

Number of Pages 138
Date of issue 11/7/88
One

P.W.D.

G.O. NO 3085 - W
D 16.11.1887

W. G.

16TH NOVEMBER 1887, No. 3985 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Notes of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, North Arcot Division at Vellore, on the 24th to 27th September 1887.

The present Executive Engineer is Mr. C. J. Peters, Executive Engineer, 1st grade; the Accountant is A. Yuvarangam Naidu, who was present.

2. Mr. Peters took over charge on the 10th September 1887 from Colonel Smalley, R.E., Executive Engineer, 1st grade. The report on the state of the mathematical and other instruments in form No. M 13-A, required by Code paragraph 382, was not submitted.

3. The sub-divisions and imprest-holders are now as follows:—

Number of sub-divisions.	Sub-divisional officer in charge.	Area supervised.	Amount of imprest.	Dates of recoupment since April 1887.	Longest period occupied by recoupment.	Remarks.
North sub-division.	V. Kuppuswami Iyengar, Supervisor.	sq. ms. 696	Rs. 100	30th May, 28th June, 15th July, 23rd July, 15th August, 30th Aug. and 22nd September 1887.	4 days.	
	S. P. Raghava Iyengar, Overseer.	..	60	14th April, 30th May, 28th June and 22nd Sept. 1887.	5 ..	
	C. Kuppuswami Mudaliar, Overseer.	..	50	23rd July and 23rd August 1887.	6 ..	Imprest opened on 7th July 1887.
	F. W. Ashpitel, Esq., Assistant Engineer.	242	Nil.	..	..	
	Mr. J. Willis, Overseer.	..	100	27th April, 15th June, 23rd July, 15th August, 3rd Sept. and 22nd September 1887.	5 days.	
South sub-division.	V. R. Kuppuswami Mudaliar, Overseer.	..	50	16th June, 6th Aug. and 3rd Sept 1887.	6 ..	
	A. Kuppuswami Mudaliar, Overseer.	..	50	30th May, 23rd Aug.	5 ..	
	P. Panchaprasad Iyer ..	..	20	29th July, 30th August	7 ..	Imprest opened on 12th July 1887.
	P. Murugesu Mudaliar, Head Clerk.	..	15	..	..	

4. The Executive Engineer is the only drawing officer.

5. The balance of the Executive Engineer's drawing account was proved correct, the pass book being checked with the Executive Engineer's cash book and cheque books and found in fair order, but the cheque book, Vellore treasury, is not written up respecting its counterfoil to record the balance available at the time the last cheque was drawn.

6. The Executive Engineer's cash book, which is kept by the accountant, was audited for a month; the cash abstract book was found up to date and regularly posted; the imprest accounts were generally in order.

7. But the Executive Engineer's initial to totals carried over and brought forward is desirable.
8. And there is no voucher for Rs. 32-10-8 which was paid in a cheque to the President, Local Fund Board, Chittoor, on the 13th June 1887, for rent due on account of a house hired from that Board for the accommodation of Mr. Apothecary Devambu, from 1st June to 8th September 1886.
9. Up to 1st September 1887 the above cheque was not cashed at the treasury. No acknowledgment for the cheque exists in the divisional office.
10. Opportunity might well be taken of the Executive Engineer's presence at head-quarters to count the cash then and certify the balance instead of confining such verification to the last day every month, on which day it is just possible the Executive Engineer may happen to be absent in the district.
11. Vouchers in support of establishment contingencies should not be destroyed but only defaced after audit.
12. The accountant does not generally sign, as he should, the certificate at foot of the cash book, of having posted the cash abstract book.
13. Contractors are required to sign duplicate receipts, instead of making certified copies of the originals (see Code paragraph 1644).
14. Pay of a deceased maistry, Rs. 12-6-8, was paid to his widow without any affidavit, such as is required by Code paragraph 464.
15. In May 1887 the expenditure of the division (cash) was Rs. 9,507, but the balance in the treasury at the close of that month was Rs. 19,885, the explanation being that no bills for large works were received during May 1887; but they should have been received, and if Code paragraph 1367 or some such rule were enforced, they would have been received.
16. The works in this division are almost entirely done by contract and generally one contractor is employed on one or more works, so that there need be but few work abstracts to prepare, and accounts can be much simplified.
17. The outlay for March and April 1887, such as had not been vouched for to the Examiner's office, was audited; the work abstracts of the above months, as well as of July and August 1887, were audited with ten-day reports, bills, cash accounts, and recorded measurements, the whole being thoroughly checked and followed into the register of works. The materials account of each work was also checked. The measurement books of certain completed works were checked with measurement sheets and bills. The contract agreements were compared with the estimates as sanctioned and with the accounts. The accounts of contractors were checked. The following remarks are offered.
18. *Sub-Magistrate's Cutcherry at Arkonam.*—The contractor's work was measured on the 30th March 1887 and not again until the 31st May 1887.
19. Measurements do not appear to have been written in ink in the measurement book by the officer who measured.
20. The bond of the contractor distinctly fixes him to rates 6 per cent. below those of the estimate, but he has been paid the full rates of the estimate.
21. The Superintending Engineer's orders do not sanction such payment, but promise consideration of any representation the contractor may make *after the work is finished*.
22. No ten-day reports were received by the Executive Engineer for March 1887, though the materials were received at the work in that month.
23. The contractor's account is not debited with materials issued to him in the above month.
24. *Maintenance of Kávérípák Tank.*—This is the only work done entirely by

25. The work abstract is prepared in the sub-divisional office and comes up to the Executive Engineer with the Sub-divisional officer's imprest account.
26. The work abstract for any month contains in part I the liabilities not of that month as it should, but of a previous month which it should not.
27. The accountant on being interrogated was found to much under-rate the importance of the work abstract as a vehicle for showing liabilities in advance of payment. He did not, in fact, understand the use of the form.
28. The work recorded in part I of the work abstract of July 1886 is stated to have been check-measured by Supervisor Kuppuswami Iyengar on the 25th July 1886, but by reference to the journal of that officer's movements in that month it seems that on the above date he was not at Kávérípák.
29. No ten-day report of labor employed in June or July 1887 was rendered to the Executive Engineer; these reports have been much neglected.
30. *Chittoor High School.*—Measurements have not been recorded originally in the measurement book, but on a separate paper.
31. The same after copy into the measurement book have not been signed.
32. There has been no cancelling of measurements.
33. *Chandragiri Palace.*—Work as per contract certificate No. 4 of June 1887 was measured on 25th May 1887. The bill was submitted on 4th June 1887 and paid by the Executive Engineer on the 20th June 1887, but the Executive Engineer's remarks on the bill under "Remarks by the Executive Engineer" are dated 13th July 1887.
34. *Sub-Magistrate's Cutcherry at Punganúr.*—The sub-heads in the contractor's bills, those in the sanctioned estimate of the work, and those in the register of works are all different and are stated in different order, whereas they should be the same and in the same order.
35. The expenditure involved is of a different character from that contemplated in the sanctioned estimate.
36. The course prescribed in Code paragraphs 952 and 1912 should, where necessary, be followed.
37. The balance of materials at site at the end of March 1887 is Rs. 1,575, of which Rs. 1,012 are shown in the contractor's bill. The difference value Rs. 563 purchased departmentally and remaining at site of work is not shown in part IV of work abstract.
38. Payments during March 1887 for materials were not, but should have been, shown in part II of work abstract.
39. No ten-day reports have been submitted for this work.
40. *Raising the right bank and repairing the weir of Kirasath tank supply channel.*—The measurements in measurement book are not signed by anybody.
41. *Repairing bund of Varapadavada tank.*—Final measurement was on the 15th August 1887, though the bill was not sent up by the Sub-divisional officer till the 21st September 1887. The Sub-divisional officer remarks on the bill "work checked," but does not give particulars or date of check.
42. The Executive Engineer's remark in blue pencil is "checked by the Sub-divisional officer."
43. *Rajakal channel.*—The contractor for this work has been paid not according to the rates in his agreement, but according to the higher rates subsequently sanctioned in the revised estimate.
44. There is no special sanction for the payment at the higher rate to the contractor.
45. *General remarks.*—It seems unnecessary and a waste of paper to take up a whole work abstract for the record of merely the petty supervision of a work when the work is done by one contractor; the more so as in this division such petty supervision

has never been posted as a liability in the month in which it was employed or posted at all until the month of payment. It will probably be sufficient if, when a work is done by one contractor, the petty supervision employed on the work is posted direct into the register of works from the ten-day reports.

46. The non-submission of a ten-day report cannot be relied upon as a certain indication that there have been no transactions to report, and it is suggested that if, or whenever, there are no transactions, a printed slip worded to that effect might be sent up to the Executive Engineer in lieu of the ten-day report.

47. Measurements are not correctly recorded in measurement books, the record in each case lacking signature by him who measured.

48. Measurement sheets lack the date of measurement, and neither books nor sheets have been cancelled as required by Code paragraph 1756.

49. Certain vouchers could not be produced having been mislaid, namely, one for Rs. 2-6-0 paid in March 1887 under "New tools for use in North Arcot division" and Rs. 4-13-4 in April 1887 for "Repairing the shed, Poiney anicut, left bank."

50. In this as in other divisions Code paragraph 1867, which requires a monthly report from all works of measurements made and of materials at site, is not complied with.

51. As has been said in other reports, the principle of the above rule is most valuable from an account point of view, and it would be none the less so if the report were required less frequently than every month, the object being to have in the Executive Engineer's office periodical and punctual advice of measurements and prompt payment of contractors' bills.

52. The contractors' ledger for September 1887 has been debited with amounts paid to contractors, but has not been credited with work done up to date. The accountant has not, but should have, credited each ledger account with the quantity of work done if, or whenever, the monthly report of measurement was accepted by the Executive Engineer, or, in the absence of that report, immediately any similar report, such as the certified copy of the contractor's certificate referred to in Code paragraph 1818, is received in the Executive Engineer's office and accepted.

53. But in this division the provisions of Code paragraph 1818 are not strictly followed. Instead of the contractor receiving the contract certificate (original) for presentation by him at the Executive Engineer's office, both the original and certified copy of the contract certificate are sent straight to the Executive Engineer by the Sub-divisional officer, none being given to the contractor.

54. Rupees 70-9-2 is due to a contractor since April 1887 and Rs. 6-5-10 to another since April 1887, the reason for non-payment being that the work done has not yet been finally inspected by the Sub-divisional officer.

55. Transfer advices are generally prompt enough, but a payment made on the 13th June 1887 was not advised until the 30th idem.

56. The tools and plant accounts are in order.

57. There is no stock in this division.

58. Of Rs. 38 advanced to a clerk under section 138, rule 1, of the Civil Leave Code, in November 1886, Rs. 9-13-11 had still to be recovered at the time of the clerk's death, which happened in the above month. This latter amount should have been promptly written off as loss, as directed in the rule quoted above, but it has remained in the miscellaneous advance account pending sanction by Government, which was not in this case called for, it having been already given in the above ruling.

59. There are no other items in the suspense accounts worth noting.

60. The budget registers are in order. There is no register of liabilities.

61. The account of service labels is properly kept.

62. The register of buildings is incomplete.

63. The claims for travelling allowance paid by the Executive Engineer to lower subordinates, office and petty establishment, from March to August 1887, were audited.

64. And it was noted that the following clerks having halted for more than ten days at one place were paid daily allowance without superior sanction:—

Names.	Period.	Amount paid.			Excess.			Remarks.
		RS.	A.	P.	RS.	A.	P.	
Sathasiva Pillai	20th to 31st Mar. 1887.	4	8	0	0	12	0	The memorandum shows claim for daily allowance for 30th March 1887 only. The memorandum from which daily allowance from 20th to 29th March 1887 and 31st March 1887 was taken could not be produced.
V. C. Runga Row	11th to 30th Mar. 1887.	5	4	0	2	12	0	
Do.	1st to 31st May 1887.	7	12	0	5	4	0	

65. The following claims similar to the above have been preferred, but are not yet paid:—

Names.	Period.	Amount claimed.			Amount admissible.			Remarks.
		RS.	A.	P.	RS.	A.	P.	
V. C. Runga Row	1st to 25th and 27th to 31st July 1887.	7	8	0	3	12	0	
Do.	1st to 30th June 1887.	7	8	0	2	8	0	
Do.	1st to 17th and 25th to 28th August 1887.	5	4	0	3	8	0	
A. Ramakrishna Mudaliar.	6th to 31st Aug. 1887.	6	8	0	2	8	0	

66. Some of the memoranda containing travelling allowance claims are in the vernacular and are not signed.

67. It is understood that a form of journal for subordinate, office and petty establishment is under preparation in the Examiner's office and will soon issue.

68. In service books it is common to find personal certificates of character given, which is contrary to the orders in section 129, rule 8, of the Civil Pension Code.

69. The following service books require re-attestation:—

	Date of last verification.
Mr. J. Willis, Overseer	16th December 1881.
T. Narayanaswami, Mudaliar, Anicut Superintendent.	21st April 1881.
Vellore Munisawmi Naidu, Lascar	16th May 1881.

70. T. S. Raghava Iyengar, Overseer, 2nd Grade.—The entries on the first page of the service book of the above officer, made on the 27th August 1883, have not been attested by any officer.

71. Lascar Kundasami Mudaliar.—The service book was opened on the 20th April 1887, but the entries on the first page have not been signed by any officer. The service book cannot therefore be said to have been properly opened and will now be attended to.

72. Clerk C. M. Sivagurunatham Mudaliar.—The date of the third increment sanctioned in February 1887 has not been noted in the service book of the above clerk.

73. *Rajaratna Nayaker, Draftsman*.—The date of the second increment sanctioned in August 1887 has not been noted in his service book.

74. The accountant is sufficiently assisted.

BANGALORE,
29th September 1887.

(Signed) H. RAINIER,
Inspecting Officer.

No. 748.

Forwarded for information and orders of Government, with the following summary and remarks:—

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
1	2	Non-submission of transfer report on state of mathematical and surveying instruments.	Code para. 382.	This report should be submitted at once.
2	5	An omission to note balance of credit on counterfoils of cheques.	Code para. 1620.	Appears to be an isolated case.
3	7	Omission of Executive Engineer to check cash-book totals.	Note 10 on Form No. M 3.	
4	8 and 9	Absence of voucher for a payment made more than two months ago.	Code para. 1642.	The President, Local Fund Board, should, I think, be asked to explain.
5	10	Practice of confining verification of cash balance to last day of month, when the Executive Engineer may be absent, instead of verifying whenever the Executive Engineer may be present.	Code para. 311, Clause II.	
6	11	Destruction of petty vouchers for contingencies.	Code para. 859.	The practice is opposed to Code rules and the Executive Engineer should be required to report that it has been discontinued.
7	12	The certificate at foot of the cash-book of having posted it into cash abstract not signed generally by the accountant.	Entry at foot of cash-book, Form No. M 3.	The accountant will be directed to attend to this.
8	13	The practice of obtaining the signature of contractors on vouchers other than original.	Code para. 1644.	It appears to be the practice to require the contractor to sign duplicate receipts which, however, are not stamped. This is altogether irregular; if duplicate receipts are given, they must be stamped when for values exceeding Rs. 20, and it will be the duty of the Inspecting officer (under G.O., No. 2723 W., dated 14th October 1887) to impound any unstamped duplicate receipts that may come under his notice. Code paragraph 1644, with a view to relieving the contractor from the expense of the second stamp, prescribes that the Executive Engineer shall not require duplicate receipts, but shall keep in lieu of them certified copies of the original receipt. These certified copies do not require any stamp.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
9	14	Payment of arrears (below Rs. 200) to representative of deceased person without the necessary affidavit.	Code para. 464.	
10	15	The treasury balance in a certain month was more than double the actual outlay of the month.	Code para. 1580.	The explanation given does not seem very satisfactory.
11	18	Want of prompt measurement of contract work in a certain case.	Code paras. 1824 & 1864.	An isolated case.
12	19	Measurements in the measurement book are not written in ink by the officer who measured.	Form No. M. 19, note 3.	
12 (a)	20, 21, 43, 44 and 45	Contractors in the case of two works paid, without sanction, full estimate rates, and not the lower rate agreed upon.	1356.	The Executive Engineer should, I think, be called upon for an explanation.
13	22, 29 and 39	Non-submission of ten-day reports in certain cases.	Code para. 1751.	The Executive Engineer should insist on the punctual submission of ten-day reports for works in progress, including, I think, <i>nil</i> reports when there is nothing to report.
14	23	A contractor's account not debited with the materials issued to him in that month.	Code para. 1868.	Seems to be an isolated case, and I fear that such omissions must occur now and then in the absence of any systematic procedure for carrying out the routine work of accounting. An accountant is not expected to do every single item of the accounts work himself, and, in the absence of any organised system, it must be exceedingly difficult for him to supervise the work of his assistants.
15	26	Failure to show current liabilities in the work abstract of a certain work.	Code para. 1864.	This should be remedied.
16	27	Accountant apparently did not understand the use of the form of work abstract for the purpose of exhibiting liabilities.	1864.	The accountant will be instructed.
17	28	The work abstract shows that a certain work was checked by an officer on a date on which his journal shows that he was not on the spot.	...	Some explanation seems desirable.
18	30, 31, 40 & 47	Measurements of certain works not originally taken in measurement books and the book not signed after the measurements had been copied into it.	1756, Form No. M 19, note 2.	

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
19	32 & 48	Failure as a rule to cancel measurements after they have been posted into bills for payment.	1756.	
20	15, 33 & 41, 50 & 51	Delay in billing for measured works in two cases, and absence of monthly reports of measurements generally.	1367 & 1824.	
21	33	Remarks made by Executive Engineer on a certain contract bill long after payment.	...	Explanation seems desirable. Bills should be checked before payment, not after.
22	34, 35 and 36	The description and order of sub-heads in work registers and in contract certificates, &c., for a certain work not the same as in sanctioned estimate. The character of the work done also different.	952 & 1912.	Further explanation by the Executive Engineer seems required.
23	37 & 38	Departmental materials at site of a certain work not shown in part IV of work abstract.	1758 & 1759.	
24	38	Payments for materials not shown in part II of a certain work abstract.	...	The accountant will be warned to be more careful.
25	45	Use of work abstracts when work is done by only one contractor.	1760 (I)	I do not think it is advisable to make any change.
26	46	Non-submission of ten-day reports not a reliable indication that there was nothing to report.	...	I have already stated my opinion that some sort of <i>nil</i> report should be submitted when there are no transactions. Regularity and punctuality cannot be secured otherwise (see item 13 above).
27	49	Two vouchers for payment under Rs. 5 not forthcoming.	1642.	I would suggest that the Executive Engineer be requested to state what measures are taken for the custody of petty vouchers, and for securing the return of any that may be sent out of the office.
28	52	Contractors' ledger for a certain month not credited with the value of work done, but debited with the payments made.	Code para. 1868.	The want of clear rules and instructions as to the posting of the contractors' ledger has been noticed in remarks on previous reports. The matter will be separately dealt with.
29	53	Both originals and copies of contract certificates are sent direct to the Executive Engineer for payment instead of original being given to contractor.	1818.	It is doubtful whether the course indicated in the Code is in all cases convenient or even practicable, and the practice noticed does not seem in any way objectionable. If the contractor wished the bill given to him he would no doubt get it; if he prefers to send it to the Executive Engineer through the Sub-divisional officer, he may, I think, be allowed to do so.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
30	54	Delay in payment of amount to contractors in two cases for want of inspection by Sub-divisional officer.	...	The delay in inspecting these works over six months in each case seems to be excessive and to require explanation.
31	58	Delay in adjusting the unearned portion of advance made to a deceased clerk.	Section 138, rule 1, of Civil Leave Code.	Steps should be taken for its early adjustment under the rule quoted.
32	60	Register of liabilities not opened.	Code para. 1595.	The Executive Engineer should be required to report that the register has been opened and arrangements made for maintaining it.
33	62	Register of buildings requires completion.	Code para. 975.	The Executive Engineer should also report that the register of buildings has been completed.
34	64	Payment of daily allowance for halts for more than ten days to certain clerks without superior sanction.	Civil Travelling Allowance Code, section 30.	The overpayments should apparently be recovered. Orders of Government are solicited.
35	68	Service books contain personal certificates of character.	Civil Pension Code, section 129, rule 8.	The entries should be expunged. I have addressed to Executive Engineers a circular calling attention to the rule on this point.
36	69, 70, 71, 72 & 73	Incompleteness of certain service books as regards re-attestation and other points.	864.	The Executive Engineer should be requested to report that the service books in question have all been duly completed. The Executive Engineer's attention should also be drawn to items 3, 5, 9, 11, 18, 20 and 23 above, and to the remarks and rules bearing thereon.

MADRAS,
9th November 1887.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

ORDER—dated 16th November 1887, No. 3085 W., Public Works.

Communicated to the Superintending Engineer, V Circle, who will direct the attention of the Executive Engineer, North Arcot division, to the remarks and suggestions of the Examiner, Public Works Accounts.

2. The Executive Engineer should be called upon for explanation with respect to the matters mentioned in items 12 (a), 17, 21, 22, 27 and 30 of the summary, and his special attention should be drawn to the remarks against item 8.

3. The Superintending Engineer will report on the subjects of items 4 and 34.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. J. Moses.
Spere Copies

GENERAL.
ACCOUNT.

Gobt. of (1887) Madras.
PUBLIC WORKS.

Dated November, 16th.

Recd.

Encl.

G.O., 16th Nov. 1887, No. 3085 W.

NOVEMBER.

Inspection

Orders on the notes of — of the North Arcot division, submitted by the Examiner, Public Works Accounts.

Read the following pages:-
3085/6
10 NOV 27
NOTES OF INSPECTION BY H. RAINIER ESQ., OF THE OFFICE OF THE EXECUTIVE ENGINEER NORTH ARCOT DIVISION AT VELLORE ON THE 24TH TO 27TH SEPTEMBER 1887.

THE PRESENT EXECUTIVE ENGINEER IS MR. C. J. PETERS, EXECUTIVE ENGINEER 1ST GRADE, THE ACCOUNTANT IS A. YUVARANGAM NALDOO, WHO WAS PRESENT.

2. MR. PETERS TOOK OVER CHARGE ON THE 19TH SEPTEMBER 1887 FROM COL. SMALLEY R.E., EXECUTIVE ENGINEER 1ST GRADE. THE REPORT ON THE STATE OF THE MATHEMATICAL AND OTHER INSTRUMENTS IN FORM NO. 11 IS A. REQUIRED BY CODE PARA 38, WAS NOT SUBMITTED.

3. THE SUB-DIVISIONS AND IMPREST HOLDERS ARE NOW AS FOLLOWS:-

Number of Sub. Divisions	Sub. Divisional officer in charge.	Area Superficial	Amount Imprest	Dates of resupplyment since 1st April 1887	Longest period occupied by resupplyment	Remarks.
North Sub. Division	V. Kuppaswamy Iyengar, Super. visor	696 sq. miles	Rs. 100	30th May, 28th June, 15th July, 23rd July, 13th Aug, 30th August, 22nd Sept. 1887.	4 days	
	S. T. Raghava Iyengar, overruler.		Rs. 60	14th April, 30th May, 28th June and 22nd Sept. 1887.	5 days	
	C. Kuppaswamy Mood, Overruler		Rs. 50	23rd July and 23rd Aug. 1887.	6 days	Imprest spent on 4th July 1887.

Number of Sub. Division	Sub. Divisional officers in charge.	Area Supervised	Amount of Imprest	Dates of reconcoment since April 1887.	Longest period occupied by reconcoment.	Remarks.
8046 Sub. Division	F. W. Achpitel Esq. Asst. Engineer	242 Sq. miles	Nil.			
	Mr. J. Willis, Overseer	Ra. 100.		27 th April, 18 th June, 23 rd July, 15 th Aug. 3 rd Sept. and 22 nd Sept. 1887.	5 days	
	V. R. Kuppuswamy Mudr. Overseer	Ra. 50		15 th June, 6 th Aug. & 3 rd Sept. 1887.	6 days	
	A. Kuppuswamy Mudr. Overseer	Ra. 50		30 th May 23 rd August.	3 days	
	P. Panchapacasa Esq.	Ra. 20		29 th July 30 th August	7 days	Imprest of money on 12 th July 1887.
	P. Moosappa Mudr. Held. Clerk	Ra. 15.				

3088/9
WRITTEN UP RESPECTING ITS COUNTERFOIL TO RECORD THE BALANCE AVAILABLE AT THE TIME THE LAST CHEQUE WAS DRAWN.

6. THE EXECUTIVE ENGINEER'S CASH BOOK WHICH IS KEPT BY THE ACCOUNTANT WAS AUDITED FOR A MONTH, THE CASH ABSTRACT BOOK WAS FOUND UP TO DATE AND REGULARLY POSTED; THE IMPREST ACCOUNTS WERE GENERALLY IN ORDER.

7. BUT THE EXECUTIVE ENGINEER'S INITIAL TO TOTALS CARRIED OVER AND BROUGHT FORWARD IS DESIRABLE.

8. AND THERE IS NO VOUCHER FOR RS. 82-10-8 WHICH WAS PAID IN A CHEQUE TO THE PRESIDENT LOCAL FUND BOARD CHITTOOR, ON THE 13TH JUNE 1887, FOR RENT DUE ON ACCOUNT OF A HOUSE HIRED FROM THAT BOARD FOR THE ACCOMMODATION OF MR. APOTHECARY DEVAMBODI, FROM 1ST JUNE TO 8TH SEPTEMBER 1886.

9. UP TO 1ST SEPTEMBER 1887 THE ABOVE CHEQUE WAS NOT CASHED AT THE TREASURY - NO ACKNOWLEDGMENT FOR THE CHEQUE EXISTS IN THE DIVISIONAL OFFICE.

10. OPPORTUNITY MIGHT WELL BE TAKEN OF THE EXECUTIVE ENGINEER'S PRESENCE AT HEADQUARTERS TO COUNT THE CASH THEN AND CERTIFY THE BALANCE INSTEAD OF CONFINING SUCH VERIFICATION TO THE LAST DAY EVERY MONTH, ON WHICH DAY IT IS JUST POSSIBLE THE EXECUTIVE ENGINEER MAY HAPPEN TO BE ABSENT IN THE DISTRICT.

11. VOUCHERS IN SUPPORT OF ESTABLISHMENT CONTINGENCIES, SHOULD NOT BE DESTROYED BUT ONLY DEFACE AFTER AUDIT.

12. THE ACCOUNTANT DOES NOT GENERALLY SIGN, AS HE SHOULD,

THE

4. THE EXECUTIVE ENGINEER IS THE ONLY DRAWING OFFICER.
5. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT WAS PROVED CORRECT, THE PASS BOOK BEING CHECKED WITH THE EXECUTIVE ENGINEER'S CASH BOOK AND CHEQUE BOOKS AND FOUND IN FAIR ORDER, BUT THE CHEQUE BOOK, VELLORE TREASURY IS NOT

THE CERTIFICATE AT FOOT OF THE CASH BOOK, OF HAVING POSTED
THE CASH ABSTRACT BOOK.

13. CONTRACTORS ARE REQUIRED TO SIGN DUPLICATE RECEIPTS,
INSTEAD OF MAKING CERTIFIED COPIES OF THE ORIGINALS, SEE CODE
PARA 1644.

14. PAY OF A DECEASED MALSTRY RS.12-6-8 WAS PAID TO HIS
WIDOW WITHOUT ANY AFFIDAVIT, SUCH AS IS REQUIRED BY CODE PARA
464.

15. IN MAY 1887, THE EXPENDITURE OF THE DIVISION (CASH)
WAS RS.9,507, BUT THE BALANCE IN THE TREASURY AT THE CLOSE
OF THAT MONTH WAS RS.19,885. THE EXPLANATION BEING THAT NO
BILLS FOR LARGE WORKS WERE RECEIVED DURING MAY 1887, BUT THEY
SHOULD HAVE BEEN RECEIVED, AND IF CODE PARA 1367 OR SOME SUCH
RULE WERE ENFORCED, THEY WOULD HAVE BEEN RECEIVED.

16. THE WORKS IN THIS DIVISION ARE ALMOST ENTIRELY DONE
BY CONTRACT AND GENERALLY ONE CONTRACTOR IS EMPLOYED ON ONE
OR MORE WORKS, SO THAT THERE NEED BE BUT FEW WORK ABSTRACTS
TO PREPARE, AND ACCOUNTS CAN BE MUCH SIMPLIFIED.

17. THE OUTLAY FOR MARCH AND APRIL 1887 SUCH AS HAD NOT
BEEN VOUCHERED FOR TO THE EXAMINER'S OFFICE WAS AUDITED; THE
WORK ABSTRACTS OF THE ABOVE MONTHS AS WELL AS OF JULY AND
AUGUST 1887 WERE AUDITED WITH TEN-DAY REPORTS, BILLS, CASH
ACCOUNTS, AND RECORDED MEASUREMENTS, THE WHOLE BEING THOROUGH
LY CHECKED AND FOLLOWED INTO THE REGISTER OF WORKS. THE MAT-
RIALS ACCOUNT OF EACH WORK WAS ALSO CHECKED. THE MEASUREMENT
BOOKS OF CERTAIN COMPLETED WORKS WERE CHECKED WITH MEASURE-

MENT SHEETS AND BILLS. THE CONTRACT AGREEMENTS WERE COM-
PARED WITH THE ESTIMATE AS SANCTIONED AND WITH THE ACCOUNTS.
THE ACCOUNTS OF CONTRACTORS WERE CHECKED. THE FOLLOWING
REMARKS ARE OFFERED:-

18. SUB-MAGISTRATES CUTCHERRY AT ARCONUM - THE CON-
TRACTORS WORK WAS MEASURED ON THE 30TH MARCH 1887 AND NOT
AGAIN UNTIL THE 31ST MAY 1887.

19. MEASUREMENTS DO NOT APPEAR TO HAVE BEEN WRITTEN IN
INK IN THE MEASUREMENT BOOK BY THE OFFICER WHO MEASURED.

20. THE BOND OF THE CONTRACTOR DISTINCTLY FIXES HIM TO
RATES 6 PER CENT BELOW THOSE OF THE ESTIMATE, BUT HE HAS BEEN
PAID THE FULL RATES OF THE ESTIMATE.

21. THE SUPERINTENDING ENGINEER'S ORDERS DO NOT SANCTION
SUCH PAYMENT BUT PROMISE CONSIDERATION OF ANY REPRESENTATION
THE CONTRACTOR MAY MAKE AFTER THE WORK IS FINISHED.

22. NO TEN-DAY REPORTS WERE RECEIVED BY THE EXECUTIVE
ENGINEER FOR MARCH 1887 THOUGH THE MATERIALS WERE RECEIVED
AT THE WORK IN THAT MONTH.

23. THE CONTRACTORS ACCOUNT IS NOT DEBITED WITH MAT-
RIALS ISSUED TO HIM IN THE ABOVE MONTH.

24. MAINTENANCE OF KAVARIPARK TANK - THIS IS THE ONLY
WORK DONE ENTIRELY BY DEPARTMENTAL AGENCY.

25. THE WORK ABSTRACT IS PREPARED IN THE SUB-DIVISIONAL
OFFICE AND COMES UP TO THE EXECUTIVE ENGINEER WITH THE SUB-

DIVISIONAL

DIVISIONAL OFFICERS IMPREST ACCOUNT.

26. THE WORK ABSTRACT FOR ANY MONTH CONTAINS IN PART THE LIABILITIES NOT OF THAT MONTH AS IT SHOULD, BUT OF A PREVIOUS MONTH WHICH IT SHOULD NOT.

27. THE ACCOUNTANT ON BEING INTERROGATED WAS FOUND TO MUCH UNDERRATE THE IMPORTANCE OF THE WORK ABSTRACT AS A VEHICLE FOR SHOWING LIABILITIES IN ADVANCE OF PAYMENT - HE DID NOT IN FACT UNDERSTAND THE USE OF THE FORM.

28. THE WORK RECORDED IN PART I OF THE WORK ABSTRACT OF JULY 1886 IS STATED TO HAVE BEEN CHECK MEASURED BY VISOR KUPPODEAMY IYENGAR ON THE 25TH JULY 1886, BUT BY REFERENCE TO THE JOURNAL OF THAT OFFICERS MOVEMENTS IN THAT MONTH IT SEEMS THAT ON THE ABOVE DATE HE WAS NOT AT KAVARIPPAUR.

29. NO TENDAY REPORT OF LABOR EMPLOYED IN JUNE OR JULY 1887 WAS RENDERED TO THE EXECUTIVE ENGINEER, THESE REPORTS HAVE BEEN MUCH NEGLECTED.

30. CHITTOR HIGH SCHOOL - MEASUREMENTS HAVE NOT BEEN RECORDED ORIGINALLY IN THE MEASUREMENT BOOK BUT ON A SEPARATE PAPER.

31. THE SAME AFTER COPY INTO THE MEASUREMENT BOOK HAVE NOT BEEN SIGNED.

32. THERE HAS BEEN NO CANCELLING OF MEASUREMENTS.

33. CHANDRAGIRI PALACE - WORK AS PER CONTRACT CERTIFICATE NO. 4 OF JUNE 1887 WAS MEASURED ON 25TH MAY 1887 - THE

BILL

308/5
BILL WAS SUBMITTED ON 4TH JUNE 1887 AND PAID BY THE EXECUTIVE ENGINEER ON THE 20TH JUNE 1887 - BUT THE ENGINEER'S REMARKS ON THE BILL UNDER 'REMARKS BY THE EXECUTIVE ENGINEER' ARE DATED 13TH JULY 1887.

34. SUB-MAGISTRATES QUICHERRY AT POONGANCOOR - THE SUB-HEADS IN THE CONTRACTORS BILLS, THOSE IN THE SANCTIONED ESTIMATE OF THE WORK, AND THOSE IN THE REGISTER OF WORKS ARE ALL DIFFERENT AND ARE STATED IN DIFFERENT ORDER, WHERE SHOULD BE THE SAME AND IN THE SAME ORDER.

35. THE EXPENDITURE INVOLVED IS OF A DIFFERENT NATURE FROM THAT CONTEMPLATED IN THE SANCTIONED ESTIMATE.

36. THE COURSE PRESCRIBED SHOULD, WHERE NECESSARY, BE FOLLOWED.

37. IN ADVANCE OF MAY 1887 IS RS. 4. 00 WHICH IS NOT IN THE CONTRACTORS BILL. THE DIFFERENCE BETWEEN THE TOTAL AND REMAINING PART IV OF WORK ABSTRACT.

38. PAYMENTS DURING MAY 1887 SHOULD HAVE BEEN SHOWN IN THE REGISTER OF WORKS.

39. NO TENDAY REPORTS WERE SUBMITTED.

40. RAISING THE RIGHT
KIRASATH TANK SUPPLY CHANNEL
MENT BOOK ARE NOT SIGNED BY THE ENGINEER.

41. REPAIRING POND OF

SUREMENT WAS ON THE 15TH AUGUST 1887, THOUGH THE BILL WAS NOT
SENT U THE SUB-DIVISIONAL OFFICER TILL THE 21ST SEPTEMBER
1887 - THE SUB-DIVISIONAL OFFICER REMARKS ON THE BILL 'WORK
CHECKED' BUT DOES NOT GIVE PARTICULARS OR DATE OF CHECK.

THE EXECUTIVE ENGINEER'S REMARK IN BLUE PENCIL IS
MADE BY THE SUB-DIVISIONAL OFFICER.

RAJAKAL CHANNEL - THE CONTRACTOR FOR THIS WORK HAS
NOT ACCORDING TO THE RATES IN HIS AGREEMENT, BUT
TO THE HIGHER RATES SUBSEQUENTLY SANCTIONED IN THE
MINUTE.

SANCTION FOR THE PAYMENT AT THE

REMARKS.

Y AND THE MASTER TO TAKE
THE RECORD OF MERELY THE PETTY
THE WORK IS DONE BY ONE
VISION SUCH PETTY SUPERVISION HAS
ITY IN THE MONTH IN WHICH IT WAS
ALL THE MONTH OF PAYMENT. IT WILL
WHEN A WORK IS DONE BY ONE CON-
EMPLOYED ON THE WORK IS POSTED
WORKS FROM THE TEN-DAY REPORTS.

OF A TEN-DAY REPORT CANNOT BE
LOCATION THAT THERE HAVE BEEN NO
IS SUGGESTED THAT IF OR WHEN-

EVER

EVER THERE ARE NO TIONS, A PRINTED SLIP FORWARDED TO THAT
UP TO THE EXECUTIVE ENGINEER IN LIEU OF
THE TEN-DAY REPORT.

47. MEASUREMENTS ARE NOT CORRECTLY RECORDED IN MEASURE-
MENT BOOKS, THE RECORD IN EACH CASE LACKING SIGNATURE BY HIM
WHO MEASURED.

48. MEASUREMENTS LACK THE DATE OF MEASUREMENT AND
NEITHER BOOKS NOR SHEET HAVE BEEN CANCELLED AS REQUIRED BY
CODE PARA 1756.

49. CERTAIN VOUCHERS COULD NOT BE PRODUCED HAVING BEEN
MISLAID, NAMELY ONE FOR RS. 2-6-0 PAID IN MARCH 1887 FOR
'NEW TOOLS FOR USE IN NORTH ARCOT DIVISION', AND RS. 4-13-4 IN
APRIL 1887 FOR 'REPAIRING THE SHEL, ... THEY ANICUT, LEFT BANK
50. ... IN THIS AS IN OTHER DIVISIONS CODE PARA 1367 WHICH
REQUIRES A MONTHLY REPORT FROM ALL WORKS, OF MEASUREMENTS
MADE AND OF MATERIALS AT SITE, IS NOT COMPLIED WITH.

51. AS HAS BEEN SAID IN OTHER REPORTS THE PRINCIPLE
OF THE ABOVE RULE IS MOST VALUABLE FROM AN ACCOUNTING POINT OF
VIEW, AND IT WOULD BE NONE THE LESS SO IF THE REPORT WERE
REQUIRED LESS FREQUENTLY THAN EVERY MONTH - THE OBJECT BEING
TO HAVE IN THE EXECUTIVE ENGINEER'S OFFICE PERIODICAL AND
PUNCTUAL ADVICE OF MEASUREMENTS, AND PROMPT PAYMENT OF CON-
TRACTORS' BILLS.

52. THE CONTRACTORS' LEDGER FOR SEPTEMBER 1887 HAS BEEN
DEBITED WITH AMOUNTS PAID TO CONTRACTORS, BUT HAS NOT BEEN
CREDITED.

APPROVED WITH WORK DONE UP TO
BUT SHOULD HAVE CREDITED EACH
QUANTITY OF WORK DONE IF, OR WHENEVER, THE MONTHLY REPORT
OF MEASUREMENT WAS ACCEPTED BY THE EXECUTIVE ENGINEER OR IN
THE ABSENCE OF THAT REPORT - IMMEDIATELY ANY SIMILAR REPORT
SUCH AS THE CERTIFIED COPY OF THE CONTRACTOR'S CERTIFICATE
REFERRED TO IN CODE PARA 1287 - IS RECEIVED - IN THE EXECUTIVE
ENGINEER'S OFFICE AND ACCEPTED

53. BUT IN THIS DIVISION PROVISIONS OF CODE PARA
1287 ARE NOT STRICTLY FOLLOWED. INSTEAD OF THE CONTRACTOR
RECEIVING THE CONTRACT CERTIFICATE (ORIGINAL) FOR PRESENTATION
TO THE EXECUTIVE ENGINEER'S OFFICE, BOTH THE ORIGINAL
AND CERT. COPY OF THE CONTRACT CERTIFICATE ARE SENT
STRAIGHT TO THE EXECUTIVE ENGINEER BY THE SUB-DIVISIONAL
OFFICER, NONE BEING GIVEN TO THE CONTRACTOR.

54. RS. 70-0-0 IS DUE TO A CONTRACTOR SINCE APRIL 1887
AND RS. 0-5-10 TO ANOTHER SINCE APRIL 1887, THE REASON FOR NON-
PAYMENT BEING THAT THE WORK DONE WAS NOT YET BEEN FINALLY
APPROVED BY THE SUB-DIVISIONAL OFFICER.

55. TRANSFER ADVICES ARE USUALLY PROMPT, ALTHOUGH NOT
A PAYMENT MADE ON THE 12TH JUNE 1887 WAS NOT ADVISED UNTIL
THE 30TH IDER.

56. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER.

57. THERE IS NO STOCK IN THIS DIVISION.

58. ON PAUSE ADVANCED TO A CLERK UNDER SECTION 130
RULE 1 OF THE CIVIL LEAVE CODE IN NOVEMBER 1886 - RS. 0-18-0

TEN
HAD ST. ... ACCOUNT PENDING AT THE TIME OF THE CLERK'S DEATH
WHICH HAPPENED IN ... CASE CALLED
HAVE BEEN ...
RULE QUOTED ...
NEOUS ADVANCE ...
WAS NOT IN ...
IN THE ABOVE ...
59. ...
WORTH NOTHING

60. THE BUDGET RE ...
REGISTER OF LIABILITIES ...
ARE IN ORDER. THERE IS NO

61. THE ACCOUNT ...
THE REGISTER ...
IS CLAIMS ...
OF ...
AND IT WAS NOTED ...
FOR MORE THAN 10 DAY ...
ICE WITHOUT SUPERIOR

TRAVELLING ALLOWANCE ...
SUBORDINATES, ...
AUGUST 1888 ...
THAT THE FOLLOWING ...
S AT ONE PLACE WERE ...
SANCTION.

Amount paid	Amount	Remarks
48	12	The memo shows claim for daily allowance for 30 March 1887 only. The memo from which daily allowance from 20 to

Name	Period	Amount	Excess	Remarks
V. C. Runga Rao	11 th to 30 th March 1887	54.00	12.00	29 th March 1887 31 st March 1887 taken, could not be produced.
do	1 st to 31 st May 1887	4.00		

65. THE FOLLOWING CLAIMS SIMILAR TO THE ABOVE HAVE BEEN PREPARED BUT ARE NOT YET

Name	Period	Amount	Amount claimed	Remarks
V. C. Runga Rao	1 st to 27 th July 1887	25 th and 31 st 1887	48.00	3
	1 st to 1887		48.00	28
	1 st to 25 th Aug 1887	17 th and 28 th 1887	54.00	38
A. Ramakrishna Moodi	6 th to Aug	31 st 1887	68.00	28

66. SOME OF THE MEMOS CONTAINING TRAVELLING ALLOWANCE CLAIMS ARE IN THE VERNACULAR AND ARE NOT SIGNED

67. IT IS UNDERSTOOD THAT A FORM OF JOURNAL FOR SUB-ORDINATE, OFFICE AND PETTY ESTABLISHMENT, IS UNDER PREPARATION IN THE EXAMINER'S OFFICE AND WILL SOON ISSUE.

68. IN SERVICE BOOKS IT IS COMMON TO FIND PERSONAL CERTIFICATES OF CHARACTER GIVEN, WHICH IS CONTRARY TO THE ORDERS IN SECTION 129 RULE 8 OF THE CIVIL PENSION CODE.

69. THE FOLLOWING SERVICE BOOKS REQUIRE RE-ATTESTATION:

DATE OF LAST VERIFICATION.

MR. J. WILLIS, OVERSEER.....10TH DECEMBER 1881.
T. NARAYANASWAMY MOODI, ANICUT SUPT.....21ST APRIL 1881.
VELLORE MUNISAMY NAIDU, LASCAR.....10TH MAY 1881.

70. T. S. PACHAVA LYENGAR, OVERSEER 2ND GRADE - THE ENTRIES ON THE 1ST PAGE OF THE SERVICE BOOK OF THE ABOVE OFFICER, MADE ON THE 27TH AUGUST 1883, HAVE NOT BEEN ATTESTED BY ANY OFFICER.

71. LASCAR KUNDASAMY MOODI. - THE SERVICE BOOK WAS OPENED ON THE 20TH APRIL 1887, BUT THE ENTRIES ON THE FIRST PAGE HAVE NOT BEEN SIGNED BY ANY OFFICER. THE SERVICE BOOK CANNOT THEREFORE BE SAID TO HAVE BEEN PROPERLY OPENED AND WILL NOW BE ATTENDED TO.

72. CLERK C. M. SIVAGUNMOONATHAM MOODI. - THE DATE OF THE 3RD INCREMENT SANCTIONED IN FEBRUARY 1887 HAS NOT BEEN NOTED IN THE SERVICE BOOK OF THE ABOVE CLERK.

73. RAJARAMNNA NAYAKER, CRAFTSMAN - THE DATE OF THE 2ND INCREMENT SANCTIONED IN AUGUST 1887 HAS NOT BEEN NOTED

IN HIS SERVICE BOOK.

74. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED.

CAMP BANGALORE,

(SIGNED)

H. PALMER.

29th SEPTEMBER 1887.

INSPECTING OFFICER.

NO. 748 DATED MARRAS 9th NOVEMBER 1887.

FORWARDED FOR INFORMATION AND ORDERS OF GOVERNMENT,
WITH THE FOLLOWING SUMMARY AND REMARKS:-

Sl. No.	Particulars	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
1	2	Non-submission of transfer report on state of Mathe-matical and Sur-veying Instruments	Code para 302	This report should be submitted at once.
2	5	An omission to note balance of credit on counter-foils of cheques.	Code para 1620	Appears to be an isolated case.
3	4	Omission of Executive Engineer to check cash book totals	Note 10, 210 form N.M. 3.	
4	849	Absence of voucher for a payment made		The President Local Fund Board

308/13 188

Sl. No.	Particulars	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
4 (Contd.)	849	more than two months ago.	Code para 1612	should I think be asked to explain.
5	10.	Practice of con-fining verification of cash balance to last day of month when the Executive Engineer may be absent instead of verifying whenever the Executive En-gineer may be present.	Code para 311 Clause 2.	
6	11	Destruction of petty vouchers for contingencies	Code para 859.	The practice is opposed to Code rules and the Executive Engineer should be required to report that it has been discontinued.
7	12	The certificate at foot of the Cash Book of having posted it into Cash Abstract not signed generally by the Accountant.	Entry at foot of Cash Book form N.M. 3.	The Accountant will be directed to attend to this.
8	13	The practice of		It appears to be this

Item No.	Para of Regulation	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
8 (Contd.)	13	obtaining the signature of Contractors on vouchers other than original.	Code para 1644.	practice to require the Contractor to sign duplicate receipts which however are not stamped. This is altogether irregular; if duplicate receipts are given they must be stamped, when for values exceeding Rs. 20/-, and it will be the duty of the inspecting Officer (under G. O. No. 2723 N. dated 14 October 1887) to impound any unstamped duplicate receipts that may come under his notice. But Code para 1644 with a view to relieving the Contractor from the expense of the second stamp, prescribes that the Executive Engineer shall not require duplicate receipts, but shall keep in his office ^{them} certified copies of the original receipt. These certified copies do not require any stamp.

Item No.	Para of Regulation	Irregularity noticed	Code or other order bearing on the subject.	Examiner's remarks.
9	14	Payment of arrears (below Rs. 200) to representative of deceased persons without the necessary affidavit	Code para 1644.	
10	15	The Treasury balance in a certain month was more than double the actual outlay of the month	Code para 1580	The explanation given does not seem very satisfactory.
11	18	Want of prompt measurement of Contract work in a certain case.	Code para 1824 & 1064.	
12	19	Measurements in the measurement book are not written in ink by the Officer who measured	Form No M.19 Note 3.	An isolated case.
12(a)	20, 21, 43 & 44 45	Contractors in the case of two works paid, without sanction, full estimate rates.		The Executive

Item No.	Page of Inspection Notes	Irregularity noticed.	Code or other notes bearing on the subject	Examiner's remarks.
12 (a) (Contd.)	20, 21, 43, 44, 45.	and not the lower rate agreed upon.	1356	Engineer should, I think, be called upon for an explanation.
13.	22, 29 & 39.	Non. submission of ten day reports in certain cases.	Code para 1751.	The Executive Engineer should insist on the punctual submission of ten-day reports for works in progress, including, I think, nil reports when there is nothing to report.
14	23	A contractor's Account not debited with the materials issued to him in that month.	Code para 1868.	Seems to be an isolated case, and I fear that such omissions must occur now and then in the absence of any systematic procedure for carrying out the routine work of accounting. An Accountant is not expected to do every single item of the Accounts work himself, and in the absence of any organised system it must be exceedingly difficult for him to supervise the work of his assistants.
15	26	Failure to show current liabilities in the work		This should be

Item No.	Page of Inspection Notes.	Irregularity noticed	Code or other notes bearing on the subject	Examiner's remarks.
15 (Contd.)	26	Abstract of a certain work.	Code para 1864.	remedied.
16	27	Accountant apparently did not understand the use of the form of Work Abstract for the purpose of exhibiting liabilities	1864.	The Accountant will be instructed.
17	28	The work abstract shows that a certain work was checked measured by an Officer on a date on which his Journal shows that he was not on the spot.	"	Some explanation seems desirable.
18	30, 31, 40 & 47.	Measurements of certain works not originally taken in measurement books and the book not signed after the measurements had been copied into it.	1756. Form N° M. 19 Note 2.	
19	32 & 48.	Failure as a rule to cancel measurements		

Item No.	Page of Examination Notes.	Irregularity noticed.	Order of the order being on the subject	Examiner's remarks.
		after they have been posted into bills for payment.	1756.	
20	15, 33 4, 41.	Delay in billing for measured works in two cases; and absence of monthly reports of measurements general.	1367 and 1824.	
21.	33	Remarks made by Executive Engineer on a certain contract bill long after payment.		Explanation seems desirable. Bills should be checked <u>before</u> payment not after.
22	34, 35 8, 36.	The description and order of sub-heads in work Registers and in contract certificates vs for a certain work not the same as in same- tioned estimates. The character of the work done also different.	952 1912	Further explana- tion by the Exec- utive Engineer seems required.
23.	37, 38.	Departmental materials at site of a certain work not		

Item No.	Page of Examination Notes.	Irregularity noticed.	Order of the order being on the subject	Examiner's remarks.
		shown in Part IV of Work Abstract.	1758 1759.	
24	38	Payments for mate- rials not shown in Part II of a certain Work Abstract.		The Accountant will be warned to be more careful.
25	45.	Use of Work Abstract when work is done by only one contractor	1760/1	I do not think it is advisable to make any change.
26	46	Non-submission of ten-day reports not a reliable in- dication that there was nothing to report.		I have already stated my opinion that some sort of <u>nil</u> report should be submitted when there are no trans- actions. Regularity and punctuality cannot be secured otherwise (see it- 13 above).
27	49	Two vouchers for payment under Rs. 5 not forthcoming	1642	I would suggest that the Executive Engineer be requested to state what measures are taken for the custody of petty vouchers, and for

Item No.	Para of Inspection Notes	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
28	52	Contractors' ledger for a certain month not credited with the value of work done but debited with the payments made.	Code para 1068.	securing the return of any that may be sent out of the office The want of clear rules and instructions as to the posting of the Contractors' Ledger has been noticed in remarks on previous reports. The matter will be separately dealt with.
29	53	Both originals and copies of contract certificates are sent direct to the Executive Engineer for payment instead of original being given to Contractor.	1010.	It is doubtful whether the course indicated in the code in all cases convenient or even practicable; and the practice noticed does not seem in any way objectionable. If the Contractor wished the bill given to him he would no doubt get it; if he prefers to send it to the Executive Engineer through the Sub. Divisional Officer, he may I think, be allowed to do so.

Item No.	Para of Inspection Notes	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
30	54	Delay in payment of amount to contractors in two cases for want of inspection by Sub. Divisional Officer.		The delay in inspecting these works — over 6 months in each case — seems to be excessive and to require explanation.
31	58	Delay in adjusting the unearned portions of advance made to a deceased clerk	Section 138, rule 1 of Civil Service Code.	Steps should be taken for its early adjustment under the rule quoted.
32	60	Register of liabilities not opened.	Code para 1595.	The Executive Engineer should be required to report that the register has been opened and arrangements made for maintaining it.
33	62	Register of buildings requires completion.	Code para 975.	The Executive Engineer should also report that the register of buildings has been completed.
34	64	Payment of daily allowance for halts for more than ten days to certain clerks without superior sanction.	Civil Serv. living allowance Code Section 3.	The overpayments should apparently be recovered. Orders of Government are sought.

PWC No 9089

Para of Inspection Notes	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
35 68	Service books contain personal certificates of character.	Civil Pension Code Section 129, rule 8.	The entries should be expunged. I have addressed to Executive Engineers a circular calling attention to the rule in this point.
36 69, 70, 71, 72 & 73.	Incompleteness of certain service books as regards re-attestation and other points.	864.	<p>The Executive Engineer should be requested to report that the service books in question have all been duly completed.</p> <p>The Executive Engineer's attention should also be drawn to items 3, 5, 9, 11, 18, 20 and 23 above, and to the remarks and rules bearing thereon.</p>

G.O. 2591 Wd/4-10-86
B. No. 2725 Wd/14-10-87

[Signature]
Major R.E.
Examiner P.W. Accounts
Madras.

[Signature]
9/11/87

circ 14-11-87

No 3089

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 17th November 1887

Read the following

From the Secy P.W.D. No 748 of 9 Nov 1887

Communicated to the Engrs. Div. V Circle, who will direct the attention of the En. Engrs. North Arc division to the remarks & suggestions of the Engrs. P.W. Accts.

2. The En. Engrs. should be called upon for explanation with respect to the matters mentioned

mentioned in item 12(a),

17, 21, 22, 27 & 30

of the summary, and
his special attention should
be drawn to the remarks
against item 8.

3. The Supply Engr
will report on the subjects
of items 4 & 34

Done
12/10/67

D/12

S.S. V. C. Miller
Engr. P.W.

Ca

The Inspection Notes
North Area Division
by Engineer J.W. Apple

9069

Govt. of (1886) P. W. S.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 16th Nov. 1887 No. 3085

Inspection
=

orders and the rules
of — of the North
Arcot Division
Submitted by the
Examiner P.W.D.

8/11/87
16/11