(1) பக்கங்களின் எண்ணிக்கை 20

(2) புதுக்கித் திருப்பிய நாள் 2/82

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

அயற் துறை

அரசாணை எண்.	அச்சகம்
மு. கோப்புத் தாள் எண். 222	பலவகை
நாள் : 24-1-1884	199

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

222
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 19th January 1894, No. 158 B.

Submitted for such action as may be necessary, special attention being invited to the following.

2. *Paragraph* 7 (*a*).—The overpayment of Rs. 13-5-1 to Dorasamy Pillay has not been cleared in the accounts for November 1893. Early action for its recovery is desirable.

3. *Paragraphs* 26 *and* 28.—As already stated in my remarks on the report on the accounts of the West Coast division, I quite endorse the Deputy Examiner's suggestion that the practice of paying in advance for material should be discouraged, if not absolutely prohibited.

4. *Paragraphs* 29 *and* 30.—The use of (and the necessity for submitting) works slips does not appear to be understood and appreciated by Divisional and Circle officers, and it would perhaps be as well to issue a Government Order calling attention to Government of India Code, volume I, chapter III, paragraph 43. A special note on this subject will therefore be submitted for the orders of Government.

5. *Paragraphs* 31 *to* 33.—Although the matter dealt with in these remarks is of an administrative nature and has but little connection with accounts, it is brought to notice of Government for consideration whether more security should not be demanded when large works are undertaken by so-called piece-workers ; this security need not necessarily be in cash, but would be just as effective if the usual 10 per cent. were deducted from all bills until completion of work.

6. *Paragraph* 42.— The register of buildings should be corrected and completed to date.

ENCLOSURE.

REPORT of an inspection of the accounts of the Executive Engineer, Salem Division, by P. J. Creameor, Deputy Examiner, Public Works Accounts, Madras, from 20th to 24th October 1893, dated Salem, 24th October 1893.

1. *Date of last inspection.*—10th to 14th December 1892.

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

3. *Orders of Government on last inspection.*—G.O., no. 530 W., dated 28th February 1893.

4. *Divisional Officers.*—Mr. G. E. Manson, Executive Engineer, 3rd grade, has continued in charge since last inspection, except from 27th May to 16th July 1893, during which period Lieutenant J. Cormac held charge of the division in addition to his sub-divisional (Salem) charge.

5. *Divisional Accountant.*—S. Sankara Rao, 6th grade, temporary rank, has continued in the division since last inspection.

6. *Constitution of the division*—

Name of Sub-division.	Officers in charge, &c.		Mode of supply of funds.	Amount of imprest.	Remarks.
	Name.	Rank.			
				Rs.	
Salem ...	M.R.Ry. K. R. Rangasami Iyengar.	Overseer, 2nd grade ...	Drawing account.	100	The imprest is that of Overseer, Atur and Salem taluks, until the new incumbent takes charge.
	G. S. Krishnasami Iyer ...	Temporary Overseer ...	...	100	
	Abdul Aziz Sahib	Sub-divisional Clerk ...	...	10	
Tiruppattúr.	M.R.Ry. T. Ramanujam Pillay.	Supervisor, 1st grade ...	Drawing account.	..	
	M.R.Ry. P. Ramanarayana Pandé.	Overseer, 1st grade ...	...	100	
	M.R.Ry. S. Subramania Iyer.	Temporary Overseer ...	...	100	
	P. Koteswara Naidu ...	Sub-divisional Clerk ...	...	20	
	M.R.Ry. C. Ramasami Naidu.	Head Clerk	...	20	Executive Engineer's office.

7. *Action taken on last report.*—The irregularities taken up in the last inspection report have all been remedied, with the exception of—

(*a*) *Paragraph* 20.—At end of September, five of the 85 outstandings with contractors had not been adjusted. Of these, one had been, and two others would in all probability be, paid in October; a fourth was in course of clearance and would very likely be settled during November, but the last and most important item is an overpayment of Rs. 13–5–1 to Dorasami Pillay, being the balance of his account since June 1892. No action has, so far as could be ascertained, been taken about this since May 1893, when the Superintending Engineer expressed an opinion that the late accountant, Raghavendra Charriar (now in the South Arcot division), should be held responsible for the excess payment.

(*b*) *Paragraph* 39.—The stationery registers are still in manuscript, but proofs had been examined and the new forms were expected from the press very shortly.

(*c*) *Paragraph* 41.—The old records have not yet been destroyed, but they have been sorted and await final orders of Superintending Engineer.

8. *Test audit of accounts.*—The accounts for August 1893 were test-audited and the unvouched outlay, which amounted to Rs. 14–9–0 only, was duly verified; but it was noticed that—

(i) The charge of annas 5 for removing record boxes in divisional voucher 12 should have been allocated to Establishment (Contingencies) and not to Tools and Plant.

(ii) In divisional vouchers 14 to 16, the name of work had not been entered.

(iii) Cheque numbers were either omitted or incorrectly or incompletely (book numbers not given) entered in c.c. vouchers nos. 7, 22, 34, 35 and others.

(iv) C.C. voucher nos. 41 and 48.—english portion was incomplete.

(v) Rs. 7 paid to Govindaraja Mudaly, maistry, on voucher no. 39 were shown to be recoverable from piece-workers for slow progress. It could not be ascertained that the amount had been recovered, nor that any note had been kept in view to such recovery being watched.

(vi) Voucher no. 19 showed that work done was 'closing breaches in Agasanu channel,' but its amount had been debited to estimate for 'raising right bank of Ponnaiyár river, &c.'

9. *Works in progress without estimate.*—An outlay of Rs. 171–14–9 has been incurred as 'compensation for land submerged in Velangamudi village under the Barur project'; further charges are anticipated and a consolidated estimate is said to be under preparation.

10. The estimates sanctioned for 'improvements to Muthusubramonia Chetty anicut' and 'clearing prickly-pear from the supply channel to Beleur Chinna tank,' should be included in Superintending Engineer's monthly return, so as to remove the audit objection of 'want of sanction.'

11. *Measurement books.*—Two books in the Salem sub-division which were now in use were incomplete as regards noting of bills in which the recorded measurements had been included.

12. The register shows that there are 25 unused books of the old pattern on hand, but as the new books are now being used it is not apparently intended to use the old stock; and, if so, it is not worth while keeping them and retaining them on the register.

13. This register should record the name of each individual to whom a book is issued and not merely the name of the sub-division. Accordingly, sub-divisional officers should be directed, whenever a book is issued by them, to intimate the number of the book and the name of the subordinate who will use it.

222/2

14. *Miscellaneous receipts.*—As a rule, these appear to be paid into treasury promptly, but in April the realizations were overlooked and not paid in until next month.

15. *Recovery of rents.*—The rent roll (form 32 Y.) for August 1893 exhibited no arrears, except for that month; but the revision of rents directed in audit note for April 1893 had not yet been carried out. In this connection, it is pointed out that it is not the intention that an abnormal *annual repair outlay, in any one year*, should involve a revision of rent; such revision is only to be made, when it is found that the actual average (for eight years) cost of the repairs, is not being covered by the estimated cost for repairs which is included in the rent assessed.

16. *Divisional cash book.*—This book was very well kept up, but there were a few trivial errors which had been properly corrected and attested. No notes had been entered of the cancellation of cheques, $\frac{35, A.}{49,835}$, dated 31st March 1893 and $\frac{42, S.}{50,112}$, dated 4th May 1893, which had been drawn out by mistake, but never issued.

17. There was a charge of Rs. 16–4–0 (divisional voucher no. 15 of 13th September 1893) for 13 yards of table cloth erroneously allocated to *Tools and Plant*, instead of to *Establishment, Contingencies*.

18. *Adjustment books.*—This book should contain, at foot of the transactions of the general branch, a separate set of the irrigation branch adjustments. At present it exhibits no figures to correspond with those shown under *adjustments* in the cash abstract book for irrigation transactions.

19. In item 3 of September 1893 there was a credit of Rs. 330–8–0 to Civil Department by debit to Provincial repairs, but a reference to the transfer advice of exchange account items, No. 19-D, dated 29th September 1893, shows that this sum included an item of Rs. 2–3–0 which, being a refund of revenue, appertained to the irrigation branch and should now be written back to the correct head of account.

20. The new write-back order (India form no. 17) has not yet been brought into use.

21. *Works abstracts.*—These documents are not prepared in sub-divisional offices as ordered in g.o., no. 2726 W., dated 30th September 1892, but are compiled in the divisional office, and sub-divisional officers are kept informed of the progress of outlay by means of form M91. Where outlay is accounted for by sub-heads, it would be as well to send the works abstracts also to the sub-divisional officer monthly for verification and return and thus, to a certain extent, obviate the irregularities noticed at paras. 23, 24, 26 and 27 below.

22. These documents show progress to date as in standard form, but as items not affected by the month's transactions are excluded in accordance with note 2 on form E. 68, the cross totals do not agree with the *total value of work done*. It is, therefore, suggested that one of the columns should be headed 'items unaffected by transactions of the month.'

23. In the following cases amounts were transferred from *workshop liabilities* to the sub-head 'teak-wood wrought and put up,' but it is very doubtful if this is correct:—

	Rs.	A.	P.
(*a*) Taluk Cutcherry at Tiruppattúr	3,181	11	1
(*b*) Taluk Cutcherry at Tiruchengódu	5,000	0	0

In the first case the charges include teak-wood, panelled and venetian and batten doors, iron grated doors, iron gates and other articles of iron work, each of which is distinctly provided for in the estimate and accordingly the item should be distributed over those sub-heads.

In the second instance there was nothing to show the particulars of the transaction, but presumably the irregular procedure indicated for (*a*) has been followed here also.

24. The cost (Rs. 50–15–11) of a shed for storing teak-wood doors has been charged to the sub-head 'teak-wood panelled and venetain doors, &c.', of the estimate for Taluk Cutcherry at Tiruppattúr, but apparently the expenditure should have been shown as on an unsanctioned item, or, preferably, debited to *contingencies*.

25. *Register of works.*—Works costing Rs. 200 and under are not entered, nor is the prescribed alternative (India form 34) maintained. The inclusion of such items in register of works is not absolutely prohibited and they might be entered in it; but if not, it is desirable that form 34 should be brought into use as it is often found difficult to trace previous outlay on such items.

26. The entries in this register which are noted below would appear to indicate overpayments; but as a matter of fact they are not so, being due to (1) the practice of paying for *materials* collected and omitting to exclude them altogether when *the work done* covers their cost and (2) the transfer in the divisional office from 'materials at site' to a wrong sub-head.

(*a*) *Improvements to the Alapuram tank and channel.*—Sub-head; concrete in surkhi mortar. This is being paid for to the piece-worker at Rs. 13, the full estimate rate, but the executed rate works up to Rs. 17–4–6 owing to the transfer to it of certain items from the materials at site account without any precise information being given as to the actual sub-head to be debited, and accordingly the outlay amounts to Rs. 1,777 against Rs. 1,476 provided in estimate.

NOTE.—The quantity of work done should be 10,281 and not 10,398 cubic feet, 117 cubic feet of *metal* transferred from materials at site in February 1893 having been erroneously included in *progress*.

(*b*) *Constructing police huts at Tiruppattúr.*—The up-to-date details in the last receipt from the piece-worker show that he has been paid for all the *jungle-wood, wrought and put up;* and, in addition, Rs. 286–10–6 (April 1893) and Rs. 255–4–0 (August 1893) for jungle-wood *collected as material*, but the whole of the charges have been debited to the final sub-head in the register of works, with the result that there is an excess in rate and the further possibility that, when final payment is being made, *there may be an omission to exclude the material items*, and there would be a double payment, which it will be difficult, if not impossible, to recover [*see* para. 7 (*a*)].

27. Owing to an omission to exhibit the quantity of work done in January 1893, the register of works for Taluk Cutcherry at Tiruppattúr shows the executed rate for "burnt stone in mortar, &c.," to be Rs. 49–5–4 against the estimated rate of Rs. 26–6–0, but the actual quantity should be 18,322 cubic feet (instead of 11,236), and the rate would then work out to Rs. 30–4–0 per 100 cubic feet.

28. The irregularities noticed at para. 26 above accentuate the necessity (as indicated in para. 36 of the recent report on the accounts of the Executive Engineer, West Coast Division) for the issue of such orders as will discourage, if not absolutely prohibit, the practice of paying for materials collected for a work.

29. *Excesses over estimates, &c.*—The estimate for "constructing an anicut and improving the channel to supply the Sangabasavam tank in Morandahully project" is for Rs. 18,469, while the expenditure amounts to Rs. 17,698. The estimate appears likely to be exceeded owing to excesses on sub-heads noticed below, but it does not appear that they have been reported to Superintending Engineer by means of the works-slip or otherwise :—

	Estimate.	Outlay.	Excess.
	RS.	RS.	RS.
(*a*) Cut-stone work	1,648	2,100	452
(*b*) Concrete with stone jelly in surkhi mortar ...	1,478	2,612	1,134
(*c*) Baling water	500	1,811	1,311
(*d*) Items of Rs. 500 and under	2,934	3,948	1,014

30. The more important excesses over estimates which have not been regularized by sanction to revised estimates or submission of completion reports are detailed below :—

Works.	Estimate.	Outlay.	Remarks.
	RS.	RS.	
Cutting new channel from Kutoooppam east main sluice of Barúr tank.	1,010	1,154	
Repairs to Collector's residence at Salem (two estimates).	780	1,018	Estimate said to be under revision.
Repairing Police Assistant Superintendent's bungalow, Tiruppattúr.	290	466	Revised estimate under reference to Superintending Engineer.
Levelling and sectioning the Barúr tank bund	7,240	7,339	
Constructing two sluices in No. 98 Ponavasal tank ...	750	865	
Repairs to Udiattur tank	740	1,131	
Do. to Arur tank	2,270	2,490	Estimate said to be under revision.
Repairing and improving existing escape and sluices of No. 54 Koppanpatti tank.	925	1,117	
Repairing weir and sluices of Kaderanallur tank	2,180	2,395	
Repairs to No. 3 Lakshmana Gounden tank	292	371	

31. *Securities from contractors.*—As a rule, all work is being carried out on the piece-work system, and no security is taken, either in lump sum or by deductions from bills; but there is one exception to this (*vide* next paragraph), and there are still eleven petty deposits in savings banks, brought over from the Coimbatore division when this division was being formed, some of which can now be refunded, as works appear to have been completed long ago.

32. The only exception to the piece-work system is a contract lately entered into with Venkatachellam Mudaliar for construction of the new Taluk Cutcherry at Tiruppattúr. The cost of this work is estimated at Rs. 36,600, yet the only security provided for is a lump sum deposit of Rs. 250 and 5 per cent. deductions from bills until a further sum of Rs. 250 is in hand or a

222/3

total of Rs. 500 in all. It could not be ascertained whether this contract was for the whole of the work, but it was understood that it had not yet been formally approved of by competent authority.

33. Incidental to the piece-work system and as a side issue of the irregularities noticed at para. 26 above, it is considered desirable to place on record that the "Improvements to the Alapuram tank and channel" are being carried out by Venkatagiri Iyer and Subba Row, who are being dealt with as piece-workers. As the work is estimated to cost Rs. 11,240 and the agreement with these men shows that they have to carry out work on about 20 different sub-heads, it would certainly appear that it is decidedly wrong in principle to apply the piece-work system to it; and, as matters stand at present, a most important work is entrusted to men who have given no tangible security for its completion, and from whom, accordingly, it would be impossible to recover overpayments for materials or to realize any penalty for bad work or delay.

34. *Copies of vouchers.*—There are no copies of bills (or receipts) for intermediate payments, and the Divisional office is not, therefore, in a position to check even final bills. To remedy this, sub-divisions could send in their completed counterfoil books of hand-receipts and the copies of certificates now maintained by them, as all the information they need is supposed to be kept up in the new form of measurement books.

35. *Tools and Plant returns.*—These were examined for the half-year ended 30th September 1893, and the following points appear to call for special notice :—

(*a*) A mortar mill lent to the Military Works division, Bangalore, before the Salem division was formed, is still retained on the returns; if it is not required here, it might be formally transferred to the Military Works Department under proper sanction.

(*b*) The following famine tools, being part of those *lent* to the District Board Engineer in October 1891, are still shown as part of the balances as per divisional returns, although the District Board Engineer, in his no. 4214, dated 16th September 1893, to the address of the Collector and President, reports that they are irrecoverable and impossible to trace :—

Pick-axes	301	Hammers, sledge ...	2
Axes, felling	2	Mamooties	300
Crow-bars	17	Jumpers	3
Hammers, stone-breaking	68½		

Orders of government should be applied for and the items written off the books.

36. The following receipts and issues shown in the monthly form (no. 12) were not entered in the half-yearly returns concerned :—

Head-quarters.

	Month.	Receipts.	Issues.	
Scale-plotting, box-wood ...	April 1893	...	1	
Iron chain	July 1893	1	1	(Received from Coimbatore Division and issued to P.W. Stores).
Salem Sub-division.				
Crow-bars	May 1893	...	3	
Tiruppattúr Sub-division.				
Scale, box-wood	May 1893	1	...	
Table	July 1893	1	...	

37. In the consolidated half-yearly return, eight 50-feet measuring tapes are shown, but the aggregate of the separate returns is nine.

38. In the books maintained for the tools at head-quarters no entries should be made concerning articles purchased or written off in sub-divisions. They should only record such transactions as actually affect the articles in store at head-quarters.

39. The book of daily receipts and issues (form no. 9), maintained in the Salem sub-division, is not properly kept. Instead of showing only the actual receipts and issues *as they occur*, it exhibits the balances each half-year and explains below the differences between them and those of the previous half-year.

40. *Register of sanctions.*—This is now kept up in the new form and is up to date, but the first column (index number) merely contained a reference to the *group number* in the index of the book. It has now been explained that each estimate sanctioned must bear a serial number, which should be consecutive in the order of its receipt, and that this number should be entered

in the first column of the register quite irrespective of the position of the entry (as regards grouping) in the book. The last column of the register had not been filled in in the case of completed original works.

41. *Completion reports.*—In addition to what has already been noted at item 30, there are about half a dozen petty items on which no outlay has been incurred since April 1893. If they are completed, the usual reports should be sent in without delay. There is also a revised completion report due for "completing Thalavasal bridge," and this has become necessary owing to the erroneous action taken on the audit note for August 1893 (arrears item 4 of May 1893). Instead of writing back the sum of Rs. 30 for tar to credit of this work, the amount should have been credited to *Revenue*, as the work accounts had been finally closed last year; and the write-back may be reversed accordingly in next accounts, thus doing away with the necessity for submitting a revised completion report.

42. *Register of buildings.*—This register appears to be incomplete and incorrect; the cost of the rentable buildings, as shown in form 32, Y, does not agree with the outlay as exhibited in this register.

43. *Service books.*—As a service book is not maintained for lascar Narayansami, and he is said to be a temporary man, his name should appear in the salary bills in red ink. The entry in the record of C. Ramasamy Naidu, clerk, regarding the acting allowance at Rs. 20 should be corrected to Rs. 10 with reference to the disallowance list on the salary bills for July 1893.

44. *Superfluous work.*—As far as could be gathered there is very little superfluous office work in this division; but the divisional cash balance statement (form 1) need not be kept in counterfoil, and, in sub-divisional cash books, it is totally unnecessary to enter *details of opening balances*, or the numbers and amounts of estimates.

45. *State of the office work.*—On the whole, this is very satisfactory, and the accountant appears to carry out his duties with a very fair amount of zeal and intelligence; but, *vide* para. 15, he could improve on this and have this avoided the necessity for calling attention to the non-revision of rents which was ordered as far back as June 1893.

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

ORDER—dated 24th January 1894, No. 222 W., Public Works.

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

2. The Superintending Engineer will submit a separate report on the subject of paragraphs 31 to 33 of the inspection notes.

(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.

Exd. C. A. Muniswmy.
Spare Copies

222/4

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated January, 24th.

Read. *Encl.*

G.O., 24th Jan. 1894, No. 222 W.

JANUARY.

Inspection Report

Orders on the — on the accounts of the Salem division, dated 24th October 1893.

28/1/1894

222/5

Report of an inspection of the Accounts of the Executive Engineer, Salem Division, by P. J. Creamer, Deputy Examiner, Public Works Accounts, Madras, from 20th to 24th October 1893, dated Salem, 24th October 1893.

1. *Date of last inspection.*—10th to 14th December 1892.

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

3. *Orders of Government on last inspection.*—G.O., no. 530 W., dated 28th February 1893.

4. *Divisional Officers.*—Mr. G. E. Manson, Executive Engineer, 3rd grade, has continued in charge since last inspection, except from 27th May to 16th July 1893, during which period, Lieutenant J. Cormac held charge of the division in addition to his sub-divisional (Salem) charge.

5. *Divisional Accountant.*—S. Sankara Rao, 6th grade, temporary rank, has continued in the division since last inspection.

6. *Constitution of the division.*—

Name of Sub-division.	Officers in charge &c.		Mode of supply of funds.	Amount of Imprest.	Remarks.
	Name.	Rank.			
				rs.	
Salem	M.R.Ry. K. R. Rangasami Iyengar.	Overseer, 2nd grade ...	Drawing account.	100	The imprest is that of Overseer, Attur and Salem taluks, until the new incumbent takes charge.
	G. S. Krishnasami Iyer ...	Temporary Overseer ...	...	100	
	Abdul Aziz Sahib ...	Sub-divisional Clerk ...	...	10	
Tiruppattur.	M.R.Ry. T. Ramanujam Pandé.	Supervisor, 1st grade ...	Drawing account.	..	
	M.R.Ry. P. Ramanarayana Pandé.	Overseer, 1st grade ...	...	100	
	M.R.Ry. S. Subramania Iyer.	Temporary Overseer ...	...	100	
	P. Koteswara Naidu ...	Sub-divisional Clerk ...	...	20	
	M.R.Ry. C. Ramasami Naidu.	Head Clerk	...	20	Executive Engineer's office.

7. *Action taken on last report.*—The irregularities taken up in the last inspection report have all been remedied, with the exception of—

(*a*) Paragraph 20.—At end of September, five of the 85 outstandings with contractors had not been adjusted. Of these, one had been, and two others would, in all probability, be paid in October; a fourth was in course of clearance and would very likely be settled during November, but the last and most important item is an over payment of Rs. 13-5-1 to Dorasami Pillay, being the balance of his account since June 1892. No action has, so far as could be ascertained, been taken about this since May 1893, when the Superintending Engineer expressed an opinion that the late accountant, Raghavendra Charriar (now in the South Arcot division), should be held responsible for the excess payment.

(*b*) Paragraph 39.—The stationery registers are still in manuscript, but proofs had been examined and the new forms were expected from the press very shortly.

(*c*) Paragraph 41.—The old records have not yet been destroyed, but they have been sorted and await final orders of Superintending Engineer.

8. *Test audit of accounts.*—The accounts for August 1893 were test-audited and the unvouched outlay, which amounted to Rs. 14-9-0 only, was duly verified; but it was noticed that

(i) The charge of annas 5 for removing record boxes in divisional voucher 12, should have been allocated to Establishment (Contingencies) and not to Tools and Plant.

(ii) In divisional vouchers 14 to 16, the name of work had not been entered.

(iii) Cheque numbers were either omitted or incorrectly or incompletely (book numbers not given) entered in c.c. vouchers nos. 7, 22, 34, 35 and others.

(iv) C.C. voucher nos. 41 and 48.—english portion was incomplete.

(v) Rs. 7 paid to Govindaraja Mudaly, maistry, on voucher no. 39 were shown to be recoverable from piece-workers for slow progress. It could not be ascertained that the amount had been recovered, nor that any note had been kept in view to such recovery being watched.

(vi) Voucher no. 19 showed that work done was 'closing breaches in Agasanu channel,' but its amount had been debited to estimate for 'raising right bank of Ponnaiyár river, &c.'

9. *Works in progress without estimate.*— An outlay of Rs. 171–14–9 has been incurred as 'compensation for land submerged in Velangamudi village under the Barur project'; further charges are anticipated and a consolidated estimate is said to be under preparation.

10. The estimates sanctioned for 'improvements to Muthusubramonia Chetty anicut' and 'clearing prickly-pear from the supply channel to Beleur Chinna tank,' should be included in Superintending Engineer's monthly return, so as to remove the audit objection of 'want of sanction.'

11. *Measurement books.*—Two books in the Salem sub-division which were now in use, were incomplete as regards noting of bills in which the recorded measurements had been included.

12. The register shows that there are 25 unused books of the old pattern on hand, but as the new books are now being used it is not apparently intended to use the old stock; and, if so, it is not worth while keeping them and retaining them on the register.

13. This register should record the name of each individual to whom a book is issued and not merely the name of the sub-division. Accordingly, sub-divisional officers should be directed, whenever a book is issued by them, to intimate the number of the book and the name of the subordinate who will use it.

14. *Miscellaneous receipts.*—As a rule, these appear to be paid into treasury promptly, but in April the realizations were overlooked and not paid in until next month.

15. *Recovery of rents.*—The rent roll (form 32 Y.) for August 1893 exhibited no arrears, except for that month; but the revision of rents directed in audit note for April 1893 had not yet been carried out. In this connection, it is pointed out that it is not the intention that an abnormal *annual repair outlay, in any one year,* should involve a revision of rent; such revision is only to be made, when it is found that the actual average (for eight years) cost of the repairs, is not being covered by the estimated cost for repairs which is included in the rent assessed.

16. *Divisional cash book.*—This book was very well kept up, but there were a few trivial errors which had been properly corrected and attested. No notes had been entered of the cancellation of cheques, $\frac{35, A.}{49,835}$, dated 31st March 1893 and $\frac{42, S.}{50,112}$, dated 4th May 1893, which had been drawn out by mistake, but never issued.

17. There was a charge of Rs. 16–4–0 (divisional voucher no. 15 of 13th September 1893) for 13 yards of table cloth, erroneously allocated to *Tools and Plant*, instead of to *Establishment, Contingencies.*

18. *Adjustment books.*— This book should contain, at foot of the transactions of the general branch, a separate set of the irrigation branch adjustments. At present it exhibits no figures to correspond with those shown, under *adjustments* in the cash abstract book for irrigation transactions.

19. In item 3 of September 1893 there was a credit of Rs. 330–8–0 to Civil Department by debit to Provincial repairs, but a reference to the transfer advice of exchange account items, No. 19-D., dated 29th September 1893, shows that this sum included an item of Rs. 2–3–0 which, being a refund of revenue, appertained to the irrigation branch and should now be written back to the correct head of account.

20. The new write-back order (India form no. 17) has not yet been brought into use.

21. *Works abstracts.*—These documents are not prepared in sub-divisional offices as ordered in g.o., no. 2726 W., dated 30th September 1892, but are compiled in the divisional office and sub-divisional officers are kept informed of the progress of outlay by means of form M91. Where outlay is accounted for by sub-heads, it would be as well to send the works abstracts also to the sub-divisional officer monthly for verification and return and thus, to a certain extent, obviate the irregularities noticed at paras. 23, 24, 26 and 27 below.

22. These documents show progress to date as in standard form, but as items not affected by the month's transactions are excluded in accordance with note 2 on form E. 68, the cross totals do not agree with the *total value of work done.* It is, therefore, suggested that one of the columns should be headed 'items unaffected by transactions of the month.'

23. In the following cases amounts were transferred from *workshop liabilities* to the sub-head 'teak-wood wrought and put up,' but it is very doubtful if this is correct.

	Rs.	A.	P.
(*a*) Taluk Cutcherry at Tiruppattúr	3,181	11	1
(*b*) Taluk Cutcherry at Tiruchengódu	5,000	0	0

In the first case the charges include teak-wood, panelled and venetian and batten doors, iron grated doors, iron gates and other articles of iron work, each of which is distinctly provided for in the estimate and accordingly the item should be distributed over those sub-heads.

In the second instance there was nothing to show the particulars of the transaction, but presumably the irregular procedure indicated for (*a*) has been followed here also.

24. The cost (Rs. 50–15–11) of a shed for storing teak-wood doors, has been charged to the sub-head 'teak-wood panelled and venetain doors, &c.', of the estimate for Taluk Cutcherry at Tiruppattúr, but apparently the expenditure should have been shown as on an unsanctioned item, or preferably, debited to *contingencies.*

25. *Register of works.*—Works costing Rs. 200 and under are not entered, nor is the prescribed alternative (India form 34) maintained. The inclusion of such items in register of works is not absolutely prohibited and they might be entered in it; but if not, it is desirable that form 34 should be brought into use as it is often found difficult to trace previous outlay on such items.

26. The entries in this register which are noted below would appear to indicate over payments; but as a matter of fact they are not so, being due to (1) the practice of paying for *materials* collected and omitting to exclude them altogether when *the work done* covers their cost and (2) the transfer, in the divisional office from 'materials at site' to a wrong sub-head.

(*a*) *Improvements to the Alapuram tank and channel.*—Sub-head; concrete in surkhi mortar. This is being paid for to the piece-worker at Rs. 13, the full estimate rate, but the executed rate works up to Rs. 17–4–6 owing to the transfer to it of certain items from the materials at site account without any precise information being given as to the actual sub-head to be debited, and accordingly the outlay amounts to Rs. 1,777 against Rs. 1,476 provided in estimate.

NOTE.—(The quantity of work done should be 10,281 and not 10,398 cubic feet, 117 cubic feet of *metal* transferred from materials at site in February 1893 having been erroneously included in *progress.*)

(*b*) *Constructing police huts at Tiruppattúr.*—The up-to-date details in the last receipt from the piece-worker show that he has been paid for all the *jungle-wood, wrought and put up;* and, in addition, Rs. 286–10–6 (April 1893) and Rs. 255–4–0 (August 1893) for jungle-wood, *collected as material,* but the whole of the charges have been debited to the final sub-head in the register of works, with the result that there is an excess in rate and the further possibility that, when final payment is being made, *there may be an omission to exclude the material items,* and there would be a double payment, which it will be difficult, if not impossible to recover (*see* para. 7 (*a*)).

27. Owing to an omission to exhibit the quantity of work done in January 1893, the register of works for Taluk Cuteberry at Tiruppattúr shows the executed rate for "burnt stone in mortar, &c." to be Rs. 49–5–4 against the estimated rate of Rs. 26–6–0, but the actual quantity should be 18,322 cubic feet (instead of 11,236), and the rate would then work out to Rs. 30–4–0 per 100 cubic feet.

28. The irregularities noticed at para. 26 above, accentuate the necessity (as indicated in para. 36 of the recent report on the accounts of the Executive Engineer, West Coast Division) for the issue of such orders as will discourage, if not absolutely prohibit, the practice of paying for materials collected for a work.

29. *Excesses over estimates, &c.*—The estimate for "constructing an anicut and improving the channel to supply the Sangabasavam tank in Morandahully project" is for Rs. 18,469, while the expenditure amounts to Rs. 17,698. The estimate appears likely to be exceeded owing to excesses on sub-heads noticed below, but it does not appear that they have been reported to Superintending Engineer by means of the works-slip or otherwise:—

	Estimate. Rs.	Outlay. Rs.	Excess. Rs.
(*a*) Cut-stone work	1,648	2,100	452
(*b*) Concrete with stone jelly in surkhi mortar ...	1,478	2,612	1,134
(*c*) Baling water	500	1,811	1,311
(*d*) Items of Rs. 500 and under	2,934	3,948	1,014

30. The more important excesses over estimates, which have not been regularized by sanction to revised estimates or submission of completion reports are detailed below:—

Works.	Estimate.	Outlay.	Remarks.
	Rs.	Rs.	
Cutting new channel from Kuteoppam east main sluice of Barúr tank.	1,010	1,154	
Repairs to Collector's residence at Salem (two estimates).	780	1,018	Estimate said to be under revision.
Repairing Police Assistant Superintendent's bungalow, Tiruppattúr.	290	466	Revised estimate under reference to Superintending Engineer.
Levelling and sectioning the Barúr tank bund	7,240	7,339	
Constructing two sluices in No. 98, Ponavasal tank ...	750	865	
Repairs to Udiattur tank	740	1,131	
Do. to Arur tank	2,270	2,490	Estimate said to be under revision.
Repairing and improving existing escape and sluices of No. 54, Koppanpatti tank.	925	1,117	
Repairing weir and sluices of Kaderanallur tank	2,180	2,395	
Repairs to no. 3, Lakshmana Gounden tank	292	371	

31. *Securities from contractors.*—As a rule, all work is being carried out on the piece-work system, and no security is taken, either in lump sum or by deductions from bills; but there is one exception to this (*vide* next paragraph), and there are still eleven petty deposits in savings banks, brought over from the Coimbatore division when this division was being formed, some of which can now be refunded, as works appear to have been completed long ago.

32. The only exception to the piece-work system is a contract lately entered into with Venkatachellam Mudaliar for construction of the new Taluk Cutcherry at Tiruppattúr. The cost of this work is estimated at Rs. 36,600, yet the only security provided for is a lump sum deposit of Rs. 250 and 5 per cent. deductions from bills until a further sum of Rs. 250 is in hand or a total of Rs. 500 in all. It could not be ascertained whether this contract was for the whole of the work, but it was understood that it had not yet been formally approved of by competent authority.

33. Incidental to the piece-work system, and as a side issue of the irregularities noticed at para. 26 above, it is considered desirable to place on record that the "Improvements to the Alapuram tank and channel" are being carried out by Venkatagiri Iyer and Subba Row, who are being dealt with as piece-workers. As the work is estimated to cost Rs. 11,240, and the agreement with these men shows that they have to carry out work on about 20 different sub-heads, it would certainly appear that it is decidedly wrong in principle to apply the piece-work system to it; and, as matters stand at present, a most important work is entrusted to men who have given no tangible security for its completion, and from whom, accordingly, it would be impossible to recover over-payments for materials or to realize any penalty for bad work or delay.

34. *Copies of vouchers.*—There are no copies of bills (or receipts) for intermediate payments, and the Divisional office is not, therefore, in a position to check even final bills. To remedy this, sub-divisions could send in their completed counterfoil books of hand-receipts and the copies of certificates now maintained by them, as all the information they need is supposed to be kept up in the new form of measurement books.

35. *Tools and Plant returns.*—These were examined for the half-year ended 30th September 1893, and the following points appear to call for special notice:—

(*a*) A mortar mill lent to the Military Works division, Bangalore, before the Salem division was formed, is still retained on the returns; if it is not required here, it might be formally transferred to the Military Works Department under proper sanction.

(*b*) The following famine tools, being part of those *lent* to the District Board Engineer in October 1891, are still shown as part of the balances as per divisional returns, although the District Board Engineer, in his no. 4214, dated 16th September 1893, to the address of the Collector and President, reports that they are irrecoverable and impossible to trace.

Pick-axes	301	Hammers, sledge ...	2
Axes, felling	2	Mamooties	300
Crow-bars	17	Jumpers	3
Hammers, stone-breaking	682		

Orders of government should be applied for and the items written off the books.

36. The following receipts and issues shown in the monthly form (no. 12) were not entered in the half-yearly returns concerned:—

(*Head-quarters*).

	Month.	Receipts.	Issues.	
Scale-plotting, box-wood ...	April 1893	...	1	
Iron chain	July 1893	1	1	(Received from Coimbatore Division and issued to P.W. Stores).

(*Salem Sub-division*).

Crow-bars	May 1893	...	3	

(*Tiruppatúr Sub-division*).

Scale, box-wood	May 1893	1	...	
Table	July 1893	1	...	

37. In the consolidated half-yearly return, eight 50-feet measuring tapes are shown, but the aggregate of the separate returns is nine.

38. In the books maintained for the tools at head-quarters no entries should be made concerning articles purchased or written off in sub-divisions. They should only record such transactions as actually affect the articles in store at head-quarters.

39. The book of daily receipts and issues (form no. 9), maintained in the Salem sub-division, is not properly kept. Instead of showing only the actual receipts and issues *as they*

occur, it exhibits the balances each half-year and explains below the differences between them and those of the previous half year.

40. *Register of sanctions.*—This is now kept up in the new form and is up to date, but the first column (index number) merely contained a reference to the *group number* in the index of the book. It has now been explained that each estimate sanctioned must bear a serial number, which should be consecutive in the order of its receipt, and that this number should be entered in the first column of the register, quite irrespective of the position of the entry (as regards grouping) in the book. The last column of the register had not been filled in in the case of completed original works.

41. *Completion reports.*—In addition to what has already been noted at item 30, there are about half a dozen petty items on which no outlay has been incurred since April 1893. If they are completed, the usual reports should be sent in without delay. There is also a revised completion report due for "completing Thalavasal bridge," and this has become necessary, owing to the erroneous action taken on the audit note for August 1893 (arrears item 4 of May 1893). Instead of writing back the sum of Rs. 30 for tar, to credit of this work, the amount should have been credited to *Revenue*, as the work accounts had been finally closed last year; and the write-back may be reversed accordingly in next accounts, thus doing away with the necessity for submitting a revised completion report.

42. *Register of buildings.*—This register appears to be incomplete and incorrect; the cost of the rentable buildings, as shown in form 32, Y, does not agree with the outlay as exhibited in this register.

43. *Service books.*—As a service book is not maintained for lascar Narayansami, and he is said to be a temporary man, his name should appear in the salary bills in red ink. The entry in the record of C. Ramasamy Naidu, clerk, regarding the acting allowance at Rs. 20 should be corrected to Rs. 10 with reference to the disallowance list on the salary bills for July 1893.

44. *Superfluous work.*—As far as could be gathered there is very little superfluous office work in this division; but the divisional cash balance statement (form 1) need not be kept in counterfoil, and, in sub-divisional cash books, it is totally unnecessary to enter *details of opening balances*, or the numbers and amounts of estimates.

45. *State of the office work.*—On the whole, this is very satisfactory, and the accountant appears to carry out his duties with a very fair amount of zeal and intelligence; but, *vide* para. 15, he could improve on this and have thus avoided the necessity for calling attention to the non-revision of rents which was ordered as far back as June 1893.

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

(C. No. 1201/8.)

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1894 { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 19 January 1894.

OFFICE NOTE No. 158B

To

W. 22/8 1 Pica

Inspection report on the accounts of the Salem Division, dated 24th. October 1893.

Submitted for such action as may be necessary, special attention being invited to the following.

2. Para 7(a). The overpayment of Rs. 13-5-1 to Dorassmi Pillay has not been cleared in the accounts for November 1893. Early action for its recovery is desirable.

3. Paras 26 and 28. As already stated in my remarks on the report on the accounts of the West Coast Division, I quite endorse the Dy. Examiner's suggestion, that the practice of paying in advance for material should be discouraged, if not absolutely prohibited.

4. Para 29 and 30. The use of(& the necessity for submitting) Works- slips does not appear to be understood and appreciated by Divisional and Circle officers, and it would perhaps be as well

3000-2-2-91.

P. W. CURRENT No. 451

to issue a G.O. calling attention to Govt. of India Code, volume I, chapter III, para 43. A special note on this subject will therefore be submitted for the orders of Government.

5. Paras 31 to 33. Although the matter dealt with in these remarks is of an administrative nature and has but little connection with accounts, it is brought to notice of Government for consideration whether more security should not be demanded when large works are undertaken by so called piece-workers; this security need not necessarily be in cash, but would be just as effective if the usual 10 per cent were deducted from all bills until completion of work.

No. 2783 W d/ 22-10-91
" 2216 W " 11-8-92
" 2726 W " 30-9-92
" 272 W " 4-2-93
" 282 W " 4-2-93
" 367 W " 9-2-93
" 1921 W " 22-7-93

6. Para 42. The Register of Buildings should be corrected and completed to date.

Recd: 20-1-94
Encl 1

C.

Encl 1

PUBLIC WORKS DEPARTMENT

A/ No. 222 W d/ 24 January 1894

PROCEEDINGS OF THE MADRAS GOVERNMENT.

222/9

READ the following

Office Note from the Exr. P. W. Accts., No. 158 B. d/ 19 January '94.

Communicated to the Suptg. Engineer, IV Circle, for the information and guidance of the Executive Engr., Salem division, special attention being drawn to the remarks in the Examiner's covering note.

W
23 Jan

2. The Suptg. Engineer will submit a separate report on the subject of paras 31 to 33 of the inspection notes.

S.E. IV Circle
other Suptg. Engrs.
C. A. to Govt.
~~Exr. P. W. Accts.~~

DESPATCHED
-3 FEB 94

OVB
22-1-94

22-1

Cu

(40—2,000—11-10-93.

222/10

C No 451

Govt. of 1894 Madras.
PUBLIC WORKS.

25/11/94

24 Jany 4 222 W

Inspection Report

Orders on the
on the accounts
of the Salem Dn
dated 24/10/93

240/12

J.C. 24/i