(1) பக்கங்களின் எண்ணிக்கை 60

(2) புதுக்கித் திருப்பிய நாள் 1/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 2272

அச்சகம்
பலவகை

நாள் : 21.8.1890

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...கவோ கண்டபடி கையாளவோ கூடாது

...ளை. எர்-1—18,000—15-6-87.

Division South Arcot Summary of Inspection Notes dated 4th December 1907.

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Item No.	Para. of Inspection Note	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	6 7	Failure to relieve the Accountant of the duty of keeping the Cash book and making petty payments.		It is contrary to the orders of Government that the Accountant should keep cash book and make payments. As is legitimate duty being the check of disbursements he should have nothing to do with payments. The Executive Engineer should be required to relieve him of this duty and report accordingly. This was pointed out in item 1 of summary of last report.
2	8	Delay in payment of salaries & registers in 40 cases		The delay is partly accounted for by the death of the Sub Divisional Officer and the time that lapsed before his successor took charge, but the subsequent delay from August to October, and the non-payment up to date of the salaries due for August and previous months to two months seems to call for explanation.
3	10	Incorrect credit of a fine for bad work to Provincial revenue	1872	Fines for bad work should be credited to the work and not to Revenue under code para 1872. The requisite re-adjustment should now be made and the Executive Engineer should report accordingly.
4	12	Great delay in the submission of copies	1745	The Executive Engineer in charge of the Bridge works [illegible] ed from copies

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		of his cash book by the Executive Engineer in charge of the Porto Novo Cuddalore Bridge works		of his cash book to the Executive Engineer South Arcot Division on the dates fixed by the latter want of punctuality in this respect must necessarily delay the compilation of the Divisional ~~Accounts~~ accounts and some explanation seems required from Mr Peters.
5	13	Failure to submit Measurement sheets with the bills paid by the Executive Engineer in charge of the Bridge works	1815	In this particular case the submission of Measurement Sheets with his paid bills by the Executive Engineer in charge of the Bridge works to the Executive Engineer South Arcot Division does not appear to be necessary. Arithmetical check by the Accountant would appear to be quite sufficient, but the Executive Engineer in charge of the Bridge works must be held responsible that arrangements are made to check bills properly before they are ~~passed~~ passed
6	14	Irregular debit of the pay of a sweeper of the Divisional Office and store room to the Bridge works	935	Explanation for this irregularity noticed in last report is still awaited. Special attention is invited to this

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
7	15	Over draft of his credit in the Treasury by a Sub Divisional Officer	1620 1621 Note	Requires explanation
8	16 17	Failure to obtain Superintending Engineer's sanction to sale of stores to private parties and to charge the usual percentage for Establishment and Tools and Plant	1722 1851 Note	The Executive Engineer should explain why Superintending Engineer's sanction was not obtained in the cases referred to. The extra centages should now be recovered and the Executive Engineer should report when this has been done.
9	19	Vouchers for outlay on Porto Novo and Cuddalore Bridge works not recorded in the Executive Engineer's Office but returned to the Executive Engineer in charge of the works after compilation of account		The practice referred to seems unobjectionable
10	20	Failure to produce 20 Nominal Muster Rolls owing to their having been mislaid		Greater care should be taken in filing and recording vouchers in the Divisional Office. The Executive Engineer should report whether the missing vouchers have now been found and whether proper measures are now taken for the custody of such documents.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
11	23	Failure to prepare work abstracts for the works and to post outlay by items of work with the Register of works owing to confusion in accounts submitted by the Sub Divisional Office.		As the works have been completed and the allocation by subheads in the Completion Report posted into the Register of works no further action appears necessary now.
12	24	Non submission of ten day reports for a work six months of which work abstracts for the same could not be prepared and outlay posted by subheads into the Register of works.	1751	The Executive Engineer should insist on the punctual and regular submission of ten day reports from the Sub Divisional Officer, as it is impossible to prepare the work abstracts for the work and post the Register of works without them. The Executive Engineer should report whether the ten-day reports have since been received and the Register of works completed.
13.	25 26 27	Failure to adjust amounts shown as arrears due. Noticed in last report paras 22, 23 and 24.	1750 Standing Order 430 1888 and 1529 Standing Orders 381 of 1883.	The delay in adjusting these arrears should be explained. These items were noticed in last report para 22, 23 and 24.
14	25	Failure to prepare a work abstract although there were transactions under materials at site.	1758	As there were transactions on materials at site, a work abstract should have been prepared. This should now be done and the

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				Executive Engineer should report accordingly.
15	28	Delay in posting the Register of works	1865	The posting of the 'Register of works' should be completed by the time the monthly accounts are ready for submission. The Executive Engineer should see that the utmost punctuality is observed in posting the Register to date in future.
16	29	Failure to post expenditure on Tools and Plant into the Register of works	1865 Standing Order 798 18.9.1889.	The Executive Engineer should take steps to have the rule observed and report accordingly.
17	30.	Delay in preparing work abstracts for the Gudalur and Sunnacker Bridge works	1764	The delay in preparing these work abstracts should be explained by the Executive Engineer in charge of the Bridge works. The Divisional accounts cannot be completed if the preparation of these work abstracts is left in arrears.
18	31 32	Discrepancy between the 'Register of works' and work abstracts in amounts shown as arrears due, in the case of two works		These discrepancies should be looked into and the requisite adjustments made. The Executive Engineer should take steps to have these done and report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18	31 32	Discrepancy between the 'Register of works' and work abstracts in amounts shown as arrears due, in the case of these works		These discrepancies should be looked into and the requisite adjustments made. The Executive Engineer should take steps to have this done and report accordingly.
19	32	Omission of Rs 220 due from a piece worker, being value of 22 concrete moulds purchased in his account department the Lumbar works Piece Account		This item should be looked into and the amount if due from the piece worker recovered. The Executive Engineer should be required to report on this item.
20	33	Measurement sheets only cancelled once a month for all payments made in previous month.	1810 Note 2	It seems desirable that measurement sheets should be cancelled at the time of preparing the bills. The Executive Engineer might be asked to explain what difficulty if any there is, in doing that
21	33	Incorrect submission of both the original and copies of contract certificates direct to the Executive Engineers Office	1810	The Executive Engineer should explain why the code rule is not observed.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
22	33	Copies of contract bills not marked as such on every page.	Code Para 1818 standing orders of 11-1-87	The Executive Engineer should take steps to have the rule observed in future and should report accordingly.
23	34	Register of Buildings still incomplete and kept very unlikely	975	The Executive Engineer should explain why the Register is still incomplete. Failure to bring on the Lascars sheds was noticed in last report Item 19 of summary and also in the report previous to that. If necessary a new Register should be opened out.
24	35	Failures to note leaves granted to subordinates in the service books 3 cases	864	The service books should be completed and the Executive Engineer should report accordingly.
25	36	Failure to sign entries regarding transfer in service books in 3 cases Noticed also in last report.	864	The entries should be duly signed by the Executive Engineer and a report made when this has been done. The necessity for doing this was noticed in last report para 29 (item 25 of summary)
26	37 38	Failure of the Executive Engineer to attest service books	864 standing orders 473 & 31 of 1885	The Executive Engineer should take steps to attest the service books himself and report accordingly. The want of Executive Engineer's attestations was also noticed in last report (Vide item 25 of summary)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
27 9	39	Failure of the Executive Engineer to re-attest a service book	864 standing orders 47, 35 31st Augt 1883	The Executive Engineer should re-attest the service books and report when he has done so.
28	40 41	Failure to open out service books in 13 cases—one noticed in last report	864	The service books should be opened out and the Executive Engineer should report when this has been done.
29	44	Delay in recovering value of 24 stamped agreement forms issued to contractors		The value of the stamped agreement forms should be recovered at once and the recovery reported.
30	48 49 50	Failure to keep up Divisional Office Code and Book of Forms and to note Standing Orders posted in	4	The Executive Engineer should make some clerk of the Divisional office responsible for keeping up the code and book of forms, and satisfy himself by periodical inspection that they are kept up to date.

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

Chief
P.W.D.
(Accts)

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

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

20 FEB 90

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

30 JUL 1890

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Supdg: Engineer's offo Remarks	Executive Engineer's explanation	Executive Engineer's explanation	Supdg Engineers remarks
			2222/8

Supts. Engineers remarks.	Executive Engineers explanation	Executive Engineers explanation	Supts. Engineers remarks.
		the Maistries and their pay. The list of such dues was received in October and paid for.	
	6. Since January 90 the duty of Keeping the Divisional Cash Book and of making petty payments have been entrusted to the Storekeeper.		
	8&9. As soon as an Officer was made available for the charge of Tindivanam Sub Division the subject was taken in hand of ascertaining the amounts due to Maistries. It took some time for the new Sub Dn Officer to go all over his Sub Division and enquire about the	10. Adjusted in the Accounts for February 1890.	

Supt'g. Engineer's remarks	Executive Engineer's explanation
	12. Cash Extracts are being submitted once a month ie yesterday the 10th of the following month. In future Cash extracts will be submitted so as to reach Divl. office not later than the 5th of the month following.
	Cash Book extracts from other Sub Divisions are

Executive Engineer's explanation	Supt'g Engineer's remarks
are received thrice a month viz on the 15th & 24th & 1st to 5th of each month. The same dates may be fixed for the Bridge Works division and the punctual submission of the Cash accounts may be ordered.	2272/10
13. As the Subordinates in charge of two Bridge Works are not allowed a writer measurement sheets are not prepared by them but the measurement book itself is sent to the Ex Engrs Office where the Calculation is checked by the Hd Clerk and bill made out which is passed by the Ex Engr. after referring to the measurement book. Measurement books can be had for reference at any time required by the Dl accountant.	

Supt's Engineers Remarks	Executive Engineer's explanation
	12. Sweeper is engaged also to clean the room in which tools &c required for both the works, her pay was charged to the work; if this is objectionable it will be charged to Contingencies after obtaining the Sanction of the Supg Engr.
	15. The Sub D.G Office reported that by mistake he once drew his credit that it was immediately realized.
	16. Supg Engrs Sanction applied for.
	The Supg Engr. sanctioned the sale in his No 6837 dated January 90
	17. Not understood.
	The attention of Exe: Engr. to Bridge Works is drawn to Code para and requested to recover the extra Cost.

Executive Engineers explanation	Supt's Engineers remarks
	2272/14

Supdg Engrs remarks	Executive Engrs explanation
	20. The misland Vouchers together with work abstracts to which they were were kept in a bundle by the Clerk, who was preparing Completion reports, to prepare Completion Reports from them but the bundle was found two or three days after the inspection and all the Vouchers are now on record.

Executive Engrs explanation	Supdg Engrs remarks
21. As the amounts of maintenance estimates for the Pelandotai Mani Channel for the current and past years were the same, the Clerk posting the Register of Works, erroneously posted current years outlay against the estimate for the past year. However the current years figures have since been removed to a fresh page in the Register.	2222/19
22. The appropriations has been entered in the Register now.	

Supt'g. Engineers remarks	Executive Engineers explanation
	24. The tenday Reports from the S.D.C. have been received in June/90 and the Work abstracts for past months are being prepared and Since completed
	25. Attention is invited to this office letter No 67 of 30th January/90, on this subject noticed in the last inspection Report, to the Superintending Engineer 5th Circle and necessary adjustment made as per G.C. No 1384 W dated 16th May 1890.

Executive Engineer's explanation	Supt'g. Engineers remarks
	2222/93
26. Adjusted in the accounts for December/89.	
27. Vide also this office letter No 67 of 30th January/90 to the Supt'g Engr requesting him to obtain sanction of Government to debit the work with the amount and credit the Provincial Revenue but the matter is still under reference Vide my letter No	

Supdg Engineers remarks	Executive Engineers explanation
	Rs 86 of 28th May 90 to the Examiner P.W. Accounts since adjusted in June 90
	28. Every endeavour will be made to have registers of works Complete.
	29. A register is opened for Tools and Plant from April 90.
	30. Since prepaid Sums prepaid and posted in the work Register The works Register for these two works posted up to March 90. The outlay of April and May is not yet posted.
	31. The register of works has since been corrected to shew arrears of Rs 19 in July 89 and

Executive Engineers explanation	Supdg Engineers remarks
ded the sum of Rs 39-0-3 was found to be a double entry and Corrected.	8892/88 14
32. The items pointed out have since been traced and adjusted. The Register of works has been corrected accordingly.	

Supt'g. Engineers remarks	Executive Engineers explanation
33. Measurement sheets are now cancelled after bills have been paid. Much of the time of the clerk is taken up by this work. As Contractors do not generally come to the Divisional Office for payment and cheques are sent to them by post, the Sub Dy Officers submit bills in duplicate with the measurement sheets to the Executive Engineer for payment. By insisting upon the Contractors attending the Executive Engineers office progress on works will be retarded and much inconvenience will be	

Supt'g. Engineers remarks	Executive Engineers explanation
	will be caused to them. Every page of the bill will therefore be marked "Certified Copy."
	34. A fresh Register of buildings is opened and will be completed shortly. Lascars sheds also are brought into the register since completed
	35. These service books have since been completed.
	36. The entries referred to have been signed by the Executive Engineer.

Supt'g. Engineers remarks	Executive Engineers explanation
	37/38 Lemery Sewer books require re attestation by the Executive Engineer. Steps are being taken to re attest them at an early date.
	39. Since re-attested.
	40&41. Service books of following lascars are not, but soon will be opened. Bhadurkhan Laser Tindivanam Sub Division Narayana Padachy Lascar Vadavur & Veeravanam Rungan Lascar Khandaikot Canal Krishnaswamy Lascar Vellanathan Lock.

Supt'g. Engineers remarks	Executive Engineers explanation
2852/25/16	Authorised Lascar Porto Novo Lock.
	64. The balance at the end of May is Rs 5-3-0 to recover which steps are taken.

Supt'g. Engineer's remarks	Executive Engineer's Explanation

48. The divisional Code & forms have since been completely kept up.

Major RE
Executive Engineer
19/7/90.

RE
Asst
18/7/90.

Executive Engineer's Explanation	Supt'g. Engineer's remarks

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5088

30 JUL 1890

EXECUTIVE ENGINEER
20 FEB 90

EXECUTIVE ENGINEER
23 MAY 90

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Notes of the inspection by
H. Rainier Esquire at Cuddalore on the
25th to 29th November 1889 of the office of the
Executive Engineer South Arcot Division.

Major A. W. Smart R.E.
Executive Engineer 1st Grade is still in
charge of the division and M. R. Ry
M. Chinniah (Accountant 4th Grade)
the Accountant.

2. The office was last examined
by an account officer in December 1888.

3. The Sub Divisional arrange-
ments are the same as last reported
except that the sub divisions have changed
hands. Mr G. D. Legge Honorary Assistant
Engineer is now in charge of the Chidambaram
Sub Division. Sergeant C. Smith R.E. is
in charge of Virdhachelam Sub Division. Both
these officers have drawing accounts. Captain

W. D.

W. D. Lindley A. E. is in charge of Tindivanam Sub Division, having taken charge on the 13th November 1889. He has neither imprest nor drawing account.

4. Besides the above three there is another namely the Cuddalore Bridge Works Sub Division the charge of which is held by Mr. C. J. Peters Executive Engineer 1st grade who has a drawing account.

5. Imprest holders are as follows:—

(1) M. R. Ry. Kuppuswamy Aiyengar } Rs 500
Supervisor

(2) " V. Govindaraja Mudaliar } " 300
Overseer

(3) " A. V. Panchapakesa Iyer } " 100
Overseer

(4) " S. K. Govinda Row } " 100
Supervisor

(5) " A. D. Samuel Pillai } " 100
Overseer

(6) " G. Patchiappa Pillai } " 50
Asstt Superintendent

(7) " C. Krishnasawmy Chetti } " 50
Asstt Superintendent

(8) M. R. Ry. Guana Muthu Pillai } Rs 100
Sub. Overseer

(9) " A. Rayalinga Mudaliar } " 10
Head Clerk

Nos 1, 2, 3 & 9 accepted by the Executive Engineer.
" 4, 5, 6 & 7 " by the Sub Divisional Officer, Chidambaram.
No 8 " " " Virdachellam

6. With reference to Para 4 of last report the Accountant has not been relieved of the duty of keeping the Cash Book and making petty payments.

7. The payment made by the Accountant in Cash during October 1889 amounted to Rs 852-4-4 and may be classified as follows:—

Establishment Contingencies — Rs 47-5-
Do Salaries " 708-15-4
Do Contractors &c " 96-" -"
Rs 852-4-4

8. Mr Lafrenais the Tindivanam Sub Divisional Officer died on the 25th June 1889 and no one was appointed in his stead till August 1889 when M. R. Ry Kuppuswamy Aiyngar, Supervisor took charge

charge of the Sub Division. Perhaps as a consequence petty supervision in the instances noted below was not paid promptly in the Tindivanam Sub Division.

9. The pay of Maistry Narayanasami from April to July 1889 was not paid until 18th October 1889. The pay of Maistry Rungasawmi Pillai from May to August 1889 was not paid till 18th October 1889. Two Maistries' pay for June to August 1889 was not paid till the 18th October 1889. 21 Maistries' pay for July to August 1889 other than the above was paid on 18th October 1889 and 13 Maistries for the same period were paid on 25th October 1889. The pay of Maistries Manickam Pillai and Narasawmi Viz Rs 16-12-5 & 14 respectively for August and previous still remains unpaid.

10. 16th October 1889 - Chidambaram Sub Division Cash Entract - Recovered from piece worker K. Sreenivasa Iyer, fine imposed on account of bad work done in closing breaches in the 10th mile of Coverpet channel - Rs 5. This sum has been credited to

to Provincial Revenue which appears incorrect as the fine was for bad work.

11. A Contractor Ponnuswami Pillai (for Kumaramangalam Dam Estimate Rs 2880) whose tender had been accepted by the Superintending Engineer, on 22nd June 1889 transferred his right to another contractor Sundaram Pillai executing a document on Rs 5 stamp paper. This seems to require the Superintending Engineer's sanction which has not been obtained. The sub contractor has done work which was measured on the 7th and billed for on the 14 October 1889. This bill amounting to Rs 1876-9-10 was received in the Divisional office on the 11th November 1889 but payment has been deferred.

12. Mr. Peters' Cash Entracts come to the Divisional Office twice a month. The dates of receipt of the Cash Entracts from July 1889 have been as follows:-

Period	date of receipt in Divisional Office
1st to 15th July 1889 -	26th July 1889.
16th to 31st July 1889 -	9th August 1889.
1st to 15th August 1889 -	26th August 1889.
16th to 31st August 1889 -	13th September 1889.
1st to 30th September 1889 -	15th October 1889.
1st to 16th October 1889 -	22nd October 1889 -
17th to 31st October 1889 -	11th November 1889 -

For September the Cash Extract for the whole month was received on the 15th of the following month. November's Cash Extract has not yet reached the Divisional Office. The Original Cash Book was however sent for and audited. In his letter dated 31st July 1888 ~~1889~~, No 105 the Executive Engineer informed the Examiner that the 15th, 24th and 1st of each month have been fixed for the submission of Sub Divisional Cash Books to the Divisional Office. The Office of Mr Peters is about 2 furlongs from that of the Executive Engineer South Arcot Division.

13. Measurement sheets for works under Mr Peters' charge do not come up to the Divisional Office with bills. and the Accountant cannot exercise any check over the quantities entered in bills except arithmetically. The Bills are however stated to be checked by Mr Peters Clerk in the Bridge works Sub Division Office to which Measurement Book Bills in original accompany each Bill. No measurement sheets are sent with bills to Mr Peters for payment.

14. With reference to para

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para 16 of last report the pay of the ~~Sweeper~~ is still charged to the Gadilam Bridge work.

15. The sub divisional officer Virdachellam Sub Division, overdrew Rs 32-12-2 on the Kullakurich Sub treasury by his cheque 48 K of 21st October 1889.

16. On the 7th October 1889, 1150 bricks and 6 parahs of lime were sold to the Cuddalore Club for a sum of Rs 11-10-2. Also curstone to the Union Club to the value of Rs 4. For the above sales the Superintending Engineer's sanction has not been obtained though necessary.

17. The usual per centage on account of Establishment and Tools and Plant was not charged on the above materials.

18. Vouchers not submitted to the Examiner's office for audit as described in Columns 6 and 7 of list of accounts and vouchers form No M64 were audited for the months January and June 1889 inclusive.

19. The following vouchers were not produced:—

Month.	Reference &c.	Particulars.	Remarks.
January 1889	Incorporated Local Fund Schedule of Expenditure item 1—	Miscellaneous receipt for Rs 1/- " — "	These vouchers connected with the Bridge work Sub Division are recorded in the Executive Engineers Office Cuddalore Bridge work where they are returned after compilation of accounts.
	do do	" 2-12-9	
	Nominal Muster Roll for	" 1-7-3	
	do do	" 4-9-3	
	do do	" 48-14-3	
	Miscellaneous receipt for	" 4-" —	
	Nominal Muster Roll for	" 21-13-"	
	do do	" 3-7-9	
	Miscellaneous receipt for	" 2-" —	
	do do	" "-6-"	
	&c &c vouchers connected with the Bridge works for January to June 1889 —		

Month.	Reference.	Particulars.	Reason.
January 1889.	Incorporated Local Fund Schedule of Expenditure item - 3.	Nominal Muster Roll for Rs 91-8-"	Mislaid
	do do do 4.	do do " 51-11-8	do
	Irrigation do do 29.	do do " 16-" —	do
	do do do 30.	do do " 7-2-7	do
	do do do -	do do " 3-4-1	do
	do do do 40.	do do " 28-" —	do
	do do do	do do " 24-0-9	do
	do do do	do do " 28-" —	do
	do do do 111.	do do " 12-" —	do
	do do do -	do do " 8-" —	do
February 1889.	Incorporated Local Fund Schedule of Expenditure item - 3.	do do " 34-11-1	do
	do do do 4.	do do " 63-3-9	do
	do do do 4.	do do " 31-15-4	do
	Irrigation do do 34.	do do " 3-2-"	do
	do do do 40.	do do " 7-9-9	do
	do do do	" 36-1-6	do
	do do do 54.	do do " 4-" —	do
March 1889.	Incorporated Local Fund Schedule of Expenditure item 1.	do do " 27-3-6	do
	do do do	do do " 48-7-"	do
	Irrigation do do 121.	do do " 5-" —	do

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21. The total expenditure on annual maintenance of Pela dorai Anicut Main Channel Estimate Rs 700 is Rs 7-7-11-2 and this has not been booked in the Register of works. The expenditure was incurred in September and October 1889.

22. In the case of constructing District Munsiffs Court at Chidambram the amount of appropriation during the year Viz Rs 5000 has not been entered in the Register of works.

23. With reference of para 17 of last report the accounts of the two works named therein Viz:-

(1) Restoring the damaged portion of Shatia tope anicut for 1887-88 estimate Rs 1157-3 and

(2) Examining and closing leak in the Shatia tope anicut Estimate Rs 39-80. carried out by mixed agency were not kept month after month by items of works and entered in the Register of works nor are work abstracts prepared. Completion Reports for the above works have since been received in the Executive Engineers office from the Sub Divisional Officer and this has been copied in the Register of works.

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24. Restoration of Shatiatope Bridge with rolled girder bridges Estimate Rs 10,000 work carried out by departmental Agency. The accounts of this work are not kept by items of Estimate, the register of work shewing only total value of work done and total payments made. The work has been in progress since June 1889 and there have been expenditure in every month up to October 1889. No work abstract has been prepared for want of ten day reports which it is said have been called for from the Sub Divisional Officer Mr Legge who took charge from Mr S. A. Subramania Aiyar on the 6th instant.

25. Improving and repairing 17 sluices of Vadamur Right bank. Estimate Rs 26040. The arrears of the Rs 21-8-0 described in the Register of works as adjustment Rs 18-0-0 and Contract Rs 3-8-0 and referred to in para 22 of last report have not been adjusted. In his explanatory notes on the several points noticed in last report the Executive Engineer stated that the old

old accounts will be looked into, and that orders for the adjustment of the items would be obtained but nothing appears to have been done as yet. No work abstract was prepared for this work for December 1888 although there were transactions during the month under materials at site.

26. The arrears of 9 annas outstanding since September 1886 in the accounts of the work "Constructing an embankment for the Gaddilam river to protect the town of Tirupapulore from flood" Estimate Rs. 10.680 and which the Executive Engineer in his explanation of para 23 of last report promised to adjust after looking into the old accounts, have not yet been adjusted. The amount is due to labourer Ponnusawmi and having lapsed should be credited to Provincial Revenue.

27. Also in regard to the work "Repairing bund and reconstructing two sluices in Amurkuppam Tank Estimate Rs. 3,130" the Executive Engineer has not apparently taken steps to adjust the discrepancy pointed out in para 24 of last report, although in his replies to last inspection report he undertook to look into the matter.

28. The Register of works has not been posted for October 1889 as regards major works.

29. Expenditure on tools and plant is not booked in the Register of works though required by Standing Order 798 dt. 18th July 1889 to Code 1865.

30. Work Abstracts for the two bridges that are being carried out by Mr Peters Executive Engineer are prepared in the Bridge Works Sub Division the Divisional office simply posting the Work Abstract figures in the Register of works. The Register of works for these two works Viz:-

(1) Constructing an iron girder bridge across the Gaddilam and

(2) Constructing Masonry bridge across the Poundare North of Cuddalore on the road to Pondicherry have not yet been posted for October for want of work Abstracts which have not been prepared.

31. Repairing a portion of road from Shatiatope to Omampulyore

passing

passing over the Veeranam tank Bund.
Estimate Rs. 900. Work carried out by mixed agency. The arrears as per Register of Works for this work are Rs. 58-0-3 but according to work abstracts and piece workers' accounts there are no arrears. Of the sum of Rs. 58-0-3 Rs. 19 is due to piece worker Ramajam Pillai since July 1889 but this amount was not shown in the piece workers' account (form No. 16) for want of vouchers which has since been received. The difference Rs. 39-0-3 has existed since July 1888 the work abstract for that month was not however produced and it therefore cannot be ascertained whether the arrears are due to value of work done being shewn twice over and if not whether the amount is due to labourers or piece-workers. At any rate the amount has been outstanding for more than a year and the amount may probably be audited to Provincial Revenue with the necessary sanction.

32. Improving the Kanamangalam tank Estimate Rs. 1493. Work carried out by mixed agency. The Register of works shows arrears of Rs. 13-0-2 at end of September 1889 whereas the work abstract and the piece-workers' account shew nil. It was found that Rs. 13 is due to piece-worker Ramaswami Vandian and the difference of two pies being traced over found to exist prior to October 1888. The Accountant promised to look into this long outstanding item and adjust it. The Register of works also shows Rs. - in column "arrears due by contractor". This sum is stated to represent value of 22 concrete moulds purchased departmentally, and supplied to piece-worker Komarasami Padiachy. This however does not appear in the piece-workers account Form No. M. 16.

33. Para 8 of last report. Measurement in Books and in Sheets are of late cancelled - the cancellation of the measurements in sheets take place once a month for all measurements paid in previous months. Contractors' bills both original and copy are sent direct to the Divisional office by Sub Divisional Officers. Copies of Contractors' bills are not marked

so

as such across every page as required by Standing Order No. 592 dated 11th January 1889.

34. With reference to para 28 of last report and para 62 of the penultimate report the register of buildings does not yet include the inspection and Lascars' sheds. The Register is very untidy. It is desirable that a fresh register should be opened out in which all the buildings including the inspection and Lascars' sheds should be entered.

35. The one month's privilege leave from 17th September 1889 granted to C. Kristnasawmi Chetti deputy Superintendent Lalpett Lock is not entered in his service book. The same remark applies to the service books of Clerks T. S. Ginthukomarasawmi Pillai and Syed Subhan Sahib.

36. With reference to para 29 of last report the entries regarding transfers &c are not signed by the Head of office in the case of the following service books.

Muthusami.	Lascar.
Rungasami.	Do.
Khader Beark.	Do.

37. With reference to para 30 of last report steps have not apparently been taken yet for the attestation of the Service Book by the Executive Engineer.

38. Besides those detailed in the last report (para 30) there are other service books also requiring Executive Engineer's attestation viz:-

Service book of T. Sembudi Naidu
— " — S. Panchanada Iyer
— " — S. Iswara Iyer
— " — T. Vythialingam Pillai
— " — Thumbu Naidu
— " — S. K. Govinda Row
— " — G. Patchiappa Pillai

and several others.

39. The following service book requires re-attestation.

Name and rank	Date of last attestation
C. Parthasarathy Mudr. Draftsman	27th April 1884

40. No service book has yet been opened for Lascar Rungan referred to in para 35 of last report.

41. Service books have not been but should be opened for the following individuals recently appointed.

Bahadur Khan — Lascar.
Pandai Naik — —do—
Venkatachellum — —do—
Solamuthu — —do—
Kumarasami — —do—
Potti Naidu — —do—
Suenan — —do—
Narayana Pakathy —do—
Kristnasami —do—
Audimulum —do—
Vydhu —do—
Lutchumana Pillai —do—

The travelling allowance journals of Lower Subordinates and Office and petty establishments from January to August 1889 inclusive were audited and found generally in order. The new journal forms M.152 have been brought into use since April 1889.

43. With the exception of 4 pass books said to have been sent to the Post office Savings' Bank, pass books for deposits were produced and found in order.

44. In the Miscellaneous Advance Account there is a sum of Rs 31 outstanding being the value of 62 stamped agreements. 38 of these are said to have been returned to the Collector and the remaining 24 have been issued to Contractors from whom value has yet to be recovered. Prepayment should have been insisted upon in the case of Contractors.

45. Corrections advised in audit notes are carried through office copies of accounts but no reference to the audit note authorising such correction is made in the documents corrected.

46. The Budget Registers were examined. The grant under general Establishment as per Return for 1st November 1889 is 85,169 whereas the Budget Register shows only 73,000.

47. The Schedule of rates is dated 31st March 1889.

48. The Divisional Code is not kept up. The last Standing Order quoted is 322 while that received in the office is 862.

49. The form book should also be brought up to date.

50 A note should be made in

in some convenient place in the code of the number of the last Standing Order pasted so that one can see at a glance how far the code has been brought up.

St. Thomas Mount
4th December 1889

sd/ H. Rainier
Inspecting (account) Officer

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

2. Special attention is invited to items 1, 6, 13, 23, 25 and 26 which all relate to matters noticed in last report (vide items 1, 6, 16, 19, 20 and 21)

2272/29.

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepk, 24 July 1890.

No. 1949

From

Coll. W. H. Burton, R.E.
SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
P.W. Department

SIR,

Enclosure 1

I have the honor to return with the Executive Engineer's Replies the Deputy Executive Engineer's Report of Inspection of the South Arcot Executive Engineer's Office & the Executive Engineer's Summary received with G.O. No. 328 dated 31 January 1890 and to state that the matters to which my attention is called viz para 4 of the G.O. have since been attended to.

Mr. Peters explanation in respect to para 12 of the Deputy Executive Engineer's Report is given.

I have the honor to be
Sir
your most obedt Servt

W. H. Burton Coll. R.E.
Supg Engr 5th Circle.

P.W. Code 7017

No. 3184 C dated 28th July 1890

From

The Superintending Engineer,

V Circle,

To

The Chief Engineer

P.W. Dept.

2 C

Forwarding

Summary

8.8.13

25.7.90

AB

Dated 24 July 1890.

Recd. 25

Enclosures.

Vide Deputy Examiner's letter No. 7723/90 dated 23/7/90

No. 1949.

Summary of Inspection Notes of South West Executive Engineer's Office —

Returned the Deputy Examiner's Report of —

(D. No. 1201/8.)

2272/89

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

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH CURRENT No.

dated 189 .

Madras, 13 August 1890.

OFFICE NOTE No. 4886.

To

W.

Your office note No.3184 C.dated 28th July 1890.

Returned with the following remarks:-

2. Item I of the summary. The Executive Engineer might be referred to the Examiner's remarks against item I of the summary of the previous inspection report,communicated to the Superintending Engineer 5th.Circle with G.O. No. 1384 W.dated 16th.May 1890,in which it was stated that storekeeper is not quite the proper person for disbursing money and keeping the cash book.

3. Item 2. The Executive Engineer might be asked to report whether thepay of the two maistries Manickam Pillay & Durasawmy,(who had not been paid up to the 29th.November 1889,the date of inspection) for August and previous months has since been disbursed.

4. Item 4. Mr.Peters should be asked to state whether there would be any ~~dif~~

1,000—19-5-90.

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3D

difficulty in his submitting his cash extracts on the dates suggested by the Executive Engineer and if he should see no difficulty to arrange accordingly, (code para 1745).

5. Item 6. The Executive Engineers attention might be drawn to the Examiner's remarks in para 2 of his office note No.2575 dated 6th.May 1890, communicated to the Superintending Engineer 5th.Circle with G.O.No.1384 W.of 16th. May 1890, in which it was pointed out that the pay of the sweeper should be charged to establishment salaries under code para 826 (standing order No.836) and asked to report when all that is necessary has been done.

6. Item 7. If the balance of credit at the Treasury, after a cheque has been drawn, is regularly noted on the re - verse of the counterfoil as required by code para 1620, overdrafts would be avoided.

7. Item 8. Para 17 of the inspection report. The Executive Engineer might be asked to report after the recovery of the extra percentage has been made.

8. Item 17. The Executive Engineer might be asked to report when the register of works has been brought up to date.

9. Item 21. The rule in Code para 1818 having since been modified by standing order No.1059 dated 21st.December 1889, no action is required.

10. Item 23. The Executive Engineer might be asked to report after every - thing that is necessary is done.

11. Item 28. The Executive Engineer might be asked to report when all the service books have been opened.

12. Item 29. The Executive Engineer might be asked to report after the amount of Rs.5-3-0 has been recovered.

13. The Executive Engineer has not replied to item 14 of the summary. The same may be awaited.

14. The Superintending Engineer states, in his letter, that all points noticed in the previous inspection report, which remained unremedied at the time of this inspection and to which his attention was invited in G. O. No. 328 W. dated 31st. January 1890, have since been attended to. The points noticed in items 6 and 26 of the present summary and which were also noticed in the previous inspection report remain still unremedied.

13.8.90
Offg.C.

13/8
13/8
(Exec.)

No. 2272 W 4/21 Aug 1890

P.W. Cdr. 7670.

To Communicated to the Supty Engineer the Superintending Engineer Circle for information and guidance with special reference to paras 3 to 5, 7 and 8 and 10 to 11.

D.O.No. 15.8.90

28/8

Rd. 14-8-90
Encl 2.

Memo No. 3181 C dt 28.7.90
E. Bus 1384 " dt 16.5.90
B.A. 328 " dt 31-1-90

No. 2272 W 4/21 Aug 1890

Remarks dt 21.8.90

To Supty Circle
S.E. Circle
Engr. Genl. Asst
Dte 25/8. 26/8.
25 Oct 75 XII
25 Nov XII