(1) பக்கங்களின் எண்ணிக்கை 64

(2) புதுக்கித் திருப்பிய நாள் [illegible]

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

143

அரசாணை எண். / மு. கோப்புத் தாள் எண். 207

அச்சகம் / பலவகை

நாள் : 21-1-1892 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

32 Sheets

GP

ஆவண, கா-1—18,006—15-6-87.

No. 166 C.E.

Office of the Superintendent of Works
No. I Periyar Division
Periyar

Periyar 6th November 1891

From,

S. D. Pears Esquire.
No. I Periyar Division
Periyar.

To,

The Chief Engineer 2d/
Public Works Department
Madras.

2d/

Sir,

Enclosures. 2.

1. Inspection notes of examiner.

1. Summary.

with Cr. 11788
[illegible]
[illegible] 10-11-91

With reference to Government Order No. 1811 W dated 3/9/91 forwarding notes of Inspection of this Division by the Deputy Examiner and the Summary thereon by the Examiner Public Work Accounts, I have the honor to submit the following:—

Item No. 1. Arrangements have now been made to give effect to the rules as far as practicable.

Item No. 2 The payment of receipt into treasury was left in arrears during the last recess. This is now being regularly done and a remittance book is maintained.

Item No. 5. The pass books are now periodically sent to treasuries to bee written up.

Item No. 6 There has been no occasion to maintain a Register of Cheques drawn but not paid away as all payments are either made in cash or by cheques sent direct by post to payees.

Item No: 8. The N. M. Roll forms are now being properly filled in.

Item No: 9 The delay of some days in the payments to laborers referred to was probably unavoidable, as is occasionally the case.

Item No: 11. The Vouchers ha[illegible] since been found.

Items Nos: 12 to 14. The work of the office is now distributed as indicated therein and the account work is now receiving proper attention.

Item No: 15. The omission to Sign the 2 ten day reports by the officer in charge of the work, is an oversight; the reports are usually received duly Signed by them.

Item No: 16. A special report will be sent.

Item No: 17 The 2 ten day reports have since been found & filed.

Items. 18, 21, 26, 27, 29. The necessary registers have been opened out. D/w

Items. 19 & 20. The rules are now being attended to.

Item No: 22. The Savings Bank Pass Book referred to has since been returned the Security being no longer required.

Item No: 30. The entries in the Service book have since been reattested. D/w

Item No: 31. The verification of Services in the cases referred has been completed.

Item No: 32. The Service book has now been returned to Overseer.

Item No: 33. The clerk is on leave for six months, the amount of Rs 2 will be recovered from the next payment of his leave allowances.

Item No: 34. The journals omitted to be Signed have since been completed.

I have the honor to be
Sir
Your most obedient Servant

S. D. Pais

Ag: Superintendent of Works
No. I Pravar Divisi

P. W. CURRENT No. 1787
53
12860/91

From.

The Suptt of works
No. I Periyar Dn

To

The Chief Engineer
P. W. D.

No. 166 CE
Enclo: 2
Dated 6th November/91

Recd [illegible]

No. 4986 C d/ 12 November 1891

To

C

For perusal and for favour of remarks if necessary

D.W.B.
11-11-91

Notes of Inspection of No. I Periyar Dn by the Deputy Examiner P. W. A in May 1891.

Submits explanation to the points noticed in the —

(C. No. 1201/8)

KEEP-WITH — CURRENT No. — dated 189

GOVT. OF MADRAS. } 1891. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 1 ~~November~~ Decr 1891.

OFFICE NOTE No. 7424

To W 2d/3

Your office Note No 4986 C dated 12th November 1891

— Returned with the following remarks—

(1) Item No 3 of the Summary— No remarks by the Superintendent of Works. Information awaited as to whether the Superintendent of Works has given the necessary instructions for due observance of the rules.

(2) Item No 10 of the Summary— No information given as to whether the over-payment has since been recovered.

(3) Item No 16 of the Summary— Report awaited.

3000—3-2-91.

P. W. CURRENT No.

(4) Item No. 25 of the Summary — It is presumed that the Budget Register has since been opened out.

(5) Item No. 28 of the Summary — It is presumed that the orders indicated in the circular quoted are being attended to.

(6) Item No. 33 of the Summary — Early recovery awaited & a report should be made when the recovery is effected.

(7) The other items of the summary call for no remarks.

Otty C.
28
30/11
30/11
(Encs)

No. 5264 W d/4 Dec/91
Rd Cir. 17878
13/12

The Examiner's office note will be communicated to the Supt. of Works P. Project in view to the further information asked for being submitted.

2. The question as regards the pay of watchmen employed in the division (item 16 of summary) was disposed of by G.O. No. 3081 W d/ 19 Oct 11-91.

3/12-91

5/12

To
The Supt. of works P. Project with notes of inspection & summary (to be returned)

10/12

Goverament of Madras.

1891.

P. W. DEPARTMENT.

CURRENT No. 13133

No. 3264 W d/ 4-12-91
" 5390 C d/ 1-12-91
" 3081 W d/ 17-11-91
" 4986 C d/ 12-11-91
" 3188 W d/ 1-12-90
" 4395 C d/ 28-10-90
" 2010 W d/ 23-7-90

From Supdt. of Works
No. I Periyar Dn.

20/

Enclos. —

No. 193 C.6
Dated 11-12-91
Received 15-"-"

Subject.

Notes of Inspection of No. I Periyar Dn. by the Dy. Examiner P.W. Accounts in May 1891 — submits further explanation with reference to G.O. No. 3264 W d/ 4th December 1891 to the points noticed in the

---

Disposal.

No. 5665C dated 16th December 1891

To
C1

For perusal and favour of return.

(Sd.) O.V.B.
Dr.

Division Periyar No. 1 Summary of Inspection Notes dated 14th May 1891 (C. No. 93.)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	4	Failure to introduce rules in Appendix Z in re the cash transactions of the Division	Appendix Z	The Superintendent of works might b instructed to give effect to the rules a bring to notice difficulties, if any, in their working.
2	6.	Failure to maintain a remittance book in form No. 66 and irregular payment of miscellaneous receipts realized into Treasury.	1607 and 1602	The Superintendent of works might be asked to explain why the remitt book is not maintained and w the payments into Treasury of miscellaneous receipts are not regularly made every month and to report whether the rules are now receiving attention.
3	7.	Failure to describe a cheque both by book number and cheque number	1615.	The Executive Engineer should give necessary instructions for due observance of the rule, and report accordingly.
4	9.	Rushing expenditure at the end of the official year	1266 Standing Order No. 362	Brought to notice of Government.
5	13	Failure to transmit pass book to Treasury to be written up periodically.	1600.	The Superintendent of works might be asked to explain why the book cannot be sent periodically as required by the rules.

Division ~~Trichinopoly~~ Periyar No. 1 Summary of Inspection Notes dated 14th May 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	14	Failure to maintain a register of cheques drawn but not paid	1744 B	The Superintendent of works should explain the omission and report whether the register is now maintained.
7.	18 to 21	Defective system of maintaining "Periar and Theady Bazaars accounts" and omission to charge off the loss accruing to Government from them to the works concerned at some fixed intervals		If Government has no objection, the Superintendent of works might be asked to give effect to [illegible] made by Inspecting Officer namely (1) to take stock once a month (2) to adjust losses monthly by debit to works (3) to sub-divide miscellaneous advance account into two minor heads as proposed and (4) to direct the accountant to prepare and render such auxiliary statements as may be necessary for the elucidation of accounts of the Bazaars.
8	22 & 23	Omission in filling in Nominal Muster roll forms.	1750	"Should receive attention and a report should be made whether the forms are now being properly filled in.
9	24	Delay in payment of labour in 13 cases.	1750	Seems to require some explanation.

(C. No. 93.)

Division Periyar No. 1 Summary of Inspection Notes dated 14th May 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10.	25	An overpayment of Rs 1-0-0 on the work "Water shed Tunnel" Estimate Rs 2,45,080		The overpayment should if possible be recovered. 20/6
11	26	15 Vouchers not submitted to the Examiner for audit were not forthcoming		The Superintendent should report whether the vouchers stated to have been mislaid are now forthcoming.
12	27	The compilation of work accounts in differently carried on owing to the accountant having been engaged on other work.		It is hoped that the arrangements indicated by the Inspecting Officer in his paras 86 to 88 which are said to have been agreed to by the Superintendent of Works will no doubt bring about better results. The Superintendent of Works might be asked to report whether the work of the office is now being distributed accordingly, and whether account work is receiving proper attention.
13	28	Failure to prepare work abstracts in 95 cases		
14	29	Failure to produce work abstracts for 45 works at the time of inspection		

Division Periyar No. 1 Summary of Inspection Notes dated 14th May 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
15	43	Two Tenday reports are unauthenticated	1751	The Superintendent might be asked to explain and see that in future the Tenday reports are signed by subordinates in immediate charge of the work
16	49	Pay of watermen charged off to works without the sanction of Government	826	If the charge is a proper public charge, the salaries of the watermen should be included in the salary bill of the office and debited to Temporary Establishment, the necessary sanction of Government being obtained for the entertainment of these men, but it is not quite clear that the watermen's duties are such as to make their pay a proper public charge. The Superintendent of Works might be asked to apply for sanction giving necessary information
17	52	Failure to produce Tenday Reports in support of Nominal muster rolls of a certain work	1751	The Superintendent should report whether the Tenday reports are now forthcoming

400—13-8-90.

(C. No. 93.)

Division Periyar No. 1 Summary of Inspection Notes dated 14th May 1891

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18	56 & 57	Register of contract agreements in form No. M 182 B not maintained	134 A Standing Order No. 341 of 88	The Superintendent of works should take steps to open out a register and report accordingly 20/7
19	58	Failure to cancel measurements in measurement books by suitable entries	1756 note 1. Standing Order 1/96	The non-observance of the rule should be explained and a report made whether the rule is now being attended to
20	59	Failure to compare measurement sheets with the measurement books when the latter are received for final record in Divisional office	1815 142	A reasonable per centage of measurement sheets should be checked. The Superintendent of Works should see that the rule is attended to and report accordingly.
21	60	Failure to maintain a register of deposits lodged in the Saving's bank	1896	A register should be opened out at once. There is no prescribed form for this register but a simple register with columns corresponding to the 4th page of form No. M 55 would answer
22	64	Discrepancy between entries made in a pass book and those in the last page of the schedule of Deposits (form No. M 55)	1896	The Superintendent of works should arrange with the Executive Engineer of Periyar No. II where the clerk is now working to rectify the discrepancy and report accordingly

Division Periyar No 1 Summary of Inspection Notes dated 14th May 1891

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
23	67 & 69	Delay in the submission of abstracts of Receipts and issues of stock (forms No M 10 and 11) and returns of tools and plant form No M 12)	1757	The Superintendent of works should insist on the punctual submission of returns from Sub Divisional Officer and avoid delays in the compilation and preparation of Divisional accounts
24	68	Delay in the submission of returns of Tools and plant	—	Taken up separately
25	70	Budget register for the current year not opened yet	1588	A register of budget grants as given in the preliminary issues of budgets should have been opened out and the modifications in the final issue being noted in the usual course as modifications of grants, as otherwise, it is difficult to understand how the form No M 78, the application for letters of credit for the first 3 months of the year could have been prepared. The Superintendent of works should attend to this in future

400—13-3-90.

(C. No. 93.)

Division Periyar No 1 Summary of Inspection Notes dated 14th May 1891

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
26	71	Register of liabilities not maintained in proper forms	1595	The Superintendent of works should see that a register of liabilities in form No M 77 is opened out and report accordingly 2D/6
27	72	Service postage label account kept in form No M 216 A and not in No M 216 B	899 Standing Order No 1642	In the case of Divisional and Circle Offices, the service postage label account should be kept in the combined form of register of letters issued and account of service postage labels (form No M 216 B) The Superintendent of works should attend to this and report after a register in this form has been opened out
28	73 & 77	Office copies of monthly accounts not bound in the order prescribed	Examiner's Circular No 35 of 1889	It is thought that in the absence of any reason to the contrary, the order indicated in the circular which was issued with the concurrence of the Chief Engineer should be followed
29	78	Failure to maintain a register of attestation or re-attestation of the entries in service books in form No M 138 A	864 Note 1 Standing Order No 1319	A register should be opened out and report made accordingly

Division Periyar No. 1 Summary of Inspection Notes dated 14th May 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
30	79	Failure to re-attest the services in one case	864 Note	The entries on the first page of a service book should be renewed or reattested at least every five years. The Superintendent of works should report after attesting (re-attesting) the entries in the service book referred to
31	80 & 81	Omission to sign certificates of annual verification in 9 cases, incomplete certification in 6 cases and service books require renewal in 4 cases	864 B. Standing Order No. 1283	The Superintendent of works might be asked to attend to the rules in point and to report after all that is necessary has been done
32	82	Services of a temporary overseer recorded unnecessarily in a service book	Civil Service Regulation 876	Mr W. J. Jacob is a purely temporary overseer retaining no lien on any substantive appointment, no service book is necessary in his case and its maintenance may therefore be discontinued
33	83	Irregular payment of a daily allowance of Rs 2 to a clerk for attending examination not obligatory departmental	Civil Service Regulation 1226	The express writing test in the case of a clerk drawing Rs 42 is not an obligatory departmental examination, and the daily allowance passed should therefore be recovered and a report made accordingly.

400—13-8-90.

(C. No. 93.)

Division Periyar No. 1 Summary of Inspection Notes dated 14th May 1891

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
34	84	Journals of members of the office for February 1891 not signed by controlling officer in 3 cases	531A	Requires explanation

2[illegible]/9

Madras
24th June 1891

Major RE
Examiner of P. W. Accounts, Madras

CH 23/6

24/6
(Encase)

Division Summary of Inspection Notes dated

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

490—13-8-90.

Notes of inspection by Mr. M. H. Gaynor Officiating Deputy Examiner of the office of the Executive Engineer No. I Periyar Project Division, at Madura, on the 6th, 7th, 8th and 9th of May 1891. 20/v

1. Mr. H. S. Taylor, Executive Engineer, 3rd Grade Superintendent of works, continues to be in charge of the division, and M. R. Ry. Theaga Rajier, Accountant 3rd Grade, Temporary rank, who joined the division on the 11th of December 1890, is the Accountant, assisted by V. H. Ratna Mudaliar Accountant 5th Grade.

2. The Superintendent of works was present at the inspection.

3. The office was last inspected on the 22d-24th January 1890, see G. O. No. 2010 W, dated 25th July 1890.

Cash Accounts. 4. The rules relating to the conduct of cash transactions of divisional offices, printed as appendix L to the P. W. Code have not been introduced into this division. The Superintendent of works states that he once before gave the system of audit of claims by the Divisional Accountant before payment a trial but found that it involved so much delay and consequent complaint on the part of claimants that he was compelled to give up the practice The bills received for payment were so numerous that it was impossible for accountant to check and pass each one on for payment with sufficient promptitude, He states that he holds the Sub Divisional Officer responsible for the accuracy of the bills submitted by him that the risk of overpayment is thus so small that any advantage gained by the greater security obtained from previous check would be more than counterbalanced by the inconvenience occasioned by the delays complained of. Now, however, that there are two accountants in the division, and the Superintendent of works purposes giving them suitable assistance, see paras 86 and 87 below, it is thought that the system might be introduced again without risk of the inconvenience complained of

5. The arrangements made for disbursement of money in the division are as shown below:—

Name and Rank of Officer	Charge	Remarks
(1) Mr H. S. Taylor Superintendent of works	Division	(1) Has drawing accounts on Madura Treasury (including Pereacolam Sub Treasury) and on the Madras Bank
(2) Mr A. T. Mackenzie Executive Engineer 4th Grade.	Periyar Sub Division	(2) Has no drawing accounts, but remits receipts realized to Divisional office, and authorises payments from divisional cash chest by means of pay orders on cashier, The cashier records such receipts and payments in a separate cash book kept in the name of Sub Divisional officer, and at end of each month, shows the net difference between Sub Divisional officer's receipts and payments as "Transfers within Division" on the charge of Executive Engineer's cash book and on the receipt side of Sub Divisional officer's cash book respectively
(3) Mr S. D. Pears Assistant Engineer 4th Grade	Transport Sub Division	(3) Has no drawing account, but authorises payment by means of pay orders, the disbursement being made by cashier from divisional cash chest and recorded in the divisional cash book.
(4) Mr A. T. Keeling Assistant Engineer 2nd Grade	Thekady Sub Division	(4) Has no drawing account, but Executive Engineer draws cash required from Pereacolam Sub Treasury (Madura Treasury) and leaves the money with the Sub Divisional Officer at Thekady, the amount being recorded on charge side of divisional and on receipt side of Sub Divisional cash books respectively as "Transfers within Division"

6 The form of remittance book No. M 66, prescribed in code para 1607, for entering all payments into Treasury, is not maintained and Miscellaneous receipts are not paid in regularly every month into Treasury as required by code para 1602. Accountant states that he is making arrangements for the maintenance of the remittance book and for systematic payments into Treasury of Miscellaneous receipts as required by the rules.

7 Cheques are sometimes described in cash book by book number and sometimes not. The rule in code para 1615 requiring book number to be entered should be observed.

8 In disbursing salaries, the amount due to each individual is noted against his name in column "To whom paid" of cash book, and a total of the sum due is made in the same column. The amounts of cheques issued in favour of individuals are then brought out in the Treasury column, and the difference between the sum of the cheques issued and the total of the sums due is entered in cash column in one sum. This arrangement is confusing, the amount paid in cash to each individual not being recorded anywhere in cash book. The entry in the inner column of cash book of sums due to individuals should be discontinued and the amount paid to each person, whether wholly in cash or wholly by cheque or whether partly in cash and partly by cheque, should be recorded in the proper column "Cash or Treasury" under the head 'Payments' in cash book.

207/2

9 With reference to code para 1266 (Standing Order 362) it was found that the expenditure in March 1891 was heavier than in the five months immediately preceding as shown in the following table. This is explained to be due to the late date at which the grants of additional funds were made available for expenditure.

Month		Outlay Rs
October	1890	35,080
November	1890	42,323
December	1890	47,078
January	1891	49,337
February	1891	51,744
March	1891	83,836
	Total Rs	2,99,398

10. Transactions are not clearly recorded in the cash book so as to be readily traceable to accounts of works concerned. Entries like the following for instance, among numerous others of the same kind, appear in the cash book for March 1891.

(1) 10 – Paid boatman at Muliyapanjam, per Nominal Muster Roll 1st – 28th February 1891 Rs 26-0-0

(2) – Paid labor on 5th Reach per Nominal Muster Roll 1 – 10th February 1891 Rs 30-6-0

(3) – Paid labor on 4th Reach per Nominal Muster Roll 1st – 10th February 1891 Rs 41-14-0

The name of the sanctioned estimate to which the above charges are debited was as follows, and the payments should have been described as made for this work:–

"Clearing Muliyapanjam canal and tow path"

11. The result of inattention to describing properly the account or work to which each item is chargeable has in this case been a considerable overcharge to the above work (to the extent of Rs 1640) in excess of estimate, which has now to be investigated and rectified.

12. The column "Head in cash abstract Book" is also not correctly given, such heads as the following being entered in the cash book

(1) Barges

(2) Conservancy

(3) Erection and fitting

and so on

The heads that should have been entered are

(1 and 3) Tools and Plant

(2) 49 Irrigation K Buildings

13. It is the practice in this Division to allow the Madura Treasury pass book to remain at the Treasury and to be sent to the Divisional office twice a month to be checked and returned. In the case of the Bank of Madras the pass book is so sent to divisional office to be checked once a month. Code para 1600 requires that the pass book should remain with the Executive Engineer and be sent periodically to the Treasury to be written up. It would be well to alter the practice so as to bring it into accord with the rule.

14. The Register of cheques drawn but not paid

away prescribed in code para 1744 B is not maintained in this Division.

15 The posting of the cash abstract book is not begun till the month following that to which it relates, thus on the 6th of May, no attempt had yet been made to begin the posting of this book in respect of cash transaction of April 1891. With the clerical assistance now given to the Accountant, see paras 86 and 87 below, such delays should no longer be possible.

16. No separate cash abstract book is maintained for irrigation expenditure, as required by code para 1842. It is important that such a book should be maintained in this division, and accountant states that he will open a book at once.

Adjustment ac

17 A form of transfer order and voucher No. M 61, is not recorded for refunds of expenditure as required by code para 1874, note 1 the accountant making on his own responsibility such adjustment entries as he finds necessary on discovering that

charges have been improperly made to one work instead of to another.

Government bazaar Accounts.

18 With reference to para 12 of last report, the net loss to Government since the formation of the bazaar is being investigated and when this is ascertained, it is proposed to address the Government in view to sanction being obtained to write it off to credit of the Miscellaneous advance Account and debit of works concerned.

20/14

19. The system of account adopted in the Thekady Government Bazaar for recording receipts and sales of food grains is as follows, the system adopted in the Periyar bazaar is very much the same.

(1) There is a register (which may be called A) for recording day by day on one side the source of receipt and total ~~quantity~~ quantity of grain received each day, and on the other, the total quantity issued each day. Every ten days the quantities received and issued are totalled, the total issues are deducted from the total receipts and the balance is carried forward. On the same side there are further two money

columns headed "Credit sales" and "Cash sales" respectively in which the total value of sales each day is entered and totalled every ten days. This record is signed at the end of each month by the bazaar writer.

(2) There is also another register (which may be called B) giving the details of the sales each day viz the name of purchaser, name of officer on whose authority issue was made, quantity sold, rate at which sold, and the value sold, subdivided into "cash sales" and credit sales". The quantity and value sold each day are totalled and the totals are carried into Register A. (see (1) above).

(3) The supplier sends in a bill for grains supplied, including in the Bill all charges for packing and carriage and delivery at the bazaar, supported by the bazaar writer's acknowledgment of receipts of the quantity billed for. This quantity is entered on the receipt side of Register A.

(4) The suppliers' Bills, when paid, as well as all charges connected with the working of the bazaar,

are

are debited to Miscellaneous Advances in a single item.

(5) The rate at which the rice is to be sold is fixed by the Executive Engineer with reference to the market rate of the same article at a place called Uttamapolliam. This rate is ascertained from time to time from the Submagistrate of that station.

27/15

(6). The term "credit sale" mentioned in para (1) indicates that the cheques authorising the sales are sent by the bazaar writer to the Sub Divisional Officer for recovery of sums due on payment of next wages to the ~~purchaser~~ purchaser. The term "cash sales" indicates sales by the bazaar writer on his own responsibility, the value of which is paid by him to the Sub Divisional Officer.

(7) The amounts eventually recovered by sales whether for cash or credit, are credited once a month in a lump sum to Miscellaneous Advances.

(8) The net balance at any time at debit of Miscellaneous Advances should thus represent the sum of

(1) Value of stock in bazaar at market rates
(2) Amount of unrecovered credit sales; and
(3) Charges incurred by Government in connection with bazaar not recouped by the sales to coolies
Less:-
(4) Liabilities not yet discharged.

20. The defects in this System are (1) that, the object being to place the food stuffs within reach of the coolies at a low rate, the loss to Government by selling at lower prices than the actual cost to Government is not ascertained from time to time and written off to debit of works, but is allowed to accumulate at debit of Miscellaneous Advances, and (2) in view to insure that the loss can at anytime be readily ascertained, there is no clear record of the liabilities remaining to be discharged by Government on account of purchase of grain not yet paid for

21. The first defect can, it is thought be readily remedied by arranging for stock taking at least once a month and for a monthly adjustment of losses to debit of works, the Miscellaneous Advance account being accompanied by a statement showing what the balance actually represents and the amount proposed to be written off. The Superintendent of works, it is understood, is willing to make such an arrangement. The second defect can be provided for by sub-dividing the entries in the Miscellaneous Advance Account into two heads (1) "Government Bazaar Account" showing all debits on account of articles purchased, whether paid for or not, and all credits for recoveries as at present, and (2) "Bazaar purchase and payment account" which will be credited with the value of articles purchased, whether paid for or not, and brought to debit of the Government Bazaar Account, and which will be eventually relieved by debits as payments are made. This or some such arrangement is a mere detail of account and the Accountant, can if ordered, readily carry it out

27/6

Vouchers

22 Vouchers not submitted to the Examiner were examined with the following results. It is found that in the case of payments made by the cashier, the columns of Nominal Muster Roll headed

Date of payment, and Initials and remark of paying officer, or signature of laborer, respectively, are not regularly filled in. The following are instances:—

Name of work	Amount of Estimate	Period of Nominal Muster Roll
	Rs	
Main Dam at Periyar	6,91,000	1st to 10 January 1891
Do		11 to 20 do
Do (Turbine pit)		11 to 20 do

23 The printed form of certificate of payment is not always filled in. The omission was noticed in the following cases:—

Name of work	Amount of Estimate	Period of Nominal Muster Roll
	Rs	
1. Right bank escape	137,000	11 to 20 January 1891
2 Water shed Tunnel	245,080	11 to 20 February 1891
Do Shaft No 1.		12 to 20 February 1891
Do Do		11 to 20 February 1891
Do South end Tunnel		1st to 10 January 1891
Do North end Tunnel		12 to 20 January 1891
Do No 1 shaft		21st to 31st January 1891
Do Road to No 1. shaft		21st to 31st January 1891
3 Water shed cutting		11 to 20 January 1891
Do cross bund		21st to 31st January 1891
Do Do		1st to 10 February 1891

24 With reference to para 14 of last report the following instances of delay in payment of Muster rolls were noticed

Item No	Name of work	Amount of Estimate	Period of Nominal Muster Roll	Date of payment	Extent of delay
		Rs			days
1	Water shed Tunnel (South end Tunnel)	2,45,080	1st to 10 Jany/91	2 Feb/91	22
	(Road to No 1 Shaft)		21st to 31 Jany/91	19 Feb/91	18
2	Right bank Escape	1,37,000	11 to 20 Jany/91	13 Feb/91	22
3.	Main dam at Periyar	6,91,000	1 to 10 Jany/91	12 Feb/91	32
			11 to 20 Jany/91	12 Feb/91	22
			11 to 20 Jany/91	12 Feb/91	22
			11 to 20 Jany/91	13 Feb/91	23
			11 to 20 Jany/91	13 Feb/91	23
			11 to 20 Jany/91	13 Feb/91	23
			11 to 20 Jany/91	13 Feb/91	23
			11 to 20 Jany/91	13 Feb/91	23
			1 to 10 Feb/91	28 Feb/91	17
			1st to 10 Feb/91	26 Feb/91	15

25. Water shed Tunnel, Estimate Rs 245,080 (Tunnel North End) Nominal Muster Roll 12 to 20 January 91. There is an overpayment of 1 Rupee to the second man named in this muster roll viz one Vattayan. The period he worked was 8 days and the rate being Rs 1-8-0 a day, the amount due to him was only Rs 12 but Rs 13 were actually entered in Muster Roll and paid.

26. The following vouchers not submitted to the Examiner's Office for audit with monthly accounts and detailed in columns 6 and 7 of part II of list of accounts and vouchers form No. M 64 were not produced, having apparently been mislaid.

Month concerned	Voucher No.	Description	Amount Rs	A	P
April 1890	8	Nominal Muster Roll	16	8	-
	141	Do	299	4	-
	366	Do	61	4	-
	51	Do	82	8	-
	12	Do	135	4	
	6	Do	85	4	
	203	Do	163	11	-
	190	Do	233	-	-
	201	Do	99	7	
May 1890	9	Do	75	-	
	48	Do	162	-	-
	41	Do	50	-	-
June 1890	8	Do	26	5	-
	30	Do	12	3	
July 1890	1	Do	15	-	-

Work Accounts

27. An examination of the work accounts disclosed many errors showing that their compilation had been carried on without suitable check or supervision.

Accountant Theaga Rajier appears to have been engaged ever since he joined the division in December 1890 almost entirely in bringing up the stock and Tools and Plant accounts, and in disposing of old audit notes and other references and had never looked into the work abstracts and Registers of work. Accountant V. Ke. Rathna Mudalier who has been in the Division since May 1890 and is said to be responsible for compilation of current accounts professed to know nothing of the work abstracts and registers. Clerk G. V. S. D/d

Clerk G. V. Sankara Rau who had actual charge of the work abstracts and register of works had been absent since the 23rd of April 1891, he attended office on the 6th of May for an hour but was unable to remain.

Clerk S. Appathurai Iyer took charge of the work abstracts and registers on the 28th of April 1891 and seems to know nothing about them.

28. Work abstracts have not been prepared for all works requiring them under code para 1760 (I). The following table shows the number of works for which work abstracts were due for each

of the past seven months and the number of work abstracts prepared in each case.

Month	No of works for which work abstracts were due	No of work abstracts actually prepared	No of work abstracts not prepared
September 1890	36	30	6
October 1890	36	34	2
November 1890	37	32	5
December 1890	45	40	5
January 1891	53	42	11
February 1891	55	39	16
March 1891	50	None	50

The preparation of work abstracts for March 1891, was put in hand only on the 3d of May 1891.

29. The following are the names of the works for which work abstracts were not produced, with the reasons so far as could be ascertained in a few cases for their absence.

	Name of work	Sept/90	Oct/90	Novr/90	Decr/90	Jany/91	Feb/91	Remarks
1	Constructing Main workshop at Periyar						/	
2	Annual repairs to Rest House at Periyar					/	/	
3.	Adding a verandah to overseer's quarter No II at Periyar						/	
4	Cutting straight cut in third Reach						/	
5	Reconstructing weir to Lock No 2					/	/	(5.) Vouchers are said to have been returned to Thekady Sub Divn's offices for completion not yet returned by them
6	Police Treasury guard charges		/	/			/	(6) Charges debited by Civil Department
7	Purchase of Machinery from England					/	/	
8	Purchasing 10 Hand Pumps						/	
9	do Archemedian screws					/	/	
10	No 3 Pulsometer with boiler complete						/	
11	Purchasing Tools and Plant (saws &c)						/	
12	do insertion cloth and English leather						/	
13	do Tools and Plant for tunnel requirements						/	
14	do Tools and Plant				/	/	/	
15	do Pulsometer	/					/	
16	Annual repairs to apothecary's quarter at Periyar					/		
17	Printing Photographs					/		(17) Work done by a single supplier
18	Oiling and cleaning machinery		/			/		
19	Purchasing Tools and Plant (separate Estimate)					/		
20	Constructing a Post office at Periyar	/		/	/	/		(20 & 28) Work executed entirely by a single contractor
21	A. Preliminary Expenditure					/		
22	Conservancy of camps (Estimate 1000)				/			
23	Permanent cooly lines (Estimate 7500)				/			
24	Purchase of Scientific Instruments	/			/			
25	Road to Tunnel			/				
26	Purchase of Tools and Plant (ordinary)			/				
27	Constructing a latrine and cook room to Periyar Hospital			/				
28	Constructing a post office at Thekady						/	
29.	Annual repairs to the office at Periyar	/						
30.	Special repairs to storeshed at Thekady	/						
31	Land carriage to site of works	/						
		6	2	5	5	11	16	

30. For the record of outlay on Tools and Plant a separate Register of works is maintained. This register has no index.

31. In the case of original works the amounts of appropriations for the year are not noted in the Register of works at the top of the page as required by code para $1866\frac{1}{IV}$

32. The accounts of the following works are not posted in the Register of works.

Name of work	Estimate Rs	Outlay as ed in sche of expendi for March
Putting a bund to the Turbine channel Reservoir	3,750	3491
Building toe wall and making up slope	419	348
Conservancy of camps	3,600	3,882
Constructing a Post office at Thekady	310	310
do do at Periyar	310	310
Annual repairs to Rest House at Periyar	215	28
Constructing a Hospital with outhouses and quarters for Hospital Assistant at Thekady	378	265
Repairs to cooly lines	2,500	2,095
Improvements to Executive Engineer's quarters	690	939
Constructing a protecting wall to main workshop Periyar	1366	770
Cutting straight cuts in 5th reach	400	25
Police Treasure guard charges	3,252	1603
Clearing jungle in and around Periyar camp	500	839
Purchasing 10 Hand Pumps	1100	814
do Archimedian screws	1100	938
do No 3 Pulsometer with boiler complete	2,050	1658
do Tools and Plant for Tunnel requirements	340	

33. In the case of the following works the Register though opened out, was not posted for the months specified against each, though there had been outlay in these months

Name of work	Amount of Estimate Rs	Month for which not posted
Adding a Verandah to Overseer's quarter No 2	375	February 1891
Clearing and maintaining tow path at Mulliapanjan ~~[illegible]~~	500	January 1891 February 1891
Unloading arrangements at Dam No 2	477	February 1891
Do No 1	476	February 1891
Reconstructing weir to lock No 2	4,570	January 1891 February 1891 March 1891

34. In the case of the following works, the charges up to end of February 1891 (March not being posted at all) as exhibited in the Register of works, do not agree with the corresponding figures in the Schedule of expenditure.

Name of work	Amount of Estimate	Total charges as per schedule of expenditure	Total charges as per Register of works
	Rs	Rs - As - P	Rs - As - P
Main Dam in the Periyar Valley	6,91,000	3,86153 - 3 - 0	3,86,214 - 11 - 0
Water shed Tunnel	2,46,080	98,272 - 9 - 8	98,283 - 9 - 8
Annual repairs to Divisional office	555	290 - 3 - 5	407 - 8 - 0
Constructing barges	20,000	8,114 - 14 - 4	14,928 - 15 - 9

35. In the case of the following works among others, the details of works done under the several items of Estimate as recorded in the register of works do not work up to the total value of work done shown in the same Register

Name of work	Amount of Estimate	Total of the several items of the Estimate	Total as entered under Total value of work done	Difference
	Rs	Rs As P	Rs As P	Rs As P
1. Main Workshop at Periyar	17,600	18810-0-1	18,600-6-0	207-12-1
2. Conservancy of camps	10,000	10,040-15-8	9,991-0-0	49-15-
3. Water supply to Periyar	3,000	503-11-11	541-11-11	38- -

36. Main Workshop at Periyar Estimate Rs 17,600.

In the case of this work the Register of works was posted to end of March 1891, though no work abstracts were prepared for February and March 1891.

37. The Register of works is kept untidily. Corrections are numerous and are not acknowledged by the initials of any one. Instances of such unauthorized corrections were noticed in the case of the following works among others.

	Name of work	Amount of Estimate	Particulars of alteration			
			Month concerned	Item of work	Original figures	as altered
		Rs				
1	Annual Repairs to Superintending Engineer's quarters	450	January 1891	Plastering outside with mortar	37-9-2	139-8-7
				arrears	2- -	Nil
				Total monthly charges	39-9-2	139-8-7
2	Main Dam in the Periyar Valley	6,91,000	April/90	Total value of work done	15948-11-0	15750-1-10
			June/90	Deduct arrears due	179-6-0	86-6-0
				Total monthly charges	2958-6-0	3051-6-0
			Novr/90	Baling	1512-11-0	Nil
			Decr/90	Do	892- -6	Nil
		9/7	Jany/91	Do	860-6-0	Nil
			Feby/91	Do	1014-12-0	1,641-5-8
				Do	1641-5-8	Nil
3	Right Bank Escape	1,37,000	Jany/91	Removing rock	7,900-12-6	4949-12-9
4	Water shed cutting	1,20,000	May/91	Do	121-0-0	Nil
				Removing earth	66-4-0	Nil
			June/90	Removing rock	183-4-4	Nil
				Removing earth	98-13-0	Nil
5.	Conservancy of camps	10,000	May/90	Compounder	15-0-0	25-0-0
			April/90	Deduct arrears due	3-9-5	9-1-7
6.	Straight cut between Lock No 2 and Dam No 1	160	May/90	Supervision & contingencies	Nil	-448-12-2
			July/90	Earth work	Nil	-1264-15-5
			Septr/90	Do	15-1-8	0-9-8
7.	Clearing Mulla Panjan Canal Tow path	2,750	July/90	Total value of work done	383-7-2	315-0-0
			June/90	Clearing tow path	8-0-0	6-0-0
			Decr/90	3rd Reach Total	3-0-0	214-13-4
			June/90	5th Reach Total	273-3-0	283-15-0
				clearing ground and felling trees	17-3-0	20-15-0
			Decr/90	Total value of work done	677-9-6	225-9-5

In each of the above cases the up to date totals against the items of work concerned have also been altered without initials.

38. Turning Lock No 2 into Dam Estimate Rs 7,000.

This work is stated to have been completed and the accounts closed, but the closing entries required by para 1866 V of code have not been made. The words "accounts closed" are however entered.

39. Right bank Escape Estimate Rs 137,000

In the work abstract, Part III, no arrears are shewn as due to departmental agency but an attempt is made to give an analysis of arrears due to piece-workers by detailing a few items, of arrears due aggregating Rs 650/- and giving the remainder (Rs 1247-7-10) in a lump sum as previous months' arrears brought forward to work up to the total Rs 1897-7-10 shewn in the Register of works. From the piece workers account, the arrears due are made out to be Rs 1479-2-10. Neither the accountant nor his assistant was able to explain how the arrears were made up.

40. With reference to para 19 of the last inspection report bringing to notice a discrepancy in the arrears account of this work, no trace could be found, and accountant was unable to show, that the discrepancy had been adjusted.

41. The Register of works for the work shows a balance of Rs 359-3-8 under materials at site, but the work abstract shews no such materials.

42. Water shed cutting Estimate Rs 1200/-

According to the register of works and work abstract for the above work for October 1890, there was a balance of Rs 391-4-0 under materials at site. In the work abstracts for the following months, the balance was omitted to be shewn, and the materials at site were lost sight of altogether. In the Register of works the balance has however been brought forward month after month up to February 1891 in which month the balance has been transferred from the "materials at site" suspense head to the final head "Removing earth", but this transfer is not supported by any Ten Day Report or other document. The transfer however is not recorded in the work abstract.

20/2

43. Two ten day reports for this work from 11th to 20th January 1891, for Rs 92-15-0 and 16-12-0 respectively are not signed by any body.

44. In the work abstract for February 1891 for the same work there is a charge of Rs 61-2-6 under "contingencies" but details for this amount are not forthcoming.

45. The register of works to end of January 1891 for the same work shews minus arrears of Rs 16-8-10 i.e., the payments made are supposed to be in excess of the value of work done, and yet there are arrears.

due to piece workers to the extent of Rs 69-7-7 as per piece worker's account for January 1891.

46 Accountant is unable to show that the discrepancy in respect of arrears on this work pointed out in the last report para 20, was rectified.

47. Main Dam at Periyar Estimate Rs 691,000. The figures in columns 20 and 21 of work abstract form P.W. 6. part I for February 1891 are not correctly posted into the Register of works the following items found in the work abstracts not being traceable into the Register of works

Item of work	Amount Rs	As	P
(1) Surki Manufacture	1180	4	1
(2) Sand	207	9	10
(3) Lime stone	5731	12	4

48 Again, the following entries in the Register of works for this work could not be traced into the work abstract.

Item of work	Amount Rs	As	P
(1) Rubble stone in mortar	7,240	3	7
(2) Contingencies	1,990	9	9
(3) Baling	1641	5	8
(4) Concrete	11,540	4	0
(5) Pumping	610	5	0
(6) Earthwork foundation	14,113	-	-
(7) Mortar Manufacture	13,165	9	11
(8) Cement	7,286	3	-
(9) Lime Manufacture	8,523	14	3

49. The pay of watermen for officers and upper subordinates, amounting to Rs 36-2-0 for period ending 11 to 20 January 1891 was charged to Contingencies of the estimate for the "Main Dam at Periyar". There are other instances which go to show that it is the practice to debit such charges D/D to work. It is thought that such charges require the sanction of Government.

50. Of the charges under contingencies of work, during February 1891 for the same work, details for Rs 1990-9-9 are not available, this item does not appear at all in the work abstract

51. As regards arrears, the total shewn in part III of work abstract agrees with the total shewn in the Register of works Rs 3997-11-6, but details for the whole amount shewn in work abstracts are not given, the previous months arrears being shewn in lump. In

the absence of details, it is impossible to say whether the arrears account is correct.

52 There were no tenday reports in support of the Nominal Muster Rolls noted below relating to the same work.

	Name of work	Amount of Estimate	Period of Nominal Muster Roll	Amount		
		Rs		Rs	As	P
1	Main Dam at Periyar (Repairing dug outs &c)	6,91,000	11 to 20 January 1891	64	12	-
2	Do (materials lime manufacture)		Do	4	-	-
3	Do (making a barge of 2 dug outs)		Do	4	-	-

53. No proper account is kept of materials at site of the same work. Materials received and issued are not shewn in part IV of work abstracts in which the old balances only are brought forward and shown as closing balances See para 41 of last report. The Superintendent of works himself has remarked on the work abstract for January 1891 that the materials account is incorrect. The work Abstract shews a balance of Rs 8412-14-8 at end of January 1891 while the Register of works shews Rs 13411-2-7. The details in part IV do not agree with the Sub Divisional Officer's return of materials at site at end of January 1891, the latter being presumably the correct statement.

54 There are similar discrepancies in the materials at site account of the "watershed cutting at Thekady, Estimate Rs 120000/-"

55 There are advances, as detailed below, of old data outstanding against laborers in the work accounts. No details are forthcoming for such advances The probabilities are that such advances have long been worked out, but that, in consequence of the lax manner in which the work accounts were kept, no attempt has been made to clear them from suspense. D/D

Name of work	Amount outstanding Rs - As - P	Since what month
(1) Main Dam at Periyar	37 - 5 - 7	October 1890.
(2) Right bank Escape	82 - 14 - 6	September 1890
(3) Water shed Tunnel	19 - 0 - 0	Do
(4) Main Workshop at Periyar	30 - 0 - 0	Do
(5) Clearing Mullyar Periyar canal and tow path	15 - 0 - 0	from 6th April 1890

Register of con

56. The Register in form No M 182 B required by code para 1366 A [Standing Order 341 of 1888] of all contracts entered into for the execution of public works and other operations is not maintained in this Division.

57. It was however stated that there are four written agreements and that they were left behind at Periyar when the office was removed for the season to Madura.

Measurement B

58. Only ten measurement books were produced; these related to periods closed in 1890 or in 1891. None of them are cancelled by suitable entries as required by code para 1756 note 1 [Standing Order 794]. In most cases simply the words "Billed" with a date is entered, but without initials.

59. A percentage of measurement sheets is not compared with the measurement books as required by code para 1818 note 2 when the latter are returned to divisional office for record.

Deposits

60. The Register of deposits lodged in the Savings Bank, required to be kept under code para 1896 is not maintained in this Division.

61. Two pass books were produced viz that of (1) M. Balasundaram Pillay cashier for Rs 500 and (2) M. R. Narayanasawmy Pillay, Storekeeper, Periyar for Rs 200/-

62. According to the extract at back of the schedule of Deposits for September 1890, form No M 55, there should be two more pass books viz for (1) Chingleput Arumuga Mudaliar, Storekeeper for Rs 200 and (2) Perumal Pillay, Storekeeper for Rs 200/-

63. These pass books are said to have been since returned to the depositors, they having severed their connection with the Department.

20/5

64. The pass book of M Balasundram Pillay shews a deposit of Rs 501-9-0 including interest, while the extract at back of schedule of Deposits shews Rs 500/- This man was transferred in December last to No II Division Periyar.

Stock Accounts.

65. A statement in form No M 79 giving receipts, issues and balances of stock for the year

1890-91 is under preparation and the accountant expects to be able to submit to the Examiner about the end of the current month.

66. The stock transactions are recorded since February 1891 in a ledger form, with an opening for each separate item of stock.

67. The record of transactions in forms No. M. 10 and 11 has not yet been submitted for the stores at Thekady and Periyar for the month of April 1891.

Tools and Plant

68. With reference to para 27 of last report, a statement shewing receipts, issues and balances of Tools and Plant in form M 13 is under preparation for the year ending March 1891. Accountant expects that this will be ready for submission to the Examiner by the end of the current month.

69. No returns of Tools and Plant in form No. M 12 have been received for April 1891 to enable the Divisional office to compile the half yearly return in form No. M. 13 for the present half year.

Budget Registers

70. The final issue of Budgets for 1891-92, it is said, have not been received in divisional office up to date, hence no budget registers have yet been opened for this year.

Register of Liabilities

71. With reference to para 28 of last report, it was found that a register of liabilities has not been kept as required by code para 1596. The accountant states that he will open out such register at once for 1891-92.

Service Postage Label account.

72. The account is kept in form No. M 216 A and not in form M 216 B as required by code para 899.

Monthly Accounts

not available

73. The following deviations from the system of binding monthly accounts prescribed in Examiner's Circular No. 35 of 1889 were observed.

74. The accounts for each month are not bound into monthly volumes, but are merely tied in monthly bundles.

75. Estimates are not pasted into guard books but are kept in bundles.

20/2

76. Copies of Sub Divisional cash books and of imprest accounts are not bound in yearly volumes but are tied in bundles.

77. Vouchers are not kept permanently in cash book order, and pasted into guard books, but are tied in bundles. This point was noticed in para 32 of last report.

Service

78. A register in Form M 138A for recording the dates of last attestation or re-attestation of the entries in service books as required by Code para 864 Note 1 [Standing Order 1319] is not kept.

79. The entries in service book of T.V. Muthu Chetty Clerk, were last attested on the 10th March 1886 and require to be re-attested now under code para 864 note 1, five years having ~~classed~~ elapsed from date of last attestation.

80. The annual verification of the service books detailed below, was either not made at all (see items 1 to 5) or in cases in which made (see items 6 to 11) it is not stated in the certificate that the verification was made by the Chief Engineer personally as required by code para 864 B [Standing Order 1283].

Items	Name and Rank	Date up to which verified	Signed by
1.	S. Vijayaragavulu doss Naidu Supervisor	31 March 1889	Not verified since
2	H. Kuntasamy Pillai Head Clerk	30 June 1889	
3	T.V. Muthu Chetty Clerk	30 June 1889	
4	Gnanamuthu Pillay, Clerk	26 February 1890	
5	Gopala Reddy Draftsman	5 March 1890	
6	Mr R. Bresna [illegible] Overseer	31st July 1890	Honorable Mr Ch. A. Milne Officiating Executive Engineer Chingleput Division
7	Mr W. T. Jacob Temporary Overseer	15 October 1890	Mr W. T. Carter Executive Engineer Periyar Division
8	Sergeant W. Rule, Supervisor	8 January 1891	Mr J. P. Davidson Executive Engineer South Arcot Division
9	Sergeant C. Coghlan Overseer	5 February 1891	Mr J. W. Martin Executive Engineer Tanjore Division
10	Sergeant C. Cope, Supervisor	14 February 1891	Mr Hugh O'Donnell Executive Engineer Nellore Division
11	M. Appu Mudali, Storekeeper	2nd March 1891	Mr L. L. Wickham General Superintendent of P.W. Stores

81. In the cases of items 1, 2, 3, and 10, the service books are very old and filled with entries and it seems desirable that new service books should be opened for them.

82. In the case of item 7 the services of the overseer being purely temporary a service book is unnecessary apparently.

Travelling Allowances

83. H. Subramania Iyer temporary Clerk IV Class 2nd Grade, on Rs 42 per month, was granted Travelling allowance in October 1890 for going to and returning from Periyar, his head quarters being Thekady, the object of the journey being to enable him to appear for the Precis-writing Test, Higher Grade, it seems questionable whether the Examination is an obligatory Departmental examination within the meaning of Civil Service Regulations article 1226, and the travelling allowance granted viz (Double daily allowance for two days at one rupee a day) Rs 2/- appears to be inadmissible.

84. The journals of the following members for February 1891 are not signed by the controlling officer (The Superintendent of works)

Name.

(1) Kuppasamy Naidu Hospital Assistant

(2) Kather Mohither Hospital peon.

(3) Esuf Khan, Lascar

85. With reference to para 17 of last report, the following is the statement of the present arrears of work in the office. **General.**

(1) Work abstracts for March 1891, not prepared.

(2) Register of works for do do

(3) Register of works for 1891-92 not yet opened

(4) Stock account for 90-91, not yet completed.

(5) Tools and Plant account for do do

(6) Government Bazaar accounts, old losses not yet ascertained and written off with the sanction of Government.

(7) Vouchers for March 1891, not yet checked.

(8) Contractors Ledger, Piece-workers account and List of accounts and Vouchers, Form No 64 for March 1891, not prepared.

(9) Monthly accounts for April 1891, not yet taken in hand.

86. In view to bringing up these arrears the Superintendent of works, has now placed at the disposal of the accountant the Sub Division Clerks (5 in number) temporarily in addition to clerks already told off to assist him, so that there should apparently be no excuse for not working off these arrears within the next month or two.

87 For the future working of the accounts the Superintendent of works is willing to give the accountant 3 clerks in addition to placing the services of the Head Storekeeper at his disposal. It was arranged that the work should be divided as follows— 207/28

88 The accountant (with the Head storekeeper and two clerks working immediately under his orders) to be chiefly responsible for check of cash books and vouchers, the compilation of stock and Government Bazaar accounts and compilation of the monthly accounts and schedules. The assistant accountant with one clerk working immediately under his orders, to be responsible for check and preparation of all work accounts, that is, he is to be responsible that all Muster Rolls, Imp Day reports and materials at site

accounts are properly checked, that work abstracts whether in Form No 6 or No 7 are correctly maintained for every work in progress, and that register of works is posted and made over with abstracts to accountant on the 15th of each month at the latest, to enable the latter to proceed with the compilation of accounts. He will also be responsible that correct completion reports are prepared and forwarded to the Examiner in all cases where necessary. To simplify the account keeping of the work accounts, the Superintendent of works is willing that the limits laid down in code para 184 within which accounts of work are not to be kept in detail shall be observed, these limits not being attended to now.

89 The errors and discrepancies in work accounts noticed in this report appear to be due in great measure to a want of a clear understanding on the part of the men told off to the work, of what was expected of them. The distribution of work, briefly described in para 88 above, and more fully explained to the men themselves, will it is hoped, tend to more accurate preparation of the work accounts in future.

D/29

90 The reason why arrears continue to exist appears to be that the accountants spend too much of their time in endeavouring to reconcile old discrepancies and correct old errors, while current work is falling into arrears and new errors creep into the accounts. It is thought that it would be well if the accountants were directed to devote their chief attention to current work and to keeping it in order, taking orders from the Superintendent of works to adjust summarily such old discrepancies as cannot be readily traced out and rectified.

91 The points noticed in last report which have not received attention are those referred to in paras 18, 24, 40, 46, 53, 68, 71, 77 and 85 above.

Palamcottah }
14th May 1891 }

Sd/ M. H. Gaynor
Offg: Dy. Examiner
Inspg: Accounts Officer.

EXECUTIVE ENG
Regd. No. 2/118 C.E.
Recd. 7 7 91

EXAMINER
No. 7654
17 DEC 1891
ENCLOSURES
P. W. ACCOUNTS

OFFICE OF THE SUPERINTEND~~ING ENGINEER~~ent of Works,
No. I PERIYAR ~~PROJECT~~ Division.

No. 193 C.E.

Periyar. Dd 11th Decbr 1891.
Dd — Do

From

S. D. Sears Esqre,
Superintend~~ing Engineer~~ent of Works,
No. I Periyar ~~Project~~ Division.

To

The Chief Engineer, 27/91
P.W. Department,
Madras

Sir,

ENCLOSURES. 2.
1. Summary
1. Inspection notes.

With reference to G.O. No. 3,264 W., dated 4th December 1891, ~~here~~~~with returned~~, calling for further information regarding certain points in the Examiner's summary on the notes of the last inspection of the Office by the Deputy Examiner, I have the honor to submit the following:

Item No. 5 of the Summary.

Necessary instructions have now been given for the due observation of the rules.—

Item No. 10 of the Summary.

The overpayment of 1 Rupee on water-shed tunnel has not been recovered the Cooly by name Vellayen being no longer on work.–

Item No. 25 of the Summary.

The budget register has been opened out and is kept up.–

Item No. 28 of the Summary.

Necessary instructions have been given and the orders indicated in the Circular are attended to.–

Item No. 33 of the Summary.

The amount of Rs 2/- has been recovered in December 1891.–

I have the honor to be,
Sir,
Your most obedt. Servt.,
S. D. [illegible]
Superintendent of Works,
No. I Periyar Division.

P. W. CURRENT No. [illegible]

1634
17 DEC 1891

P. W. D. Periyar ~~Project~~ Division.

No. 5665 C.d/16th December 1891

From
The Superintend~~ing Engineer~~ent of Works
No. I Periyar ~~Project~~ Division.

To C

To
The Chief Engineer,
P. W. Department.

No. 193 C. E.

Dated 11th } December 1891
Received }
[illegible] 12-1-92

Enclosure, 2

Inspection notes of the Examiner.

Returns with reply the –

For perusal and favour of return

OVB
16-12-91

No. 72 S.A.d/16-1-92

To
W.

Returned with the following remarks.

2. Item No 10 of Summary. The overpayment of one rupee will be written off by the Examiner under Code para 352 A.

3. Item No 33. Recovery will be checked on receipt of accounts for December 1891.

4. Item No 3, 25 and 28. Call f[illegible] no further remarks.

Res. Comr 13133/91
5/7/92

No 207 W'port Jany 92

B/ Recorded

fwd 19/1/92

D 19/1 20/1/92

Supt of Works P. Parcel

D 22/1

T.C. 23/1 D 26/1