

Financial (189⁵) Department.

ORDINARY PRINTED.

G.O., No. 910.

DATED 20th November 1895.

INDEXED.

14/15

[Despatch Abstract.]

WASTE PAPER.

Ordering all - in mufassal offices which cannot be utilised for covers or packing purposes to be disposed of by public auction.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

No. 910, FINANCIAL, 20TH NOVEMBER 1895.

GOVERNMENT OF MADRAS. FINANCIAL DEPARTMENT.

READ—the following papers :—

G.O., No. 2390 W., dated 30th September 1895.

Read—the following papers :—

Extract from a report by Mr. C. C. Swetenham, Deputy Examiner, of an inspection made in July 1895, of the accounts of the Executive Engineer, Kistna Eastern Division.

30. Waste paper is utilised in the office for covers or else burnt. Attention is drawn to the Superintendent of Stationery's notification, dated 4th April 1895, in the *Fort St. George Gazette*.

Extract from Office-note of the Examiner, Public Works Accounts, No. 3207 B., dated Madras, 16th September 1895.

22. *Paragraph 30.*—The rules in question do not apply to out-stations; but it is submitted for consideration whether they ought to be made applicable to them.

Order—No. 2390 W., dated 30th September 1895.

2. Paragraph 30 of the report and paragraph 22 of the Examiner's note will be referred to the Financial Department for consideration.

(True Extract.)

(Signed) F. W. ASHPITEL,
Under Secy. to Govt., P.W.D.

From the Acting Superintendent of Stationery, Madras, dated 6th and 14th November 1895, Nos. 1774 and 1814, respectively.

ORDER—No. 910, Financial, dated 20th November 1895.

In mufassal offices all waste paper which cannot be utilised for covers and packing purposes should be disposed of by public auction, the sale-proceeds being credited to Government.

2. The Superintendent of Stationery will issue the necessary addendum to the Stationery rules.

(True Extract.)

Chief Secretary.

To the Superintendent of Stationery.
„ the Revenue Department.
„ the Public Works Department.
„ the Marine Department.
„ all Heads of Departments under the Chief Secretary.

Ed. A. Raitt.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 910, 20th November 1895.

NOVEMBER.

Waste Paper.

Directing the sale by public auction of all —
in mufassal offices which cannot be utilised for
covers or packing purposes.

No. 2390 W., 30th SEPTEMBER 1895.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Report by Mr. C. C. SWETENHAM, Deputy Examiner, of an inspection on the
3rd, 4th, 5th, 10th and 12th July 1895, of the accounts of the Executive
Engineer, Kistna Eastern Division.

PART I.—DIVISIONAL OFFICE.

I.—PRELIMINARY.

Previous inspection.—The accounts of this office were last inspected in January
1893 by Mr. G. H. LeMaistre, Examiner, 4th class, 3rd grade.

2. *Executive charge.*—Since that inspection the executive charge of the division
has been held by the following officers :—

Name.	Rank.	Till
Mr. W. Jopp ...	Executive Engineer, 3rd grade ...	11th April 1893.
Mr. C. A. Smith ...	Do. do. 2nd „ ...	25th July 1894.
Mr. R. N. H. Reid ...	Assistant do. 2nd „ ...	22nd Oct. „
Mr. C. A. Smith ...	Executive do. 2nd „ ...	Present date.

Mr. Smith was present during the inspection.

3. *Accounts charge.*—The accounts for the same period have been compiled by
M.R.Ry. M. Chinnaya Garu, Accountant, 4th grade.

4. *Scope of inspection.*—The present inspection, embraced for general purposes,
the accounts of the year 1894-95—for audit of travelling allowance, the claims for
October 1894, March 1895—and for test audit the month of February 1895.

II.—EXPENDITURE.

A.—Cash and Treasury.

5. *Cheques.*—(a) The counterfoils of 242 cheque books await destruction. Sanc-
tion to destroy 89 of them has been obtained.

(b) The cheques for March 1895 remaining uncashed at close of that month
numbered 76, amounting to Rs. 19,306. The average for the previous eleven months
had been 42, valued at Rs. 6,121. This excess of Rs. 13,000 in the amount of
uncashed cheques corresponded with an abnormal increase in the monthly expendi-
ture for March. The average monthly expenditure for the year 1894-95 was
Rs. 27,300, but in March it rose to Rs. 52,400 or Rs. 25,000 and 90 per cent. above
the average. A glance at annexure D will show the expenditure month by month
and that in all three sub-divisions the expenditure increased over the previous month's
expenditure abnormally. The increase shows the highest *percentage*—24 per cent.—
in the case of the Northern Sub-division and the *greatest* amount Rs. 12,300 in the
same sub-division. The working months in the division are March, April and May
and the canals are closed from 1st March to 1st June.

(c) The undermentioned cheques were drawn in March 1895 by the
Northern Sub-divisional officer, Mr. U. N. Joyce, Supervisor, 1st grade, and shown as
payments accordingly. They were, however, not paid away to contractors by the
close of March 1895.

Cheque.					Bill number.		Remarks.
No.	Date.	Amount.	S. D.	C. B.			
		RS. A. P.					
61672/3 B ..	21st Mar.	31 15 9	229	81			
" 5 B ..	23rd "	538 0 0	210	93			
61671/13 G ..	31st "	148 15 0	11	208			Sent to Overseer on
61672/15 B ..	30th "	400 0 0	25	238			4-4-95.
61671/14 G ..	31st "	326 5 1	11	210			Do. do.
61670/17 E ..	31st "	17 9 11	Numerous works.				

From the above it appears some cheques remained in the possession of the drawer until the 4th April 1895 and were then sent to a subordinate for delivery.

6. *Drawing accounts.*—In this division the Treasury officer requires the Executive Engineer not merely to furnish him under rule (Public Works Department Code, volume II, chapter II, paragraph 22), with the probable amount of his departmental drawings on sub-treasuries, but further to indicate the precise amount of each Sub-divisional officer's credit on each sub-treasury concerned. Some Executive Engineers in other divisions give this information without request. The practice is unnecessary and Treasury officers are not empowered to insist upon it.

It causes delay in transfer of credits between disbursers, especially at end of a month.

B.—General.

7. *Want of estimate.*—In September 1893 occurred the first expenditure on "widening the Ellore canal," but no estimate has as yet been sanctioned. The total expenditure up to date is Rs. 4,132.

8. *Use of forms.*—The use of forms Nos. 14, 15 and 16 does not appear to be understood clearly. Thus, form 16 is often used for other than intermediate payments on account. For these again the detailed form No. 14 is often employed.

9. *Cancellation of vouchers.*—The vouchers, other than those for contingent charges not submitted to audit, are not cancelled.

10. *Superfluous work.*—Nominal muster rolls are sent in to the Divisional office by sub-divisions. This is not a necessity—*vide* Public Works Department Code, volume II, chapter I, paragraph 28.

11. *Sub-divisional accounts.*—(a) The sub-divisions generally show a want of improvement in the submission of vouchers to the Divisional office.

(b) No acknowledgment is granted to sub-divisions of the receipt of their cash extracts and vouchers.

12. *Outstandings due to contractors.*—There are several outstanding amounts due over six months to contractors. These are mainly retarded on account of "sectioning." A list is given in annexure C.

C.—Accounts of works.

13. *Numerous writes-back.*—The number of writes-back of outlay monthly between works appears large. They were stated to be due to the faults in the sub-divisional cash extracts. The necessity for correct and complete allocation should be impressed upon all disbursers.

14. *Erroneous accounting.*—(a) In October 1894, the value of work done on a petty voucher (No. 107) was in the divisional office reduced by 5 pies. The work abstract was however not corrected and consequently the recovery in February 1895 of the amount (*vide* S.D. No. 50) appears recorded as "less work done" instead of as a recovery of overpayment under "arrears."

(b) A deduction of Rs. 9 on account of work done departmentally was made from contractor's bill in February 1895. (S.D. No. 143, C.B. No. 3.) This amount had not previously been debited to the contractor's account owing to its not

having been noted as recoverable by the subordinate concerned. Further, the muster roll in which the amount was included is not on record or traceable.

15. *Suspended outlay.*—There are a number of works incomplete on which no expenditure has been incurred for at least four months. Annexure A details them.

16. *Completion reports due.*—Several completion reports are due from Sub-divisional officers. A list is given in annexure B.

D.—Accounts of Divisional office.

17. *Superfluous work.*—It is the practice to check other than final vouchers as to estimate rates in the divisional office. This is unnecessary as a general rule—*vide* G.O. No. 2668 W., dated 26th September 1892.

18. *Work abstracts.*—Work abstracts are prepared in the divisional office. This was said to be due to the number of book adjustments necessitated by the divisional office for the supply of stock, the transactions of this nature far out-numbering those for actual cash payment by the sub-division themselves. The number of writes-back involved has also been already referred to.

19. *Register of liabilities.*—No register of liabilities is maintained, although orders are frequently placed with the Bezwada workshops, the cost of which is of course adjustable in transfer.

20. *Treatment of audit instructions.*—Corrections advised by audit in the advice of audit for January 1895 had not been recorded as they should. (Paragraphs 3 and 4 of instructions on form 61.)

21. *Transfer advices.*—Sub-divisions do not intimate transfer payments till submission of their cash extracts.

E.—Establishment.

22. *Service books.*—(a) The identification sheet in the service book of Overseer Chitambaram Pillay, who was appointed in January 1895, has not yet been signed by the Executive Engineer.

(b) M. Ramasawmy Pillay, Overseer, was transferred from Rushikulya Division and joined on the 26th June 1895, but his service book has not yet been received.

23. *Work establishment.*—One clerk on Rs. 10 per mensem employed in generally assisting in the Northern Sub-divisional office is charged to "works."

24. *Temporary declarations.*—Fresh declarations are not made on renewal of sanction to temporary employment.

25. *Travelling allowance.*—(a) In November 1894 A. Subba Row, Clerk, 6th grade, was on transfer from Bezwada to Rerumpedi, 12 miles, only allowed daily allowance (4 annas) by the Sub-divisional officer instead of mileage at Rs. 1-8-0 as claimed.

(b) In December 1894 J. Sreeramooloo, Clerk, 5th grade, was allowed halting allowance at Perikeed on the 19th. This is inadmissible under Civil Service Regulations, article 1159, as his halt at that place counted over ten days, not having been interrupted.

(c) In January 1895 the same clerk was on transfer allowed travelling allowance from Ellore to Bezwada by the canal route (Rs. 1-4-0) instead of by the shorter and quicker railway route (12 annas).

III.—Stock.

A.—Stores.

26. *Surplus stores.*—There are a few surplus stores of trifling value in the Cowtaram sub-division. The Executive Engineer has already directed the Sub-divisional officer to dispose of them.

B.—Tools and Plant.

27. *Incidence of carriage.*—The carriage of the project "tools and plant" to site of a component work is charged to the work, but return carriage is charged to "repairs and carriage." This is inconsistent.

It is further a question, probably already determined, whether the transit of project tools and plant should ever be charged to "repairs and carriage," when a specific work can be charged.

IV.—REVENUE.

A.—Direct.

28. *Record of Revenue.*—No record is kept to show what revenue yielding property other than the buildings and lands exhibited in the monthly returns sent to audit exist in this division. Further, there is nothing to show whether the various sources of revenue have been put up to auction or not year after year.

V.—GENERAL.

A.—Records.

29. The title-deeds of Mr. Maiden's bungalow at Masulipatam, purchased in March 1895, have not yet been received from the Collector.

30. Waste paper is utilised in the office for covers or else burnt. Attention is drawn to the Superintendent of Stationery's notification, dated 4th April 1895, in the *Fort St. George Gazette*.

PART II.—SOUTHERN SUB-DIVISION.

31. *Previous inspection.*—The inspection took place on the 12th and 13th July. No previous inspection had been made of late.

32. The sub-divisional charge was till the 11th July 1895 held by Mr. R. N. H. Reid, Assistant Engineer, 2nd grade, who was then succeeded by Sergeant C. J. Smith, Overseer, 1st grade. Sergeant C. J. Smith was present during the inspection.

33. *Measurement books.*—(a) All the measurement books called for were produced with the exception of No. 1195. It was said that that did not belong to this sub-division.

(b) In measurement book No. 1474, a measurement on page 75, dated 17th June 1895, shows no reference to bill against it. This was said to be due to piece-worker not turning up for payment.

(c) In measurement book No. 1156, the original pencil entries on pages 1—42 have all been inked over.

(d) The measurement books exhibit such entries as—

The rent of Sub-divisional office.
Cost of carriage of stationery.

This was said to be insisted upon by the Divisional office. It appears to be due to a notion that the measurement book takes the place of copies of all bills.

(e) In measurement book No. 1892 on page 70, it is noted that a village map of Chittoor was obtained. The Tahsildar, from whom it was bought, is noted as a "piece-worker."

34. *Cheques.*—(a) The certificate of count of cheques is signed only upon a book being brought into use.

(b) The counterfoils of cheque book in two cases disagreed with the cash book and remained uncorrected. The memorandum of balances however took the cash book amounts which agreed with the vouchers.

(c) The corrections on the counterfoils had not been initialled by the Sub-divisional officer.

35. *Cash book.*—The opening and closing balances in the cash book are both detailed. It is sufficient to detail the closing balances.

36. *Works establishment.*—An assistant to the sub-divisional clerk on Rs. 12 per mensem is charged to "works." He is engaged on general duties.

37. *Tools and plant returns.*—An office copy of the half-yearly return of tools and plant is kept. This is unnecessary.

38. *Records.*—(a) The Public Works Department Codes are not posted up to date, nor is the index to the Standing Orders on the fly leaf posted.

(b) Nearly twenty years' records have accumulated. There has been no attempt systematic or otherwise at destruction. All useless records should be got rid of under the orders of the Executive Engineer.

CHETTIPET,
17th July 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer.

ANNEXURE A (paragraph 15).

STATEMENT showing works on which there has been no outlay for the last four months and which have not been completed.

Item.	Names of work.	Amount of estimate.	Expenditure up to date.	Month in which last outlay was recorded.
1	2	3	4	5
1	Constructing masonry sluice No. 2 of Viravalli channel.	rs. 210	rs. A. P. 61 9 7	May 1894.
2	Do. drop No. 1 on Wungatur channel	640	464 3 5	June "
3	Do. do. " 2 on do.	350	313 8 11	July "
4	Do. tail escape on do.	395	391 11 6	August "
5	Do. drop No. 1 on Gogunta channel	520	27 9 9	April "
6	Do. do. " 2 on do.	520	105 1 1	Do. "
7	Do. do. " 3 on do.	530	99 12 8	Do. "
8	Do. do. " 4 on do.	470	85 9 5	Do. "
9	Excavating Gogunta channel	2,490	1,257 7 6	May "
10	Earthenware pipes, Gogunta channel, right side channel.	80	1 4 0	April "
11	Constructing head sluice to Chatapam channel	1,100	978 3 4	December "
12	Do. drop No. 1 of do.	450	240 15 3	November "
13	Do. four field masonry sluices, Pedapad channel.	640	243 15 1	April "
14	Constructing ramp to Lellapudy channel, a branch of Gudivada channel, at Chontapally.	450	355 5 3	Do. "
15	Constructing head sluice to Vannalacodu	470	449 14 1	December "
16	Excavating straight cut to do.	430	282 2 5	Do. "
17	Sluice No. 1 at 1 mile 7 furlongs 530 feet of Kamalapuram north side channel.	185	199 6 6	Do. "
18	Sluice No. 2 at 2 miles 7 furlongs 150 feet of Kamalapuram north side channel.	179	191 6 1	Do. "
19	Excavating Sanganady channel	1,413	1,370 2 7	July "
20	Do. Munipeda do.	1,620	1,030 1 7	December "
21	Do. Pondurru do.	990	620 15 6	September "
22	Do. Korlapadu do.	530	440 15 6	Do. "
23	Do. Bantumilli do.	890	613 0 7	Do. "
24	Do. Chennumoddacodu	671	396 7 9	April "
25	Do. Kamalapuram north side channel	3,590	1,643 5 9	December "
26	Demarcation stones along Kamalapuram north side channel.	134	44 4 6	April "
27	Fixing mile and furlong stones along Polraz canal	370	473 12 9	January 1895.
28	Constructing sluice at 6 miles 950 feet of Pedakummileru north side channel.	174	175 0 6	December 1894.
29	Providing banks on old Kykaluru channel	2,400	2,017 6 7	January 1895.
30	Constructing a dam of 5 miles 17 chains of Neharallicodu.	480	427 2 2	August 1894.
31	Fixing demarcation stones along Kunduru channel	330	93 0 2	June "
32	Excavating Tamirasa channel	990	665 0 6	September "
33	Excavating side channel from the left bank of Dosapad channel.	400	104 13 5	April "
34	Excavating right side channel of Bhumicodu	399	276 5 2	June "
35	Fixing demarcation stones along Chendraya main drain.	1,740	313 11 2	April "
36	Do. do. Chintalacodu extension.	73	42 8 0	May "
37	Constructing head sluice to left side channel of Dosapad channel from below Aripirala branch.	620	438 7 6	October "
38	Fixing demarcation stones along Polraz drain	190	110 2 10	May "
39	Constructing head sluice on the left bank of Gudivada channel.	490	453 4 1	December "
40	Constructing head sluice to Bhumicodu in the right bank of Neharallicodu.	360	302 11 7	August "
41	Excavating left side channel of Bhumicodu	282	180 14 10	June "
42	Constructing head sluice to right side channel of Bhumicodu in the right bank of Neharallicodu.	300	235 8 0	September "
43	Constructing head sluice to left side channel of Bhumicodu in the right bank of Neharallicodu.	270	231 15 11	July "
44	Constructing iron trough to Lingala channel	940	974 3 5	January 1895.
45	Do. regulator to Mamellacodu	630	7 0 6	May 1894.
46	Do. head sluice to Gogulapad channel	90	0 6 0	August "
47	Fixing demarcation stones along Kykalur channel extension.	90	46 7 3	January 1895.
48	Excavating Ponukumad channel extension	699	391 11 8	December 1894.
49	Constructing sluice No. 5 at 5 miles 3 furlongs 200 feet of Kamalapuram north side channel.	177	38 10 2	June "
50	Constructing sluice No. 6 at 5 miles 6 furlongs 330 feet of Kamalapuram north side channel.	172	29 10 8	Do. "
51	Constructing sluice No. 3 at 3 miles 7 furlongs 400 feet of Kamalapuram north side channel.	175	192 2 5	December "
52	Constructing sluice No. 4 at 4 miles 5 furlongs 300 feet of Kamalapuram north side channel.	162	194 11 11	Do. "
53	Fixing demarcation stones along Kalavapamala branch.	200	36 7 6	June "
54	Constructing head sluice on the right bank of Gudivada channel.	490	355 14 0	November "
55	Constructing regulator in Palakodu	210	193 7 8	Do. "
56	Do. do. to Batlacodu	460	374 13 7	Do. "
57	Fixing demarcation stones along Lingala or Chinakommileru drain.	100	63 2 0	June "
58	Fixing demarcation stones along Motur channel	770	174 12 2	August "

Statement showing works on which there has been no outlay for the last four months and which have not been completed—*cont.*

Item.	Names of work.	Amount of estimate.	Expenditure up to date.	Month in which last outlay was recorded.
1	2	3	4	5
59	Excavating Lakshampuram channel	Rs. 900	Rs. A. P. 656 10 8	January 1895.
60	Do Lingala channel	2,630	2,476 2 4	Do. "
61	Fixing demarcation stones along Dosapad channel ..	800	216 0 7	June 1894.
62	Constructing single earthenware pipe sluice on Dosapad channel at 9 miles 5 furlongs 610 feet.	95	32 11 10	Do. "
63	Constructing single earthenware pipe sluice in the right bank of Dosapad channel at 3 miles 3 furlongs 640 feet.	80	26 8 11	Do. "
64	Constructing single earthenware pipe sluice in the right bank of Dosapad channel at 4 miles 4 furlongs 250 feet.	83	74 6 11	October "
65	Constructing head sluice to Rachacodu in the right bank of Neharallicodu at 3 miles 1 furlong 440 feet.	260	115 10 2	June "
66	Excavating Bhuniceodu of Neharallicodu	139	95 0 0	Do. "
67	Constructing tail escape to Bhuniceodu of Dosapad channel.	142	78 5 1	October "
68	Excavating Komallapudi branch	950	675 12 9	January 1895.
69	Do. Pedapad right side channel	48	5 2 5	August 1894.
70	Do. Neelipudi channel	570	402 9 9	January 1895.
71	Fixing demarcation stones along Upper Pulleru ..	200	99 13 6	July 1894.
72	Raising bund on the land side and building dry stone inlets to Kanakavalli drain	1,150	1,019 11 10	August "
73	Dungatar channel, earthenware pipes	460	410 6 8	October "
74	Fixing demarcation stones along Juvanapudi branch ..	260	55 5 9	August "
75	Constructing head-sluice to Tamirisa channel in the right bank of Naharallicodu	300	281 5 8	Do. "
76	Excavating Mattam channel	2,223	672 2 11	September "
77	Demarcation stones along Chataparu channel	170	23 2 2	Do. "
78	Constructing head-sluice to Bhuniceodu	550	481 3 11	Do. "
79	Fixing mile and furlong stones along Pulleru canal ..	160	174 10 0	January 1895.
80	Do. demarcation stones along Venuthurumilli affluent ..	36	19 4 3	December 1894.
81	Constructing five field masonry sluices on Medur channel.	500	0 15 4	Do. "
82	Constructing four cattle crossings along Vedurva affluent of Pullava drain	277	22 0 0	Do. "
83	Fixing mile and furlong stones along Pedalanka channel.	..	0 4 3	January 1895.

ANNEXURE B (paragraph 16).

List of works completed and for which completion reports are not yet received from the Sub-division officers.

Item No.	Names of works.	Estimate amount.	Expenditure up to date.	Month in which last expenditure was recorded.
		Rs.	Rs. A. P.	
1	Constructing road culvert to Punukollu village road on Pedapad left side channel	680	719 10 8	December 1894.
2	Constructing drop No. 1 on Pedapad channel	400	373 8 6	April "
3	Do. do. " 2 on do.	400	346 6 10	Do. "
4	Do. do. " 3 on do.	870	323 6 6	Do. "
5	Excavating left side channel of do.	500	465 1 3	Do. "
6	Constructing aqueduct over Atkur drain to carry Punukumad left side channel	1,730	1,441 4 9	October "
7	Excavating Punukumad channel	2,110	1,921 5 2	May "
8	Constructing ramp on Manikonda and Gannavaram bandy-track across Komattigunta channel	350	365 11 9	June "
9	Constructing road culvert to Perikid road in left bank of Dosapad channel from Aripirala branch	430	455 3 5	March 1895.

ANNEXURE C (paragraph 12).

STATEMENT showing dues to and from contractors outstanding for more than six months.

Item No.	Name of contractor.	Amount due to contractor.	Month from which due.	Brief explanation of delay.
1	2	3	4	5
1	B. Suryanarayana	Rs. A. P. 100 0 0	January 1894	Not paid as he failed to do sectioning.
2	Mr. J. B. Andrews	14 1 10	March "	
3	P. Guravayya	73 0 0	February "	
4	G. Lakshmudu	16 14 6	April "	
5	B. Venkataratnam	13 12 7	June "	
6	V. Kodandaramudu	9 2 6	Do. "	
7	L. Venkataramiah	8 0 0	December "	
8	M. Kotayya	5 4 10	August "	
9	S. Subrahmanyam Naidu	14 13 0	May "	
10	N. Appadu	223 0 8	Do. "	
11	T. V. Subrahmanyam	12 9 9	July "	
12	K. Parvathisem Ayyavaru	21 8 2	June "	
13	N. V. Byrangi Naidu	98 3 8	September "	

Office-note from the Examiner, Public Works Accounts, No. 3207 B., dated Madras, 16th September 1895.

Submitted to Government for necessary action, special attention being invited to the following points:—

2. Paragraph 5 (b).—There were probably good and sufficient reasons for the heavy expenditure in March.

3. Paragraph 5 (c).—Attention should be drawn to note 6 on the form of cash-book (Form 4) and to Examiner's circular No. 2 of 1893.

4. Paragraph 6.—If any inconvenience or delay is experienced in furnishing the additional information called for by the Treasury officer, apparently with reference to Civil Account Code, article 455, the difficulty should be explained and the matter taken up in separate correspondence.

5. Paragraph 7.—This should receive early attention.

6. Paragraph 8.—Attention is drawn to Code II, I, 187, regarding the use of the forms referred to (see also G.O. No. 2216 W., dated 11th August 1892).

7. Paragraph 9.—These vouchers should be effectively cancelled to prevent the possibility of their being used a second time.

8. Paragraph 11 (a).—If the delay in the submission of vouchers to the Divisional office is due to the practice of sending cheques with bills to contractors who do not at once return the latter duly receipted, the procedure prescribed in G.O. No. 1951 W., dated 27th July 1893, and Code II, I, 179, should be followed.

9. Paragraph 11 (b).—This is not necessary.

10. Paragraph 12.—Early settlement of all outstandings is very desirable.

11. Paragraph 16.—Completion reports should be prepared in the Divisional office from the register of works. Attention is invited to paragraph 6 of Examiner's office-note No. 6822, dated 6th November 1891, approved in G.O. No. 3053 W., dated 14th November 1891.

12. Paragraph 18.—Attention is invited to paragraph 2 of G.O. No. 518 W., dated 6th March 1895, with reference to which the non-observance of the order regarding the preparation of work abstracts in the Divisional office should have been reported through the Superintending Engineer. This should now be done.

13. *Paragraph 19.*—A register of liabilities should be opened out at once and all unadjusted items entered therein.

14. *Paragraph 21.*—This is very necessary, as otherwise the observance of the rule in Code II, II, 171 and 174, which requires an immediate intimation to be sent to the division concerned, will be impossible.

15. *Paragraphs 23 and 36.*—This is very irregular. Should the services of extra clerks be required for the Northern and Southern sub-divisions, the necessity should be explained and sanction of Government obtained under Establishment. It was with the object of preventing this breach of rule that proposals for strengthening Sub-divisional offices were made in Examiner's office-note No. 210 C., dated 30th January 1893.

16. *Paragraph 25 (a).*—The clerk was entitled to mileage and unless the controlling officer had any reason to restrict his claim to daily allowance, the difference should now be disbursed.

17. *Paragraph 25 (b).*—The halting allowance passed for the period in excess of the first 10 days should be retrenched.

18. *Paragraph 25 (c).*—The Executive Engineer should explain why the canal route was adopted.

19. *Paragraph 27.*—The cost of carriage of tools and plant both *to* and *from* site of the work on which used should be charged to that work; the cost of removal from one depôt to another, to Tools and plant.

20. *Paragraph 28.*—Some record of revenue in the division is necessary and should be maintained.

21. *Paragraph 29.*—It has since been reported that the property has been acquired under the Act and title-deeds are therefore not necessary.

22. *Paragraph 30.*—The rules in question do not apply to out-stations; but it is submitted for consideration whether they ought to be made applicable to them.

23. *Paragraph 33.*—Measurement books should be properly completed by quotation of bills, and this should be done immediately the bill is prepared, whether payment is made or not. The original pencil entries of measurements should be left *untouched*, as on this point their validity in a great measure depends (*vide* G.O. No. 132 W., dated 16th January 1895).

24. The notes on the form show clearly the nature of entries to be recorded in the measurement book and such entries as those noted in paragraph 33 (*d*) and (*e*) should not find a place in it.

25. *Paragraph 38 (a).*—This should receive early attention.

26. *Paragraph 38 (b).*—This point calls for early attention with reference to G.O. No. 2449 W. of 2nd October 1894, and Code I, VI, 41.

ORDER—No. 2390 W., dated 30th September 1895.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Kistna Eastern Division, special attention being drawn to the Examiner's covering remarks.

2. Paragraph 30 of the report and paragraph 22 of the Examiner's note will be referred to the Financial Department for consideration.

3. The special attention of the Superintending Engineer is drawn to paragraph 38 (*b*) of the report.

(True Extract.)

Wishpale
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, II Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Examiner, Public Works Accounts.
" the Financial Department.

Exd. T. K. Narayana Aiyangar.
Spare Copies

32: 10-1-91. Mis

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.
PUBLIC WORKS.



Enst No 2470.

Referred to the Superintendent
of Stationery for report with reference
to para 2 of the order.

(By order)

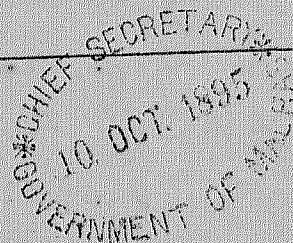
Dated September, 30th.

Recd.

Encl.

G.O. No. 2390 W., 30th Sept. 1895.

SEPTEMBER.



Inspection Report

Orders on office-note from the Examiner
submitting an — of the accounts of the
Kistna Eastern division.

STATIONERY (1895) DEPARTMENT.

CURRENT NO. 7829

From

THE SUPERINTENDENT OF STATIONERY,

Madras.

Enst No 2716 2/13-11-95

With reference to his letter No.
~~dated~~ 1774 of the 6th instant the Supdt
of Stationery is requested to forward
the original paper forwarded to him
under Govt. endorsement No. 2470 dated
14th October last.

To

2nd Chief Secretary
to Government,
Financial Department

Dated

Received

6 November 1895.

By 7

No. 1774

ENCLOSURE

Subject.

Stating that the notification
regarding the sale of waste-
paper applies only to the
Presidency offices and
suggesting that the district
offices may be instructed
to dispose of the waste-
paper by public auction.

To
The Supdt of Stationery (Enst only)

To
The Superintendent of Stationery.

Managers please

Examine

cut

15/10/95

W.R.

W.R.

Stationery Office,
Madras, 6 November 1895.

No. 1774

From

W. J. H. Le Fanu Esq., C.S.,
ag. SUPERINTENDENT OF STATIONERY,
MADRAS,

To

The Hon'ble Mr J. F. Price I.C.S.
Chief Secretary to Government
Financial Department

SIR,

With reference to your endorsement no 2470 dated 14th October 1895 on G.O. No. 2390 W. Public Works Department dated 30th September 1895, I have the honor to state that the notification published in the Fort. St. George Gazette under date 4th April 1895, regarding the sale of waste paper applies to the Presidency offices and not to outstations. There is no rule laid down for the disposal of waste paper in the districts for, in the majority of the districts there seems to be no demand for the same by the public, owing probably to the absence of any paper factories. I beg to propose that the

districts

district officers may be instructed
to dispose of the waste paper by
public auction and credit the
proceeds to Government as in
the case of packing materials.
Such portions of waste paper as
is fit for making covers is uti-
lized as such in all Government
offices under rule 59 of the Sta-
tionery Rules.

I have the honor to be,
Sir,

Your most obedient servant,

Thos. J. ...
ag. Superintendent

RR

STATIONERY (1895) DEPARTMENT,

From

THE SUPERINTENDENT OF STATIONERY,

Madras.

To The Assistant Secretary
to Government,
Financial Department

Dated

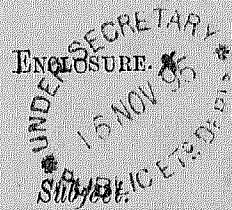
Received

} 14 November 1895.

C. No. 2567 ret.

Received 15/11/95

No. 1814



Returning an original copy
of G.O. No. 2390 W. Public
Works dated 30 September
1895 as requested

CURRENT No. 2996 B

Stationery Office.

Madras, 14 November 1895.

No. 1814

3 hearing only

From

W. J. H. Le Franc Esq., C.S.,
As SUPERINTENDENT OF STATIONERY,

MADRAS,

To

The Assistant Secretary
to Government,
Financial Department

SIR,

With reference to your memorandum
no. 2716 dated 13 November 1895, I
have the honour to return as requested
the original copy of G.O. no. 23906,
Public Works, dated 30 September
1895 received with your endorsement
no. 2470 dated 14 October 1895

I have the honour to be,
Sir,

Your most obedient Servant.

W. J. H. Le Franc

Papers to be read in proceedings:—

Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

Current No. 2567 of 1895, dated 30 Sept from P. W. Dept. Extracts made 1 x

" " 2528 " 1895, " 6 Nov, " Supdt of Stationery (R)

" " 2996 " 1895, " 14 " " Mr.

ORDER. No. 910 d 20 Nov 95

In ~~the~~ mutual offices all waste paper which cannot be utilized for cover and packing purposes should be disposed of by public auction, the sale proceeds being credited to Govt.

(2. The Supdt. of Stationery will issue the necessary ~~admission~~ ^{admission} to the Stationery sub.

C.S.
19. 11. 95

12
18/11/95

Supdt of Stationery
Revenue Dept. 31
P. W. Dept. 41
~~Letter Dept~~
Marine Dept 1

Done
4/11/95

All heads of depts under the C.S. done 4/11/95

Notes Paper in the ...

Financial DEPARTMENT.

List showing the distribution of the Proceedings of Government
dated 20 November 1895 No. 910

Notes for CS

It seems unnecessary
to trouble him with this

CS
19/11

	Revenue Department	..	..	..	31	} <i>Depd</i> 3/11/95
	Public Works Department	..	..	..	41	
	Military Department	..	..	..		
	Local and Municipal Department	..	..	..		
JUDICIAL.	Honorable the Chief Justice with C.L.	..	..	..	31	
	Inspector-General of Police	..	..	..	30	
	Do. of Prisons	..	..	..	30	
	Do. of Registration	..	..	..	25	
	Chief Presidency Magistrate	..	..	..	3	
	Commissioner of Police	..	..	..	3	
	Judges of the Madras Court of Small Causes	..	..	..	1	
	Advocate-General	..	..	..	1	
	Government Solicitor	..	..	..	1	
	Administrator-General	..	..	..	1	
	Sheriff of Madras	..	..	..	1	
	Government Pleader	..	..	..	1	
PUBLIC.	Registrar of Joint Stock Companies	..	..	..	6	
	Surgeon-General	..	..	..	1	
	Meteorological Reporter	..	..	..	1	
	President, Board of Examiners	..	..	..	1	
	Private Secretary to the Right Honorable the Governor	..	..	..	1	
	Government Astronomer	..	..	..	1	
	Superintendent, Government Central Museum	..	..	..	1	
	Chemical Examiner	..	..	..	1	
	Superintendent of Stationery	..	..	..	1	
	Protector of Emigrants	..	..	..	3	
	Superintendent, Government Press	..	..	..	1	
	Tamil Translator to Government	..	..	..	1	
	Telugu do. to do.	..	..	..	1	
	Malayalum do. to do.	..	..	..	1	
	Canarese do. to do.	..	..	..	1	
POLITICAL.	Hindustani do. to do.	..	..	..	1	
	British Consular Agent, Pondicherry	..	..	..	1	
	Superintendent, Archaeological Survey	..	..	..	1	
	Government Epigraphist	..	..	..	6	
	Resident in Travancore and Cochin	..	..	..	1	
	Paymaster, Carnatic Stipends	..	..	..	1	
	Political Agent, Pudukota	..	..	..	1	
	Do. Sandur	..	..	..	1	
	Do. Banganapalli	..	..	..	1	
	Government Agent, Tanjore	..	..	..	1	
ECCLIASTICAL.	Special Agent, South Arcot	..	..	..	1	
	The Right Reverend the Bishop of Madras	..	..	..	1	
	Venerable Archdeacon of Madras	..	..	..	1	
MARINE.	Senior Chaplain of the Church of Scotland	..	..	..	1	
	Presidency Port Officer	..	..	..	6	
	Chairman, Harbour Trust Board	..	..	..	1	

Depd
4/11/95

FINANCIAL.

Accountant-General 6
 Commissioner of Paper Currency 1

EDUCATIONAL.

Director of Public Instruction 7
 Commissioner for Government Examinations 7

THE DISTRICT MAGISTRATE OF

Anantapur
 North Arcot (Chittoor)
 South Arcot (Cuddalore)
 Bellary
 South Canara (Mangalore)
 Chingleput (Saidapet)
 Coimbatore
 Cuddapah
 Ganjam (Chatrapur)
 Godavari (Cocanada)
 Kistna (Masulipatam)
 Kurnool
 Madura
 Malabar (Calicut)
 Nilgiris (Ootacamund)
 Nellore
 Salem
 Tanjore
 Tinnevelly
 Trichinopoly
 Vizagapatam

DISTRICT AND SESSIONS JUDGE
OF

North Arcot (Chittoor)
 South Arcot (Cuddalore)
 Bellary
 South Canara (Mangalore)
 Chingleput
 Coimbatore
 Cuddapah
 Ganjam (Berhampore)
 Godavari (Rajahmundry)
 Kistna (Masulipatam)
 Kurnool
 Madura
 North Malabar (Tellicherry)
 South Malabar (Calicut)
 Nellore
 Nilgiris (Ootacamund)
 Salem
 Tanjore (Tanjore)
 Tinnevelly (Palamcottah)
 Trichinopoly
 Vizagapatam

No. 910, FINANCIAL, 20TH NOVEMBER 1895.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following papers:—

G.O., No. 2390 W., dated 30th September 1895.

Read—the following papers:—

Extract paragraph 30 from a report by Mr. C. C. Swetenham, Deputy Examiner, of an inspection on the 3rd, 4th, 5th, 10th and 12th July 1895, of the accounts of the Executive Engineer, Kistna Eastern Division.

30. Waste paper is utilised in the office for covers or else burnt. Attention is drawn to the Superintendent of Stationery's notification, dated 4th April 1895, in the *Fort St. George Gazette*.

Extract paragraph 22 from Office-note from the Examiner, Public Works Accounts, No. 3207 B., dated Madras, 16th September 1895.

22. Paragraph 30.—The rules in question do not apply to out-stations; but it is submitted for consideration whether they ought to be made applicable to them.

Order—No. 2390 W., dated 30th September 1895.

* * * * *
 2. Paragraph 30 of the report and paragraph 22 of the Examiner's note will be referred to the Financial Department for consideration.
 * * * * *

(True Extract.)

(Signed) F. W. ASHPITEL,
Under Secy. to Govt., P.W.D.

From the Acting Superintendent of Stationery, Madras, dated 6th and 14th November 1895, Nos. 1774 and 1814, respectively.

ORDER—No. 910, Financial, dated 20th November 1895.

In mufassal offices all waste paper which cannot be utilised for covers and packing purposes should be disposed of by public auction, the sale-proceeds being credited to Government.

2. The Superintendent of Stationery will issue the necessary addendum to the Stationery rules.

(True Extract.)

Chief Secretary.

To the Superintendent of Stationery.
 „ the Revenue Department.
 „ the Public Works Department.
 „ the Marine Department.
 „ all Heads of Departments under the Chief Secretary.

Exd. A. Baill.

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 910, 20th November 1895.

NOVEMBER.

Waste Paper.

Ordering the sale by public auction of all —
in mufassal offices which cannot be utilised for
covers or packing purposes.

First copy sent to Press.

Returned for signature.

Despatched in print

RECEIVED AGAIN G.O. No.
1895

DATE

CURRENT No.

REFERENCE TO G. No.

ORDER OF GOVERNMENT

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

IF NOT FILLED UP, BRING MEANT FOR DESPATCH
IN ORIGINAL.

NOTE—

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- B = Not to be printed.
- P = Print abstract only.
- Q = Print heading only.

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Letter only.
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