4

(1) பக்கங்களின் எண்ணிக்கை 30

(2) புதுக்கித் திருப்பிய நாள் oct - 1990

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

69

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 105

அச்சகம்
பலவகை

நாள் : 11-1-1892 ~~198~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

15 Sheets

ஆவண. கா-1—18,006—15-6-87.

Division Bellary Summary of Inspection Notes dated 14th August 1891.

(C. No. 93.)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	6	Recoveries of Income-tax, miscellaneous advance &c made by deduction from salaries shewn in Executive Engineer's cash book instead of in cashier's cash book	Appendix 2 to Para 6	These recoveries should be recorded in the cashier's cash book, the entries in the Executive Engineer's cash book being restricted to transactions affecting the treasury balances only.
2	7	Delay in recording in Executive Engineer's cash book a cheque issued in favour of the cashier	1641.	Every payment should be recorded in the cash book at the time it takes place.
3	9	Failure to initial corrections made in the cash book	1743	The Executive Engineer should see that all corrections in cash book are duly initialled by the disbursing officer.
4		Figures in the cash book irregularly corrected.	1743	Errors in cash book should be corrected in the manner described in code para 1743. The Executive Engineer should see that this is done.
5	10.	Irregular payment before audit of leave allowances due to a clerk.	473 rule 8 (a).	The Executive Engineer should see that similar irregularities do not occur again.

Division Bellary Summary of Inspection Notes dated 14th August 1891

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	14	Irregular description in the cash book of a Sub Divisional Officer, of credit transferred to him by the Executive Engineer		The Sub Divisional Officer concerned should be instructed to treat all credits transferred to him by the Executive Engineer as "transfers in the Division" in his cash book.
7	15.	Discrepancy between the balance shewn in a sub divisional officer's cash book and that shewn in his cash balance statement.		The Sub Divisional Officer's cash balance should now be corrected and report made that this has been done
8	16	Rushing expenditure at the end of the official year	1256	Brought to notice of Government.
9	17	Failure to transmit Pass books to treasury to be written up periodically by the Executive Engineer.	600	Code para 600 lays down that Pass book should remain with the Executive Engineer but be sent periodically to Treasury to be written up. The Executive Engineer should see that the rule is observed in future

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(C. No. 93.)

Division Bellary Summary of Inspection Notes dated 14th August 1891

105/2

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10	18	Irregular entry of date of issue of cheques in column provided for "date of payment" in Pass Book		Will be settled in communication with the Accountant General Madras
11	25.	Failure to maintain Register of security deposits.	1898	A register should now be opened and report made that this has been done
12	26.	Securities lodged in savings bank in personal name of Executive Engineer and in the personal names of the contractors instead of in the official designation of the Executive Engineer of the Division	796 (Standing Order No. 979 & 1224)	Securities placed in Savings Bank should be in the name of the Executive Engineer i e under his official designation. The Executive Engineer should report whether all Securities are now lodged as required by code rule para 796 (Standing Orders No. 979 and 1224).
13	27	Failure to check bills in Divisional Office before payment	1621 A	The non-observance of the rule should be explained and report made whether the rule is now receiving attention
14	28.	Failure to mark certified copies of contract certificates as such.	1818	All certified copies should be marked as such across every page before the Executive Engineer passes the order for payment. The Executive

Division Bellary Summary of Inspection Notes dated 14th August 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				Engineer should report whether the rule is now receiving attention
15	29	Failure to note on measurement sheets No and date of contract certificate relating to them.	1756 note 2	This should receive attention in future.
16.	30 & 31.	Nominal Muster Roll is incomplete		Should be completed and reports made accordingly.
17	32.	Failure to produce a voucher not submitted to Examiner P.W. Accounts for audit.		The Executive Engineer should report whether the voucher is now forthcoming
18	33 to 37, 40 & 41.	Delay in submission of vouchers by Sub Divisional Officers with cash extracts and consequent delay in the preparation of work Abstracts and the posting of Register of works.		The Executive Engineer should insist on the prompt and punctual submission of accounts and vouchers by Sub Divisional Officers.

Division Bellary Summary of Inspection Notes dated 14th August 1891. (C. No. 93.)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
19	39.	Failure to cancel entries in measurement books	1786 note	Sub Divisional Officers should be instructed to attend to the rule on the subject
20.	44.	Failure to maintain service book for a member ~~member~~ of permanent Establishment.	864.	The service book should now be opened out and report made that this has been done.
21	45	Failure to obtain and file in office military papers of two military subordinates.	733.	The Executive Engineer should obtain these papers and file them in his office and he should report that this has been done.
22	46	Failure to send to the Chief Engineer P.W.D. for safe custody military papers of a military subordinate of warrant grade.	733 Standing Order 1333)	The papers should now be forwarded through the Examiner P.W. Accounts to the Chief Engineer P.W. Department
23	47.	Failure to re-attest a service book		The entries on the first page of Service book should be reattested at least every five years and the Executive Engineer should report after reattesting the entries in the service book referred to.

105/3

Division *Bellary* Summary of Inspection Notes dated *14th August 1891.*

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
24	48.	Five service books are much torn.		Fresh copies of service books should be ~~[illegible]~~ obtained in these cases and the entries in the old books transferred to the new books under the signature of the Executive Engineer, and the old copies kept with the new books as authorities for the entries in the latter.
25	53.	Items of Tools and Plant on which there has been no transactions irregularly brought forward in daily accounts of receipts, Issues (Form No 9).		The accounts should be confined to the record of the daily receipts and issues only. The Divisiona Storekeeper should be instructed accordingly.
26	53	Erasures and alterations of figures in the daily account are numerous.	1793	The practice is objectionable and should be avoided.

J. S. Sherlock-Hubbard

Offg: Examiner of P.W. Accounts,
Madras.

C.H. 30/9

5/10

400—13-8-90.

Division Summary of Inspection Notes dated (C. No. 53.)

105/4

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

Division Summary of Inspection Notes dated

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

EXAMINER P. W. ACCOUNTS
No. 7567
11 DEC 1891
ENCLOSURES

Dy. No. 14043
5/12/91
III CIRCLE, BELLARY

Br E & 3
~~128/11/91~~
74/52

SUPERINTENDING ENGINEER, III CIRCLE, BELLARY P. W. D.
Dy. No. 15743
10/12/91

Notes of inspection by Mr. M. H. Gaynor, Officiating Deputy Examiner of the office of the Executive Engineer, Bellary Division, on the 10th, 11th, 12th and 13th August 1891.

Mr. C. J. Peters, Executive Engineer 1st Grade, took charge of the division from Mr. J. C. Larminie Executive Engineer 1st Grade on the 15th April 1891.

2. M. R. Ry. C. Rajagopal Moodeliar, Accountant 5th Grade, continues to be the Accountant of the division.

3. The office was last inspected by an accounts officer on the 16th – 19th October 1889. See G. O. No. 281 W. dated 28th January 1890. With the exception of the points noticed in paras 10, 36 and 40 below, all matters reported as irregular at last inspection have received attention.

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

I Officers having drawing accounts.

Name	Rank	Charge.	Treasuries and sub treasuries drawn on.
1. Peters, Esqr. C J	Executive Engineer 1st Grade.	Division	Bellary treasury.
2. Mahommed Quasim Saib E, Khan Saib.	Assistant Engineer 2d Grade Honorary Rank.	Bellary Sub-division	Bellary treasury, and the Adoni Sub-treasury
3. Heinig, Sub Conductor G.	Sub Engineer 1st Grade.	Anantapur Sub division	Anantapur treasury Gooty, Pennukonda Hindupur and Madakasira Sub-treasuries.
4. Taylor, Esqr. E.	Sub Engineer 3d Grade.	Hospett Sub division	Bellary treasury. Harpanhally. Hospett and Kudlig Sub treasuries.

II Imprest holders.

Name	Rank.	Holds imprest from	Amount
1 Smalley, Colonel H, RE.	Superintending Engineer 2d Class	Executive Engineer	50.
2 Lawrance, C.	Supervisor 2d Grade	Mr E Taylor	50.
3. Bheema Row, H.	Sub Divisional Clerk	Do	10.

Cash transactions.

5. The arrangements prescribed in appendix Z for the conduct of cash transactions of divisional offices have been adopted in this division since February 1891. The following errors in procedure were noticed.

6. Cash realised on account of Incometax, interest on bonuses advanced, miscellaneous advances, and such like recoveries made by deductions from salaries at time of payment, as also receipts realised by imprest holders and retained by them in part recoupment of their imprests, are recorded in Executive Engineer's Cash Book. Such entries should be recorded in the cashier's cash book, the entries in the former being restricted to transactions affecting the treasury balances only. See code appendix Z para 6.

7. Cheque No 47 dated 22d June 1891 for Rs 50/-, drawn by Executive Engineer in favor of the cashier and brought into the cash book of the latter on that date was not entered in the Executive Engineer's cash book till the 27th idem. This opposed to the rule in code para 1641, which requires that every payment should be recorded in the cash book at the time it takes place.

8. The following supplemental entries are recorded in the Executive Engineer's cash book after closing of the same for the months concerned; the entries are irregular for the reasons stated against each.

Month	Particulars	Amount			Remarks
May	(1) Paid to Meſsrs Binny & Co for carriage of mamoties on account of East Coast Railway by Cheque No. 44/11459	246	8	.	(1) The payees being parties having established places of business, the cheque should have been treated as paid away on the date it was posted to their address. See Code 1744 A.
	(2) Paid Head Clerk Superintending Engineer's Office part salary of Clerk Rama Row by Cheque No. 37/40189	22	10	8	This cheque having been drawn in favor of Head Clerk should have been entered in the cash book as paid away on the date it was made over to the Head Clerk. It does not come under the class of cheques drawn but not paid away referred to in Code para 1744 A.
June	(3) Letter of Credit placed at the disposal of Sub Divisional Officer Anantapur as per Executive Engineer's letter No. 1252 dated 24th June 1891.	2000	.	.	This entry should have been made in the cash book on the date on which intimation of the transfer was given to the Sub Divisional Officer.

9. In the cash book for May 1891, there is an entry, on the 27th of a transfer of credit to the Sub divisional Officer, Hospett of Rs. 5000, altered to Rs. 7000 by writing the figure 7 over the figure 5, the alteration not being initialled by any one. The practice of so altering figures is objectionable. See code para 366. Errors should be altered in the manner indicated in code para 1743 and in note 8 on form No. M 3.

10. The salary for May 1891, Rs. 45-2-7 of Clerk Vasudeva Row Naidu, who had been absent on privilege leave for 15 days in that month was paid before audit, in contravention of the rule in code para 473 rule 8 (a), which prohibits disbursements before audit in such cases. A case of irregular payment before audit was noticed in para 6 of last report.

11. A cash balance statement in form No. M 1. Part III, in respect of the treasury balance in Executive Engineer's cash book has not, but should have been, drawn up and filed in the Office as required by code para 1640.

12. Imprests are shewn as cash balances of Executive Engineer's cash book, they should be transferred to balance of cashier's cash book

13. The Pay orders, part C, are filed separately in a guard book. It would be convenient, for the purpose of exercising the watch over their return to him in due course, as prescribed in appendix Z para 19, if the accountant were to file them with the counterfoils, Part A, so that he could readily tell at any time what pay orders were missing.

14. In the cash book of Sub Conductor T. Heinig for June 1891, credits transferred to him by the Executive Engineer are recorded as "Letters of credit" and not as they should be, as "Transfers within division"

15. In the cash book of Mr. C. Taylor for June 1891, there is a correction removing Rs 7,000/- from his credit at the treasury. The necessary correction has not been carried into the sub divisional officer's cash balance statement form No. M 1, Part III. The latter consequently shews a treasury balance of Rs 14,068-15-10 at end of June, ~~which~~ whilst the cash book balance is Rs 7,068-15-10 only. The latter is apparently the correct balance and the sub divisional officer should be required to correct his cash balance statement and to initial the corrections.

16. With reference to the rule in code para 1256 requiring that expenditure should be distributed evenly over the working season, it was found that the expenditure in March 1891 was considerably heavier than that of the preceding five months, as shewn below.

October 1890	Rs 11,577
November	" 9,390
December	" 12,121
January 1891	" 20,864
February	" 8,869
March	" 30,990

17. The treasury pass books are retained by the treasury officers and sent to the Executive Engineer once a fortnight in the case of Bellary, and once a month in the case of the Anantapur treasury. The code (para 1600) requires that

these books should remain with Executive Engineer and be sent periodically to the treasury to be written up.

~~18. In the pass book~~

Treasury Pass Books.

18. In the pass book of the Anantapur treasury, the date on which the cheque was drawn is entered in the column provided for entry of date, while in the pass book of the Bellary treasury the date on which each cheque was cashed is entered. The latter is apparently the correct procedure.

19. The imprest cash book of Assistant Engineer C. Mahamed Hassin Saib for April 1891, dated 30th idem, and received in the divisional office on the 5th of May, was recouped by cheque No. $\frac{40}{40189}$ on the 1st of June 1891. This was however an exceptional case of delay the account having been mislaid.

Treasury Remittance Book

20. The treasury remittance book of the Anantapur treasury shews that consolidated receipts for each month are not obtained promptly after the close of the month as required by code para 1607. Thus the consolidated receipt for April 1891 was issued by the treasury officer on the 25th of May, that for May on the 22d of June, and that for June on the 20th of July 1891.

21. There have been similar delays in obtaining the consolidated receipts from the Bellary treasury; thus the receipt for April was obtained on the 21st of May, that for May on the ~~21st of May~~ 18th of June, and, that for June on the 20th of July.

Register of cheques drawn but not paid away

22. There is an entry of a cheque No. $\frac{50}{20479}$ dated 29th June 1891, for Rs. 12-14-7 in the register as drawn but not paid away; but there is no subsequent record of its having been paid away and entered in cash book, whereas the cash book for June shews that the amount was actually paid away in June.

Cash Abstract Book

23. In the cash abstract book for June 1891, the following entries, instead of being posted, as they should have been, to credit of "Transfers within division", have been erroneously posted to credit of "Letters of credit".

(1) Transfer from Executive Engineer's treasury balance to credit of sub divisional officer, Anantapur Rs 8,000/-

(2) Transfer from one sub treasury to another in the Hospett sub division Rs 5,000/-

The result is that the total of letters of credit of the month, which according to cash book and cash balance statement is actually Rs 15,000 only, is shewn in Cash Abstract Book as Rs 28,000/-. And again the sum debited to transfers within division in cash abstract book is Rs 13,559-2-7, while the corresponding credit to that head is Rs 559-2-7 only. Similar errors in posting occur in previous months as well as in the Cash Abstract Book for July.

24. The cash abstract book for Irrigation prescribed by code para 1842 has not been maintained in this division.

Register of Deposits.

25. The register of security deposits prescribed by code para 1896 has not been maintained.

Postal Savings Bank Pass Book.

26. The following securities are placed in the savings bank in the personal name of the Executive Engineer, instead of under his official designation only, as required by code para 796 (Standing Orders 979 and 1224).

Date of Pass Book.	Name of Depositor	Name of Executive Engineer.
31st October 1890.	A. Lakshmana Moodr.	Mr. J. C. Larminie
31st October 1890.	V. Cuppusamy Moodr.	" J. C. Larminie
2nd October 1889.	B. Hoossain Saib	Mr. H. W. Clift.

The following securities are placed in the personal names of the depositors themselves

Date of Pass Book.	Name of Depositor	Date of Pass Book	Name of Depositor.
2nd May 1889	Lakshmana Moodr.	10th June 1889	Dada Saib
20th July 1891	C. Colandavalu Moodr.	2nd April 1891	Mootoosamy Iyer
6th May 1891	Pyree Velu Moodr.	21st March 1891	G. Ramiah
12th June 1889	Bhaskarappah	28th April 1891	P. Devarajulu Naidu
28th April 1888	Bheem Singh and Sardar Saib	30th July 1891.	Ethirajulu Naidu.
10th June 1889	Abdul Rhyman Saib		

Vouchers.

27. The rules in code para 1621 A requiring pre-audit of contractors' bills in divisional office before they are paid by sub divisional officers are not observed in this division.

28. Copies of contract certificates retained by Executive Engineer to complete his office records have not been certified correct, as required by code para 1644. They have moreover not been marked as "certified copies" as required by code para 1818.

29. The measurement sheets submitted with contract certificates have not, but should have recorded on them, the No. and date of the bill to which they relate, as required by code para 1756 Note 2 (Standing Order 1104).

30. In Nominal Muster Roll for improvements to Roya channel for the period from 11th to 20th June 1891 the column "Payments made" has not been filled in, nor have the blank spaces in the certificate at foot of Part III of the form been filled in.

31. In the muster rolls for the same work from 11th to 31st May and from 1st to 11th June 1891, the spaces in the certificate have not been filled, nor have the certificates been signed by the officer in charge of work.

32. The following voucher, it was said was not received from sub divisional officer and was therefore not produced at inspection.— Nominal Muster Roll for Roya Channel for June 1891 Rs. 4-4-9.

33. Vouchers are not promptly submitted by sub divisional officer with ~~these~~ their cash book extracts for the month. Thus with the extracts for July 1891 for the Anantapur sub division, out of 64 vouchers due, 37 only were submitted; for the Hospett sub division, out of 84 vouchers due, 71 were submitted, and for the Bellary sub division, out of 21 due, 8 vouchers only were submitted. The following vouchers are still due.

Month	Anantapur	Hospett	Bellary
April 1891	2	3	.
May "	1	2	.
June "	18	4	"
July "	27	13	13

34. In consequence of these delays the divisional accountant has not been able to prepare and submit his contractors Ledger and piece workers accounts to examine since April 1891.

35. The reason assigned by Sub Divisional Officers for these delays is that the vouchers have not been received from the parties concerned.

36. It is thought that a stricter observance by the Sub Divisional Officers of the rule in code para 1642, which lays down that no disbursement should be made without a receipt being taken or a document being recorded as a voucher for it, and of the rule in code para 1744 A, note (Standing Order 975), limiting the transmission of cheques through the post to cases in which the payees are firms, or parties having established places of business, or fixed postal addresses, would obviate much of the difficulty now experienced in obtaining vouchers promptly. The want of attention to this rule was pointed out in para 32 of last report.

37. It appears moreover that sub divisional officers do not attend sufficiently to the rule in code 1744 A prescribing that no entry relating to any cheque drawn should be made in the cash book until the cheque has actually been paid away in the sense of the code rule.

Measurement Books

38. There are no means of checking that all measurement books are eventually returned to the divisional office. See code 1756.

39. The entries in measurement books of Overseer Subramania Iyer relating to the period from July 1889 to June 1891 and of Overseer Veerasamy Iyengar from May 1890 to May 1891 have not been cancelled by suitable endorsements as required by code para 1756 note (Standing Order 794).

Work Abstracts

40. The work abstracts for July have not been prepared as yet, the practice being

here, as in the case of most divisions, to prepare them and to post the register of works after despatch of the monthly accounts to the Examiner, notwithstanding the rule in code paragraph 1865 to the contrary. This point was noticed in para 14th of last report.

41. The work abstract for June 1891 for "Repairing the well in the compound of the Collector's residence at Anantapur", estimate Rs 460/, has not been prepared up to date, the necessary vouchers for the month not having been received from Sub Conductor Heinig the Sub Divisional Officer.

Register of Works.

42. The register of works is posted in detail by sub heads for all works costing over Rs 2500/- up to Rs 10,000/- This is unnecessary, the works being carried out chiefly by contract. See code para 1866, Rule II, Standing Order 823.

Register of Sanctioned estimates

43. When a revised estimate is sanctioned it would be convenient for future reference if the entry of Original estimate were scored through, and cross references made between original and revised estimate.

Service Books.

44. A service book is required for lascar Walli Ahmed who was confirmed in his appointment on the 10th of March 1891. Mr Taylor, the Sub Divisional Officer, has been instructed to open one and send it into the divisional office.

45. The following military papers of subordinates were not filed in the office as required by Code para 733:—

Sub Conductor T. Heinig

Company defaulter sheet.
Courtmartial sheet.
Medical history sheet.

Serjeant T. Hesson

Company defaulter sheet.
Medical history sheet.

46. Sub Conductor G. Heinig being in the warrant grade, his military papers should have been forwarded through the Examiner to the chief Engineer for safe custody, as required by Code para 733 (Standing Order 1333).

47. The service book of Serjeant Heeson requires to be re-attested, the last attestation having been made on the 5th December 1885.

48. The service books of the following individuals are much torn, and it seems desirable to have them ~~removed~~ renewed.

(1) S. A. Periyanayaga Moodeliar Draftsman
(2) V. Narasinga Row Clerk

System of binding monthly accounts.

49. The divisional monthly accounts are arranged in proper order, but instead of being bound into monthly volumes as required by Examiner's Circular No. 35 of 1889, they are filed between boards. Accountant promised to arrange to have the accounts properly bound.

50. With regard to rule III of the circular it was stated that no copies of completion reports are retained.

51. With regard to Rule VI, it was stated that estimates are generally too bulky to be pasted into guard books, and they are accordingly filed in bundles.

52. With regard to Rule VII, copies of cash books are properly arranged, but instead of being bound in yearly volumes, they are filed between boards. Accountant promises to take steps to have the Cash books properly bound.

Tools and Plant.

53. The use of the daily account of receipts and issues of Tools and Plant, form No. M 9, has been misunderstood by the Divisional Storekeeper, who has brought forward all the items in his charge whether there were any transactions or not. The account should be confined to the record of the daily receipts and

issues only.

54. There are numerous erasures and alterations of figures in the daily account. The method of correcting errors indicated in Code para 1743 should be adopted.

Bellary
14th August 1891 }

Sd/ M. H. Gaynor
Offg: Dy: Examiner
of P. W. Accounts.

No. 6020 d/ 5-10-91.

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

2. Special attention is invited to items 5th and 18th of summary which deal with matters noticed in last report and have apparently received no attention.

No. 105 W dy 11th Jany /92

Communicated to the Supdg. Engineer II Circle for the information and guidance of the Ex. Engr, Kistna Eastern division, and for report on the several points in the summary requiring reply.

D 11.1

OVB
8.1.92

S.E. II Circle with inspection notes & summary in original (to be returned)

Exr P.W. Acts.

[illegible]

P. W. CURRENT No. 109

From

I. S. Sherlock-Hubbard Esqr
Offg: Examiner P.W. Accounts,
Madras.

To

The Secretary to Government.
P.W. Department.

No. 7/S.A dated 4 ~~December 1891~~ January 1892

Recd 6.1.92

15

Inspection Report of Kistna Eastern Division — dated December 1891 — Forwards with summary and remarks for orders of Government.