

- (1) பக்கங்களின் எண்ணிக்கை 20 -
 (2) புதுக்கித் திருப்பிய நாள் July 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 100

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெருங்குண்டி துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	282	அச்சகம் பலவகை
நாள் :	4. 2. 1893	198

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

சுவாமிநாதன்

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.General.
Account.

READ—the following paper:—

EXTRACT (paras. 1, 2, 3, 4, 5, 6, 7, 19, 24, 25, 26, 27, 28, 31, 32, 33, 39, 44, 45 and 54) from report of an inspection of the accounts of the North Arcot Division, made by I. S. Sherlock-Hubbard, Esq., Examiner of Public Works Accounts, Madras, on the 5th to 8th December 1892, dated 10th December 1892.

Date of last inspection.—8th to 11th June 1891.

2. By whom last inspected.—Mr. M. H. Gaynor, Officiating Deputy Examiner of Public Works Accounts.

3. Orders of Government on last inspection report.—G.O., No. 2011 W., dated 24th July 1891.

4. Divisional Officers—

Major C. C. Rawson, R.E., Executive Engineer, 1st grade, from June 1891 to 9th March 1892.

Mr. J. F. Handcock, Assistant Engineer, 1st grade, from 10th to 15th March 1892.

Major A. W. Smart, R.E., Executive Engineer, 1st grade, from 16th March to 10th August 1892.

Mr. J. M. Lacey, Assistant Engineer, 2nd grade, from 11th August to 10th November 1892.

Major A. W. Smart, R.E., Executive Engineer, 1st grade, since 11th November 1892.

5. Divisional Accountants—

A. Yuvarangam Naidu (old), 5th grade, from June 1891 to 11th June 1892.

M. Govindarajulu Naidu (new), 6th grade, since 12th June 1892.

6. Constitution of the Division—

Name of sub-division.	Name of sub-divisional officer.	Rank and grade.	Amount of imprest.	Remarks.
			RS.	
Vellore	Mr. J. Mahony	Sub-Engineer	100	Is a disburser.
	Sergeant E. Price	Overseer, 1st grade	10	
	A. Loganatha Mudaliar	Clerk	100	Is a disburser.
	Mr. J. M. Lacey	Assistant Engineer, 2nd grade.	200	
	Mr. J. Govinda Row	Supervisor, 1st grade	200	
Ranipet	S. K. Ramachandra Sastri	Overseer, 1st grade	200	
	R. Veerasawmy Iyengar	Temporary Supervisor, 2nd grade.	20	
		Clerk	20	Is a disburser.
Arni	B. Subba Row	Supervisor, 2nd grade	500	
	C. R. Chinnasawmy Iyengar	Overseer, 2nd grade	100	
	P. M. Arumugam Pillay	Temporary Overseer, 2nd grade.	100	
	W. Ethiraja Mudaliar	Overseer, 3rd grade, sub. protm.	25	
	S. Panchapakess Iyer	Head Clerk, Divisional office	100	To be withdrawn in consequence of transfer of No. 4 Party, Tank Restoration Scheme, to Patukōta taluk, Tanjore district.
	M. Moorogeesa Mudaliar	Executive Engineer		
	J. M. Bell			

7. The accounts for September 1892 were test-audited, but I had not the opportunity of discussing any of the points noticed in this report with the Executive Engineer who was unavoidably absent from head-quarters.

19. *Non-submission of vouchers.*—This point was noticed by the Deputy Auditor-General in his recent inspection of the Examiner's office, and the Comptroller-General's orders upon it were stringent. The following vouchers up to 30th September 1892 are still due from this division:—

No.	Month to which relates.	Central office voucher No.	Amount.	From whom due.
			RS. A. P.	
1	February 1892	15	30 0 0	Arni sub-division.
2	April	152	10 0 0	Do.
3	"	153	13 8 9	Do.
4	May	250	3 7 2	Ranipet sub-division.
5	"	131	272 3 2	Do.
6	June	80	15 0 0	Do.
7	"	96	19 8 0	Do.
8	"	298	5 4 0	Do.
9	July	319	94 0 0	Do.
10	August	15	300 0 0	Arni sub-division.
11	"	117	23 0 0	Do.
12	"	310	45 0 0	Do.
13	September 1892	44	15 7 9	Ranipet sub-division.
14	"	161	12 0 0	Do.
15	"	272	10 0 0	Do.
16	"	311	46 13 0	Arni sub-division.

Their submission should be expedited and measures adopted to ensure that a voucher is always obtained before a payment is made.

24. *Completed measurement books.*—A register has been opened with reference to G.O., No. 1698 W., dated 4th June 1892, for all books issued since May 1892, and it provides a column for the dates of their return to the Divisional office duly completed, but no steps appeared to have been taken to call in completed books previously issued. This is necessary under the Government Order in question and also under Government of India Code, volume I, chapter XII, para. 96 G.

25. The "personal ledger" of the above register is not, in my opinion, convenient. It does not show, without the turning over of several pages, where each measurement book is, and to secure this the following form is suggested in preference to it as showing what is required in one line:—

No. of book.	Date of receipt.	Date of issue.	To whom issued.	Date of return duly completed.	Remarks.
1	2	3	4	5	6

Columns 1 and 2 should be posted immediately on receipt of the books, concurrently with the entry, "received from the Superintendent, Government Press, Madras," in the form suggested in the following paragraph and the remaining columns as each transaction takes place.

26. No record whatever is kept of measurement books received or of the balance in hand on any date, and it is suggested that, in addition to the above form of register (by means of which the return of the books can be checked), a combined form for receipts, issues, and balance such as that described in para. 2 of my office-note No. 738 S.A., dated 29th May 1892 (published with the Government Order above quoted) should be brought into use in every division. It is in fact a stock book (showing receipts, issues and balance) and combines with it forwarding letter and acknowledgment which are at present written on separate sheets of paper.

27. The "balance" as shown in this form should always agree with the total of un-issued books as entered in the form described in the preceding paragraph.

28. I beg that orders on these three paragraphs may be communicated to the department generally, on receipt by me of which both forms will be printed.

31. Payments on account to contractors above Rs. 500 each and all final payments are made by the Executive Engineer, and as a rule no undue delay appears to take place between date of measurement and payment (whether by the Divisional office or by the Sub-divisional officers); but it is worthy of consideration whether Sub-divisional officers may not be allowed to make all "payments on account," even above Rs. 500, as authorized in G.O., No. 2668 W., dated 26th September 1892. This would avoid the delay that now occurs from such bills having to be sent to the Divisional office for payment.

32. The following instances were noticed in which some delay did occur:—

Sub-division.	Central office voucher No.	Date of measurement.	Date on which measurement was checked or work inspected.	Date of payment.	Amount.
					RS. A. P.
1. Vellore	129	21st January 1892.	24th July 1892	24th September 1892.	59 8 3
2. Do.	192	27th November 1891.	7th February 1892.	22nd "	27 4 1
3. Do.	231	27th February 1892.	26th August 1892	26th "	34 8 6

Payment of item 2 was apparently delayed in consequence of the contractor's refusal to accept the measurements allowed. There is another case of this kind in which contractors Theruvangadasamy Mudaliar and Co. claim about Rs. 7,000 more than that admitted. The work was measured on 20th July 1892 by the Sub-divisional officer, Ranipet, who submitted the bill to the Divisional office on 15th August 1892. The contractors subsequently submitted an appeal to the Superintending Engineer, who, in his No. 572/N.A., dated 8th October 1892, ordered that the claim "should be settled in strict accordance with the provisions of their agreement." The matter is still unsettled owing to a dispute between the two partners of the firm.

33. In addition to the foregoing, the following is a lengthy list of unsettled claims. The Divisional office appears only recently to have taken steps for the settlement of these balances, but something more than this appears urgently called for:—

Month from which outstanding.	Sub-division.	Name of contractor.	Amount.
			RS. A. P.
December 1890	Ranipet	K. Appaji Row	0 7 0
March 1891	Do.	Do.	24 11 4
July 1891	Do.	A. Nageswara Iyer	4 9 6
Do.	Do.	S. Sreenivasachary	31 14 11
Do.	Do.	A. Balasundra Mudaliar	*30 8 0
Do.	Arni	P. Ramaswamy Iyer	17 4 6
Do.	Do.	Do.	113 8 2
Do.	Do.	W. Ragavachary	*13 8 11
Do.	Do.	P. Ramaswamy Iyer	405 1 6
Do.	Do.	Elayaperumal Odayar	7 15 7
Do.	Do.	A. Theperumal Mudaliar	35 7 10
August 1891	Do.	Do.	58 6 5
September 1891	Do.	P. Ramaswamy Iyer	108 0 4
Do.	Do.	W. Ragavachary	*143 12 2
Do.	Do.	Ramakrishna Naidu	*61 15 10
October 1891	Do.	Appaswamy Mudaliar	33 2 8
Do.	Do.	Ramakrishna Naidu	*79 12 5
Do.	Ranipet	Subba Reddi	28 9 0
November 1891	Arni	Ramanujulu Chetty and Ramiah Naidu	7 5 3
Do.	Do.	Vasupala Nair	116 2 6
December 1891	Do.	K. Subramania Iyer	133 14 1
Do.	Do.	Balakrishna Odayar and Thoruvengadachary	58 12 0
January 1892	Do.	Do.	66 9 11
Do.	Do.	Chenganna Chetty	30 13 0
Do.	Do.	Murthy Naicker and Sreenivasachary	157 5 8
February 1892	Ranipet	P. Kesava Mudaliar	4 0 3
March 1892	Do.	Govindaraju Pillai	11 3 10
April 1892	Do.	S. M. Viswanatha Iyer	4 5 4
Do.	Do.	Ramarunga Iyengar	14 14 3
Do.	Do.	Veeraswamy Iyer	55 15 6
Do.	Do.	Do.	152 13 10
May 1892	Do.	P. Ramaswamy Mudaliar	58 6 3
Do.	Arni	Kalasti Raja	14 0 9
June 1892	Ranipet		

Month from which outstanding.	Sub-division.	Name of contractor.	Amount.
June 1892	Ranipet	P. Visvanatha Iyer and Ramarunga Iyengar	177 8 0
Do.	Do.	Kempathay Mudaliar	6 3 8
Do.	Do.	Do.	0 0 2
Do.	Do.	S. M. Visvanathar	20 0 2
Do.	Do.	Do.	5 6 9
Do.	Arni	Anantha Satha Sastri	11 3 11
Do.	Do.	Subbrayer	2 15 4
Do.	Ranipet	W. K. Ramaswamy Naidu	24 4 3
Do.	Do.	Isanachandru Mudaliar	5 11 3
Do.	Arni	Subramania Mudaliar	17 13 3
Do.	Do.	Ramaswamy Thekshadar	17 1 3
Do.	Do.	Arunachella Mudaliar	17 11 4
Do.	Ranipet	Do.	12 5 11
July 1892	Do.	Ramarunga Iyengar	26 5 0
Do.	Do.	Do.	11 4 0
Do.	Do.	A. Nagawara Iyer	12 1 3
Do.	Do.	Velumruga Mudaliar	48 12 10
Do.	Do.	Achama Naidu	23 3 11
Do.	Do.	Mulla	34 8 11
Do.	Do.	Do.	65 13 1
Do.	Do.	Swami Iyer	84 3 11
Do.	Do.	Chinnaya Mudaliar	6 4 3
Do.	Do.	Do.	4 5 7
Do.	Do.	Chengama Raja	27 11 9
Do.	Do.	Do.	6 6 7
Do.	Do.	Do.	2 5 9
Do.	Do.	Kothandrama Naidu	62 12 11
Do.	Arni	Appaswamy Mudaliar	16 13 7
Do.	Do.	Meenachandru Sahib	35 15 9
Do.	Do.	Demayala Nair	40 1 2
Do.	Do.	Ramachandra Mudaliar	18 7 7
Do.	Ranipet	Do.	11 4 3
Do.	Do.	Papa Rajagopala Charriyar	12 15 2
Do.	Arni	Do.	30 7 2
Do.	Do.	Arunachella Mudaliar	85 0 0
Do.	Do.	Balkrishna Iyer and Thervengada Charry	110 6 3
Do.	Do.	Do.	97 1 10
Do.	Do.	Narasimha Ragavachari and Narasimbachari	75 5 4
Do.	Do.	Veeraswamy Naidu and Ramachandra Mudaliar	9 3 8
Do.	Do.	Do.	73 13 4

The Sub-divisional officer, Arni, in his letter, No. 579 E.E., dated 30th November 1892, stated that final bills for the six works marked above with an asterisk, which were in course of preparation, would be submitted soon and that as there was water in other tanks final bills for the remaining works in his sub-division could not be submitted until the works are completed.

39. The following are noticed as a few instances of works on which no expenditure has been recorded for more than three months:—

Name of work.	Amount of estimate.	Outlay to 31st October 1892.	No outlay recorded.
Peythanellore large Puder tank, constructing sluice	340	310 8 3	Since 1st April.
Vellambi tank, constructing 1. l. sluice	720	713 3 7	" 1st May.
Do. constructing an escape	260	302 6 5	" 1st May.
Kabanam tank, constructing 1 and 2 weirs	280	57 5 2	" 1st August.
Peythanellore Puder small tank, repairs	2,070	1,815 7 10	" 1st May.
Vellambi tank, repairs	2,330	1,911 12 7	" 1st June.
Poincy channel, cutting pathways in	2,000	1,600 1 6	" 1st May.
Poincy anicut, eastern main channel, petty repairs	460	190 0 0	" 1st "
Kukundi branch channel, drop. No. 6	2,665	2,418 2 5	" 1st June.
Kavérupak tank bund, constructing superintendent's quarters at	830	723 8 9	" 1st April.
Tennampattar channel from Mecherri weir and sluice clearing	410	12 0 0	" 1st June.
Manamthurai tank and channel, providing	1,350	1,865 7 4	" 1st August.
Kiekalathur tank, constructing head sluice to the channel	585	536 13 0	" 1st July.
Maddur Hissa tank, repairs to weir and raising and strengthening the bund.	960	694 15 7	" 1st August.
	2,990	2,594 12 2	

If the works have been abandoned or completed, it is desirable that the accounts for them should be closed.

44. *Comparison of actual outlay with estimated expenditure.*—Sufficient attention does not appear to have been paid to the instructions given in paras. 4 and 5 of Examiner's circular No. 7, dated 13th August 1892, with a view to securing close approximation of actual outlay to forecasts of expenditure in applications for letters of credit. Each Sub-divisional officer applies for lump sum credits on different treasuries and their applications appear to undergo no scrutiny whatever in the Divisional office. For expenditure in December lump sum applications were received from all the Sub-divisional officers. Sub-divisional applications for funds for December bear no indication of having been even seen by the Executive Engineer.

45. The subject is one to which my attention has been directed by the Accountant-General, Public Works Department, and it is very necessary that its importance, as explained in para. 2 of the circular quoted above, should be fully recognized by all Divisional and Sub-divisional officers and it is most desirable that the matter should be emphasized by a general order of Government.

54. *Records.*—The destruction of valueless records in accordance with Government of India Code, volume I, chapter VI, para. 40, calls for attention.

No. 5 A.

Submitted to the Secretary to Government, Public Works Department, for favour of orders.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts, Madras.

MADRAS,

17th January 1893.

ORDER—dated 4th February 1893, No. 282 W., Public Works.

Communicated to the Superintending Engineer, IV Circle.

2. The submission of the vouchers referred to in para. 19 should be expedited, and the attention of the Executive Engineer, North Arcot division, should be drawn to the remarks in paras. 31 and 32.

3. The Superintending Engineer will report what steps have been, or are about to be, taken to adjust the unsettled claims enumerated in para. 33 and will explain the circumstances which have led to the excessive delay in payments.

4. The Examiner's suggestions in paras. 39 and 54 should receive the Superintending Engineer's consideration.

5. The proposals in paras. 24 to 27 are approved for general adoption, and steps will be taken by the Examiner to issue the necessary forms.

6. The attention of all officers of the department is drawn to the remarks in paras. 44 and 45.

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyar Project.
" the Chief Engineer for Irrigation.
" the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1893} Madras.
PUBLIC WORKS.

Dated February, 4th.

Recd.

Encl.

G.O., 4th Feb. 1893, No. 282 W.

FEBRUARY.

Inspection Report of the North
Arcot Division

Passing orders on the— by the Examiner,
Public Works Accounts, and drawing the
attention of all officers of the department
to his remarks in paras. 44 and 45 thereof.

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Extract (paras. 1, 2, 3, 4, 5, 6, 7, 19, 24, 25, 26, 27, 28, 31, 32, 33, 39, 44,
45 & 54) from report of an inspection of the accounts of the North
Arcot Division made by I. S. Sherlock-Hubbard Esq. Examiner of P.W. Ac-
counts, Madras, on the 5th. to 8th. December 1892.

Dated 10th. December 1892.

1. Date of last inspection - 8th. to 11th. June 1891.
2. By whom last inspected - Mr. M.H. Gaynor, offg. Dy. Examiner of
P.W. Accounts.
3. Orders of Government on last inspection report - G.O. No. 2011 W
dated 24th. July 1891.
4. Divisional Officers -
Major C.C. Rawson R.E., Executive Engineer 1st. Grade from June
1891 to 9th. March 1892.
Mr. J.F. Hancock, Assistant Engineer 1st. Grade from 10th. to
15th. March 1892.
Major A.W. Smart R.E., Executive Engineer 1st. Grade from 16th
March 1892 to 10th. August 1892.
Mr. J.M. Lacey, Assistant Engineer 2nd. Grade, from 11th. August
1892 to 10th. November 1892.
Major A.W. Smart R.E., Executive Engineer 1st. Grade, since
11th. November 1892.
5. Divisional Accountants -
A. Yuvarangam Naidu, (old) 5th. Grade, from June 1891 to 11th.
June 1892.
M. Govindarajulu Naidu (new) 6th. Grade since 12th. June 1892.

8. Constitution of the Division.

Name of Sub-division	Name of sub-divisional officer	Rank and grade	Amount of interest	Remarks
Vellore	Mr. J. Mahony	Sub. Engineer	-	Is a disburser
	Sergeant E. Price	Overseer 1 st grade	100 - - -	
	A. Loganatha Woodellian	Clerk	10 - - -	
Ranipett	Mr. J. & Mr. Lacey	Assistant Engineer 2 nd grade	-	Is a disburser
	S. K. Govinda Row	Supervisor 1 st grade	100 - - -	
	S. K. Ramachandra Sastri	Overseer 1 st grade	200 - - -	
	R. Veerasawmy Iyengar	Temporary Supervisor	-	
		2 nd grade	200 - - -	
	B. Subba Row	Clerk	20 - - -	
Arni	B. R. Chinnaasawmy Iyengar	Supervisor 2 nd grade	-	Is a disburser
	P. M. Arumugam Pillay	Overseer 2 nd grade	500 - - -	
	W. Ethiraja Woodellian	Temporary Overseer	-	
		2 nd grade	100 - - -	
	S. Panchapakesa Iyer	Overseer 3 rd grade	-	
		Sub. pro-tem	100 - - -	
	Mr. Moorogesa Wood	Head Clerk Divisional Office	25 - - -	
	J. M. Bell	Executive Engineer	700 - - -	To be withdrawn in consequence of transfer of Mr. P. Parthasarathy to Puttakothe Taluq. Tanjore District

7. The accounts for September 1892 were test-audited, but I had not the opportunity of discussing any of the points noticed in this report with the Executive Engineer who was unavoidably absent from head quarters.

19. Non-submission of vouchers. This point was noticed by the Dy. Auditor General in his recent inspection of the Examiner's office, and the Comptroller General's orders upon it were stringent. The following vouchers up to 30th. September 1892 are still due from this Division.

No.	Month to which relates	Central Office Voucher No.	Amount			From whom due
1	February 1892	15	30	-	-	Arni Sub-division
2	April 1892	152	10	-	-	50
3	"	153	13	8	9	50
4	May 1892	286	3	7	2	Ranipet Sub-division
5	"	131	272	3	2	50
6	June 1892	80	15	-	-	50
7	"	96	19	8	-	50
8	"	298	5	4	-	50
9	July 1892	379	94	-	-	50
10	August 1892	15	300	-	-	Arni Sub-division
11	"	117	23	-	-	50
12	"	370	45	-	-	50
13	September	44	15	7	9	Ranipet Sub-division
14	"	161	12	-	-	50
15	"	272	10	-	-	50
16	"	311	46	13	-	Arni Sub-division

submission should be expedited, and measures adopted to ensure a voucher is always obtained before a payment is made.

24. Completed Measurement books. A register has been opened with reference to G.O.No.1898 W.dated 4th.June 1892 for all books issued since May 1892, and it provides a column for the dates of their return to the Divisional office, duly completed; but no steps appear to have been taken to call in completed books previously issued. This is necessary under the G.O.in question and also under Government of India Code, volume I, chapter XII, para 98 G.

25. The "personal ledger" of the above register is not, in my opinion convenient. It does not show, without the turning over of several pages, where each measurement book is, and to secure this, the following form is suggested in preference to it, as showing what is required in one line:-

No.of book	Date of receipt	Date of issue	To whom issued	Date of return duly completed	Remarks
1	2	3	4	5	6

Columns 1 and 2 should be posted immediately on receipt of the books, concurrently with the entry, "Received from the Superintendent Government Press, Madras", in the form suggested in the following para, & the remaining columns as each transaction takes place.

26. No record whatever is kept of measurement books received or of the balance in hand on any date; and it is suggested that in addition to the above form of register (by means of which the return of the books can be checked), a combined form for receipts, issues, and balance such as that described in para 2 of my office note, No.738 S.A. dated 29th.May 1892 (published with the G.O.above quoted) should be brought into use in every Division. It is in fact a stock book (showing receipts, issues, and balance,) and combines, with it, forwarding letter and acknowledgment which are at present written on separate sheets of paper.

27. The "balance" as shown in this form should always agree with the total of un-issued books as entered in the form described in the preceding para.

28. I beg that orders on these three paras may be communicated to

282/6
the Department generally, on receipt by me of which both forms will be printed.

31. Payments on account to Contractors above Rs.500 each, and all final payments, are made by the Executive Engineer; and as a rule no undue delay appears to take place between date of measurement and payment (whether by the Divisional Office or by the Sub-divisional Officers); but it is worthy of consideration whether such Sub-divisional Officers may not be allowed to make all payments on account, even above Rs.500, as authorized in G.O.No.2668 W.dated 26th.September 1892. This would avoid the delay that now occurs from such bills having to be sent to the Divisional Office for payment.

32. The following instances were noticed in which some delay did occur:

Sub-division	Central Office Voucher No.	Date of measurement	Date on which measurement was checked or work inspected	Date of payment	Amount
1. Vellore	129	21-1-92	24-7-92	24-9-92	59 8 3
2. So.	192	27-11-91	7-2-92	22-9-92	27 4 1
3. So.	131	27-2-92	26-8-92	26-9-92	34 8 5

Payment of item 2 was apparently delayed in consequence of the Contractors' refusal to accept the measurements allowed. There is another case of this kind in which Contractors Theruvengadasamy Mudaliar & Co claim about Rs.7,000 more than that admitted. The work was measured on 20th.July 1892 by the Sub-divisional Officer, Ranipett, who submitted the bill to the Divisional Office on 15th.August 1892. The Contractors subsequently submitted an appeal to the Superintending Engineer, who, in his No.572/N.A., dated 8th.October 1892 ordered that the claim "should be settled in strict accordance with the provisions of their agreement". The matter is still unsettled owing to a dispute between the two partners of the firm.

33. In addition to the foregoing, enclosure the following is a lengthy list of unsettled claims. The Divisional office appears only recently to have taken steps for the settlement of these balances, but something more than this appears urgently called for -

Month from which outstanding	Sub-division	Name of Contractor	Amount
December 1890	Ranipet	K. Appaji Row	7 -
March 1891	do	do	24 11 4
July 1891	do	A. Nageswara Iyer	4 9 6
do	do	S. Sreenivasachary	31 14 11
do	Arni	A. Balasubra Mudaliar	30 8 0
do	do	P. Ramaswamy Iyer	17 4 6
do	do	do	148 2 2
do	do	W. Ragavachary	13 8 11
August 1891	do	P. Ramaswamy Iyer	405 1 6
September 1891	do	Elayaperumal Odayar	7 15 7
do	do	A. Theppanmal Moodelliar	35 7 10
do	do	do	58 6 5
October 1891	do	P. Ramaswamy Iyer	108 0 4
do	do	W. Ragavachary	143 12 2
do	do	Ramakrishna Naidu	61 15 10
November 1891	Ranipet	Appaswamy Moodelliar	33 2 8
do	Arni	Ramakrishna Naidu	79 12 5
December 1891	do	Subba Reddi	28 9 0
do	do	Ramanujulu Chetty and Rammiah Naidu	7 5 3
January 1892	do	Vasupala Nairar	116 2 5
do	do	K. Subramania Iyer	133 14 1
do	do	Balakrishna Odayar and Thervungadachary	56 12 0
do	do	do	66 9 11
February 1892	Ranipet	Chengamma Chetty	30 13 0
March 1892	do	Muthy Vaiker and Sreenivasachary	157 5 8
April 1892	do	P. Kesava Moodelliar	14 0 3
do	do	Govindaraju Pillai	11 3 10
do	do	S. M. Vivanatha Iyer	14 5 4
do	do	Ramarunga Iyengar	14 14 3
May 1892	do	Veeraswamy Iyer	55 15 6
do	do	do	152 13 10
do	Arni	P. Ramaswamy Moodelliar	58 6 3
June 1892	Ranipet	Rabastri Poin	do

Month from which outstanding	Sub-division	Name of Contractor	Amount
June 1892	Ranipet	P. Vivanatha Iyer and Ramarunga Iyengar	177 -
do	do	Kommathay Moodelliar	3 8
do	do	do	20 0 2
do	do	S. M. Vivanathar	5 6 9
do	do	do	11 5 11
do	Arni	Anantha Sesha Sastri	2 15 4
do	do	Subbrayer	24 4 3
do	do	W. K. Ramaswami Naidu	5 11 3
do	Ranipet	Ramachandra Moodelliar	17 13 3
do	do	Subramania Moodelliar	17 1 3
do	Arni	Ramaswamy Thekshadar	17 11 4
do	do	Arumachella Moodelliar	12 5 11
do	do	do	36 5 0
do	Ranipet	Ramarunga Iyengar	11 4 0
do	do	do	12 1 3
July 1892	do	A. Nageswara Iyer	48 12 10
do	do	Velumunuga Moodelliar	23 3 11
do	do	Achama Naidu	34 8 11
do	do	Muthu -	65 13 1
do	do	do	54 3 11
do	do	Swami Iyer	6 4 3
do	do	Bhimayya Moodelliar	4 5 7
do	do	do	27 11 9
do	do	Chengama Raju	5 6 7
do	do	do	2 5 9
do	do	do	92 12 11
do	do	Kothandarama Naidu	16 13 7
do	do	Appaswamy Moodelliar	35 15 9
do	do	Meeramoodeen Saib	40 1 2
do	Arni	Senapala Nairar	18 7 7
do	do	Ramachandra Moodelliar	11 4 3
do	do	do	12 15 2
do	Ranipet	Papa Rajagopalachariyar	30 7 2
do	do	do	85 -
do	Arni	Arumachella Moodelliar	110 6 3
do	do	Balakrishna Iyer and Thervungadachary	97 1 10
do	do	do	75 5 4
do	do	Marasimha Rajavachary and Marasimhaachary	9 3 8
do	do	Veeraswamy Naidu and Ramachandra Mood	73 13 1
do	do	do	do

The Sub-divisional Officer, Arni, in his letter, No. 579 E.E. dated 30th. November 1892 stated that final bills for the 8 works marked above, with an asterisk, which were in course of preparation would be submitted soon and that as there was water in other tanks final bills for the remaining works in his ^{Sub} Division could not be submitted until the works are completed.

39. The following are noticed as a few instances of works on which no expenditure has been recorded for more than 3 months:-

Name of work	Amount of estimate	Outlay to 31 st October 1892	No outlay recorded
Poythanellore large Puder Tank - Constructing sluice	310	310 - 8 - 3	Since 1 st Sep
Vellambi Tank - Constructing L.L. Sluice	720	713 - 3 - 7	" 1 st May
do Constructing an escape	360	302 - 6 - 5	" 1 st June
do do a sluice & a regulator	280	57 - 5 - 2	" 1 st May
Kahamam Tank - Constructing 1 and 2 weirs	2070	1815 - 7 - 10	" 1 st August
Poythanellore Puder small tank - Repairs	2330	1911 - 12 - 7	" 1 st May
Vellambi Tank - Repairs	2000	1900 - 1 - 6	" 1 st June
Ponney Channel - Cutting path ways in	460	190 - " - "	" 1 st May
Ponney Aricut - Eastern main channel - Petty repairs	2565	2418 - 23 - 5	" 1 st June
Kukkunda branch channel Prop No 6	830	723 - 8 - 9	" 1 st June
Kannipak Tank Aricut - Constructing Superintendent's quarters at	410	12 - " - "	" 1 st Sep
Tennampattar channel from Meekem river and sluice - clearing	1950	1865 - 7 - 4	" 1 st June
Manamathurai Tank and channel Providing	585	536 - 13 - "	" 1 st August
Kickalathur Tank - Constructing head sluice to the channel	900	694 - 15 - 7	" 1 st June
Muddur Kissa Tank - Repairs to weir, and raising and strengthening the bund	2900	2994 - 12 - 2	" 1 st August

If the works have been abandoned or completed, it is desirable that the accounts for them should be closed.

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4.10.92

44. Comparison of actual outlay with estimated expenditure. Sufficient attention does not appear to have been paid to the instructions given in paras 4 and 5 of Examiner's Circular No. 7 dated 13th. August 1892, with a view to securing close approximation of actual outlay to forecasts of expenditure in applications for letters of credit. Each Sub-divisional Officer applies for lump sum credits on different Treasuries, and their applications appear to undergo no scrutiny whatever in the Divisional office. For expenditure in December, lump sum applications were received from all the Sub-divisional Officers. Sub-divisional applications for funds for December bear no indication of having been even seen by the Executive Engineer.

45. The subject is one to which my attention has been directed by the Accountant General P.W.D., and it is very necessary that its importance as explained in para 2 of the Circular quoted above, should be fully recognized by all divisional and sub-divisional officers and it is most desirable that the matter should be emphasized by a general order of Government.

54. Records. The destruction of valueless records in accordance with Government of India Code, volume I, chapter VI, para 40 calls for attention.

J. S. Sherlock - Hubbard
Examiner, P.W. Accounts, Madras.

Madras, 17th January 1893.

No. 5A

Submitted to the Secretary to Government, Public Works Department for favour of orders.

J. S. Sherlock - Hubbard
Examiner, P.W. Accounts, Madras.

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P. W. CURRENT No. 412

From
The Examiner, P.W. Accounts,
Madras.

To
The Secretary to Government,
P.W. Department.

No. 5A

Dated 17 January 1893.

Recd. 18.1.93

No. 2011 W 4 24-7
- 4390C - 8-10
- 5131C - 19-11
- 5132C - 19-11
- 5726C - 18-12
- 5777C - 21-12
- 235W - 23-1
- 1266C - 10-3
- 1474C - 21-3
- 1079W - 2-4
- 2755W - 4-10
- 1698W - 4-6
- 2668W - 26-

Report of inspection of the accounts
of the North Arcot Division by I.S.

Sherlock-Hubbard Esq. Examiner, P.W. Accts.

Forwards for favour of orders----

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282-10
9
PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner, P.W. Accounts (M.L. No. 5 A dated 17 Jan. 1893)

Communicated
to the Superintending
Engineer IV circle.

2. The submission
of the vouchers referred to
in para 19 should be ex-
pedited, and the attention
of the Executive Engineer,
North Arcot division,
should be drawn to the
remarks in paras 31 and 32.

3. The Superintending
Engineer will report what
has been, or on what steps
it is proposed to take
to adjust the unsettled
claims enumerated in

para 33. & will submit the
Circumstances which have led to the
present delay in payment.

The Examiner's
suggestions in paras 39 and

should receive the
superintending Engineer's
consideration.

The proposals in
paras 24 to 27 are approved
for general adoption, and
steps will be taken by
the Examiner to issue the
necessary forms.

The attention of
the officers of the depart-
ment is drawn to the
marks in paras 44 and
5.

for 31/1/93

0043
13-1-93

W. H. J.
3/2/93

22/2

The S. E. W. Carey
" other S. E.
" Cong. Architect to Govt
" S. of Works. A. Pope
" Ch. E. for Irrigation
" Engr. P. W. Accounts

Ch.
3/2/93

C 40412
Govt. of Madras.
PUBLIC WORKS.

9293

Date

Recd.

Encl.

G.O. S. February 1893. No. 282.70

Inspection Report of
the North Arcot Division

Passing orders on the
by the Examiners, P.W. Accounts
& drawing the attention
of all officers of the Dept.
to his remarks in paras
4.4 & 4.5 thereof.

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12

1-10
J. H. S. C 412