Govt. of Tamil Nadu.
PUBLIC WORKS.

Dated

Recd. Regd. Encl.

G.O. 19/21/4 4666.

Inspection Report

=

Orders on the ____
of the accounts of
the North Arcot Dn
on the 26 to 28th Oct
1893.

2nd/14

J.C. 19/11

INDEXED
19/12

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner of Public Works Accounts, dated Madras, 8th February 1894, No. 423 B.

Submitted to Government for orders with special reference to the following points.

2. *Paragraph* 7 (*b*).—An early and a definite settlement of this old outstanding is most desirable.

3. *Paragraph* 7 (*c*).—There should apparently be no difficulty in settling all the claims detailed in the list, which range from March 1891 to February 1893, and special orders on this point are requested.

4. *Paragraph* 7 (*d*).—It is very desirable that as many as possible of these works accounts should be closed before the end of the financial year.

5. *Paragraphs* 12 *and* 14.—These are further instances of non-compliance with code rules in regard to reports of excesses to Superintending Engineers (*vide* my office-note No. 157 B., dated 19th January 1894).

6. *Paragraph* 22.—The practice of drawing cheques before they are actually to be paid away should be absolutely prohibited (*vide* note 6 on Public Works Department form No. 4 and Examiner's circular No. 2 of 1893).

7. *Paragraph* 28.—As already stated in paragraph 9 of my No. 2167 B., dated 13th December 1893, on the inspection report of the West Coast division, I quite concur in the suggestion that contractors' material should not be treated as "materials at site."

8. *Paragraphs* 33 *to* 35.—Sufficient attention does not appear to have been paid to (i) service books, (ii) check of claims to leave to subordinates, and (iii) preparation of their travelling journals.

ENCLOSURE.

REPORT of an inspection of the accounts of the Executive Engineer, North Arcot Division, by Mr. P. J. Creameor, Deputy Examiner, Public Works Accounts, Madras, on the 26th —28th October 1893, dated Madras, 31st October 1893.

1. *Date of last inspection.*—5th to 8th December 1892.

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

3. *Orders of Government on last inspection report.*—G.O., no. 282 W., dated 4th February 1893.

4. *Divisional Officers.*—Major A. W. Smart, R.E., Executive Engineer, 1st grade, continued to hold charge of the division until 6th April 1893, when he was relieved by Mr. J. C. Larminie, Executive Engineer, 1st grade. The latter officer made over charge to Mr. J. M. Lacey, Assistant Engineer, 1st grade, who held charge from 20th April to 30th May 1893, when Mr. H. E. Clerk, Executive Engineer, 4th grade, assumed charge of the division.

5. *Divisional Accountant.*—M. Govindarajulu Naidu, 6th grade, since last inspection.

6. *Constitution of the division :—*

Sub-division.	Name of sub-divisional officer, &c.	Rank and grade.	Imprest.	Remarks.
			Rs.	
Ranipet ..	Mr. A. C. Pereira ..	Executive Engineer, 4th grade, temporary.	..	Is a disburser.
	C. Masilamany Mudaliar ..	Supervisor, 2nd grade	200	..
	S. K. Govinda Row ..	Do. 1st grade	200	..
	W. Ethiraju Mudaliar ..	Overseer, temporary	100	..
	Gnanapragasam Pillay ..	Sub-overseer, 1st grade	26-14-0	In course of reduction to Rs. 15.
	M. Rajaya Pillay ..	Overseer, temporary	50	..
	B. Subba Row	Clerk	20	..
Vellore ..	Mr. J. Mahony	Sub-Engineer, 3rd grade	..	Is a disburser.
	Sergeant E. Price ..	Overseer, 1st grade	74-4-6	In course of reduction to Rs. 25.
	A. Loganada Mudaliar ..	Clerk	10	..
	C. R. Chinnasami Iyengar	Supervisor, 2nd grade	..	Is a disburser.
Arni ..	P. M. Arumangam Pillay..	Overseer, 1st grade	300	..
	S. Panchapagesa Iyer ..	Do. temporary	100	..
	V. S. Krishnasami Mudaliar	Clerk	10	..
	M. Murugesa Mudaliar ..	Do.	25	Head Clerk, Divisional office.

7. *Action taken on last report.*—All the points noticed have received attention with the following exceptions :—

(*a*) *Paragraph* 29.—The old schedule of rates is still in use and there have been no alterations.

(*b*) *Paragraph* 32.—The claim of Thiruvengadasawmy and Co. still remains practically unsettled, in consequence of a dispute among the partners who cannot be induced to come to terms with each other and to jointly sign a final bill in settlement of their account. The actual sum found to be due to them is Rs. 1,776-10-2, which item is lying in the deposit account since March 1893, and it is very desirable that some decisive steps should be taken to bring matters to a final issue and to close their accounts.

(*c*) *Paragraph* 33.—Of the 73 unsettled claims mentioned in the last report, 5 are still outstanding, and the following list shows that there has been but little improvement (as regards prompt clearance of accounts) as there are 61 items due for six months and more, of which 7 appertain to 1891 and 24 to 1892 :—

Month.	Name of contractor.	Amount.	Remarks.
		Rs. A. P.	
March 1891 ..	Venkatasami	9 0 1	
August ,, ..		67 10 11	
July ,, ..	Raghavacharry	13 8 11	As per last report.
,, ,, ..	V. Appaswami Nynar	1 8 6	
September ,, ..		217 14 2	
July ,, ..		39 6 0	
April 1892 ..	Thirumalai Pillay	12 5 7	
December ,, ..		117 0 0	
,, ,, ..		0 0 1	
October 1891 ..	P. Ramasami Iyer..	108 0 4	Shown in last report.
March 1892 ..	Ramanjulu Chetty	60 11 7	
,, ,, ..		66 14 10	
May ,, ..	Veerasami Iyer	55 15 6	*Vide* last report.
,, ,, ..	P. Ramasamy Mudaliar	58 6 3	Do.
July ,, ..	Chengama Raju	27 11 9	Do.
,, ,, ..	Padmanaba Pillay	85 0 0	
March 1893 ..		13 13 0	
August 1892 ..	Iyenur Nainar	41 0 0	
,, ,, ..	Kaniappa Naidu	45 5 3	
,, ,, ..	Narasimha Reddy	61 0 0	
,, ,, ..	Devapala Nynar	39 9 7	

Month.	Name of contractor.	Amount.	Remarks.
		Rs. A. P.	
September 1892 ..	Narasier	25 0 0	
,, ,, ..		86 0 0	
,, ,, ..		20 0 0	
November ,, ..		120 0 0	
February 1893 ..	V. Murugesa Mudaliar	129 7 0	
March ,, ..		46 7 1	
,, ,, ..		2 15 2	
,, ,, ..		40 0 8	
October 1892 ..	Veerasami Naidu and Ramachendra Mudaliar	115 13 4	
,, ,, ..		6 0 0	
January 1893 ..	Guruvan	8 0 0	
,, ,, ..		15 0 0	
October 1892 ..		161 0 0	
February 1893 ..	Seeyali Pillai	179 14 2	
November 1892 ..	Masilamany Mudaliar	23 0 0	
,, ,, ..	Miramoodeen Saib	36 0 0	
,, ,, ..	Appasami Mudaliar	19 5 11	
,, ,, ..	K. Subbier	7 0 0	
January 1893 ..	Sheikh Husein Saib	26 0 3	
,, ,, ..	Chengama Naidu	14 11 4	
,, ,, ..	Ramachendra Mudaliar	20 11 1	
,, ,, ..	T. Subroya Mudaliar	60 0 0	
,, ,, ..	Subramanya Iyer	20 0 0	
February ,, ..	P. Raghavalu Naidu	3 15 4	
,, ,, ..	Guruvan and Narasami Mudaly	107 13 2	
March ,, ..	Subrayer	27 8 3	
,, ,, ..	Narainsami Reddiar	38 1 6	
,, ,, ..	Ramasami Iyer	50 0 0	
,, ,, ..	Murgasahaya Iyer	45 13 9	
,, ,, ..	Tiruvengada Mudaliar	54 0 0	
,, ,, ..	Ramandu Iyer	14 0 8	
,, ,, ..	W. Streenivasulu Naidu	0 0 8	
,, ,, ..	P. Marthanda Iyer..	44 6 0	
,, ,, ..	A. Esvarappa Mudaliar	— 26 8 7	Excess payment due to corrections in bill by the divisional office on receipt of cash account from sub-division.
,, ,, ..	Balakrishna Udyar and Thiruvengada Charry.	150 0 0	
,, ,, ..		177 0 0	
,, ,, ..	A. Nageswara Iyer	29 3 11	
,, ,, ..		8 5 10	
,, ,, ..	V. Kolandavalu Mudaliar	15 6 11	
,, ,, ..		0 4 9	

(*d*) *Paragraph* 39.—The following list exhibits a very large increase in the number of items, the accounts of which had not been closed and completion reports submitted, although no expenditure had been recorded against them since May last : there were also 29 works on which there had been no outlay since June :—

Names of works.	Estimate.	Outlay.	No outlay recorded.
	Rs.	Rs.	
Constructing lascars' shed, Pálár anicut	1,940	2,100	
Emergent repairs to Murangan tank	740	532	
Repairing bund of Tavany tank	240	168	
Repairs to Malagivipet tank	1,550	822	
Repairing Nimily tank near Vengadu	440	371	
Raising revetment and constructing sluice to Vilapakam tank ..	1,040	861	
Additional weir to Kolathur tank	720	501	
Constructing bye-wash to Seyathuvannam tank	1,120	903	In 1893-94.
Supply channel Annumanur Maveri	1,450	992	
Repairs to Pothanayani tank	820	635	
Two sluices Kukundi branch channel	580	533	
Repairing supply channel, Karapundi tank	920	887	
Repairs to Mosavady tank	270	116	
Constructing low level sluice to Komma Venkalatriya Cheruva ..	450	325	
Repairs to Cheyáru weir flood bank	2,370	2,122	
Repairing weir of Donimedu Kondam	1,469	291	
Survey establishment for plans, &c., in Wallajah taluk	385	379	
Repairs to small tank Poiganellore, Patteri	2,330	2,276	
Constructing masonry weir to Veppalai tank	810	774	
Do. do. to Abdullapuram tank	1,990	1,075	
Repairs to Elayanellore tank bund	230	193	Since April 1893.
Do. to Abdullapuram tank	950	379	
Repairing bund of Thorayar tank	900	733	
Improvements to Vilapakam tank	1,320	497	
Repairs to Vilanellore tank	860	845	

Names of works.	Estimate.	Outlay.	No outlay recorded.
	RS.	RS.	
Repairs to Vallat Chotteri	2,000	1,316	
Do. to Makarambai tank	910	919	
Repairing left bank of Rajakal channel	840	513	
Repairs to Srirangarajapuram Nullan Kolan tank	1,300	1,261	
Towerhead to sluice Thagarukuppam tank	276	283	Since April 1893.
Converting bye-wash into weir, &c., Periyankuppam tank ..	250	235	
Repairs to Iluppanthangal of Anantholai	535	481	
Do. to Thagarakuppam tank	400	374	
Repairing doors, windows, &c., of Central Jail, Vellore	1,310	1,091	
Constructing sheds for 3 lascars, Kauveripauk tank	880	169	
Building wall along crest of Pálár anicut	345	281	
High level pipe sluice to Palindui tank	260	166	
Proposed extension to escape channel, Abdullapuram	1,500	1,060	
Alterations to existing escape, Veppalai tank channel	610	484	
Repairing bund of Alathur tank	1,580	1,501	
Repairs to Ilappai Chitteri	540	335	
Repairing bund of Kavalai small tank	700	320	
Repairs to Anamellore tank	850	789	Since May 1893.
Additional weir to high level sluice, &c., Timira tank	1,440	1,330	
Repairs to Korrapady tank	1,700	1,201	
Do. to Odalawary tank	1,900	1,440	
Supply channel, Kaduladi tank	1,720	1,574	
Repairing bund of Thodinilumbai tank	1,000	804	
Towerhead to sluice, Surai tank	305	176	
Constructing outlet in the Senkolikuppam channel	207	200	
Repairing Arambakam Periyari tank	1,960	1,468	

(*e*) *Paragraph* 54.—The old records have not yet been destroyed, but a temporary clerk has been sanctioned and is now engaged under the head clerk's supervision in sorting them.

8. In connection with the very large number of unclosed works and outstanding accounts detailed at (*c*) and (*d*) of last paragraph, the Executive Engineer explains that most of them are famine works, and the delay in closing accounts is due to the failure of the last monsoons, which interfered greatly with the completion of the works, and in some cases, where turfing had to be done, rendered it impossible to finish them. This should not, however, prevent the settlement of claims appertaining to 1891.

9. *Test-audit of accounts.*—The accounts for August 1893 were audited and the unvouched outlay, amounting to Rs. 45–8–4, verified. The only points calling for notice were—

(*a*) In divisional voucher no. 29 for Rs. 3–10–0, the railway freight had not been checked with the railway guide.

(*b*) *Ranipet sub-divisional voucher no.* 17.—This is a muster roll for Rs. 12–14–0 in which the musterer's signature is dated 24th July 1893, and the sub-divisional officer's order to pay is dated 5th August 1893; but the countersignature of the officer in charge and the certificate of disbursement are both dated 30th June 1893. The nature of the work done was not specified.

10. *Want of, or excess over, estimates or appropriations.*—There were six works in progress without sanction, as detailed below, but it was stated that the outlay on items (*b*), (*e*) and (*f*) was actually debitable to works for which sanction existed and would be written back in next accounts:—

	Outlay. RS.	A.	P.
(*a*) Making up reserve stones, Poiney anicut	351	14	10
(*b*) Maintenance of Dusi Tenampett and Sukkara Nellore channel	184	10	2
(*c*) Six large and six small stone-breaking hammers	69	8	0
(*d*) Survey establishment, Vellore sub-division	46	6	0
(*e*) Surplus weir to Kalavai tank	6	10	0
(*f*) Masonry inlet to Valumbi channel	53	13	1

11. There had been an outlay of Rs. 5,864 during current year against the estimate for repairing and improving Sathur tank at a cost of Rs. 8,500, but there was apparently no appropriation for the work.

12. No reports appear to have been made to Superintending Engineer, by works-slip or otherwise, in the following cases, where the totals of estimates had been exceeded, but it was stated that revised estimates had been submitted for the first two items:—

	Estimate. RS.	Outlay. RS.
1. Cheyáru main channel improvements	60,250	65,164
2. Cutting and embanking, Kukandi branch channel ...	28,550	34,985
3. Opening ten new under-sluices, Poiney anicut ...	3,500	4,149
4. Cheyáru channel bridge No. IV	1,500	1,758
5. Gravelling over bund of Anakarur tank	900	1,065
6. Extending bye-wash to Ninnel large tank	1,170	1,533

13. The allotments for the first three items above were Rs. 6,611, 4,894 and 794, whereas the outlay already amounted to Rs. 7,286, 5,879 and 1,443 respectively.

14. Similarly, no report appears to have been made of the following excesses in sub-heads which appear likely to cause the sanctioned estimate of Rs. 55,000 for "causeway across the Pálár river on the road from Ranipet to Arcot," to be exceeded, as the expenditure already amounts to Rs. 50,008:—

Sub-heads.	Estimate. RS.	Outlay. RS.	Excess. RS.
Concrete with surkhi mortar	10,620	11,102	482
Rough stone in chunam	16,813	17,117	304
Burnt stone in chunam	14,588	14,851	263
Earthwork sand	708	986	278
Loose stone apron		1,395	1,395
Lamp-posts		1,094	1094
Chain and apron		1,620	1,620
Other items not in estimate		412	412

15. *Measurement books.*—There was only one (old form) book on hand, and this might be utilized in the office for calculations, &c., and removed from the register, and a fresh supply of the new stock indented for.

16. The *stock* book did not contain the acknowledgment of the sub-divisional officer, Vellore, for two measurement books sent to him on the 18th July 1893, nor is the register kept correctly, as column 4 is intended to show the name of the officer or subordinate to whom each book is supplied *for use by him.*

17. *Old cheque books.*—Counterfoils of over 5 years had not been destroyed, as some were seen, dating as far back as 1881; three old books were also noticed, which had been thrown out of use when drawing account with certain sub-treasuries had closed; these contained a large number of unused cheques which should have been cancelled or destroyed at once.

18. *Sub-divisional cash books.*—These show that the sub-divisional officer, Vellore, overdrew his account with the Vellore treasury, during May 1893, by Rs. 4–13–1. The cash books are submitted twice a month, but in the Arni sub-division it is the practice to close and balance the cash book at the end of the first period and bring forward the balances only; this is not quite correct; the totals should be *continuous for the whole month* so as to agree with the total in the cash abstract book.

19. In the Arni cash book the entries for vouchers 18 and 19 of September 1893 aggregate Rs. 87–8–5, but the cheque in payment was drawn for Rs. 87–8–7.

20. During September 1893, the imprest of Sergeant E. Price was lowered to Rs. 74–4–6 in course of reduction to Rs. 25; but there was no *note* of this in the cash book of the Vellore sub-division.

21. *Divisional cash book.*—This contained an entry on July 19th of a *minus* payment (in part of a cheque drawn) of Rs. 92–10–0. The work had been stopped and it is assumed by the Executive Engineer that the recovery was due to the contractor being allowed to remove to another work materials which had been collected for the abandoned work and paid for, but there was nothing on record to show this.

22. It was noticed that in March 1893 nine cheques had been drawn but were not charged off in cash book, as they had not been made over to the payees; four of these were subsequently paid away and the remaining five cancelled, but there was no note in the cash book recording the fact of cancellation. As this procedure causes discrepancies in dates, between cheque counterfoils, cash book and vouchers, and renders *check of systematic payment* difficult, it would be as well to discontinue it altogether and only draw cheques when they are actually to be paid away. There were three such cheques outstanding at end of September 1893.

23. On September 18th there was a payment of annas 3 on voucher 29 for carriage of levelling instruments which was incorrectly allocated, as it should have been debited to "tools and plant." There was also a payment of Rs. 54-12-0 on September 20th for three stop-watches, but the amount being over Rs. 50 their purchase, *as English stores*, was irregular without sanction of Government.

24. *Cash abstract book.*—The closing entries are not made in accordance with s.o. no. 134 to part I of the form book, so that the *totals* could not agree with the figures of the account current; otherwise the book was correctly posted and is now fairly neat and correct.

25. *Adjustment book.*—There were no entries in support of the "adjustment" figures in the cash abstract book of the Irrigation branch. After closing the entries of the General branch, a separate set of Irrigation branch entries should be posted into this book, and it would be as well to at once introduce the new forms (India No. 17) of write-back order, as supporting documents for all entries, other than transfers, recorded in the adjustment book.

26. *Work abstracts.*—These are compiled in divisional office and not prepared by sub-divisional officers. Up to date progress is recorded in some cases, but owing to the exclusion of *items unaffected by the transactions of a month*, the cross totals cannot work up to the total value of work done. It would be as well if work abstracts for works, the account of which is kept by sub-heads, were sent to sub-divisional officers monthly; this would not only keep them acquainted with the progress of outlay, but enable them to verify the correctness of the charges to sub-heads as well as that of the "materials at site" account.

27. In checking the work abstracts for August 1893 the following irregularities were noticed:—

(*a*) 20·31 cubic feet of country wood (canal or tank bund produce) had been used on "rebuilding the present old bungalow, Kávérippákkam tank bund," but no debit had been raised against the work by *per contra* credit to *revenue*.

(*b*) Rupees 23-11-6, value of iron rails sold, should have been credited to the proper sub-head of the estimate for the causeway on the Pálár river and not to the sub-head "contingencies."

(*c*) The outlay of Rs. 3,165-9-2 debited by the public works workshops to end of August 1893, for making screw shutters for vents of Pálár anicut, ought to have been shown under a temporary sub-head "Workshop liabilities," until the shutters had actually been received.

28. *Materials at site.*—The value of these at end of September 1893 was Rs. 13,213-4-0 as detailed below, but there was also a *minus* balance of Rs. 223-14-0 on the work "Cheyáru main channel; cutting a new channel from the proposed sand sluice," this is said to be an excess recovery from the contractor for value of explosives, and the matter is under reference with the sub-divisional officer, Arni:—

Name of work.	Supplies included in contractor's bills.	Petty purchases.	Total as per register of works.	Remarks.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
First-class taluk office with out-houses at Wandiwash.	6,700 11 9	248 10 8	6,949 6 5	
First-class taluk office at Chandragiri ..	4,469 1 6	..	4,469 1 6	Last verified on 27th March 1893.
Pálár causeway on road from Ranipet to Arcot.	..	45 6 5	45 6 5	
Converting old barracks at Arni into police huts.	..	1,211 5 8	1,211 5 8	
Cheyáru main channel from Chengada Naicken Yeri to division calingulah.	..	437 0 0	437 0 0	
Shutters with screw-gearing to Cheyáru anicut under-vents.	..	101 0 0	101 0 0	
Total ..	11,169 13 3	2,043 6 9	13,213 4 0	

No materials at site account in regular form is maintained for any of the above works, but the entries for the items in column 2 are supported by the details in last contract certificate for the work. These at least are really not *materials at site*, and they should be charged off to final sub-heads at once, and steps taken to clear them out of the contract certificates also as soon as sufficient *work* is done to cover the amount paid for them. For the items in column 3, sub-divisional officers should be called on to furnish details, and a regular materials at site account should be maintained in future.

29. It would appear that a large stock of reserve stone is collected on regularly sanctioned estimates for the Penner, Cheyáru and Poiney anicuts, but no record of the receipts and issues was forthcoming; it seems desirable that such should be maintained as is usually done for road metal.

30. *Register of works.*—This record was incomplete in the following instances:—

(*a*) *Estimated cost of sub-heads* had not been shown for—
(i) Converting old barracks at Arni into police huts.
(ii) Fixing screw-gearing shutters in the vents of the Pálár anicut.
(iii) Raising and improving Sathur tank bund.

(*b*) In the account of the work "Cheyáru main channel from Chengada Naicken Yeri to division calingulah," progress (both quantity and cost) to date on sub-heads is not shown owing to the value of the work done (viz., Rs. 59,830) not having been distributed. This should be attended to without delay and the sub-divisional officer called upon to report progress to end of (say) November as regards quantities, while in the meantime the distribution of cost can be worked out from the records in the divisional office.

31. In the final bill for District Munsif's Court at Tirupati, the sub-head "roofing with Mangalore tiles" is shown as 7,584 and cost Rs. 1,896, whereas the register of works shows 9,631 and cost Rs 1,908-8-6; the difference in quantity, 2,047 square feet appears in the register for July 1892, but could not be explained and should now be enquired into and rectified. The difference in cost Rs. 12-8-6 represents trainage and cart-hire which should, possibly, have been recovered from the contractor.

32. *Tools and plant returns.*—The last half-yearly returns of the Ranipet sub-division had not yet come to hand, but the records for half-year ended 30th September 1893 were examined and the following discrepancies noticed:—

Names of articles.	Receipts. Form 12.	Receipts. Form 13.	Issues. Form 12.	Issues. Form 13.	Month.	Remarks.
Head-quarters.					April 1893.	Shown in half-yearly return as previous balance.
Clock-stand	1	..	..	..	Aug. ,,	
Decimal scale, box-wood ..	..	..	1	..	Sept. ,,	Three purchased, not brought on at all.
Stop-watches	..	..	..	..	,, ,,	One issued to Arni sub-division not shown at all.
Do.	..	..	..	..		
Vellore sub-division.					June 1893.	
Chain, iron, measuring, 100', with arrows.	..	..	..	1		
Ranipet sub-division.						
Axes, pick	..	..	4	Half-yearly return not received.	Aug. 1893.	These articles are not acknowledged in head-quarters or any other sub-division return, nor do they appear as final issues in monthly statement submitted to audit.
Crowbars	..	..	15			
Mamooties	..	..	21			
Bill-hooks	..	..	7			
Sickles, common ..	..	..	12			
Do. thorn ..	..	..	2			
Crowbars 2	..	..	..	..	Sept. 1893.	These are transfers from head-quarters to Ranipet sub-division; they are not shown in the sub-divisional form 12, but they should now be forced in and also entered in the half-yearly return.
Bill-hooks 2	..	..	..	..		
Felling axes 2	..	..	..	..		
Mamooties 2	..	..	..	..		
Pickaxes 2	..	..	..	..		

NOTE.—There are no entries in any of the initial accounts to agree with the receipt and issue respectively of two and six crowbars, shown in the monthly statement for July 1893 submitted to audit.

33. *Service books.*—So far as examined, these were found to be incomplete or incorrect as below:—

(i) M. Govindarajalu Naidu, accountant, second increment of Rs. 7 from 1st December 1892 not entered.

(ii) P. Vijiaraghavalu Naidu was storekeeper on Rs. 20 and transferred to Coimbatore as storekeeper on Rs. 25. Pay during transit is shown at higher rate.

(iii) Narasingarow, superintendent, Cheyár anicut, on Rs. 27, was reduced to Rs. 10 and transferred; this has not yet been properly recorded with dates.

(iv) & (v) Pay at Rs. 7 is entered for Subroyan, messenger, and Vadivelu, lascar, instead of Rs. 6 pay and 1 Re. personal allowance.

(vi) No service book yet opened for Venkatrama Iyer, clerk, appointed on 9th October 1893.

34. *Leare to non-gazetted officers.*—R. Veerasawmy Iyengar, temporary supervisor, was granted privilege leave for three months from 4th July 1893, but it does not appear that, when forwarding the application to Superintending Engineer, any statement of previous leave or certificate of title to leave was furnished and it was explained that this could not be done as no service book was maintained. As a matter of fact, however, this man drew no pay from 11th to 13th September 1891 and consequently forfeited all previous leave earned, so that on 4th July 1893, he had only 60 days' leave at his credit, and will not be entitled to full pay for the three months he has been on leave.

35. *Test-audit of travelling allowances.*—The journals of subordinates, &c., for June 1893, which had not been submitted to audit, were examined and it was found that—

(*a*) In the case of Muthusawmy and Kuppamuthu, lascars, the hours of departure and return on short journeys were not noted, so that the admissibility of two days' daily allowance for each journey could not be checked.

(*b*) *Distance from head-quarters* had not been filled in in the journals of Gurusami Naidu and Padmanaba Mudaliar, clerks; Lachmanan, messenger, and Venkatachellam, Arunamuthu and Narsimiralu, lascars.

36. *Security deposits.*—One government promissory note for Rs. 2,000 on account of Ramareddy, contractor, had been sent for safe custody, but there was no record of it (beyond a note on the fly-leaf) in the register of deposits, nor any entry as to its acknowledgment by the Examiner. The present register dates from 1887 and contains a very large number of refunded items which should have been scored out; it would be as well to open out a new register in which all the old items still in deposit should be entered first.

37. The pass book of the late storekeeper M. Vydialinga Pillai had not been shown in the register; it should now be entered and the book should then be sent to the West Coast division, to which the man has been transferred. The storekeeper C. Balasundrum Chetty, who has just been appointed, has not yet deposited any security.

38. *Register of sanctioned estimates.*—This is kept in the new form, but the last column had not been filled in in the case of *completed original works*. Tools and plant items might be kept distinct from those for original works and repairs. And some better arrangement is necessary for filing estimates, as it was noticed that there was a difficulty in tracing and turning out sanctions asked for. All that is needed is, that each sanction should bear the serial number recorded against it in the register of sanctions and that they should then be filed consecutively.

39. *Register of appropriations.*—This is now kept in the new form, but the object of that form, viz., to show at a glance the total grant of the division, has been overlooked and the grants are recorded at different parts of the book under different funds, &c., so that in order to arrive at the grant an abstract has to be made. This should be now remedied, by bringing all the grants into one place, so that the total grant will be given in one sum as required by the standard form.

40. *Completion reports.*—The following works were said to be finished, but the accounts had not been closed and completion reports submitted:—

	Estimate.	Outlay.
	RS.	RS.
(*a*) Re-building present old bungalow, Kávérippákkam tank bund	1,800	2,192
(*b*) Civil debtors' ward, Vellore Central Jail	6,780	5,832
(*c*) Providing shutters with screw-gearing to the Cheyáru anicut under-vents	6,750	5,924

There had been no outlay on the last item since June 1893.

41. *Register of buildings.*—The printed register seen appeared to be complete, but all buildings demolished or handed over to the Military or other departments should be scored through; but as the elisions will be numerous and the book is rather old, it would be preferable to have a revised register printed.

42. *Transfer advices.*—Very few counterfoils had been initialled by Executive Engineer, and in most cases the entry on the *credit* advices regarding entry in adjustment book had not been filled in.

43. *Contractor's ledger.*—There were a number of accounts for September and October 1893 kept on loose sheets owing to there being no space in the old book and no new book being available; one has now been sent to the divisional office and the accounts on the loose sheets should be posted into it at once.

44. *Superfluous work.*—In some of the sub-divisional cash books opening balances continue to be detailed. This can be dispensed with as also the exhibition of numbers and amounts of estimates, which information is not needed in a cash book.

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

ORDER—dated 19th February 1894, No. 466 W., Public Works.

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

2. The Superintending Engineer will report what steps are being taken to settle the claims mentioned in clauses (*b*) and (*c*), paragraph 7 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. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated February, 19*th*.

Recd. *Encl.*

G.O., 19th Feb. 1894, No. 466 W.

FEBRUARY.

Inspection Report

Orders on the — of the accounts of the North Arcot division on the 26th to 28th October 1893.

Report of an inspection of the accounts of the Executive Engineer, North Arcot Division, by P. J. Creameor, Deputy Examiner, Public Works Accounts, Madras, on the 26th—28th October 1893, dated Madras, 31st October 1893.

1. *Date of last inspection.*—5th to 8th December 1892.
2. *By whom last inspected.*—Mr. I. S. Sherlock-Hubbard, Examiner, Public Works Accounts, Madras.
3. *Orders of Government on last inspection report.*—G.O., no. 282 W., dated 4th February 1893.

4. *Divisional Officers.*—Major A. W. Smart, R.E., Executive Engineer, 1st grade, continued to hold charge of the division until 6th April 1893, when he was relieved by Mr. J. C. Larminie, Executive Engineer, 1st grade. The latter officer made over charge to Mr. J. M. Lacey, Assistant Engineer, 1st grade, who held charge from 20th April to 30th May 1893, when Mr. H. E. Clerk, Executive Engineer, 4th grade, assumed charge of the division.

5. *Divisional Accountant.*—M. Govindarajulu Naidu, 6th grade, since last inspection.

6. *Constitution of the division:*—

Sub-division.	Name of sub-divisional officer, &c.	Rank and grade.	Imprest.	Remarks.
			Rs.	
Ranipet ..	Mr. A. C. Pereira ..	Executive Engineer, 4th grade, temporary.	..	Is a disburser.
	C. Masilamany Mudaliar ..	Supervisor, 2nd grade	200	..
	S. K. Govinda Row ..	Do. 1st grade	100	..
	W. Ethiraju Mudaliar ..	Overseer, temporary	26-14-0	In course of reduction to Rs. 15.
	Gnanapragasam Pillay ..	Sub-overseer, 1st grade		
	M. Rajaya Pillay ..	Overseer, temporary	50	..
	B. Subba Row	Clerk	20	..
Vellore ..	Mr. J. Mahony	Sub-Engineer, 3rd grade	..	Is a disburser.
	Sergeant E. Price ..	Overseer, 1st grade	74-4-6	In course of reduction to Rs. 25.
	A. Loganada Mudaliar .	Clerk	10	..
Arni ..	C. R. Chinnasami Iyengar	Supervisor, 2nd grade	..	Is a disburser.
	P. M. Arumangam Pillay..	Overseer, 1st grade	300	..
	S. Panchapagesa Iyer ..	Do. temporary	100	..
	V. S. Krishnasami Mudaliar	Clerk	10	..
	M. Murugesa Mudaliar ..	Do.	25	Head Clerk, Divisional office.

7. *Action taken on last report.*—All the points noticed have received attention with the following exceptions:—

(*a*) *Paragraph* 29.—The old schedule of rates is still in use and there have been no alterations.

(*b*) *Paragraph* 32.—The claim of Thiruvengadasawmy and Co. still remains practically unsettled, in consequence of a dispute among the partners who cannot be induced to come to terms with each other and to jointly sign a final bill in settlement of their account. The actual sum found to be due to them is Rs. 1,776-10-2, which item is lying in the deposit account since March 1893, and it is very desirable that some decisive steps should be taken to bring matters to a final issue and to close their accounts.

(*c*) *Paragraph* 33.—Of the 73 unsettled claims mentioned in the last report, 5 are still outstanding, and the following list shows that there has been but little improvement (as regards prompt clearance of accounts) as there are 61 items due for six months and more, of which 7 appertain to 1891 and 24 to 1892:—

Month.	Name of contractor.	Amount.	Remarks.
		Rs. A. P.	
March 1891 ..	Venkatasami	9 0 1	
August ,, ..		67 10 11	
July ,, ..	Raghavacharry	13 8 11	As per last report.
,, ,, ..		1 8 6	
September ,, ..	V. Appaswami Nynar	217 14 2	
July ,, ..		39 6 0	
April 1892 ..		12 5 7	
December ,, ..	Thirumalai Pillay	117 0 0	
,, ,, ..		0 0 1	

Month.	Name of contractor.	Amount.	Remarks.
		Rs. A. P.	
October 1891 ..	P. Ramasami Iyer..	108 0 4	Shown in last report.
March 1892 ..	Ramanjulu Chetty	60 11 7	
,, ,, ..		66 14 10	
May ,, ..	Veerasami Iyer	55 15 6	*Vide* last report.
,, ,, ..	P. Ramasamy Mudaliar	58 6 3	Do.
July ,, ..	Chengama Raju	27 11 9	Do.
,, ,, ..	Padmanaba Pillay	85 0 0	
March 1893 ..		13 13 0	
August 1892 ..	Iyenur Nainar	41 0 0	
,, ,, ..	Kaniappa Naidu	45 5 3	
,, ,, ..	Narasimha Reddy	61 0 0	
,, ,, ..	Devapala Nynar	39 9 7	
September ,, ..	Narasier	25 0 0	
,, ,, ..		86 0 0	
,, ,, ..		20 0 0	
November ,, ..		120 0 0	
February 1893 ..	V. Murugesa Mudaliar	129 7 0	
March ,, ..		46 7 1	
,, ,, ..		2 15 2	
,, ,, ..		40 0 8	
October 1892 ..	Veerasami Naidu and Ramachendra Mudaliar	115 13 4	
,, ,, ..		6 0 0	
January 1893 ..	Guruvan	8 0 0	
,, ,, ..		15 0 0	
October 1892 ..	Seeyali Pillai	161 0 0	
February 1893 ..		179 14 2	
November 1892 ..	Masilamany Mudaliar	23 0 0	
,, ,, ..	Miramoodeen Saib	36 0 0	
,, ,, ..	Appasami Mudaliar	19 5 11	
,, ,, ..	K. Subbier	7 0 0	
January 1893 ..	Sheikh Husein Saib	26 0 3	
,, ,, ..	Chengama Naidu	14 11 4	
,, ,, ..	Ramachendra Mudaliar	20 11 1	
,, ,, ..	T. Subroya Mudaliar	60 0 0	
February ,, ..	Subramanya Iyer	20 0 0	
,, ,, ..	P. Raghavalu Naidu	3 15 4	
March ,, ..	Guruvan and Narasami Mudaly	107 13 2	
,, ,, ..	Subrayer	27 8 3	
,, ,, ..	Narainsami Reddiar	38 1 6	
,, ,, ..	Ramasami Iyer	50 0 0	
,, ,, ..	Murgasahaya Iyer	45 13 9	
,, ,, ..	Tiruvengada Mudaliar	54 0 0	
,, ,, ..	Ramandu Iyer	14 0 8	
,, ,, ..	W. Streenivasulu Naidu	0 0 8	
,, ,, ..	P. Marthanda Iyer..	44 6 0	
,, ,, ..	A. Esvarappa Mudaliar	— 26 8 7	Excess payment due to corrections in bill by the divisional office on receipt of cash account from sub-division.
,, ,, ..	Balakrishna Udyar and Thiruvengada Charry.	150 0 0	
,, ,, ..		177 0 0	
,, ,, ..	A. Nageswara Iyer	29 3 11	
,, ,, ..		8 5 10	
,, ,, ..	V. Kolandavalu Mudaliar	15 6 11	
,, ,, ..		0 4 9	

(*d*) *Paragraph* 39.—The following list exhibits a very large increase in the number of items, the accounts of which had not been closed and completion reports submitted, although no expenditure had been recorded against them since May last: there were also 29 works on which there had been no outlay since June:—

Names of works.	Estimate.	Outlay.	No outlay recorded.
	Rs.	Rs.	
Constructing lascars' shed, Pálár anicut	1,940	2,100	In 1893-94.
Emergent repairs to Murangan tank	740	532	
Repairing bund of Tavany tank	240	168	
Repairs to Malagivipet tank	1,550	822	
Repairing Nimily tank near Vengadu	440	371	
Raising revetment and constructing sluice to Vilapakam tank ..	1,040	861	
Additional weir to Kolathur tank	720	501	
Constructing bye-wash to Seyathuvannam tank	1,120	903	
Supply channel Annumanur Maveri	1,450	992	
Repairs to Pothanayani tank	820	635	
Two sluices Kukundi branch channel	580	533	
Repairing supply channel, Karapundi tank	920	887	
Repairs to Mosavady tank	270	116	
Constructing low level sluice to Komma Venkalatriya Cheruva ..	450	325	
Repairs to Cheyáru weir flood bank	2,370	2,122	
Repairing weir of Donimedu Kondam	1,469	291	
Survey establishment for plans, &c., in Wallajah taluk	385	379	
Repairs to small tank Poiganellore, Patteri	2,330	2,276	
Constructing masonry weir to Veppalai tank	810	774	
Do. do. to Abdullapuram tank	1,990	1,075	Since April 1893.
Repairs to Elavanellore tank bund	230	193	
Do. to Abdullapuram tank	950	379	
Repairing bund of Thorayar tank	900	733	
Improvements to Vilapakam tank	1,320	497	
Repairs to Vilanellore tank	860	845	

Names of works.	Estimate.	Outlay.	No outlay recorded.
	Rs.	Rs.	
Repairs to Vallat Chotteri	2,000	1,316	
Do. to Makarambai tank	910	919	
Repairing left bank of Rajakal channel	840	513	
Repairs to Srirangarajapuram Nullan Kolan tank	1,300	1,261	
Towerhead to sluice Thagarukuppam tank	276	283	Since April 1893.
Converting bye-wash into weir, &c., Periyankuppam tank ..	250	235	
Repairs to Iluppanthangal of Anantholai	535	481	
Do. to Thagarakuppam tank	400	374	
Repairing doors, windows, &c., of Central Jail, Vellore	1,310	1,091	
Constructing sheds for 3 lascars, Kauveripauk tank	880	169	
Building wall along crest of Pálár anicut	345	281	
High level pipe sluice to Palindui tank	260	166	
Proposed extension to escape channel, Abdullapuram	1,500	1,060	
Alterations to existing escape, Veppalai tank channel	610	484	
Repairing bund of Alathur tank	1,580	1,501	
Repairs to Ilappai Chitteri	540	335	
Repairing bund of Kavalai small tank	700	320	
Repairs to Anamellore tank	850	789	Since May 1893.
Additional weir to high level sluice, &c., Timira tank	1,440	1,330	
Repairs to Korrapady tank	1,700	1,201	
Do. to Odalawary tank	1,900	1,440	
Supply channel, Kaduladi tank	1,720	1,574	
Repairing bund of Thodinilumbai tank	1,000	804	
Towerhead to sluice, Surai tank	305	176	
Constructing outlet in the Senkolikuppam channel	207	200	
Repairing Arambakam Periyari tank	1,960	1,468	

(*e*) *Paragraph* 54.—The old records have not yet been destroyed, but a temporary clerk has been sanctioned and is now engaged under the head clerk's supervision in sorting them.

8. In connection with the very large number of unclosed works and outstanding accounts detailed at (*c*) and (*d*) of last paragraph, the Executive Engineer explains that most of them are famine works, and the delay in closing accounts is due to the failure of the last monsoons, which interfered greatly with the completion of the works, and in some cases, where turfing had to be done, rendered it impossible to finish them. This should not, however, prevent the settlement of claims appertaining to 1891.

9. *Test-audit of accounts.*—The accounts for August 1893 were audited and the unvouched outlay, amounting to Rs. 45-8-4, verified. The only points calling for notice were—

(*a*) In divisional voucher no. 29 for Rs. 3-10-0, the railway freight had not been checked with the railway guide.

(*b*) *Ranipet sub-divisional voucher no.* 17.—This is a muster roll for Rs. 12-14-0 in which the musterer's signature is dated 24th July 1893, and the sub-divisional officer's order to pay is dated 5th August 1893; but the countersignature of the officer in charge and the certificate of disbursement are both dated 30th June 1893. The nature of the work done was not specified.

10. *Want of, or excess over, estimates or appropriations.*—There were six works in progress without sanction, as detailed below, but it was stated that the outlay on items (*b*), (*e*) and (*f*) was actually debitable to works for which sanction existed and would be written back in next accounts:—

	Outlay. Rs. A. P.
(*a*) Making up reserve stones, Poiney anicut	351 14 10
(*b*) Maintenance of Dusi Tenampett and Sukkara Nellore channel	184 10 2
(*c*) Six large and six small stone-breaking hammers	69 8 0
(*d*) Survey establishment, Vellore sub-division	46 6 0
(*e*) Surplus weir to Kalavai tank	6 10 0
(*f*) Masonry inlet to Valumbi channel	53 13 1

11. There had been an outlay of Rs. 5,864 during current year against the estimate for repairing and improving Sathur tank at a cost of Rs. 8,500, but there was apparently no appropriation for the work.

12. No reports appear to have been made to Superintending Engineer, by works-slip or otherwise, in the following cases, where the totals of estimates had been exceeded, but it was stated that revised estimates had been submitted for the first two items:—

	Estimate. Rs.	Outlay. Rs.
1. Cheyáru main channel improvements	60,250	65,164
2. Cutting and embanking, Kukandi branch channel ...	28,550	34,985
3. Opening ten new under-sluices, Poiney anicut ...	3,500	4,149
4. Cheyáru channel bridge No. IV	1,500	1,758
5. Gravelling over bund of Anakarur tank	900	1,065
6. Extending bye-wash to Ninnel large tank	1,170	1,533

13. The allotments for the first three items above were Rs. 6,611, 4,894 and 794, whereas the outlay already amounted to Rs. 7,286, 5,879 and 1,443 respectively.

14. Similarly, no report appears to have been made of the following excesses in sub-heads which appear likely to cause the sanctioned estimate of Rs. 55,000 for "causeway across the Pálár river on the road from Ranipet to Arcot," to be exceeded, as the expenditure already amounts to Rs. 50,008 :—

Sub-heads.	Estimate.	Outlay.	Excess.
	Rs.	Rs.	Rs.
Concrete with surkhi mortar	10,620	11,102	482
Rough stone in chunam	16,813	17,117	304
Burnt stone in chunam	14,588	14,851	263
Earthwork sand	708	986	278
Loose stone apron	...	1,395	1,395
Lamp-posts	...	1,094	1094
Chain and apron	...	1,620	1,620
Other items not in estimate	...	412	412

15. *Measurement books.*—There was only one (old form) book on hand, and this might be utilized in the office for calculations, &c., and removed from the register, and a fresh supply of the new stock indented for.

16. The *stock* book did not contain the acknowledgment of the sub-divisional officer, Vellore, for two measurement books sent to him on the 18th July 1893, nor is the register kept correctly, as column 4 is intended to show the name of the officer or subordinate to whom each book is supplied *for use by him.*

17. *Old cheque books.*—Counterfoils of over 5 years had not been destroyed, as some were seen, dating as far back as 1881 ; three old books were also noticed, which had been thrown out of use when drawing account with certain sub-treasuries had closed ; these contained a large number of unused cheques which should have been cancelled or destroyed at once

18. *Sub-divisional cash books.*—These show that the sub-divisional officer, Vellore, overdrew his account with the Vellore treasury, during May 1893, by Rs. 4–13–1. The cash books are submitted twice a month, but in the Arni sub-division it is the practice to close and balance the cash book at the end of the first period and bring forward the balances only ; this is not quite correct ; the totals should be *continuous for the whole month* so as to agree with the total in the cash abstract book.

19. In the Arni cash book the entries for vouchers 18 and 19 of September 1893 aggregate Rs. 87–8–5, but the cheque in payment was drawn for Rs. 87–8–7.

20. During September 1893, the imprest of Sergeant E. Price was lowered to Rs. 74–4–6 in course of reduction to Rs. 25 ; but there was no *note* of this in the cash book of the Vellore sub-division.

21. *Divisional cash book.*—This contained an entry on July 19th of a *minus* payment (in part of a cheque drawn) of Rs. 92–10–0. The work had been stopped and it is assumed by the Executive Engineer that the recovery was due to the contractor being allowed to remove to another work materials which had been collected for the abandoned work and paid for, but there was nothing on record to show this.

22. It was noticed that in March 1893 nine cheques had been drawn but were not charged off in cash book, as they had not been made over to the payees ; four of these were subsequently paid away and the remaining five cancelled, but there was no note in the cash book recording the fact of cancellation. As this procedure causes discrepancies in dates, between cheque counterfoils, cash book and vouchers, and renders *check of systematic payment* difficult, it would be as well to discontinue it altogether and only draw cheques when they are actually to be paid away. There were three such cheques outstanding at end of September 1893.

23. On September 18th there was a payment of annas 3 on voucher 29 for carriage of levelling instruments which was incorrectly allocated, as it should have been debited to "tools and plant." There was also a payment of Rs. 54–12–0 on September 20th for three stop-watches, but the amount being over Rs. 50 their purchase, *as English stores*, was irregular without sanction of Government.

24 *Cash abstract book.*—The closing entries are not made in accordance with s.o. no. 134 to part I of the form book, so that the *totals* could not agree with the figures of the account current ; otherwise the book was correctly posted and is now fairly neat and correct.

25. *Adjustment book.*—There were no entries in support of the "adjustment" figures in the cash abstract book of the Irrigation branch After closing the entries of the General branch, a separate set of Irrigation branch entries should be posted into this book, and it would be as well to at once introduce the new forms (India No. 17) of write-back order, as supporting documents for all entries, other than transfers, recorded in the adjustment book.

26. *Work abstracts.*—These are compiled in divisional office and not prepared by sub-divisional officers. Up to date progress is recorded in some cases, but owing to the exclusion of *items unaffected by the transactions of a month*, the cross totals cannot work up to the total value of work done. It would be as well if work abstracts for works, the account of which is

kept by sub-heads, were sent to sub-divisional officers monthly ; this would not only keep them acquainted with the progress of outlay, but enable them to verify the correctness of the charges to sub-heads as well as that of the "materials at site" account.

27. In checking the work abstracts for August 1893 the following irregularities were noticed :—

(*a*) 20·31 cubic feet of country wood (canal or tank bund produce) had been used on "rebuilding the present old bungalow, Kávérippákkam tank bund," but no debit had been raised against the work by *per contra* credit to *revenue.*

(*b*) Rupees 23–11–6, value of iron rails sold, should have been credited to the proper sub-head of the estimate for the causeway on the Pálár river and not to the sub-head "contingencies."

(*c*) The outlay of Rs. 3,165–9–2 debited by the public works workshops to end of August 1893, for making screw shutters for vents of Pálár anicut, ought to have been shown under a temporary sub-head "Workshop liabilities," until the shutters had actually been received.

28. *Materials at site.*—The value of these at end of September 1893 was Rs. 13,213–4–0 as detailed below, but there was also a *minus* balance of Rs. 223–14–0 on the work "Cheyáru main channel ; cutting a new channel from the proposed sand sluice," this is said to be an excess recovery from the contractor for value of explosives, and the matter is under reference with the sub-divisional officer, Arni :—

Name of work.	Supplies included in contractor's bills.	Petty purchases.	Total as per register of works.	Remarks.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
First-class taluk office with out-houses at Wandiwash.	6,700 11 9	248 10 8	6,949 6 5	
First-class taluk office at Chandragiri ..	4,469 1 6	..	4,469 1 6	Last verified on 27th March 1893.
Pálár causeway on road from Ranipet to Arcot.	..	45 6 5	45 6 5	
Converting old barracks at Arni into police huts.	..	1,211 5 8	1,211 5 8	
Cheyáru main channel from Chengada Naicken Yeri to division calingulah.	..	437 0 0	437 0 0	
Shutters with screw-gearing to Cheyáru anicut under-vents.	..	101 0 0	101 0 0	
Total ..	11,169 13 3	2,043 6 9	13,213 4 0	

No materials at site account in regular form is maintained for any of the above works, but the entries for the items in column 2 are supported by the details in last contract certificate for the work. These at least are really not *materials at site*, and they should be charged off to final sub-heads at once, and steps taken to clear them out of the contract certificates also as soon as sufficient *work* is done to cover the amount paid for them. For the items in column 3, sub-divisional officers should be called on to furnish details, and a regular materials at site account should be mantained in future.

29. It would appear that a large stock of reserve stone is collected on regularly sanctioned estimates for the Penner, Cheyáru and Poiney anicuts, but no record of the receipts and issues was forthcoming ; it seems desirable that such should be maintained as is usually done for road metal.

30. *Register of works.*—This record was incomplete in the following instances :—

(*a*) *Estimated cost of sub-heads* had not been shown for—

(i) Converting old barracks at Arni into police huts.
(ii) Fixing screw-gearing shutters in the vents of the Pálár anicut.
(iii) Raising and improving Sathur tank bund.

(*b*) In the account of the work "Cheyáru main channel from Chengada Naicken Yeri to division calingulah," progress (both quantity and cost) to date on sub-heads is not shown owing to the value of the work done (viz., Rs. 59,830) not having been distributed. This should be attended to without delay and the sub-divisional officer called upon to report progress to end of (say) November as regards quantities, while in the meantime the distribution of cost can be worked out from the records in the divisional office.

31. In the final bill for District Munsif's Court at Tirupati, the sub-head "roofing with Mangalore tiles" is shown as 7,584 and cost Rs. 1,896, whereas the register of works shows 9,631 and cost Rs 1,908–8–6 ; the difference in quantity, 2,047 square feet appears in the register for

July 1892, but could not be explained and should now be enquired into and rectified. The difference in cost Rs. 12–8–6 represents trainage and cart-hire which should, possibly, have been recovered from the contractor.

32. *Tools and plant returns.*—The last half-yearly returns of the Ranipet sub-division had not yet come to hand, but the records for half-year ended 30th September 1893 were examined and the following discrepancies noticed :—

Names of articles.	Receipts. Form 12.	Receipts. Form 13.	Issues. Form 12.	Issues. Form 13.	Month.	Remarks.
Head-quarters.						
Clock-stand	1	..	..	..	April 1893.	Shown in half-yearly return as previous balance.
Decimal scale, box-wood ..	..	..	1	..	Aug. ,,	
Stop-watches	..	..	..	..	Sept. ,,	Three purchased, not brought on at all.
Do.	..	..	..	..	,, ,,	One issued to Arni sub-division not shown at all.
Vellore sub-division.						
Chain, iron, measuring, 100', with arrows.	..	..	..	1	June 1893.	
Ranipet sub-division.						
Axes, pick	..	..	4	Half-yearly return not received.	Aug. 1893.	These articles are not acknowledged in head-quarters or any other sub-division return, nor do they appear as final issues in monthly statement submitted to audit.
Crowbars	..	..	15			
Mamooties	..	..	21			
Bill-hooks	..	..	7			
Sickles, common	..	..	12			
Do. thorn	..	..	2			
Crowbars 2	..	..	..	..	Sept. 1893.	These are transfers from head-quarters to Ranipet sub-division ; they are not shown in the sub-divisional form 12, but they should now be forced in and also entered in the half-yearly return.
Bill-hooks 2	..	..	..	..		
Felling axes 2	..	..	..	..		
Mamooties 2	..	..	..	..		
Pickaxes 2	..	..	..	..		

Note.—There are no entries in any of the initial accounts to agree with the receipt and issue respectively of two and six crowbars, shown in the monthly statement for July 1893 submitted to audit.

33. *Service books.*—So far as examined, these were found to be incomplete or incorrect as below :—

(i) M. Govindarajalu Naidu, accountant, second increment of Rs. 7 from 1st December 1892 not entered.

(ii) P. Vijiaraghavalu Naidu was storekeeper on Rs. 20 and transferred to Coimbatore as storekeeper on Rs. 25. Pay during transit is shown at higher rate.

(iii) Narasingarow, superintendent, Cheyár anicut, on Rs. 27, was reduced to Rs. 10 and transferred ; this has not yet been properly recorded with dates.

(iv) & (v) Pay at Rs. 7 is entered for Subroyan, messenger, and Vadivelu, lascar, instead of Rs. 6 pay and 1 Re. personal allowance.

(vi) No service book yet opened for Venkatrama Iyer, clerk, appointed on 9th October 1893.

34. *Leave to non-gazetted officers.*—R. Veerasawmy Iyengar, temporary supervisor, was granted privilege leave for three months from 4th July 1893, but it does not appear that, when forwarding the application to Superintending Engineer, any statement of previous leave or certificate of title to leave was furnished and it was explained that this could not be done as no service book was maintained. As a matter of fact, however, this man drew no pay from 11th to 13th September 1891 and consequently forfeited all previous leave earned, so that on 4th July 1893, he had only 60 days' leave at his credit, and will not be entitled to full pay for the three months he has been on leave.

35. *Test-audit of travelling allowances.*—The journals of subordinates, &c., for June 1893, which had not been submitted to audit, were examined and it was found that—

(*a*) In the case of Muthusawmy and Kuppamuthu, lascars, the hours of departure and return on short journeys were not noted, so that the admissibility of two days' daily allowance for each journey could not be checked.

(*b*) *Distance from head-quarters* had not been filled in in the journals of Gurusami Naidu and Padmanaba Mudaliar, clerks ; Lachmanan, messenger, and Venkatachellam, Arunamuthu and Narsimiralu, lascars.

36. *Security deposits.*—One government promissory note for Rs. 2,000 on account of Ramareddy, contractor, had been sent for safe custody, but there was no record of it (beyond a note on the fly-leaf) in the register of deposits, nor any entry as to its acknowledgment by the Examiner. The present register dates from 1887 and contains a very large number of refunded

items which should have been scored out ; it would be as well to open out a new register in which all the old items still in deposit should be entered first.

37. The pass book of the late storekeeper M. Vydialinga Pillai had not been shown in the register ; it should now be entered and the book should then be sent to the West Coast division, to which the man has been transferred. The storekeeper C. Balasundrum Chetty, who has just been appointed, has not yet deposited any security.

38. *Register of sanctioned estimates.*—This is kept in the new form, but the last column had not been filled in in the case of *completed original works*. Tools and plant items might be kept distinct from those for original works and repairs. And some better arrangement is necessary for filing estimates, as it was noticed that there was a difficulty in tracing and turning out sanctions asked for. All that is needed is, that each sanction should bear the serial number recorded against it in the register of sanctions and that they should then be filed consecutively.

39. *Register of appropriations.*—This is now kept in the new form, but the object of that form, viz , to show at a glance the total grant of the division, has been overlooked and the grants are recorded at different parts of the book under different funds, &c., so that in order to arrive at the grant an abstract has to be made. This should be now remedied, by bringing all the grants into one place, so that the total grant will be given in one sum as required by the standard form.

40. *Completion reports.*—The following works were said to be finished, but the accounts had not been closed and completion reports submitted :—

	Estimate. Rs.	Outlay. Rs.
(*a*) Re-building present old bungalow, Kávérippákkam tank bund	1,800	2,192
(*b*) Civil debtors' ward, Vellore Central Jail	6,780	5,832
(*c*) Providing shutters with screw-gearing to the Cheyáru anicut under-vents	6,750	5,924

There had been no outlay on the last item since June 1893.

41. *Register of buildings.*—The printed register seen appeared to be complete, but all buildings demolished or handed over to the Military or other departments should be scored through ; but as the elisions will be numerous and the book is rather old, it would be preferable to have a revised register printed.

42. *Transfer advices.*—Very few counterfoils had been initialled by Executive Engineer, and in most cases the entry on the *credit* advices regarding entry in adjustment book had not been filled in.

43. *Contractor's ledger.*—There were a number of accounts for September and October 1893 kept on loose sheets owing to there being no space in the old book and no new book being available ; one has now been sent to the divisional office and the accounts on the loose sheets should be posted into it at once.

44. *Superfluous work.*—In some of the sub-divisional cash books opening balances continue to be detailed. This can be dispensed with as also the exhibition of numbers and amounts of estimates, which information is not needed in a cash book.

(Signed) P. J. CREAMEOR,
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, 8 February 1894.

OFFICE NOTE No. 423/B

To

W.

Inspection Report of the North Arcot Division.

Submitted to Government for orders, with special reference to the following points:-

2. Para 7(b). An early and a definite settlement of this old outstanding is most desirable.

3. Para 7(c). There should apparently be no difficulty in settling all the claims detailed in the list, which range from March 1891 to February 1893; and special orders on this point are requested.

4. Para 7(d). It is very desirable that as many as possible of these works accounts should be closed before the end of the financial year.

5. Paras 12 and 14. These are further instances of non-compliance with Code rules, in regard to reports of excesses to Supg. Engineers (vide my office

3000-2-2-91.

No. E. 1
994/94

P.W. CURRENT No. 994

note No.I57 B.dated I9th.January I894).

6. Para 22. The practice of drawing cheques before they are actually to be paid away should be absolutely prohibited (vide note 6 on P.W.D.form No.4, and Examiner's Circular No.2 of I893).

7. Para 28. As already stated in para 9 of my No.2I67 B.dated I3th.December I893 on the Inspection Report of the West Coast Division, I quite concur in the suggestion that Contractors material should not be treated as "Materials at site".

8. Paras 33 to 35. Sufficient attention does not appear to have been paid to (i) service books, ~~to service books~~ (ii) check of claims to leave to subordinates, and (iii) preparation of their travelling journals.

Recs. 9.2.94
Encl. 1

H.S.
C.
Encl. 1.

No 1101C dt 8-3-93
" 248W " 29-1-94
" 554C " 8-2-94
" 282W " 4-2-93
" 1636C " 10-4-93
" 2104W " 16-8-93
" 8W " 2-1-94

No: 4666 dt 19 Feb

Communicated to the Supdg. Engr IV circle for the information & guidance of the Exec. Engineer North Arcot division, special attention being drawn to the remarks in the Examiner's covering note.

2. The Supdg. Engineer will report what steps are being taken to settle the claims mentioned in clauses (b) & (c) para 7 of the inspection notes.

DDS
16.2.94

DESPATCHED
1 MAR 94

Cy

S.E. IV circle
other Supdg. Engrs
C.A. to Govt
Exr. P.W. Accts.

H.S. 15/2 & 17/2

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