(1) பக்கங்களின் எண்ணிக்கை 38

(2) புதுக்கித் திருப்பிய நாள் 10.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(93)

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 2436

அச்சகம்
பலவகை

நாள் : 10-9-1891 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

19. Sheets

ஆவண. கா-1—18,006—15-6-87.

2436/1

Notes of Inspection by Mr M A Gaynor Officiating Deputy Examiner of the office of the Executive Engineer No II Ferias Division on the 2nd, 4th and 5th of May 1891

Mr by & Carless, Executive Engineer 3rd Grade, took charge of the Division from Mr C B Barget, Executive Engineer 1st Grade, on the 2nd May 1890, and continues in charge. M Z Ry J Gopaul Iyer, Accountant 4th Grade, continues as accountant, assisted by C K Kristna Row, Accountant 5th Grade.

2 The Executive Engineer was not present at the inspection.

3 The office was last inspected by an account officer on the 11th–14th January 1890, See G/O No 1724 W dated 20th June 1890.

4.

4 The following table gives the names of Sub Divisions and the Head quarters of each names and rank of officers in charge, and names and rank of Impress Holders under them:—

Name of Sub Division	Head quarters of Sub Division	Name and rank of Sub Division Officer	Whether Sub Division Officer has drawing account or an impress	Names and rank of Impress holders under Sub Division officers	Amount of Impress
A	Madura	Mr. J. W. H. Ellis, Assistant Engineer	Impress	None	Rs. 500
C	Sholavandan	Mr. R. Ry. S. Krishnama Charriar Avergal Sub Engineer	Impress	None	400
D	Mangavellan	Mr. J. Mahony Sub Engineer	Impress	None	400
E	Madura	Mr. R. Ry. P. Vydialingam Pillai Supervisor	Impress	None	300
Officers other than Sub Divisional officers holding Impresto directly under Executive Engineer				Mr. G. D. Enright, Supervisor on Special Duty	200
				S. Narayanaswamy Iyer Head Clerk	15
				S. Sangeeni Row Camp Clerk	5

5 The rules prescribed in appendix Z. relating Cash Accounts to the conduct of cash transaction have not

yet

2436

yet been introduced in this Division. On the System being explained to the Accountant and Head Clerk they stated that they would take measures, with Executive Engineer's permission to introduce the prescribed System into the office

6 Impress advances are made by single cheque, and not by means of a number of cheques individually of small amount, so as to avoid advances to subordinates of large sums in cash, as required by Code para 1576

7 Cheques are not described in cash book by book number in addition to cheque number, as required by code para 1615

8. Corrections made in Executive Engineer's Cash Book are not initialled by the Executive Engineer, as required by Code para 1743. Nine such unauthorized corrections were noticed in the Executive Engineer's Cash Book for April 1891

9. The following cheques drawn, but which could not be paid away and entered in cash book within tew days from date of drawing, were not cancelled as required by code para 1744 C.

Cheque No and date	Amount			Date of actual payment	Number of days intervening between the date of drawing and date of payment
	Rs	As	P.		
42 M/40412, dated 4th June 1890	66	8	9	29th July 1890	54
23 M/40591, dated 5th August 1890	396	7	1	3rd October 1890	28
31 M/40591, dated 6th August 1890	443	9	0	3rd September 1890	27

10. Instead of Pass Book remaining with Executive Engineer and being sent to the treasury once a week to be written up, ~~the~~ as required by Code para 1600 it is the practice in this division to allow the treasury to keep and ~~write~~ write up the book and send it to Executive Engineer once a week to be checked and returned. Accountant states that he will, with Executive Engineer's permission See that code rule is attended to in future

11. There has been exceptionally large expenditure in March compared with the five months immediately preceding, as shown in the following table

2436/3

Months	Outlays
	Rs
October 1890	39,579
November 1890	19,155
December 1890	14,647
January 1891	22,122
February 1891	20,439
March 1891	50,262
Total	1,66,204

12. Recoveries from contractor on account of work done by departmental agency on their account are shown in the cash book on the receipt side as recovered from them in cash, and they are debited per contra on the charge side of the cash book with the same amount, their bills being prepared for the gross amount i.e. including the value of work done departmentally. The following transactions of this kind are recorded in cash book for March 1891.

Recovered from contractor. ~~Hanmarsamy~~ Manmarsamy Naidu, being cost of departmental labor in 2nd Cross Drainage Work 3rd Reach ____ Rs 2-4-0.

Received from Contractor Kuppamuttoo Pillai
being do do in Superpassage at 2nd Cross
Drainage work 3rd Reach ____ Rs 7-11-0
do do Subramonia Pillai
being do do in 7th Cross Drain
age work 3rd Reach ____ 0-8-0
do do Rattamalai being
do do in Road Tunnel and
fall combined across Allangavellow
Road ____ 112-10-0

The proper course is to record in cash book only the net cash paid to Contractor, the work done by departmental agency being debited to contractor in his bill.

13. The irregular practice of sending bills for payment through contractors, noticed in para 6 of last inspection Report, still continues. Sub Divisional Officers send only one copy of the bill, accompanied by measurement sheet, by the contractor, whereas code para 1818 A requires Sub Divisional Officers to send bills in duplicate to the Divisional Office. Vouchers

14. The second copy of bill for completion of office records is made in Divisional office only after payment of bills. The rule in code para 1818 (Standing Order 572) which requires original and copy to be submitted to the Executive Engineer before he passes the order for payment is thus not observed.

15. Copies of bills so made in divisional office are not marked as certified copies across every page as required by rule above quoted.

16. In the paragraphs of last Inspection Report referred to above (see para 13) it was also pointed out that contractors and piece workers bills are not checked with previous bills prior to payment, and the Executive Engineer was requested to see that all bills are checked by accountant before making any payments. This, however, is not done. Bills received by Executive Engineer in camp are checked arithmetically only by the camp clerk and paid by the Executive Engineer. There were 47 bills, aggregating Rs 28,968, so paid by Executive Engineer in March 1891. Neglect of the check by accountant prescribed in Code.

para 1621 B *before* payment of bills may easily lead to overpayments being made to contractors.

17 The measurement sheets forwarded in support of bills are not duly cancelled in the manner required by code para 1756 (Standing Order 110/4) i.e. by suitable entries giving number, date, and amount of bill. A rubber stamp with merely the word "Cancelled" is used in cancelling such measurement sheets.

18 Measurement books are not received at all in the Divisional Office for record as required by code para 1756. This point was noticed in the last report (para 22) but the explanation then offered was that no measurement books had been completely written up. Measurement Book.

19. The works in this Division are chiefly done by contract. The agreements, in cases in which they are taken, are all in the form for piece work agreement No. M 69. although the work to be done is not confined to the classes described in code para 1346 A, and there is (as understanding that the work is) to be done Contract agreements.

in

in a specified time. Bills of so called piece workers are however drawn up in form No. M 14. (Contract Certificate) and their accounts are ledgered.

2436/5

20. A register of such agreements is also maintained, but this register is not properly written up, columns 4 and 10 "amount of estimate" and "percentage deduction on account of security" not being filled in.

21. In some instances, the following among others, no contract documents were prepared at all as required by code para 1353.

No.	Name of work	Amount of Estimate	Name of contractor employed on the work
		Rs	
1	1st Cross Drainage work	23,500	Sivagnanam Pillai
2	2nd Cross Do.	14,100	Kuppamuthoo Pillai and Manickavasagam Pillai
3	No. I Accommodation Bridge, 3rd Reach	3,500	Veeramoni Iyer
4	No. II Do. Do.	3,500	Sivagnanam Pillai
5	Excavating Main channel 3rd Reach	11,665	Veeramoni Iyer, Sivagnanam Pillai, Renga Iyer, Letchumana Row

Accounts.

22. The practice obtains in this Division of making advances to contractors on the value of materials brought by them to the site of work on which they are

employed, although the contract in each case is only for finished work. The following are a few instances.

Item No.	Name of work	Amount of Estimate	Name of contractor	Reference to Voucher	Amount paid on account of value of materials brought to site of work.		
		Rs			Rs	A	P
1	Head sluice for Vadagarai channel	6,430	S. Subbiah Naidoo	60 Va No 6 February 1891	257	13	5
2	Aqueduct at 4 mile	4,140	Khader Batcha Saib	60 No 24 July 1890	839	8	4
3	Constructing 6 culvert at Kanni Puravadai	12,380	Kommatchy Naicker	60 Va No 187 March 91	413	4	6
4	Super passage at Shattiyar	17,000	Sivagnanam Pillai	60 Va No 155 March 91	604	0	6
5	Head sluice 4 Branch Channel	1840	Veeramoni Iyer	60 Va No 220 March 91	128	.	.
6.	Superpassage at Kodikalodai	12,380	Sivagnanam Pillai	60 Va No 179 March 91	1487	6	1

In the case of items 2, 5 and 6, the value of materials was not shewn separately in the bill as advances on account of materials, but were misced up with "items of work done".

23. The nomenclature of items of estimates, as shewn in the sanctioned estimates, are not adhered to in bills and work abstracts. The following are a few instances.

No.	Name of work.	Amount of Estimate	Name of items of Estimate as per Sanctioned Estimate.	Name as per work abstract.
		Rs		
1	Scouring sluice at Servanni	13,400	Coursed rubble 1st sort in chunnam.	Burnt stone in mortar.
2	Grall and Bridge at 2½ miles	6,850	Dressed ashlar	Roughly dressed cut stone.
3	Do Do	6850	Coursed rubble 1st sort in chunnam	Burnt stone in mortar.
4	Surplus sluice to Ramaragapuram tank	32,400	Coursed rubble in mortar Rough stone Dry Cut stone gneiss.	Burnt stone in Mortar Dry stone in approx. Cut stone work.

It is desirable that the nomenclature of items of estimates as given in sanctioned estimates should be strictly adhered to in all bills and accounts.

2436/6

24. The signatures both of the Executive Engineer and of the accountant on work abstracts are not dated as required by Code paras 1913 (Standing Order No 299).

25. The rule in Code para 1750 which required that Muster Rolls should be passed for payment by Executive Engineer or Sub Divisional Officer before payment is made is not strictly enforced. The following are instances in which the date of payment in each case precedes the date of pay order.

No	Name of work.	Period	Date of Pay order	Date of payments
1.	Excavation of North Main channel	11th to 28th February 1891	3rd March 1891	1st March 1891.
2	2nd Cross Drainage work II Reach	11th to 20th February 1891.	26th Feby/91	26th Feb/91.
3	3rd Cross Drainage work II Reach	9th to 20th February 1891	25th Feb/91	24th Feb/91.
4.	Grall and Bridge combined of the 4th Branch Channel	14th to 19th March 1891	21st March 1891	20th March/91
5	2nd Cross Drainage II Reach North Main Channel	1st to 10th February 1891.	17th Feb/91.	15th Feb/91.
6.	North Main channel II Reach Excavation	5th to 10th Feb/1891.	12th Feb/91	10 Feb/91.

26 The 6 Sub Divisional Officer, Sub Engineer & Kristiansa Chaprasi, initials the forms of printed certificate at foot of the Nominal Muster Rolls, but with [illegible] rare exceptions, the forms are not filled in with the necessary manuscript entries showing the amount paid, by whom paid, and date of certificate.

27. In posting outlay into the Register of work, the year to which the outlay relates is not in any case entered in the Register. This should be done by adding the year in the first columns of the Register to the printed entries "April 18.." "May 18.." &c, which is now left untouched. The neglect in this respect may cause confusion hereafter.

28. The amounts of appropriations for Major works are not entered in the Register of Works as required by Code para 1866 (IV).

29. Rail and Bridge at 2½ miles Estimate Rs 6850.

In posting Register of works for the work for March 1891, the value of work done under item "plastering" was erroneously posted against item "Dressed rubble". This will now be corrected.

30 No I Culvert plan No 53. 1st Reach, Estimate Rs 4140.

Outlay incurred on this work was erroneously debited to the work "Aqueduct at 3rd mile". This error was discovered and necessary adjustment by transfer of outlay to the correct work was made in October 1890. But the necessary entries regarding this correction were not made in the adjustment book.

31 Aqueduct at 4th mile, Estimate Rs 4140

On comparing the work done by contractor Nader Bakeha as shewn in the measurement sheet, dated 23rd August 1890, signed by Sub Divisional Officer Mr Ellis, with that shewn in the bill (Central Office Voucher No 18 of August 1890) the following discrepancies were found.

	Total quantity as shewn in measurement sheet.	Total quantity as per bill.
1. Excavation below the bed	3260 cft	1629 cft
2. Rock cutting	6,517 cft	5,997 cft

The previous measurement sheet was not produced having been sent to Sub Divisional Officer for

preference, and it was therefore not possible to trace the cause of the discrepancy. The account ant promised to look into the matter and to have the discrepancy rectified.

32 Excavation of Main Channel 1st Reach. Estimate Rs 140, 655.

Work done for (1) "Surplus drainage channel slope cutting"

(2) "North main channel forming ring bund" and (3) "Ramaraga puram drainage channel" was charged to the above estimate, but the Accountant was unable to show clearly why these charges should be debited to the estimate above quoted. A revised estimate has been sanctioned for the work for Rs 1,64,000 in G.O. No 1063 dated 6 February 1891, which provides for drainage culverts, &c &c, separately, and the bills should have been prepared in terms of this revised estimate.

The outlay incurred should also be distributed and compared with the revised estimate.

33 The Service Books were examined and the Service Books

following irregularities were noticed—

34 G Vydialingam Pillai Supervisor 1st Grade.

The column "Signature of officer" is signed by the head of the office and not by the officer himself. The old service Book is completely filled and there is no room for further entries. It is necessary to obtain a fresh Service Book for continuing the record of his Services.

35 Mr G.D. Enright, Supervisor 1st Grade.

Sub Divisional allowances drawn have been entered in the Service Book contrary to Code para 864 (Standing Order No 949). The entries should now be expunged.

36 The annual verification of services required by Code para 864 B (Standing Order No 1283) is not certified by an endorsement written by the Executive Engineer stating that he had personally verified the services from date of last endorsement to date of new endorsement. The entry is simply made by a clerk as follows— Services up to 31st March 1891 verified from the salary bills" and is signed by the Executive Engineer.

37 The register prescribed by Code para 864, note [Standing order No 1319] showing service books due

for pre-attestation, has not been maintained. Head Clerk S. Narayanaswamy Iyer in charge of these books states that he will take steps at once to open the necessary registers.

38. Saving Bank Pass Books. M. Venkata Swamy Naidu Contractor. The Savings bank Pass Book shows Rs 260—15—9 as balance at credit of depositor on 23rd September 1890 the last date on which the book was sent to Saving Bank to be written up. The schedule of deposits shows the balance as Rs 250—0—0. The difference is the amount of interest added to depositor's account and so long as this is not drawn by him it seems desirable that the amount recorded in the schedule of deposits should agree with the amount actually at credit of depositor.

39. Similarly Pass Book of Storekeeper Benagi Row shows balance of Rs 206—4—0 at his credit, while schedule shows only Rs 200.

Register of Deposits.

40. A register of deposits lodged in Savings Banks is not kept as required by Code para 1896.

System of filing account Documents.

41. The following deviations from arrangement prescribed in Examiner's Circular No 35 of 1889 were observed:—

2436/9

42. Completion Reports for 1890-91 were kept in guard books and not in bundles as required by the circular.

43. Estimates are not kept in guard books but in bundles, this arrangement being it is said convenient, since estimates have frequently to be removed from bundles to be sent to the Executive Engineer or other authorities.

44. Impress accounts are kept in guard books and not bound into yearly volumes. Accountant states he will make arrangements shortly to get them properly bound.

General

45. The Accountant is assisted by three clerks and he finds this assistance sufficient.

Last Inspection Report.

46. With the exception of the points noticed in paras 15, 16 and 18 above, all points noticed in previous inspection report have received attention.

Madura
6th May 1891

Sd/ M. A. Gaynor
Offg: Dy: Examiner & Ex. Accts
Inspecting Officer.

1/187.P.R. Encl 1443
12-7-91 6/7/91

SURG. ENGINEER'S OFFICE
No.
10 JUL 91
SIXTH CIRCLE

No 3044 dt 1-7-91.

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 paras 13, 16, 18 and 40 of the Inspection Report and items 9, 11, 13 and 27 of summary dealing with matters noticed also at the last inspection but apparently overlooked.

Division Serijan No 2 Summary of Inspection Notes dated 6th May 1891 (G. No. 93.)

2436/10

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	Failure to introduce rules in appendix Z in the cash transactions of the Divisions	Appx. Z	A separate report on the working of rules in appendix Z will be made when a reasonable number of divisions have been inspected. In the meantime the Executive Engineer might be asked to give effect to these rules regarding the cash transactions of the Division bringing to notice difficulties in the usual course.
2	6	Imprest advances to subordinates made by a single cheque instead of by a number of cheques individually of small amount	1576	The procedure indicated in the code reduces risk and responsibility of the subordinate and it seems desirable that it should be adopted.
3	7	General failure to describe a cheque both by book number and cheque number in each book	1615	The Executive Engineer should take steps to have the rule observed and report accordingly.
4	8	Failure to initial corrections in cash book	1743	The Executive Engineer should explain the non-observance of rules and should report whether it is now attended to.

Division Serigar No 2 Summary of Inspection Notes dated 6th May 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	9.	Failure to cancel cheques drawn but not actually paid away within ten days from the date of their being drawn	1746 C.	The Executive Engineer might be asked to explain why these cheques were not cancelled as required by code rule quoted.
6	10	Failure to send pass books to treasury officer to be written up once a week	1600	The Executive Engineer should explain why the book is not sent every week, the Treasury Officer being at the same station as the Executive Engineer.
7	11	Rushing of expenditure at the end of year	1256 Standing Order No 362 of 88.	Brought to notice of Government. It will be seen from the figures given by Executive Engineer Treasury Officer that outlay in March was little less than the aggregate outlay of the three preceding months.
8	12	Values of work done departmentally for contractors shown in cash book as recovered in cash instead of being debited to contractor in his bill.	1868	Only the net payments should be recorded in the cash book, the value of work done by departmental agency being adjusted in the next contractor's bill.

400—13-8-90.

(C. No. 93.)

Division Serigar No 2 Summary of Inspection Notes dated 6th May 1891.

2436/11

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	13 14.	Irregular transmission to the Executive Engineer through contractors of original copies of bills and failure to obtain both originals and copies of bills before order for payment is passed.	1818 (Standing Orders 369 & 562 of 88)	The Executive Engineer should explain why the code rules on the subject are not attended to.
10	15	Failure to mark certified copies of bills as such across every page	1818 Standing Order 592 of 89.	The Executive Engineer should explain the non-observance of this rule and should report whether the rule is now receiving attention.
11	16.	Failure to enforce check in the Divisional office of claims of contractors previous to payment	1821 B.	The Executive Engineer might be asked to explain why the rule in regard to prior check of claims has not received attention.
12	17.	Failure to cancel measurement sheets at the time of payment.	1756 note 2	Should receive attention. The Executive Engineer might be asked to report whether the code rule is now attended to.

Division Jerigar No. 2 Summary of Inspection Notes dated 6th May 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
13	18	General failure to return measurement books for final record in the Divisional Office.	1756	The Executive Engineer might be asked to explain.
14	19	Piece workers are treated as contractors and transactions recorded in Ledgers.	1344 1344-A	The Executive Engineer might be asked to explain why the code rule is not observed
15	20	Register of contract agreements incomplete	1366	The Executive Engineer should take steps to complete the register and report when this has been done.
16	21	Works given on contract before the execution of contract documents	1353	The Executive Engineer should explain the infringement of code rules.
17	22	Failure to show as advances payments made to "contractors for finished work" on materials at site	1868	The practice seems objectionable it is very likely to lead to overpayments, and should be avoided.

400—13-8-90.

(C. No. 93.)

Division Jerigar No 2 Summary of Inspection Notes dated 6th May 1891.

2436/12

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18	23	Nomenclature of items of estimate is not adhered to in all accounts.		The Executive Engineer should see to this.
19	24	Failure to date signatures of Executive Engineer and accountant on work abstracts	1913 (Standing order 299 (1888).	Should receive attention.
20	25	Irregular payment on nominal muster rolls previous to their being passed for payment by Executive Engineer or Sub Divisional Officer	1750	The Executive Engineer should explain the non-observance of the rule and should report whether it is now receiving attention.
21	26	Certificates at foot of nominal muster rolls are incomplete		The Executive Engineer should take necessary steps to ensure observance of the rule by Sub Divisional Officers and others.

Division Serijar No 2. Summary of Inspection Notes dated 6th May 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
22	34	Incorrect posting of a column in a service book and apparent incompleteness of record of service for want of room in service book	864	The Executive Engineer should correct the entry irregularly made and obtain a fresh service book in order to continue the record of service of the officer concerned.
23	35	Sub Divisional allowances drawn irregularly shown in a service book	864 Standing order 949 of 89.	Should be enquired and report made accordingly.
24	36	Certificate of annual verification signed by the Executive Engineer is incomplete	864-B.	The Executive Engineer might be instructed to sign an endorsement written across service book stating that he has personally verified the service from the date of last endorsement to the date of new endorsement.
25	37	Failure to open out and maintain Register of attestation (re-attestation) of entries in service books	864 (note) Standing Orders 1213/89 of 1890	A register should be opened out and report made accordingly.

400—13-8-90.

(C. No. 93.)

Division Serijar No 2. Summary of Inspection Notes dated 6th May 1891

2436/13

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
26	38 & 39	Failure to send two pass books to Savings Bank to be written up.		According to instructions given on the Pass books, the Executive Engineer should have sent them once a year to be completed. The Executive Engineer might be asked to attend to this and report.
27	40.	Failure to maintain a register of deposits lodged in savings bank	1896.	When explaining to this point noticed in the last report, the Executive Engineer stated that a register had been opened out. The Executive Engineer might be asked to state whether such a register really was opened and if so what has become of it, and whether the register is being properly maintained now that the matter has again been noticed.
28	42 to 44.	Office copies of accounts are not kept in the order indicated in Examiner's circular No 35 of 89.		It seems desirable that in the absence of any reason to the contrary, the order mentioned in the circular, which was issued with the concurrence of the Chief Engineer P. W. Department should be observed.

Madras
July 1891

J. S. Sherlock-Stubbard

Offg: Examiner P. W. Accounts,
Madras.

2/8
30/8
(Encd)

Division

Summary of Inspection Notes dated

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

400—13-8-90.

Division

Summary of Inspection Notes dated

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

2436/14

2/187. P.R. Genl/1443
12-7-91 16.7.91

Division Summary of Inspection Notes dated

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

SUPG: ENGINEER'S OFFICE
No. 1111
10 JUL 91
P.W.D.
SIXTH CIRCLE.

SUPG: ENGINEER'S OFFICE
No.
2 - AUG 91
P.W.D.
SIXTH CIRCLE.

EXAMINER
No. 4704
14 AUG 91
ENCLOSURES
W. ACCOUNT

No 2
P.W.E.
9212/91

2436/15

No. II. Periyar Division.

Explanation of Executive Engineer on Examiner's Remarks on Summary of Inspection notes by the Deputy Examiner dated 6th May 1891.

Item No. (1). As the Executive Engineer is generally in camp and as payments are sometimes required to be made on the spot, it is not possible to adopt the system in this Division.

(2). Will be attended to, whenever necessary.

(3). Yes; the rule is being observed now.

(4). Always has been done. The instances mentioned occurred in April; the book was inspected in the beginning of May when it had not been seen by the Executive Engineer and could not be initialled; but since initialled.

(5) This was not done as the piece-workers were daily expected, but however the Code rule will receive due

Item No.

due attention.

(6). This is being attended to, sometimes it was sent 2 or 3 days earlier.

(7). Noted; it cannot be avoided however.

(8). Noted.

(9). This procedure was adopted to save delay; the Code rule will be attended to in future.

(10) Yes; the rule is now being attended to.

(11). At times it is found necessary to pay contractors before their bills are finally checked retaining certain amount.

(12). Being attended to.

(13). Are done so as much as possible.

(14). This system was in force before I joined the Division; the piece work system is now being changed into contract.

(15). The register has now been completed.

Item No.

(16). This was done by my predecessor and I have ordered that bonds should be signed by every body.

(17). Not understood; has not been done.

(18). Will be attended to. 2436/16

(19). Being attended to.

(20). The Sub Divisional officer only pays Nominal Rolls.

(21). Noted; instructions have been given to the Sub-Division officers on the subject.

(22). Will be attended to.

(23). Not done in this Division but the entry has been scored out.

(24). The Executive Engineer has no time to attend to this personally.

(25). Will be attended to.

(26). —Do— —Do— .

(27). The Head clerk maintains a register.

(28) Noted and will be attended to

C. Peranai
31 July 1891.
Dupd 1. Augt 91

(Signed) G. P. Carless
Executive Engineer
No II. Periyar Dn.

EXAMINER
No. 6704
14 AUG 1891
ENCLOSURE

2436/17

Sec 2

1. Summary
1 Notes of Inspection.

No. 2438 R d/ 7th August 1891
5 10/-

Copy together with the notes of Inspection and the Examiner's Summary in original, is forwarded to the Chief Engineer D.P.W, with reference to G.O. No. 1864.W. of the 7th July 1891.

2. The undersigned approves of the Executive Engineer's explanation.

7/8/91 [illegible]
Offg Supdt Engineer Viadu

No. 8670
9272/91

From

The Supdg Engineer
6 Circle

To
The Chief Engineer
P.W.

No. 243 PR

Dated 7th August 1891
Recd. 8th
Rec'd 12-8-91

No. 2. Periyar division offi

submits explanation of the Superintending Engineer with reference to the Examiners Summary of Inspection Notes by the Dy Examiner of the -

No 3686C d/ 12th August 1891

To C

Inform of remarks.

OWB
12.8.91

Dnl

EXAMINED
No. 14 AUG 91
GEELONGBIRD
W. ACCTS

H
13/8

2436/18

C. No. 1201/8

KEEP-WITH | CURRENT No. | GOVT. OF MADRAS. } 189/. { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS.

Madras, 28 August 189/.

OFFICE NOTE No. 5710.

To

W.

Your office note No.3686 C. of 12th. August 1891.

Returned with the following remarks:-

(1) Item I of the summary. The Executive Engineer's explanation is not clear. In the case of other divisions where payments are generally made while the Executive Engineer is at camp, no insurmountable difficulties seem to have been felt in the working of rules in Appendix Z.

(2) Item 7. If expenditure be regulated and distributed as evenly as possible over the working season, as directed in the Code rule quoted, rushing expenditure at the end of the year would be avoided.

(3) Item II. It is only in cases where the Executive Engineer considers that to wait for the accountant's check would cause hardship to the payee, the

3000—3-2-91.

Executive Engineer can pay on his own responsibility before check of bills in the divisional office, vide note to Code para I82I B(standing order No. I444 of I89I). The Executive Engineers attention might be drawn to this rule.

(4) Item I4. The distinction between piece-works and contracts is clearly defined in the code rules quoted. This distinction is not apparently maintained in this division, the Executive Engineer might perhaps be asked to give his attention to this matter.

(5) Item I7. It will be seen from para 22 of the Inspecting Officers report, that in the cases of items 2,5 & 6 of the list given by him, the value of materials was not shown separately in the bills as advances, but was mixed up and included in the items of work done. As the contracts in these cases are for finished works, payments for materials brought to site of works should be treated as advances.

(6) Item 20. If payments are made by sub-divisional officers as stated, the several dates of payments should not have preceded the dates of pay-orders on the nominal muster roll.

(7) Item 24. The code rule requires that the Executive Engineer should sign the endorsement himself. If every entry in the service book be attested by the Executive Engineer at the time

2436/19

it is made as required by Code rule quoted, there will be no difficulty in Executive Engineer signing the annual certificate.

(8) Item 25. A further report after the Register has actually been opened will be awaited.

2. Other items call for no remarks.

Offg.C.

(Enc 3.)

Ft. Arc 2252 w dy 8. 9. 86
Mem No 1728 C dy 9. 8. 86
Ft. Arc 232 W dy 20. 1. 88
" " 2566 W dy 20. 8. 88
Mem No 438 C dy 29. 1. 89
Ft. Arc 384 W dy 11. 2. 89
" B " 650 W dy 8. 3. 89
" A " 505 W dy 10. 3. 89
Mem No 1636 C dy 25. 3. 89
" " 2262 C dy 9. 5. 89
Ft. B No 1523 W dy 8. 6. 89
Mem No 3621 C dy 12. 8. 89
Ft. B No 1724 W dy 20. 6. 90
" A. 106 S dy 6. 2. 91
" B. 1864 W dy 7. 7. 91
Mem No 3526 C dy 1. 8. 91
" " 3686 C dy 12. 8. 91

Note Apothecaries Office Folio sent to SAN. 4. 9. 91

9212

Rd 31-8-91
Enc 3

Ft No 2436 W dy 10th Sept 1891.

Communicates
to the Supt Encl VI
Circle for information
of Inspectors, with ref
to his cir No 243 PR
dated 7th August 1891

O.C.B
1.9.91

S.S.

(84)

27.9.91

S.S. VI Circle
Encl 4 ff