B. ho 2064 W. 22-1-87
" 384 W. 7-1-87

PWC № 2946 ✓

№ 2048 W a/1-8-87
" 2728-9 W a/14-10-87
" 3168 W a/22-11-87

PWC № 324

R/ 12-1-88

ho 157 w a/16th January 1888

Hw/PD PHH 14/1/88

Recorded.

HW 13-1-88

13.1.88

A 16-1-88

19/1

17/1

advance made - Dft/W

Qus 6/1/88 M 21-4-87

B. 18-1-87. R 23-4-87

Queries 23/5 26/4

B-No 2064 W. 22-11-87

9259

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated 23/11

Rcd. 25-11-87 Encl. No Progress

G.O., 22 Nov 1887, No. 3168 W

1888.

Office Note No. 951

Madras, 11 November 1888.

To W.

G.O. No. 3168 W. dated 22nd. November 1887.

With reference to para 4 of above G.O., I beg to point out all facts, known to the Examiner's office are not necessarily known to each of the Dy. or Asstt. Examiners, and in the instance referred to, the circumstances connected with the varying rent charged for the Royal Artillery Mess at Saint Thomas Mount were not known to Mr. Rainier, as he does not ordinarily deal with the accounts of the Chingleput Division; but the facts should have been well known in the Divisional office, and should have been correctly stated and proved to Mr. Rainier.

11/11

4

Inspection Notes

orders on the — on the Chingleput division office, submitted by the Examiner P.W. Accts

60/5

23/11/11

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMEN

General.
Account.

READ—the following papers:—

Notes of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Chingleput Division, from the 16th to 20th September 1887.

Mr. A. M. Foord, Executive Engineer, 4th grade, who assumed temporary charge of the division from Colonel Smalley, R.E., on 8th September 1887, was present; the Accountant, M. A. Jeyram Pillay, was also present. The office was last inspected by an Accounts officer in August 1886 (*vide* papers printed with G.O., No. 2214 W., of 4th September 1886).

Colonel H. Smalley, R.E., took over charge from Captain Langley, R.E., on the 19th August 1887.

2. There are at present two sub-divisions—(1) the *Chingleput Sub-division*, under Sub-Engineer J. B. Sanderson, who has an imprest of Rs. 200; (2) the *Trivellore Sub-division*, under Mr. C. Mahomed Kassim, Honorary Assistant Engineer, who has an imprest of Rs. 200. There are no drawing officers except the Executive Engineer. The other imprest-holders are—

(*a*) The Executive Engineer, No. II Party, Tank Restoration Scheme, Rs. 50.
(*b*) Supervisor J. Kelly in charge of the cantonment works at St. Thomas' Mount, Pallávaram and Poonamallee, Rs. 50, and the Barrackmaster, Fort St. George, is supplied with funds necessary to carry out petty repairs under Code paragraph 1081.

3. The Sub-divisional officers pay petty supervision and nominal muster roll labor, but do not pay either piece-workers or contractors, who are paid by the Executive Engineer. The date of last inspection of the Trivellore sub-division by the Executive Engineer was on 1st October 1886. Sub-divisional offices require inspection by the Executive Engineer at least every six months (*vide* Code paragraph 317).

4. The Executive Engineer's drawing account was checked; the balance at the end of August 1887 was proved correct. The cash-book in the Executive Engineer's office was audited for one month and found in order; the cash balance at the date of inspection was counted and found to agree with the cash-book balance. The cheque books were examined and found in order.

5. The cash abstract book is posted by the assistant accountant who keeps the cash-book. It is preferable that the accountant should himself post the cash abstract book, doing it as often as he checks the cash-book, which should be done every day or two.

6. The imprest accounts were checked for two months. The last three accounts rendered by the Barrackmaster of his expenditure for petty repairs (Code paragraph 1081) were checked—

(*a*) The entries in the divisional cash-book respecting an imprest, except when it is recouped, should be in red ink (*vide* Code paragraph 1833).
(*b*) The nominal muster roll of labor, 1st to 31st May 1887, regarding the clearing of silt in the upper supply channel, shows that Rs. 7–11–9 out of the total amount due was not paid, and these unpaid wages were not carried forward to the nominal roll for June 1887 *et seq.*, notwithstanding that they are not yet paid.

(*c*) Vouchers of contingent bills should not be destroyed after audit; they should merely be cancelled.

(*d*) Mr. Sub-Engineer J. B. Sanderson has paid Rs. 19–12–10 to a temporary lascar employed by Sub-Overseer Rangaswami Pillay, the amount being charged to Irrigation and Navigation, but office establishment for Sub-Overseers having been prohibited by G.O., No. 2048 W. of 1st August 1887, the lascar will now be discharged.

7. The works in this division are done principally by contract and by piece-work; there is very little departmental agency.

8. The accounts of works and of contractors and piece-workers were thoroughly examined, work abstracts for March and April 1887 being checked. All expenditure unvouched for to Examiner's office for those two months was audited. Measurements and materials at site accounts were carefully examined in connection with the accounts of works as above. The following remarks are offered :—

9. *Improving sluice No.* 1 *of Tirunilai Tank, constructing a sluice to Tirunilai Tangal, constructing a bye-wash of* 135 *feet long, Tirunilai Tangal.*—Ten bills of above works relate to work which was measured on the 30th March 1887, check-measured on the 10th May 1887, and paid for in September 1887.

10. *Maintenance of Red Hills project.*—The pay of temporary lascars for June 1887 was not shown as a liability in the work abstract for June 1887, as no ten-day report was received in the Executive Engineer's office. Labor from 1st to 31st May 1887 was paid for on the 17th August 1887. The liability for the above was not shown in the work abstract for May 1887, as no ten-day report was received by the Executive Engineer. Labor from 1st to 31st July 1887, Rs. 20, was paid for on the 17th August 1887; it was not shown as a liability in the work abstract for July 1887, as no ten-day report was received by the Executive Engineer.

11. *Maintenance of Chembrambakam Tank.*—The labor employed as per nominal muster roll from 21st to 30th July 1887 was not shown as a liability in the work abstract for July 1887, although the ten-day report for the above period was received on the 9th August 1887 in the Executive Engineer's office.

12. *Clearing the Upper Supply Channel, estimate Rs.* 34,300.—The labor from 1st to 30th June 1887 was paid for on the 17th August 1887. No ten-day report was received, and the liability was not shown in the work abstract for June 1887. Labor from 1st to 31st July 1887, Rs. 30, was not shown as a liability in the work abstract for July 1887, as no ten-day report was received for the work for that period. Labor employed on the 5th July 1887 "on baling" was paid for on the 17th August 1887; it was not shown as a liability in work abstract for July 1887, as no ten-day report was received. Labor from 25th to 27th June 1887, Rs. 6–9–0, "on baling" was paid for on the 17th August 1887; the liability was not shown in the work abstract for June 1887, as no ten-day report was received.

13. *Muttavakam Tank Sluice.*—A maistry paid in June 1887 was not shown as a liability in work abstract for June 1887, as no ten-day report was received regarding it.

14. *Agaram Tank, constructing weir and raising bund.*—The pay of a maistry for June 1887 disbursed in July 1887 was not shown as a liability in the work abstract for June 1887.

15. *Nedukundam Tank repairs.*—The pay of a maistry for June 1887 paid in July 1887 was not shown as a liability in work abstract for June 1887, as no ten-day report was received by the Executive Engineer's office.

16. *Constructing new barracks, Royal Artillery, Mount.*—There is no work abstract prepared for this work. Although there is only one contract certificate during the month, its manner of preparation is such that it cannot be directly posted into the register of works, but has to be first of all summarised; *hence sub-head No.* 58 of work voucher was posted from fifteen different items in the contract certificate; *sub-head No.* 64 from two different items in contract certificate; *sub-head No.* 114 from ten different items in contract certificate, so that it would probably be as well to prepare

a work abstract and have the connection between the contract certificate and the register of works plainly on record.

17. *Constructing a light-house at the Seven Pagodas.*—Balance of materials at site Rs. 1,844–11–0. Date of last verification by Sub-divisional officer 30th March 1887.

18. There is a work abstract for this work, but as the work abstract only shows in one line the total value of work done by the contractor, it is plain that the register of works cannot be posted direct from the work abstract, the former being posted by sub-heads.

Sub-head No. 6 of work voucher, for instance, was posted from three different items in the contract certificate; unless the work abstract represents (in part I) the working up of the results carried into the register of works, it (the work abstract) is useless.

19. Materials worth Rs. 1,844–11–0, purchased during the month, have not been shown in part I of the work abstract as "increase to materials at site," nor was the payment on account shown in part II of the work abstract.

20. *Cholaveram Tank, restoring embankment, Rs.* 39,170.—Nominal muster roll, 20th to 28th February 1887, Rs. 10–4–0; nominal muster roll, 1st to 6th March 1887, Rs. 6–8–0; nominal muster roll, 7th to 12th March 1887, Rs. 7–10–0; nominal muster roll, 13th to 20th March 1887, Rs. 12.

21. The column "date of payment" in part I of nominal muster roll has not been filled in.

22. Labor employed as per nominal muster roll from 20th to 28th February was not shown as a liability in the work abstract for that month.

23. The above nominal rolls show only payments on account of petty supervision, which should not appear on nominal muster roll forms but on form No. M. 4-A., and which should have been sent to the Examiner's office for audit.

24. Part I of work abstract does not show the distribution of work under different agencies as prescribed in that form.

25. Part II need not show payments made to piece-workers.

26. Part III is not posted at all.

27. *Completing the upper storey of the Agricultural College at Saidápet, estimate Rs.* 18,370, *April* 1887.—Materials were verified when they were purchased in February and March 1887, but not since then.

28. The executed rate of sub-head No. 5 of register of works for April 1887 should be Rs. 25–6–6 and not Rs. 26 as entered in the register of works.

29. No ten-day reports have been received by the Executive Engineer, and payments on account of materials are not shown in parts II and III.

30. *Constructing a coffee-shop and a cook-room for the upper storey barracks, Mount* (*Rs.* 6,690).—There is a decrease of materials during the month, which is not shown in part I of work abstract.

31. The register of works is, however, posted correctly; the register of works does not, as it should, correspond with part I of work abstract, which is therefore meaningless and useless. The work abstract for this work shows in a lump sum the value of work done, although the contract certificate is so prepared that it could not be directly posted into the register of works without summarising. Sub-head No. 2, for instance, was posted from two different items in the contract certificate.

32. *Chinnambedu Tank repairs.*—Work measured on 23rd March 1887 was paid for on the 15th September 1887.

33. *Repairing Asanabodur Tank.*—Contract certificate No. 4 of July 1886 shows work done up to date, earthwork 323,157 cubic feet, Rs. 747–4–0, measured on 29th June 1886. The next final contract certificate No. 5 shows earthwork, 360,248 cubic feet, Rs. 833–1–2, measured on 20th and 31st August, check-measured on 29th September 1886 by Mahomed Kassim, Sub-divisional officer, and bill submitted by him and received in Executive Engineer's office on 15th October 1886. No payment was made on the above bill, and another revised final contract certificate of April 1887

shows earthwork, 370,007 cubic feet, Rs. 855-10-3, measurement and check-measurement of which is said to have occurred exactly as it occurred and on the same dates as the above certificate which was corrected, though there is a difference of 9,759 cubic feet under earthwork and considerable difference also under turfing and velal, the latter being absent.

34. The revised measurement could not be checked with the measurement book,

35. Payment was made on the 7th April 1887 on the revised measurement by the Executive Engineer, Captain Langley, R.E., who does not seem to have sufficiently checked the revised measurement before payment.

36. The measurement sheets in both the original and revised certificate No. 5 are signed by the Sub-divisional officer Mahomed Kassim, and it is not clear how he could have check-measured work twice over on the same day, which work had been measured twice over a month previous, the double measurement and then the double check-measurement revealing totally different results.

37. The measurement book should of course show the facts; but that book, though it should have been in the office during inspection, having been specially asked for many days in advance, was not available.

38. *General remarks.*—Work abstracts for August 1887 were not prepared at the time of the inspection. The rendering of ten-day reports has been very irregular and unsatisfactory.

39. No ten-day reports for periods previous to August 1887 have been submitted from the Trivellore sub-division; those sent up in August are not well prepared in any respect.

40. Measurement sheets are not cancelled, nor are measurement books.

41. The corrections in the measurement books are sometimes in pencil, and lack the initials or signature of their author.

42. The measurements are not always inked in by the officer who made them as prescribed in note 3 of form M 19.

43. Contract agreements are lodged rightly enough in the Executive Engineer's office, but piece-workers' agreements are, after the Executive Engineer's approval, returned to the sub-divisions concerned; it is thought that these should also be lodged with the Executive Engineer, copies being sent to Sub-divisional officers where necessary.

44. The following items are in dispute with the contractor :—

Item No.	Name of contractor.	Name of work.	Amount.	Due since.	Nature of dispute.
			RS. A. P.		
1	T. Subroya Mudaliar ..	Kattur tank ..	137 1 11	July 1886.	Certain items of work done by the contractor were disallowed by the Sub-divisional officer and the contractor therefore refuses to sign the bills.
2	Do. ..	Vanjivakam tank.	119 8 2	Do.	
3	Do. ..	Narnaveram flood bank	152 0 11	Do.	

45. Work done on the following works has not been billed for since February 1887 :—

1. Pedumbedu river channel.
2. Sompattu tank.
3. Kattur tank.

46. The periodical report of measurements prescribed in Code paragraph 1367 is no more observed in this than in other divisions; it is, from an accounts point of view, a very valuable rule, and though, where works are many or widely scattered and where establishment is scarce, it must be difficult to submit such information for each work *monthly* as at present ordered, it cannot be very difficult to send it every two months. If the returns, containing the measurements as prescribed in Code paragraph 1367, were accompanied by a form showing in print all works in the sub-division, and against each the date of the last measurement and of verification of materials, it would usefully intimate to the Executive Engineer any delay, instances of which are far too frequent in many of the divisions.

47. The following items are due to contractors for a considerable time :—

Item No.	Name of contractor.	Name of work.	Amount.	Due since.	Particulars of delay.
			RS. A. P.		
1	T. Subroya Mudaliar ..	Tattamanji tank	57 8 4	July 1886 ..	Bill awaited.
2	T. Sundra Mudaliar ..	Ayanambakam tank ..	10 9 9	Dec. 1886 ..	Do.
3	Seeyala Pillai	Chettikolam tank ..	8 12 9	July 1885 ..	Do.
4	Rajagopal Naidu ..	Tirumalavoyal Iyneri tank.	7 4 9	Nov. 1886 ..	Contractor not called for payment.
5	Cajaraja Mudaliar ..	Kilanur tank	12 6 5	Do. ..	Bill awaited.
6	Vijiaragava Iyengar ..	Sholinga Nellore tank ..	1 13 8	Dec. 1886 ..	Do.
7	Muthuswami Mudaliar ..	Madambakam tangal ..	5 7 11	Do. ..	Do.

48. Orders are requested whether, with reference to Code paragraph 1081, "the requisition which is accompanied by an estimate of the repairs required" and which is sent by the Barrackmaster to the Executive Engineer, should be signed by the commanding or other officer who caused the requisition to be made.

49. At present all requisitions or nearly all are merely signed by the Barrackmaster, and this is considered by the Executive Engineer a sufficient indication of the work being required by the regiment or department concerned.

50. The contractors' ledger is not posted for September.

51. A payment made on 9th July 1887 was advised in transfer not until the 23rd idem, but such transfer advices are not generally delayed.

52. Certain advertisements have been inserted in newspapers and in the Madras Government Gazette by the Executive Engineer without the sanction of the Superintending Engineer.

53. Travelling allowance claims of lower subordinates, office and petty establishments from March to July 1887 inclusive, were audited and found correct.

54. The claims on account of travelling allowance of members of the office and petty establishments are drawn generally on memoranda, each memorandum showing the claims of more than one individual. The hour of departure and arrival are not shown.

55. The claims of messengers and lascars attached to the divisional office are noted in rough note books, which, however, are not signed by anybody.

56. The following service books require re-attestation :—

Names of holders.	*Date of last attestation.*
C. R. Chinnasami Iyengar, Supervisor, 2nd grade	1st Dec. 1879.
Mr. M. R. Bresnaham, Overseer, 2nd grade...	12th Feb. 1880.
R. Munisami Naidu, lascar	25th „ 1882.
A. Coopoosami Naidu, lascar	24th „ „
Arunagheri Mudaliar, lascar	18th „ „
Vythealingam Mudaliar, lascar	18th „ „
T. Krishnasami Mudaliar, Superintendent	8th Mar. „
R. Munisami Naikar, lascar	26th „ „
Venkatachellam Pillai, lascar	9th „ „
P. Murugan Pillai, lascar	8th „ „
V. Vridhagiri Mudaliar, Superintendent	1st „ „
Muthumunian, lascar	18th Feb. „
P. Venkatarangam Pillai, clerk	7th Mar. „
P. V. Rutna Mudaliar, clerk	25th Nov. „

57. The entries in the service book of N. Murugesa Mudaliar, Overseer, 2nd grade, were re-attested on the 15th June 1885, but the re-attestation was not, and has not, been signed by the head of the office.

58. The entries on page 1 of the service book of lascar Madar Khan Sahib were filled in on 20th February 1882, but the entries have not been signed by the head of the office, nor have they been re-attested.

59. The entries in the service book of Yetti, lascar, Valloor anicut, are *in pencil;* the service book cannot be said to have been opened out, as the entries are not verified by the head of the office.

60. The entries in page 1 of the service book of messenger Narayanasami Naidu were made on 2nd April 1884, but they have not been attested by the head of the office.

61. The service book of C. Velayudha Mudaliar, Supervisor, 1st grade, has been sent on to the office of the Examiner of Public Works Accounts for verification of services.

62. The service book of Mr. Trutwein, Supervisor, 2nd grade, attached to Tank Restoration Scheme, has not yet been received from Godávari Western division, from which division he was transferred on 16th May 1887.

63. The service books of the following members have not but should be opened out :—

Munisami Naidu, lascar, division office.
Kuppoosami Naidu, lascar, do.
Shefk Nathad, lascar, do.
Narayanasami Mudaliar, lascar, Trivellore sub-division.
Subroyan do. do.
Munisami, lascar, Tamarapak anicut and Cholaveram supply channel.
Veeran do. do.
P. Chella Perumal Pillai, Superintendent, Korattur anicut, new Bangara channel and Chembrambakam tank. do.
Armugan, lascar, Korattur anicut, new Bangara channel and Chembrambakam tank.
Ramasami Raj, lascar, Kambakal channel.
Mooneappa Mudaliar, lascar, do.
Venkatasami, lascar, do.
Raju, lascar, do.

64. The service book of T. Thavasappa Pillai, clerk, could not be produced.

65. The service books are in a tin-box, in charge of the storekeeper. They should be in charge of the head of the office as prescribed in note II to paragraph 864 of the Public Works Department Code. Nothing could well be more deserving of safe custody.

66. The suspense schedules contain nothing noteworthy and are in order.

67. The budget registers are in order and up to date. There is no register of liabilities, but one will now be opened.

68. This division comprises three cantonments, and it is important to maintain a correct account of buildings generally. But the Executive Engineer's duty of providing with quarters all who are so entitled makes it specially desirable that particulars of all application for quarters, and the extent to which the claim in each case was met, should be on record, which at present it is not.

69. True there are full particulars recorded of accommodation which is hired. The register of hired buildings is perhaps perfect; but in view of the frequent claims for compensation regarding quarters, which reach Government, it is certain that a thoroughly comprehensive record of each application for quarters, and what is done about it, should be kept, which at present it is not, for ready reference. A form suggested by the undersigned as likely to prove useful was left with the Executive Engineer.

70. The list of buildings hired was examined, and the rent paid by this department was found in all, except eight cases, to be within the proper scale; out of the eight exceptional cases only one has not received the sanction of Government, namely, that of Assistant Apothecary Wooten, for which sanction will now be applied for.

71. But Sub-Conductor White, who occupies hired quarters, for which this department pays Rs. 15 per month, should pay, under section II of appendix C, Rs. 7–8–0 per month instead of getting free quarters as at present.

72. It appears, too, that certain accommodation, namely, *Imperial Staff Sergeants' quarters, Reserve Powder Magazine, St. Thomas' Mount,** have been for some time vacant, and that the utilisation of these quarters might have saved the hiring of others.

* Reported value Rs. 3,970.

† Value Rs. 5,000.

73. The mess-house at Poonamallee † is not shown as rented or available for rent, and this accommodation will be inquired after by the Executive Engineer.

74. The mess-house of the Royal Artillery at St. Thomas' Mount, value Rs. 32,000, is rented for Rs. 60 per month, which is less than $2\frac{1}{2}$ per cent. per annum on the value. It is believed that, as this is an Imperial building, such a reduced rent should receive the sanction of the Government of India.

75. There is no stock in this division.

76. The consolidated divisional return of tools and plant for current half-year is not yet commenced. The famine tools are on the same returns as the Public Works Department tools though in a separate part of the return. It is said that the stock of famine tools is not mixed with that of Public Works Department tools.

77. The account of service labels is not in order; the revised form M 216-A, ordered in Standing Order No. 73 of 1887, has not been adopted yet. The total made each day of labels used, and the balance remaining, should have been, but has not been, initialled by the head clerk.

78. The entry of each fresh supply of labels should be the occasion taken by the accountant for an examination of the account.

79. The Assistant Accountant, P. Varadarajulu Naidu, clerk, IV class, 2nd grade, is smart and hardworking. He has assisted the accountant for five years.

80. He keeps the cash-book, posts the cash abstract book, the register of works, the contractors' ledger and the appropriation (budget) registers; he prepares work vouchers, the cash account current, the cash balance statement and the return of grants, expenditure and balance (form D.); he checks imprest accounts (which should be done by the accountant) and contractors' bills.

81. Another clerk prepares work abstracts, the expenditure, the suspense account and establishment schedules, and checks whatever bills are not checked by the assistant accountant.

82. From the above it is plain that the accountant is sufficiently assisted.

(Signed) H. RAINIER,
Inspecting Officer.

ST. THOMAS' MOUNT,
20th September 1887.

No. 763.

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

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
1	3	Delay in the inspection of a certain sub-division by the Executive Engineer.	317	1. Special attention is invited to this. The Code requires inspection at least every six months.
2	5	Cash abstract book is posted by the assistant accountant.	310	2. Provided the accountant exercises proper supervision over the work of his assistants, it seems best to leave the distribution of work to him. The mechanical work of posting the cash abstract book is probably better left to one of the assistants.
3	6 (*a*)	Entries in the cash-book of increases or decreases of imprests are not in red ink.	1833	3. The accountant should attend to this.
4	6 (*b*)	Unpaid arrears in a certain nominal muster roll are not brought forward in the subsequent muster roll.	Notes 7 and 8 on Form No. M 4.	4. The Executive Engineer should see that the Sub-divisional officer is properly instructed on this point.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
5	6 (*c*)	Vouchers of contingencies are destroyed after audit.	Form No. 155, Certificate by disbursing officer. 859.	5. This practice, which seems to be common, should be stopped. Code paragraph 859 might perhaps be made clearer. The voucher should be defaced, so as to prevent them being used again, but should not be destroyed.
6	6 (*d*)	Irregular employment of temporary lascar for a sub-overseer.	G.O., No. 2048 W., dated 1st Aug. 1887.	6. The Executive Engineer should report whether the irregularity has ceased.
7	9 & 32	Delay in payment for works measured in certain cases	1824	7. The delays noticed are very great, and seem to require some explanation from the Executive Engineer.
8	10 to 15 and 22	Omission of liabilities from work abstract in certain instances.	1864	
9	10 & 12	Delay in payment of labor employed in two cases.	Form No. M 4., note 5.	
10	10, 12, 13, 15, 29, 38 and 39	Incorrect preparation, non-submission and irregular submission of ten-day reports in several instances.	1751 & 1752	8. The Executive Engineer should insist on the punctual submission of ten-day reports; work abstracts cannot be properly prepared without them.
11	16	In a case where the work is executed by one contractor, the contract certificate is not so prepared as to admit of easy posting into the register of works.	1909, III.	9. It seems desirable to modify Code paragraph 1909, III, and to rule that a work abstract should be prepared in all cases in which the figures from the contract certificate cannot be directly posted into the register of works, but requires to be collected and rearranged. As a general rule the items of a contract certificate should correspond with the sub-heads of the register of works, and, if this were attended to, the proposed modification of 1909, III, (becoming a dead letter) would cause no trouble.
11*a*	18	Work abstract in one case is not prepared in detail to admit of posting into the register of works.	1865	10. The accountant should see that this does not occur again.
12	19, 24, 25, 26, 29 to 31	Incorrect posting of work abstracts in several instances.	1758 & 1759	11. The accountant will be warned to give more attention to the correct preparation of work abstracts.
13	20 & 21	Omission of the date of payment in part I of nominal muster rolls.	Note 6 on Form No. M 4.	12. The disburser concerned should be instructed to be more careful.
14	23	Entry of payments on account of petty supervision in nominal muster roll forms instead of in form M No. 4-A.	1749	

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
14*a*	28	Erroneous entry of an executed rate in register of works for April 1887.	1866	13. Probably a clerical error.
15	27	Omission to verify certain materials at site after March 1887 in one case.	1367 and 1713.	
16	33 to 36	Serious discrepancies between different certificates for a certain work.	1756	14. Explanation by the Executive Engineer seems to be required.
17	37	Non-production of the measurement book for the above work though specially asked for some days in advance by Inspecting officer.	1756	15. The Executive Engineer might I think be instructed to submit the measurement book with his explanation (see last item).
18	38	Delay in the preparation of work abstracts.	1764	
19	40	Measurements reported for payment are not cancelled.	1756	
20	41	Corrections in measurement book are not properly carried out and are not countersigned by the officer who measured.	Note 3 on Form No. M 19.	
21	42	Measurements are in pencil and not inked by the officer taking down the same.	Do.	
22	43	Agreements with piece-workers are not lodged with the Executive Engineer, but with the Sub-divisional officer.	.....	16. The Code does not say who is competent to enter into such agreements or what is to be done with them. The matter will be separately dealt with.
23	44	Certain disputed liabilities to a contractor unpaid for more than a year.	.....	17. Early settlement is much to be desired. The Executive Engineer might be instructed to report.
24	45	Delay in billing for measured work in three cases.	1824	18. The delay should be explained.
25	46	The periodical report of measurements not submitted.	1367	19. The subject of Code paragraph 1367 has been separately referred for orders in my Office Note No. 764, dated 14th November 1887.
26	47	Long outstanding balances due to contractors.	1824	20. Steps should be taken to close these accounts. The Superintending Engineer might be asked to see to it.
27	48 & 49	All requisitions for military repairs are not signed by the Commanding officer.	1081	21. From the wording of Code paragraph 1081 it seems clear that the signature of the Commanding officer is only required to the completion certificate and not to the requisition.
28	50	Delay of one month in posting the contractors' ledger.	1864 and 1868.	22. The accountant should see that the arrears are brought up.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
29	52	Certain advertisements have not been sanctioned by the Superintending Engineer.	267 (*n*) and 320 (*l*).	
30	54 & 55	Claims for travelling allowance of different individuals are sometimes drawn in one memorandum instead of in separate memoranda showing the claims, the hour of departure and arrival.	531	23. I have already suggested that forms be prescribed for use in such cases.
31	56, 57, 58 & 60	Fourteen service books require re-attesting.	864	24. The Executive Engineer should report that the omission or deficiency noticed has in each case been remedied.
32	59, 63 and 64	Service books not opened for thirteen members and one book missing.		
33	62	Service book of Mr. Trutwein has not been received from Godávari Western division.	864, note II.	25. Should be called for.
34	67	Register of liabilities not opened out.	1595	26. The Executive Engineer should report that the register has been opened.
35	68 & 69	Want of a complete register of buildings and applications for quarters.	.....	27. The Executive Engineer will be requested to send the form left by Mr. Rainier with any remarks and suggestions he may wish to make. The question of introducing this or some similar form for general use in divisions requiring it will then be separately submitted for orders.
36	70	Want of sanction of Government for excess rent paid in one case.	1136	28. It is understood that sanction will be applied for at once, if not already done.
37	71	Sub-Conductor White is allowed quarters free of rent.	Appendix C, section II.	29. The Executive Engineer should be required to explain.
38	72	Hiring separate buildings when departmental buildings are available.	1136	30. The Executive Engineer should explain.
39	73	The mess-house at Poonamallee is not shown as rented or available for rent.	1046	31. This office will see that the omission is supplied in the monthly return.
40	74	Low rent charged for the Royal Artillery mess-house, St. Thomas' Mount.	1041	32. Sanction of the Government of India has already been applied for (*vide* G.O., No. 2728 W., dated 14th October 1887).
41	76	The return of tools and plant not opened out for current half-year.	Note 4 on Form No. M 13.	33. The accountant should attend to this at once, or the half-yearly return will not be punctually submitted.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
42	77 & 78	Service label accounts not maintained in the prescribed form and insufficiently checked by the accountant.	Note on Form No. M 216-A.	34. The Executive Engineer should report that the prescribed system has been adopted.
43	80	The imprest account and contract vouchers are not checked by the accountant but by his assistant.	374	35. The accountant should himself examine the imprest and cash accounts and vouchers as far as possible instead of leaving it to his assistant. 36. The attention of the Executive Engineer should be called to the Inspecting officer's remarks relating to items 8, 9, 14, 15, 18, 20, 21, 22, 29 and to the rules bearing thereon.

MADRAS,
14th November 1887.

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

ORDER—dated 22nd November 1887, No. 3168 W., Public Works.

Communicated to the Superintending Engineer, V Circle, who will direct the attention of the Executive Engineer, Chingleput Division, to the remarks and suggestions of the Examiner, Public Works Accounts.

2. The Examiner will submit for consideration, separately, his proposals with respect to the points mentioned in clauses 5 and 9 of his remarks.

3. The Executive Engineer will report on the matters referred to in items 6, 7, 16, 23, 24, 31, 37, 38 and 42 of the summary.

4. With reference to the Deputy Examiner's remarks in paragraph 74 of his inspection notes, it is observed that the full rent of the Royal Artillery mess-house at St. Thomas' Mount is Rs. 100 per mensem when three batteries are stationed at the Mount, and that at various times, with the sanction of the Government of India, the rental has been reduced to Rs. 60 or Rs. 40 per mensem when the strength of the Artillery at the station has been reduced to two or one batteries. These facts should apparently have been known to the Deputy Examiner.

(True Extract.)

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

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated November, 22nd.

Recd.

Encl.

G.O., 22nd Nov. 1887, No. 3168 W.

NOVEMBER.

Inspection Notes.

Orders on the — on the Chingleput Division office, submitted by the Examiner, Public Works Accounts.

Read the following paper:-

15/11/87 Jm

NOTES OF INSPECTION BY H.RAINIER ESQ. OF THE OFFICE OF THE EXECUTIVE ENGINEER CHINGLEPUT DIVISION, FROM THE 16TH TO 20TH SEPTEMBER 1887.

MR.A.M.FOOTE, EXECUTIVE ENGINEER 4TH GRADE, WHO ASSUMED TEMPORARY CHARGE OF THE DIVISION FROM COL.SMALLEY R.E. COL.H.SMALLEY R.E. TOOK OVER CHARGE FROM CAPT.LANGLEY R.E. ON THE 19TH AUGUST 1887. } ON 8TH SEPTEMBER 1887 WAS PRESENT.

THE ACCOUNTANT M.A.JEYRAM PILLAY WAS ALSO PRESENT. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER IN AUGUST 1886, VIDE PAPERS PRINTED WITH G.O.NO.2214 W. OF 4TH SEPTEMBER 1886.

2. THERE ARE AT PRESENT TWO SUB-DIVISIONS, (1) THE CHINGLEPUT SUB-DIVISION UNDER SUB-ENGINEER J.E.SANDERSON WHO HAS AN IMPREST OF RS.200, (2) THE TRIVELLORE SUB-DIVISION UNDER MR.C.MAHOMED KASSIM, HONORARY ASST. ENGINEER, WHO HAS AN IMPREST OF RS.200. THERE ARE NO DRAWING OFFICERS EXCEPT THE EXECUTIVE ENGINEER. THE OTHER IMPREST HOLDERS ARE:-

(A). THE EXECUTIVE ENGINEER, NO.II PARTY TANK RESTORATION SCHEME, RS.50.

(B). SUPERVISOR J.KELLY IN CHARGE OF THE CANTONMENT WORKS AT ST.THOMAS' MOUNT, PALAVARAM AND POONAMALLEE, RS.50, AND THE BARRACK MASTER FORT ST.GEORGE IS SUPPLIED WITH FUNDS NECESSARY TO CARRY OUT PETTY REPAIRS UNDER CODE PARA 1081.

3. THE SUB-DIVISIONAL OFFICERS PAY PETTY SUPERVISION AND NOMINAL MUSTER ROLL LABOR, BUT DO NOT PAY EITHER PIECE-WORKERS OR CONTRACTORS, WHO ARE PAID BY THE EXECUTIVE ENGINEER

THE

THE DATE OF LAST INSPECTION OF THE TRIVELLORE SUB-DIVISION BY THE EXECUTIVE ENGINEER WAS ON IST OCTOBER 1886. SUB-DIVISIONAL OFFICES REQUIRE INSPECTION BY THE EXECUTIVE ENGINEER AT LEAST EVERY 6 MONTHS, VIDE CODE PARA 817.

4. THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT WAS CHECKED, THE BALANCE AT THE END OF AUGUST 1887 WAS PROVED CORRECT. THE CASH BOOK IN THE EXECUTIVE ENGINEER'S OFFICE WAS AUDITED FOR ONE MONTH AND FOUND IN ORDER, THE CASH BALANCE AT THE DATE OF INSPECTION WAS COUNTED AND FOUND TO AGREE WITH THE CASH BOOK BALANCE. THE CHEQUE BOOKS WERE EXAMINED AND FOUND IN ORDER.

5. THE CASH ABSTRACT BOOK IS POSTED BY THE ASSISTANT ACCOUNTANT WHO KEEPS THE CASH BOOK. IT IS PREFERABLE THAT THE ACCOUNTANT SHOULD HIMSELF POST THE CASH ABSTRACT BOOK, DOING IT AS OFTEN AS HE CHECKS THE CASH BOOK, WHICH SHOULD BE DONE EVERY DAY OR TWO.

6. THE IMPREST ACCOUNTS WERE CHECKED FOR 2 MONTHS. THE LAST 8 ACCOUNTS RENDERED BY THE BARRACK MASTER OF HIS EXPENDITURE FOR PETTY REPAIRS (CODE PARA 1081) WERE CHECKED.

(A). THE ENTRIES IN THE DIVISIONAL CASH BOOK RESPECTING AN IMPREST, EXCEPT WHEN IT IS RECOUPED, SHOULD BE IN RED INK (VIDE CODE PARA 1888).

(B). THE NOMINAL MUSTER ROLL OF LABOR IST TO 31ST MAY 1887 REGARDING THE CLEARING OF SILT IN THE UPPER SUPPLY CHANNEL, SHEWS THAT RS.7-11-9 OUT OF THE TOTAL AMOUNT DUE WAS NOT PAID, AND THESE UNPAID WAGES WERE NOT CARRIED FORWARD TO THE NOMINAL ROLL FOR JUNE 1887 ET SEQ NOTWITHSTANDING THAT THEY ARE NOT YET PAID.

(C). VOUCHERS OF CONTINGENT BILLS SHOULD NOT BE DESTROYED AFTER AUDIT, THEY SHOULD MERELY BE CANCELLED.

(D). MR.SUB-ENGINEER J.B.SANDERSON HAS PAID RS.19-12-10 TO A TEMPORARY LASCAR EMPLOYED BY SUB-OVERSEER RANGASWAMI PILLAY, THE AMOUNT BEING CHARGED TO IRRIGATION AND NAVIGATION, BUT OFFICE ESTABLISHMENT FOR SUB-OVERSEERS HAVING BEEN PROHIBITED BY G.O. NO.2048 W. OF IST AUGUST 1887, THE LASCAR WILL NOW BE DISCHARGED.

7. THE WORKS IN THIS DIVISION ARE DONE PRINCIPALLY BY CONTRACT AND BY PIECEWORK; THERE IS VERY LITTLE DEPARTMENTAL AGENCY.

8. THE ACCOUNTS OF WORKS AND OF CONTRACTORS AND PIECE-WORKERS WERE THOROUGHLY EXAMINED. WORK ABSTRACTS FOR MARCH AND APRIL 1887 BEING CHECKED. ALL EXPENDITURE UNVOUCHED FOR TO EXAMINER'S OFFICE FOR THOSE 2 MONTHS WAS AUDITED. MEASUREMENTS AND MATERIALS AT SITE ACCOUNTS WERE CAREFULLY EXAMINED IN CONNECTION WITH THE ACCOUNTS OF WORKS AS ABOVE. THE FOLLOWING REMARKS ARE OFFERED:-

9. IMPROVING SLUICE NO.I OF TIRUNILAI TANK, CONSTRUCTING A SLUICE TO TIRUNILAI TANGAL, CONSTRUCTING A BYE-WASH OF 185' LONG, TIRUNILAI TANGAL - TEN BILLS OF ABOVE WORKS RELATE TO WORK WHICH WAS MEASURED ON THE 30TH MARCH 1887, CHECK MEASURED ON THE 10TH MAY 1887 AND PAID FOR IN SEPTEMBER 1887.

10. MAINTENANCE OF RED HILLS PROJECT - THE PAY OF TEMPORARY LASCARS FOR JUNE 1887 WAS NOT SHOWN AS A LIABILITY

IN

IN THE WORK ABSTRACT FOR JUNE 1887, AS NO TENDAY REPORT WAS RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE. LABOR FROM 1ST TO 31ST MAY 1887 WAS PAID FOR ON THE 17TH AUGUST 1887. THE LIABILITY FOR THE ABOVE WAS NOT SHOWN IN THE WORK ABSTRACT FOR MAY 1887 AS NO TEN-DAY REPORT WAS RECEIVED BY THE EXECUTIVE ENGINEER. LABOR FROM 1ST TO 31ST JULY 1887 RS.20/ WAS PAID FOR ON THE 17TH AUGUST 1887, IT WAS NOT SHEWN AS A LIABILITY IN THE WORK ABSTRACT FOR JULY 1887 AS NO TEN-DAY REPORT WAS RECEIVED BY THE EXECUTIVE ENGINEER.

11. MAINTENANCE OF CHEMBRAMBAKAM TANK - THE LABOR EMPLOYED AS PER NOMINAL MUSTER ROLL FROM 21ST TO 30TH JULY 1887 WAS NOT SHOWN AS A LIABILITY IN THE WORK ABSTRACT FOR JULY 1887, ALTHOUGH THE TEN-DAY REPORT FOR THE ABOVE PERIOD WAS RECEIVED ON THE 9TH AUGUST 1887 IN THE EXECUTIVE ENGINEER'S OFFICE.

12. CLEARING THE UPPER SUPPLY CHANNEL, ESTIMATE RS.34800 - THE LABOR FROM 1ST TO 30TH JUNE 1887 WAS PAID FOR ON THE 17TH AUGUST 1887.. NO TEN-DAY REPORT WAS RECEIVED AND THE LIABILITY WAS NOT SHOWN IN THE WORK ABSTRACT FOR JUNE 1887. LABOR FROM 1ST TO 31ST JULY 1887, RS.30/ WAS NOT SHEWN AS A LIABILITY IN THE WORK ABSTRACT FOR JULY 1887 AS NO TEN-DAY REPORT WAS RECEIVED FOR THE WORK FOR THAT PERIOD. LABOR EMPLOYED ON THE 5TH JULY 1887 'ON BALING' WAS PAID FOR ON THE 17TH AUGUST 1887, IT WAS NOT SHOWN AS A LIABILITY IN WORK ABSTRACT FOR JULY 1887 AS NO TEN-DAY REPORT WAS RECEIVED. LABOR FROM 25TH TO 27TH JUNE 1887, RS.6-9-0, 'ON BALING' WAS PAID FOR ON THE 17TH AUGUST 1887, THE LIABILITY WAS NOT SHOWN IN THE WORK ABSTRACT FOR JUNE 1887 AS NO TEN-DAY REPORT WAS RECEIVED.

13. MUTTAVAKAM TANK SLUICE - A MAISTRY PAID IN JUNE 1887 WAS NOT SHOWN AS A LIABILITY IN WORK ABSTRACT FOR JUNE 1887 AS NO TEN-DAY REPORT WAS RECEIVED REGARDING IT.

14. AGARAM TANK. CONSTRUCTING WEIR AND RAISING BUND - THE PAY OF A MAISTRY FOR JUNE 1887. DISBURSED IN JULY 1887 WAS NOT SHOWN AS A LIABILITY IN THE WORK ABSTRACT FOR JUNE 1887.

15. NEDUKUNDAM TANK REPAIRS - THE PAY OF A MAISTRY FOR JUNE 1887 PAID IN JULY 1887 WAS NOT SHOWN AS A LIABILITY IN WORK ABSTRACT FOR JUNE 1887 AS NO TEN-DAY REPORT WAS RECEIVED BY THE EXECUTIVE ENGINEER'S OFFICE.

16. CONSTRUCTING NEW BARRACKS R.A MOUNT - THERE IS NO WORK ABSTRACT PREPARED FOR THIS WORK. ALTHOUGH THERE IS ONLY ONE CONTRACT CERTIFICATE DURING THE MONTH, ITS MANNER OF PREPARATION IS SUCH THAT IT CANNOT BE DIRECTLY POSTED INTO THE REGISTER OF WORKS BUT HAS TO BE FIRST OF ALL SUMMARISED.. HENCE SUBHEAD NO.58 OF WORK VOUCHER WAS POSTED FROM 15 DIFFERENT ITEMS IN THE CONTRACT CERTIFICATE.

SUBHEAD NO.64 - FROM 2 DIFFERENT ITEMS IN CONTRACT CERTIFICATE.

SUBHEAD NO.114 - FROM 10 DIFFERENT ITEMS IN CONTRACT CERTIFICATE SO THAT IT WOULD PROBABLY BE AS WELL TO PREPARE A WORK ABSTRACT AND HAVE THE CONNECTION BETWEEN THE CONTRACT CERTIFICATE AND THE REGISTER OF WORKS PLAINLY ON RECORD.

17. CONSTRUCTING A LIGHT HOUSE AT THE SEVEN PAGODAS - BALANCE OF MATERIALS AT SITE RS.1,844-11-0. DATE OF LAST VERIFICATION BY SUB-DIVISIONAL OFFICER 30TH MARCH 1887.

18. THERE IS A WORK ABSTRACT FOR THIS WORK BUT AS THE WORK ABSTRACT ONLY SHEWS IN ONE LINE, THE TOTAL VALUE OF WORK DONE BY THE CONTRACTOR, IT IS PLAIN THAT THE REGISTER OF WORKS CANNOT BE POSTED DIRECT FROM THE WORK ABSTRACT, THE FORMER BEING POSTED BY SUBHEADS.

SUBHEAD NO.6 OF WORK VOUCHER, FOR INSTANCE, WAS POSTED FROM 8 DIFFERENT ITEMS IN THE CONTRACT CERTIFICATE: UNLESS THE WORK ABSTRACT REPRESENTS (IN PART I) THE WORKING UP OF THE RESULTS CARRIED INTO THE REGISTER OF WORKS, IT (THE WORK ABSTRACT) IS USELESS.

19. MATERIALS WORTH RS.1,844-11-0 PURCHASED DURING THE MONTH HAVE NOT BEEN SHOWN IN PART I OF THE WORK ABSTRACT AS 'INCREASE TO MATERIALS AT SITE' NOR WAS THE PAYMENT ON ACCOUNT SHOWN IN PART II OF THE WORK ABSTRACT.

20. CHOLAVERAM TANK - RESTORING EMBANKMENT-RS.89,170 -

NOMINAL MUSTER ROLL 20TH TO 28TH FEBRUARY 1887 RS..10- 4-0

——DO—— 1ST TO 6TH MARCH 1887 RS. 6- 8-0

——DO—— 7TH TO 12TH MARCH 1887 RS. 7-10-0

——DO—— 13TH TO 20TH MARCH 1887 RS.12-0-0

21. THE COLUMN 'DATE OF PAYMENT' IN PART I OF NOMINAL MUSTER ROLL HAS not BEEN FILLED IN.

22. LABOR EMPLOYED AS PER NOMINAL MUSTER ROLL FROM 20TH TO 28TH FEBRUARY WAS NOT SHOWN AS A LIABILITY IN THE WORK ABSTRACT FOR THAT MONTH.

23. THE ABOVE NOMINAL ROLLS SHEW ONLY PAYMENTS ON ACCOUNT OF PETTY SUPERVISION WHICH SHOULD NOT APPEAR ON NOMINAL MUSTER ROLL FORMS, BUT ON FORM NO.M.4 A, AND WHICH SHOULD HAVE BEEN SENT TO THE EXAMINER'S OFFICE FOR AUDIT.

24. PART I OF WORK ABSTRACT DOES NOT SHOW THE DISTRIBUTION OF WORK UNDER DIFFERENT AGENCIES, AS PRESCRIBED IN THAT FORM.

25. PART II NEED NOT SHEW PAYMENTS MADE TO PIECEWORKERS.

26. PART III IS NOT POSTED AT ALL.

27. COMPLETING THE UPPER STOREY OF THE AGRICULTURAL COLLEGE AT SAIDAPET - ESTIMATE RS.18,870: APRIL 1887 - MATERIALS WERE VERIFIED WHEN THEY WERE PURCHASED IN FEBRUARY AND MARCH 1887 BUT NOT SINCE THEN.

28. THE EXECUTED RATE OF SUBHEAD NO.5 OF REGISTER OF WORKS FOR APRIL 1887 SHOULD BE RS.25-6-6 AND NOT RS.26/ AS ENTERED IN THE REGISTER OF WORKS.

29. NO TEN-DAY REPORTS HAVE BEEN RECEIVED BY THE EXECUTIVE ENGINEER AND PAYMENTS ON ACCOUNT OF MATERIALS ARE NOT SHEWN IN PARTS II & III.

30. CONSTRUCTING A COFFEE SHOP AND A COOK ROOM FOR THE UPPER STOREY BARRACKS, MOUNT (RS.6,690) - THERE IS A DECREASE OF MATERIALS DURING THE MONTH WHICH IS NOT SHOWN IN PART I OF WORK ABSTRACT.

31. THE REGISTER OF WORKS IS, HOWEVER, POSTED CORRECTLY, THE REGISTER OF WORKS DOES NOT AS IT SHOULD, CORRESPOND WITH PART I OF WORK ABSTRACT WHICH IS THEREFORE MEANINGLESS AND USELESS. THE WORK ABSTRACT FOR THIS WORK SHEWS IN A LUMP SUM,

THE

THE VALUE OF WORK DONE, ALTHOUGH THE CONTRACT CERTIFICATE IS SO PREPARED THAT IT COULD NOT BE DIRECTLY POSTED INTO THE REGISTER OF WORKS WITHOUT SUMMARISING. SUBHEAD NO.2 FOR INSTANCE WAS POSTED FROM 2 DIFFERENT ITEMS IN THE CONTRACT CERTIFICATE.

82. CHINNAMBEDU TANK REPAIRS - WORK MEASURED ON 23RD MARCH 1887 WAS PAID FOR ON THE 15TH SEPTEMBER 1887.

83. REPAIRING ASANAPODUR TANK - CONTRACT CERTIFICATE NO.4 OF JULY 1886 SHOWS WORK DONE UP TO DATE EARTHWORK 828,157 CUBIC FEET, RS.747-4-0, MEASURED ON 29TH JUNE 1886 - THE NEXT FINAL CONTRACT CERTIFICATE NO.5 SHOWS EARTHWORK 860,248 CUBIC FEET, RS.888-1-2, MEASURED ON 20TH AND 31ST AUGUST, CHECK MEASURED ON 29TH SEPTEMBER 1886 BY MAHOMED KASSIM, SUB-DIVISIONAL OFFICER, AND BILL SUBMITTED BY HIM AND RECEIVED IN EXECUTIVE ENGINEER'S OFFICE ON 15TH OCTOBER 1886. NO PAYMENT WAS MADE ON THE ABOVE BILL, AND ANOTHER REVISED FINAL CONTRACT CERTIFICATE OF APRIL 1887 SHOWS EARTHWORK 870,007 CUBIC FEET, RS.855-10-8, MEASUREMENT AND CHECK MEASUREMENT OF WHICH IS SAID TO HAVE OCCURRED EXACTLY AS IT OCCURRED AND ON THE SAME DATES AS THE ABOVE CERTIFICATE WHICH WAS CORRECTED THOUGH THERE IS A DIFFERENCE OF 9,759 CUBIC FEET UNDER EARTHWORK, AND CONSIDERABLE DIFFERENCE ALSO UNDER TURFING AND VELAL.

84. THE REVISED MEASUREMENT COULD NOT BE CHECKED WITH THE MEASUREMENT BOOK - THE LATTER BEING ABSENT.

85. PAYMENT WAS MADE ON THE 7TH APRIL 1887 ON THE REVISED MEASUREMENT BY THE EXECUTIVE ENGINEER CAPT.LANGLEY R.E. WHO DOES NOT SEEM TO HAVE SUFFICIENTLY CHECKED THE REVISED MEASUREMENT BEFORE PAYMENT.

86. THE MEASUREMENT SHEETS IN BOTH THE ORIGINAL AND REVISED CERTIFICATE NO.5 ARE SIGNED BY THE SUB-DIVISIONAL OFFICER, MAHOMED KASSIM, AND IT IS NOT CLEAR HOW HE COULD HAVE CHECK MEASURED WORK TWICE OVER ON THE SAME DAY WHICH WORK HAD BEEN MEASURED TWICE OVER A MONTH PREVIOUS, THE DOUBLE MEASUREMENT AND THEN THE DOUBLE CHECK MEASUREMENT REVEALING TOTALLY DIFFERENT RESULTS.

87. THE MEASUREMENT BOOK SHOULD OF COURSE SHOW THE FACTS - BUT THAT BOOK THOUGH IT SHOULD HAVE BEEN IN THE OFFICE DURING INSPECTION - HAVING BEEN SPECIALLY ASKED FOR MANY DAYS IN ADVANCE, WAS NOT AVAILABLE.

88. GENERAL REMARKS.

WORK ABSTRACTS FOR AUGUST 1887 WERE NOT PREPARED AT THE TIME OF THE INSPECTION - THE RENDERING OF TEN-DAY REPORTS HAS BEEN VERY IRREGULAR AND UNSATISFACTORY.

89. NO TEN-DAY REPORTS FOR PERIODS PREVIOUS TO AUGUST 1887 HAVE BEEN SUBMITTED FROM THE TRIVELLORE SUB-DIVISION, THOSE SENT UP IN AUGUST ARE NOT WELL PREPARED IN ANY RESPECT.

40. MEASUREMENT SHEETS ARE NOT CANCELLED NOR ARE MEASUREMENT BOOKS.

41. THE CORRECTIONS IN THE MEASUREMENT BOOKS ARE SOMETIMES IN PENCIL AND LACK THE INITIALS OR SIGNATURE OF THEIR AUTHOR.

42. THE MEASUREMENTS ARE NOT ALWAYS INKED IN BY THE

OFFICER WHO MADE THEM AS PRESCRIBED IN NOTE 3 OF FORM M.19.

48. CONTRACT AGREEMENTS ARE LODGED RIGHTLY ENOUGH IN THE EXECUTIVE ENGINEER'S OFFICE, BUT PIECEWORKERS' AGREEMENTS ARE AFTER THE EXECUTIVE ENGINEER'S APPROVAL RETURNED TO THE SUB-DIVISIONS CONCERNED - IT IS THOUGHT THAT THESE SHOULD ALSO BE LODGED WITH THE EXECUTIVE ENGINEER, COPIES BEING SENT TO SUB-DIVISIONAL OFFICERS WHERE NECESSARY.

44. THE FOLLOWING ITEMS ARE IN DISPUTE WITH THE CONTRACTOR:-

Sl. No.	Name of Contractor.	Name of Work.	Amount. Rs.	a.	p.	Due since	Nature of dispute.
1	T. Subroya Mood:	Kattur Tank	137	1	11	July 1886	Certain items of work done by the Contractor were disallowed by the Sub-Divisional Officer and the Contractor therefore refuses to sign the bills.
2	do	Vanjiva-Kam Tank	119	8	2	do	
3	do	Narnaveram Flood bank	152	-	11	do	

45. WORK DONE ON THE FOLLOWING WORKS HAS NOT BEEN BILLED FOR SINCE FEBRUARY 1887:-

1. PEDUMBEDU RIVER CHANNEL.
2. SOMPATTU TANK.
3. KATTUR TANK.

46. THE PERIODICAL REPORT OF MEASUREMENTS PRESCRIBED IN CODE PARA 1867 IS NO MORE OBSERVED IN THIS THAN IN OTHER DIVISIONS, IT IS FROM AN ACCOUNTS POINT OF VIEW A VERY VALUABLE RULE AND THOUGH WHERE WORKS ARE MANY OR WIDELY SCATTERED, AND WHERE ESTABLISHMENT IS SCARCE - IT MUST BE DIFFICULT TO SUBMIT SUCH INFORMATION FOR EACH WORK MONTHLY AS AT PRESENT ORDERED, IT CANNOT BE VERY DIFFICULT TO SEND IT EVERY TWO MONTHS. IF THE RETURNS CONTAINING THE MEASUREMENTS AS PRESCRIBED IN CODE PARA 1867 WERE ACCOMPANIED BY A FORM SHEWING IN PRINT ALL WORKS IN THE SUB-DIVISION, AND AGAINST EACH THE DATE OF THE LAST MEASUREMENT AND OF VERIFICATION OF MATERIALS, IT WOULD USEFULLY INTIMATE TO THE EXECUTIVE ENGINEER ANY DELAY, INSTANCES OF WHICH ARE FAR TOO FREQUENT IN MANY OF THE DIVISIONS.

47. THE FOLLOWING ITEMS ARE DUE TO CONTRACTORS FOR A CONSIDERABLE TIME:-

Sl. No.	Name of Contractor	Name of Work.	Amount Rs.	a.	p.	Due Since	Particulars of delay.
1	T. Subroya Mood:	Tattamanji Tank	57	8	4	July 1886	Bill awaited
2	T. Sundra Mood:	Ayanamba Kam-Tank	10	9	9	Dec: 1886	do
3	Seeyala Pillai	Chetti Kolam Tank	8	12	9	July 1885	do
4	Rajagopal Naidu	Tirumalavopal Iyneri Tank	7	4	9	Nov: 1886	Contractor not called for payment.
5	Gajaraja Mood:	Kilanur Tank	12	6	5	do	Bill awaited.
6	Vijiaragava Iyengar	Sholinga Nel-fore Tank	1	13	8	Dec: 1886	do
7	Muthuswami Mood:	Madamba Kam Tangal	5	7	11	do	do

48. ORDERS ARE REQUESTED WHETHER WITH REFERENCE TO CODE PARA 1081 'THE REQUISITION WHICH IS ACCOMPANIED BY AN ESTMATE OF THE REPAIRS REQUIRED' AND WHICH IS SENT BY THE BARRACK MASTER TO THE EXECUTIVE ENGINEER, SHOULD BE SIGNED BY THE COMMANDING OR OTHER OFFICER WHO CAUSED THE REQUISITION TO BE MADE.

49. AT PRESENT ALL REQUISITIONS OR NEARLY ALL ARE MERELY SIGNED BY THE BARRACK MASTER, AND THIS IS CONSIDERED BY THE EXECUTIVE ENGINEER A SUFFICIENT INDICATION OF THE WORK BEING REQUIRED BY THE REGIMENT OR DEPARTMENT CONCERNED.

50. THE CONTRACTORS' LEDGER IS NOT POSTED FOR SEPTEMBER.

51. A PAYMENT MADE ON 9TH JULY 1887 WAS ADVISED IN TRANSFER NOT UNTIL THE 23RD IDEM - BUT SUCH TRANSFER ADVICES ARE NOT GENERALLY DELAYED.

52. CERTAIN ADVERTISEMENTS HAVE BEEN INSERTED IN NEWSPAPERS AND IN THE MADRAS GOVERNMENT GAZETTE BY THE EXECUTIVE ENGINEER WITHOUT THE SANCTION OF THE SUPERINTENDING ENGINEER.

53. TRAVELLING ALLOWANCE CLAIMS OF LOWER SUBORDINATES, OFFICE AND PETTY ESTABLISHMENTS FROM MARCH TO JULY 1887 INCLUSIVE WERE AUDITED AND FOUND CORRECT.

54. THE CLAIMS ON ACCOUNT OF TRAVELLING ALLOWANCE OF MEMBERS OF THE OFFICE AND PETTY ESTABLISHMENTS ARE DRAWN GENERALLY ON MEMOS, EACH MEMO SHOWING THE CLAIMS OF MORE THAN ONE INDIVIDUAL. THE HOURS OF DEPARTURE AND ARRIVAL ARE NOT SHOWN.

55. THE CLAIMS OF MESSENGERS AND LASCARS ATTACHED TO

THE

THE DIVISIONAL OFFICE ARE NOTED IN ROUGH NOTE BOOKS WHICH HOWEVER ARE NOT SIGNED BY ANY BODY.

56. THE FOLLOWING SERVICE BOOKS REQUIRE RE-ATTESTATION:-

NAMES OF HOLDERS.	DATE OF last ATTESTATION.
C.R.CHINNASWAMI IYENGAR, SUPERVISOR 2ND GRADE.....	1ST DECEMBER 1879.
MR.M.R.BRESNAHAM, OVERSEER 2ND GRADE.....	12TH FEBRUARY 1880
R.MUNISAMY NAIDOO, LASCAR.....	25TH FEBRUARY 1882.
A.COOPOOSWAMI NAIDOO, LASCAR.....	24TH FEBRUARY 1882
ARUNAGHERI MOODR, LASCAR.....	18TH FEBRUARY 1882.
VYTHEALINGAM MOODR, LASCAR.....	18TH FEBRUARY 1882.
T.KRISHNASAMY MOODR, SUPERINTENDENT.....	8TH MARCH 1882.
R.MUNISAMY NAIKAR, LASCAR.....	26TH MARCH 1882.
VENKATACHELLAM PILLAI, LASCAR.....	9TH MARCH 1882.
P.MURUGAN PILLAI, LASCAR.....	8TH MARCH 1882.
V.VRIDHAGIRI MOODR, SUPERINTENDENT.....	1ST MARCH 1882
MUTHUMUNIAN, LASCAR.....	18TH FEBRUARY 1882.
P.VENKATARANGAM PILLAI, CLERK.....	7TH MARCH 1882.
P.V.RUTNA MOODR, CLERK.....25TH NOVEMBER 1882.	

57. THE ENTRIES IN THE SERVICE BOOK OF N.MURUGESA MOODR, OVERSEER 2ND GRADE, WERE RE-ATTESTED ON THE 15TH JUNE 1885, BUT THE RE-ATTESTATION WAS NOT AND HAS NOT BEEN SIGNED BY THE HEAD OF THE OFFICE.

58. THE ENTRIES ON PAGE 1 OF THE SERVICE BOOK OF LASCAR MADAR KHAN SAHIB WERE FILLED IN ON 20TH FEBRUARY 1882 BUT THE ENTRIES HAVE NOT BEEN SIGNED BY THE HEAD OF THE OFFICE NOR HAVE THEY BEEN RE-ATTESTED.

59. THE ENTRIES IN THE SERVICE BOOK OF YETTI, LASCAR

VALLOOR

VALLOOR ANICUT ARE IN PENCIL; THE SERVICE BOOK CANNOT BE SAID TO HAVE BEEN OPENED OUT AS THE ENTRIES ARE NOT VERIFIED BY THE HEAD OF THE OFFICE.

60. THE ENTRIES IN PAGE I OF THE SERVICE BOOK OF MESSENGER NARAYANASAMY NAIDOO WERE MADE ON 2ND APRIL 1884 BUT THEY HAVE NOT BEEN ATTESTED BY THE HEAD OF THE OFFICE.

61. THE SERVICE BOOK OF C.VELAYUDHA MOODR, SUPERVISOR IST GRADE, HAS BEEN SENT ON TO THE OFFICE OF THE EXAMINER OF P.W.ACCOUNTS FOR VERIFICATION OF SERVICES.

62. THE SERVICE BOOK OF MR.TRUTWEIN, SUPERVISOR 2ND GRADE, ATTACHED TO TANK RESTORATION SCHEME, HAS NOT YET BEEN RECEIVED FROM GODAVARI WESTERN DIVISION FROM WHICH DIVISION HE WAS TRANSFERRED ON 16TH MAY 1887.

68. THE SERVICE BOOKS OF THE FOLLOWING MEMBERS HAVE NOT, BUT SHOULD BE OPENED OUT:-

MUNISAMY NAIDO - LASCAR DIVISION OFFICE.

KUPPOOSAMY NAIDOO - ——DO——

SHEIK NATHAD — ——DO——

NARAYANASAMI MOODR. - LASCAR TRIVELLORE SUB-DIVISION.

SUBROYAN - ——DO——

MUNISWAMI - LASCAR TAMARAPAK ANICUT & CHOLAVERAM SUPPLY CHANNEL

VEERAN - ——DO——

P.CHELLA PERUMAL PILLAI - SUPERINTENDENT KORATTUR ANICUT, NEW BANGARA CHANNEL AND CHEMBRAMBAKAM TANK.

ARMUGAN - LASCAR ——DO——

RAMASWAMY RAJ - LASCAR KAMBAKAL CHANNEL.

MOONEAPPA MOODR. ——DO——

VENKATASAMI - LASCAR KAMBAKAL CHANNEL.

RAJU - ——DO——

64. THE SERVICE BOOK OF T.THAVASAPPA PILLAI, CLERK, COULD NOT BE PRODUCED.

65. THE SERVICE BOOKS ARE IN A TIN BOX IN CHARGE OF THE STOREKEEPER. THEY SHOULD BE IN CHARGE OF THE HEAD OF THE OFFICE AS PRESCRIBED IN NOTE II TO PARA 864 OF THE P.W.D. CODE - NOTHING COULD WELL BE MORE DESERVING OF SAFE CUSTODY.

66. THE SUSPENSE SCHEDULES CONTAIN NOTHING NOTEWORTHY AND ARE IN ORDER.

67. THE BUDGET REGISTERS ARE IN ORDER, AND UP TO DATE. THERE IS NO REGISTER OF LIABILITIES, BUT ONE WILL NOW BE OPENED.

68. THIS DIVISION COMPRISES THREE CANTONMENTS, AND IT IS IMPORTANT TO MAINTAIN A CORRECT ACCOUNT OF BUILDINGS GENERALLY. BUT THE EXECUTIVE ENGINEER'S DUTY OF PROVIDING WITH QUARTERS ALL WHO ARE SO ENTITLED, MAKES IT SPECIALLY DESIRABLE THAT PARTICULARS OF ALL APPLICATION FOR QUARTERS, AND THE EXTENT TO WHICH THE CLAIM IN EACH CASE WAS MET, SHOULD BE ON RECORD - WHICH AT PRESENT IT IS NOT.

69. TRUE, THERE ARE FULL PARTICULARS RECORDED OF ACCOMMODATION WHICH IS HIRED. THE REGISTER OF HIRED BUILDINGS IS PERHAPS PERFECT, BUT IN VIEW OF THE FREQUENT CLAIMS FOR COMPENSATION REGARDING QUARTERS, WHICH REACH GOVERNMENT, IT IS CERTAIN THAT A THOROUGHLY COMPREHENSIVE RECORD OF EACH APPLICATION FOR QUARTERS, AND WHAT IS DONE ABOUT IT, SHOULD

BE

BE KEPT (WHICH AT PRESENT IT IS NOT) FOR READY REFERENCE - A FORM SUGGESTED BY THE UNDERSIGNED AS LIKELY TO PROVE USEFUL WAS LEFT WITH THE EXECUTIVE ENGINEER.

70. THE LIST OF BUILDINGS HIRED WAS EXAMINED, AND THE RENT PAID BY THIS DEPARTMENT WAS FOUND IN ALL EXCEPT EIGHT CASES TO BE WITHIN THE PROPER SCALE - OUT OF THE EIGHT EXCEPTIONAL CASES ONLY ONE HAS NOT RECEIVED THE SANCTION OF GOVERNMENT, NAMELY THAT OF ASST.APOTHECARY WOOTEN - FOR WHICH SANCTION WILL NOW BE APPLIED FOR.

71. BUT SUB-CONDUCTOR WHITE WHO OCCUPIES HIRED QUARTERS FOR WHICH THIS DEPARTMENT PAYS RS.15/ PER MONTH, SHOULD PAY UNDER SECTION II OF APPENDIX C. RS.7-8-0 PER MONTH, INSTEAD OF GETTING FREE QUARTERS AS AT PRESENT.

72. IT APPEARS TOO THAT CERTAIN ACCOMMODATION NAMELY IMPERIAL STAFF SERGEANTS' QUARTERS, RESERVE POWDER MAGAZINE, REPORTED VALUE RS.8,970 } ST.THOMAS' MOUNT HAVE BEEN FOR SOME TIME VACANT, AND THAT THE UTILISATION OF THESE QUARTERS MIGHT HAVE SAVED THE HIRING OF OTHERS.

73. THE MESS HOUSE AT POONAMALLEE IS NOT SHEWN AS VALUE RS.5,000. } RENTED OR AVAILABLE FOR RENT, AND THIS ACCOMMODATION WILL BE INQUIRED AFTER BY THE EXECUTIVE ENGINEER.

74. THE MESS HOUSE OF THE ROYAL ARTILLERY AT ST.THOMAS' MOUNT, VALUE RS.82,000, IS RENTED FOR RS.60/ PER MONTH WHICH IS LESS THAN 2½ PER CENT PER ANNUM ON THE VALUE - IT IS BELIEVED THAT AS THIS IS AN IMPERIAL BUILDING SUCH A REDUCED RENT SHOULD RECEIVE THE SANCTION OF THE GOVERNMENT OF INDIA.

75. THERE IS NO STOCK IN THIS DIVISION.

76. THE CONSOLIDATED DIVISIONAL RETURN OF TOOLS AND PLANT FOR CURRENT HALF YEAR IS NOT YET COMMENCED. THE FAMINE TOOLS ARE ON THE SAME RETURNS AS THE P.W.D. TOOLS THOUGH IN A SEPARATE PART OF THE RETURN. IT IS SAID THAT THE STOCK OF FAMINE TOOLS IS NOT MIXED WITH THAT OF P.W.D. TOOLS.

77. THE ACCOUNT OF SERVICE LABELS IS NOT IN ORDER; THE REVISED FORM M.216 A. ORDERED IN STANDING ORDER NO.78 OF 1887 HAS NOT BEEN ADOPTED YET. THE TOTAL MADE EACH DAY OF LABELS USED, AND THE BALANCE REMAINING SHOULD HAVE BEEN ENTERED BUT HAS NOT BEEN INITIALLED BY THE HEAD CLERK.

78. THE ENTRY OF EACH FRESH SUPPLY OF LABELS SHOULD BE THE OCCASION TAKEN BY THE ACCOUNTANT FOR AN EXAMINATION OF THE ACCOUNT.

79. THE ASSISTANT ACCOUNTANT P.VARADARAJULU NAIDU, CLERK IV CLASS 2ND GRADE IS SMART AND HARDWORKING - HE HAS ASSISTED THE ACCOUNTANT FOR FIVE YEARS.

80. HE KEEPS THE CASH BOOK, POSTS THE CASH ABSTRACT BOOK, THE REGISTER OF WORKS, THE CONTRACTORS' LEDGER AND THE APPROPRIATION (BUDGET) REGISTERS; HE PREPARES WORK VOUCHERS, THE CASH ACCOUNT CURRENT, THE CASH BALANCE STATEMENT AND THE RETURN OF GRANTS, EXPENDITURE AND BALANCE (FORM D.); HE CHECKS IMPREST ACCOUNTS (WHICH SHOULD BE DONE BY THE ACCOUNTANT) AND CONTRACTORS' BILLS.

81. ANOTHER CLERK PREPARES WORK ABSTRACTS, THE EXPENDITURE, THE SUSPENSE ACCOUNT AND ESTABLISHMENT SCHEDULES, AND

CHECKS

CHECKS WHATEVER BILLS ARE NOT CHECKED BY THE ASSISTANT ACCOUNTANT.

82. FROM THE ABOVE IT IS PLAIN THAT THE ACCOUNTANT IS SUFFICIENTLY ASSISTED.

CAMP, ST. THOMAS' MOUNT,
20TH SEPTEMBER 1887.

(SIGNED) H. RAINIER,
INSPECTING OFFICER.

NO. 763. DATED, MADRAS 14 NOVEMBER 1887.

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

Item No.	Para of Inspection Notes.	Irregularity noticed	Code or other orders bearing on the subject	Examiner's remarks.
1	3	Delay in the inspection of a certain Sub. Division by the Execu. tive Engineer	317	1. Special attention is invited to this. The Code requires inspection at least every six months.
2	5	Cash Abstract Book is posted by the Asst. Accountant	310	2. Provided the accountant exercises proper supervision over the work of his assistants, it seems best to leave the distribution of work to him. The mechanical work of posting the Cash Abstract Book is probably better left to one of the assistants.
3	6(a)	Entries in the Cash Book of increases or decreases of Imprests are not in red ink	1833.	3. The Accountant should attend to this.
4	6(b)	Unpaid arrears in a certain ~~case~~ Nominal Muster Roll are not brought forward in the subsequent Muster Roll.	Notes 7 & 8 on Form No. M. 4.	4. The Executive Engineer should see that the Sub-Divisional Officer is properly instructed on this point.
5	6(c)	Vouchers of contingencies are destroyed after audit.	Form No. 15, certificate by disbursing officer. 859.	5. This practice, which seems to be common, should be stopped. Code para 859 might perhaps be made clearer. The voucher should be defaced, so as to prevent them being used again, but should not be destroyed.
6	6(d)	Irregular employment of temporary Sarcar for a sub-overseer.	G.O. No. 2048 W. dt 1st Aug. 1887.	6. The Executive Engineer should report whether the

Item No	Para of Inspection Notes	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
				irregularity has ceased.
7	9 & 32.	Delay in payment for works measured in certain cases.	1824.	7. The delays noticed are very great and seem to require some explanation from the Executive Engineer.
8	10 to 15 and 22.	Omission of liabilities from Work Abstract in certain instances.	1864.	
9.	10 & 12.	Delay in payment of labor employed in two cases	Form No M. L. Note 5.	
10	10, 12, 13, 15, 29, 38 & 39.	Incorrect preparation, non-submission and irregular submission of ten-day reports in several instances.	1757. 2.	8. The Executive Engineer should insist on the punctual submission of ten-day reports; Work Abstracts cannot be properly prepared without them.
11.	16	In a case where the work is executed by one contractor the Contract Certificate is not so		9. It seems desirable to modify Code para 1909. III and to rule that a Work Abstract should be prepared

Item No	Para of Inspection Notes	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
		prepared as to admit of easy posting into the Registers of Works.	1909. III	in all cases in which the figures from the Contract Certificate cannot be directly posted into the Registers of Works, but requires to be collected and re-arranged. As a general rule the items of a Contract Certificate should correspond with the sub-heads of the Registers of Works, and if this were attended to the proposed modification of 1909. III (becoming a dead letter) would cause no trouble.
11(a)	18.	Work Abstract in one case is not prepared in detail to admit of posting into the Register of Works.	1865.	10. The Accountant should see that this does not occur again.
12	19. 24. 25. 26. 29 & 31.	Incorrect posting of Work Abstracts in several instances.	1758 & 1769.	11. The Accountant will be warned to give more attention to the correct preparation of Work Abstracts.

Item No.	Para of Inspection Notes	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
13.	20 & 21.	Omission of the date of payment in part I of Nominal Muster Rolls.	Note 6 on Form No. M. 4.	12. The disburser concerned should be instructed to be more careful.
14.	23	Entry of Payments on account of petty supervision in Nominal Muster Roll forms instead of in Form M. No 4 A.	1749.	
14(a)	28.	Erroneous entry of an executed rate in Registers of Works for April 1887.	1866.	13. Probably a clerical error.
15.	27	Omission to verify certain Materials at site after March 1887 in one case.	1367 & 1713.	
16	33 to 36	Serious discrepancies between different certificates for a certain work.	1756.	14. Explanation by the Executive Engineer seems to be required.
17	37.	Non. production of the measurement book for the above work though specially asked for some days in advance by Inspecting Officer.	1756.	Engineer might I think be instructed to submit the measurement book with his explanation (see last item).
18	38	Delay in the preparation of Work Abstracts.	1764.	
19	40	Measurements reported for payment are not cancelled.	1756	
20	41	Corrections in measurement book are not properly carried out and are not countersigned by the Officer who measured.	Note 3. on Form No M. 19.	
21	42.	Measurements are in pencil and not inked by the officer taking down the same.	—do—	
22	43	Agreements with		16 The Code does not

Item No.	Para of Inspection Notes.	Irregularity noticed	Code or Rules under heavy on the subject	Examiner's remarks.
		piecework ers are not lodged with the Execu- tive Engineer but with the Sub. Divisional Officer.		say who is competent to enter into such agreements, or what is to be done with them. The matter will be separately dealt with.
23.	44	Certain disputed liabilities to a con- tractor unpaid for more than a year		17. Early settle- ment is much to be desired. The Executive Engineer might be instructed to report.
24.	45.	Delay in billing for measured work in three cases.	1824	18. The delay should be explained.
25	46	The periodical report of measurements not submitted.	1367	19. The subject of Code para 1367 has been separately re- ferred for orders in my Office Note No. 764 dated 14th November 1887.
26.	47	Long outstanding bal- ances due to contractors.	1824.	20. Steps should be taken to close
27.	48+49.	All requisitions for military repairs are not signed by the Commanding Officer.	1081.	these accounts. The Superintending Engineer might be asked to see to it. 21. From the wording of Code para 1081 it seems clear that the signa- ture of the Command- ing Officer is only re- quired to the Comple- tion Certificate and not to the requisition.
28.	50.	Delay of one months in posting the Contractors' Ledger.	1864 & 1868.	22. The Accountant should see that the aracers are brought up.
29	52	Certain advertise- ments have not been sanctioned by the Superin- tending Engineer.	267(n) and 320(4)	
30.	54+55	Claims for tra- velling allowance of different indi-		23. I have already

Item No.	Para of Inspection Notes	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
		viduals are sometimes drawn in one Memo instead of in separate Memo showing the claims, the hour of departure and arrival.	531.	suggested that forms be prescribed for use in such cases.
31	56. 57 58 & 60	Fourteen service books require re-attesting	864.	24. The Executive Engineer should report that the omission or deficiency noticed has in each case been remedied.
32	59. 63 & 64.	Service books not opened for thirteen members and one book missing.	—do—	
33	62.	Service book of Mr. Putwein has not been received from Godavari Western Division.	864 Note II	25. Should be called for.
34.	67	Registers of liabilities not opened out.	1395.	26. The Executive Engineers should report that the Registers has been opened.
35	68 & 69.	Want of a complete register of buildings and applications for quarters.		27. The Executive Engineers will be requested to send the form left by Mr. Rainier, with any remarks and suggestions he may wish to make. The question of introducing this or some ~~singular~~ similar form for general use in divisions requiring it will then be separately submitted for orders.
36.	70	Want of sanction of Government for excess rent paid in one case.	1136.	28. It is understood that sanction will be applied for at once, if not already done.
37.	71	Sub. Conductor White is allowed quarters free of rent.	Appx. C. Sec. II	29. The Executive Engineer should be required to explain.
38.	72	Hiring separate buildings when Departmental buildings are available	1136.	30. The Executive Engineer should explain.
39.	73.	The Mess House at Ponamallee is not shown as rented or available for rent.	1046.	31. This office will see that the omission is supplied in the monthly return.
40.	74	Low rent charged		32 Sanction of the

Item No.	Para of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
		for the Royal Artillery Mess House, St. Thomas' Mount.	1041.	Government of India has already been applied for, vide G.O. No. 2728 M. dated 14th October 1887.
31	56.57. 58 & 60.	41. 76. The Return of Tools and Plant not opened out for current half year.	Note on Form No. M. 13.	32. The Accountant should attend to this at once; or the half yearly returns will not be punctually submitted.
32	59. 63 & 64.			
33	62.	42. 77 & 78. Service label accounts not maintained in the prescribed form and insufficiently checked by the Accountant.	Note on Form No. M. 216 A.	34. The Executive Engineer should report that the prescribed system has been adopted.
34.	67	43. 80. The Imprest Account and Contract Vouchers are not checked by the Accountant but by his assistant.	37A.	35. The Accountant should himself examine the imprest and cash accounts and vouchers as far as possible, instead of leaving it to his assistant.
35	68 & 69.			36. The attention of the Executive Engineers should be called to the Inspecting Officer's remarks relating to items 8, 9, 14, 15, 18, 20, 21, 22, 29 and to the rules bearing thereon.

Major R.E.
Examiner P.W. Accts. Madras.

Dy
13/11
SP.
14/11.

Item No. | Brief description

31 56
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Co
B. No. 2728-29W dy 14-10-87
G.O. 2214 W - 4-9-86
" 2048W - 1-8-87

P. W. C. No 925 G

Rec'd. 16.11.87.

circ. 19-11-87) R. 22-11-87)

No. 3168 W

Genl Dept

PUBLIC WORKS DEPARTMENT.

X/circ

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 22nd Novr 87

READ the following

From the Examiner, P. W. Accts. M.E. No. 763 dy 14th Novr 87

Pt

16

Communicated to the Supdg Engineer V circle, who will direct the attention of the Executive Engineer, Chingleput Divn, to the remarks and suggestions of the Examiner P. W. Accounts.

2. The Examiner will submit for consideration, separately, his proposals with respect to the points mentioned in clauses 5 and 9 of his remarks.

3. The Ex: Engr: will report on the matters referred to in items 6, 7, 16, 23, 24, 31, 37, 38 and 42 of the summary.

4. With reference to the Deputy Examiner

Pptt
21 Nov

Examiner's remarks in para 74 of his inspection notes, it is observed that the full rent of the Royal Artillery Mess-house at Saint Thomas' Mount is Rs: 100 per mensem, when three Batteries are stationed at the Mount; and that at various times, with the sanction of the Govt: of India, the rental has been reduced to Rs 60 or Rs: 40 per mensem, when the strength of the Artillery at the station has been reduced to two or one Batteries. These facts should apparently have been known to the Depy: Examiner.

18.11.87

18/11/87.

The Honble the Secretary

To The Supdg. Engr. V. Circle Dest. 9/12
" Exam: P. W. Accts.

circ 19-11-87 R. 22-11-87

9259

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated

Recd. Encl.

G.O., 22 Nov 1887, No. 3168 W

Returned 23/9
25-11-87
No progress reported

Inspection Notes

orders on the — on the Chingleput Division office, submitted by the Examiner P.W. Accts.

60/5

GENERAL.
ESTABLISHMENT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated August, 1st.

Recd. Encl.

G.O., 1st Aug. 1887, No. 2048 W.

AUGUST.

Sub-Overseers

Ruling that no office establishment can be allowed to —.

1st August 1887, No. 2048 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Establishment.

Read—the following papers:—

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Bangalore, 21st June 1887, No. 1324:—

I have the honor to inform you that the Executive Engineer, Chingleput division, has sanctioned, under Irrigation and Navigation, an estimate of Rs. 72 for the employment of a temporary lascar under sub-overseer for 1887-88, and the Executive Engineer, North Arcot division, has submitted an estimate of Rs. 72, for sanction, for the employment of a similar lascar, under Irrigation and Navigation, and further explains that a sub-overseer, doing exactly the same work as an overseer, cannot be reasonably denied a lascar to help him in measuring works and carrying messages, &c. I am not aware of any order sanctioning the employment of a lascar for a sub-overseer from the works grant nor under establishment, and therefore request the lascars may be specially sanctioned.

Office note from the Examiner, Public Works Accounts, dated 15th July 1887, No. 337.

In paragraph 1 of G.O., No. 1079 W., dated 8th May 1885, Government have already ruled that lascars cannot be allowed to sub-overseers, and I would suggest that, if this ruling is now confirmed, it should be codified.

Order—dated 1st August 1887, No. 2048 W., Public Works.

No office establishment can be allowed to sub-overseers (*vide* G.O., No. 923 W., dated 18th April 1885). The Examiner, Public Works Accounts, will arrange to embody this ruling in the Public Works Code.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
„ other Superintending Engineers.
„ the Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated September, 4th.

Recd. *Encl.*

G.O., 4th Sept. 1886, No. 2214 W.

SEPTEMBER.

3158

Inspection Notes

Orders on the — on the Chingleput division office, submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th August 1886, No. 77 W. :—

I have the honor to forward, for information and orders of Government, notes by Mr. Heaven, Deputy Examiner, of his inspection of the office of the Chingleput division.

2. The report is satisfactory, but the following points are noticed for attention. The sub-divisional cash-books should be submitted more punctually, and this could be managed if the original and copies were written up together; the vouchers should accompany the cash-books, and more care in their preparation should be insisted upon. The possible reduction of imprests, and consequently of accounts work, should be considered by the Superintending Engineer. The delay in the settlement of contractors' accounts should be inquired into by the Superintending Engineer, who should also require the register of buildings to be properly maintained.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner of Public Works Accounts, Madras, of the office of the Executive Engineer, Chingleput division, on the 25th August 1886.

Captain L. Langley, Executive Engineer, 3rd grade, has been in charge of the division since January 1886. He did not receive notice of this inspection in time to attend; the accountant, M. A. Jayaram Pillay, was present. The last inspection of this office by an Accounts officer was on the 26th October 1885 (*vide* G O., No. 2583 W., dated 4th November 1885.)

2. The disbursers and drawing arrangements are as before, except that the Executive Engineer now draws also on the Bank of Madras. The Tiruvallúr sub-division is now in charge of Muhammad Kasim Sahib Bahadur, Honorary Assistant Engineer, and the Red Hills sub-division, in charge of Sub-Conductor J. Kelly, Sub-Engineer, 3rd grade, has been restored to this division : the latter holds an imprest of Rs. 100, and C. Valayudam Mudaliar, Sub-Engineer, one of Rs. 50. The clerks' imprests, alluded to in paragraph 3 of the last report, have been withdrawn.

3. The pass-book of Chingleput treasury was inspected, and the balance of drawing account at end of July proved by the cash-books, the cheque books being with the Executive Engineer in camp : the pass-book of Madras Bank was not in the office.

4. The divisional cash-book is well kept, and regularly audited by the accountant and the Executive Engineer. Sub-divisional cash extracts are fairly neat, but might be more punctual; vouchers are often late, and have frequently to be returned on account of mistakes and omissions, which causes extra work to all concerned.

5. Imprests accounts are in order; recoupments are noted in abstract. As the payments are mainly for maistries, the imprests might perhaps be withdrawn, and the men paid by cheques from the divisional office.

6. The cash abstract books and adjustment books are in order.

7. The budget registers are neat. In the irrigation register there is a discrepancy due to the distribution of the grant for Madras water-supply project, sanctioned in G.O., No. 1650 W., dated 30th June 1886, having been communicated to the Examiner's office by office note. No register of liabilities is required at present, but its use should not be lost sight of in case of indents on the workshops, &c.

8. Work accounts are in good order; the work registers are neat, and are initialled by the Executive Engineer as required: work is carried out almost entirely by contract, the only exception being the roads, &c, in Guindy Park, maintained by a gang employed under the superintendent and paid monthly. There is a good deal of delay in final settlements with contractors, some balances outstanding since June and July 1885; this is said to be due to the neglect of the sub-divisional officers to send in final bills. No recent measurement books, except for cantonment works, are filed in the divisional office; but measurement sheets accompany all duplicate contract certificates.

9. The register of buildings contains many pencil corrections, and has not recently been signed by the Executive Engineer.

10. The other accounts and books are well kept, and call for no special remark.

ORDER—dated 4th September 1886, No. 2214 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

2. The various matters noted on in paragraph 2 of the Examiner's letter are brought specially to the Superintending Engineer's attention for the necessary action.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
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