

Parts II-A and II-B contain forms in use in the Examiner's office and these need not be distributed to the department.

(Here enter Nos. 2690-91 W., Public Works, dated 28th September 1892.)

(True Extract.)

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

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ the Examiner, Public Works Accounts.
„ Superintending Engineers.
„ the Consulting Architect.
„ the Superintendent of Works, Periyár Project.
„ the Superintendent, Government Press, Madras.

LETTER—to the Secretary to the Government of India, Public Works Department,
dated Ootacamund, 28th September 1892, No. 2690 W.

I am directed to request that, with the sanction of the Government of India, 69 copies of Parts I and III of the book of forms to the Government of India Code may be supplied for the use of this Government.

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

LETTER—to the Superintendent, Government Printing, Calcutta, dated Ootacamund,
28th September 1892, No. 2691 W.

I am directed to request that you will be so good as to send direct to the Superintendent, Government Press, Madras, copies of all standing orders which have been or may hereafter be issued to the forms of the Public Works Code of the Government of India. The following statement shows the number of copies of standing orders required for each part:—

Part.											Number of copies.
I ...	...	...	...	...	...	...	...	...	...	...	91
II-A ...	...	...	...	...	...	...	...	...	...	...	9
II-B ...	...	...	...	...	...	...	...	...	...	...	9
III ...	...	...	...	...	...	...	...	...	...	...	92

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

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated September, 28th.

Recd.

Encl.

G.O., 28th Sept. 1892, Nos. 2689,
2690, 2691 W.

SEPTEMBER.

Forms

The Superintendent, Government Printing, Calcutta, requested to send direct to the Superintendent, Government Press, Madras, all standing orders to the — of the Public Works Code of the Government of India.

20TH APRIL 1895, No. 900 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 9th April 1895, No. 1320-B.

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

2. *Paragraph 6 (b).*—The requirements of Code II, I, 57, should have received attention in connection with this transaction.

3. *Paragraph 7 (d).*—The Executive Engineer's attention is invited to paragraph 5 of G.O. No. 520 W. of 6th March 1895.

4. *Paragraph 7 (h).*—Note-books are official records (Code I, IX, 14) and their final record in the Divisional office appears desirable.

5. *Paragraphs 7 (e), 8 to 10 and 12.*—The Executive Engineer's attention is invited to paragraph 2 of G.O., No. 518 W., dated 6th March 1895.

6. *Paragraph 11 (d).*—The rule in Code II, II, 45, should be observed in future.

7. *Paragraph 11 (e).*—Attention is drawn to Code II, II, 167.

8. *Paragraph 13.*—The Executive Engineer's communication will be awaited.

9. *Paragraph 15.*—Special attention should be paid to the posting of service books.

ENCLOSURE.

Inspection report on the accounts of the Chingleput division, by Mr. C. C. SWETENHAM, Deputy Examiner, Public Works Accounts, on the 25th —28th February 1895.

I.—PRELIMINARY.

Previous inspection.—This office was last inspected by Mr. W. A. Crisp, Examiner, 4th class, 3rd grade, temporary, in July 1893. Defects then pointed out but still unremedied are noted by me in their appropriate place.

2. *Executive charge.*—The executive charge of the division has since last inspection rested with the following officers :—

Name.	Rank.	Till
Mr. T. J. Wilson ...	Executive Engineer, 3rd grade ...	15th May 1894.
Mr. D. Marshall ...	Assistant Engineer, 1st grade ...	Present date.

Mr. Marshall was present during the inspection.

3. *Accounts charge.*—The following accountants have been in charge :—

Name.	Rank.	Till
M.R.Ry. V. S. Rajagopala Chariyar.	Accountant, 5th grade.	13th May 1894.
Mr. J. D. Rozario	Do.	8th " 16th Aug. "
M.R.Ry. T. Kondiah Chetty	Do.	6th " Present date.

4. *Scope of audit.*—The inspection ranged for general purposes from April 1894 to January 1895, for travelling allowances from July to December 1894, and test audit was applied to the accounts of August 1894.

II.—EXPENDITURE.

5. *Cheques.*—(a) The form of register of cheque books kept merely shows details of issues and not of receipts or of final disposal of counterfoils returned.

(b) The counterfoils of cheques over five years old had not been destroyed. Superintending Engineer's sanction had been applied for just prior to the inspection.

6. *Cash.*—(a) The cash chest is in charge of a clerk, IV class, 3rd grade (pay Rs 20-2-30). No security is furnished by him. The cash balances however only average from Rs. 5-15 except when miscellaneous receipts are realised. These sometimes remain in chest for a day or two.

(b) Out of a cash balance of Rs. 285-14-7 on 4th February 1895, the Mount Sub-Divisional officer reported Rs. 283-6-6 as stolen while in camp. The amount was still shown as a portion of the balance in his cash extract for 1st-15th February instead of having been shown on the payment side and then allocated by Divisional office to miscellaneous advances. Of the amount stolen, Rs. 279-5-6 represents miscellaneous receipts of 29th January 1895 which had not been paid into treasury by the 4th February, the date of robbery. The matter had been reported to Superintending Engineer and to the police by whom the culprit has been discovered and has confessed his guilt.

(c) As regards the difference between Rs. 283-6-6, the amount stolen, and Rs. 285-14-7, the actual cash balance, nothing is on record.

7. *Measurements.*—(a) Out of 123 measurement books issued between January—December 1894, only seven have been returned completed. The large number of books in use is stated by Executive Engineer to be due to separate books being provided for many special works. A note is not made in register of measurement books, however, of the special works for which books are issued, so it was not possible to check their return upon completion of the work concerned.

(b) Of the seven books returned, only six were produced, the other, it was stated, having been returned to Sub-Divisional office for reference. The fact of return is not noted in the register.

(c) Completed measurement books are not test-checked upon return.

(d) There is no systematic check of return of completed books.

(e) As regards measurement books submitted by Sub-Divisional offices with bills to be paid by Divisional office (see paragraph 8), it was noted that the measurements were not fully checked arithmetically by Divisional office but the totals merely added.

(f) Instructions had been issued by the late Executive Engineer Mr. Wilson practically making compulsory ink-measurements. It was pointed out that it was only compulsory to ink in "contents" or "area," the details being entered in ink or pencil as immediate convenience permitted.

(g) In book 1273 no reference to the page on which previous measurements are given is recorded.

(h) Note-books, though in use by Sub-Divisional offices, are not returned to Divisional office for record.

8. *Powers of Sub-Divisional officers.*—Payments by Sub-Divisional officers for work done and the passing of the bills concerned are restricted in this division as follows :—

Officer.	Limit of powers.
Sub-Divisional officer, Mount	Works estimated to cost Rs. 2,000
Do. Chingleput	Do. " 1,500
Do. Tiruvallūr	Do. " 1,000

Bills and measurement books are submitted for payments on account of all works exceeding these limits to Divisional office for passing and payment.

9. *Progress statement.*—(a) The Sub-Divisional officer, Mount, is kept informed of the progress of outlay by means of Form No. 91. This appears unnecessary work as his office is in the same building as that of the Executive Engineer.

(b) Further, as regards other sub-divisions, Form No. 91 appears to be only necessary in their case for works beyond their powers to pay for and for which consequently work-abstracts are prepared and recorded in Divisional office.

10. *Work-abstracts.*—All work-abstracts, however, are prepared in the Divisional office, even for works dealt with finally by Sub-Divisional officers as within their powers of payment. This is not necessary. The work-abstracts in the division are very light, can be easily prepared by Sub-Divisional offices, and there seems no reason why they should not be prepared by Sub-Divisional offices for those works which Sub-Divisional officers finally account and pay for.

11. *Register of works.*—On examining the register of works the following observations were made :—

(a) The excess payment to contractor of As. 1-2, shown in voucher S.D. No. 10/M. 47 for August 1894, is recorded neither in works-abstract nor register of works. It was due to a correction. The amount, however, was recovered in final bill for January 1893.

At end of January 1895 when work was completed, the closing entries in the books show arrears however of As. 1-2. The contractor's ledger was correctly posted though.

(b) *Kuam tank, repairing and improving, estimate Rs. 25,500, Register No. 82 of 1893-94.*—The register shows an outlay of Rs. 755 under "Contingencies" against a provision of Rs. 748. No details for the amount were forthcoming, as the work-abstracts concerned, prepared during the late famine in 1891-92, were stated to have been mislaid.

(c) *Carrying out improvements to Reformatory school at Chingleput, estimate Rs. 6,000.*—A credit of Rs. 118-0-0 is shown, the proceeds of sales of old material from dismantlement prior to rebuilding. No provision was made in the estimate on this amount.

(d) *Improving Vayaluku tank and channel, estimate Rs. 7,260.*—In November 1894, a fine of Rs. 20 for slow progress was recovered from contractor and credited to work. The amount appears creditable to Revenue (Public Works Code, volume II, chapter II, paragraph 45).

(e) The undermentioned dues to contractors, outstanding more than six months after completion of their works, should have been credited to deposits and the works accounts closed :—

	RS.	A.	P.
(i) Repairs to Tiruniermalai large tank—Due to contractor A. Tholasinga Mudaliar since March 1894 (delay ascribed to disputed bill)	219	4	9
(ii) Pakkam tank revetment—Amount due to Comarasawmy Mudaliar since June 1894 (contractor said to be dead)	157	6	5

12. *Copies of bills.*—In the case of works accounted for by sub-heads, copies of bills are prepared. This is unnecessary. Even in the case of the hand receipt form, particulars of work done can be recorded on it. There is nothing to prevent entries being posted into work-abstracts at once instead of into copies of bills.

13. *Registers of estimates and appropriations.*—As pointed out in paragraph 27 of last report, the registers of sanctioned estimates and of appropriations do not record all entries serially and chronologically, but distribute them by departmental and service heads. The India forms, though used, are not employed in the manner apparently intended. Unauthorised forms are also in use consequent on the method of accounting in force. The Executive Engineer pointed out that the grant and appropriation system for India and Madras differed, and that the India forms and methods were not adapted to the Madras system. He was requested to submit his difficulties to the Examiner.

14. *Expenditure against grant.*—Expenditure had by Rs. 1,179 exceeded the grant of Rs. 25,000 for Original Works, Minor, under 43. Minor Works and Navigation. The Executive Engineer had addressed the Superintending Engineer on the subject.

15. *Establishment.*—The following notes were made upon service books :—

(a) The promotion from 1st grade sub. *pro tem.* to 1st grade permanent from 15th March 1893 was not entered in the case of P. Moses Pillay, Overseer, 1st grade.

(b) In the case of Corporal Blake, Overseer, 1st grade, appointed on 3rd December 1894, no service books had been opened. He was promoted to Lance Sergeant from 3rd December 1894. His Military papers had not been received. The delays were stated to be due to references.

(c) Service book had not yet been opened for Lance Corporal J. O'C. Phelan, Overseer, 1st grade, appointed on 1st January 1895.

16. *Savings Bank Deposits.*—The contractor's Savings Bank pass book No. 17603 for Rs. 67 was not produced, but was stated to have been recently made over to contractor to enable him to make a partial withdrawal for work completed.

17. *Accountant.*—The Accountant's work appeared satisfactory. He has not been attached to the Examiner's office for eight years. The representation he made I have reported to Examiner personally.

18. *Dilatory expenditure.*—A statement is appended in annexure C showing incomplete works on which no expenditure has been recorded for four months.

III.—SPECIAL.

19. *Charges for establishment.*—The establishment charges in this division are not heavy, averaging 24.49 for the six working months, June to November 1894. The charges to Provincial Civil works, however, average 94.62 per cent., and Provincial Irrigation works are, under the 23 per cent. rules, charged, in the case of works for which Capital and Revenue Accounts are kept, with only Rs. 203, or 1.48 per cent. less than their actual share of establishment, the operations under this head being but small, only Rs. 13,699. In the case of Irrigation works for which Capital and Revenue Accounts are not kept, they have similarly been less charged by Rs. 1,347 or 1.50 per cent. The results in this division are, as matters stand, satisfactory, since practically all the work is Provincial and there is little expenditure on works for which Capital and Revenue Accounts are kept. Consequently the need for an accurate distribution of establishment charges does not exist as it might have, had Imperial funds or works for which Capital and Revenue Accounts are kept been largely affected. In that case the heavy charge to Provincial Civil works would have called, perhaps, for remark.

(b) Statements are appended in annexures A and B showing the establishment charges and percentages on outlay and also the nature of the work agency in the division which is practically two-thirds contract and the rest piecework.

MADRAS,
4th March 1895.

(Signed) C. C. SWETENHAM,
Dy. Examiner of Public Works Accounts.

ANNEXURE A (See paragraph 19).

CHINGLEPUT DIVISION.

STATEMENT of establishment charges and the ratio they bear to outlay on works and repairs, see paragraph 19 (a).

Month.	Expenditure, E. Revenue, R.	Heads and outlay.			Expenditure on establishment.			Proportion share by heads.	Actual charges as per accounts at 23 per cent.			More + or Less —		
		45. Civil Works, Provincial.	45. Civil Works, Incorporated Local.	43. Irrigation, Minor Works, Provincial.	Total.	Gross.	Credits on account of 10 per cent. on Irrigation revenue, 5 per cent. on Buildings and Roads revenue.		Net.	Percentage of net establishment outlay on works (column 9) on total outlay (column 5) on works.	45. Civil Works, Provincial.	43. Minor Works, Irrigation, Provincial.	45. Civil Works, Provincial.	43. Minor Works and Navigation.
1894.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	P. Ct.	Rs.	Rs.	P. Ct.	Rs.
June	..	461	..	20,815	21,366	3,858	..	3,712	17.37	17.37	1,176	1,176	5.62	1,176
July	..	102	..	19,607	19,709	4,247	..	4,017	20.88	20.88	509	509	2.60	509
August	..	99	..	18,666	18,764	4,590	..	4,577	24.39	24.39	261	261	1.39	261
September	..	162	..	20,268	20,430	4,688	..	4,341	21.35	21.35	355	355	1.75	355
October	..	395	..	11,764	12,159	5,114	..	5,111	42.03	42.03	2,243	2,243	19.07	2,243
November	..	429	..	12,264	12,693	4,195	..	3,985	31.39	31.39	1,028	1,028	8.39	1,028
Total, June to November	..	1,638	..	1,03,483	1,05,121	26,692	..	25,743	24.49	24.49	1,550	1,550	94.62	1,550

From June to November 1894.

Distribution of foregoing results under the sub-head of Irrigation.					
Sub-head of irrigation.		Outlay.	Proportion share at 24.49.	Actuals.	More or less.
1	2	3	4	5	6
Works for which Capital and Revenue Accounts are kept	..	Rs. 13,699	Rs. 3,364	Rs. 3,151	Rs. 203
Works for which Capital and Revenue Accounts are not kept	..	89,784	21,988	20,641	1,347
Total	..	1,03,483	25,352	23,792	1,550

ANNEXURE B.

(OUTLAY Agency, Chingleput division, 1895, see paragraph 19 (b).)

Month.	Department.		Piece-work.		Regular contract.		Total.	
	Number of works.	Outlay.	Number of works.	Outlay.	Number of works.	Outlay.	Number of works.	Outlay.
June 1894	7	139	55	6,856	51	14,371	113	21,366
July "	7	133	61	5,961	59	13,615	127	19,709
August "	7	1,031	71	5,230	57	12,503	135	18,764
Total ..	21	1,303	187	18,047	167	40,489	375	59,839
<i>Mount Sub-division.</i>								
June 1894	4	102	19	3,086	21	6,849	44	10,037
July "	4	83	26	2,609	18	6,604	48	9,296
August "	3	88	23	1,977	18	6,763	44	8,828
Total ..	11	273	68	7,672	57	20,216	136	28,161
<i>Chingleput Sub-division.</i>								
June 1894	2	30	18	2,300	16	2,790	36	5,120
July "	2	39	20	1,975	26	5,531	48	7,545
August "	2	33	16	1,746	24	3,882	42	5,661
Total ..	6	102	54	6,021	66	12,203	126	18,326
<i>Tiruvallūr Sub-division.</i>								
June 1894	1	7	18	1,470	14	4,732	33	6,209
July "	1	11	15	1,377	15	1,480	31	2,868
August "	2	910	32	1,507	15	1,858	49	4,275
Total ..	4	928	65	4,354	44	8,070	113	13,352

ANNEXURE C.

Chingleput Division, 1895, see paragraph 18.

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 January 1895.	Month in which last outlay was recorded.
1	Sembrambakam tank.—Repairing the —	rs. 3,480	rs. 3,122	July 1894.
2	Kambakal channel.—Repairs to —	2,480	1,124	June "
3	Muttavakkam tank.—Emergent repairs	520	421	April "
4	Maduramangalam tank.—Repairs	3,000	2,878	June "
5	Tamarapak anicut.—Repairs	3,800	3,029	September 1894.
6	Nemeli tank.—Raising revetment, &c.	130	85	Do.
7	Acharavakam tangal.—Constructing a weir to —	280	236	Do.
8	Veerapuram tank.—Constructing high level sluice, &c., a flush escape and a low level sluice	1,500	1,037	Do.
9	Kondamangalam tank.—Repairs to —	1,780	1,664	Do.
10	Edayarpakam tank.—Closing breaches	570	519	March 1894.
11	Vegavathy river near Muthialpet village.—Closing breaches.	75	26	Do.
12	Kaliyanur tank.—Closing breaches	80	44	June 1894.
13	Mappedu Kanakan tangal do.	190	69	March "
14	Alinjivakkam tank.—do.	365	116	Do.
15	Mappedu Puduyeri.—do.	750	773	September 1894.
16	Polivakam Putheri.—do.	135	56	April "
17	Aryapakam tank.—Repairs to —	1,060	836	August "
18	Vellaputhur tank.—Do.	1,570	1,448	March "
19	Sothupakam tank.—Do.	1,800	1,053	September 1893.
20	Kadugapattu tank.—Do.	1,100	685	June 1894.
21	Sengattu tank.—Do.	1,605	1,347	September 1894.
22	Korunguli tank.—Do.	90	33	March 1894.
23	Uttaramerur tank supply channel head sluice	220	166	August "
24	Perambakam large tank.—Repairs	330	132	July "
25	Ayarambakam tank.—Repairs	490	349	January 1894.
26	Vengavasal tank	490	417	Do.

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 work.	Amount of estimate.	Expenditure up to January 1895.	Month in which last outlay was recorded.
27	Vengathur tank.—Repairs	..	278	September 1894.
28	Vanjivanjeri tank.—Constructing a masonry sluice at C. S. No. 3 and reconstructing irrigation sluice	430	404	March "
29	Mappedu tank or Periyari.—Constructing new stone revetment and extending bye-wash and providing cistern	1,723	1,203	May "
30	Pennalore Periyayeri or large tank.—Constructing new stone revetment and extending bye-wash and providing cistern	507	300	September "
31	Polivakam Putheri tank on Puduyeri.—Constructing a weir to —	890	1,067	August "
32	Kottavakam tank.—Constructing a masonry sluice and providing a new head to sluice at C. S. No. 12	690	698	September "
33	Polivakam Pathen thangal.—Providing a masonry sluice	230	192	August "
34	Palanthandalam Sinnayeri.—Repairs to —	358	68	February "
35	Padicheri yeri.—Raising and straightening the bund of —	220	153	March "
36	Mappedu tank.—Do do.	3,840	3,630	April "
37	Ekanapuram tangal.—Repairs to —	140	132	March "
38	Alinjivakkam Periya yeri.—Repairs to —	590	522	June "

ORDER—dated 20th April 1895, No. 900 W., Public Works.

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

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle.
 „ other Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Superintendent of Works, Periyar Project.
 „ the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
 Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1895} Madras.
PUBLIC WORKS.

Dated April, 20th.

Recd.

Encl.

G.O., 20th April 1895, No. 900 W.

APRIL.

Inspection Report

Office-note from the Examiner submitting — on the accounts of the Chingleput division, communicated to the Superintending Engineer, V Circle, with remark.

Inspection report on the accounts of the Chingleput division, by Mr. C. C. SWETENHAM,
Deputy Examiner, Public Works Accounts, on the 25th—28th February 1895.

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4. *Scope of audit.*—The inspection ranged for general purposes from April 1894 to January 1895, for travelling allowances from July to December 1894, and test audit was applied to the accounts of August 1894.

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10. *Work-abstracts.*—All work-abstracts, however, are prepared in the Divisional office, even for works dealt with finally by Sub-Divisional officers as within their powers of payment. This is not necessary. The work-abstracts in the division are very light, can be easily prepared by Sub-Divisional offices, and there seems no reason why they should not be prepared by Sub-Divisional offices for those works which Sub-Divisional officers finally account and pay for.

11. *Register of works.*—On examining the register of works the following observations were made:—

(a) The excess payment to contractor of As. 1-2, shown in voucher S.D. No. 10/M. 47 for August 1894, is recorded neither in works-abstract nor register of works. It was due to a correction. The amount, however, was recovered in final bill for January 1893.

At end of January 1895 when work was completed, the closing entries in the books show arrears however of As. 1-2. The contractor's ledger was correctly posted though.

(b) *Kuam tank, repairing and improving, estimate Rs. 25,500, Register No. 82 of 1893-94.*—The register shows an outlay of Rs. 755 under "Contingencies" against

a provision of Rs. 748. No details for the amount were forthcoming, as the work-abstracts concerned, prepared during the late famine in 1891-92, were stated to have been mislaid.

(c) *Carrying out improvements to Reformatory school at Chingleput, estimate Rs. 6,000.*—A credit of Rs. 118-0-0 is shown, the proceeds of sales of old material from dismantlement prior to rebuilding. No provision was made in the estimate on this amount.

(d) *Improving Vayalaku tank and channel, estimate Rs. 7,260.*—In November 1894, a fine of Rs. 20 for slow progress was recovered from contractor and credited to work. The amount appears creditable to Revenue (Public Works Code, volume II, chapter II, paragraph 45).

(e) The undermentioned dues to contractors, outstanding more than six months after completion of their works, should have been credited to deposits and the works accounts closed:—

	RS. A. P.
(i) Repairs to Tiruniermalai large tank—Due to contractor A. Tholasinga Mudaliar since March 1894 (delay ascribed to disputed bill)	219 4 9
(ii) Pakkam tank revetment—Amount due to Comarasawmy Mudaliar since June 1894 (contractor said to be dead).	157 6 5

12. *Copies of bills.*—In the case of works accounted for by sub-heads, copies of bills are prepared. This is unnecessary. Even in the case of the hand receipt form, particulars of work done can be recorded on it. There is nothing to prevent entries being posted into work-abstracts at once instead of into copies of bills.

13. *Registers of estimates and appropriations.*—As pointed out in paragraph 27 of last report, the registers of sanctioned estimates and of appropriations do not record all entries serially and chronologically, but distribute them by departmental and service heads. The India forms, though used, are not employed in the manner apparently intended. Unauthorised forms are also in use consequent on the method of accounting in force. The Executive Engineer pointed out that the grant and appropriation system for India and Madras differed, and that the India forms and methods were not adapted to the Madras system. He was requested to submit his difficulties to the Examiner.

14. *Expenditure against grant.*—Expenditure had by Rs. 1,179 exceeded the grant of Rs. 25,000 for Original Works, Minor, under 43. Minor Works and Navigation. The Executive Engineer had addressed the Superintending Engineer on the subject.

15. *Establishment.*—The following notes were made upon service books:—

(a) The promotion from 1st grade sub. *pro tem.* to 1st grade permanent from 15th March 1893 was not entered in the case of P. Moses Pillay, Overseer, 1st grade.

(b) In the case of Corporal Blake, Overseer, 1st grade, appointed on 3rd December 1894, no service books had been opened. He was promoted to Lance Sergeant from 3rd December 1894. His Military papers had not been received. The delays were stated to be due to references.

(c) Service book had not yet been opened for Lance Corporal J. O'C. Phelan, Overseer, 1st grade, appointed on 1st January 1895.

16. *Savings Bank Deposits.*—The contractor's Savings Bank pass book No. 17603 for Rs. 67 was not produced, but was stated to have been recently made over to contractor to enable him to make a partial withdrawal for work completed.

17. *Accountant.*—The Accountant's work appeared satisfactory. He has not been attached to the Examiner's office for eight years. The representation he made I have reported to Examiner personally.

18. *Dilatory expenditure.*—A statement is appended in annexure C showing incomplete works on which no expenditure has been recorded for four months.

III.—SPECIAL.

19. *Charges for establishment.*—The establishment charges in this division are not heavy, averaging 24.49 for the six working months, June to November 1894. The charges to Provincial Civil works, however, average 94.62 per cent., and Provincial Irrigation works are, under the 23 per cent. rules, charged, in the case of works for

which Capital and Revenue Accounts are kept, with only Rs. 203, or 1.48 per cent. less than their actual share of establishment, the operations under this head being but small, only Rs. 13,699. In the case of Irrigation works for which Capital and Revenue Accounts are not kept, they have similarly been less charged by Rs. 1,347 or 1.50 per cent. The results in this division are, as matters stand, satisfactory, since practically all the work is Provincial and there is little expenditure on works for which Capital and Revenue Accounts are kept. Consequently the need for an accurate distribution of establishment charges does not exist as it might have, had Imperial funds or works for which Capital and Revenue Accounts are kept been largely affected. In that case the heavy charge to Provincial Civil works would have called, perhaps, for remark.

(b) Statements are appended in annexures A and B showing the establishment charges and percentages on outlay and also the nature of the work agency in the division which is practically two-thirds contract and the rest piecework.

MADRAS,
4th March 1895.

(Signed) C. C. SWETENHAM,
Dy. Examiner of Public Works Accounts.

ANNEXURE A (See paragraph 19).

CHINGLEPUT DIVISION.

STATEMENT of establishment charges and the ratio they bear to outlay on works and repairs, see paragraph 19 (a).

Month.	1	2	Heads and outlay.				Expenditure on establishment.			Proper share by heads.				Actual charges as per accounts at 23 per cent.				More + or Less —	
			46. Civil Works, Provincial.	45. Civil Works, Incorporated.	43. Irrigation, Provincial.	Total.	Gross.	Credits on account of 10 per cent. on Irrigation revenue, 5 per cent. on Buildings and Roads revenue.	Net.	P. CT.	46. Civil Works, Provincial.	43. Irrigation, Minor works, Provincial.	43. Minor Works, Provincial.	43. Minor Works, Irrigation, Pro.	Amount.	Percentage of column 15 on outlay.	Amount.	Percentage of column 5. 11 on outlay.	P. CT.
1894.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
June	..	E.	451	920	20,915	21,366	3,858	.. 146	3,712	17.37	79	3,633	4,809	1,176	260.80	1,176	509	5.62	
July	..	E.	102	..	19,607	19,709	4,247	.. 230	4,017	20.38	21	3,996	4,505	509	499.02	509	261	2.60	
August	..	E.	99	..	18,665	18,764	4,590	.. 13	4,577	24.39	24	4,553	4,292	261	263.64	261	355	1.39	
September	..	E.	162	..	20,268	20,430	4,588	.. 247	4,341	21.25	34	4,307	4,662	355	219.14	355	2243	1.75	
October	..	E.	395	..	11,764	12,159	5,114	.. 3	5,111	42.03	166	4,945	2,702	2,243	567.85	2,243	1,028	19.07	
November	..	E.	429	..	12,264	12,693	4,195	.. 210	3,985	31.39	135	3,850	2,822	1,028	239.62	1,028	839	—	
Total, June to November	..	E. R.	1,638	920	1,03,483	1,05,121	26,592	849	25,743	24.49	401	25,342	23,792	1,550	94.62	1,550	1,560	1.49	

From June to November 1894.

Distribution of foregoing results under the sub-head of Irrigation.

Sub-head of irrigation.	1	2	3	4	5	6
Works for which Capital and Revenue Accounts are kept	Rs. 13,669	Rs. 3,354	Rs. 3,151	Rs. 203	Rs. 1,48	Rs. 1.48
Works for which Capital and Revenue Accounts are not kept	Rs. 89,784	Rs. 21,988	Rs. 20,641	Rs. 1,347	Rs. 1,50	Rs. 1.50
Total	Rs. 1,03,483	Rs. 25,342	Rs. 23,792	Rs. 1,550	Rs. 1.49	Rs. 1.49

ANNEXURE B.

OUTLAY Agency, Chingleput division, 1895, see paragraph 19 (b).

Month.	Department.		Piece-work.		Regular contract.		Total.	
	Number of works.	Outlay.	Number of works.	Outlay.	Number of works.	Outlay.	Number of works.	Outlay.
June 1894	7	139	55	6,856	51	14,371	113	21,366
July "	7	133	61	5,961	59	13,615	127	19,709
August "	7	1,031	71	5,230	57	12,503	135	18,764
Total ..	21	1,303	187	18,047	167	40,489	375	59,839
<i>Mount Sub-division.</i>								
June 1894	4	102	19	3,086	21	6,849	44	10,037
July "	4	83	26	2,609	18	6,604	48	9,296
August "	3	88	23	1,977	18	6,763	44	8,828
Total ..	11	273	68	7,672	57	20,216	136	28,161
<i>Chingleput Sub-division.</i>								
June 1894	2	30	18	2,300	16	2,790	36	5,120
July "	2	39	20	1,975	26	5,531	48	7,545
August "	2	33	16	1,746	24	3,882	42	5,661
Total ..	6	102	54	6,021	66	12,203	126	18,326
<i>Tiruvallur Sub-division.</i>								
June 1894	1	7	18	1,470	14	4,732	33	6,209
July "	1	11	15	1,377	15	1,480	31	2,868
August "	2	910	32	1,507	15	1,858	49	4,275
Total ..	4	928	65	4,354	44	8,070	113	13,352

ANNEXURE C.

Chingleput Division, 1895, see paragraph 18.

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 January 1895.	Month in which last outlay was recorded.
1	Sembrambakam tank.—Repairing the —	Rs. 3,480	Rs. 3,122	July 1894.
2	Kambakal channel.—Repairs to —	2,480	1,124	June "
3	Muttavakkam tank.—Emergent repairs	520	421	April "
4	Maduramangalam tank.—Repairs	3,009	2,878	June "
5	Tamarapak anicut.—Repairs	3,800	3,029	September 1894.
6	Nemeli tank.—Raising revetment, &c.	130	85	Do.
7	Acharavakam tangal.—Constructing a weir to —	280	236	Do.
8	Veerapuram tank.—Constructing high level sluice, &c., a flush escape and a low level sluice	1,500	1,037	Do.
9	Kondamangalam tank.—Repairs to —	1,780	1,664	Do.
10	Edayarpakam tank.—Closing breaches	570	519	March 1894.
11	Vegavathy river near Muthialpet village.—Closing breaches.	75	26	Do.
12	Kaliyanur tank.—Closing breaches	80	44	June 1894.
13	Mappedu Kanakan tangal do.	190	69	March "
14	Alinjivakkam tank.—do.	365	116	Do.
15	Mappedu Puduyeri.—do.	750	773	September 1894.
16	Polivakam Putheri.—do.	135	56	April "
17	Aryapakam tank.—Repairs to —	1,060	836	August "
18	Vellaputhur tank.—Do.	1,570	1,448	March "
19	Sothupakam tank.—Do.	1,800	1,053	September 1893.
20	Kadugapattu tank.—Do.	1,100	685	June 1894.
21	Sengattur tank.—Do.	1,605	1,347	September 1894.
22	Korunguli tank.—Do.	90	33	March 1894.
23	Uttaramerur tank supply channel head sluice	220	166	August "
24	Perambakam large tank.—Repairs	330	132	July "
25	Ayambakam tank.—Repairs	490	349	January 1894.
26	Vengavasul tank ..	490	417	Do.

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 work.	Amount of estimate.	Expenditure up to January 1885.	Month in which last outlay was recorded.
27	Vengathur tank.—Repairs	..	278	September 1894.
28	Vanjivanjeri tank.—Constructing a masonry sluice at C. S. No. 3 and reconstructing irrigation sluice	430	404	March "
29	Mappedu tank or Periyayeri.—Constructing new stone revetment and extending bye-wash and providing cistern	1,723	1,203	May "
30	Pennalore Periyayeri or large tank.—Constructing new stone revetment and extending bye-wash and providing cistern	507	300	September "
31	Polivakam Putheri tank on Puduyeri.—Constructing a weir to —	890	1,067	August "
32	Kottavakam tank.—Constructing a masonry sluice and providing a new head to sluice at C. S. No. 12	690	698	September "
33	Polivakam Pathen thangal.—Providing a masonry sluice	230	192	August "
34	Palanthandalam Sinnayeri.—Repairs to —	358	68	February "
35	Padicheri yeri.—Raising and straightening the bund of —	220	158	March "
36	Mappedu tank.—Do do.	3,840	3,630	April "
37	Ekanapuram tangal.—Repairs to —	140	132	March "
38	Alinjivakkam Periya yeri.—Repairs to —	590	522	June "

GOVT.
OF MADRAS. }

1895.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 9 April 1895.

OFFICE NOTE No. 1320 B.

To

W.

Inspection Report of Chingleput Division during February 1895.

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

2. Para 6(b). The requirements of Code II. I. 57 should have received attention in connection with this transaction.
3. Para 7(d). The Executive Engineer's attention is invited to para 5 of G.O. No. 520 W. of 6th. March 1895.
4. Para 7(h). Note books are official records (Code I. IX. 14) and their final record in the divisional office appears desirable.
5. Paras 7(e), 8 to 10 and 12. The Executive Engineer's attention is invited to para 2 of G.O. No. 518 W. dated 6th. March 1895.
6. Para II(d). The rule in Code II. II. 45 should be observed in future.

28 MAR 1895

KEEP-WITH

CURRENT No.

DW E. 1
2883/55

7. Para II(e). Attention is drawn to Code II, II, 167.

8. Para I3. The Executive Engineers communication will be awaited.

9. Para I5. Special attention should be paid to the posting of service books.

520 W 8 6-3-95
519 W 8 6-3-95
518 W 8 6-3-95

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fact Encls 1

Ques: 10.4.95

No 900 H.d/20 April 1895

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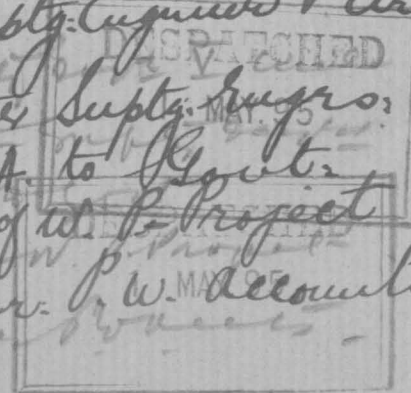
Communicated to
the Supty. Engineer & Circle
for the information and
guidance of the Exec. Engr.
Chingleput division,
special attention being
drawn to the remarks
in the Examiner's covering
note

S 174

Cover
2/9/5

En

Supty. Engineer & Circle,
Other Supty. Engrs,
C. A. to Govt.
S. of W. P. Project
Exr. P. W. Accounts.



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Govt. of Madras.

PUBLIC WORKS.

Dated

5/1/95

Recd.

Encl.

G.O. 20. April 1895, No. 900. A.

Inspection Report.

Office Note from the
Examiner, submitting
on the accounts
of the Chingleput District,
to the Suptg.
Engineer, with
mark.

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