungalow. His agreement also runs thus "The contractor has agreed to deposit Rs. 25 in cash as security &c." But the deposit cannot be traced in the accounts.

22. In the case of the following contracts the date of execution of contract has been prior to the date of acceptance of the same by the Superintending Engineer the contracts being in each case beyond the Executive Engineer's power of acceptance.

Name of work	Name of contractors	Amount of contract	Date of Superintending Engineer's approval	Date of execution
Improving the District Press Office Tanjore	Horasammy Naidu	2473	1 st October 1889	27 September 1889
Rebuilding portion of Taluk cutcherry at Kumbakonam for Sub-collector's Office	Saminatha Pillay	4502	6 th November 1889	1 st November 1889

23. With reference to para 12 of last report the Register of works is still not kept for minor works. Under code 1866 Rule III the Register of works should be kept for all works estimated to cost over Rs. 200/- the last ~~four~~ columns referred to in rule I of the above para being alone kept in regard to works estimated to cost over

Rs. 200 and up to Rs. 2,500.

24. Repairing Lower Coleroon Ancient Estimate

Rs 1830

Work carried out by mixed agency

The original estimate for this work amounted to Rs. 4600 and the accounts of the work were therefore kept by sub heads until the estimate was revised to Rs. 1830. Since the sanction to the revised estimate the Register of works for the work was discontinued since August 1889 (as in this Division the Register of works is not kept for any minor work). The last work abstract prepared for the work is for May 1889 according to part III of which there are the following arrears.

Arrears due to Labourers according to 10 Day Report.

1 st to 10 th March 1889	0-8-0
11 th to 20 th March	1-4-0
21 st to 31 st March 1889 (over payment)	2-3-2
1 st to 20 th April 1889	1-9-0
on account of materials purchased	0-5-10

Total Rs 1-10-4

46 bags of cement
in Aug 1889.

The above arrears and overpayments have not yet been adjusted. But early adjustment was promised.

There have been transfers of materials at site of this work to other works but no work abstract has been prepared showing the transfer.

25 In the case of the following major works the amount of appropriation for the year is not entered in the Register of works

	Amount of appropriation Rs.
(1) Improving the Vennar Vadavur Estimate Rs. 40700	9362
(2) Improving the Hongan channel Estimate Rs. 13700	3000
(3) Improvements to the Vennar Highmutha Canary Estimate. Rs. 3700	2900
(4) Raising and widening Canary Right Bank from Vennar Head to Kodamurthy Head and Left Bank from grand ancient to Pringayya Bridge	8000
(5) Raising the Right Bank of Coleroon from Road at 4 to the Lower Coleroon Ancient	25000

26 Budget Registers were examined. The grant under "Local" is according to the Register Rs. 6756 whereas according

to the Return of grants for 10th December 1889 it is 5870. The difference viz Rs ⁸⁶⁴ 684 represents the amount of appropriation for Improving the Puthur Right and Left Banks for protecting Road Rs 55. The grant of Rs 66,221 under General Establishment is noted in the Budget Register in pencil only.

27. There is a register of liabilities but the last entry in the register is dated 3rd February 1888. The ~~series~~ ^{series} gearing shutters ordered from the work shops for Terminal Coil surplus sluice (cost Rs 626), also the cast Iron gratings ordered for Repairing Camery Vennar Regulator (value ^{Rs} 212) and mortar mills ordered from Iw Stores at a cost of Rs 895 should, it is thought, have been entered in the Register.

28. A register of securities is maintained but the register is not reliable as in it, securities refunded to contractors have not been shown as refunded as for instance the security of Rs 1000 deposited by contractor Sarninatha Pillay which has been refunded

in May 1889 is still shown in the Register as an undrawn deposit. ¹³ 112

29. There are also other cases as follows—

Names of Depositor	Amount	Refunded in
Nagalingam Pillay	50-0-0	May 1889
Lamaswamy Reddy	20-0-0	May 1889
Lamaswamy Sereingam	30-0-0	September 1889
Streenwasa Chetty	240-7-9	26 th Nov. 1889
Rajagopal Naidu	62-15-0	9 th Nov. 1889
Marutha Muthu Muppan	21-0-0	27 th Nov. 1889

These amounts excepting the last three items are shown against the Depositor's name in the extract sent to Examiner's Office (with the Schedule of Deposits for September 1889), as Deposits in the Savings Bank Pass Books for other than the above deposits lodged in the Savings Bank to end of September 1889 were produced. There were 14 cases of deposit (amounting to Rs 1470) made in the Savings Bank in November 1889 pass books for which have it was stated, not yet been received from the Savings Bank. The instructions in the

Examiner's Circular 44 of 1889 is not receiving attention. Steps have not been taken to have the pass books in the name of the contractor transferred to the name of the Executive Engineer.

30. The Savings Bank Pass Book No. 2690 of Depositor Rama Sagar shows a balance of Rs 31-6-6 while in the extract sent with the September Schedule of Deposits the amount is entered as Rs 36-6-9.

31. In the miscellaneous advance account there is a sum of Rs 94 being the value of 188 blank stamped agreements. But only 159 of them were produced and the rest is stated to have been issued to contractors in the Head Quarters Sub Division the recovery of the value of which is expected. Prepayment should have been insisted upon in the case of contractors.

32. The collector has been written to for the refund of their value on the 13th December 1889.

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33. The following service books have not been brought up to date some of the latest events not having been entered.

Name	Event not entered
Ramesh Ganungy Verma Regulator Lascar	Sick Leave of 1 month and 20 days granted from 28 th September 1889. (and yet there is a certificate in service book to the effect that the services up to 30 th November 1889 were verified and found correct, the certificate is signed by the Executive Engineer).

Narayanaswamy Lascar Opparament	Sick leave for 2 months and 11 days granted from 5 th September 1889
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Gopala Sengon Clerk	One month's privilege leave granted from 15 th November 1889
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Name

Event not entered.

Velayuthan Lascar Cannery
Vennar Regulator } Privilege Leave for 1
month from 30th Sep-
tember 1889

Venkataraman Lascar Kodamurthy
Head } Privilege leave for
1 month from 1st October
1889

G. Phiroovengada Moodelias
Clerk } Leave without pay for
1 month and 11 days from
26th August 1889

Parasasamy Pillay Clerk Privilege leave for 3 months
from 28th June 1889

M. S. S. V. Kothandaraman
Moodelias Auzgal Sub
Engineer } Privilege leave for 3
months from 17th Sep-
tember 1889

34. In the case of the service books of the follow-
ing individuals the attestation or reattestation
has been by Officers and others not in charge
of the Division.

Name

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Name and rank

Kannan Lascar Cannery Vennar Regulator

Solay " Shrimulakraja Head

Kannan " Cannery Vennar Regular

Karayanasamy Lascar Oppa amunt

Gopala Iyengar Clerk

Velayuthan Lascar Cannery Vennar Regulator

Venkataraman " Kodamurthy Head

Serasamy Pillay Clerk

There are several other cases of attestation by Sub
Divisional Officers. The attestation should be by
the Executive Engineer himself.

35. The Service Book of S. Kistnasamy Iyer
* 14th November 1889. Clerk V Class 1st grade transferred from the Madras
Division was not produced not having been received
from the Madras Division.

36. The claims to travelling allowance of Lower
subordinates office and petty establishments from April
to September 1889 were audited as far as possible.
No journals either in the prescribed form or ^{on} odd
bits of paper are recorded in the Executive Engineer's Office.

in support of claims of members of the Sub
Divisional Officers who prepare Travelling Allow-
ance Bills of their Establishment and send them
to Executive Engineer's Office for inclusion in the
general Travelling Allowance Bill, and record
the supporting journals in their own offices. As
regards the Travelling Allowance claims of
members of the Divisional Establishment they are
submitted on odd bits of paper without the
necessary particulars as to the name of Head
Quarter hour of departure and arrival &c and
they are not signed by the controlling officer
(the Executive Engineer). Some of the journals
are in Tamil without the English version of
the same.

37 The Divisional Form Book is apparently
incomplete. Form No. IV 182 C lately introduced
is not pasted in the Book.

38. * * * * *

Madura 8th Jan 1890
Ed. H. Ramier
Super (acc) Officer

No. 717 dt 12. 2. 90

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

2. Special attention is invited to items 18 and 19
of summary which deal with irregularities noticed
also in last report (vide items 9 and 7 of summary).



1719
1890

Report of the Executive Engineer
Division of Inspection
Summary of Inspection of the
of the Executive P.W. Accounts - 1890.

Item No.	Irregularity noticed	Code or other order bearing on the subject	Remarks.
1.	Imprest with Head (left for payment of Railway fares to Lascaros apparently excessive		will be reduced to Rs 25-- in this month.
2.	Failure to prepare a Return of Cash balance in Form M.1.		The proper form is now being used as formerly. The wrong form was employed by the new Head Clerk by mistake.
3.	Failure to record cheques drawn but not paid away in the Register of cheques as in Form M.34 which is not maintained		Orders will now be issued. It may be observed that such a Register has never been maintained in this division and the omission is now apparently noticed for the first time.
4.	Payment made to the widow of the late Accountant without production of an affidavit of next of Kinship or heirship		The Executive Engineer made enquiries and was prepared to accept the risk of being held personally responsible
5.	Irregular disbursement of salaries as a rule prior to despatch of salary bill to Engineer for audit and also of first charge in the Division for pay and allowances prior to audit in two cases.		The irregularity escaped the Executive Engineer's notice. He is directed to give his attention to this point in future.

6 Copies of Contract Certificates not sent to the Executive Engineer by Sub Divisional Officers in some cases

The sub D^r Officers have been instructed to comply with the Code rules.

7 Failure to mark certified copies of Bill as such across every page

A Rubber Stamp will be obtained and used for marking the certified copies

8 Certified copies of Bill not marked as such at time of payment

Copies of Contract Certificates always are taken before the originals are sent to the Engineer. Mr Rainier appears to me to admit as much in one place and to deny it in another. Probably this is due to some confusion in his remarks between "Copies" and "Certified copies" of contract certificates

9 Certified copies of bills in some cases sent direct to Divisional Office together with originals instead of the latter being handed over to the Contractor for presentation in the Division Office in some cases originals and copies sent thro' Contractor

The attention of sub D^r Officers has already been drawn to this Code Rule

10 Failure to cancel measurement sheets in Divisional Office at time of payment

Orders will be given in conformity with the Engineer's instructions

11 Failure to submit a Voucher form M-17 to Engineer for audit

The Voucher was under B.P.S. It will be unnecessary in future to send such Vouchers to the Engineer for audit

12 Want of punctuality in submission of copies of the Cash Book by Sub Divisional Officers

Necessary instructions will be sent to sub D^r Officers. Their Cash Books are seldom more than a day or two late.

13 Failure to bring earned money to account in the Cash Book.

It involved a great deal of trouble granting receipts to each Contractor for his earned money.

I have now ordered Contractors to bring their earned money on the day fixed for opening tenders, but only take the money from the successful tenders. A receipt is granted and the money entered in the Cash Book. No practical advantage is gained by making each Contractor deposit his earned money before opening tenders.

14 Failure to grant receipt for money received on behalf of Government

The agreements in question were sent to sub D^r Officers to avoid labour of copying.

I am informed that they have not yet been returned and have ordered that they should be written for at once.

15 Contract agreements not kept in the Executive Engineer's Cash Book but returned to Sub Divisional Office in 19 cases

The point of incompleteness noticed is that the column authority for acceptance was not filled in. This is being attended to now.

16 Registers of contracts incomplete

17 Security of a Contractor as entered in the Register of Contracts and the Contract agreements not traceable in the accounts.

^{16/11/2}
The entry in the Register of Security is found to be a clerical error which has been corrected now. No security was necessary as the Contractor was a piece worker.

18 Irregular acceptance of tenders and execution of contracts beyond the Executive Engineer's power in anticipation of the Supy Engr's approval in two cases.

The present Executive Engineer had not joined the Division when the office was inspected by Mr. Plainier in May 88 and never read the notes of that inspection. The breach of Code Rules was not a very serious one as it was allowed to pass unadvised by the Supy Engineer.

19 Failure to record outlay minor work, (on works costing over Rs 200 up to Rs 2500) in the Register of work.

This is the fault of the late Accountant. This was brought to notice of the Examiner in the Accountant's Transfer Report dated 16.10.89. Instructions on which having been received on 7.12.89, it is suggested that the minor works work slips may be allowed the Rept from 1.4.90, as it is inconvenient & involves additional labour in bringing it up to date in the latter part of the year.

20 Delay in adjustment of arrears to labourers on certain work.

This has been since adjusted in January 1901.

21 Failure to prepare a work abstract from work although there were transfer of materials from it to other work.

This is due to a misapprehension of the Code ruling on the part of the late accountant.

22 Register of liabilities incomplete.

The liabilities of Contractors are shown in the Contractor's ledger and vouchers and it hardly seems necessary to enter them a second time. As far as my experience goes the Register in question is never maintained.

23 Register of Deposits untraceable.

This has now been completed and Repts correct. The incompleteness was due to the illness of the late accountant followed by death.

24 Pass Books not received from Groups. Rept for securities lodged in 14 cases and failure to attend to instructions in the Examiner's Circular 44 of 89 regarding lodging of securities in the name of the Executive Engineer.

The subject was under correspondence with Post Master & the Passbooks were received in this office on 20.12.89. Post Master's attention was also drawn in this office on 4.4.90 of 5.12.89 to the instructions contained in Circular No. 44 of 89.

5. Discrepancy between the amount shown in a pass book and that entered in the books of Register of Deposits sent to the Examiner

A clerical error

26. Failure to recover value of 29 stamped agreements forms issued to contractors

The value Rs 4-0 has been recovered by Sub D^o Officer on 28 December 1899. Vide Schedule of Miscellaneous advance for Dec 1899

27. Service Books incomplete in 8 cases

These have since been completed.

28. Service Books incomplete. Code para 814. Subd. does not state that the attestation should be by the Executive Engineer himself and in the Daupre D^o it would be extremely inconvenient for that officer to undertake the work. An officer qualified to hold a sub-division is surely competent to discharge this duty.

29. Failure to produce the Service Book of a clerk transferred from another Division owing to its non receipt from that Division

The clerk herein referred to joined this Division on 17.11.89 and the book which was due from the previous Division has been received in this office on 28.12.89. Hence it was not available for production on 14.12.89

30. Failure to record Journals or any other documents in support of claims to Travelling allowances of Lower Subordinate officers and Petty Establishments of sub Div. & in Division Office

After the receipt of G.O. N. 339/W of 28.11.89 on 12.12.89, the form N-152A is being used since January 1900 when the supply was received.

31. Claims to Travelling allowance of office and Petty Establishments of Division preferred on bits of paper instead of form N-152A and not signed by the Executive Engineer.

Vide remarks above. The G.O. N. 339/W of 28.11.89 considered that the use of form N-152A was not necessary for Petty Est. & D. But subsequently since the receipt of G.O. N. 336/W of 27.1.90, the form is being used for Petty Est. also.

32. Divisional office copy of P.W. Form Book apparently incomplete

This has since been brought up to date as required.

Daupre Division Office
43 In arch
February 1890

Advised
Executive Engineer
Daupre D^o



17/11/1900
 NE 2671-7 d/10 March 1890

Submitted to the Chief Engineer P.W.D. with reference to S.O. No 522 W of 17 February 1890 together with the Inspection Notes & the Examiners Summary.

2. The table quoted by the Executive Engineer against item No 28 is incorrect, it should be para 864 Note modified by S.O. No 473 of 21 March 1890. This error has been pointed out to that officer; but the Supt Engineer fully agrees with that officer in considering that the attestation can be safely entrusted to Sub-D. officers, as already proposed in the office No 2590 of 10 March 1890.

As with L. B. V. R. Supt Engineer's aide.

Encls: 2.
 1 Notes
 1 Summary.

3456 ✓
 P.W.C. No 2686

No 2044 W - 11.7.88
 14710 - 18.8.90.

From
 The Supt Engineer
 M. C. S.
 The Chief Engineer
 P. W. D.

10 2671-7
 Dated 10 March 1890.

Encls: 2
 submits reports of the Executive Engineer dated 8 on Summary Inspection Notes dated 11 March 1890 of the summary 1890 of the P.W.D. The Examiners note of 1890 will be communicated by the Supt Engineer to the Chief Engineer for attention.

10.4.90
 21 Encls
 15/11

9-4-12

17/11/1900
 No 1471-C d/18 March 1890

To C

For perusal & for further remarks if considered necessary.

15.3.90

No 11212 of 14 April 1890
 No 1992 of 3.4.90.

To H.
 Returned with the following remarks.
 (1) Item 5 of the Summary
 The matter is not one which concerns the Accountant in any way. He has nothing to do either with the despatch of the salary bill or with the disbursement of salaries.

(2) Item 8.

The irregularity noticed was that copies are not certified to, at the time of payment. It does not seem correct.

to certify copies long after
payment and without
comparing them with
the originals which as
stated are despatched
to the Examiner before
such comparison and
certificate. Also it is not
understood what copies
can be required at all
except the prescribed
"certified copies" the
Executive Engineer should
explain.

(3) Item 13

It seems desirable
that the Executive En-
gineer should conform
to the rule. The earnest
money whether of suc-
cessful or unsuccessful
contractors ought
to be retained until
a contract has been
concluded and security
deposited. This will
probably be made
clear in the revised
rules now under
consideration.

(4) Item 15

The Executive Engineer
might be asked to report
again when the documents
are returned to the Divisional
office. The Code rule

20
1112

1471C-18-3

572W-17-2

2096W 11-7-88

1357W 8-5-88

2/66W-10-11

20
1112

should be attended to in
future. If the agreements
are in standard forms
there can seldom be any
necessity for much copying.

(5) Item 18

The Executive Engineer
might be requested to
state whether the code
rule is now being ob-
served.

(6) Item 19

The Executive Engineer's
suggestion might be
adopted.

(7) Item 22

The register is not
intended to show lia-
bilities of contractors
or any liabilities pay-
able (i.e. disburseable)
by the Executive Engineer
himself. It is intended
to show liabilities which
will be paid by other
officers on the Executive
Engineer's account and
debited to him on trans-
fer. The register being
prescribed should be
maintained, and the
Executive Engineer
should see that this
is done. If he thinks

9/11/12
it might be dispensed with,
he might (afterwards) sub-
mit proposals to that effect.

8

Item 24

The Executive Engineer
might be asked to report
again when all the securi-
ties have been re-lodged
in the name of Executive
Engineer. They should
not be deposited in the
Executive Engineer's per-
sonal name but by the
title of his office

9

Item 28

The Code para 864 notes
(Standing Order 473) dis-
tinctly lays down that
the Executive Engineer in
charge of a division should
himself attest (and re-attest)
entries in service books of
all members of the Division-
al establishment whether
employed directly under
himself or not. The Executive
Engineer should apparently
be guided by the rule
as it stands, as long as
it does stand.

2/4/12
2/4/12
2/4/12

2/4/12
2/4/12
2/4/12