(1) பக்கங்களின் எண்ணிக்கை 28 + 30

(2) புதுக்கித் திருப்பிய நாள் 21/92

(3) ஆதாரம் குறிப்பவர் சுருக்கொப்பம் 3

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 108

அச்சகம்
பலவகை

நாள் 24-3-1894

199

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. I—18,006—6-9-90.

808

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th March 1894, No. 1004 B.

[Inspection report on the accounts of the Kurnool division, dated 13th December 1893.]

Submitted to Government for necessary action, special attention being invited to the following points.

2. *Paragraphs* 10 *and* 56.—If the cashier's services are not actually needed, the post might, with advantage, be abolished.

3. *Paragraph* 17.—This is another instance where Code rules prescribing the submission of works slips have not been acted up to. The matter has, however, been taken up in G.O. No. 248 W., dated 29th January 1894.

4. *Paragraph* 19.—As already recommended in the report on the accounts of the West Coast division, contractor's material should be charged off direct to sub-heads concerned and should not be dealt with as "materials at site."

5. *Paragraph* 35.—The cheque should have been cancelled immediately and not kept over for upwards of three months.

6. *Paragraphs* 39 *and* 41.—More care in the upkeep of measurement books is evidently necessary. Pencilled *measurements* should not be inked over.

7. *Paragraph* 42 (*b*).—The facts should be inquired into, and excess payment, if any, recovered forthwith.

8. *Paragraph* 42 (*c*).—The discrepancy is serious and should be specially inquired into and reported upon.

9. *Paragraph* 50.—The upkeep of service books should receive more careful attention.

ENCLOSURES.

REPORT of an inspection of the accounts of the Executive Engineer, Kurnool Division, by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras, on 23rd to 28th November 1893, dated Madras, 18th December 1893.

1. Last inspection by Mr. M. H. Gaynor, Deputy Examiner, on 17th to 21st August 1891.

2. Executive Engineer Mr. J. C. Johnston, 2nd grade, has been in charge since last inspection.

3. Accountant A. Ayodhyaramayya, 6th grade (temporary), relieved P. Venkatarayulu Aiyar, 6th grade, on the 11th July 1892.

4. Period embraced by the inspection generally—from April 1893.

5. Test audit was applied to the accounts for August 1893.

6. *Constitution of Division.*—There are five sub-divisions as follows:—

1. Upper (canal).—Sub-divisional officer M.R.Ry. V. T. Srinivasa Iyengar, Supervisor, 2nd grade—

Drawing account on Kurnool Huzur treasury.
Nandyal } sub-treasuries.
Nandikotkur }
Imprest holders—Mr. R. Everard, supervisor, Rs. 25.
„ T. S. M. Sastri overseer „ 50.

2. Lower.—Mr. J. C. Dennehy, Sub-Engineer, 3rd grade—
Drawing account Cuddapah Huzur treasury.
Nandyal, Chagulmurry } sub-treasuries.
Imprest holders Mr. W. P. Clay, temporary overseer, Rs. 25 (closed in Nov. 1893).
M.R.Ry. N. C. Acharry do. „ 20
„ P. Subramania do. „ 16-4-0

3. Kurnool (head-quarters).—Sub-Conductor J. H. Ulyett, supervisor, 2nd grade. (varies).
Drawing account, Kurnool Huzur treasury.
Nandikotkur, sub-treasury.
No imprests.

4. Nandyal.—Mr. R. S. Iyengar, Assistant Engineer, 3rd grade.
Drawing account, Nandyal
Koilkuntla, Chagulmurry } sub-treasuries.
Imprests, M.R.Ry. A. S. Sastri, overseer, Rs. 40
„ G. Narainrao do. „ 50

5. Cumbum.—Mr. J. Lawrence, supervisor, 2nd grade.
Drawing account, Cumbum
Markapur } sub-treasuries.
Imprests, G. V. Pantulu, clerk, Rs. 10.

7. The irregularities noticed in last inspection report have all been remedied, or have disappeared by changes in procedure, except that consolidated receipts for payments into the Cuddapah treasury are still obtained very late. The remittance book might, with advantage, be maintained by the Lower Sub-divisional officer and the consolidated receipt obtained by him and sent to the Divisional office with the book monthly.

8. *Control over Revenue.*—(1) The revenue of the division consists of —
(*a*) Rents of buildings,
(*b*) Do. canal boats,
(*c*) Sales of canal produce, and
(*d*) Water-rates from irrigated lands.

(2) Detailed registers of the two first are maintained and furnished monthly for audit. The aggregates of the two last merge into the general registers of revenue, which also accompany the monthly accounts.

(3) The water-rates are realized from Government lands by the Collector, without any co-operation or control by the Executive Engineer, the areas irrigated and the water-rates recoverable being determined by the Revenue officials and the realizations adjusted through the civil exchange accounts. Since 1890-91, however, canal water has also been supplied to three villages—Sultanpore, Zillellapad and Nelampad—belonging to His Highness the Nizam, the areas irrigated in which are supplied by the Executive Engineer to the Collector for assessment and collection of the revenue. For 1890-91 the assessed revenue is said to have been fully collected. In 1891-92, out of Rs. 1,690-9-2, a sum of Rs. 107-9-11 remained unrealized. In 1892-93, the amount assessed was Rs. 1,478-3-3, of which only Rs. 976-0-5 have been collected, Rs 946-0-5 being paid direct in October 1893 to the Public Works Department officials on the spot, by whom the water-supply had been stopped in consequence of the delay in paying the water-rates. This recovery was credited to direct receipts Irrigation XXIX. Major Works in the divisional accounts for October 1893 and the Collector was furnished in November with a detailed account of the assessments and collections to enable him to recover the balance.

9. *Banking arrangements.*—The state of drawing account on counterfoils of cheques is usually entered in pencil and is not initialled by the Executive Engineer.

10. *Cash arrangements.*—There is a cashier in the divisional office (see para. 27) who writes the cash-book and has charge of the cash-chest. The divisional disbursements are very small and with the extension of the drawing account system to all sub-divisional officers there is hardly any necessity for such an appointment. Only Rs. 75 of the cash security of Rs. 100 required from the cashier had been paid in, by monthly instalments of Rs. 5.

11. Imprest accounts are not always closed towards the end of the month, and on occasions, when received before the close of the month, are not recouped until the following month. This was noticed in the case of the divisional storekeeper and of imprest holders in the Nandyal, Cumbum, Upper and Lower sub-divisions.

12. The divisional cash-book is written up by the cashier and is usually signed or initialled by the accountant at the end of the month, but this was not done at the end of March 1893, the closing entries for which were signed by Executive Engineer on 1st April. There is no evidence that the daily entries or totals are checked by any one.

13. *English stores.*—Two instances are noticed in para. 49 (*a*) and (*b*) of purchases beyond Rs. 50 by charge to works without Government sanction.

14. Works abstracts are all prepared in the divisional office and not by sub-divisional officers as authorised by G.O., No. 2726 W., dated 30th September 1892. The latter are advised of outlay to date on individual works by means of progress reports in M.F. No. 90 for major works and a local form for all others.

15. *Registers of works.*—These are not, as a rule, carefully posted and present an untidy appearance. The following irregularities were noticed in certain cases :—
(1) Rates of estimate entered in headings instead of below amount of each sub-head as provided for in form.
(2) Working rates not recorded monthly.
(3) Monthly entries not always initialled by Executive Engineer.
(4) Items of estimate not numbered.
(5) Total of sub-heads not carried out in last column.
(6) Authority for estimate and appropriation not quoted.

16. *For special repairs estimated at Rs. 5,000 and upwards* the registers are not kept by sub-heads on the authority of G.O., No. 208 W., dated 21st January 1892, but this requires the exemption to be declared at time of sanction, which has not apparently been done.

16-A. The several works forming a project are not seperately detailed by sub-heads and then abstracted for comparison with estimate. This was noticed in the cases of—

	Estimate. Rs.
Taluk cutcherry at Allagadda	34,528
District Munsif's court at Nandyal	15,800

17. Works slips are not used for bringing excesses on sub-heads to notice of Superintending Engineer. It was explained that contract rates in excess of estimated rates are approved by Superintending Engineer in contractors' tenders, but there were excesses in total estimates in the following instances :—

	Rs.
(1) Taluk cutcherry at Markapur, estimate	23,398
(Completed August 1893) expenditure	28,155
(2) Munsif's court, Markapur estimate	15,800
expenditure	16,134
(3) Repairs to Koilkuntla taluk cutcherry estimate	5,680
expenditure	6,691

18. Expenditure has been incurred on the following without estimates :—

	Rs.	
(1) Opening bund of Patha-Cuddapah new channel	2	to Oct. 1893.
(2) Thokapully dam	9,540	to Aug. „
(Rs. 9,520 expended in 1892-93 as famine work.)		
(3) Watchmen for jail buildings	13	sanction of Government applied for.
(4) Repairs to Thurimilla Thepatavani tank	197	

19. *Materials at site.*—The record in registers of works is as follows—

	Rs.	A.	P.
(1) District Munsif's court, Nandyal	2,954	3	3
(2) Police Assistant Superintendent's bungalow, Nandyal ...	461	8	5
(3) Taluk cutcherry, Allagadda	1,230	13	7
(4) Seekarail Cathwa	459	2	0

but the three first were found to include contractors' materials to the extent of Rs. 2,870-4-6, 209-10-6 and 235-12-5, respectively, of which separate materials accounts are not kept. The practice is to make advances to contractors on the security of materials deposited on the works and to treat these as "materials at site" pending utilization and measurement of finished work. If, as represented, the direct charge of such materials to sub-heads of estimates would vitiate rates, they should be recorded in register of works as advances to contractors, pending adjustment and a separate account obtained from sub-divisional officers when the materials are operated upon, but only departmental materials should be recorded as such and proper accounts maintained of them.

20. It was ascertained that the expenditure of Rs. 9,520 in 1892-93 on the Thokapally dam—*vide* preceding para.—was on account of materials, but as it was charged to repairs, there was no distribution by sub-heads and no account of the materials was obtained after March 1893.

21. *Contract accounts.*—There are written agreements with 15 contractors, but only one cash deposit of Rs. 50 from a petty contractor. There are running accounts however with upwards of 50 contractors, the rest of whom are working under verbal arrangements on the piece-work system, centage deductions being made from their bills by way of security.

22. *Contractor's bills.*—Two copies of these are still prepared, in detail, by Sub-divisional officers, for all intermediate payments, although payment is invariably made on the hand receipt form No. 16. It was represented that for works accounted for by sub-heads the details are required for the register of works, but they could ordinarily be noted on the reverse of the hand receipt or furnished otherwise in some simpler form.

23. It appeared that tenders are invited only in the case of provincial buildings to be constructed, canal and other works being given to selected contractors.

24. *Service books.*—The omissions and irregularities noticed are detailed in test-audit notes.

25. *Register of estimates.*—This is maintained in an obsolete form by the head draftsman. The revised form should be adopted.

26. The books and records of the sub-divisional officer, Nandyal, were inspected on the 30th November, and the results are recorded in a separate note accompanying (Annexure A).

27. The result of the test-audit of the divisional accounts and vouchers for August 1893 is given in the following paragraphs.

28. Unvouched outlay amounted to Rs. 97–0–3, but vouchers were not produced for Rs. 1–6–0 charged for in the cash-book of the Lower Sub-divisional officers as vouchers Nos. 1 and 2.

29. Railway freight of As. 7 paid in divisional voucher No. 12 had not been checked as required by Examiner's circular letter No. 170 A.-C.L., dated May 1893.

30. The value of one iron pipe and three earthenware pipes issued to Chennoor main channel (lower sub-divisional V. No. 37) had not been adjusted by debit to work and credit to the head concerned.

31. Traction and towing charges, &c., for old lock gates taken to Kurnool (upper sub-divisional V. Nos. 1, 19, 35 and CO.V. Nos. 78 and 79) amounting in all to Rs. 37–14–0, are charged to maintenance and repairs, 2nd section, while the sale-proceeds of lock gates were credited to maintenance and repairs, 3rd section, in October 1893. This should be rectified.

32. Comparison of expenditure shown in schedules with the registers of works, &c.—

(*a*) Watchman to look after jail buildings and gallows (no estimate).

		Rs.	A.	P.
Expenditure to date	as per schedule of expenditure	3	2	6
	as per register	3	6	2

The amount shown by the register of works is correct.

(*b*) Constructing bye-wash to Beravole tank, estimate Rs. 746.

Expenditure to date	as per schedule and register	673	11	10
	„ work abstract	703	4	4

The difference being due to the correction advised in the Audit Note not having been carried out in the work abstract.

(*c*) Raising and strengthening bund of Beravole tank, estimate Rs 1,563.

		Rs.	A.	P.
Expenditure to date	as per schedule and register ...	1,539	5	0
	„ work abstract	1,550	7	6

Same as above.

(*d*) Rachanapalle channel improvements, estimate Rs 320.

Expenditure to date	as per schedule of expenditure and work abstract	294	10	9
	as per register	147	7	7

It was explained that Rs. 147–7–7 is correct and that an errata statement was sent to the Central office on 5th October 1893.

Work accounts.

33. Constructing taluk cutcherry at Allagadda, estimate Rs. 35,028; expenditure to end of October 1893 Rs. 8,692.

From the latest report of progress, it is observed that superstructure has just been commenced, but the contractor who has supplied all the wood-work has been paid *full* rates for the wood-work including doors and windows which can be allowed only after they are actually used on the building.

The agreement provides that advances may be made to the extent of 80 per cent. of the value of the materials, and at this rate it would appear from the amounts given below that the man should have been paid Rs. 1,135 less.

As per bill for October 1893.

	Rs.
Teak-wood wrought and put up (not put up yet)	2,206
Do. pannelled and venetian doors	1,140
Do. pannelled doors	297
Do. venetian windows	491
Do. do. glazed top	131
Fixed ventilators	191
Venetian windows with glazed shutters	660
Batten windows, &c.	36
Iron-grated door, &c.	521
Total ...	5,673
At 80 per cent. of above ...	4,538
Difference ...	1,135

The balance due from the last bill is Rs. 1,062, but Rs. 836 of this amount goes for security according to the agreement, leaving only a small balance of Rs. *226* against Rs. *1,135*.

34. The posting of the items of estimate in the register of works is not correctly made in the following cases:—

(1) Constructing District Munsif's court at Nandyal, estimate Rs. 17,355—

As posted. Sub-heads.	Cost. Rs.	*As per estimate.* Sub-heads.	Cost. Rs.
Coursed rubble	862	Concrete foundation	528
Teak-wood, wrought, &c. ...	2,576	Coursed rubble	978
Grouped sub-heads under 500	5,872	Basement and superstructure.	667
		Teak-wood, &c.	2,970
		Fencing	655
		Grouped sub-heads	3,512
Total ...	9,310	Total ...	9,310

The posting of work done should be recast, as work done on sub-heads over Rs. 500 is in some cases shown against grouped sub-heads; also flooring with Mangalore tiles and ordinary pan tiles separately provided for in estimate are mixed up.

(2) Constructing taluk cutcherry at Allagadda, estimate Rs. 35,028.

Sub-heads.	As posted. Rs.	As per estimate. Rs.
Concrete stone in chunam	874	973
Foundation in chunam	1,148	1,241
Flooring with slabs	870	894
Plastering two coats	1,222	1,299
Contingencies	1,483	1,542
Petty supervision	1,475	1,544
Grouped sub-heads	6,901	6,480
Total ...	13,973	13,973

(3) Constructing Police Assistant Superintendent's bungalow at Nandyal—Original estimate Rs. *5,752*, revised estimate Rs. *6,970*.

The sub-heads have not been altered in the register of works with reference to the revised estimate lately sanctioned in G.O. No. 2,523, dated 4th October 1893. The expenditure to end of October 1893 is Rs. 7,544, the revised estimate did not adequately provide for all excesses.

(4) Repairing the taluk cutcherry at Koilkuntla, estimate Rs. 5,680.

The value of work done during the month on CO. V. No. 22 is entered as Rs. 1,069–12–4 instead of Rs. 1,069–8–1 as shown by the bill. The error has however been adjusted in October 1893.

35. Maintenance and repairs, 1st section, Kurnool-Cuddapah canal, estimate Rs. 9,770.

Voucher for Rs. 50–12–2 is still due. The contractor disputed the correctness of the bill and the cheque was cancelled in November 1893. It would appear that from the 11th August

1893 to 23rd November 1893 the cheque was in the possession of the sub-divisional officer, Upper sub-division, although it had been charged for in the cash-book for August 1893.

36. Maintenance and repairs, 2nd section, estimate Rs. 6,116.

(*a*) Rs. 120, deducted in CO.V. No. 76, having been charged in January 1893 to maintenance and repairs of 1st section, the erroneous debit should be rectified and the arrears of Rs. 11-15-2 appearing, on the aforesaid bill, as arrears due in the 1st section, should be transferred to 2nd section.

(*b*) Rs. 54-5-10 paid on the above voucher (CO.V. No. 76 of August 1893) includes the balance of Rs. 11-15-2, but the value of work done is taken as Rs. 54-5-10 instead of Rs. 42-6-8.

Copies of Vouchers.

37. Office copies are maintained of all contractors' and dealers' bills which are prepared by Sub-divisional officers in duplicate. In the case of CO.V. No. 17, the following difference was noticed :—

	Total value of work done.			Total payments.			Arrears due.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Original voucher	193	5	6	93	5	6	10	0	0
Copy	1,175	5	6	893	5	6	282	0	0

Measurement books.

38. (*a*) G. Narayana Row, Overseer, Nandyal sub-division, first takes measurements in pencil and then completely inks in all the entries—not crossed with bill, and abstract of valuation of work is, as a rule, incomplete owing either to bills being prepared in sub-division office on measurement sheets or neglect of Sub-divisional officer to complete the entries in the abstract.

(*b*) A. Sreenivasa Sastry, Overseer, Nandyal sub-division, measurements not crossed with bill.

(*c*) Samuel Pillai, Irrigation Superintendent, Lower sub-division. Measurement sheets are either submitted by the Superintendent or made out in the Sub-divisional office. Remark in the measurement book "cancelled extract having been taken" shows that this is the case.

39. The new books are used in certain cases. Some ink in all entries, others leave details in pencil.

40. All the bills paid in August 1893 were traced into the measurement books excepting a few for which books were not available. The number of books available was 19 and the books not available were No. 19 (*c*), 640, of head-quarter sub-division and 3, 23, 26 and 28, Lower sub-division.

41. In the measurement book of Mr. Lawrence, sub-divisional officer, Cumbum, No. 20, the first 59 pages are in the hand-writing of his clerk (Narasimmulu Naidoo) and in some of his other books, Nos. 23, 22 and 21, certain measurements are in the hand-writing of the same clerk. The sub-divisional officer, however, did not send the books in current use as other sub-divisional officers and subordinates had done.

42. (*a*) CO.V. No. 13, Allagadda taluk cutcherry.—The quantity of materials taken over should be 1,174 cubic feet and not 5,548 cubic feet. Wood-work, doors and windows, &c., are omitted from the sub-divisional officer's bill and included by the divisional office as payment was made by the Executive Engineer. The materials (although paid for) do not appear to have been delivered at the work.

(*b*) CO.V. No. 15, Allagadda taluk cutcherry.—136 cubit feet of earthwork having been erroneously included under "concrete stone in mortar" after being separately charged, the contractor has been over-paid for 136 cubic feet of the latter at Rs. 8-12-0 per 100 cubic feet Rs. 10-14-1. This excess measurement has not been reduced at any subsequent measurement of the work as the quantities of concrete shown on bill No. 2 (CO.V. No. 15) has been added in lump in the next measurement (page 188 of book No. 17).

(*c*) CO.V. No. 100.—The quantity and valuation of work done recorded in pages 51 to 57 of book No. 3 of Juggajevandoss differs from the amount set forth in the bill.

The bill shows the measurements to have been taken by Mr. Clay, overseer, which is apparently not the case—

			RS.	A.	P.
70,846 } 247,853 }	(Earthwork.)	Measurement book.	261	3	11
		Bill	911	6	0

The large discrepancy requires explanation.

43. *Half-yearly returns of Tools and Plant.*—The following discrepancies were noticed in checking the agreement of receipts and issues under transfers within division in the respective monthly statements :—

Name of article.	From.	To.	Issue.	Acknowledgment.	Month.
Scale with weights	Cumbum	Divisional stores	..	1	March 1893.
Camp table, pieces	Do.	Nandyal	..	2	,, ,,
Camp folding chairs	Do.	Do.	..	5	,, ,,
Bucknill's balance instrument ..	Nandyal	Head-quarters stores.	..	1	May ,,
Lechlanche cells	Do.	Do.	..	4	,, ,,
Clamps for testing lightning conductor.	Do.	Do.	..	4	,, ,,
Copper earth plates with wire ..	Do.	Do.	..	2	,, ,,
Grooves in block of wood ..	Do.	Do.	..	1	,, ,,
Copper wire, covered, rolls ..	Do.	Do.	..	3	Not borne on half-yearly returns of sub-division.
					Nandyal.
Coil of hemp rope	Do.	Upper	1	..	March 1893.
Surki screens	Upper sub-division ..	Divisional stores ..	2	3	Aug. ,,
Current meter	Do. ..	Do.	..	1	,, ,,
Blocks, iron	Do. ..	Nandyal	1	..	June ,,
Badges, brass	Divisional stores ..	Do.	..	1	May ,,
Rubber stamp	Do. ..	Do.	..	1	,, ,,
Taps and dies 1¼" to 1½"	Do. ..	Upper	..	1	,, ,,
Do. ¼" to ½"	Do. ..	Do.	..	1	,, ,,
Clocks	Lower Sub-division.	Divisional stores ..	..	1	Aug. ,,

44. The following entries in the half-yearly returns were unsupported :—

Name of article.	Sub-division.	Receipt.	Issue.	Month.
Mamooties	Head-quarter stores ..	..	11	April 1893.
Pentagraph	Do. ..	1	..	June ,,

45. The undermentioned receipts and issues shown in form No. 9 are not entered in the half-yearly returns of head-quarter stores.

Name of article.	Sub-division.	Receipt.	Issue.	Month.	
Record-racks	Head-quarter stores ..	2	..	April 1893 ..	Purchased.
Sand screens	Do. ..	..	4	,, ,, ..	Issued to Nandyal.
Bench station	Do. ..	1	..	May ,, ..	Transferred from Company's stores to Irrigation tools and plant.
Date rack	Do. ..	1	..	,, ,, ..	
Jug for water	Do. ..	..	1	June ,, ..	Issued to inspection bungalow, Kurnool.

46. One ordinary lantern and one hurricane lantern, shown in the Cumbum sub-divisional store accounts in April 1893 as purchased during famine, were not reported in the monthly statement to the Examiner in form No. 49 B for April 1893 and one bench, dealwood, shown as an issue in form No. 42 B for August 1893, is unsupported.

47. One water-proof tarpaulin, issued to the Executive Engineer for boat "Sir Arthur" in July 1893 from divisional stores, has been removed from head-quarter stores half-yearly returns. The article should be held in balance and the issue shown should be reversed.

48. Large bound books are unnecessarily used for compiling the office copies of the divisional half-yearly returns of which there are three—Irrigation, Provincial and Company's stores, which entails considerable labour in ruling and writing up the names of articles. There is no reason why the printed form should not be used for the purpose.

49. Purchase of European stores without Government sanction.

(*a*) CO.V. No. 84.—Supplied by Nabee Sahib.

			RS.
lb. 5,600 tar at	As. 1-6	... ...	525
,, 800 pitch at	,, 1-9	... ...	87
,, 350 oakum at	,, 3-6	... ...	77

(*b*) September 1893. CO.V. No. 12.—Barbed wire fencing, Massey and Company, Rs. 508-9-0.

50. *Service books.*—Events are not noted as they take place or become known. Sub-divisional officers are required to submit a statement of changes once in ten days, but these lie over until the salary bill is prepared when the changes of the month are noted in the service books.

(*a*) The following events reported in Lower sub-divisional statement for 31st October 1893, have not been recorded in the service books—
Baday Sahib, messenger, suspension for one week from 27th October 1893.
Balu Reddi, lascar, leave without pay for 15 days from 29th October 1893.

(*b*) The service books of N. Kumarasami Achari, overseer, and K. Hussain Saib, lascar, were last re-attested in February 1888. These books have been sent to sub-divisional officer for re-attestation, but entries should be re-attested by the Executive Engineer himself as head of office and not by a sub-divisional officer.

(*c*) In the service book of Mr. Dawson, Divisional storekeeper, the several Government orders in which his retention after 55 years has been sanctioned should be noted.

(*d*) The rule, article 884 of Civil Service Regulations, regarding the manner of noting *leave* in service books has not received attention.

51. *Journals of subordinates not submitted to Examiner's office.*

Those for July 1893 were audited with the following result :—

The hour of departure and arrival has not been given in the following cases of mileage claims :—

P. Veeraraghavulu Naidu, clerk, IV class, 3rd grade—	
20th July 1893	28 miles.
G. Venkatarama Iyer, clerk, IV class, 3rd grade—	
2nd July 1893	25 miles.
G. Pauliah Reddy, clerk, V class, 1st grade—	
11th July 1893	21 miles.
12th „	24 „

The claims should not have been admitted in the absence of the above information.

52. M. Raghaviah, clerk, IV class, 3rd grade.

The daily allowance of As. 6 passed for the 12th July 1893 for a journey from Kistnapuram (head-quarters) to Cuddapah—5 miles—is inadmissible under article 1157, Civil Service Regulations.

53. As a rule mileage is claimed by all ministerial officers although it is termed actual expenses in the travelling allowance bill for purposes of article 1170, rule 1, Civil Service Regulations which lays down that *mileage* should be the *maximum* limit for actual expenses.

54. *Register of bills.*—The following are instances of delay in preparation of bills :—

Name of contractor.	Amount.	Date of measurement.	Date of bill.
	Rs. A. P.		
Wodda Pulligadu	911 6 0	25th March 1893 ..	11th July 1893.
Nabee Sahib	611 4 10	29th May „ ..	17th „ „
Venkatachella Mudaliyar	2,346 7 0	30th April „ ..	25th „ „
Hajee Khan	735 4 1	10th June „ ..	28th „ „
Nabee Sahib	643 15 8	27th May „ ..	24th „ „
Do.	543 5 3	13th March „ ..	2nd Aug. „
Do.	1,917 2 3	15th Feb „ ..	2nd „ „
Do.	463 13 4	13th March „ ..	2nd „ „
T. Sabapathi Mudaliyar	117 12 1	9th July „ ..	14th „ „
Do.	427 14 5	11th „ „ ..	23rd Sept. „
G. Hanumathoo	458 7 2	12th „ „ ..	24th „ „
Nabee Sahib	87 10 10	31st „ „ ..	26th „ „
Do.	34 4 11	7th „ „ ..	26th Oct. „
Kajah Khan	1,152 14 1	20th Aug. „ ..	8th Nov. „
	5,935 2 1	25th July „ ..	15th „ „

55. The register is not complete, the dates of payment of bills passed and returned to sub-divisional officers for payment not having been entered. The omission of this information neutralises one of the objects of the register, viz, control over the prompt payment of bills by the sub-divisional officers.

56. The accountant is recognised as the head of the office and is assisted by four clerks in all, including the clerk 3rd class, 2nd grade (C. D. Kistnasami Chetty) on Rs. 52, described as the cashier. There are besides, the head clerk and three other clerks in the correspondence section, so that the office is well manned. With the restricted expenditure by the divisional office, the cashier's services might, it is considered, be easily spared, and more efficient supervision exercised by the accountant over the accounts and registers than is at present done.

57. Sub-overseer, 2nd grade, Mahadeva Moodelliar has been employed in the divisional office since 4th August 1893 in arranging and classifying the old records which were thrown into confusion by a dynamite explosion in July 1892. The authority of the Superintending Engineer had not apparently been obtained to this arrangement.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

ANNEXURE A.

Notes of an inspection of the Nandyal sub-division made on 30th November 1893.

1. Sub-divisional officer Mr. R. S. Iyengar, Assistant Engineer, 3rd grade.

2. *Measurements.*—No register of measurement books received, issued and returned is maintained.

3. The new books have been introduced for the work District Munsif's court at Nandyal and the entries are all made in ink by the sub-divisional officer.

4. Complete measurements are brought forward each month of sub-heads on which no further progress has been made and these are reproduced in contractors' bills on which intermediate payments are made. The bills are prepared in duplicate, one copy being sent forward to the Divisional office, with the hand receipt form 16 on which contractor is paid.

5. In the measurement book for the District Munsif's cutcherry at Nandyal, large quantities of materials supplied by the contractor are recorded and then detailed in the contractor's bill. Payments on account are made on the security of the materials, for which a separate materials account is also prepared and furnished to the divisional office, where the materials are recorded as " materials at site " in the register of works.

6. There was no written authority for such payments to the contractor, whose agreement provides for finished work at a schedule of rates, but the bills are accepted by Executive Engineer. Under the circumstances a detailed bill is not required, the work done or materials supplied being fully detailed in the measurement book, the nature of the charge should be briefly noted on the reverse of the hand receipt and when this is for materials, a detailed account may be furnished in form No. 7 F if required by the Executive Engineer. The payments for materials should however be treated by the divisional office as advances to contractors.

7. Measurement book No 16 in the old form was examined. Some entries were copied by the subordinate's clerk from some other initial record; others were inked in direct, or pencil entries inked over. Abstracts were in every case duly completed and signed and entries crossed with particulars of bill in which paid.

8. Works abstracts are not prepared by sub-divisional officer who is supplied with progress reports in form No. 90 for major works and in a local form for minor works, in which the Divisional office enters the expenditure during each month and during year, but does not bring forward expenditure of previous year, if any.

9. *Imprest accounts*—That of overseer A. S. Sastry (Rs. 40) was recouped on 1st July and 4th August 1893 and of overseer Narain Rao (Rs 50) on 3rd July instead of before the close of the preceding months.

10. *Cheque books.*—There were eight completed cheque books in hand from 1890, which should be returned to the divisional office for record. The state of drawing account is duly recorded on counterfoils; no corrections noticed.

11. A treasury remittance book is kept for payments into the Nandyal sub-treasury separate receipts from which are also obtained and sent to the divisional office. Small receipts realized by subordinates are sent to the sub-divisional office for remittance to treasury.

12. No departmental labour is employed. Works establishment, consisting of maistries and watchmen, is paid by subordinates from imprests.

13. *Store accounts*—There is no stock in the sub-division. The Sub-divisional officer keeps a monthly account of receipts and issues of tools and plant in M.F. No. 12 posting the entries which are few, from invoices or covering letters. The daily account in form 9 is not thus necessary. Three sets of half-yearly registers are maintained for Provincial, Famine and Irrigation tools, but these are not posted monthly. The registers ending August 1893 were sent to the divisional office on 6th September. There is a large stock of famine tools, the balances of which, together with all other tools, were personally verified by the Assistant Engineer (sub-divisional officer) on 28th October 1893. The subordinates are only supplied with a table and chair each and with certain mathematical instruments, of which they furnish a return half-yearly. A supplemental return of mathematical instruments in the sub-division is furnished to the divisional office half-yearly. It is only required once a year.

14. *Sub-divisional Cash-book.*—This is neatly kept and clearly posted. It is closed at the end of each month and a certificate of count of cash balances prepared in form No. 1 and furnished to the divisional office.

Imprest accounts are properly posted into the sub-divisional cash-book in the abstract.

NANDYAL,
30th November 1893.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

Order—dated 24th March 1894, No. 808 W., Public Works.

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

2. The Superintending Engineer will, after inquiry, submit separate reports on the following points:—

(*a*) *Paragraphs* 10 *and* 56.—Whether the services of the cashier may be dispensed with.

(*b*) *Paragraph* 42 (*b*).—Alleged over-payment to a contractor.

(*c*) *Paragraph* 42 (*c*).—Discrepancy between the quantity and valuation of a work in the measurement book and the amount set forth in the bill.

3. The remarks in paragraph 50 of the inspection report show that sufficient care has not been devoted to the proper maintenance of service books, and the attention of the Executive Engineer should be drawn to the matter.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineer, III Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Exd. S. J. Pereira.
Spare Copies

808/6

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 24th.

Recd. *Encl.*

G.O., 24th Mar. 1894, No. 808 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Kurnool division, dated 13th December 1893.

808/7

Report of an inspection of the accounts of the Executive Engineer, Kurnool Division, by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras, on 23rd to 28th November 1893.

Dated Madras, 13th December 1893.

1. Last inspection by Mr. M. H. Gaynor, Deputy Examiner, on 17th to 21st August 1891.

2. Executive Engineer Mr. J. C. Johnston, 2nd grade, has been in charge since last inspection.

3. Accountant A. Ayodhyaramayya, 6th grade (temporary) relieved P. Venkatarayulu Aiyar, 6th grade, on the 11th July 1892.

4. Period embraced by the inspection generally—from April 1893.

5. Test audit was applied to the accounts for August 1893.

6. *Constitution of Division.*—There are five sub-divisions as follows:—

1. Upper (canal).—Sub-divisional officer M.R.Ry. V. T. Srinivasa Iyengar, Supervisor, 2nd grade—
   Drawing account on Kurnool Huzur treasury.
   Nandyal, Nandikotkur } sub-treasuries.
   Imprest holders—Mr. R. Everard, supervisor, Rs. 25.
   „ T. S. M. Sastri overseer „ 50.

2. Lower.—Mr. J. C. Dennehy, Sub-Engineer, 3rd grade—
   Drawing account Cuddapah Huzur treasury.
   Nandyal, Chagulmurry } sub-treasuries.
   Imprest holders Mr. W. P. Clay, temporary overseer, Rs. 25 (closed in Nov. 1893).
   M.R.Ry. N. C. Acharry do. „ 20
   „ P. Subramania do. „ 16–4–0 (varies).

3. Kurnool (head-quarters).—Sub-Conductor J. H. Ulyett, supervisor, 2nd grade.
   Drawing account, Kurnool Huzur treasury.
   Nandikotkur, sub-treasury.
   No imprests.

4. Nandyal.—Mr. R. S. Iyengar, Assistant Engineer, 3rd grade.
   Drawing account, Nandyal, Koilkuntla, Chagulmurry } sub-treasuries.
   Imprests, M.R.Ry. A. S. Sastri, overseer, Rs. 40
   „ G. Narainrao do. „ 50

5. Cumbum.—Mr. J. Lawrence, supervisor, 2nd grade.
   Drawing account, Cumbum, Markapur } sub-treasuries.
   Imprests, G. V. Pantulu, clerk, Rs. 10.

7. The irregularities noticed in last inspection report have all been remedied, or have disappeared by changes in procedure, except that consolidated receipts for payments into the Cuddapah treasury are still obtained very late. The remittance book might, with advantage, be maintained by the Lower Sub-divisional officer and the consolidated receipt obtained by him and sent to the Divisional office with the book monthly.

8. *Control over Revenue.*—(1) The revenue of the division consists of —

(*a*) Rents of buildings,
(*b*) Do. canal boats,
(*c*) Sales of canal produce, and
(*d*) Water-rates from irrigated lands.

(2) Detailed registers of the two first are maintained and furnished monthly for audit. The aggregates of the two last merge into the general registers of revenue, which also accompany the monthly accounts.

(3) The water-rates are realized from Government lands by the Collector, without any co-operation or control by the Executive Engineer, the areas irrigated and the water-rates recoverable being determined by the Revenue officials and the realizations adjusted through the civil exchange accounts. Since 1890–91, however, canal water has also been supplied to three villages—Sultanpore, Zillellapad and Nelampad—belonging to His Highness the Nizam, the areas irrigated in which are supplied by the Executive Engineer to the Collector for assessment and collection of the revenue. For 1890–91 the assessed revenue is said to have been fully collected. In 1891–92, out of Rs. 1,690–9–2, a sum of Rs. 107–9–11 remained unrealized. In 1892–93, the amount assessed was Rs. 1,478–3–3, of which only Rs. 976–0–5 have been collected, Rs. 946–0–5 being paid direct in October 1893 to the Public Works Department officials on the spot, by whom the water-supply had been stopped in consequence of the delay in paying the water-rates. This recovery was credited to direct receipts Irrigation XXIX. Major Works in the divisional accounts for October 1893 and the Collector was furnished in November with a detailed account of the assessments and collections to enable him to recover the balance

9. *Banking arrangements.*—The state of drawing account on counterfoils of cheques is usually entered in pencil and is not initialled by the Executive Engineer.

10. *Cash arrangements.*—There is a cashier in the divisional office (see para. 27) who writes the cash-book and has charge of the cash-chest. The divisional disbursements are very small and with the extension of the drawing account system to all sub-divisional officers there is hardly any necessity for such an appointment. Only Rs. 75 of the cash security of Rs. 100 required from the cashier had been paid in, by monthly instalments of Rs. 5.

11. Imprest accounts are not always closed towards the end of the month, and on occasions, when received before the close of the month, are not recouped until the following month. This was noticed in the case of the divisional storekeeper and of imprest holders in the Nandyal, Cumbum, Upper and Lower sub-divisions.

12. The divisional cash-book is written up by the cashier and is usually signed or initialled by the accountant at the end of the month, but this was not done at the end of March 1893, the closing entries for which were signed by Executive Engineer on 1st April. There is no evidence that the daily entries or totals are checked by any one.

13. *English stores.*—Two instances are noticed in parags. 49(a) and (b) of purchases beyond Rs. 50 by charge to works without Government sanction.

14. Works abstracts are all prepared in the divisional office and not by sub-divisional officers as authorised by G.O., No. 2726 W., dated 30th September 1892. The latter are advised of outlay to date on individual works by means of progress reports in M.F. No. 90 for major works and a local form for all others.

15. *Registers of works.*—These are not, as a rule, carefully posted and present an untidy appearance. The following irregularities were noticed in certain cases :—

(1) Rates of estimate entered in headings instead of below amount of each sub-head as provided for in form.
(2) Working rates not recorded monthly.
(3) Monthly entries not always initialled by Executive Engineer.
(4) Items of estimate not numbered.
(5) Total of sub-heads not carried out in last column.
(6) Authority for estimate and appropriation not quoted.

16. *For special repairs estimated at Rs. 5,000 and upwards* the registers are not kept by sub-heads on the authority of G.O., No. 208 W., dated 21st January 1892, but this requires the exemption to be declared at time of sanction, which has not apparently been done.

16-A. The several works forming a project are not seperately detailed by sub-heads and then abstracted for comparison with estimate. This was noticed in the cases of—

	Estimate. Rs.
Taluk cutcherry at Allagadda	34,528
District Munsif's court at Nandyal	15,800

17. Works slips are not used for bringing excesses on sub-heads to notice of Superintending Engineer. It was explained that contract rates in excess of estimated rates are approved by Superintending Engineer in contractors' tenders, but there were excesses in total estimates in the following instances :—

	Rs.
(1) Taluk cutcherry at Markapur, estimate	23,398
(Completed August 1893) expenditure	28,155
(2) Munsif's court, Markapur estimate	15,800
expenditure	16,134
(3) Repairs to Koilkuntla taluk cutcherry estimate	5,680
expenditure ...	6,691

18. Expenditure has been incurred on the following without estimates :—

	Rs.	
(1) Opening bund of Patha-Cuddapah new channel	2	to Oct. 1893.
(2) Thokapully dam	9,540	to Aug. „
(Rs. 9,520 expended in 1892–93 as famine work).		
(3) Watchmen for jail buildings	13	sanction of Government applied for.
(4) Repairs to Thurimilla Thepatavani tank	197	

19. *Materials at site.*—The record in registers of works is as follows—

	Rs.	A.	P.
(1) District Munsif's court, Nandyal	2,954	3	3
(2) Police Assistant Superintendent's bungalow, Nandyal ...	461	8	5
(3) Taluk cutcherry, Allagadda	1,230	13	7
(4) Seekarail Cathwa	459	2	0

but the three first were found to include contractors' materials to the extent of Rs. 2,870–4–6, 209–10–6 and 235–12–5, respectively, of which separate materials accounts are not kept. The practice is to make advances to contractors on the security of materials deposited on the works and to treat these as "materials-at-site" pending utilization and measurement of finished work. If, as represented, the direct charge of such materials to sub-heads of estimates would vitiate rates, they should be recorded in register of works as advances to contractors, pending adjustment and a separate account obtained from sub-divisional officers when the materials are operated upon, but only departmental materials should be recorded as such and proper accounts maintained of them.

20. It was ascertained that the expenditure of Rs. 9,520 in 1892–93 on the Thokapally dam—*vide* preceding para—was on account of materials, but as it was charged to repairs, there was no distribution by sub-heads and no account of the materials was obtained after March 1893.

21. *Contract accounts.*—There are written agreements with 15 contractors, but only one cash deposit of Rs. 50 from a petty contractor. There are running accounts however with upwards of 50 contractors, the rest of whom are working under verbal arrangements on the piece-work system, centage deductions being made from their bills by way of security.

22. *Contractor's bills.*—Two copies of these are still prepared, in detail, by Sub-divisional officers, for all intermediate payments, although payment is invariably made on the hand receipt form No. 16. It was represented that for works accounted for by sub-heads the details are required for the register of works, but they could ordinarily be noted on the reverse of the hand receipt or furnished otherwise in some simpler form.

23. It appeared that tenders are invited only in the case of provincial buildings to be constructed, canal and other works being given to selected contractors.

24. *Service books.*—The omissions and irregularities noticed are detailed in test-audit notes.

25. *Register of estimates.*—This is maintained in an obsolete form by the head draftsman. The revised form should be adopted.

26. The books and records of the sub-divisional officer, Nandyal, were inspected on the 30th November, and the results are recorded in a separate note accompanying (Annexure A).

27. The result of the test-audit of the divisional accounts and vouchers for August 1893 is given in the following paragraphs.

28. Unvouched outlay amounted to Rs. 97–0–3, but vouchers were not produced for Rs. 1–6–0 charged for in the cash-book of the Lower Sub-divisional officers as vouchers Nos. 1 and 2.

29. Railway freight of As. 7 paid in divisional voucher No. 12 had not been checked as required by Examiner's circular letter No. 170 A.-CL., dated May 1893.

30. The value of one iron pipe and three earthenware pipes issued to Chennoor main channel (lower sub-divisional V. No. 37) had not been adjusted by debit to work and credit to the head concerned.

31. Traction and towing charges, &c., for old lock gates taken to Kurnool (upper sub-divisional V. Nos. 1, 19, 35 and CO.V. Nos. 78 and 79) amounting in all to Rs. 37–14–0, are charged to maintenance and repairs, 2nd section, while the sale-proceeds of lock gates were credited to maintenance and repairs, 3rd section, in October 1893. This should be rectified.

32. Comparison of expenditure shown in schedules with the registers of works, &c.—

(*a*) Watchman to look after jail buildings and gallows (no estimate).

		Rs.	A.	P.
Expenditure to date	as per schedule of expenditure	3	2	6
	as per register	3	6	2

The amount shown by the register of works is correct.

(*b*) Constructing bye-wash to Beravole tank, estimate Rs. 746.

		Rs.	A.	P.
Expenditure to date	as per schedule and register	673	11	10
	„ work abstract	703	4	4

The difference being due to the correction advised in the Audit Note not having been carried out in the work abstract.

(*c*) Raising and strengthening bund of Beravole tank, estimate Rs. 1,563.

		Rs.	A.	P.
Expenditure to date	as per schedule and register ...	1,539	5	0
	„ work abstract	1,550	7	6

Same as above.

(*d*) Rachanapalle channel improvements, estimate Rs 320.

Expenditure to date	as per schedule of expenditure and work abstract	294	10	9
	as per register	147	7	7

It was explained that Rs. 147–7–7 is correct and that an errata statement was sent to the Central office on 5th October 1893.

Work accounts.

33. Constructing taluk cutcherry at Allagadda, estimate Rs. 35,028; expenditure to end of October 1893 Rs. 8,692.

From the latest report of progress, it is observed that superstructure has just been commenced, but the contractor who has supplied all the wood-work has been paid *full* rates for the wood-work including doors and windows which can be allowed only after they are actually used on the building.

The agreement provides that advances may be made to the extent of 80 per cent. of the value of the materials, and at this rate it would appear from the amounts given below that the man should have been paid Rs. 1,135 less.

As per bill for October 1893.

	Rs.
Teak-wood wrought and put up (not put up yet)	2,206
Do. pannelled and venetian doors	1,140
Do. pannelled doors	297
Do. venetian windows	491
Do. do. glazed top	131
Fixed ventilators	191
Venetian windows with glazed shutters	660
Batten windows, &c.	36
Iron-grated door, &c.	521
Total ...	5,673
At 80 per cent. of above ...	4,538
Difference ...	1,135

The balance due from the last bill is Rs. 1,062, but Rs. 836 of this amount goes for security according to the agreement, leaving only a small balance of Rs. *226* against Rs. *1,135*.

34. The posting of the items of estimate in the register of works is not correctly made in the following cases:—

(1) Constructing District Munsif's court at Nandyal, estimate Rs. 17,355—

As posted		*As per estimate.*	
Sub-heads	Cost. Rs.	Sub-heads.	Cost. Rs.
Coursed rubble	862	Concrete foundation	528
Teak-wood, wrought, &c. ...	2,576	Coursed rubble	978
Grouped sub-heads under 500	5,872	Basement and superstructure.	667
		Teak-wood, &c.	2,970
		Fencing	655
		Grouped sub-heads	3,512
Total ...	9,310	Total ...	9,310

The posting of work done should be recast, as work done on sub-heads over Rs. 500 is in some cases shown against grouped sub-heads; also flooring with Mangalore tiles and ordinary pan tiles separately provided for in estimate are mixed up.

(2) Constructing taluk cutcherry at Allagadda, estimate Rs. 35,028.

Sub-heads.	As posted. Rs.	As per estimate. Rs.
Concrete stone in chunam	874	973
Foundation in chunam	1,148	1,241
Flooring with slabs	870	894
Plastering two coats	1,222	1,299
Contingencies	1,483	1,542
Petty supervision	1,475	1,544
Grouped sub-heads	6,901	6,480
Total ...	13,973	13,973

(3) Constructing Police Assistant Superintendent's bungalow at Nandyal—Original estimate Rs. *5,752*, revised estimate Rs. *6,970*.

The sub-heads have not been altered in the register of works with reference to the revised estimate lately sanctioned in G.O. No. 2,523 dated 4th October 1893. The expenditure to end of October 1893 is Rs. 7,544, the revised estimate did not adequately provide for all excesses.

(4) Repairing the taluk cutcherry at Koilkuntla, estimate Rs. 5,680.

The value of work done during the month on CO. V. No. 22 is entered as Rs. 1,069–12–4 instead of Rs. 1,069–8–1 as shown by the bill. The error has however been adjusted in October 1893.

35. Maintenance and repairs, 1st section, Kurnool-Cuddapah canal, estimate Rs. 9,770.

Voucher for Rs 50–12–2 is still due. The contractor disputed the correctness of the bill and the cheque was cancelled in November 1893. It would appear that from the 11th August 1893 to 23rd November 1893 the cheque was in the possession of the sub-divisional officer, Upper sub-division, although it had been charged for in the cash-book for August 1893.

36. Maintenance and repairs, 2nd section, estimate Rs. 6,116.

(*a*) Rs. 120, deducted in CO. V. No 76, having been charged in January 1893 to maintenance and repairs of 1st section, the erroneous debit should be rectified and the arrears of Rs. 11–15–2 appearing, on the aforesaid bill, as arrears due in the 1st section, should be transferred to 2nd section

(*b*) Rs. 54–5–10 paid on the above voucher (CO. V. No. 76 of August 1893) includes the balance of Rs. 11–15–2, but the value of work done is taken as Rs. 54–5–10 instead of Rs. 42–6–8.

Copies of Vouchers.

37. Office copies are maintained of all contractors' and dealers' bills which are prepared by Sub-divisional officers in duplicate. In the case of CO. V. No. 17, the following difference was noticed:—

	Total value of work done. Rs.	A.	P.	Total payments. Rs.	A.	P.	Arrears due. Rs.	A.	P.
Original voucher	103	5	6	93	5	6	10	0	0
Copy	1,175	5	6	893	5	6	282	0	0

Measurement books.

38. (*a*) G. Narayana Row, Overseer, Nandyal sub-division, first takes measurements in pencil and then completely inks in all the entries—not crossed with bill, and abstract of valuation of work is, as a rule, incomplete owing either to bills being prepared in sub-division office on measurement sheets or neglect of Sub-divisional officer to complete the entries in the abstract.

(*b*) A. Sreenivasa Sastry, Overseer, Nandyal sub-division, measurements not crossed with bill.

(*c*) Samuel Pillai, Irrigation Superintendent, Lower sub-division. Measurement sheets are either submitted by the Superintendent or made out in the Sub-divisional office. Remark in the measurement book "cancelled extract having been taken" shows that this is the case.

39. The new books are used in certain cases. Some ink in all entries, others leave details in pencil.

40. All the bills paid in August 1893 were traced into the measurement books excepting a few for which books were not available. The number of books available was 19 and the books not available were No. 19 (*c*), 640, of head-quarter sub-division and 3, 23, 26 and 23, Lower sub-division.

41. In the measurement book of Mr. Lawrence, sub-divisional officer, Cumbum, No. 20, the first 59 pages are in the hand-writing of his clerk (Narasimmulu Naidoo) and in some of his other books, Nos. 23, 22 and 21, certain measurements are in the hand-writing of the same clerk. The sub-divisional officer, however, did not send the books in current use as other sub-divisional officers and subordinates had done.

42. (*a*) CO.V. No. 13, Allagadda taluk cutcherry.—The quantity of materials taken over should be 1,174 cubic feet and not 5,548 cubic feet. Wood-work, doors and windows, &c., are omitted from the sub-divisional officer's bill and included by the divisional office as payment was made by the Executive Engineer. The materials (although paid for) do not appear to have been delivered at the work.

(*b*) CO.V. No. 15, Allagadda taluk cutcherry.—136 cubit feet of earthwork having been erroneously included under "concrete stone in mortar" after being separately charged, the contractor has been over-paid for 136 cubic feet of the latter at Rs. 8–12–0 per 100 cubic feet Rs. 10–14–1. This excess measurement has not been reduced at any subsequent measurement of the work as the quantities of concrete shown on bill No. 2 (CO.V. No. 15) has been added in lump in the next measurement (page 188 of book No. 17).

(*c*) CO.V. No. 100.—The quantity and valuation of work done recorded in pages 51 to 57 of book No. 3 of Juggajevandoss differs from the amount set forth in the bill.

The bill shows the measurements to have been taken by Mr. Clay, overseer, which is apparently not the case—

70,846 } 247,853 }	(Earthwork)	{ Measurement book.	261	3	11
		{ Bill	911	6	0

The large discrepancy requires explanation.

43. *Half-yearly returns of Tools and Plant.*—The following discrepancies were noticed in checking the agreement of receipts and issues under transfers within division in the respective monthly statements:—

Name of article.	From.	To.	Issue.	Acknowledgment.	Month.
Scale with weights	Cumbum	Divisional stores	..	1	March 1893.
Camp table, pieces	Do.	Nandyal	..	2	,, ,,
Camp folding chairs	Do.	Do.	..	5	,, ,,
Bucknall's balance instrument ..	Nandyal	Head-quarters stores.	..	1	May ,,
Leclanche cells	Do.	Do.	..	4	,, ,,
Clamps for testing lightning conductor.	Do.	Do.	..	4	,, ,,
Copper earth plates with wire ..	Do.	Do.	..	2	,, ,,
Grooves in block of wood ..	Do.	Do.	..	1	,, ,,
Copper wire, covered, rolls ..	Do.	Do.	..	3	Not borne on half-yearly returns of sub-division, Nandyal.
Coil of hemp rope	Do.	Upper	1	..	March 1893.
Surki screens	Upper sub-division ..	Divisional stores ..	2	3	Aug. ,,
Current meter	Do. ..	Do.	..	1	,, ,,
Blocks, iron	Do. ..	Nandyal	1	..	June ,,
Badges, brass	Divisional stores ..	Do.	..	1	May ,,
Rubber stamp	Do. ..	Do.	..	1	,, ,,
Taps and dies 1¼″ to 1½″	Do. ..	Upper	..	1	,, ,,
Do. ¼″ to ½″	Do. ..	Do.	..	1	,, ,,
Clocks	Lower Sub-division.	Divisional stores ..	..	1	Aug. ,,

44. The following entries in the half-yearly returns were unsupported:—

Name of article.	Sub-division.	Receipt.	Issue.	Month.
Mamooties	Head-quarter stores ..	..	11	April 1893.
Pentagraph	Do. ..	1	..	June ,,

45. The undermentioned receipts and issues shown in form No. 9 are not entered in the half-yearly returns of head-quarter stores.

Name of article.	Sub-division.	Receipt.	Issue.	Month.	—
Record-racks	Head-quarter stores ..	2	..	April 1893 ..	Purchased.
Sand screens	Do. ..	..	4	,, ,, ..	Issued to Nandyal.
Bench station	Do. ..	1	..	May ,, ..	Transferred from Company's stores to Irrigation tools and plant.
Date rack	Do. ..	1	..	,, ,, ..	
Jug for water	Do. ..	..	1	June ,, ..	Issued to inspection bungalow, Kurnool.

46. One ordinary lantern and one hurricane lantern, shown in the Cumbum sub-divisional store accounts in April 1893 as purchased during famine, were not reported in the monthly statement to the Examiner in form No. 49 B for April 1893 and one bench, dealwood, shown as an issue in form No. 42 B for August 1893, is unsupported.

47. One water-proof tarpaulin, issued to the Executive Engineer for boat "Sir Arthur" in July 1893 from divisional stores, has been removed from head-quarter stores half-yearly returns. The article should be held in balance and the issue shown should be reversed.

48. Large bound books are unnecessarily used for compiling the office copies of the divisional half-yearly returns of which there are three—Irrigation, Provincial and Company's stores, which entails considerable labour in ruling and writing up the names of articles. There is no reason why the printed form should not be used for the purpose.

49. Purchase of European stores without Government sanction.

(*a*) CO.V. No. 84.—Supplied by Nabee Sahib.

			Rs.
lb. 5,600 tar at	As. 1–6	... ...	525
,, 800 pitch at	,, 1–9	... ...	87
,, 350 oakum at	,, 3–6	... ...	77

(*b*) September 1893. CO.V. No. 12.—Barbed wire fencing, Massey and Company, Rs. 508–9–0.

50. *Service books.*—Events are not noted as they take place or become known. Sub-divisional officers are required to submit a statement of changes once in ten days, but these lie over until the salary bill is prepared when the changes of the month are noted in the service books.

(*a*) The following events reported in Lower sub-divisional statement for 31st October 1893, have not been recorded in the service books—
Baday Sahib, messenger, suspension for one week from 27th October 1893.
Balu Reddi, lascar, leave without pay for 15 days from 29th October 1893.

(*b*) The service books of N. Kumarasami Achari, overseer, and K. Hussain Saib, lascar, were last re-attested in February 1888. These books have been sent to sub-divisional officer for re-attestation, but entries should be re-attested by the Executive Engineer himself as head of office and not by a sub-divisional officer.

(*c*) In the service book of Mr. Dawson, Divisional storekeeper, the several Government orders in which his retention after 55 years has been sanctioned should be noted.

(*d*) The rule, article 884 of Civil Service Regulations, regarding the manner of noting *leave* in service books has not received attention.

51. *Journals of subordinates not submitted to Examiner's office.*

Those for July 1893 were audited with the following result:—

The hour of departure and arrival has not been given in the following cases of mileage claims:—

P. Veeraraghavulu Naidu, clerk, IV class, 3rd grade—
20th July 1893 ... ... 28 miles.

G. Venkatarama Iyer, clerk, IV class, 3rd grade—
2nd July 1893 ... ... 25 miles.

G. Pauliah Reddy, clerk, V class, 1st grade—
11th July 1893 ... ... 21 miles.
12th ,, ... 24 ,,

The claims should not have been admitted in the absence of the above information.

52. M. Raghaviah, clerk, IV class, 3rd grade.

The daily allowance of As. 6 passed for the 12th July 1893 for a journey from Kistnapuram (head-quarters) to Cuddapah—5 miles—is inadmissible under article 1157, Civil Service Regulations.

53. As a rule mileage is claimed by all ministerial officers although it is termed actual expenses in the travelling allowance bill for purposes of article 1170, rule 1, Civil Service Regulations which lays down that *mileage* should be the *maximum* limit for actual expenses.

54. *Register of bills.*—The following are instances of delay in preparation of bills.

Name of contractor.	Amount.	Date of measurement.	Date of bill.
	Rs. A. P.		
A. Ramasami Mudaliyar	911 6 0	25th March 1893 ..	11th July 1893.
Wodia Pulligadu	611 4 10	29th May ,, ..	17th ,, ,,
Nabee Sahib	2,346 7 0	30th April ,, ..	25th ,, ,,
Venkatachella Mudaliyar	735 4 1	10th June ,, ..	28th ,, ,,
Hajee Khan	643 15 8	27th May ,, ..	24th ,, ,,
Nabee Sahib	513 5 3	13th March ,, ..	2nd Aug. ,,
Do.	1,917 2 3	15th Feb. ,, ..	2nd ,, ,,
Do.	463 13 4	13th March ,, ..	2nd ,, ,,
Do.	117 12 1	9th July ,, ..	14th ,, ,,
T. Sabapathi Mudaliyar	427 14 5	11th ,, ,, ..	23rd Sept. ,,
Do.	458 7 2	12th ,, ,, ..	24th ,, ,,
G. Hanumathoo	87 10 10	31st ,, ,, ..	26th ,, ,,
Nabee Sahib	34 4 11	7th ,, ,, ..	26th Oct. ,,
Do.	1,152 14 1	20th Aug. ,, ..	8th Nov. ,,
Kajah Khan	5,935 2 1	25th July ,, ..	15th ,, ,,

55. The register is not complete, the dates of payment of bills passed and returned to sub-divisional officers for payment not having been entered. The omission of this information neutralises one of the objects of the register, viz, control over the prompt payment of bills by the sub-divisional officers.

56. The accountant is recognised as the head of the office and is assisted by four clerks in all, including the clerk 3rd class, 2nd grade (C. D. Kistnasami Chetty) on Rs. 52, described as the cashier. There are besides, the head clerk and three other clerks in the correspondence section, so that the office is well manned. With the restricted expenditure by the divisional office, the cashier's services might, it is considered, be easily spared, and more efficient supervision exercised by the accountant over the accounts and registers than is at present done.

57. Sub-overseer, 2nd grade, Mahadeva Moodelliar has been employed in the divisional office since 4th August 1893 in arranging and classifying the old records which were thrown into confusion by a dynamite explosion in July 1892. The authority of the Superintending Engineer had not apparently been obtained to this arrangement.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

ANNEXURE A.

Notes of an inspection of the Nandyal sub-division made on 30th November 1893.

1. Sub-divisional officer Mr. R. S. Iyengar, Assistant Engineer, 3rd grade.

2. *Measurements.*—No register of measurement books received, issued and returned is maintained.

3. The new books have been introduced for the work District Munsif's court at Nandyal and the entries are all made in ink by the sub-divisional officer.

4. Complete measurements are brought forward each month of sub-heads on which no further progress has been made and these are reproduced in contractors' bills on which intermediate payments are made. The bills are prepared in duplicate, one copy being sent forward to the Divisional office, with the hand receipt form 16 on which contractor is paid.

5. In the measurement book for the District Munsif's cutcherry at Nandyal, large quantities of materials supplied by the contractor are recorded and then detailed in the contractor's bill. Payments on account are made on the security of the materials, for which a separate materials account is also prepared and furnished to the divisional office, where the materials are recorded as "materials at site" in the register of works.

6. There was no written authority for such payments to the contractor, whose agreement provides for finished work at a schedule of rates, but the bills are accepted by Executive Engineer. Under the circumstances a detailed bill is not required, the work done or materials supplied being fully detailed in the measurement book, the nature of the charge should be briefly noted on the reverse of the hand receipt and when this is for materials, a detailed account may be furnished in form No. 7 F if required by the Executive Engineer. The payments for materials should however be treated by the divisional office as advances to contractors.

7. Measurement book No 16 in the old form was examined. Some entries were copied by the subordinate's clerk from some other initial record; others were inked in direct, or pencil entries inked over. Abstracts were in every case duly completed and signed and entries crossed with particulars of bill in which paid.

8. Works abstracts are not prepared by sub-divisional officer who is supplied with progress reports in form No. 90 for major works and in a local form for minor works, in which the Divisional office enters the expenditure during each month and during year, but does not bring forward expenditure of previous year, if any.

9. *Imprest accounts*—That of overseer A. S. Sastry (Rs. 40) was recouped on 1st July and 4th August 1893 and of overseer Narain Rao (Rs 50) on 3rd July instead of before the close of the preceding months.

10. *Cheque books.*—There were eight completed cheque books in hand from 1890, which should be returned to the divisional office for record. The state of drawing account is duly recorded on counterfoils; no corrections noticed.

11. A treasury remittance book is kept for payments into the Nandyal sub-treasury separate receipts from which are also obtained and sent to the divisional office. Small receipts realized by subordinates are sent to the sub-divisional office for remittance to treasury.

12. No departmental labour is employed. Works establishment, consisting of maistries and watchmen, is paid by subordinates from imprests.

13. *Store accounts*—There is no stock in the sub-division. The Sub-divisional officer keeps a monthly account of receipts and issues of tools and plant in M.F. No. 12 posting the entries which are few, from invoices or covering letters. The daily account in form 9 is not thus necessary. Three sets of half-yearly registers are maintained for Provincial, Famine and Irrigation tools, but these are not posted monthly. The registers ending August 1893 were sent to the divisional office on 6th September. There is a large stock of famine tools, the balances of which, together with all other tools, were personally verified by the Assistant Engineer (sub-divisional officer) on 28th October 1893. The subordinates are only supplied with a table and chair each and with certain mathematical instruments, of which they furnish a return half-yearly. A supplemental return of mathematical instruments in the sub-division is furnished to the divisional office half-yearly. It is only required once a year.

14. *Sub-divisional Cash-book.*—This is neatly kept and clearly posted. It is closed at the end of each month and a certificate of count of cash balances prepared in form No. 1 and furnished to the divisional office.

Imprest accounts are properly posted into the sub-divisional cash-book in the abstract.

NANDYAL,
30th November 1893.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

KEEP-WITH CURRENT No.

dated 189 .

(C. No. 1201/8)

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

EXAMINER, P. W. ACCOUNTS.

Madras, 15 March 1894.

OFFICE NOTE No. 1054/B.

To

W.

Inspection Report on the accounts of the Kurnool Division, dated 13th. December 1893.

Submitted to Government for necessary action special attention being invited to the following points.

2. Paras 10 and 56. If the Cashier's services are not actually needed, the post might with advantage, be abolished.

3. Para 17. This is another instance where Code rules prescribing the submission of Works Slips have not been acted up to. The matter has, however, been taken up in G.O.No.248 W. dated 29th. January 1894.

4. Para 19. As already recommended in the report on the accounts of the West Coast Division, Contractor's material should be charged off direct to Sub-heads concerned and should not be dealt with as "Materials at Site".

5. Para 33. The cheque should have been cancelled immediately and not kept

3009-3-2-91.

over for upwards of three months.

6. Para 39 and 41. More care in the up-keep of Measurement Books is evidently necessary. Pencilled measurements should not be inked over.

7. Para 42(b). The facts should be enquired into, and excess payment, if any, recovered forthwith.

8. Para 42(c) The discrepancy is serious and should be specially enquired into and reported upon.

9. Para 50. The up-keep of service books should receive more careful attention.

Rees: 16.3.94

C.

Encl.

Prompter

Genl Asst

PUBLIC WORKS DEPARTMENT.

No: 808 W. dy 24th March 1894

A 88/13

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Office Note from the Examiner P.W. accounts (H.E. No. 1004 B. dated 15th March 1894)

Communicated to the Superintending Engineer III Circle for the information and guidance of the Executive Engineer Kurnool Division, Special attention being drawn to the remarks in the Examiner's Covering note.

2. The Superintending Engineer will, after inquiry, submit separate reports on the following points:—

(a) Paras 10 and 56. Whether the services of the Cashier may be

(40—1,000—22-2-94.)

be dispensed with.

(b) Para 42(b): Alleged overpayment to a Contractor

(c) Para 42(c): Discrepancy between the quantity and valuation of a work in the measurement book and the amount set forth in the bill.

3. The remarks in para 50 of the Inspection Report show that sufficient care has not been devoted to the proper maintenance of Service books, and the attention of the Executive Engineer should be drawn to the matter.

Inspection Report Kurnool Division

DESPATCHED
7 APR. 94

S. E. III circle.
Other Supdg Engrs
C.A. to Govt
S of W. P P
Exar P W. A.

CN° 2114

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Inspection Report

Orders on the —— on the
Accounts of the Kumoab
Dr., dated 10th December 93.

20/12/93

28/3