(1) Number of pages 34

(2) Date of repair April 88

(3) Initials of the Referencer bms

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

G.O. No. 2983. W. Press.
B.P. No. Mis.

Dated 8.11.1887 ~~193~~ .

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Archives — 1 10,006-9 88

2983/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account

READ—the following papers :—

Notes of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Cuddapah Division, from 22nd to 24th August 1887.

The Executive Engineer Mr. J. C. Johnston, Executive Engineer, 3rd Grade, and the Accountant R. Coopoosawmy Naidu were present; the latter received charge of the accounts from Mr. Ryan on the 27th of November 1886. The office was last inspected by an Accounts officer in August 1886, *vide* notes printed with G.O., No. 2391 W., of 21st September 1886.

2. There is at present but one, the Madanapalle sub-division, under Sergeant S. Ainley, Supervisor, who is a drawing officer. Mr. Ainley pays contractors and others without any limit. A copy of his cash extract is rendered to the Executive Engineer three times a month, it is said, punctually, and fully supported by vouchers, but the exact date of the arrival of accounts documents in the Executive Engineer's office is not evident. It is understood that, in future, a date stamp will mark the date of arrival of all such papers.

3. The imprest-holders are—

	Rs.
N. Kumarasawmy Achary, Overseer	100
C. W. Chinnapa Pillay, Overseer	100
N. Appadoray Mudaliar, Overseer	50
Mr. J. Elliot, Supervisor	50
Head Clerk, Executive Engineer's Office	30

They are all recouped by the Executive Engineer. Recoupment is sufficiently frequent and occupies no unreasonable time.

4. The accuracy of the Executive Engineer's drawing account was checked, the treasury pass book being compared with the cash books, and difference as regards cheques analysed.

5. Cheque books were examined. Code paragraph 1620 requires that the counterfoils of the last cheques drawn should show the aggregate of the balances available at treasury; this information should be carefully written up.

6. The divisional cash book was audited for a month; the sub-divisional cash extracts for two months were also audited so far as vouchers in hand would allow.

7. Entries in cash books should be full and clear. It is not enough to give the name of the individual to whom payment was made, but the nature and object of the payment and the name of the work should always be indicated. When a nominal muster roll is quoted in respect of any payment, the period should be stated, the

initial of the accountant to any voucher in token of having checked it should be accompanied by the date of check.

8. Imprests recouped in May, June and July were examined, and as far as possible audited. It was observed that vouchers for payments less than Rs. 5 each have generally been sent to the Examiner month by month.

9. In the case of Rs. 6 paid to the widow of the late Peer Sahib in June 1887, no such affidavit as that required in Code paragraph 464 has been obtained and filed in the divisional office.

10. Vouchers for petty payments on account of establishment contingencies should not, as at present, be destroyed at the close of each month. The certificate at foot of each contingent bill calls for their "defacement" only.

11 In Mr. Elliot's July's imprest account there is a charge for service labels bought on 18th April 1887, which should have appeared in April's account.

12. Nominal muster rolls when paid by any one less than a sub-divisional officer should be attested by a witness.

13. Works in this division are few in number and are carried out by contractors and piece-workers in about equal proportion.

14. Measurement books available were checked with measurement sheets and bills. Contract and piece-work agreements were examined with work accounts concerned.

15. All unvouched outlay for March and April 1887 as well as for June and July 1887 was audited, work abstracts for those months being examined.

16. The accounts of works in progress during June and July were carefully checked, including the account of materials at site, and the following notes are offered.

17. *Váyalpád Taluk Cutcherry.*—The measurement book though frequently corrected and altered is never attested by any one respecting such alteration. Measurements in the measurement books are not cancelled whenever extracts are made.

18. Contractor Ramachendra Reddy's work was measured on 12th February 1887, and next again on 25th June 1887. This contractor's agreement is not in the Executive Engineer's office.

19. In part I of the ten-day report for June 1887 the quantity of work done as shown by the Sub-divisional officer is 11 cubic feet, whereas in part III of the corresponding nominal muster roll the quantity is $13\frac{1}{2}$ cubic feet of blasting rock.

20. *Sub-Collector's Cutcherry at Madanapalle.*—Measurements were recorded in different order of sub-heads in the measurement book and measurement sheet. Errors in calculation in the measurement book are corrected in pencil by the Sub-divisional officer. There is a deduction shown in measurement sheet for the seat of a privy, but this is not shown in the measurement book.

21. Rupees 69–4–0, which was still at debit of materials at site at the end of July 1887, is really not the value of materials at site, which is *nil*. Stone valued at Rs. 69–4–0 was found useless and should now, under the Superintending Engineer's orders, be charged off to a final sub-head, or to a new sub-head "loss on materials."

22. *Taluk Cutcherry at Pulivendla, Rs.* 22,150.—The accepted tender for this work was at rates in excess of those in the original estimate, so a revised estimate has gone up for sanction. The work was completed and handed over for use in March 1886, and the contractor has been waiting for his money since then, and will, it is said, continue to wait pending sanction to the revised estimate covering his rates; but, sanction or no sanction, a contractor should always be paid promptly for work done. Some of the contractor's work is not even credited to him in the contractors' ledger pending sanction as above (see Code paragraph 297).

23. The register of works could not be readily compared with contract certificates, and the entries in the latter did not correspond with those in the former, though by abstracting and summarising on separate paper the total under each sub-head was agreed. In such cases, and whenever the items in the contract certificate cannot be

taken sub-head by sub-head straight into the register of works, a work abstract should be used for a go-between.

24. Vouchers which are not original should be certified as "copy."

25. *Repairing the groyne at Danavalapad.*—Piece-worker Narayana Reddy had his work measured in February and May 1887; payment for work measured on 7th May was made on 4th July 1887.

26. *Prebalavade Tank.*—Measurements are dated 30th August and 2nd September 1886, 23rd and 24th March 1887. Payment for work measured in August and September 1886 was made on 11th October 1886.

27. *Collector's Cutcherry at Cuddapah.*—Labor employed in June 1887 is brought into July's work abstract, part I. The overseer in charge of the above work does not, as a rule, fill in part I of the ten-day report, perhaps because he does not understand it.

28. The value of the balance of materials at site, according to the work abstract and the work voucher, was, in April 1887, Rs. 11,825, whereas according to the register of works it was Rs. 16,917; this is because the alterations involved in supplemental accounts of March 1887, though shown in the register of works, are not shown in the work abstract. It is thought that any alteration of the register of works should come through the work abstracts.

29. *Extending West Weir of Kandakúr Tank.*—Quantity given in work voucher for March 1887 against sub-head "blasting rock" is 744 cubic feet, while that in the register of works is 447 cubic feet. The original entry in the register of works is 744, but this was corrected in May 1887 to adjust erroneous entries of the previous year, which were carefully investigated and verified.

30. *Improving a Tool-shed and Inspection Lodge at Calcada.*—There is an item of Rs. 6–15–6 in the contract certificate No. 2, which is Sub-division officer's cash book voucher No. 2 of March 1887, under *whitewashing main building*, measurement 55·78 square feet, which seems to have been paid for again a second time in the nominal muster roll, which is the sub-divisional cash book voucher No. 23 of July 1887, and in which the same measurement for the same work is stated, the amount being Rs. 6–6–9.

31. The nominal muster roll was prepared by the maistry and paid by order of the Sub-divisional officer. This is now being taken up with the Sub-divisional officer.

32. *General remarks.*—Work done in the sub-division is measured and paid for by the Sub-divisional officer before being passed by the Executive Engineer. Such work does not appear to have been check-measured by the Executive Engineer, who, however, inspects sub-divisional works. This was last done in May 1887.

33. The cancelling of measurements is just as little understood or practised here as in other divisions, and the remarks in paragraph 33 of the report on the Bellary divisional office apply here with equal force.

34. Paragraph 1367 of the Madras Public Works Department Code is not observed. It was understood from the Executive Engineer that the scattered nature of the works and distance from one to another would make monthly measurements often very difficult.

35. Rupees 91–10–3 has been due to Contractor Kuntee Fukeer Sahib since December 1886, pending final inspection of the work, which, it is said, will now be made. Rupees 266–3–8 due to Contractor Syed Sahib since March 1886 is withheld pending the sanction to the estimate of the work which is long ago finished (see paragraph 22 *ante*).

36. Court-fee stamps should not be affixed to contract agreements. The proper stamp is that ordered in section 9 (*b*) of chapter III of the Stamp Act, and is only obtainable from the Superintendent of Stamps at Madras.

37. The miscellaneous advance account contains only one noteworthy item, which is Rs. 36–8–0. In May 1887 the Superintendent of Stamps, Madras, was paid, for affixing impressed stamps on eighty contract agreement forms at eight annas, Rs. 40. Seven forms have since been used and credited, leaving the value of seventy-three forms at

debit of the above account, but only sixty-nine forms were found actually in hand. It was said that the value of four forms has yet to be recovered, and this will now be expedited.

38. The deposits account is in order.

39. There is an almost insignificant stock balance valued in the books at Rs. 36–12–0. There is no sanction for this stock, which comprises—

	RS. A. P.
Iron bolts (old)	35 4 0
Six paint pots (old)	36 12 0

These articles were, it appears, visited by the Sub-divisional officer at site of the *Sub-Registrar's office at Váyalpád* in March 1887. The paint pots were doing pretty well, but the bolts were rusty. All the above articles will shortly be sold off.

40. With reference to paragraph 15 of last report, the famine tools are still mixed up with those of the Public Works Department in the stores as well as in the books. The returns are up to date and in order.

41. The *Taluk Cutcherry at Pulivendla*, which was completed and handed over to the Revenue Department in 1886, is not entered in the register of buildings. A new register of buildings is under preparation.

42. Claims on account of travelling allowance are generally drawn upon slips of paper which sometimes do, but generally do not, specify the dates and distance of the journey. Sometimes the claims of more than one individual are drawn on one slip; hours are not stated.

43. Each individual's claims should appear on a separate slip, and should show distinctly the dates on which allowance of each kind is claimed; and in the case of daily allowance the hour of arrival at, and departure from, the place; the distance travelled should also appear, as well as the rate and amount of each allowance claimed.

44. The claims of travelling allowance of lower subordinates, office and petty establishments from March to July 1887, were audited; the following errors were noticed.

45. Clerk Rajagopal Mudaliar has been paid Rs. 7 for daily allowance in March 1887 for 28 days, viz., from 1st to 17th, 19th to 26th and 29th to 31st March 1887, whereas the allowance admissible was only from 1st to 10th, 19th to 26th, and 29th to 31st March 1887, or 21 days, or Rs. 5–4–0. Under section 30 of the Civil Travelling Allowance Code, the previous sanction of Government is necessary to entitle any one to halting allowance for more than 10 days at a time at any one place.

46. The memorandum of claims for travelling allowance of T. Rajagopal Mudaliar, Clerk, for July 1887, shows 8 days' travelling in that month, whereas the travelling allowance bill for July sent to the Examiner shows 7 days.

47. The following service books require re-attestation, viz., of Sergeant Ainley, Supervisor; N. Coomarasami Auchary, Overseer; M. R. Nagaruthnam Naicker, Sub-Messenger; P. Lutchman Rao, Head Clerk; E. Narayaniah, Clerk; S. Hanumajee Rao, Clerk; P. Mariah Naidu, Clerk; M. Narasiah Naidu, Clerk.

48. Lascar Shaik Gow Saib, who was born about 1831, has attained the age of 55 years, but his name has not been reported in the statement called for in Examiner's circular No. 161 S.E. 3, dated 7th December 1886.

49. The entries on the first page of the service book of Guruviah Chetty, Clerk, and of C. L. Narasimha Sastri, Clerk, have never been attested by any one.

50. It is contrary to section 121, rule 8, of the Civil Pension Code, that the personal opinion of an officer regarding a subordinate should be entered in his service book, and this being so, column 8 of the service book headed "character of officer" seems too easily capable of being misunderstood. As a matter of fact, Executive Engineers often use the column as a vehicle for their personal appreciation of the individual's moral character.

51. Privilege leave from 17th to 24th June 1887 granted to Biccoo Sait, Lascar, is not entered in his service book.

52. The budget registers are in order.

53. There is an account of service labels which was examined; result satisfactory.

54. The accountant is sufficiently assisted. The books are generally very neat.

RENIGUNTA,
26th August 1887.

(Signed) H. RAINIER,
Inspecting Officer.

No. 677.

Submitted for the information and orders of Government, with the following summary and remarks:—

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	2, 32	Irregular practice of payment of contractors by Sub-divisional instead of Divisional officer.	1,371	1. This might, I think, be passed over, pending settlement of the general question of payments.
2	2	Date of arrival of sub-divisional accounts in Executive Engineer's office not marked.	.....	2. It is important not only that the date of receipt of all papers reaching an office should be noted thereon, but also that, in the case of papers connected with the divisional accounts, the dates of receipt and disposal by the accountant should be noted. A Code paragraph to this effect might be introduced.
3	5	Counterfoils of cheques do not show balance of credit at treasury.	1,620	3. The Executive Engineer should attend to the rule on the point. Neglect of the rule leads to over-drafts.
4	7	Cash book entries not sufficiently full and clear.	1,740	.....
5	7	Accountant's initials on vouchers not dated as a rule.	.....	.....
6	9	Affidavit of heirship not taken in the case of a payment under Rs. 200 to the representatives of a deceased person.	464	4. An Executive Engineer neglecting to observe the rule on this point renders himself liable to personal responsibility should any loss be incurred through irregularity in the payment.
7	10	Irregular practice of destruction instead of simple defacement of petty contingent vouchers.	859 Form No. M. 155 "Certificate by Disbursing officer."	5. Such destruction is contrary to Code paragraph 859 and note, and should be discontinued, but the Code might perhaps be made clearer on this point.
8	11	Delay on the part of an imprest-holder in bringing a charge to account.	1,736	6. The imprest-holder should be required to explain how it was that he failed to discover the mistake for three months, seeing that the balance shown in his accounts must have been wrong.

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	12	Nominal muster rolls paid by an officer of lower status than a Subdivisional officer not attested by a witness.	Rule under consideration.	7. This question is still under consideration.
10	17	Alterations in measurement books of a certain work numerous and not attested.	1,563	.....
11	17, 33	Reference to the account in which entered for payment not given in measurement book in the case of a certain work.	1,756	.....
12	18, 25, 26, 34, 35.	Contract, piece-work, &c., not measured and paid for at proper intervals in the case of several works.	1,367, 1,824, 1,829, 1,864	8. I have already suggested that Superintending Engineers should report as to practicable modifications of Code paragraph 1367.
13	19	Discrepancy between ten-day report and muster roll as regards quantity of work done in a certain case.	1,752	.....
14	20	Quantities given in measurement book not clearly traceable into the accounts in the case of a certain work.	1,756	.....
15	21	Discrepancy between actual and book balance of materials at site of a certain work.	1,367	9. In such cases steps should be taken to charge off the value of the materials as soon as they are found to be useless.
16	22	Delay in payment of contractor on the ground of non-sanction to estimate in a certain case.	297, 1,824	10. The practice of getting work done on credit, in such circumstances, is strictly prohibited by Code para. 297; and if the work is done it should be paid for, whether there is a sanctioned estimate or not.
17	23	Want of direct correspondence between contract certificate and work register in the case of work done by a single contractor and absence of work abstract or other connecting link	1,760, 1,909-III	11. It is desirable that a work abstract should be recorded in such cases, and I think Code para. 1760-I might be modified accordingly.
18	24	"Certified copies" of vouchers not kept.	1,644	12. I have dealt with this matter separately in my office note No. 647 of 12th October 1887.
19	27	Failure to bring liability for wages on account of a certain work to account in work abstract for the month in which the liability was incurred.	1,864	.....

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
20	28, 29	Correcting work registers without corresponding corrections in work abstracts and work vouchers in the case of two works.	1,960	13. The register of works is posted from work abstracts, and no correction should be made in the former until the latter has been corrected; and generally when two or more accounts or documents are thus connected all corrections should be carried through them in regular sequence, commencing with the primary document.
21	30	Payment for a certain work twice over.	.....	14. This should be investigated, and the excess payment, if any, recovered.
22	36	Practice of stamping contract agreements improperly.	Stamp Act, Ch. III, Sec. 9 (*b*).	15. The Code should, I think, contain instructions as to the value and kind of stamps required for the different forms of contracts, agreements, bonds, &c, in ordinary use in this department.
23	37	Absence of proper account of stamped forms pending use.	App. F., Sec. 1, page 64, head Miscellaneous advances.	.....
24	40	Famine tools not kept separate from other tools.	.....	16. I think the Executive Engineer might be required to report, at an early date, that the orders of Government on the subject of the separate storage of famine tools have been carried out.
25	41	Register of buildings incomplete.	975, *et seq.*	17. The register of buildings should be completed, and its completion reported.
26	42, 43	System of recording and dealing with claims on account of travelling allowance defective.	531	18. In office note No. 608, dated 4th October 1887, I have suggested that forms should be prescribed for the record and disposal of such claims.
27	45, 46	Errors in claims for travelling allowance in two cases.	529	19. The amounts overdrawn should be recovered by the Executive Engineer and the recoveries reported.
28	47, 48, 49, 50, 51.	Service books incomplete and entries irregular.	864 Civil Pension Code, Sec. 121, rule 8.	20. The books should be completed, and the fact of their having been so completed should be reported.
29	48	Failure to report the attainment of the age of 55 years by a certain lascar.	685	.....

21. The attention of the Executive Engineer should be given to the remarks of the inspecting officer regarding items 4, 5, 10, 11, 12, 13, 14, 19, 23, 29 of the above summary, and to the Code rules bearing thereon.

22. Items 10, 11, 12, and 14 relate to matters which, under Code rules, should be seen to by the Superintending Engineer at his inspections.

23. Items 5 and 13 relate to matters for which the accountant is primarily responsible.

MADRAS,
21st October 1887.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

ORDER—dated 8th November 1887, No. 2983 W., Public Works.

Communicated to the Superintending Engineer, III Circle, who will direct the attention of the Executive Engineer, Cuddapah Division, to the various irregularities brought to notice in the inspection notes, and to the remarks of the Examiner thereon.

2. The special attention of the Executive Engineer should be drawn to items Nos. 2, 3, 4, 10, 13 and 14 of the Examiner's remarks in the summary, and he should be called upon to report on the matters mentioned in items 6 and 16.

3. The Superintending Engineer's attention is drawn to items 21 and 22 of the Examiner's remarks.

4. The Examiner will submit, for consideration, draft standing orders in accordance with the suggestions in his remarks 2, 11 and 15.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, III Circle.
„ Examiner, Public Works Accounts.

Exd. J. Moses.
Spare Copies

9983/5

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 8th.

Read.

Encl.

G.O., 8th Nov. 1887, No. 2983 W.

NOVEMBER.

Inspection

Orders on the notes of — of the Cuddapah division office, submitted by the Examiner, Public Works Accounts.

Read the following papers:—

NOTES OF INSPECTION BY H.RAINIER ESQ. OF THE OFFICE OF THE EXECUTIVE ENGINEER CUDDAPAH DIVISION, FROM 22ND TO 24TH AUGUST 1887.

THE EXECUTIVE ENGINEER MR.J.C.JOHNSTON, EXECUTIVE ENGINEER 3RD GRADE, AND THE ACCOUNTANT P.COOPUSWAMY NAIDU, WERE PRESENT; THE LATTER RECEIVED CHARGE OF THE ACCOUNTS FROM MR.RYAN ON THE 27TH OF NOVEMBER 1886. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER IN AUGUST 1886, VIDE NOTES PRINTED WITH G.O. NO.2891 W. OF 21ST SEPTEMBER 1886.

2. THERE IS AT PRESENT BUT ONE, THE MADANAPALLY SUB-DIVISION UNDER SERGEANT S.AINLEY, SUPERVISOR, WHO IS A DRAWING OFFICER. MR.AINLEY PAYS CONTRACTORS AND OTHERS WITHOUT ANY LIMIT. A COPY OF HIS CASH EXTRACT IS RENDERED TO THE EXECUTIVE ENGINEER 3 TIMES A MONTH. IT IS SAID PUNCTUALLY, AND FULLY SUPPORTED BY VOUCHERS, BUT THE EXACT DATE OF THE ARRIVAL OF ACCOUNTS DOCUMENTS IN THE EXECUTIVE ENGINEERS OFFICE IS NOT EVIDENT. IT IS UNDERSTOOD THAT, IN FUTURE, A DATE STAMP WILL MARK THE DATE OF ARRIVAL OF ALL SUCH PAPERS.

3. THE IMPREST HOLDERS ARE N.KUMARASWAMI ACHARY, OVERSEER, RS.100.

C.V.CHINNAPPA PILLAY, OVERSEER RS.100.

N.APPADORAY MOODR. OVERSEER RS.50.

MR.J.ELLIOT, SUPERVISOR RS.50.

HEAD CLERK EXECUTIVE ENGINEERS OFFICE RS.30.

THEY ARE ALL RECOUPED BY THE EXECUTIVE ENGINEER. RECOUPMENT IS SUFFICIENTLY FREQUENT AND OCCUPIES NO UNREASONABLE TIME.

4. THE ACCURACY OF THE EXECUTIVE ENGINEERS DRAWING ACCOUNT WAS CHECKED, THE TREASURY PASS BOOK BEING COMPARED WITH THE CASH BOOKS AND DIFFERENCE AS REGARDS CHEQUES, ANALYSED.

5. CHEQUE BOOKS WERE EXAMINED. CODE PARA 1620 REQUIRES THAT THE COUNTERFOILS OF THE LAST CHEQUES DRAWN SHOULD SHOW THE AGGREGATE OF THE BALANCES AVAILABLE AT TREASURY: THIS INFORMATION SHOULD BE CAREFULLY WRITTEN UP.

6. THE DIVISIONAL CASH BOOK WAS AUDITED FOR A MONTH, THE SUB-DIVISIONAL CASH EXTRACTS FOR TWO MONTHS WERE ALSO AUDITED SO FAR AS VOUCHERS IN HAND WOULD ALLOW.

7. ENTRIES IN CASH BOOKS SHOULD BE FULL AND CLEAR - IT IS NOT ENOUGH TO GIVE THE NAME OF THE INDIVIDUAL TO WHOM PAYMENT WAS MADE BUT THE NATURE AND OBJECT OF THE PAYMENT AND THE NAME OF THE WORK SHOULD ALWAYS BE INDICATED. WHEN A NOMINAL MUSTER ROLL IS QUOTED IN RESPECT OF ANY PAYMENT, THE PERIOD SHOULD BE STATED, THE INITIAL OF THE ACCOUNTANT TO ANY VOUCHER IN TOKEN OF HAVING CHECKED IT SHOULD BE ACCOMPANIED BY THE DATE OF CHECK.

8. IMPRESTS RECOUPED IN MAY, JUNE AND JULY WERE EXAMINED AND AS FAR AS POSSIBLE AUDITED. IT WAS OBSERVED THAT VOUCHERS FOR PAYMENTS LESS THAN RS.5 EACH HAVE GENERALLY BEEN SENT TO THE EXAMINER MONTH BY MONTH.

9. IN THE CASE OF RS.6 PAID TO THE WIDOW OF THE LATE PEER SAHIB IN JUNE 1887, NO SUCH AFFIDAVIT AS THAT REQUIRED IN CODE PARA 464 HAS BEEN OBTAINED AND FILED IN THE DIVISIONAL OFFICE.

10. VOUCHERS FOR PETTY PAYMENTS ON ACCOUNT OF ESTABLISHMENT CONTINGENCIES SHOULD NOT AS AT PRESENT, BE DESTROYED AT THE CLOSE OF EACH MONTH - THE CERTIFICATE AT FOOT OF EACH CONTINGENT BILL CALLS FOR THEIR 'DEFACEMENT' ONLY.

11. IN MR.ELLIOTS JULYS IMPREST ACCOUNT THERE IS A CHARGE FOR SERVICE LABELS BOUGHT ON 18TH APRIL 1887, WHICH SHOULD HAVE APPEARED IN APRILS ACCOUNT.

12. NOMINAL MUSTER ROLLS WHEN PAID BY ANY ONE LESS THAN A SUB-DIVISIONAL OFFICER SHOULD BE ATTESTED BY A WITNESS.

13. WORKS IN THIS DIVISION ARE FEW IN NUMBER AND ARE CARRIED OUT BY CONTRACTORS AND PIECEWORKERS IN ABOUT EQUAL PROPORTION.

14. MEASUREMENT BOOKS AVAILABLE WERE CHECKED WITH MEASUREMENT SHEETS AND BILLS. CONTRACT AND PIECEWORK AGREEMENTS WERE EXAMINED WITH WORK ACCOUNTS CONCERNED.

15. ALL UNVOUCHED OUTLAY FOR MARCH AND APRIL 1887 AS WELL AS FOR JUNE AND JULY 1887 WAS AUDITED. WORK ABSTRACTS FOR THOSE MONTHS BEING EXAMINED.

16. THE ACCOUNTS OF WORKS IN PROGRESS DURING JUNE AND JULY WERE CAREFULLY CHECKED INCLUDING THE ACCOUNT OF MATERIALS AT SITE, AND THE FOLLOWING NOTES ARE OFFERED:-

17. <u>VOLLPAD TALUQ CUTCHERRY</u> - THE MEASUREMENT BOOK THOUGH FREQUENTLY CORRECTED AND ALTERED IS NEVER ATTESTED BY ANY ONE RESPECTING SUCH ALTERATION. MEASUREMENTS IN THE MEASUREMENT BOOKS ARE NOT CANCELLED WHENEVER EXTRACTS ARE

MADE.

18. CONTRACTOR RAMACHENDRA REDDY'S WORK WAS MEASURED ON 13TH FEBRUARY 1887 AND NEXT AGAIN ON 25TH JUNE 1887. THIS CONTRACTORS AGREEMENT IS NOT IN THE EXECUTIVE ENGINEERS OFFICE.

19. IN PART I OF THE TEN-DAY REPORT FOR JUNE 1887, THE QUANTITY OF WORK DONE AS SHOWN BY THE SUB-DIVISIONAL OFFICER IS 11 CUBIC FEET, WHEREAS IN PART III OF THE CORRESPONDING NOMINAL MUSTER ROLL THE QUANTITY IS 18½ CUBIC FEET OF BLASTING ROCK.

20. SUB-COLLECTORS CUTCHERRY AT MADANAPALLY - MEASUREMENTS WERE RECORDED IN DIFFERENT ORDER OF SUBHEADS IN THE MEASUREMENT BOOK AND MEASUREMENT SHEET. ERRORS IN CALCULATION IN THE MEASUREMENT BOOK ARE CORRECTED IN PENCIL BY THE SUB-DIVISIONAL OFFICER. THERE IS A DEDUCTION SHOWN IN MEASUREMENT SHEET FOR THE SEAT OF A PRIVY, BUT THIS IS NOT SHOWN IN THE MEASUREMENT BOOK.

21. RS.69-4-0 WHICH WAS STILL AT DEBIT OF MATERIALS AT SITE AT THE END OF JULY 1887 IS REALLY NOT THE VALUE OF MATERIALS AT SITE WHICH IS NIL. STONE VALUED AT RS.69-4-0 WAS FOUND USELESS AND SHOULD NOW UNDER THE SUPERINTENDING ENGINEERS ORDERS BE CHARGED OFF TO A FINAL SUBHEAD OR TO A NEW SUBHEAD 'LOSS ON MATERIALS'.

22. TALUQ CUTCHERRY AT PULIVENDLA, RS.22,150 - THE ACCEPTED TENDER FOR THIS WORK WAS AT RATES IN EXCESS OF THOSE IN THE ORIGINAL ESTIMATE, SO A REVISED ESTIMATE HAS GONE UP

FOR

FOR SANCTION.- THE WORK WAS COMPLETED AND HANDED OVER FOR USE IN MARCH 1886 AND THE CONTRACTOR HAS BEEN WAITING FOR HIS MONEY SINCE THEN, AND WILL IT IS SAID CONTINUE TO WAIT PENDING SANCTION TO THE REVISED ESTIMATE COVERING HIS RATES - BUT, SANCTION OR NO SANCTION, A CONTRACTOR SHOULD ALWAYS BE PAID PROMPTLY FOR WORK DONE. SOME OF THE CONTRACTORS WORK IS NOT EVEN CREDITED TO HIM IN THE CONTRACTORS LEDGER PENDING SANCTION AS ABOVE (SEE CODE PARA 297).

23. THE REGISTER OF WORKS COULD NOT BE READILY COMPARED WITH CONTRACT CERTIFICATES, AND THE ENTRIES IN THE LATTER DID NOT CORRESPOND WITH THOSE IN THE FORMER, THOUGH BY ABSTRACTING AND SUMMARISING ON SEPARATE PAPER THE TOTAL UNDER EACH SUBHEAD WAS AGREED. IN SUCH CASES AND WHENEVER THE ITEMS IN THE CONTRACT CERTIFICATE CANNOT BE TAKEN SUBHEAD BY SUBHEAD STRAIGHT INTO THE REGISTER OF WORKS, A WORK ABSTRACT SHOULD BE USED FOR A GO-BETWEEN.

24. VOUCHERS WHICH ARE NOT ORIGINAL SHOULD BE CERTIFIED AS 'COPY'.

25. REPAIRING THE GROYNE AT DANAVALAPAD - PIECEWORKER NARAYANA REDDY HAD HIS WORK MEASURED IN FEBRUARY AND MAY 1887. PAYMENT FOR WORK MEASURED ON 7TH MAY WAS MADE ON 4TH JULY 1887.

26. PREBALAVADE TANK - MEASUREMENTS ARE DATED 30TH AUGUST AND 2ND SEPTEMBER 1886, 23RD AND 24TH MARCH 1887. PAYMENT FOR WORK MEASURED IN AUGUST AND SEPTEMBER 1886 WAS MADE ON 11TH OCTOBER 1886.

27. COLLECTORS CUTCHERRY AT CUDDAPAH.- LABOR EMPLOYED

IN JUNE 1887 IS BROUGHT INTO JULY'S WORK ABSTRACT PART I. THE OVERSEER IN CHARGE OF THE ABOVE WORK DOES NOT AS A RULE, FILL IN PART I OF THE TEN-DAY REPORT - PERHAPS BECAUSE HE DOES NOT UNDERSTAND IT.

28. THE VALUE OF THE BALANCE OF MATERIALS AT SITE ACCORDING TO THE WORK ABSTRACT AND THE WORK VOUCHER WAS IN APRIL 1887, RS.II.825, WHEREAS ACCORDING TO THE REGISTER OF WORKS IT WAS RS.16.917 - THIS IS BECAUSE THE ALTERATIONS INVOLVED IN SUPPLEMENTAL ACCOUNTS OF MARCH 1887, THOUGH SHOWN IN THE REGISTER OF WORKS, ARE NOT SHOWN IN THE WORK ABSTRACT. IT IS THOUGHT THAT ANY ALTERATION OF THE REGISTER OF WORKS SHOULD COME THROUGH THE WORK ABSTRACTS.

29. EXTENDING WEST WEIR OF KANDAKOOR TANK - QUANTITY GIVEN IN WORK VOUCHER FOR MARCH 1887 AGAINST SUBHEAD 'BLASTING ROCK' IS 744 CUBIC FEET WHILE THAT IN THE REGISTER OF WORKS IS 447 CUBIC FEET. THE ORIGINAL ENTRY IN THE REGISTER OF WORKS IS 744, BUT THIS WAS CORRECTED IN MAY 1887 TO ADJUST ERRONEOUS ENTRIES OF THE PREVIOUS YEAR, WHICH WERE CAREFULLY INVESTIGATED AND VERIFIED.

30. IMPROVING A TOOL SHED AND INSPECTION LODGE AT CALCADA - THERE IS AN ITEM OF RS.6-15-6 IN THE CONTRACT CERTIFICATE NO.2, WHICH IS SUB-DIVISION OFFICER'S CASH BOOK VOUCHER NO.2 OF MARCH 1887, UNDER WHITEWASHING MAINBUILDING, MEASUREMENT 56·78 SQ.FEET, WHICH SEEMS TO HAVE BEEN PAID FOR AGAIN A SECOND TIME IN THE NOMINAL MUSTER ROLL, WHICH IS THE SUB-DIVISIONAL CASH BOOK VOUCHER NO.23 OF JULY 1887, AND IN WHICH THE SAME MEASUREMENT FOR THE SAME WORK IS STATED, THE AMOUNT BEING RS.6-6-9.

31. THE NOMINAL MUSTER ROLL WAS PREPARED BY THE MAISTRY AND PAID BY ORDER OF THE SUB-DIVISIONAL OFFICER. THIS IS NOW BEING TAKEN UP WITH THE SUB-DIVISIONAL OFFICER.

32. GENERAL REMARKS.

WORK DONE IN THE SUB-DIVISION IS MEASURED AND PAID FOR BY THE SUB-DIVISIONAL OFFICER BEFORE BEING PASSED BY THE EXECUTIVE ENGINEER. SUCH WORK DOES NOT APPEAR TO HAVE BEEN CHECK-MEASURED BY THE EXECUTIVE ENGINEER WHO HOWEVER INSPECTS SUB-DIVISIONAL WORKS - THIS WAS LAST DONE IN MAY 1887.

33. THE CANCELLING OF MEASUREMENTS IS JUST AS LITTLE UNDERSTOOD OR PRACTISED HERE AS IN OTHER DIVISIONS, AND THE REMARKS IN PARA 33 OF THE REPORT ON THE BELLARY DIVISIONAL OFFICE APPLY HERE WITH EQUAL FORCE.

34. PARA 1367 OF THE MADRAS P.W.D.CODE IS NOT OBSERVED. IT WAS UNDERSTOOD FROM THE EXECUTIVE ENGINEER THAT THE SCATTERED NATURE OF THE WORKS AND DISTANCE FROM ONE TO ANOTHER WOULD MAKE MONTHLY MEASUREMENTS OFTEN VERY DIFFICULT.

35. RS.91-10-8 HAS BEEN DUE TO CONTRACTOR, KUNTEE FUKEER SAHIB, SINCE DECEMBER 1886, PENDING FINAL INSPECTION OF THE WORK WHICH, IT IS SAID, WILL NOW BE MADE. RS.266-8-8 DUE TO CONTRACTOR, SYED SAHIB, SINCE MARCH 1886, IS WITHHELD PENDING THE SANCTION TO THE ESTIMATE OF THE WORK WHICH IS LONG AGO FINISHED. SEE PARA 22 ANTE.

36. COURT FEE STAMPS SHOULD NOT BE AFFIXED TO CONTRACT AGREEMENTS

AGREEMENTS. THE PROPER STAMP IS THAT ORDERED IN SECTION 9 B OF CHAPTER III OF THE STAMP ACT, AND IS ONLY OBTAINABLE FROM THE SUPERINTENDENT OF STAMPS AT MADRAS.

37. THE MISCELLANEOUS ADVANCE ACCOUNT CONTAINS ONLY ONE NOTEWORTHY ITEM - WHICH IS RS.36-8-0. IN MAY 1887 THE SUPERINTENDENT OF STAMPS MADRAS WAS PAID FOR AFFIXING IMPRESSED STAMPS ON 80 CONTRACT AGREEMENT FORMS AT EIGHT ANNAS = RS.40. SEVEN FORMS HAVE SINCE BEEN USED AND CREDITED, LEAVING THE VALUE OF 73 FORMS AT DEBIT OF THE ABOVE ACCOUNT, BUT ONLY 69 FORMS WERE FOUND ACTUALLY IN HAND. IT WAS SAID THAT THE VALUE OF 4 FORMS HAS YET TO BE RECOVERED AND THIS WILL NOW BE EXPEDITED.

38. THE DEPOSITS ACCOUNT IS IN ORDER.

39. THERE IS AN ALMOST INSIGNIFICANT STOCK BALANCE VALUED IN THE BOOKS AT RS.36-12-0. THERE IS NO SANCTION FOR THIS STOCK WHICH COMPRISES

IRON BOLTS (OLD).....RS.35-4-0

6 PAINT POTS (OLD).....RS.36-12-0

THESE ARTICLES WERE IT APPEARS VISITED BY THE SUB-DIVISIONAL OFFICER AT SITE OF THE SUB-REGISTRARS OFFICE AT VOILPAD, IN MARCH 1887. THE PAINT POTS WERE DOING PRETTY WELL, BUT THE BOLTS WERE RUSTY. ALL THE ABOVE ARTICLES WILL SHORTLY BE SOLD OFF.

40. WITH REFERENCE TO PARA 15 OF LAST REPORT, THE FAMINE TOOLS ARE STILL MIXED UP WITH THOSE OF THE P.W.D., IN THE STORES AS WELL AS IN THE BOOKS. THE RETURNS ARE UP TO DATE AND IN ORDER.

41. THE TALUQ CUTCHERRY AT PULIVENDLA WHICH WAS COMPLETED AND HANDED OVER TO THE REVENUE DEPARTMENT IN 1886 IS NOT ENTERED IN THE REGISTER OF BUILDINGS. A NEW REGISTER OF BUILDINGS IS UNDER PREPARATION.

42. CLAIMS ON ACCOUNT OF TRAVELLING ALLOWANCE ARE GENERALLY DRAWN UPON SLIPS OF PAPER WHICH SOMETIMES DO, BUT GENERALLY DO NOT SPECIFY THE DATES AND DISTANCE OF THE JOURNEY. SOMETIMES THE CLAIMS OF MORE THAN ONE INDIVIDUAL ARE DRAWN ON ONE SLIP - HOURS ARE NOT STATED.

43. EACH INDIVIDUALS CLAIMS SHOULD APPEAR ON A SEPARATE SLIP, AND SHOULD SHOW DISTINCTLY THE DATES ON WHICH ALLOWANCE OF EACH KIND IS CLAIMED - AND IN THE CASE OF DAILY ALLOWANCE THE HOUR OF ARRIVAL AT AND DEPARTURE FROM THE PLACE - THE DISTANCE TRAVELLED SHOULD ALSO APPEAR, AS WELL AS THE RATE AND AMOUNT OF EACH ALLOWANCE CLAIMED.

44. THE CLAIMS OF TRAVELLING ALLOWANCE OF LOWER SUBORDINATES, OFFICE AND PETTY ESTABLISHMENTS FROM MARCH TO JULY 1887 WERE AUDITED: THE FOLLOWING ERRORS WERE NOTICED:-

45. CLERK RAJAGOPAL MOODR. HAS BEEN PAID RS.7/ FOR DAILY ALLOWANCE IN MARCH 1887 FOR 28 DAYS, VIZ. FROM 1ST TO 17TH, 19TH TO 26TH AND 29TH TO 31ST MARCH 1887, WHEREAS THE ALLOWANCE ADMISSIBLE WAS ONLY FROM 1ST TO 10TH, 19TH TO 26TH, AND 29TH TO 31ST MARCH 1887, OR 21 DAYS, OR RS.5-4-0, UNDER SECTION 30 OF THE CIVIL TRAVELLING ALLOWANCE CODE THE PREVIOUS SANCTION OF GOVERNMENT IS NECESSARY TO ENTITLE ANY ONE TO HALTING ALLOWANCE FOR MORE THAN 10 DAYS AT A TIME AT ANY ONE PLACE.

46. THE MEMO OF CLAIMS FOR TRAVELLING ALLOWANCE OF T. RAJAGOPAL MOODR. CLERK FOR JULY 1887, SHEWS 8 DAYS TRAVELLING IN THAT MONTH. WHEREAS THE TRAVELLING ALLOWANCE BILL FOR JULY SENT TO THE EXAMINER SHEWS 7 DAYS.

47. THE FOLLOWING SERVICE BOOKS REQUIRE RE-ATTESTATION, VIZ. OF

SERGT. AINLEY, SUPERVISOR.
N. COOMARASAMI MUDALIAR, OVERSEER.
M. R. NAGARUTHNAM NAICKER, SUB-OVERSEER.
SHAIK GOW SAIB, LASCAR.
PATTAN NANNEKHAN, LASCAR.
ABDUL KADER, MESSENGER.
P. LUTCHMAN RAO, HEAD CLERK.
E. NARAYANIAH, CLERK.
S. HANNUMAJEE RAO, CLERK.
P. MARIAH NAIDU, CLERK.
M. NARASIAH NAIDU, CLERK.

48. LASCAR SHAIK GOW SAIB, WHO WAS BORN ABOUT 1831 HAS ATTAINED THE AGE OF 55 YEARS, BUT HIS NAME HAS NOT BEEN REPORTED IN THE STATEMENT CALLED FOR IN EXAMINERS CIRCULAR NO. 161 S.E.8 DATED 7TH DECEMBER 1886.

49. THE ENTRIES ON THE FIRST PAGE OF THE SERVICE BOOK OF GURUVIAH CHETTY, CLERK, AND OF C.L. NARASIMHA SASTRI, CLERK, HAVE NEVER BEEN ATTESTED BY ANY ONE.

50. IT IS CONTRARY TO SECTION 121 RULE 8 OF THE CIVIL PENSION CODE THAT THE PERSONAL OPINION OF AN OFFICER REGARDING A SUBORDINATE SHOULD BE ENTERED IN HIS SERVICE BOOK, AND THIS BEING SO, COLUMN 8 OF THE SERVICE BOOK HEADED 'CHARACTER OF OFFICER' SEEMS TOO EASILY CAPABLE OF BEING MISUNDERSTOOD. AS A MATTER OF FACT EXECUTIVE ENGINEERS OFTEN USE THE COLUMN AS A VEHICLE FOR THEIR PERSONAL APPRECIATION OF THE INDIVIDUAL'S MORAL character.

51. PRIVILEGE LEAVE FROM 17TH TO 24TH JUNE 1887 GRANTED TO BICCOO SAIB, LASCAR, IS NOT ENTERED IN HIS SERVICE BOOK.

52. THE BUDGET REGISTERS ARE IN ORDER.

53. THERE IS AN ACCOUNT OF SERVICE LABELS WHICH WAS EXAMINED - RESULT SATISFACTORY.

54. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED. THE BOOKS ARE GENERALLY VERY NEAT.

CAMP, PENIGUNTA.
26TH AUGUST 1887.

(SIGNED) H. PAINTER.
INSPECTING OFFICER.

NO. 677 DATED 21st OCTOBER 1887.

SUBMITTED FOR THE INFORMATION AND ORDERS OF GOVERNMENT, WITH THE FOLLOWING SUMMARY AND REMARKS:-

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks.
1	2 32	Irregular practice of payment of Contractors by Sub-Divisional instead of divisional officer.	1371	1. This might I think be passed over pending settlement of the general question of payments.
2	2	Date of arrival of Sub-Divisional accounts in Executive Engineer's office not marked	—	2. It is important not only that the date of receipt of all papers reaching an office should

Item No.	Para. of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks.
				be noted thereon, but also that, in the case of papers connected with the divisional accounts, the dates of receipt and disposal by the Accountant should be noted. A Code paragraph to this effect might be introduced.
3	5	Counterfoils of cheques do not show balance of credit at Treasury.	1620	3. The Executive Engineer should attend to the rule on the point. Neglect of the rule leads to overdrafts.
4	7	Cash book entries not sufficient by full and clear.	1740.	
5	7	Accountant's initials on vouchers not dated as a rule.		
6	9	Affidavit of heirship not taken in the case of a payment under Rs. 200 to the representatives of a deceased person.	464	4. An Executive Engineer neglecting to observe the rule on this point, renders himself liable to personal responsibility should any loss be incurred through irregularity

Item No.	Para. of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks.
				1915 in the payment
7	10	Irregular practice of destruction instead of simple defacement of petty Contingent vouchers.	859 Form No. M 153 "Certificate by disbursing officer."	5 Such destruction is contrary to Code para 859 and note, and should be discontinued, but the Code might perhaps be made clearer on this point.
8	11	Delay on the part of an Imprest holder in bringing a charge to account.	1736.	6 The Imprest holder should be required to explain how it was that he failed to discover the mistake for three months, seeing that the balance shown in his accounts must have been wrong.
9	12	Nominal Muster rolls paid by an Officer of lower status than a Sub-Divisional officer not attested by a witness.	Rule under consideration.	7 This question is still under consideration.
10	17	Alterations in measurement books of a certain work numerous and not attested.	1563.	

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Engineer's remarks
11	17 33	Reference to the account in which entered for payment not given in measurement book in the case of a certain work.	1756	
12	18 25 26 34 35	Contract piece-work tes not measured and paid for at proper intervals in the case of several works.	1367 1824 1829 1864	8. I have already suggested that Superintending Engineers should report as to practicable modifications of Code para 1367
13	19	Discrepancy between Pen-day Report and Muster Roll as regards quantity of work done in a certain case	1752	
14	20	Quantities given in measurement book not clearly traceable into the accounts in the case of a certain work.	1756	
15	21	Discrepancy between Rebuet and book bal-		9. In such cases steps should be taken to

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Engineer's remarks
		ance of materials at site of a certain work	1367	charge off the value of the materials as soon as they are found to be useless.
16	22	Delay in payment of Contractor on the ground of non-sanction to Estimate in a certain case	297 1824	10 The practice of getting work done on credit, in such circumstances, is strictly prohibited by Code para 297; and if the work is done it should be paid for, whether there is a sanctioned estimate or not.
17	23	Want of direct correspondence between Contract Certificate and Work Register in the case of work done by a single Contractor and absence of work abstract or other connecting link.	1760 1909-III	11. It is desirable that a work abstract should be recorded in such cases, and I think Code para 1760 I. might be modified accordingly
18	24	"Certified copies" of vouchers not kept	1644	12. I have dealt with this matter separately in my Office Note No.

Item No.	Para of Inspection Note	Irregularity noticed	Code or other orders bearing on the subject	Examiner's remarks.
				647 of 12th October 1904
19	27	Failure to bring liability for wages on account of a certain work to account in Work Abstract for the month in which the liability was incurred.	1864	
20	28 29	Correcting work registers without corresponding corrections in work abstracts and work vouchers in the case of two works.	1960	13. The Registers of Works is posted from Work Abstracts, and no correction should be made in the former until the latter has been corrected; and generally when two or more accounts or documents are thus connected all corrections should be carried through them in regular sequence, commencing with the primary document.

Item No.	Para of Inspection Note	Irregularity noticed.	Code or other orders bearing on the subject	Examiner's remarks.
21	30	Payment for a certain work twice over.	-	14 This should be investigated, and the excess payment if any, recovered.
22	36	Practice of stamping Contract agreements improperly.	Stamp Act Ch. III, Sec 14	15. The Code should I think, contain instructions as to the value and kind of stamps required for the different forms of Contracts, agreements, bonds etc: in ordinary use in this department.
23.	37	Absence of proper account of stamped forms pending use	App: 9. See 1. page 64 Head Miscellaneous Advances	
24	40	Famine tools not Kept separate from other tools.	-	16 I think the Executive Engineer might be required to report, at an early date, that the orders of Govt: on the subject of the separate storage of famine tools, have been carried out.
25.	41	Registers of buildings incomplete	975 et seq	17. The Registers of buildings should be completed, and its

Items No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
				completion reported.
26	42 43	System of recording and dealing with claims on account of Travelling allowance defective	531	18. In Office Note No 608 dated 4th October 1887, I have suggested that forms should be prescribed for the record and disposal of such claims.
27	45 46	Errors in claims for Travelling allowance in two cases.	529	19. The amounts overdrawn should be recovered by the Executive Engineer and the recoveries reported.
28	47 48 49 50 51	Service books incomplete and entries irregular.	864. Civil Pension Code Sec: 121 rule 8.	20. The books should be completed, and the fact of their having been so completed should be reported
29	48	Failure to report the attainment of the age of 55 years by a certain Lascar.	885.	21. The attentions of the Executive Engineer should be

Items No.	Para of Inspection Note	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks
				given to the remarks of the inspecting Officer regarding items 4, 5, 10, 11 12, 13, 14, 19, 23, 29 of the above summary, and to the Code rules bearing thereon.
				22. Items 10, 11, 12 and 14 relate to matters which, under Code rules, should be seen to by the Superintending Engineer at his inspections.
				23. Items 6 and 13 relate to matters for which the Accountant is primarily responsible.
			21st Feby.	Major R.E. Examiner P.W. Accounts Madras.

8132

8183/5

G.O. 1616 W dy 15-6-87
B. No. 709 W - D. 3-8-87
" 47 W - 7-1-87
No. 476 C - 9-2-87
G.O. 24 W - 7-1-87
" 2391 W - 21-9-86
" 2254 W - 8-9-86
" 2896 W - 21-9-86
" 1619 W - 25-6-86

P.W.C. No. 8452

R. 22.10.87

circ. 5-11-87 B.D. 11-87

Genl
Acct

No. 2983

~~No. 2930~~

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 8th November

READ the following

From the Secy P. W. Accts No 677 dy 21 Oct 1887

Communicated to the Supdg Engr III Circle who will direct the attention of the Ex. Engrs Cuddapah division to the various irregularities brought to notice in the inspection notes, and to the remarks of the Examiner thereon.

2. The special attention of the Ex. Engrs should be drawn to clause

Secy

Inspection Notes on the Cudjoe
Div by the Dy Gov P.W. dated

Mr Asst P.W. Hutchinson

9983
17

Nos 2, 3, 4, 10, 13 & 14 of the Govt remarks in the summary, & he should be called upon to report on the matters mentioned in items 6 & 16.

3. The Supply. Govt attention is drawn to items 21 & 22 of the Govt remarks.

4. The Govt will submit for consideration, draft Standing orders in accordance with the suggestions in his remarks items 2, 11 & 15.

4.11.87

4/11/87

24/11

S. S. III circle

circ. 5-11-87 R.S-11-87

circ. 5-11-87

6-1-05 ✓

8452

Govt. of [1887] Madras.

PUBLIC WORKS.

Dated

Read. Encl.

G.O., 8 nov 1887, No 2983 W

Inspection

Order on the letter of [illegible] the Executive Engineer Bellary

40/3