

- (1) பக்கங்களின் எண்ணிக்கை 24
 (2) புதுக்கித் திருப்பிய நாள் 24
 (3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	217	அச்சகம் பலவகை
நாள் :	24-1-1894	199

மடிக்கலோ கண்டபடி கையாளலோ கூடாது.

RP 12 Jan

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1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 17th January 1894, No. 116 B.

Submitted to Government for such action as may be considered necessary; but special attention is drawn to the following.

2. Paragraphs 7 (b) and (c) and 46.—The remarks of the Deputy Examiner are concurred in and his suggestions recommended for adoption; it will be noticed that at the previous inspection it was considered that the accountant should have two clerks to assist him.

3. Paragraph 8 (c).—General approval of Government may be accorded; but it is also necessary that provision should be made for warm clothing when framing the repair estimates.

4. Paragraph 9.—It is very desirable that these grazing leases should be placed on a sound basis once for all and that sums actually due by the lessees should be recovered forthwith.

5. Paragraphs 10 (b), 24 and 25.—To enable Superintending Engineers to keep a vigilant watch over the cost of works, it is essential that they should examine the registers of works and, when necessary, direct the submission of works slips (form 33) which are of great use in determining the necessity for revised estimates (Government of India Code, volume I, chapter III, paragraph 43).

6. Paragraph 10 (c).—If, as is understood, the billiard table is Government property, its repair should be carried out from the Public Works grant; but it will be necessary to apply for sanction of Government of India to add it to the list of articles enumerated in rule VIII of annexure to G.O., No. 613 W., dated 7th March 1893.

7. Paragraph 37.—Orders might issue for the early recovery of the deposit and credit of the amount to Government.

8. Paragraph 41.—The question of the maintenance of the school at Udamalpet would appear to call for consideration.

ENCLOSURE.

REPORT of an inspection of the Accounts of the Executive Engineer, Coimbatore Division, by Mr. P. J. Creameor, Deputy Examiner, Public Works Accounts, Madras, from 12th to 19th October 1893, dated Ootacamund, 19th October 1893.

1. Date of last inspection.—3rd to 6th August 1892.

2. By whom last inspected.—Mr. I. S. Sherlock-Hubbard, Examiner, Public Works Accounts, Madras.

3. Orders of Government on last inspection.—g.os., nos. 2409 W. and 2628 W., dated respectively 30th August and 14th September 1892.

4. Divisional Officer.—Mr. W. C. Lewis, Executive Engineer, 3rd grade, relieved Mr. J. C. Larminie on 3rd December 1892, that officer having held charge as Executive Engineer, 1st grade, up to 12th October 1892, and continued to hold charge in addition to that of the IV. Circle until arrival of Mr. Lewis.

5. *Divisional Accountant*.—M.R.Ry. M. A. Jayaram Pillai, 5th grade, to 6th September 1892. M.R.Ry. K. Desikachari, 4th grade, to 15th August 1893, after which the Assistant Accountant, Mr. J. D'Rosario, 8th grade, continued to carry on the duties until relieved by M.R.Ry. A. Seshachellam Mudaliar, 5th grade, on 30th September 1893.

6. *Constitution of the Division*—

Sub-divisions.	OFFICER IN CHARGE.		IMPREST-HOLDERS.		Amount of imprest.	Remarks.
	Name.	Rank.	Name.	Rank.		
Coimbatore]	Mr J. Kelly	Supervisor, I.	....	....	Rs. ..	Has a drawing account.
Erode	Mr. J. Pereira	Supervisor, II.	M.R.Ry. Manickavasagam Pillai.	Temporary Overseer.	50	Has a drawing account.
			....	....	..	Has a drawing account.
			M.R.Ry. T. Ramasamy Iyengar.	Temporary Overseer.	25	
			M.R.Ry. Dyanada Mudaliar.	Do.	25	
			M.R.Ry. C. Krishnasami Naidu.	Water Registrar.	20	g.o., no. 3070 W., 16th Nov. 1891.
Nilgiri	Sergt. J. Cherry.	Supervisor, I.	M.R.Ry. V. Gnana- baranam Pillai.	Sub-divisional Clerk.	10	
			....	....	..	Has a drawing account.
Imprest-holders in account with Executive Engineer.	....	....	Sub-Conductor Hearne.	S. Supervisor, II.	1,000	
			Lieut.Col. Smart,	Superintending Engineer, III., T.	100	
			R.E.	Overseer, I.	1,000	
			M.R.Ry. S. K. Ramachandra Sastri.	Head Clerk	20	For lascars' tour expenses.
			Mr. S. Gibson	Temporary Surveyor.	20	S.E.'s no. 290 C.L., 20th June 1893.
			Mr. A. McGrath	....	25	g.o., no. 1600 W., 16th June 1893.
			Tahsildar of Kollegal	....	25	

7. *Action on last report*.—The only points noticed in the last report which now call for remark are—

(a) *Paragraph 49*.—*Erasures* still continue, e.g.—

- To rectify an error in closing cash balance for April 1893 of one anna; the correction was not attested.
- To rectify errors in detail of recoupment of imprest of Overseer S. K. Ramachandra Sastri on 15th June 1893. Alterations not attested.
- To rectify similar errors in a like transaction on 22nd June 1893; corrections also not initialled.

(b) *Paragraph 52*.—The accountant does not now make use of all the office hands for accounts work; but the one clerk who is now solely employed on such work is not sufficient. On this point, see paragraph 46 below.

(c) *Paragraph 53*.—It could not be ascertained that any action had been taken to have the work of the accountant and his assistants clearly defined; but see paragraph 46 below.

8. *Test-audit of accounts*.—The accounts for July 1893 were test-audited, and the vouchers, amounting to Rs. 5,580-15-3, which had not been submitted to audit, were found to be forthcoming in full.

In checking these vouchers, the following irregularities were noticed:—

- Divisional vouchers 40 and 59 for Rs. 0-14-0 and 1-5-0 railway freight; the charges had not been checked with fare and freight tables.
- Name of work had not been noted on divisional voucher 41 for annas 2.
- Nominal muster rolls of the Nilgiri sub-division were not quite correctly prepared; thus—
- In several instances columns for "serial number" and "description" had not been completed in vouchers 35 to 37, 82 and 83.
- In voucher 89 in the space for measurements the contents had been entered in pencil.
- In vouchers 17 and 126 charges, other than for labour, had been included in the allocation sheet, so that this portion of the form did not agree with the amount of the muster roll, whereas it is necessary that the allocation of labour to sub-heads should tally exactly with the amount of the muster roll itself. The correct place for recording other charges is the works abstract.

(iv) Payments on the same muster roll are made on different dates (vouchers 82 and 83) and even in different months (shown as vouchers 54 of June and 85 of July, but actually only one roll furnished). This is not correct procedure; when a roll is submitted to divisional office and finally recorded there, it is essential that the document should be final in itself for one month (or payment) and any arrears should be at once carried forward to a new roll.

(d) *Incorrect allocation* as below:—

- In divisional voucher 112, cartage of fire grenades had been debited to tools and plant, but the cost of the articles had been correctly charged to Government House estimate.
- In divisional voucher 79, cart-hire of 10 planks, recovered from the materials of the new (washed away) bridge at Kullar, had been correctly debited to the bridge now under construction; but apparently no credit for the value had been afforded to the old estimate.
- Two suits of warm clothing, at Rs. 9-0-4 each, had been charged (Nilgiri sub-division vouchers 55 to 58) to annual repairs to Government Secretariat office on Stonehouse hill, and to annual maintenance of Ooty-Kullar road; but there was no provision for such items in the estimates concerned, and accordingly such charges would appear to be irregular unless formally approved by Government. It appears that three other suits were obtained in May and also charged to the estimate for road maintenance.

9. *Non-recovery of regular revenue*.—There are five grazing leases with a five-years' tenure, the dues being payable half-yearly; but the lessees object to certain rights (not entered in their leases) being exercised by Government and have refused to pay, with the result that the following dues are now outstanding:—

	RS.	A.	P.	
1. Ramasamy Gounden	107	8	0	from 8th Mar. 1892.
	157	8	0	" 8th Sept. "
	157	8	0	" 8th Mar. 1893.
2. Sivagiana Pillai	157	8	0	" 8th Sept. "
	347	0	0	" 5th Mar. "
3. V. P. Kuppasamier	347	0	0	" 5th Sept. "
	0	13	6	" 9th " 1892.
	189	13	6	" 9th Mar. 1893.
4. Do. (separate lease)	189	13	6	" 9th Sept. "
	300	0	0	" 9th Mar. "
	300	0	0	" 9th Sept. "
5. Mariam Karupa Gounden	450	0	0	" 10th Mar. 1892.
	675	0	0	" 10th Sept. "
	675	0	0	" 10th Mar. 1893.
	675	0	0	" 10th Sept. "

These men had been ejected for not paying up, &c., but have been allowed to re-occupy the *padugays* under authority of C.E.'s no. IV/18, C.L., dated 6th June 1893. As, however, the dues now amount to Rs. 4,729-8-6, it is very desirable that the matters in dispute should be settled without further delay and steps taken to at once recover what is decided to be actually realizable.

10. *Irregularities as to outlay, sanction, &c.*—As far as could be ascertained, these comprise—

(a) *Want of estimates* for the following:—

	Outlay to end of Aug. 1893.	Remarks.
(i) Land for cholera camp for jail near Singanallur.	1,254	Taken up on g.o., no. 233, Judicial, dated 4th Feb. 1892, but no formal P.W. sanction recorded.
(ii) Temporary suspension bridge across the Kullar.	4,373	Authorized in C. E.'s inspection notes, dated 12th and 13th March 1893.
(iii) Constructing bridges $\frac{19}{6}$ and $\frac{21}{3}$, Ooty-Kullar road.	1,029	Being debited as an original work, but Executive Engineer says it is a repair charge.
(iv) Repairing European prison buildings at Octacamund.	209	
(v) Petty repairs to L. A. school buildings at Lovedale.	15	
(vi) Improvements to Kalingaroyen channel.	3,070	Estimate submitted.

- (b) Excesses over estimates in the following instances do not appear to have been reported to Superintending Engineer by works slips or otherwise :—
- (i) *Constructing girder iron bridge (lately washed away) across Kullar river.*—Estimate Rs. 28,600, outlay Rs. 30,385; but certain adjustments for materials recovered and sold, or used on other work, have still to be made.
- (ii) *Annual Maintenance of Ooty-Kullar road.*—Estimate Rs. 22,100, outlay Rs. 26,597. The Executive Engineer stated that certain writes-back have to be made to the estimate for special repairs.
- (iii) *Annual clearance of Thadapally channel.*—Outlay Rs. 2,544 against estimate for Rs. 2,100.
- (iv) *Re-slucing Thadapally channel No. 7.*—Outlay Rs. 5,575 against estimate for Rs. 4,734; but a revised estimate is said to have been submitted.

Note.—There are other excesses on completed estimates (*vide* paragraph 39 below).

- (c) There has been an outlay of Rs. 394-14-0 (+ Rs. 1-4-6 not specifically charged to the work during April 1893) on repairing billiard table at Government House, Ootacamund, against an estimate for Rs. 400 sanctioned by the Executive Engineer, Coimbatore. If the charge is to be borne by the Public Works Department, the estimate should have been formally sanctioned by the Military Secretary and funds allotted for it by the Consulting Architect; but as a billiard table is not among the articles enumerated in rule VIII of the annexure to g.o., no. 613 W., dated 7th March 1893, the cost of the repairs should not apparently form a charge against the public works grant.
- (d) The pay of watchman for famine tools stored in Bhavani bungalow is being debited to repairs, but under g.o., no. 1199 W., dated 3rd May 1893, it should be charged against tools and plant. Necessary write-back should be made.
11. *Old cheque books.*—Counterfoils over five years old had not been destroyed in divisional office. Some of the old books seen had large numbers of unused cheques. All such should have been destroyed or cancelled immediately on a book being thrown out of use. In the Nilgiri sub-division office there were also counterfoils over five years old; these should be sent into divisional office to be destroyed.

12. *Sub-divisional cash books.*—The copies examined were in very fair order, but it was noticed that where the pay of one member of work establishment had to be distributed over several works, a distinct entry was made for each and a separate voucher number quoted, although there was really only one voucher (Coimbatore sub-division cash book for July vouchers nos. 9 to 12 and Erode sub-division vouchers 17 and 18 for same month); only one voucher number should be given and the name should only be entered once, the works on which employed and the amount debitable to each being detailed below it.

13. The original cash book of the Nilgiri sub-division for September was examined; there was an erasure in the grand total (payment side), and it was noticed that in several instances, where payments for other divisions had been made, the name of the division had not been entered.

14. It was noticed that Mr. J. Pereira, Supervisor, second grade, and sub-divisional officer Erode, had overdrawn his treasury credit in March 1893 by Rs. 386-12-2.

15. *Divisional cash book.*—This was posted very neatly and, as a rule, very correctly; but unfortunately there were several erasures in it [*vide* paragraph 7 (a)] and the consequent corrections were not initialled by any one. There was also an erroneous entry of Rs. 0-7-8 on both sides of the book on 1st August, which, when detected and scored out, caused corrections in totals right through to end of month; none of these had been initialled, except the grand total entry on the payment side, which appeared to have been initialled by the accountant.

16. The following irregular entries or omissions to enter were noticed :—

- (a) On 25th September cheque 3-C. 56092, dated 26th July 1893, for Rs. 1,147-15-4 having been returned and cancelled, the write-back was wrongly posted as a minus entry on the payment side, instead of being shown on the receipt side as a positive entry and dealt with as a *refund*.

(b) The following cheques were not posted in regular order.

1. 5-C., entered on 24th, but 6 and 7 on 19th April 1893.
2. 36-C., entered on 17th, but 37 to 39 on 15th May 1893.

(c) There were no entries regarding cancellation of cheques drawn but not issued, as below.

24 and 25/49721 of 18th May; 12/56091 of 7th June; and 44/39246 of 1st August.

(d) Under India code XIII, 81, the pay of M.R.Ry. K. Desikachari, accountant, up to date of relief on transfer, had been debited to miscellaneous advances on 13th August, but the order appears to call for revision to bring it more into accordance with current procedure, which requires that no item should be debited to miscellaneous advances which is capable of being charged off at once to a final head without causing any irregularity.

17. It was noticed that the salary of Lieutenant-Colonel Smart, R.E., Superintending Engineer, is always paid by two cheques on the Coimbatore treasury and that the Executive Engineer, in addition to a cheque on the Coimbatore treasury each month, drew his own salary by cheques on the Ootacamund treasury as shown below :—

April 1893	three cheques for	Rs. 100 each.
May	" two " "	" 200 "
June	" " " "	" 200 and 100.
July	" " " "	" 150 each.

18. *Adjustment book.*—The entries examined were found to be in order. It is, however, suggested that the new form for writes-back (India no. 17) might be brought into use at once.

19. *Stock accounts.*—The register for the half-year ended 30th September 1893 had not been compiled owing, it is said, to the non-receipt of sub-divisional return; but there is no necessity to wait for this, as the register should be compiled from the monthly returns in form 12.

20. In October 1892, the full value of an iron tank was charged off to the estimate for providing an iron cistern for storing water at Coimbatore jail, but from the Nilgiri sub-division form No. 12 it appears that one out of three girders belonging to the tank was not used and is still in the Nilgiri sub-division, although there is no mention of it in subsequent returns. The girder should now be brought on to the returns again and its value (said to be Rs. 28-8-0) debited to "stock" by credit to "revenue," as the account of the work has been closed.

21. The cartage of half a ton of fireclay was debited to stock in the accounts for July 1893 and its value was brought to account in a subsequent month; but, according to rule, the value (approximate when actual is not known) should have been brought to debit of stock in the month of receipt through the purchase account.

22. *Works abstracts.*—These are prepared in divisional office and not in sub-divisions, and the Executive Engineer explains that the clerical staff in sub-divisions is not equal to the work involved. In these documents, cash and stock outlay should not be mixed up, but should be totalled separately to facilitate posting of the monthly schedule of expenditure.

23. No attempt had been made to distribute outlay by sub-heads in the works abstract for constructing a new suspension bridge at Kullar; as the estimate has now been sanctioned and the sub-heads are now known, all outlay should be properly allocated when compiling the next abstract for the work, and the item of Rs. 28-12-0 erroneously allocated to "brick manufacture" in July 1893 should be written back to "dismantling old work" as shown in the allocation sheet concerned.

24. *Register of works.*—This book is not neatly kept and there were erasures at pages 11 and 14. It is also incomplete, inasmuch as no entries at all had been posted for the work "providing 9 scouring sluices in the Mangamari weir," owing to non-receipt of information as to distribution of outlay by sub-heads; but the total outlay at least could have been posted.

25. It is also incorrect and incomplete in the following respects :—

- (i) In the folio for reconstructing "farewell bridge," an outlay of Rs. 5,950 on "lattice road bridge, iron," is shown as without estimate, whereas this expenditure should have been booked against the estimate sub-head "iron and steel work in girders, &c.," on which no outlay has yet been exhibited.
- (ii) The register for "Improvements to Government House at Ootacamund" apparently records outlay by sub-works, with an abstract of the whole; but it does not do so, as sub-works are not accounted for by sub-heads where necessary, nor does the abstract record outlay by sub-works, but merely exhibits the total expenditure to end of last year during each month and to date; and to arrive at, or check, the entry for each month, it is necessary to abstract the entries for the different sub-works, on a separate slip of paper. The abstract should be recast so as to exhibit outlay on closed works in the lump, and that on the different sub-works in progress, in detail.
- (iii) Outlay on sanctions of and under Rs. 200 is not recorded in the register and accordingly it is often found difficult to trace previous expenditure on such items. The code rules provide for the exclusion of such items from the register, but in lieu prescribes the use of form 34; and accordingly, where the latter is not made use of, it is considered that the items should appear in the register of works.

26. *Materials at Site.*—There are only four items aggregating Rs. 4,568 as below :—

	Rs.
(1) Additions and improvements to Mount Stuart buildings	1,550
(2) Nine scouring sluices in the Mangamari weir	295
(3) Reslucing Thadapally channel	200
(4) New bridge across the Kullar river	2,523

It is understood that the first item will be cleared in accounts for September and that the second (*vide* paragraph 24) had been worked off in August; the other two items are current.

24TH JANUARY 1894, No. 217 W., PUBLIC WORKS.

46. *State of the Accounts work.*—On the whole the accounts work of the division is in a fairly satisfactory state, but with reference to paragraph 7 (b) and (c) above, it is considered that another clerk should be set aside solely for accounts work in the divisional office, and, as a set off to this, all matters relating to establishment and the posting of the service books and their register, as also the upkeep of the pass-book register, should be left to the accountant and his assistants.

47. In connection with the above, it is as well to note here that it is considered *absolutely necessary* that the accounts branch should be strengthened as indicated, because the assistant accountant now employed in the division is liable to be taken away at any moment; and, in this eventuality, it will be utterly impossible for the accountant and one assistant to cope with the accounts work of the division.

(Signed) P. J. CREAMEOR,
Dy. Examiner, Public Works Accounts.

ORDER—dated 24th January 1894, No. 217 W., Public Works.

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

2. The charges for warm clothing referred to in paragraph 8 (e) of the inspection report are approved, but provision for such items should in future be made in the repair estimates of the works concerned.

3. Separate reports should be submitted by the Superintending Engineer on the subjects mentioned in paragraphs 6 and 8 of the Examiner's note.

(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 Examiner, Public Works Accounts.

Encl C. A. Muniaawmy.
Spare Copies

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GENERAL
ACCOUNT.

Gobt. of {1894} Madras.
PUBLIC WORKS.

Dated January, 24th.

Recd.

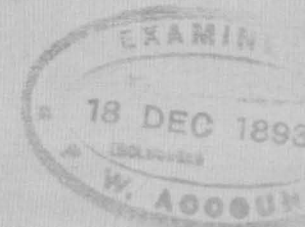
Encl.

G.O., 24th Jan. 1894, No. 217 W.

JANUARY.

Inspection Report

Orders on the — on the accounts of the
Coimbatore Division, dated 19th October
1893.



Report of an inspection of the Accounts of the Executive Engineer, Coimbatore Division,
by Mr. R. J. Creameor, Deputy Examiner, Public Works Accounts, Madras,
from 12th to 19th October 1893, dated Ootacamund, 19th October 1893.

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			Mr. A. McGrath ..	Temporary Surveyor.	20	S.E.'s no. 290 C.I., 26th June 1893.
			Tahsildar of Kollegal ..		25	G.O., no. 1690 W., 16th June 1893.

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 - (ii) In divisional voucher 79, cart-hire of 10 planks, recovered from the materials of the new (washed away) bridge at Kullar, had been correctly debited to the bridge now under construction; but apparently no credit for the value had been afforded to the old estimate.
- (e) Two suits of warm clothing, at Rs. 9-0-4 each, had been charged (Nilgiri sub-division vouchers 55 to 58) to annual repairs to Government Secretariat office on Stonehouse hill, and to annual maintenance of Ooty-Kullar road; but there was no provision for such items in the estimates concerned, and accordingly such charges would appear to be irregular unless formally approved by Government. It appears that three other suits were obtained in May and also charged to the estimate for road maintenance.

9. *Non-recovery of regular revenue.*—There are five grazing leases with a five-years' tenure, the dues being payable half-yearly; but the lessees object to certain rights (not entered in their leases) being exercised by Government and have refused to pay, with the result that the following dues are now outstanding:—

	RS.	A.	P.	
1. Ramasamy Gounden	107	8	0	from 8th Mar. 1892.
	157	8	0	" 8th Sept. "
	157	8	0	" 8th Mar. 1893.
	157	8	0	" 8th Sept. "
2. Sivagiana Pillai	317	0	0	" 5th Mar. "
	347	0	0	" 5th Sept. "
3. V. P. Kuppasamier	0	13	6	" 9th " 1892.
	189	13	6	" 9th Mar. 1893.
	189	13	6	" 9th Sept. "
4. Do. (separate lease)	300	0	0	" 9th Mar. "
	300	0	0	" 9th Sept. "
5. Mariam Karupa Gounden	450	0	0	" 10th Mar. 1892.
	675	0	0	" 10th Sept. "
	675	0	0	" 10th Mar. 1893.
	675	0	0	" 10th Sept. "

These men had been ejected for not paying up, &c., but have been allowed to re-occupy the *padugays* under authority of C.E.'s no. IV/18, C.I., dated 6th June 1893. As, however, the dues now amount to Rs. 4,729-8-6, it is very desirable that the matters in dispute should be settled without further delay and steps taken to at once recover what is decided to be actually realizable.

10. *Irregularities as to outlay, sanction, &c.*—As far as could be ascertained, these comprise—
(a) Want of estimates for the following:—

	Outlay to end of Aug. 1893.	Remarks.
(i) Land for cholera camp for jail near Singanallur.	1,254	Taken up on g.o., no. 233, Judicial, dated 4th Feb. 1892, but no formal P.W. sanction recorded.
(ii) Temporary suspension bridge across the Kullar.	4,373	Authorized in C.E.'s inspection notes, dated 12th and 13th March 1893.
(iii) Constructing bridges $\frac{19}{6}$ and $\frac{21}{5}$, Ooty-Kullar road.	1,023	Being debited as an original work, but Executive Engineer says it is a repair charge.
(iv) Repairing European prison buildings at Ootacamund.	209	
(v) Petty repairs to L. A. school buildings at Lovedale.	15	
(vi) Improvements to Kalingaroyen channel.	3,070	Estimate submitted.
(b) Excesses over estimates in the following instances do not appear to have been reported to Superintending Engineer by works slips or otherwise:—		
(i) Constructing girder iron bridge (lately washed away) across Kullar river.—Estimate Rs. 28,800, outlay Rs. 30,385; but certain adjustments for materials recovered and sold, or used on other work, have still to be made.		
(ii) Annual Maintenance of Ooty-Kullar road.—Estimate Rs. 22,100, outlay Rs. 26,597. The Executive Engineer stated that certain writes-back have to be made to the estimate for special repairs.		
(iii) Annual clearance of Thadapally channel.—Outlay Rs. 2,544 against estimate for Rs. 2,100.		
(iv) Re-slucing Thadapally channel No. 7.—Outlay Rs. 5,575 against estimate for Rs. 4,734; but a revised estimate is said to have been submitted.		

Note.—There are other excesses on completed estimates (*vide* paragraph 39 below).

(c) There has been an outlay of Rs. 394-14-0 (+ Rs. 1-4-6 not specifically charged to the work during April 1893) on repairing billiard table at Government House, Ootacamund, against an estimate for Rs. 400 sanctioned by the Executive Engineer, Coimbatore. If the charge is to be borne by the Public Works Department, the estimate should have been formally sanctioned by the Military Secretary and funds allotted for it by the Consulting Architect; but as a billiard table is not among the articles enumerated in rule VIII of the annexure to g.o., no. 613 W., dated 7th March 1893, the cost of the repairs should not apparently form a charge against the public works grant.

(d) The pay of watchman for famine tools stored in Bhavani bungalow is being debited to repairs, but under g.o., no. 1199 W., dated 3rd May 1893, it should be charged against tools and plant. Necessary write-back should be made.

11. *Old cheque books.*—Counterfoils over five years old had not been destroyed in divisional office. Some of the old books seen had large numbers of unused cheques. All such should have been destroyed or cancelled immediately on a book being thrown out of use. In the Nilgiri sub-division office there were also counterfoils over five years old; these should be sent into divisional office to be destroyed.

12. *Sub-divisional cash books.*—The copies examined were in very fair order, but it was noticed that where the pay of one member of work establishment had to be distributed over several works, a distinct entry was made for each and a separate voucher number quoted, although there was really only one voucher (Coimbatore sub-division cash book for July vouchers nos. 9 to 12 and Erode sub-division vouchers 17 and 18 for same month); only one voucher number should be given and the name should only be entered once, the works on which employed and the amount debitable to each being detailed below it.

13. The original cash book of the Nilgiri sub-division for September was examined; there was an erasure in the grand total (payment side), and it was noticed that in several instances, where payments for other divisions had been made, the name of the division had not been entered.

14. It was noticed that Mr. J. Pereira, Supervisor, second grade, and sub-divisional officer Erode, had overdrawn his treasury credit in March 1893 by Rs. 386-12-2.

15. *Divisional cash book.*—This was posted very neatly and, as a rule, very correctly; but unfortunately there were several erasures in it [vide paragraph 7 (a)] and the consequent corrections were not initialled by any one. There was also an erroneous entry of Rs. 0-7-8 on both sides of the book on 1st August, which, when detected and scored out, caused corrections in totals right through to end of month; none of these had been initialled, except the grand total entry on the payment side, which appeared to have been initialled by the accountant.

16. The following irregular entries or omissions to enter were noticed:—

(a) On 25th September cheque 3-C. 56092, dated 26th July 1893, for Rs. 1,147-15-4 having been returned and cancelled, the write-back was wrongly posted as a minus entry on the payment side, instead of being shown on the receipt side as a positive entry and dealt with as a refund.

(b) The following cheques were not posted in regular order.

1. 5-C., entered on 24th, but 6 and 7 on 19th April 1893.

2. 36-C., entered on 17th, but 37 to 39 on 15th May 1893.

(c) There were no entries regarding cancellation of cheques drawn but not issued, as below.

24 and 25/49721 of 18th May; 12/56091 of 7th June; and 44/39246 of 1st August.

(d) Under India code XIII, 81, the pay of M.R.Ry. K. Desikachari, accountant, up to date of relief on transfer, had been debited to miscellaneous advances on 13th August, but the order appears to call for revision to bring it more into accordance with current procedure, which requires that no item should be debited to miscellaneous advances which is capable of being charged off at once to a final head without causing any irregularity.

17. It was noticed that the salary of Lieutenant-Colonel Smart, R.E., Superintending Engineer, is always paid by two cheques on the Coimbatore treasury and that the Executive Engineer, in addition to a cheque on the Coimbatore treasury each month, drew his own salary by cheques on the Ootacamund treasury as shown below:—

April 1893	three cheques for	Rs. 100 each.
May	" two "	" 200 "
June	" " "	" 200 and 100.
July	" " "	" 150 each.

18. *Adjustment book.*—The entries examined were found to be in order. It is, however, suggested that the new form for writes-back (India no. 17) might be brought into use at once.

19. *Stock accounts.*—The register for the half-year ended 30th September 1893 had not been compiled owing, it is said, to the non-receipt of sub-divisional return; but there is no necessity to wait for this, as the register should be compiled from the monthly returns in form 12.

20. In October 1892, the full value of an iron tank was charged off to the estimate for providing an iron cistern for storing water at Coimbatore jail, but from the Nilgiri sub-division form No. 12 it appears that one out of three girders belonging to the tank was not used and is still in the Nilgiri sub-division, although there is no mention of it in subsequent returns. The girder should now be brought on to the returns again and its value (said to be Rs. 28-8-0) debited to "stock" by credit to "revenue," as the account of the work has been closed.

21. The cartage of half a ton of fireclay was debited to stock in the accounts for July 1893 and its value was brought to account in a subsequent month; but, according to rule, the value (approximate when actual is not known) should have been brought to debit of stock in the month of receipt through the purchase account.

22. *Works abstracts.*—These are prepared in divisional office and not in sub-divisions, and the Executive Engineer explains that the clerical staff in sub-divisions is not equal to the work involved. In these documents, cash and stock outlay should not be mixed up, but should be totalled separately to facilitate posting of the monthly schedule of expenditure.

23. No attempt had been made to distribute outlay by sub-heads in the works abstract for constructing a new suspension bridge at Kullar; as the estimate has now been sanctioned and the sub-heads are now known, all outlay should be properly allocated when compiling the next abstract for the work, and the item of Rs. 8-12-0 erroneously allocated to "brick manufacture" in July 1893 should be written back to "dismantling old work" as shown in the allocation sheet concerned.

24. *Register of works.*—This book is not neatly kept and there were erasures at pages 11 and 14. It is also incomplete, inasmuch as no entries at all had been posted for the work "providing 9 scouring sluices in the Mangamari weir," owing to non-receipt of information as to distribution of outlay by sub-heads; but the total outlay at least could have been posted.

25. It is also incorrect and incomplete in the following respects:—

(i) In the folio for reconstructing "farewell bridge," an outlay of Rs. 5,950 on "lattice road bridge, iron," is shown as without estimate, whereas this expenditure should

have been booked against the estimate sub-head "iron and steel work in girders, &c.," on which no outlay has yet been exhibited.

(ii) The register for "Improvements to Government House at Ootacamund" apparently records outlay by sub-works, with an abstract of the whole; but it does not do so, as sub-works are not accounted for by sub-heads where necessary, nor does the abstract record outlay by sub-works, but merely exhibits the total expenditure to end of last year during each month and to date; and to arrive at, or check, the entry for each month, it is necessary to abstract the entries for the different sub-works, on a separate slip of paper. The abstract should be recast so as to exhibit outlay on closed works in the lump, and that on the different sub-works in progress, in detail.

(iii) Outlay on sanctions of and under Rs. 200 is not recorded in the register and accordingly it is often found difficult to trace previous expenditure on such items. The code rules provide for the exclusion of such items from the register, but in lieu prescribes the use of form 34; and accordingly, where the latter is not made use of, it is considered that the items should appear in the register of works.

26. *Materials at Site.*—There are only four items aggregating Rs. 4,568 as below:—

	Rs.
(1) Additions and improvements to Mount Stuart buildings	1,550
(2) Nine scouring sluices in the Mangamari weir	295
(3) Resluicing Thadapally channel	200
(4) New bridge across the Kullar river	2,523

It is understood that the first item will be cleared in accounts for September and that the second (vide paragraph 24) had been worked off in August; the other two items are current.

27. *Contractors' ledger.*—This record exhibited the following balances as due to contractors for over three months:—

Name of Contractor.	Month.	Amount.	Rs.	A.	P.
	1893.	Rs. A. P.	Rs.	A.	P.
Krishna Iyengar	March	2 13 5			
Do.	Do.	3 2 0			
Kappusami Iyer	Do.		5	15	5
Munhi Hachana and Co.	Do.	92 6 11	101	6	6
Do. do.	Do.	150 0 0			
Gulam Dastaghir Sahib	Do.	27 4 10	242	6	11
Do.	April	276 11 9			
Do.	May	71 4 7			
Guruswamy Naidu	Do.		375	4	2
			143	2	11
Total			868	3	11

At pages 18 and 151 two closing debit balances of one month had been incorrectly brought down the next month as minus credit balances; but as the accounts have been cleared long ago no further action is necessary.

28. *Tools and plant returns.*—Colour boxes should be classed as stationery, and excluded from these returns. So also, the pankha which has been fitted up in Executive Engineer's office, need not be entered.

29. The combined half-yearly return was compared with the head-quarters and sub-divisional returns, and the following differences were noticed:—

Names of articles.	As per combined return.	As per separate return.	Remarks.
Glasses, measuring	7	8	
Mathematical instrument box, 2nd size.	7	6	
Axes, felling, hand	68	71	One lent to Col-
Hammers, stone-breaking	501	500	lector had been
Boxes, teak-wood	18	23	erroneously shown
" record	10	6	as issued.
Chairs, with arms	29	30	
Chairs, iron, for cash chest	7	5	
Locks, Chubb's	35	38	
" Hobb's pad	3	4	Some differences in
" common	23	19	nomenclature; the
			total number is
			correct.

30. *Road-metal returns and rate-book.*—The only road metal on hand is in the Nilgiri sub-division, but no returns have been filed in, nor called for by the divisional office since April 1893; the returns were, however, found to have been prepared in the sub-divisional office from May 1893 to end of September, but they were not signed by the sub-divisional officer, nor did they appear to have been seen by him. There is no road-metal rate book, but the rates for metal are shown in the divisional schedule of rates which is now said to be under revision.

31. *Deposit account.*—The only outstanding item which calls for remark is one of Rs. 140 from Krishnasami Naidu since January 1892; this should have been paid into the Savings bank long ago.

32. *Cash abstract book.*—Detailed postings for August 1893 were examined and found correct, but as the closing entries had not been made as prescribed in S.O. no. 134 to part I. of the book of forms, the totals did not agree with those of the account current.

33. *Service books.*—No books had yet been opened for Thambuswami and Sathasivan, lascars; the records for the new accountant and the new storekeeper had not been received from the Ganjam and West Coast divisions, and it was stated that the service book of the accountant on leave (M. A. Jeyaram Pillai) was still in the Examiner's office.

34. The service books of Gnanabaranam Pillai, clerk, and Rangasawmi, lascar, were last re-audited in August 1888.

35. *Test audit travelling allowances.*—The journals for June 1893, which had not been submitted to audit, were examined. It was found that Gnanabaranam Pillai, clerk, had drawn halting allowance at Karir for the last four days of June, and that he had also been paid the allowance for halting the first seven days of July at the same place. As the ten days limit had been exceeded, one day's allowance should be deducted for him in the next travelling allowance bill.

36. *Savings bank deposits.*—The register of pass books kept up in this division is in a most inconvenient form, as each work for which there is a security deposit has a folio allotted to it. A simple form which will bring all the entries into one page has now been introduced. All the pass books were examined and seven of them were found to have no interest entries for 1892-93.

37. In the folio of the register which contained entries for pass book 410/1171 of Mysore, there was a red ink note, dated 22nd July 1892, and initialled "J.C.L." that the amount should be credited to Government for indifferent work, yet over a year has been allowed to go by without any action having been taken. The book should now be sent to Mysore, to have the account transferred to the Coimbatore post office and when this has been done, the deposit can be claimed and necessary adjustment made.

38. *Registers of sanctioned estimates and appropriations.*—These are posted to date, but the old form is still in use and the total grant of the division cannot be seen at a glance as intended. The new registers (forms 41 C and J) should be now brought into use.

39. *Completion reports.*—The following works are said to be completed, but completion reports have not yet been prepared:—

	Estimate.	Outlay.
	Rs.	Rs.
(1) Iron girder bridge across the Burliar river	15,600	16,096
(2) Reconstructing the "farewell" bridge	18,100	16,036
(3) Repairing roof of St. Stephen's Church	400	437

A completion report had been submitted for repairing All Souls' school at Coimbatore, but as further outlay has been debited to the work, a revised report is necessary.

40. *Register of buildings.*—This register appears to be otherwise complete, but the buildings appertaining to the Salem division should no longer find a place in it. So also, the travellers' bungalow at Pódanúr, which is shown to be in the occupation of the Madras Railway, should be struck out of the register, as it has been sold as authorized in g.o., no. 2281 W., dated 22nd August 1891.

41. The taluk school (so called) at Udampet is being maintained from provincial funds, but it is understood that the school is now managed by the Local board. If so, provincial revenues should no longer be saddled with the maintenance of the building.

42. *Service postage account.*—In the divisional office it was found that form 216-A is being separately kept up to exhibit all the service postage transactions. Its use should be discontinued, as any one of the forms 216-B now maintained can be adopted to show all issues of each day.

43. The account of the Nilgiri sub-division office had not been balanced after 30th September. Apparently there should have been stamps on hand to the value of Rs. 2-13-6, but stamps for Rs. 2-9-9 only were forthcoming.

44. *Old records.*—Since the last inspection a large quantity of useless records in the head-quarters' office had been got rid of. It is now noticed that in the Nilgiri sub-divisional office there appears to be a mass of old useless documents, and a number of old bound works, such as classified lists, gazettes, almanacks, &c., which are useless in the office and might be destroyed after reference to divisional office.

45. *Superfluous work.*—As the clerical work in connection with the accounts of the division is by no means light, no effort should be spared to reduce it where this can be done without disadvantage. In this view the following suggestions are offered:—

- In all the cash books opening balances are detailed. This is needless work as the entries are merely a copy of the previous month's closing balance.
- Divisional cash balance statement (form no. 1) need not be kept in counterfoil.
- Estimate numbers and amounts need not be quoted in cash books, and work establishment entries can be reduced (see paragraph 12).
- No fair copy need be made of the extract from contractors' ledger; the extract compiled from the ledger should be sent into audit.
- The old form of register of earnest-money (form 182-C.) can be discontinued, as all the information in it is also recorded in the cash book and the schedules of deposits.
- The combined half-yearly return of tools and plant can be dispensed with; the head-quarters and sub-divisional returns are quite sufficient, and the discrepancies which now occur when compiling this return will thus be avoided.
- When the revision of rents ordered in g.o., no. 201 W., dated 31st January 1893, is completed, form 92-X., showing all rentable buildings in the division and their assessed rents, should be compiled and sent in to be printed.

46. *State of the Accounts work.*—On the whole the accounts work of the division is in a fairly satisfactory state, but with reference to paragraph 7 (b) and (c) above, it is considered that another clerk should be set aside solely for accounts work in the divisional office, and, as a set off to this, all matters relating to establishment and the posting of the service books and their register, as also the upkeep of the pass-book register, should be left to the accountant and his assistants.

47. In connection with the above, it is as well to note here that it is considered absolutely necessary that the accounts branch should be strengthened as indicated, because the assistant accountant now employed in the division is liable to be taken away at any moment; and, in this eventuality, it will be utterly impossible for the accountant and one assistant to cope with the accounts work of the division.

P. J. CREAMEOR,
Dy. Examiner, Public Works Accounts.

KEEP WITH

CURRENT No.

dated

189

GOVT.
OF MADRAS.

1894.

(P. W.
DEPT.)

EXAMINER, P. W. ACCOUNTS.

Madras, 17 January 1894.

OFFICE NOTE No. 11643.

To

W.

Inspection Report on the accounts
of the Coimbatore Division dated
19th. October 1893.

Submitted to Government for
such action as may be considered neces-
sary; but special attention is drawn to
the following:-

2. Paras 7(b) & (c) and 46. The re-
marks of the Dy. Examiner are concurred
in, and his suggestions recommended for
adoption; it will be noticed that at
the previous inspection it was consider-
ed that the accountant should have two
clerks to assist him.

3. Para 8(e). General approval of
Government may be accorded; but it is
also necessary that provision should be
made for warm clothing when framing the
repair estimates.

4. Para 9. It is very desirable that
these grazing leases should be placed
on a sound basis once for all, and that

sums actually due by the lessees should be recovered forthwith.

5. Paras 10(b) 24 and 25. To enable Superintending Engineers to keep a vigilant watch over the cost of works, it is essential that they should examine the Registers of Works, and when necessary, direct the submission of Works slips (Form 33) which are of great use in determining the necessity for revised estimates (Govt. of India Code Volume I, chapter III, para 43).

6. Para 10 (c). If, as is understood the Billiard Table is Government property, its repair should be carried out from the P.W. Grant; but it will be necessary to apply for sanction of Govt. of India to add it to the list of articles enumerated in rule VII of annexure to G.O. No. 313 W, dated 7th. March 1893.

7. Para 37. Orders might issue for the early recovery of the Deposit, and credit of the amount to Government.

8. Para 41. The question of the maintenance of the school at Udumalpet would appear to call for consideration.

No 362104/12-8-89

- 3430 - 3-2-90

- 26740 - 14-10-90

- 8 - 4-6-91

- 27830 - 22-10-91

- 760 - 7-1-92

- 9300 - 23-2-92

- 6330 - 26-2-92

- 8540 - 14-3-92

- 22800 - 29-4-92

- 28140 - 2-6-92

- 17760 - 14-6-92

- 26280 - 21-9-92

- 2010 - 31-1-93

- 3320 - 7-2-93

- 1642 - 27-8-80 final

- 1040 - 15-1-81

- 22500 - 16-8-89

- 14000 - 27-5-89

- 27570 - 2-10-89

- 29370 - 18-10-89

- 31560 - 6-11-89

- 22810 - 22-8-91

- 23410 - 3-9-91

- 15280 - 3-7-91

- 19360 - 14-7-91

- 39200 - 3-9-91

- 26310 - 1-10-91

- 32840 - 6-10-93

- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

- 26310 - 1-10-91

- 32840 - 6-10-93

- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

- 26310 - 1-10-91

- 32840 - 6-10-93

- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

- 26310 - 1-10-91

- 32840 - 6-10-93

- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

- 26310 - 1-10-91

- 32840 - 6-10-93

- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

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- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

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- 32840 - 6-10-93

- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

- 26310 - 1-10-91

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- 6130 - 7-3-93

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- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

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- 32840 - 6-10-93

- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

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- 28630 - 28-10-91

- 123-1240 - 18-1-93

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- 28630 - 28-10-91

- 123-1240 - 18-1-93

- 6130 - 7-3-93

- 26310 - 1-10-91

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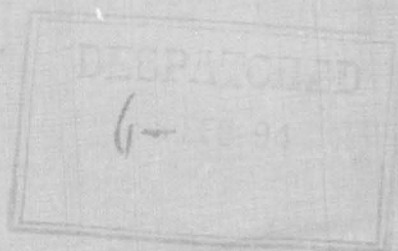
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3. Separate reports
should be submitted by
the Suptg. Engineer on the
subjects mentioned in
paras band 8 of the Examiner's
Note.

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Inspection report
on the construction
of the



S. E. IV Circle ✓
other Suptg. Engrs. ✓
C. A. to Govt. ✓
Rev. P. W. A. ✓

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PUBLIC WORKS

25/1/94

24 Jan & 217W

Inspection Report

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Orders on the—
on the accounts
of the Lumbobone
ga dated 19/10/93

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