

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Report of Inspection made on 14th to 16th May 1895, by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, of the accounts of the Salem Division.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

Previous inspection.—The accounts of the Executive Engineer's office were last inspected in October 1893 by Mr. P. J. Creameor, Deputy Examiner. Defects then noticed by him appear to have been since remedied.

2. *Executive charge.*—The executive charge of the division has, since last inspection, been vested in the following officers:—

Name.	Rank.	Till
Mr. G. E. Manson	Executive Engineer, 3rd grade.	27th April 1894.
M.R.Ry. Rai Bahadur S. Gopalakrishna Aiyer Avergal, B.C.E.	Do. do.	Present date.

Mr. Gopalakrishna Aiyer was present during the inspection.

3. *Accounts charge.*—The accountants for the same period have been—

Name.	Rank.	Till
M.R.Ry. Sankara Rao	Accountant, 6th grade ..	Present date.

4. *Scope of audit.*—The period embraced in the inspection comprised for general purposes from 1894–95, for travelling allowance claims from December 1894 to March 1895, and for test-audit the month of January 1895.

II.—EXPENDITURE.

A.—Cash and Treasury.

5. *Cheques.*—The certificate of count of cheques is not signed by Executive Engineer upon receipt of the cheque books from audit, but only upon their issue for use.

6. *Payments into Treasury.*—Payments have been made into treasury of other than *bonâ fide* receipts. Details of these transactions are given further on (*vide* paragraph 17).

7. *Cash.*—(a) The cash is in custody of head clerk, and is kept in a cash chest. To this chest there are *duplicate* keys, the second of which is kept by the accountant. The arrangement is objectionable.

(b) The cash book of Tiruppattur sub-division showed on the 30th April 1895 a balance of Rs. 96–1–10. The cash balance statement, however, showed only Rupees 96–1–1. The difference is under correspondence.

(c) This cash book shows Rs. 26–11–4 paid by cheque and Rs. 1–8–1 in cash; but the whole amount is shown as paid by cheque in vouchers Nos. 22/S.D. 53, 23/S.D. 51, and 24/S.D. 66.

B.—General.

8. *Measurements.*—(a) Measurement books are numbered serially in addition to their machine number. * This is unnecessary.

(b) No systematic recall of completed measurement books is made. None of the measurement books issued since June 1893 have yet been returned completed. They were stated to be still in use.

(c) There is no record of the completed measurement books already filed in divisional office. There is also none of the old form of measurement books still remaining with sub-divisional officers.

(d) Measurement books are not test-checked upon return completed to divisional office, but the practice prevails in this division of calling in the books at uncertain intervals and then checking them. The check seems to be very thorough. In this respect, the division sets a standard which might perhaps be copied with advantage.

9. *Disbursing agency.*—All payments except salaries, travelling allowances, are made by sub-divisional officers. The Executive Engineer has, to meet these establishment charges, drawing accounts on four sub-treasuries, on which sub-divisional officers also draw. These accounts might perhaps be done away with were the acquittance rolls prepared in the divisional office and sent to sub-divisional offices with orders to pay, as proposed in paragraph 8 on my report, dated 2nd February 1895, on the accounts of the Kurnool Division.

10. *Rushing expenditure.*—Upon comparison of the monthly expenditure for the past financial year, it will be seen that the expenditure for February—March 1895 was relatively very heavy, averaging 19.8 against an average for the other ten months of 7.9 and an average for the year of 9.8.

11. *Delay in execution of works.*—A list is appended in annexure A of incomplete works suspended since at least four months.

12. *Ineffective appropriation.*—This list shows also a number of instances of what may be termed “ineffective” appropriation. Appropriations have been made for sums scarcely worth considering either for their own importance *per se*, or relatively to that for the estimated cost of the work concerned.

13. *Prohibited outlay.*—In annexure C is appended a list of thatched buildings and their values at present existing in this division. There is but one of them of any value, viz., the inspection bungalow at Marandahalli, value Rs. 800.

The expenditure of public money on such building is, however, discountenanced by Public Works Department Code, Volume I, Chapter VII, paragraph 42.

14. *Superfluous lands.*—A register of lands is not maintained. The Executive Engineer stated that no temporary or other lands existed which should either be handed back to Civil Department or transferred from debit of one fund or project to another.

C.—Contracts.

15. *Wrong use of forms.*—The distinction between the forms to be used for running accounts of contractors and those for disconnected payment was not always observed. Thus, in January's accounts, voucher No. 14 (S.D. No. 16) and voucher No. 32 (S.D. No. 26) were drawn up in form 16 instead of in form 15, and again voucher Nos. 16 and 43 (S.D. No. 33) were in form No. 15 instead of in form No. 16.

D.—Works Accounts.

16. *Work done by other departments.*—In the case of the jail at Salem, the Jail Department actually executed the work done on drains and other works, but the bills are paid by the Executive Engineer and included in the work accounts. Such work should either be a final charge in the Civil Department or, if charged in the Public Works Department, its value debited through the civil accounts in transfer.

17. *Transfers of materials.*—Materials valued at Rs. 98, transferred in January 1895 from the “Repairs to Executive Engineer's office and quarters” to the “rest-house at Velur” were not treated by the Salem sub-divisional officer in the accounts as an adjustment, but were charged off in cash book as a payment on account of the latter work, and as a recovery from supplier on account of the former work.

18. *Register of works.*—(a) Completed works are not noted as such in the index to the register of works.

(b) Particulars as to estimate and appropriations, original, revised, and supplementary, had in a few cases not been entered.

(c) Transfers between sub-heads of the work had been inaccurately made in January 1895 in the case of the “Civil debtors' ward in Salem jail,” resulting in an excess credit and debit of Rs. 1-8-0 to the heads concerned (voucher No. 23, S.D. No. 5 of January 1895).

19. *Unnecessary accounting.*—Sub-divisional officers occasionally give unnecessarily on form No. 16 details of work done, although the work concerned is not accounted for by sub-heads. This is unnecessary unless specially called for by Executive Engineer.

*E.—Suspense—Nil.**F.—Divisional Accounts.*

20. *Cash book.*—(a) The cash book showed on page 193 the amount of a cheque corrected by writing over a figure, the total of the page being treated similarly. This was subsequently properly corrected and initialled by the Executive Engineer.

(b) The revised rule regarding the cancelment of cheques—*vide* Public Works Department Code, Volume II, Chapter I, paragraph 91, had not been followed in the case of cancelled cheque No. 42 T/36170, dated 1st October 1894.

The old account mode had been followed, the entry being simply expunged.

(c) The transfers of imprests between other than sub-divisional officers are not noted in the cash book. They should be treated as personal transactions.

21. *Cash abstract.*—(a) Each detail is not carried from cash book into cash abstract book always. Consequently from a payment made partly by cheque and partly by cash having been lumped into the cash abstract book after a mental addition, a payment on 1st May 1895 of Rs. 5-15-10 in cash and Rs. 268-0-2 by cheque was posted as Rs. 271 instead of Rs. 274.

(b) Similarly, income-tax amounting to Rs. 1-10-8 was twice posted in May 1895. Entries in cash book must be carefully ticked off to avoid double enterings.

(c) The totals of “suspense heads not affecting the grant” are not closed in the manner laid down in S.O. No. 134 to form No. 26. Instead, the amount has been shown as a deduction under the group total.

22. *Register of liabilities.*—The register of liabilities did not show the estimated cost, viz., Rs. 40, of an indent on Public Works shops made on the 1st May 1895.

23. *Register of estimates.*—The register of sanctioned estimates is maintained by funds and service heads. The rule prescribes that it should be kept simply chronologically.

G.—Establishment.

24. *Service books.*—(a) The service books of the following require re-attestation:—

Name.	Last attested.
M.R.Ry. K. R. Rangasami Aiyangar, B.C.E., Overseer.	13th July 1889.
M.R.Ry. T. Ramanujam Pillay, Supervisor ...	12th February 1890.

(b) In the case of T Narayana Rao, Clerk, 5th class, 1st grade, the service book had been attested by sub-divisional office. This attestation was subsequently counter-signed by Executive Engineer.

25. *Travelling allowances.*—(a) On checking the head clerk's imprest of Rs. 20 granted for making travelling allowance advances to lascars, it was found that his account showed Rs. 14-6-0 due from lascars, while he held receipts from them for advances up to Rs. 21. Evidently the receipts granted by the lascars are not returned to them upon recovery from their travelling allowance. The procedure in respect to this account appears open to abuse.

(b) The travelling allowance bill for each month is sent to Superintending Engineer in company with all journals. This causes delay since those journals requiring Superintending Engineer's countersignature are not despatched till all journals are completed, and the submission of the travelling allowance bill to audit is also consequently delayed.

(c) It was noted in the journal of T. Narayana Rao, Clerk, Tiruchengódu (32 miles from Salem), for December 1894, that the journey and expenses of Rs. 2 was incurred for the purpose of re-attesting his service book by the sub-divisional officer—see paragraph 24 (b).

26. *Salary bills.*—The salary bills of the division appeared to be prepared from returns submitted about the 22nd of each month by sub-divisional officers compiled as they are by the 22nd of each month; these returns can be of little value on the 1st of the next month. Further, there is no need for sub-divisional officers to submit complete rolls as they do; all that is requisite is a statement of changes in the sub-division, which should be submitted on last day of the month or as soon after as possible. If acquittance rolls are paid by sub-divisional officers, as suggested in paragraph 9, there is but little likelihood of mistakes.

III.—STOCK.

A.—Stores.

27. *Purchase of Europe stores.*—Vacuum oil of the value of Rs. 95-8-0 was purchased in February 1895, but the sanction of Government not applied for till April 1895. The delay was stated to be due to its not being known that the article was of European manufacture till objection was raised by audit.

IV.—REVENUE.

A.—Direct.

28. *Calculation of rent.*—In the case of the Reserve Inspector of Police's bungalow at Salem—a building intended specially for that officer—it was not clear that rent had been charged from the date he took over charge of his duties, and not merely from date of arrival in station or actual occupation of the house.

29. *Reduction of work.*—Sub-divisional officers submit to the divisional office monthly a detailed return of rentable buildings in their respective sub-divisions. It seems sufficient for them to intimate only the changes in the condition of occupancy, either as they occur or at the end of each month.

V.—GENERAL—MISCELLANEOUS.

A.—Correspondence—Records.

30. *Reference books.*—The file of Examiner's circular and circular letters was incomplete.

B.—Staff—Personal.

31. *Clerical staff.*—The clerical staff appears sufficient for requirements.

32. *Accountant.*—The Accountant Mr. Sankara Rao appeared completely conversant with all the divisional transactions, and to exercise a thorough intelligent watch over the accounts. He keeps himself up to date in account matters. He has served some time in the Central office.

PART II.—SUB-DIVISIONAL OFFICE AT SALEM.

33. *Executive charge.*—The officer in charge of Salem sub-division is M.R.Ry. S. Raghava Aiyangar, Supervisor, 1st grade. He has three drawing accounts.

34. *Cheques.*—The certificate of count of cheques in cheque book is not signed by the disbursing officer.

35. *Imprests.*—(a) The imprests of Rs. 50 to M.R.Ry. M. S. Venkatramana Aiyar, Overseer, and M.R.Ry. G. S. Krishnasawmi Aiyar, Temporary Upper Subordinate, appeared to be in excess of requirements; their monthly expenditure averaging between Rs. 18-19 only.

(b) The sub-divisional clerk has an imprest of Rs. 10 for advances of travelling allowance to lascars, &c. The largest outstanding to date on this account was Rs. 4. He could produce no account for the period previous to 1st April 1895, and stated no account was kept, receipts merely being taken from lascars on advance and relinquished on recovery being effected.

36. *Measurements.*—Measurement books Nos. 1704, 1705, and 1256 were produced for inspection and were found in order. It would perhaps be an extra check were audit to determine the books to be called in for inspection, and to give notice accordingly.

37. *Muster rolls.*—In the "Casual Labour roll" forms, the columns for "note of payment" and "quantity of work done" are often not filled in.

38. *Work abstracts.*—Work abstracts have been prepared in the sub-divisional office since April 1895. Office copies are however kept, which is unnecessary. The total up to date can be brought forward on new sheets prior to submission of accounts to divisional office.

39. *Cash book.*—(a) Payments made on voucher No. 14 of 7th May 1895 are shown in the cash book as made by the sub-divisional officer instead of from the imprest since closed of M.R.Ry. Vaidyanatha Aiyar, Surveyor.

(b) The posting is sometimes prolix, allocation being repeated.

(c) Note is not made in cash book of the submission of cash extracts and vouchers to divisional office, nor does divisional office in acknowledging receipt of such extracts specify the amount for which vouchers have been received. There is thus no check on vouchers in hand.

40. *Tools and plant.*—(a) The tools and plant account in form No. 9, details all articles instead of only those affected by the month's transactions.

(b) The half-yearly return for the current half-year had not yet been opened.

(c) An office copy had been maintained of the last half-yearly return sent to audit through divisional office.

41. *Records.*—There are no service copies of codes and reference books supplied to this sub-division. The sub-divisional officer possesses a private copy of the Code, Volumes I and II, but it is not up to date.

42. *Unauthorized returns.*—Several manuscript returns are submitted to the divisional office, other than the standard ones prescribed by code. Some of these have been noted in the report on the Executive Engineer's office. A list of the others is appended in annexure D and the question of their general or local utility is submitted.

COIMBATORE,
20th May 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer.

Annexure A (see paragraph 11).

STATEMENT showing works on which there has been no outlay for the last four months and which have not been completed.

Item No.	Name of works.	Amount of estimate.	Expenditure up to November 1894.	Month in which last outlay was recorded.
	42. MAJOR WORKS (WORKING EXPENSES).	RS.	RS.	
	<i>Extensions and Improvements.</i>			
1	Providing bed level stones for all the Barur channels ..	240	37	September 1894.
	43. MINOR WORKS AND NAVIGATION.			
	<i>Ordinary Original Minor Works.</i>			
2	Improving No. 1 Sarvoy tank ..	320	299	April "
3	Constructing an irrigation sluice to Sangambasavam tank supply channel ..	560	8	August "
4	Raising crest of surplus weir of Pennakandapuram tank ..	150	116	September "
5	Providing a tower head to sluice No. 1 to Chinnamasamudram tank ..	150	114	September "
	<i>Repairs.</i>			
6	Repairs to Vadamaneri tank ..	1,800	600	April "
7	Do. the bund of Vellalapuram tank ..	1,250	1,239	October "
8	Do. Naduvalur large tank ..	1,570	1,597	October "
9	Do. the bund of Badatalah tank ..	25	19	October "
10	Clearing prickly-pear and taking borings in the Yerramasamudram tank ..	65	14	March "
11	Removing prickly pear for taking levels for new supply channel to Pennakandapuram tank ..	25	22	March "
12	Repairing Panangadu tank ..	197	157	April "
13	Gravelling the bund of Idumbankolam tank ..	360	357	March "
14	Do. Thimmapuram tank bund ..	195	187	March "
15	Repairing Thirthagirivalasai tank ..	146	138	May "
16	Do. Gungavully ancient ..	304	369	May "
17	Raising and strengthening the bund of Sangambasavam tank ..	1,600	21	September "
18	Repairs to Sogathur tank ..	90	4	September "
19	Do. Panamarathupully tank ..	460	411	September "
20	Clearing and burning prickly-pear from the bund of Atur channel ..	150	94	October "
	<i>Agricultural Original Works.</i>			
21	Constructing silt fences to the eroded portion of the Cauvery river at Manapally ..	500	351	April "
	TANK RESTORATION SCHEME.			
	<i>Original Works.</i>			
22	Improvements to Pusagaunden tank ..	540	376	March "
23	Do. Yeguleri tank ..	540	238	March "
24	Do. Dasamputti tank ..	250	5	June "
25	Do. Maganurputty large tank ..	220	114	March "
26	Do. Pulikuttai tank ..	280	257	July "
27	Do. Udiannattur tank ..	344	29	May "
28	Do. No. 4 Penneri tank ..	36	58	April "
29	Do. Inam Saib tank ..	193	64	March "
30	Do. Otteri tank ..	160	115	October "
31	Do. Dasamputti tank ..	131	118	October "
32	Do. No. 2 Pappaneri tank ..	34	29	June "
33	Do. Manavalaneri tank ..	235	213	March "
34	Do. Vadakarai tank ..	204	131	March "
35	Do. Metuthangal tank ..	510	255	July "
36	Do. Kurumberi tank ..	22	20	March "
37	Do. Kullagaunden tank ..	400	322	July "
38	Do. Keelcuppam tank ..	155	114	May "
39	Do. Maveri tank ..	222	161	May "
40	Do. Mantheneri tank ..	60	50	March "
41	Do. Velamputti gaundeneri tank ..	156	139	May "
42	Do. Pulianthope tank ..	72	61	April "
43	Do. Pudur tank ..	190	168	April "
44	Do. Kolagamputti tank ..	350	106	August "
45	Do. Jekkaralappully tank ..	65	52	May "
46	Do. No. 2 Ambattankuttai tank ..	250	153	May "
47	Do. Mallapuram tank ..	145	71	July "
48	Do. Metuthangal tank ..	115	75	July "
49	Do. Elanthaikuttai tank ..	115	7	July "
50	Do. Periamaperi tank ..	145	101	August "
51	Do. No. 2 Elanthaikuttai tank ..	200	47	August "
52	Do. Mungeleri tank ..	50	2	September "
53	Do. No. 6 Pappankuttai tank ..	540	6	October "
54	Do. Thumbal ancient channel ..	100	18	October "
55	Do. No. 6 Palamaneri tank ..			

Statement showing works on which there has been no outlay for the last four months and which have not been completed—cont.

Item No.	Name of works.	Amount of estimate.	Expenditure up to November 1894.	Month in which last outlay was recorded.
	<i>Repairs.</i>	RS.	RS.	
56	Repairs to Kuttampaudy ancient channel and Manikkampolliam tank ..	485	442	April 1893.
57	Repairs to Valakuttaipatti Mungeleri tank ..	470	452	April 1893.
58	Raising and strengthening the bund of Yeguleri tank ..	270	134	May "
59	Repairs to Madapalli tank ..	390	308	September 1894.
60	Do. Ponneri tank ..	440	289	May "
61	Do. Panamarathin tank ..	323	177	May "
62	Do. No. 2 Manavalaneri tank ..	416	309	June "
63	Repairing bund and escape, &c., of Perumpatti tank ..	480	255	March "
64	Repairs to No. 4 Kurumbien tank ..	490	162	July "
65	Repairing bund of No. 8 Vannaneri tank ..	587	405	November "
66	Do. Vannankuttai tank No. 7 ..	33	20	June 1893.
67	Do. No. 17 Nagammalkuttai tank ..	117	56	November 1894.
68	Do. No. 6 Palamaneri tank ..	60	72	May "
69	Do. No. 20 Aleri tank ..	165	51	October 1893.
70	Do. No. 6 Malakaseri tank ..	195	103	March 1894.
71	Do. Imam Saib tank ..	22	7	May 1893.
72	Do. No. 2 Naveleri tank ..	103	48	March 1894.
73	Do. No. 5 Potanur tank and channel ..	90	61	January "
74	Do. Velaneri tank ..	122	82	June "
75	Do. Pappaneri tank ..	60	39	March "
76	Do. No. 6 Perieri tank ..	117	42	January "
77	Do. Edayankuttai tank ..	420	185	April "
78	Do. No. 13 Pappaneri tank ..	585	438	May "
79	Do. Mookeneri tank ..	170	107	March "
80	Do. No. 1 Ambattankuttai tank ..	54	2	February "
81	Closing breaches in the Bandrahalli tank ..	180	49	November "
82	Repairing No. 5 Nayanattur tank ..	103	56	April "
83	Do. Kudupattaneri tank ..	240	46	May "
84	Do. Sukkilkuttai tank No. 6 ..	100	30	April "
85	Do. Sendarapuram tank, small, No. 11 ..	142	110	November "
86	Do. No. 2 Iyeneri tank ..	200	8	June "
87	Do. Puttur tank No. 10 ..	24	18	April "
88	Repairs to Kamickari tank ..	100	89	July "
89	Do. No. 2 Narakuttai tank ..	183	137	August "
90	Do. Payamarakeri tank ..	203	164	July "
91	Do. Chandrapuram Perieri tank ..	126	100	September "
92	Do. Agaram ancient ..	320	321	April "
93	Do. No. 3 Pappaneri tank ..	170	168	September "
94	Do. No. 1 Kolaganeri tank ..	190	167	September "
95	Do. Mollukaneri tank ..	162	93	June "
96	Do. No. 2 Ambattankuttai tank ..	50	42	May "
97	Do. Maveri tank ..	120	68	May "
98	Do. Nankaneri tank No. 13 ..	140	31	July "
99	Do. Chinnammaneri tank ..	424	220	July "
100	Do. Mallapuram tank ..	100	29	May "
101	Do. No. 1 Velampatty Kavandaneri tank ..	140	84	May "
102	Do. Kamaneri tank ..	95	57	October "
103	Raising and strengthening the bund and improving bye-wash of Chinneri tank of Alamelupuram ..	400	255	September "
104	Repairing and raising revetment of No. 1 Sellampatty tank ..	200	68	July "
105	Raising and strengthening the bund and providing two pot-slucies of No. 17 Oodaiankuttai tank ..	280	209	September "
106	Raising and repairing escape and sluice No. 1 Koraty tank ..	183	25	November "
107	Repairs to No. 3 Dasireddy upper tank ..	52	35	November "

Annexure B (see paragraph 10).

STATEMENT showing expenditure on works and repairs under all services heads during 1894-95.

Month.	Amount.	Remarks.
	RS.	
April 1894	9,676	Total to end of January ... 78-614
May "	8,067	Monthly average for 10 months ... 7-86
June "	9,129	Total for year ... 118-248
July "	7,646	Monthly average for year ... 9-85
August "	4,839	Expenditure for February and March ... 39-634
September "	12,505	Average for February and March ... 19-3
October "	5,093	
November "	8,231	
December "	5,748	
January 1895	7,680	
February "	16,896	
March "	22,738	
Total	1,18,248	

Annexure C (see paragraph 13).

List of thatched Public buildings in Salem division.

Atur Taluk.						Value.
						RS.
4 Police huts at Ayadapatti	...	...	...	...	...	80
6 Constables' huts at Valapaudy	...	...	...	...	...	180
Tiruchengódu Taluk.						70
3 Police huts at McDonald's choultry	...	...	...	...	...	25
4 Police huts at Ilupili	...	...	...	...	...	
Dharampuri Taluk.						800
Inspection bungalow at Marandahalli	...	...	...	...	...	
Hosur Taluk.						100
Police station at Anchetty	...	...	...	...	...	
Krishnagiri Taluk.						120
Police hutting lines at Kurumbahalli	...	...	...	...	...	

Annexure D (see Part II, paragraph 10).

1. Grant and outlay.
2. E. Form Progress Report.
3. Return of buildings occupied as residence.
4. Return of Works establishment.
5. Salary bill.
6. Balance due to contractors.

STATEMENT showing the grant and outlay in the Salem sub-division for 1895.

Head of service.	Grant.	Outlay.	Balance.	Remarks.

General Branch.
Progress report for the month of 1895.

Funds.	Grant for the year.	Expenditure up to date.	Remarks.

List of Public buildings in the Salem sub-division showing the names of occupants for the month of 1895.

Names of buildings.	Names of occupants with their rank.	Period occupied.	Remarks.

Name.	Designation.	Rate of pay.	Works on which employed.		Number of days employed.	Pay earned.	Fines and other deductions.	Net.	Amount of supervision in the estimate.	Amount paid to end of previous month.	Remarks.
			Taluk.	Name of work.							

STATEMENT of salaries to be drawn in the Salem sub-division for 1895.

Number.	Name of Individual.	Amount.	Total.	Remarks.

STATEMENT showing the balances due to contractors.

Name of contractor.	Name of work.	Amount due.	From what date.	Remarks.

Office-note from the Examiner, Public Works Accounts, dated Madras, 8th August 1895, No. 2768 B.

Submitted to Government for orders, special attention being invited to the following remarks.

2. Paragraphs 6 and 17.—The requirements of Code, II, II, 23, should have received attention.

3. Paragraph 7 (a).—Attention is invited to Code, II, I, 70.

4. Paragraph 8 (a).—The printed machine-numbers on the local form of measurement-book takes the place of the serial number referred to in Code, Volume II, I, 38; and no further number is necessary.

5. Paragraph 8 (d).—The recent orders of Government in G.O. No. 1613 W., dated 1st July 1895, should receive attention in all divisions.

6. Paragraph 9.—This matter has been submitted for the orders of Government in my No. 2424-A, dated 9th July 1895.

7. Paragraph 10.—There were doubtless good reasons for this.

8. Paragraph 11.—The list is a long one and the attention of the Superintending Engineer, IV Circle, may be drawn to it.

9. Paragraph 10.—Annexure A contains 16 separate estimates for works ranging from Rs. 22 to Rs. 90, and in this connection I would invite consideration of the proposals submitted with my No. 1019-A, dated 18th March 1895.

10. Paragraph 13.—The Code rule quoted by the Inspecting officer defines the cases in which thatched roofs are prohibited, and this does not appear to have been infringed.

11. Paragraph 14.—Chief Engineer's No. 4376 C., dated 27th October 1890, prescribes a register for the land taken up by the Public Works Department and this should be maintained in future.

12. Paragraphs 15 and 19.—The instructions issued with G.O. No. 2216 W. of 11th August 1892, should receive careful attention by the disbursing officers of the division.

13. Paragraph 16.—The rule in Code, II, III, 114 and 123, should be observed in future.

14. Paragraph 18.—The instructions contained in Code, II, II, 163, and G.O. No. 2351 W., dated 24th August 1892, should be followed.

15. Paragraph 22.—The register should include all liabilities incurred by the division to permit of the credits required being correctly estimated.

16. Paragraph 23.—The procedure in the division need not be interfered with.

17. Paragraph 24.—Service books should be regularly re-attested as required by the rules.

18. Paragraph 26.—Attention is invited to my No. 2424-A., dated 9th July 1895.

19. Paragraph 27.—Under G.O. No. 1597 W. of 28th June 1895, the oil will, in future, be obtained and supplied by the General Superintendent, Public Works Stores.

20. Paragraph 37.—The casual labour roll form should be complete in all respects.

21. Paragraph 38.—The instructions in G.O. No. 1130 W., dated 13th May 1895, should be followed.

22. Paragraph 42.—In regard to the control over outlay, the instructions contained in Examiner's inspection report on the accounts of the Tanjore division and approved of by Government (*vide* G.O. No. 518 W., dated 6th March 1895), should be followed. This will dispense with the first three forms noticed by the Inspecting officer.

23. In regard to the last form "statement showing the balances due to contractors," Government in G.O. No. 925 W. of 22nd April 1895, have approved a form for general adoption which is being printed for issue.

24. In regard to the remaining three forms, viz.,—

- (i) List of Public buildings showing names of occupants,
- (ii) List of work establishment,
- (iii) Statement of salaries to be drawn,

Superintending Engineers may be asked to report if it is necessary that Sub-divisional officers should furnish Executive Engineers with the information.

ORDER—dated 15th August 1895, No. 2027 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, Salem Division, special attention being drawn to the Examiner's covering remarks.

2. The Superintending Engineer will report on the question referred to in paragraph 24 of the Examiner's note.

(True Extract.)

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

To the Superintending Engineer, IV Circle.

„ other Superintending Engineers.

„ the Consulting Architect to Government.

„ the Superintendent of Works, Periyár Project.

„ the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras
PUBLIC WORKS.

Dated August, 15th.

Recd.

Encl.

G.O., 15th Aug. 1895, No. 2027 W.

AUGUST.

Inspection Report

Office-note from the Examiner submitting — on the accounts of the Salem division, communicated to Superintending Engineer, IV Circle, with remarks.

Government of Madras.

1895.

P. W. DEPARTMENT.

CURRENT No. 3358

From

S. E. IV Circle.

No.

168

Dated

27-4-1895

Received

1-5-

ENCLOS

SUBJECT.

Requesting sanction to
the local purchase of
41 $\frac{5}{9}$ gallons of heavy
engine oil from Vacuum
oil company.

DISPOSAL.

No. 18056 dated 11th May 1895

Returned for
explanation as to the
reason for the purchase
— chase —

W. J. P.
EW.

W. J. P.



S. E. IV Circle.

No. 1880 W of 20-7-93

23194

No. 1805 C of 11 " May 1893

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