(1) பக்கங்களின் எண்ணிக்கை 38

(2) புதுக்கித் திருப்பிய நாள் நவம்பர் 89.

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 1636.W. அச்சகம் பல்வகை.

மு. கோப்புத் தாள் எண்.

நாள் : 12.6.1890. 108.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

அவண. கா-1—18,000—15-6-87.

Division Trichinopoly Summary of Inspection Notes dated 17th to 20th December 1939 (C. No. 93.)

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	Want of punctuality in submission of copies of Sub Divisional cash books to Divisional office.	1740	The Executive Engineer should insist on the regular and punctual submission of copies of cash books on the dates fixed by him.
2	6 7	Irregular disbursement of salaries as a rule, prior to submission of bill to Examiner for audit, and payment of a first charge for pay to the Executive Engineer on transfer to Division before audit.	472 (2) and (7)	The Executive Engineer should explain these ~~branches~~ Clauses of the code rules and report steps taken to secure their observance in future.
3	8	Cheques sent for payment to contractors through Sub Divisional Officer irregularly shown as paid away in cash book on date of despatch.	1740 1886	The cheque should not be treated as paid away and entered in cash book until intimation of its delivery to payee by Sub Divisional Officer is received in the Divisional Office. The Executive Engineer should take steps to ensure observance of the rule, and report accordingly
4	9	Irregular despatch of originals and copies of contract certificates to Divisional office through contractors	1818	The Executive Engineer should explain the non observance of code rule and state whether it is now being attended to. The sending of certificates (on which payment is based) through contractors

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				affords facilities for fraud and is very objectionable.
5	10	Failure to furnish copies of bills as such across every page.	1818	The Executive Engineer should take steps to have the rule attended to in future and report accordingly.
6	13 14	Irregular acceptance of tenders and execution of contracts beyond the Executive Engineer's powers in anticipation of the Superintending Engineer's approval.	1800	The Executive Engineer should explain the breach of rule and state whether the rule is now being observed.
7	14	Contracts within the Executive Engineer's powers, irregularly executed by subordinates.	1858	The person under the rank of an Executive Engineer is competent to accept a tender or make a contract. The Executive Engineer should explain why the code rule has not been observed, and should report the steps taken to ensure its observance in future.
8	15	Contract agreements irregularly sent to subordinates for reference.	858 A	The Executive Engineer should attend to the rule in code para 858 A. Any information required by ~~Standing~~ Sub Divisional Officers should be supplied by memo applied for.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	16	Failure to bring liabilities to account in the month in which incurred.	1864	All known liabilities should be promptly brought to account. In the case brought to notice the liabilities are all for labour and if the Executive Engineer insisted on the regular and punctual submission of ten-day reports they would not have been omitted from the accounts.
10	17	Discrepancy between a measurement sheet and a contract certificate.		The discrepancy should be rectified and the rectification reported.
11	18	Incorrect treatment of materials transferred to a work located in another Division as a separate work in the Register.		The entry in the Register of works should be cancelled and the Executive Engineer should report accordingly.
12	19	Want of information from gaol authorities regarding certain labor employed on the construction of a work in the Central gaol Trichinopoly.	1999	The Executive Engineer should take steps to obtain the information required and adjust accounts at an early date.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
13	20	Differences between the amount of arrears as shown in the contractors accounts and that entered in the work abstract and Register of works.		The discrepancies should be rectified and the Executive Engineer should report accordingly.
14	21	A contract irregularly entered into and contractor ordered to collect materials on his own responsibility prior to sanction to an Estimate. Material so collected not accounted for.	1350	The proceedings, if correctly reported, would seem to have been very irregular. It seems desirable that the Superintending Engineer should report fully regarding the matter.
15	22	Register of Liabilities incomplete.	Notes on Exam. ch. 6 77	The Executive Engineer should take steps to have the Register properly kept up to date and report accordingly.
16	23	Failure to produce 4 Pass books owing to their having been handed over to depositors by the Postal authorities	Examiner's Circular ch. 33 and 34 of 1889	The securities should have been lodged in the Postal Savings Bank in the name of the Executive Engineer in the manner pointed out in the Examiner's Circular ch. 33 of 1889.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				The pass books would then have been handed over to the Executive Engineer. The Executive Engineer should now take steps to get all securities lodged in the names of contractors re-deposited in the Executive Engineer's name and report accordingly. The Executive Engineer should also explain how it became possible for the Postal authority to return the pass books to the depositor without the Executive Engineer's permission. Apparently this would not have been done if the prescribed letter of authority had been taken.
17	25	Monthly accounts not bound up in the order prescribed.	Examiner's Circular ch. 35 of 1889	In the absence of any special reasons to the contrary, it is desirable that the order indicated in the circular should be uniformly observed, and the Executive Engineer might be instructed to see that it is observed.
18	26 27	P.W. Form book not kept up to date and want of a note regarding the ch. of Standing Orders pasted in the office copy of code.	4	The form book should be kept up to date and the Executive Engineer should see that this is done. A note should be made on the fly leaf of the code giving the ch. of Standing Orders pasted in. The books should be rebound when necessary if they are inconveniently bulky with Standing Orders pasted in.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
19	28	Balance of service labels not checked by accountant on the occasion of a fresh supply being indented for.	897 & 899	The work is not peculiar to Divisional Offices and the accountant need have nothing to do with the service label account. The Executive Engineer should see that the head clerk checks this account from time to time.
20	30	Failure to include famine tools in the Half yearly return submitted to Examiner.	1676	The circumstances under which the famine tools reported to were overlooked should be explained. The Executive Engineer should take measures to have them properly accounted for ~~in future~~ and brought on to the returns for the current half year.
21	32	Irregular entry of certificate of character in a service book.		The entry should be expunged and the Executive Engineer should report accordingly.
22	33	Want of re-attestation in service books in two cases.	864 & 1041	The service should be re-attested by the Executive Engineer personally who should report whether this has been done.
23	34	Service Books in charge of accountant.	G.O. No. 805 dated 16th March 1859	The accountant should have nothing to do with the custody or maintenance of service books. The work is not peculiar to Divisional Offices.
24	35	Failure to produce the service book and Military papers of a Military subordinate lately transferred to other Division.	733	The service book and military papers of the subordinate should be obtained from the Division from which he was transferred and the Executive Engineer should report where they have been received.
25	36 & 37	Claim to travelling allowances of Lower subordinate office and Petty Establishments not prepared in Forms 152A and in the case of office Petty Establishment do not show movements of individuals and in some cases drawn up in Tamil without any translation.	531	Claims of all members of the Lower Subordinate Office and Petty Establishments under the Executive Engineer in the Division should be prepared in Forms M 152A and should give all the information necessary for the audit of the claims. The Executive Engineer should report whether the rules are now being observed.

Major R.E.
Examiner of P. Ws. Accounts, Madras.

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

18 MAR 1890

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

SUPDG. ENGINEER'S OFFICE
No. 1392 T
10 MAR 90
P.W.D.
SIXTH CIRCLE.

SUPDG. ENGINEER'S OFFICE
No. 1392 T
10 MAR 90
P.W.D.
SIXTH CIRCLE.

SUPDG. ENGINEER'S OFFICE
No. 1392 T
9 MAY 1890
P.W.D.
SIXTH CIRCLE.

Notes of an inspection by M. Lainier Esqr of the Office of the Executive Engineer Trichinopoly Division on the 17th to 20th December 1889.

Mr W. Jopp Executive Engineer 4th Grade Sub-protem took charge of this Division from Mr J Grimes on the 30th September 1889.

M & Ly. V. Ramachendra Low Accountant 5th Grade is still the Accountant

2 The office was last inspected by the undersigned in December 1888 vide G.O. No 575 dated 27 February 1889.

3. There is but one sub Division called the Trichinopoly northern consisting of a portion of Trichinopoly taluq, Lalgudy, Musiri, Viramlore, and Udiarpollium talugs.

The Sub Division officer M. & Ly. R. Kaliana rama Aiyar Supervisor 1st Grade whose Head Quarters are at Trichinopoly has a drawing account.

4 Imprest holders are as follows:—

1. Mr Lady. Supervisor 1st Grade Rs 100
2. M & Ly S. Narayanasawmy Pillay (Head Clerk) Rs 50

The latter imprest is twice what it need be and should be reduced.

5. In reply to the Examiner's circular letter No 3 C & L dated 18th June 1888. the Executive Engineer stated that he has fixed the 3d and 17 of every month as the dates for the submission of copies of Sub Divisional cash extracts to the Divisional Office but the first extract of a month does not generally reach the Divisional Office until the third week of the month.

6. Salaries are as a rule disbursed prior to the despatch of salary bills to the Examiner's Office for audit. This is contrary to code 473 (2) See also last inspection report para 15.

7. With reference to code 473 (rule 7) the present Executive Engineer Mr Jopp paid himself the first charge on account of his pay on transfer to the Division before audit.

8. A register of cheques drawn but not paid away is maintained in the prescribed

form No M 3 A. But in cases of cheques sent to contractors through a Sub Division Officer, the actual date of payment is not ascertained and noted in column 7 of the Register. The date of despatch of cheques to the Sub Division Officer for delivery to contractor is the date entered in the column 7 of the Register and also the date of entry of the payment in cash Book. This is not correct. Under code 1744 A (Standing Order 367 of 11th June 1888) a cheque is not paid away as long as it remains in the possession, or under the control of any officer of the Department.

9. With reference to code para 1818 (Standing Order 360 dated 30th May 1888) both originals and copies of contract certificates are sent to the Executive Engineer's Office through contractors instead of the original through the contractor and the copy direct.

10. Copies of contract certificates are certified correct by the Executive Engineer but they are not marked as such across every page as required by code 1818 Standing Order 592 dated 11th January 1889.

11. With reference to para 10 of last report (item 3 of summary) and code para 1838 A (Standing Order No 696 dated 26 April 1889) a register of earnest money in the prescribed form No M 182 C has been ruled out in a book but there are no entries in it. The Accountant stated that no tenders were called for since the opening of the register in November 1889.

12. Vouchers not submitted to the Examiner's Office for audit with the monthly accounts as detailed in columns 6 and 7 of part II of List of vouchers vide Form No M 64 were audited for the months January to June 1889 inclusive (the office copy of list being used).

13. A Register of contracts in the prescribed form M 182 B is maintained but the Accountant is not acquainted with it. In the following cases tenders have been accepted by the Executive Engineer and contract executed in anticipation of Superintending Engineer's acceptance,

though beyond the Executive Engineer's power of acceptance.

	Name of work	Name of Contractor	Amount of contract	Date of execution	Date of Superintending Engineer's acceptance
1	Raising and strengthening the Coleroon left Bank	Singam Ayyer	3791	29 March 1889	3 May 1889
2	Do	Ramakrishna Ayyer	3327	30 March 1889	Not yet accepted by the Superintending Engineer.
3	Do	Salaimam Saib	3963	30 April 1889	18 May 1889.
4	Do	Do	2863	5 October 1889	22 October 1889

14. In this Division the practice of giving out contracts is different from what is observed in other Divisions and seems opposed to Code rulings. The Executive Engineer in sending sanctioned estimates to subordinates for execution directs the subordinates to arrange for a contractor for the work and for the necessary bond. Thus contracts are arranged for by subordinates and agreements executed. Such a delegation of power by the Executive Engineer to his subordinates is not authorised by the code and appears objectionable.

The above refers to works within Executive Engineer's powers of acceptance. For works beyond such power of-

acceptance tenders are generally called for and selection made by him but contracts are executed by subordinates pending Superintending Engineer's approval which is afterwards obtained. But the Code requires that in all cases of contracts exceeding Rs 2000 in amount the Superintending Engineer's previous acceptance should invariably be obtained.

15. Five contract agreements (Nos 4, 11, 33, 61 and 65 of Registers) were not produced. These are said to have been sent to subordinates for reference. Such important documents should have been lodged in the cash chest. Extracts or copies only being sent when necessary to subordinates.

16. The following are a few instances of liabilities not having been brought to account in the month in which such liabilities were incurred (Vide also last inspection report para 22 to 24)

Name of works	Particulars of liability	Month in which brought to account
Constructing a District jail at Trichinopoly	Salaries from 1st to 31st December 1888	January 1889
	Do 31st January 1889	February 1889
Maintenance of Singuny channel	Do 1st to 31st December 1888	January 1889
Maintenance of Seruvalai channel	Do 1st to 31st December 1888	January 1889
Do	Do 1st to 31st January 1889	February 1889
Maintenance of Iyen channel	Do 1st to 31st December 1888	January 1889
Do	Do 1st to 31st December 1888	February 1889
Do Vyacondam channel	Do 1st to 31st ~~January 1889~~ December 1888	January 1889
	Do 1st to 31st ~~December 1888~~ January 1889	~~February 1889~~ January 1889
	Do 1st to 31st January 1889	February 1889
Do Srirangam Kattu Voikal	Do 1st to 31st December 1888	January 1889
	Do 1st to 31st January 1889	February 1889
Do Somery channel	Do 1st to 31st December 1888	January 1889
Do of Coleroon Left Bank	Do 1st to 31st December 1888	January 1889
Do of Romavadhalay channel	Do 1st to 31st December 1888	
	Do 1st to 31st January 1889	February 1889
Do of Sudivadhalay channel	Do 1st to 31st December 1888	
	Do 1st to 31st January 1889	February 1889
Do of Ellantha Vaithalay channel	Do 1st to 31st December 1888	
	1st to 31st January 1889	February 1889

17 Repairing the Guard room attached to the General Magazine Estimate Rs 262.

Contract Certificate No 1 of Contractor G Iyasamy Pillay for the above work shews Rs 3 for removing publish but the measurement sheet sent in support of bill shews only Rs 2/- Both the documents should be made to agree other.

18. In the month of December 1888 materials to the value of Rs 4890-4-5 were transferred to the jail at Salem. This has been treated as a work appertaining to this Division and entered in the Register of works although the transaction has nothing to do with this Division except as regards the credit to the work from which the materials were transferred namely the District jail under construction.

19. Constructing a District jail at Trichinopoly Estimate Rs 85244.

(Work carried out by mixed agency)

This work was commenced in August 1884.

The expenditure to end of November 1889 is Rs 74622-12-8 By the end of March 1889 the work is said to have almost been completed with the exception of 5 A block. The completion of this block is said to be effected by the jail Department materials being supplied by the P. W. Department. The expenditure brought to account of late months has been solely for these materials and petty supervision supplied without any debit on account of labor for the utilization of the materials. The Divisional Officer is not kept cognizant of the description and the amount of any labor that may be employed by the jail authorities for the completion of the 5 A block nor is information received spreading over the several items of the estimate, the materials supplied, but the ten day reports received from the supervisor in charge of the work Mr Dady admit of this distribution.

20. Maintaining Coleroon Left Bank Estimate Rs 2010

The arrears at end of November 1889 as per Register

of works for this work were Rs. 76-14-11. But on analysing this the actual arrears on this work due to contractors are as follows according to the contractors' Bills and Ledger account.

(1) Due to contractor Sundaram Aiyar Rs. 19-13-7.
(Contract Certificate No. 2 of November 1889)

(2) Do. Do. Subramania Saaty Rs. 60-1-2
(Contract Certificate No. 3 of November 1889)

The difference of Rupees 3 is due to an error in preparing work abstract for November 1889 and posting the same in the Register of works. Rs. 56-6-8 were entered in work abstract for Rs. 59-6-8 value of work done by Sundrarier according to his contract Certificate No. 2 of November 1889. The necessary corrections both in the work abstract and Register of works should be made and the arrears in the Register of works reconciled with the actual arrears.

21. Converting the artillery barracks at Trichinopoly into an office for the Collector Estimate Rs. 5300.

An estimate of Rs. 5300 was sanctioned for this work in Register No. 12/87-8. This work is now in

progress and materials at site of the work at end of November 1889 is Rs. 461-8-11 which consists among others

46 3/8 cft of Teakwood valued at ____ Rs. 139-2-0
17 bags of cement ____ 113-0-7
Bricks ____ 25-0-0

The materials were last verified and certified to as correct by Mr. Daly Supervisor in charge of the work on the 5th December 1889. The contractor is Ramakrishna Iyer. Such being the case the estimate was revised to Rs. 19,700 and submitted for sanction which sanction is still awaited. In the meanwhile at the instance of the Superintending Engineer the same contractor was it is said directed to collect materials required for carrying out the additional works contemplated and provided for in the revised estimate and a contract agreement was entered into for the execution of the work on the 21st October 1889 and approved by the Superintending Engineer on the 25th idem. In so doing so the contractor it is stated, was made to understand that the collection of materials will

be on his own responsibility and pending the sanction to the revised estimate. The contractor has now collected bricks and timber which are said to be at site of the work but the materials have not been accounted for anywhere. The contractors agreement is about to be cancelled and legal proceedings are apprehended.

22. Budget Registers are in order. A Register of Liabilities is also maintained, but a payment of Land compensation of Rs 540 for land taken up in connection with estimate Rs 27,790 for Raising and strengthening Coleroon Left Bank and entered in adjustment Book for August 1889 has not been noted in the Register of Liabilities. Also the value of W I tubes indented for from the S W. workshops on account of improving the earth plate of the Lightning conductor of the Powder magazines at Trichinopoly should it is thought, have found a place in the Register of Liabilities. The reason assigned by the accountant is want of information.

23 Pass Books were produced for all deposits

in the Savings Bank except the following:-

(1) Deposit of C. Ramachandra Naidoo Rs 100 for Raising Coleroon Left Bank Estimate Rs 27,790.

(2) do of Natharmuni Pillai Rs 100 for raising Coleroon Left Bank Estimate Rs 89 590

(3) Deposit of Lingam Aiyar for Raising Coleroon Left Bank Estimate Rs 89590 - Rs200

(4) do of Narayanaswamy Aiyar Rs 100 for extending Sonner channel across Sengal odai Estimate Rs 5470.

The above Pass Books were said to have been delivered by the Post Master to the parties concerned direct. Depositor Ramachandra Nayudu has been written to for the transfer of the Pass Book to the Executive Engineer under Examiners Circular No 44 of 1889.

24 According to the Miscellaneous Advance Schedule for November 1889 there is a balance of Rs 59 representing the value of 118 blank stamped agreements and these have been forwarded to the Collector on 3rd December 1889 for the refund of their value

25 The instructions in Examiner's Circular No 35 of 1889 have not received attention in the following points:—

(1) Applications for letters of credit are not kept in the proper place.

(2) The accounts are not bound but stitched together with a thick brown paper serving as a outer cover.

26 The Divisional Code is kept up but a note should be made at some convenient place in the code of the No. of the last standing order pasted so that one can see at a glance how far the code has been brought up.

27 The last Standing order posted in the Forms Book is 160 while the last Standing Order received in the Divisional Office is 222. The reason assigned for not bringing up the form Book to date is that the Book does not allow of any more Standing Orders being pasted.

28 The service Label account is in order but the accountant does not as he should count and certify the balance of Service Labels in hand when a fresh supply of Labels is indented for.

29 The Divisional Consolidated Return of Tools and Plant was compared with the several sub Divisional returns and Head Quarter Returns and found to agree.

30 Examine Tools which consist of 130 pick axes and 16 bill hooks are not entered in the Tools and Plant Return submitted to the Examiner's Office every half year though required by code para 1675 (Standing Order 483 of 10 September 1888) They were brought to account in the Divisional Office only in May 1889 having been up to that date stored up in the Artillery Barracks and overlooked.

31 The Register of Buildings is apparently complete. It is still in Manuscript vide last Report para 31.

32 The service Book of S Narayanaswamy Pillai contains personal certificates of character from Mr G. E Manson ~~E.E.~~ Executive Engineer dated 7 May 1889. Under article 983 of the Civil Service Regulations rules personal certificates of character should not unless the Local Government so directs be entered in column 12 of Service Book

33 The following Service Books require Re attestation.

Names	Date of last attestation
A Cundasawmy Mudeliar	16th July 1884
Annasamy Aiyangar	11th April 1884

34 In this Division Service Books are kept by the Accountant though it is apparently outside his duty, vide para 12 of last Inspection Report.

35 The service Book and Military Papers of Sergeant W. L Emery Overseer 1st Grade who lately joined this Division were not produced not having been received from the Division whence he was transferred viz Anakikuly Division.

36 The travelling allowance journals of Lower subordinate, office and petty Establishment for January to October 1889 inclusive were audited with reference to para 43 of the last Inspection Report, the memo of claims do not yet show the movements of claimants, their Head Quarters and objects of journeys and the claims could not therefore be satisfactorily audited. The journals of lascars and clerks are still submitted on odd bits of paper while those of sub overseers are in form No M 152. Some of the journals are in Tamil without the English version of the same.

37 A supply of form No M 152 A introduced so long ago as July 1888 and yet not brought into use should be obtained and used in future by all members of the Lower subordinates, office and petty Establishments.

Madura
8th January 1890

Signed A Dainiel
Inspecting (Accounts) Officer

No 1130 of 4-3-90

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

2 All points noticed in the last inspection report appear to have received attention.

3 Item 25 of the summary. The failure to use form No M 152 A, for journals of members of

lower subordinate, petty and office Establish-
ments is noticed in almost every division and
I venture to suggest the issue of such general
orders as will ensure the form being generally
used in future in all offices, as without its use
the audit of Travelling Allowance claims of
the classes of Establishment in question is
impossible.

SUPDT ENGINEER'S OFFICE No. 1349 26 MAR 90 P.W.D. SIXTH CIRCLE.
SUPDT ENGINEER'S OFFICE No. 26 APR. 90 P.W.D. SIXTH CIRCLE.
18 MAR 1890
9 MAY 1890

No 51 dt 15

Replies to the Examiner's Summary on Notes of Inspection of the Executive Engineer's office in December /89.

Encls.
1. Notes
1. Summary
2

Item No 1. The Sub-Division officer has been written to, to submit his Cash account by the 3rd and 17th of every month.

Item No 2. It has been now ruled that both the duplicate and the original copies of Salary bills should be submitted for signature and that cheques will be drawn out after signing the two copies. Thus Code para 473(7) will be strictly followed in future.

Item No 3. In future cheques issued through the Subordinates will be noted as paid only, on the reported days of delivery to the parties concerned.

Item No 4. The Sub. Dub officers and Subordinates will be pointed out this ruling for their future guidance.

Item No 5-

Item No. 5. This is being done

Item No. 6. Tenders involving Rs 5000 and more will be accepted on approval of the Supty Engineer except in Special Cases, where the Supty Engineer orders to arrange for the execution of works at once

Item No. 7. all agreements within future be executed in the Divisional office.

Item No. 8. Information wanted will be furnished to Subordinates by Memos

Item No. 9. The Sub-Divl officers have been written to report at the end of the months all liabilities unpaid for inclusive in that months account.

Item No. 10. Since corrected and the documents agree.

Item No. 11. The entry in the register of works has been Cancelled.

Item No. 12. The work was being done in the jail Deptt with materials Supplied by this Deptt and Petty Supervision

supervision. The work is now Complete and Completion Report with Completion Certificate was submitted on 6th March 190.

Item No. 13 It appears that the descrepancy was rectified in the presence of the inspecting accountant before the note was taken.

Item No. 14. The Contract of the original Contractor Ramakrishna Iyer was Cancelled by Dist. Jopt. who allowed him a Condition of Supplying Seantlings of timber to the required and estimated dimensions. This the contractor agreed to and he is doing work now. So that there is no fear of any legal proceedings. A bill was made out of all the materials Supplied by him and payment was made in March 190.

Item No. 15. The Register of liabelities is now Kept complete.

Item No. 16. Vide this office No. 27 Ex. of 22-7-89 to the Examiner and his reply thereto No. 594 $\frac{St}{6}$ of 30-8-89

These deposits were prior to the

the Examiner's Circular Nos 33 and 44 of 1889. The Contractors have been ordered to return the pass books and withdrawals signed with a view to transfer the Books to the name of the Executive Engineer

Item No 17. The instructions regarding the filing of accounts in Circular No 35 of 1889 have since been attended to.

Item No 18. Arrangements have been made to note on the fly leaves of the Code & Book of Forms the last No of standing order posted therein.

Item No 19. The Head Clerk cheques the Service labels accounts almost daily.

Item No 20. They were overlooked as they were located in a separate building. Since these Tools (famine) have been brought to account for the half year ending 31-3-90 vide accounts for March/90.

Item No 21. The entry in the Service book of Head clerk Narayana Samy Pillai has been expunged !?

Item No 22. The reattestation in the Case of Sundaram Wood Store Keeper has already been made, but the reattestation of Annasamy Iyengar has not been done as yet as the Supt is far in the District. This also will be made soon.

Item No 23. The Custody and maintenance of Service books will be with the Head Clerk in future

Item No 24. The Service book and Military Papers of Sergt Emery were since received and transferred through the Examiner to the Military Department.

Item No 25. The rules regarding the claims of Petty and office Establishment in form No 152 A are now being observed.

(Sd) J. C. Lammie.
Executive Engineer

24-4-90
Dept 25.

No 93 TC

Copy submitted to the Chief Engr

Engineer, S.P. W. with reference to
G. O. No. 770. W
8. 3. 90

Encl 2
1 Summary
1 Notes

2. The Inspection Notes of the Dy. Examiner and its Summary received with the G.O are returned herewith.

H Smith Lt col. RE
Superintending Engineer
6th Circle

Rodeinbannal
30th April 1890
n/15

Rec'd
P. W. C. No. 4274
12 May 1890

No.
9 MAY 1890
ENCLOSURE 1

From

The Supt. Engineer
Ceded

To

The Chief Engineer
P. W. D.

No. 2162 C dated 7th May 1890

To C

For favour of remarks.

WWB
7.5.90

No 93 TC
Dated 30th April
Recd. 2 May 1890

Encl 2

Submits Executive Engineer's replies to Examiner's Summary on Notes of Inspection of the Exec: Engineer's office Erichimopaly &c in December 1889 —

[C. No. 8.]

19

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 4 June 1890.

OFFICE NOTE No. 3221.

To

W.

Your office note No. 2162 C dated 7th May 1890

Recd. Cir. 6681 sent back 20.5.90

KEEP-WITH Genl. No.

dated 189 .

Returned with the following remarks.

(1) Item 2 of the summary The rule is that payments should not be made until the salary bill has been despatched. The Executive Engineer should see that this is attended to. The arrangement mentioned by him is apparently something quite different.

(2) Item 6.

The code rules do not give the Superintending Engineer any authority to delegate his powers in the matter of acceptance of contracts and as any doubt as to the extent of authority in such matters may involve serious difficulties in the event of disputes with contractors, it is very questionable whether it is desirable to recognise any such powers of delegation. Orders of Government are solicited

(3) Item 9.

It should not be necessary

—17-1-90.

to call for any additional statement from Sub Divisional officers; the information should be furnished in Tenday reports.

(4) Item 11.

The information given by the Executive Engineer is very meagre and not very intelligible. The Superintending Engineer has not said about the matter. He might be asked to report more fully.

(5) Item 16.

The Executive Engineer might be asked to report again when all the pass books have been returned and deposits lodged in his name.

(6) Item 22.

The Executive Engineer might report again when the service book referred to has been attested by him.

2 Other items call for no remarks.

P.W.Coll. 5268

Ad 5-6-90

Sec 2

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Communicated to the Supdg Engineer VI circle for information (Encl) and guidance.

2 Special attention is called to the remarks in paras 2, 5, 6, 7 & 6.

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