(1) பக்கங்களின் எண்ணிக்கை 22

(2) புதுக்கித் திருப்பிய நாள் 11/3/92

(3) ஆதாரங் குறிப்பவர் கருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணி துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	841 (W.)	அச்சகம் பலவகை

நாள் : 29-3-1894 199 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

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29TH MARCH 1894, No. 841 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 21st March 1894, No. 1095 B.

[Inspection report on the accounts of the Cuddapah division, dated 15th December 1893.]

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

2. *Paragraphs* 12 *and* 12 *A*.—The cash-book being the most important record of an office, it is imperative that better arrangements should be made for its more careful upkeep.

3. *Paragraphs* 16, 29, 30, 33 *and* 34.—The registers of works are not maintained as they ought to be, and it is evident that they require careful scrutiny on the part of the Executive Engineer.

4. *Paragraph* 17.—The system of mixing up materials supplied by one contractor in the bill of another contractor who has tendered for labour is liable to lead to complications in accounts and should be prohibited.

5. *Paragraph* 18.—In this division also the code rules prescribing the use of work slips are ignored. This point has, however, been taken up in G.O., No. 248 W., dated 29th January 1894.

6. *Paragraph* 20.— Contractors' material should not be dealt with as "materials at site," but should be charged off direct to sub-heads concerned.

7. *Paragraph* 22.—Every endeavour should be made to clear off these old outstandings.

8. *Paragraphs* 30 *to* 33.—The works abstracts appear to call for more care in their compilation.

9. *Paragraphs* 35 *to* 37.—Accounts of materials at site (departmental) in Form 7 F should be at once started and receive careful attention.

10. *Paragraphs* 38 *and* 41.—The discrepancies should be inquired into and adjusted and a proper account kept of the tools given out on loan.

11. *Paragraphs* 45 *to* 48.—The service books should be at once taken in hand and put in order.

12. *Paragraph* 49.—The over-payments noticed should be recovered without delay and more care should be exercised in checking travelling allowance claims, the journals in support of which are not sent in to audit.

ENCLOSURE.

Report of an inspection of the accounts of the Executive Engineer, Cuddapah Division, made on 4th and 5th December 1893 by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras, dated 15th December 1893.

Last inspection by Mr. M. H. Gaynor, Deputy Examiner, on 24th—26th August 1891.

2. Executive Engineer Mr. A. B. Todd, 2nd grade, who took charge from Mr. C. J. K. Watson, Executive Engineer, 2nd grade, on 31st October 1893.

3. Mr. T. W. Platel, Accountant, 8th grade, now attached to the division, took charge of the accounts on 24th February 1893, but obtained leave from 6th July and rejoined on 5th August until 22nd idem when he again obtained leave until 8th October 1893; since then he has been continuously in charge. There have been seven changes of accountants since the last inspection (see paragraph 60).

4. *Test audit.*—This was applied to the accounts of the division for July 1893, and the results are recorded in paragraphs 28 to 59.

5. *Constitution of the division and arrangements for financing.*—There are four sub-divisions as under:—

(1) Cuddapah—Mr. G. R. Venkatarama Iyer, Assistant Engineer—Drawing account on Cuddapah and four sub-treasuries. Grants two imprests of Rs. 100 each to two overseers.

(2) Madanapalle—Sergeant E. Huson, Supervisor—Drawing account on Madanapalle and three other sub-treasuries. One imprest of Rs. 50 with an overseer.

(3) Sagiléru—Mr. R. Enright, Supervisor—Drawing account on two sub-treasuries—Badvel (Cuddapah) and Mundlapad (Kurnool). No imprests.

(4) Head-quarters—Executive Engineer—Drawing accounts on Cuddapah and Kurnool treasuries. Two imprests with overseer, town works, Rs. 100; head clerk, Rs. 25.

6. *Control over expenditure.*—The work of the division is carried out by means of contractors and piece-workers.

7. Measurements are not always crossed off against the bills on which paid—see book no. 1113, pp. 186 to 197, of the town overseer.

8. *Banking arrangements.*—The pass books are obtained from treasuries at the beginning of the month and not returned to be written up till towards the close of the month. The Cuddapah pass book should be written up weekly and that with the Kurnool treasury twice a month *vide* code, volume 11, chapter 11, paragraph 17 (Provisional Issue).

9. *Cheques.*—The state of drawing account on counterfoils is usually initialled by the Executive Engineer, but this had not been done in the case of nos. 56036/26 to 29 C., dated 2nd December 1893. A register of cheque books has only just been opened for 10 new books received on 1st December. There were also six partly used books in stock which should first be utilized. A list was said to have been previously maintained but could not be produced. Counterfoils of over five years are not destroyed as they should be.

10. The certificate of count of cheques is not signed by the Executive Engineer, but initialled by the accountant only.

11. *Cash arrangements.*—Imprest accounts are not always closed before the end of the month, and when this is done they are sometimes not recouped till the beginning of the following month. This was noticed in the case of the Cuddapah, the Madanapalle, and the Head-quarters sub-divisions.

12. The divisional cash book is written up by the head clerk and is not a creditable record, corrections of entries and totals being frequent and in many instances without any initials. This is due entirely to careless posting, while there is no evidence of check of entries or totals by the accountant, who however, initials the closing entries at the end of the month. The closing entries for March, May and June 1893 are not signed by the Executive Engineer.

12-A. The head clerk writes a hand which is not adapted for so important a record as the divisional cash book and there is moreover no reason why the divisional accountant should not post it. The divisional disbursements are small and departmental expenditure light, so that this duty need not interfere with his careful supervision and examination of the accounts generally.

13. *Stores and Materials.*—There is no stock in the division.

14. Works abstracts are all prepared in the divisional office. Sub-divisional officers are advised of the progressive outlay on works in progress report forms nos. 90 and 91 for major and minor works respectively. A complete record of outlay on all works is also maintained in form no. 91 as a means of ready reference by the assistant accountant. This is a voluminous record entailing much unnecessary labour.

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15. A comparison of the schedules of expenditure for August 1893 with the works abstracts and registers of works disclosed several discrepancies and errors of procedure which are described in paragraphs 28 to 32.

16. *Registers of works.*—These are not properly posted in the following respects, and do not therefore admit of any useful comparison with estimate, or of working rates being fully ascertained:—

(1) Estimate not distributed over sub-heads (Sagiléru project Rs. 3,11,000. Revised estimate submitted).
(2) Sub-works under Rs. 5,000 not detailed by sub-heads.
(3) Outlay not detailed by sub-heads when one contractor employed.
(4) Contractors' materials shown as "materials at site."
(5) Charges incorrectly distributed.
(6) Omission of actual rates.

These irregularities came under notice in connection with the registers for—

	Estimate.	Outlay	Materials at site.	
	Rs.	Rs.	Rs.	
1. Sagiléru project ...	3,11,000	37,833	...	
2. Patha Cuddapah tank new supply channel ...	37,000	37,142	* 1,738	(Revised estimate
3. Nagaripaud anicut ...	13,400	11,092	4,882	submitted).

* Contractors' materials Rs. 1,379.

17. In the case of the last-named work there are petty contractors for labour and for materials separately at schedule rates, but in the final bills of the former (labour contractors) prepared for payment in November (and which included other than tendered items) both labour and materials are charged for collectively at *estimated* rates, the value of materials supplied to the contractors being deducted at tender rates (for materials) in the body of the bill. It is thus impossible to ascertain whether the contractors are being paid for labour within or in excess of contract rates. The deductions thus made on account of materials amount to Rs. 5,554 against Rs. 4,882 recorded as materials at site in the register of works. An investigation of the discrepancy disclosed that the difference had been previously charged direct to other sub-heads on purchase of the materials.

Further irregularities in connection with the registers of works are commented upon in paragraphs 29 to 32.

18. Works-slips are not prepared for the information of the Superintending Engineer, although excesses appear in totals and sub-heads of estimate in the cases dealt with above and in paragraphs 33 *et seq.*

19. There are seven completion reports due, the submission of which should be expedited.

20. *Materials at site.*—The value of these as shown in registers of works is Rs. 11,891-7-10 as under:—

	Rs.	A.	P.
Patha Cuddapah tank	1,737	14	7
Nagaripaud anicut	4,881	11	6
Sub-Magistrate's office, Piler	5,271	13	9

but as previously stated these are said to include contractors' materials and the figures are not otherwise reliable. No accounts of materials at site are obtained from sub-divisional officers and no reliable record of the transactions is maintained by the divisional office. It is necessary that a clear distinction should be preserved between contractors' and departmental materials, only the latter being recorded as "materials at site" and the former being charged to sub-heads of work, or treated as advances to contractors, if they are paid for them before the materials are utilized and Measured up in work done. Issues of departmental materials to contractors should also be charged to sub-heads of estimate concerned, or, if recoverable from the contractors, should be charged to their personal accounts until adjusted.

(*b*) An account of the materials thus received and issued should be obtained from the sub-divisional officer whenever any transactions take place and should be filed with the works abstract of the work concerned.

(*c*) The irregularities noticed in the case of individual works are further dealt with in paragraphs 35 to 37.

22. *Outstanding balances due to contractors.*—These consist of 9 items aggregating Rupees 657-13-9, one from November 1892 and the others from January and February to June 1893. There are also three items aggregating Rs. 68-0-7 due to piece-workers since December 1892. These are brought forward monthly on the extract from contractors' ledger, but active steps should be taken to clear them off.

23. *Registers of tools and plant.*—The divisional register is posted to date, but certain errors and discrepancies noticed on comparison of the monthly returns are detailed in paragraphs 38 to 42.

24. *Service books.*—The irregularities and omissions noticed are described in paragraphs 46 to 48.

25. *Establishment outstandings.*—There are several items still awaiting measures for recovery or adjustment as described in paragraphs 43 and 44, which also describe certain irregularities of procedure requiring to be remedied.

26. *Travelling allowances of subordinates whose journals are not audited.*—Over-payments were noticed in two instances in July 1893 as described in paragraph 49. Recovery awaited.

27. *Register of deposits.*—A comparison with the pass books disclosed irregularities and omissions in three instances, which are detailed in paragraphs 50 and 51.

28. *Untouched outlay* amounting to Rs. 339-11-7 was checked with the vouchers filed in divisional office with the following results:—

(*a*) *Divisional vouchers nos.* 11 *and* 13 *for Rs.* 1-3-0 *and Rs.* 2-0-9.—These receipts are signed by a departmental maistry as supplier.

(*b*) *Divisional voucher no.* 85.—As. 7 was paid by surveyor Visvanada Iyer for trainage to one Rahiman Sahib, divisional lascar, and erroneously charged off to work instead of to establishment. The amount was also claimed by the lascar in his journal and accordingly paid to him. The over-payment should be recovered and credited to the work to which the amount was originally debited.

(*c*) *Divisional voucher no.* 19.—As. 12, travelling allowance paid to surveyor Visvanada Iyer for May 1893, is debited to work instead of to establishment.

(*d*) *Cuddapah Sub-divisional voucher no.* 21, *N. M. Roll for* 21*st*—27*th June* 1893 *for Re.* 34-2-0.—The nature of work done is not noted in part iii.

(*e*) *Divisional vouchers nos.* 83 *and* 84 are not signed by the responsible disburser.

(*f*) *Divisional vouchers nos.* 18 and 19 for travelling allowance paid to surveyor Visvanada Iyer and Cuddapah Sub-divisional voucher no. 13 pay of watcher for materials should have been submitted to audit with the divisional accounts.

Work Abstracts and Register of Works.

29. Patha Cuddapah tank supply channel, estimate Rs. 37,000—

(*a*) Rs. 742-7-2 to be treated as decrease to materials (*vide* c.o.v. nos. 5 and 9) was erroneously credited to the sub-works "Syphon sluice across the Boogga river" (Rs. 340) and "Chintalaguntavanka anicut" (Rs. 402-7-2). The value of materials at site shown by the register of works to the amount of Rs. 742-7-2, *i.e.*, work done has been under-charged to sub-works, viz., Rs. 1,216-9-11, should be Rs. 474-2-9.

(*b*) The register of works for this work is not detailed by sub-heads but by sub-works, although each of these sub-works is estimated to cost over Rs. 500. One of the sub-works "Forming bank and cutting channel" is however accounted for by sub-heads on a separate folio, the explanation of which was that there are three contractors employed on that portion of the work, while each of the other sub-works is carried out by a single contractor. The *whole work* should be accounted for by sub-heads.

(*c*) *C. O. V. no.* 8.—Dressed stone was purchased departmentally for Rs. 120 and charged off to the sub-work "Constructing a syphon across the Boogga." It was ascertained that the materials were supplied to a contractor, but there was no voucher for, or account of, the issue and the amount was not debited to the contractors' personal account pending recovery or adjustment which was effected by deduction from value of work done in September 1893.

(*d*) *Divisional C. B. no.* 99.—The M. R. for 1st—15th July 1893 for Rs. 70-4-6 on which only Rs. 37-11-0 were paid is taken as for Rs. 37-11-0, the amount of arrears unpaid Rs. 32-9-6 being omitted. The arrears were due to insufficiency of the overseer's imprest. A temporary advance should be made in such cases (as when cashiers are employed) and treated as cash in transit.

30. Sagiléru Upper Project, estimate Rs. 3,11,000—

(*a*) The work abstract and the posting of the same into the register of works are incorrect. Rs. 2-6-7, arrears due paid in c.o.v. no. 10, is taken as work done and again as decrease to arrears. Hence the aggregate of the items of work done in the register of works is in excess of the actual amount.

(*b*) Rs. 2-2-10, rent paid for shelter for storing famine tools, is charged to the item earthwork.

31. Tengatur Santha Calva, estimate Rs. 230—

No work done since last bill; the balance of Rs. 21-10-7 was paid in c.o.v. no. 24, but the work abstract and register of works show *pies* 11 as work done and Rs. 21-0-8 as arrears due. This was found necessary to correct the posting in March 1893, when the value of work done was shown as Rs. 216-9-8 instead of Rs. 216-10-7.

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32. Constructing Sub-Magistrate's office at Piler, estimate Rs. 10,851—

Rs. 55-10-11 paid in c.o.v. no. 38 should be charged to "Burnt stone in chunam" and not to "Sub-heads under Rs. 500."

33. *Register of Works*—

(*a*) Sagiléru Upper Project, estimate Rs. 3,11,000—

The estimate has not been distributed by sub-heads in the register, but progress is accounted for under the respective items of work done.

(*b*) Patha Cuddapah tank supply channel, estimate Rs. 37,000; expenditure Rs. 37,142—

Sub-works.	Estimate.	Expenditure.
	Rs.	Rs.
Chintalavanka anicut	5,163	5,982
Improving shrotriem anicut across Parlavanka ...	1,298	1,421
Constructing syphon across the Boogga river ...	11,772	14,252

(*c*) Nagaripaud anicut across the Gunjinair river, estimate Rs. 13,400; expenditure Rs. 11,092—

Sub-works.	Estimate.	Expenditure.
	Rs.	Rs.
Items costing below Rs. 500	2,348	3,304
Petty supervision	275	336

(*d*) Hastinapuram tank, estimate Rs. 6,300; expenditure (to October 1893) Rs. 6,479—

Excesses on certain sub-heads and on others without provision. Payments in November 1893 amount to Rs. 2,373, and the total outlay at end of November 1893 will be Rs. 8,852. A revised estimate is said to have been submitted.

34. Sub-Magistrate's office at Piler, estimate Rs. 10,851; outlay Rs. 7,047—

The quantity of coursed rubble stone in mortar has not been entered and rates are not worked out.

35. *Materials at site.*—No account of materials at site is kept or received from sub-divisional officers, although in the case of works accounted for by sub-heads or sub-works a column is opened for materials at site which is composed partly of advances made to the contractor on the security of materials and partly of departmental materials. Advances to contractors should not be treated as materials at site, but recorded as advances due by contractor or charged off to the sub-heads or sub-works concerned and debited to the contractors' personal account in the ledger. Only departmental materials issued to or purchased for a work should be treated as materials at site when they cannot be allocated to sub-heads. An account of such materials should be obtained from sub-divisional officers in such cases whenever the materials are operated upon.

36. Value of materials taken over by contractors is almost always deducted from the body of the bill instead of being shown in the memorandum of payments.

37. Sub-Magistrate's office at Piler, estimate Rs. 10,851—

(*a*) The value of materials at site amounted to Rs. 5,271-13-9. No list of articles in balance is in existence. To end of March 1893 a list was prepared in the divisional office, but subsequently no account was kept and the matter was left to take care of itself. There were two contractors employed, both of whose accounts have been closed, and now a third man is doing the work and piece-workers are also employed. Most of the materials at site are the materials supplied by the contractors who have failed, and on the closing of whose accounts the articles have become the property of Government.

(*b*) The materials at site account was gone into from the commencement of the work and statements of articles in balance were prepared from April to October 1893 which amount to Rs. 5,253-0-9 as against Rs. 5,271-13-9 entered in the register of works. The lists should be sent to the sub-divisional officer who should verify the balances and send a statement showing the full particulars of articles issued, with the names of the piece-workers, &c., in view to the value of such materials being charged off to sub-heads concerned. The posting of work abstract in regard to transactions under materials at site should be based on the sub-divisional form no. 7-F. Any statements of materials at site written up in the divisional office are obviously useless for the purpose of determining the responsibility of the sub-divisional officer for the materials in his charge.

(*c*) The examination of the account of materials at site disclosed that Rs. 29-13-9, the value of dynamite and other combustibles transferred from Panchalamari tank, had not been adjusted.

(*d*) Among the materials there is paint worth Rs. 608-15-10 which is said to be in excess of requirements. The greater portion of it is kept in the divisional stores and not sent to the site of work.

For works not accounted for by sub-heads in the register of works, no account of materials is either received from sub-divisional officers or called for by the divisional office.

38. *Half-yearly Registers, Tools and Plant.*—The following discrepancies between the articles issued to and acknowledged by the sub-divisional officer, Sagiléru, &c., were noticed:—

	Issued from head-quarters stores.	Received by Sagiléru sub-divisional officer.
Rules, folding, with brass slidings ...	2 (July 1893.)	1 (Aug. 1893.)
Scales, letter-weighing with weights ...	1 („)	*Nil.* („)
(These are however shown in the head-quarters stores half-yearly registers as 1 and *nil* respectively.)		

	Issued by Mr. Elliot.	
Axes, pick	... 12	11
Crowbars	... 5	6

	Issued by sub-divisional officer, Cuddapah.	Acknowledged by Sagiléru.	Unacknowledged by Divisional Stores.
Prismatic compass ...	2 (Apr. 1893).	1 (Aug. 1893).	1

39. Sanction of Government should be obtained for the write-off of 20 handles for axes, pick (famine), with overseer, Cuddapah, which are described as broken and in pieces.

40. The sub-divisional officer, Madanapalle, has noted in his half-yearly return for 31st August 1893 that the value of two billhooks and one quarry pick is recoverable from Mr. R. Enright, his predecessor, who is now in charge of the Sagiléru sub-division, but no action has been taken in the matter by the divisional office.

41. Articles issued on loan to District Board Engineer, Sub-Collector and Tahsildars from head-quarters stores and Madanapalle sub-division during famine, were written off the accounts of the respective stores, but held as part of the balance in the divisional half-yearly register and hence any attempt to reconcile the balance in divisional return with the aggregate balances in the sub-divisional returns is impossible. A list of articles issued to the above-named officers was kept up until the close of the half-year ended 31st August 1892, but since then no postings have been made and there is therefore no record to show the number actually due from them. The tools returned by them from time to time are shown as receipts in sub-divisional form no. M. 12, but the individual from whom received is not always specifically stated, and the sub-divisional officer is said to keep a detailed account of these transactions, regarding which the divisional office has no information. The number ascertained to be outstanding to end of 31st August 1892 was—

—	Sub-Collector.	Local Fund Engineer.	Tahsildar, Badvel.	Tahsildar, Sidhout.
Axes, pick	957	1,503	200	...
Crowbars	46	25	200	...
Hammers, sledge	369			40
Do. stone breaking	6	...	...	
Hatchets	212	4,267	400	...
Hooks, bill	10	...	...	...
Jumpers, iron	24	...	...	...
Mamotics	18	...	...	...
Tampers, iron	852	1,525	200	...
	36	...	...	25

The account with each of these officers should be made up and the number actually due determined, steps being taken to recover them without further delay.

42. Articles issued on loan should not be removed from the store returns, but treated as part of the balance in the same way as an instrument issued to the Executive Engineer or a member of the office, a subsidiary account being kept if the transactions are frequent and numerous.

43. *Outstandings in establishment schedule*—

(*a*) Salaries audited but not paid outstanding from December 1892—

	Rs.	A.	P.	Rs.	A.	P.
15 items amounting to				299	0	1
Of which 3 paid in November	101	8	2			
1 on leave	4	2	8			
1 requisition sent	53	8	0			
5				159	2	10
10 unsettled items				139	13	3

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(*b*) Travelling allowances audited but not paid—

17 items amounting to Rs. 162-8-1 outstanding from April 1893.

(*c*) Advances of railway fare to lascars are charged off direct to establishment and appear as paid but not audited. If the system of meeting these charges from standing imprests granted for the purpose as per G.O., no. 1156 W., dated 27th April 1891, be introduced, the items can be reduced. The head clerk of the divisional office holds an imprest for this purpose, but payments by camp clerk from temporary imprests are directly charged in the cash book. The amount of such expenditure should be taken into the head clerk's imprest account on return of camp clerk to head-quarters.

44. The long list of unsettled items is due, to a great extent, to the schedule of establishment charges having been left in arrears for a considerable period owing to changes of accountants, &c. Steps should at once be taken to adjust the items.

45. *Service books*—

(*a*) The following books have not yet been re-attested:—

Name.	Rank.	Date of last attestation.
Sergeant E. Huson ...	Supervisor, 2nd grade ...	Date not entered.
M. Nagarathna Naiker.	Sub-overseer, 2nd grade ...	25th Feb. 1888.
P. Latchman Row ...	Clerk, III class, 2nd grade ...	19th Dec. 1887.
V. Gurunada Row ...	„ IV class, 2nd „ ...	19th „ „
V. Guruviah Chetty ...	„ „ 3rd „ ...	19th „ „
E. Narayaniah	„ „ „ „ ...	8th Feb. 1888.
M. Deenadayala Naidu	„ „ „ „ ...	27th June „
S. Hanumajee Row ...	„ V class, 1st „ ...	6th Mar. „
Abdul Kader	Messenger	17th Feb. „
Shaik Gowsmeah ...	Do.	25th „ „

46. Events are noted at the beginning of the month following on completion of salary bill and not as soon as they take place or become known (*vide* G.O., no. 272 W., dated 4th February 1893).

(*a*) The following events have not been noted in the service books:—
Pakrudeen, lascar—Leave without allowances for one month from 1st Sept. 1893.
Mr. Venkatappiah, Accountant, 7th grade—Transfer to Cuddapah with effect from 1st October 1893.

(*b*) C. Chithambara Achary, a sub-overseer, has been absent from duty from 14th August 1893 and the nature of leave to be granted to him has not yet been determined.

47. The service book of Overseer M.R.Ry. G. M. Subrayalu Naidu is stated to have been sent with his application for pension, but the service book is omitted from the register. The service book of Accountant M.R.Ry. R. Kuppusami Naidu is said to have been retained in Examiner's office and not sent to the divisional office, the accountant being on furlough.

48. V. Gurunada Row, Clerk, IV class, 2nd grade, was on privilege leave from 25th July to 20th September 1893, but the entry in service book is from 25th July to 19th September 1893.

49. *Journals of subordinates not submitted for audit.*

(*a*) *S. Hanumajee Row, Clerk, V class, 1st grade*—Halted at Badvel from 19th June to 3rd July 1893. Daily allowance was passed for 19th to 28th June 1893 for a period of *ten days*, but for 1st to 3rd July 1893 daily allowance was also claimed and passed. As. 12 has therefore been overpaid and should be recovered.

(*b*) *E. Narayaniah, Clerk, IV class, 3rd grade*—Left Cuddapah by train at 7-10 P.M. on 2nd June 1893 and arrived at Madanapalle at 8 P.M. on the 3rd and repeated the same journey on 16th, arriving at Madanapalle at 8 P.M. on the 17 June 1893, and has drawn daily allowance at As. 6 for the 3rd and 17th June 1893, which is inadmissible.

50. (*a*) *Deposits in Savings Bank.*—The pass book for the security deposit of Gundu Row, contractor, is in his own name instead of in that of the Executive Engineer.

(*b*) The date of refund is not noted in the register of deposits.

51. A pass book was received from the sub-divisional officer for Rs. 15 paid direct into savings bank by Allamkhan Thapeek without the transaction being shown in the sub-divisional cash book. The pass book has been returned to the sub-divisional officer who has been called on to explain.

52. *Register of bills.*—The register is incomplete, date of check and return and of payment by sub-divisional officer not being noted in several cases. Examiner's C.L. No. $\frac{388}{A}$, dated December 1892, requiring an additional column to be opened to show the date of check and return by the accountant has also not been attended to.

53. The following instances of delay of more than one month in preparation of bill were noticed :—

	Amount. Rs. A. P.	Date of measurement.	Date of bill.
G. Subbiah	118 2 6	14th Dec. 1892	1st Feb. 1893.
C. Subbiah	288 15 7	18th „ „	1st „ „
Peersaibgari Gayboo Saib.	51 3 9	20th Nov. „	10th „ „
Ramasami Chetty ...	169 2 9	20th May 1893	1st July „

54. Delay in payment of bills—

	Amount. Rs. A. P.	Date of receipt.	Date of payment.
Syed Hussain Sahib ...	122 14 8	24th March 1893	17th July 1893.
Do.	1,176 4 4	24th „ „	17th „ „
M. Subba Reddy ...	3,714 0 4	14th Aug. „	10th Nov. „
B. Tirumala Reddy ...	2,216 14 9	14th „ „	21st „ „
Chinnavadu	371 11 10	14th „ „	21st „ „
	452 9 6		
	905 4 11		

55. *Contractors' Bills.*—C. O. V. nos. 10 and 27 are final payments, but the form used is no. 16 (hand receipt). This form is not used for intermediate payments. Every bill is prepared in full detail and in duplicate by the sub-divisional officers, the duplicate being the record copy for the divisional office.

56. *Comparison of vouchers*—

(*a*) C. O. V. no. 35 (paid in cash)—The payment of the salaries of conservancy establishment on 21st July 1893 is certified to by the overseer, town works, but the entry in the cash-book is dated 27th July 1893.

(*b*) Divisional voucher no. 83 (Petty voucher)—Voucher is dated 14th July 1893, but cash book entry is dated 18th July 1893.

57. *Account of service labels.*—The value of service labels used is noted in the several despatch registers, which are kept in four series, with an abstract, in which the balance is struck daily. The balance is apparently only counted at very long intervals, the date of last attestation by the head clerk being 19th May 1893. This should be done at least weekly. The balance of stamps amounting to Rs. 16-4-9 was counted correct.

58. The counterfoils of requisitions are not in order. In no case do they bear the initials of anyone, and in some cases dates are also omitted.

59. The new form is now used, but the provision made therein for recording the balance on the date of preparing the requisition is neglected.

60. The Accountant, Mr. Platel, is intelligent and capable, but is not well posted up in the code and procedure applying to divisional accounts. He also showed himself to be unacquainted with the details affecting the accounts of works, &c., which are dealt with by clerks without any proper supervision. He is young however and has suffered considerably in health during his service in the division, which has been twice interrupted by sickness since he joined in February of the current year. There were previously frequent changes of accountants from the same cause, and the irregularities and delays in clearing arrears, &c., noticed in this report are in some measure due to this cause.

61. The Executive Engineer is satisfied with the accountant, and there is an efficient clerical establishment, which should admit of the work being satisfactorily performed.

W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

ORDER—dated 29th March 1894, No. 841 W., Public Works.

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

(True Extract.)

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

To the Superintending Engineer, III Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
Exd. S. J. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 29th.

Recd.

Encl.

G.O., 29th Mar. 1894, No. 841 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Cuddapah division, dated 15th December 1893.

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Report of an inspection of the accounts of the Executive Engineer, Cuddapah Division, made on 4th and 5th December 1893 by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras.

MADRAS, *15th December* 1893.

Last inspection by Mr. M. H. Gaynor, Deputy Examiner, on 24th—26th August 1891.

2. Executive Engineer Mr. A. B Todd, 2nd grade, who took charge from Mr. C. J. K Watson, Executive Engineer, 2nd grade, on 31st October 1893.

3. Mr. T. W. Platel, Accountant, 8th grade, now attached to the division, took charge of the accounts on 24th February 1893, but obtained leave from 6th July and rejoined on 5th August until 22nd idem when he again obtained leave until 8th October 1893; since then he has been continuously in charge. There have been seven changes of accountants since the last inspection (see paragraph 60).

4. *Test audit.*—This was applied to the accounts of the division for July 1893, and the results are recorded in paragraphs 28 to 59.

5. *Constitution of the division and arrangements for financing.*—There are four sub-divisions as under:—

(1) Cuddapah—Mr. G. R. Venkatarama Iyer, Assistant Engineer—Drawing account on Cuddapah and four sub-treasuries. Grants two imprests of Rs. 100 each to two overseers.

(2) Madanapalle—Sergeant E. Huson Supervisor—Drawing account on Madanapalle and three other sub-treasuries. One imprest of Rs. 50 with an overseer.

(3) Sagiléru—Mr. R. Enright, Supervisor—Drawing account on two sub-treasuries—Badvel (Cuddapah) and Mundlapad (Kurnool). No imprests.

(4) Head-quarters—Executive Engineer—Drawing accounts on Cuddapah and Kurnool treasuries. Two imprests with overseer, town works, Rs. 100; head clerk, Rs. 25.

6. *Control over expenditure.*—The work of the division is carried out by means of contractors and piece-workers.

7. Measurements are not always crossed off against the bills on which paid—see book no. 1113, pp. 186 to 197, of the town overseer.

8. *Banking arrangements.*—The pass books are obtained from treasuries at the beginning of the month and not returned to be written up till towards the close of the month. The Cuddapah pass book should be written up weekly and that with the Kurnool treasury twice a month *vide* code, volume II, chapter 11, paragraph 17 (Provisional Issue).

9. *Cheques.*—The state of drawing account on counterfoils is usually initialled by the Executive Engineer, but this had not been done in the case of nos. 56036/26 to 29 C., dated 2nd December 1893. A register of cheque books has only just been opened for 10 new books received on 1st December. There were also six partly used books in stock which should first be utilized. A list was said to have been previously maintained but could not be produced. Counterfoils of over five years are not destroyed as they should be.

10. The certificate of count of cheques is not signed by the Executive Engineer, but initialled by the accountant only.

11. *Cash arrangements.*—Imprest accounts are not always closed before the end of the month, and when this is done they are sometimes not recouped till the beginning of the following month. This was noticed in the case of the Cuddapah, the Madanapalle, and the Head-quarters sub-divisions.

12. The divisional cash book is written up by the head clerk and is not a creditable record, corrections of entries and totals being frequent and in many instances without any initials. This is due entirely to careless posting, while there is no evidence of check of entries or totals by the accountant, who however, initials the closing entries at the end of the month. The closing entries for March, May and June 1893 are not signed by the Executive Engineer.

12-A. The head clerk writes a hand which is not adapted for so important a record as the divisional cash book and there is moreover no reason why the divisional accountant should not post it. The divisional disbursements are small and departmental expenditure light, so that this duty need not interfere with his careful supervision and examination of the accounts

13. *Stores and Materials.*—There is no stock in the division.

14. Works abstracts are all prepared in the divisional office. Sub-divisional officers are advised of the progressive outlay on works in progress report forms nos. 90 and 91 for major and minor works respectively. A complete record of outlay on all works is also maintained in form no. 91 as a means of ready reference by the assistant accountant. This is a voluminous record entailing much unnecessary labour.

15. A comparison of the schedules of expenditure for August 1893 with the works abstracts and registers of works disclosed several discrepancies and errors of procedure which are described in paragraphs 28 to 32.

16. *Registers of works.*—These are not properly posted in the following respects, and do not therefore admit of any useful comparison with estimate, or of working rates being fully ascertained:—

(1) Estimate not distributed over sub-heads (Sagiléru project Rs. 3,11,000. Revised estimate submitted).
(2) Sub-works under Rs. 5,000 not detailed by sub-heads.
(3) Outlay not detailed by sub-heads when one contractor employed.
(4) Contractors' materials shown as "materials at site."
(5) Charges incorrectly distributed.
(6) Omission of actual rates.

These irregularities came under notice in connection with the registers for—

	Estimate.	Outlay	Materials at site.	
	RS.	RS.	RS.	
1. Sagiléru project ...	3,11,000	37,833	...	
2. Patha Cuddapah tank new supply channel ...	37,000	37,142	* 1,738	
3. Nagaripaud anicut ...	13,400	11,092	4,882	(Revised estimate submitted).

* Contractors' materials Rs. 1,379.

17. In the case of the last-named work there are petty contractors for labour and for materials separately at schedule rates, but in the final bills of the former (labour contractors) prepared for payment in November (and which included other than tendered items) both labour and materials are charged for collectively at *estimated* rates, the value of materials supplied to the contractors being deducted at tender rates (for materials) in the body of the bill. It is thus impossible to ascertain whether the contractors are being paid for labour within or in excess of contract rates. The deductions thus made on account of materials amount to Rs. 5,554 against Rs 4,882 recorded as materials at site in the register of works. An investigation of the discrepancy disclosed that the difference had been previously charged direct to other sub-heads on purchase of the materials.

Further irregularities in connection with the registers of works are commented upon in paragraphs 29 to 32.

18. Works-slips are not prepared for the information of the Superintending Engineer, although excesses appear in totals and sub-heads of estimate in the cases dealt with above and in paragraphs 33 *et seq.*

19. There are seven completion reports due, the submission of which should be expedited.

20. *Materials at site.*—The value of these as shown in registers of works is Rs. 11,891-7-10 as under:—

	RS.	A.	P.
Patha Cuddapah tank ...	1,737	14	7
Nagaripaud anicut ...	4,881	11	6
Sub-Magistrate's office, Piler ...	5,271	13	9

but as previously stated these are said to include contractors' materials and the figures are not otherwise reliable. No accounts of materials at site are obtained from sub-divisional officers and no reliable record of the transactions is maintained by the divisional office. It is necessary that a clear distinction should be preserved between contractors' and departmental materials, only the latter being recorded as "materials at site" and the former being charged to sub-heads of work, or treated as advances to contractors, if they are paid for them before the materials are utilized and measured up in work done. Issues of departmental materials to contractors should also be charged to sub-heads of estimate concerned, or, if recoverable from the contractors, should be charged to their personal accounts until adjusted.

(*b*) An account of the materials thus received and issued should be obtained from the sub-divisional officer whenever any transactions take place and should be filed with the works abstract of the work concerned.

(*c*) The irregularities noticed in the case of individual works are further dealt with in paragraphs 35 to 37.

~~21. Contract accounts [illegible] for contract forms. This is against rule and should be discontinued.~~

22. *Outstanding balances due to contractors.*—These consist of 9 items aggregating Rupees 657-13-9, one from November 1892 and the others from January and February to June 1893. There are also three items aggregating Rs. 68-0-7 due to piece-workers since December 1892. These are brought forward monthly on the extract from contractors' ledger, but active steps should be taken to clear them off.

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23. *Registers of tools and plant.*—The divisional register is posted to date, but certain errors and discrepancies noticed on comparison of the monthly returns are detailed in paragraphs 38 to 42.

24. *Service books.*—The irregularities and omissions noticed are described in paragraphs 46 to 48.

25. *Establishment outstandings.*—There are several items still awaiting measures for recovery or adjustment as described in paragraphs 43 and 44, which also describe certain irregularities of procedure requiring to be remedied.

26. *Travelling allowances of subordinates whose journals are not audited.*—Over-payments were noticed in two instances in July 1893 as described in paragraph 49. Recovery awaited.

27. *Register of deposits.*—A comparison with the pass books disclosed irregularities and omissions in three instances, which are detailed in paragraphs 50 and 51.

28. *Unvouched outlay* amounting to Rs. 339-11-7 was checked with the vouchers filed in divisional office with the following results:—

(*a*) *Divisional vouchers nos.* 11 *and* 13 *for Rs.* 1-3-0 *and Rs.* 2-0-9.—These receipts are signed by a departmental maistry as supplier.

(*b*) *Divisional voucher no.* 85.—As. 7 was paid by surveyor Visvanada Iyer for trainage to one Rahiman Sahib, divisional lascar, and erroneously charged off to work instead of to establishment. The amount was also claimed by the lascar in his journal and accordingly paid to him. The over-payment should be recovered and credited to the work to which the amount was originally debited.

(*c*) *Divisional voucher no.* 19.—As. 12, travelling allowance paid to surveyor Visvanada Iyer for May 1893, is debited to work instead of to establishment.

(*d*) *Cuddapah Sub-divisional voucher no.* 21, *N. M. Roll for* 21*st*—27*th June* 1893 *for Rs.* 34-2-0.—The nature of work done is not noted in part iii.

(*e*) *Divisional vouchers nos.* 83 *and* 84 are not signed by the responsible disburser.

(*f*) *Divisional vouchers nos.* 18 and 19 for travelling allowance paid to surveyor Visvanada Iyer and Cuddapah Sub-divisional voucher no. 13 pay of watcher for materials should have been submitted to audit with the divisional accounts.

Work Abstracts and Register of Works.

29. Patha Cuddapah tank supply channel, estimate Rs. 37,000—

(*a*) Rs. 742-7-2 to be treated as decrease to materials (*vide* c.o.v. nos. 5 and 9) was erroneously credited to the sub-works "Syphon sluice across the Boogga river" (Rs. 340) and "Chintalaguntavanka anicut" (Rs. 402-7-2), *i.e.*, work done has been under-charged to sub-works to the amount of Rs. 742-7-2. The value of materials at site shown by the register of works, viz., Rs. 1,216-9-11, should be Rs. 474-2-9.

(*b*) The register of works for this work is not detailed by sub-heads but by sub-works, although each of these sub-works is estimated to cost over Rs. 500. One of the sub-works "Forming bank and cutting channel" is however accounted for by sub-heads on a separate folio, the explanation of which was that there are three contractors employed on that portion of the work, while each of the other sub-works is carried out by a single contractor. The *whole work* should be accounted for by sub-heads.

(*c*) *C. O. V. no.* 8.—Dressed stone was purchased departmentally for Rs. 120 and charged off to the sub-work "Constructing a syphon across the Boogga." It was ascertained that the materials were supplied to a contractor, but there was no voucher for, or account of, the issue and the amount was not debited to the contractors' personal account pending recovery or adjustment which was effected by deduction from value of work done in September 1893.

(*d*) *Divisional C. B. no.* 99.—The M. R. for 1st—15th July 1893 for Rs. 70-4-6 on which only Rs. 37-11-0 were paid is taken as for Rs. 37-11-0, the amount of arrears unpaid Rs. 32-9-6 being omitted. The arrears were due to insufficiency of the overseer's imprest. A temporary advance should be made in such cases (as when cashiers are employed) and treated as cash in transit.

30. Sagiléru Upper Project, estimate Rs. 3,11,000—

(*a*) The work abstract and the posting of the same into the register of works are incorrect. Rs. 2-6-7, arrears due paid in c.o.v. no. 10, is taken as work done and again as decrease to arrears. Hence the aggregate of the items of work done in the register of works is in excess of the actual amount.

(*b*) Rs. 2-2-10, rent paid for shelter for storing famine tools, is charged to the item earthwork.

31. Tengatur Santha Calva, estimate Rs. 230—

No work done since last bill; the balance of Rs. 21-10-7 was paid in c.o.v. no. 24, but the work abstract and register of works show *pies* 11 as work done and Rs. 21-9-8 as arrears due. This was found necessary to correct the posting in March 1893, when the value of work done was shown as Rs. 216-9-8 instead of Rs. 216-10-7.

32. Constructing Sub-Magistrate's office at Piler, estimate Rs. 10,851—

Rs. 55-10-11 paid in c o.v. no. 38 should be charged to "Burnt stone in chunam" and not to "Sub-heads under Rs. 500."

33. *Register of Works*—

(*a*) Sagiléru Upper Project, estimate Rs. 3,11,000—

The estimate has not been distributed by sub-heads in the register, but progress is accounted for under the respective items of work done.

(*b*) Patha Cuddapah tank supply channel, estimate Rs. 37,000; expenditure Rs. 37,142—

Sub-works.	Estimate.	Expenditure.
	Rs.	Rs.
Chintalavanka anicut	5,163	5,982
Improving shrotriem anicut across Parlavanka ...	1,298	1,421
Constructing syphon across the Boogga river ...	11,772	14,252

(*c*) Nagaripaud anicut across the Gunjinair river, estimate Rs. 13,400; expenditure Rs. 11,092—

Sub-works.	Estimate.	Expenditure.
	Rs.	Rs.
Items costing below Rs. 500	2,348	3,304
Petty supervision	275	336

(*d*) Hastinapuram tank, estimate Rs. 6,300; expenditure (to October 1893) Rs. 6,479—

Excesses on certain sub-heads and on others without provision. Payments in November 1893 amount to Rs. 2,373, and the total outlay at end of November 1893 will be Rs. 8,852. A revised estimate is said to have been submitted.

34. Sub-Magistrate's office at Piler, estimate Rs. 10,851; outlay Rs. 7,047—

The quantity of coursed rubble stone in mortar has not been entered and rates are not worked out.

35. *Materials at site.*—No account of materials at site is kept or received from sub-divisional officers, although in the case of works accounted for by sub-heads or sub-works a column is opened for materials at site which is composed partly of advances made to the contractor on the security of materials and partly of departmental materials. Advances to contractors should not be treated as materials at site, but recorded as advances due by contractor or charged off to the sub-heads or sub-works concerned and debited to the contractors' personal account in the ledger. Only departmental materials issued to or purchased for a work should be treated as materials at site when they cannot be allocated to sub-heads. An account of such materials should be obtained from sub-divisional officers in such cases whenever the materials are operated upon.

36. Value of materials taken over by contractors is almost always deducted from the body of the bill instead of being shown in the memorandum of payments.

37. Sub-Magistrate's office at Piler, estimate Rs. 10,851—

(*a*) The value of materials at site amounted to Rs. 5,271-13-9. No list of articles in balance is in existence. To end of March 1893 a list was prepared in the divisional office, but subsequently no account was kept and the matter was left to take care of itself. There were two contractors employed, both of whose accounts have been closed, and now a third man is doing the work and piece-workers are also employed. Most of the materials at site are the materials supplied by the contractors who have failed, and on the closing of whose accounts the articles have become the property of Government.

(*b*) The materials at site account was gone into from the commencement of the work and statements of articles in balance were prepared from April to October 1893 which amount to Rs. 5,253-0-9 as against Rs. 5,271-13-9 entered in the register of works. The lists should be sent to the sub-divisional officer who should verify the balances and send a statement showing the full particulars of articles issued, with the names of the piece-workers, &c., in view to the value of such materials being charged off to sub-heads concerned. The posting of work abstract in regard to transactions under materials at site should be based on the sub-divisional form no. 7-F. Any statements of materials at site written up in the divisional office are obviously useless for the purpose of determining the responsibility of the sub-divisional officer for the materials in his charge.

(*c*) The examination of the account of materials at site disclosed that Rs. 29-13-9, the value of dynamite and other combustibles transferred from Panchalamari tank, had not been adjusted.

(*d*) Among the materials there is paint worth Rs. 608-15-10 which is said to be in excess of requirements. The greater portion of it is kept in the divisional stores and not sent to the site of work.

For works not accounted for by sub-heads in the register of works, no account of materials is either received from sub-divisional officers or called for by the divisional office.

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38. *Half-yearly Registers, Tools and Plant.*—The following discrepancies between the articles issued to and acknowledged by the sub-divisional officer, Sagiléru, &c., were noticed:—

	Issued from head-quarters stores.	Received by Sagiléru sub-divisional officer.
Rules, folding, with brass slidings ...	2 (July 1893.)	1 (Aug. 1893.)
Scales, letter-weighing with weights ...	1 („)	*Nil.* („)
(These are however shown in the head-quarters stores half-yearly registers as 1 and *nil* respectively.)		

	Issued by Mr. Elliot.	
Axes, pick	12	11
Crowbars	5	6

	Issued by sub-divisional officer, Cuddapah.	Acknowledged by Sagiléru.	Unacknowledged by Divisional Stores.
Prismatic compass ...	2 (Apr. 1893).	1 (Aug. 1893).	1

39. Sanction of Government should be obtained for the write-off of 20 handles for axes, pick (famine), with overseer, Cuddapah, which are described as broken and in pieces.

40. The sub-divisional officer, Madanapalle, has noted in his half-yearly return for 31st August 1893 that the value of two billhooks and one quarry pick is recoverable from Mr. R. Enright, his predecessor, who is now in charge of the Sagiléru sub-division, but no action has been taken in the matter by the divisional office.

41. Articles issued on loan to District Board Engineer, Sub-Collector and Tahsildars from head-quarters stores and Madanapalle sub-division during famine, were written off the accounts of the respective stores, but held as part of the balance in the divisional half-yearly register and hence any attempt to reconcile the balance in divisional return with the aggregate balances in the sub-divisional returns is impossible. A list of articles issued to the above-named officers was kept up until the close of the half-year ended 31st August 1892, but since then no postings have been made and there is therefore no record to show the number actually due from them. The tools returned by them from time to time are shown as receipts in sub-divisional form no. M. 12, but the individual from whom received is not always specifically stated, and the sub-divisional officer is said to keep a detailed account of these transactions, regarding which the divisional office has no information. The number ascertained to be outstanding to end of 31st August 1892 was—

—	Sub-Collector.	Local Fund Engineer.	Tahsildar, Badvel.	Tahsildar, Sidhout.
Axes, pick	957	1,503	200	..
Crowbars	{ 46	} 25	200	40
Hammers, sledge	{ 369			
Do. stone breaking	6	..	..	..
Hatchets	212	4,267	400	..
Hooks, bill	10	..	..	..
Jumpers, iron	24	..	..	..
Mamoties	18	..	..	..
Tampers, iron	852	1,525	200	25
	36	..	..	..

The account with each of these officers should be made up and the number actually due determined, steps being taken to recover them without further delay.

42. Articles issued on loan should not be removed from the store returns, but treated as part of the balance in the same way as an instrument issued to the Executive Engineer or a member of the office, a subsidiary account being kept if the transactions are frequent and numerous.

43. *Outstandings in establishment schedule*—

(*a*) Salaries audited but not paid outstanding from December 1892—

	Rs.	A.	P.	Rs.	A.	P.
15 items amounting to				299	0	1
Of which 3 paid in November	101	8	2			
1 on leave	4	2	8			
1 requisition sent	53	8	0			
—						
5				159	2	10
—						
10 unsettled items				139	13	3

(*b*) Travelling allowances audited but not paid—

17 items amounting to Rs. 162–8–1 outstanding from April 1893.

(*c*) Advances of railway fare to lascars are charged off direct to establishment and appear as paid but not audited. If the system of meeting these charges from standing imprests granted for the purpose as per G.O., no. 1156 W., dated 27th April 1891, be introduced, the items can be reduced. The head clerk of the divisional office holds an imprest for this purpose, but payments by camp clerk from temporary imprests are directly charged in the cash book. The amount of such expenditure should be taken into the head clerk's imprest account on return of camp clerk to head-quarters.

44. The long list of unsettled items is due, to a great extent, to the schedule of establishment charges having been left in arrears for a considerable period owing to changes of accountants, &c. Steps should at once be taken to adjust the items.

45. *Service books*—

(*a*) The following books have not yet been re-attested :—

Name.	Rank.	Date of last attestation.
Sergeant E. Huson ...	Supervisor, 2nd grade ...	Date not entered.
M. Nagarathna Naiker.	Sub-overseer, 2nd grade ...	25th Feb. 1888.
P. Latchman Row ...	Clerk, III class, 2nd grade ...	19th Dec. 1887.
V. Gurunada Row ...	„ IV class, 2nd grade ...	19th „ „
V. Guruviah Chetty ...	„ „ 3rd „ ...	19th „ „
E. Narayaniah ...	„ „ „ „ ...	8th Feb. 1888.
M. Deenadayala Naidu	„ „ „ „ ...	27th June „
S. Hanumajee Row ...	„ V class, 1st „ ...	6th Mar. „
Abdul Kader ...	Messenger	17th Feb. „
Shaik Gowsmeah ...	Do.	25th „ „

46. Events are noted at the beginning of the month following on completion of salary bill and not as soon as they take place or become known (*vide* G.O., no. 272 W., dated 4th February 1893).

(*a*) The following events have not been noted in the service books :—

Pukrudeen, lascar—Leave without allowances for one month from 1st Sept. 1893.

Mr. Venkatappiah, Accountant, 7th grade—Transfer to Cuddapah with effect from 1st October 1893.

(*b*) C. Chithambara Achary, a sub-overseer, has been absent from duty from 14th August 1893 and the nature of leave to be granted to him has not yet been determined.

47. The service book of Overseer M.R.Ry. G. M. Subrayalu Naidu is stated to have been sent with his application for pension, but the service book is omitted from the register. The service book of Accountant M.R.Ry. R. Kuppusami Naidu is said to have been retained in Examiner's office and not sent to the divisional office, the accountant being on furlough.

48. V Gurunada Row, Clerk, IV class, 2nd grade, was on privilege leave from 25th July to 20th September 1893, but the entry in service book is from 25th July to 19th September 1893.

49. *Journals of subordinates not submitted for audit.*

(*a*) S. *Hanumajee Row, Clerk, V class, 1st grade*—Halted at Badvel from 19th June to 3rd July 1893. Daily allowance was passed for 19th to 28th June 1893 for a period of *ten days*, but for 1st to 3rd July 1893 daily allowance was also claimed and passed. As. 12 has therefore been overpaid and should be recovered.

(*b*) *E. Narayaniah, Clerk, IV class, 3rd grade*—Left Cuddapah by train at 7-10 P.M. on 2nd June 1893 and arrived at Madanapalle at 8 P.M. on the 3rd and repeated the same journey on 16th, arriving at Madanapalle at 8 P.M. on the 17 June 1893, and has drawn daily allowance at As. 6 for the 3rd and 17th June 1893, which is inadmissible.

50. (*a*) *Deposits in Savings Bank*—The pass book for the security deposit of Gundu Row, contractor, is in his own name instead of in that of the Executive Engineer.

(*b*) The date of refund is not noted in the register of deposits.

51. A pass book was received from the sub-divisional officer for Rs. 15 paid direct into savings bank by Allamkhan Tsapeck without the transaction being shown in the sub-divisional cash book. The pass book has been returned to the sub-divisional officer who has been called on to explain.

52. *Register of bills.*—The register is incomplete, date of check and return and of payment by sub-divisional officer not being noted in several cases. Examiner's C.L. No. $\frac{388}{A}$, dated December 1892, requiring an additional column to be opened to show the date of check and return by the accountant has also not been attended to.

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53. The following instances of delay of more than one month in preparation of bill were noticed :—

	Amount. Rs.	A.	P.	Date of measurement.	Date of bill.
G. Subbiah	118	2	6	14th Dec. 1892	1st Feb. 1893.
C. Subbiah	288	15	7	18th „ „	1st „ „
Peersaibgari Gayboo Saib.	51	3	9	20th Nov. „	10th „ „
Ramasami Chetty ...	169	2	9	20th May 1893	1st July „

54. Delay in payment of bills—

	Amount. Rs.	A.	P.	Date of receipt.	Date of payment.
Syed Hussain Sahib ...	122	14	8	24th March 1893	17th July 1893.
Do. ...	1,176	4	4	24th „ „	17th „ „
M. Subba Reddy ...	3,714	0	4	14th Aug. „	10th Nov. „
B. Tirumala Reddy ...	2,216	14	9	14th „ „	21st „ „
Chinnavadu	371	11	10	14th „ „	21st „ „
	452	9	6		
	905	4	11		

55. *Contractors' Bills.*—C. O. V. nos. 10 and 27 are final payments, but the form used is no. 16 (hand receipt). This form is not used for intermediate payments. Every bill is prepared in full detail and in duplicate by the sub-divisional officers, the duplicate being the record copy for the divisional office.

56. *Comparison of vouchers*—

(*a*) C. O. V. no. 35 (paid in cash)—The payment of the salaries of conservancy establishment on 21st July 1893 is certified to by the overseer, town works, but the entry in the cash-book is dated 27th July 1893.

(*b*) Divisional voucher no. 83 (Petty voucher)—Voucher is dated 14th July 1893, but cash book entry is dated 18th July 1893.

57. *Account of service labels.*—The value of service labels used is noted in the several despatch registers, which are kept in four series, with an abstract, in which the balance is struck daily. The balance is apparently only counted at very long intervals, the date of last attestation by the head clerk being 19th May 1893. This should be done at least weekly. The balance of stamps amounting to Rs. 16–4–9 was counted correct.

58. The counterfoils of requisitions are not in order. In no case do they bear the initials of anyone, and in some cases dates are also omitted.

59. The new form is now used, but the provision made therein for recording the balance on the date of preparing the requisition is neglected.

60. The Accountant, Mr. Platel, is intelligent and capable, but is not well posted up in the code and procedure applying to divisional accounts. He also showed himself to be unacquainted with the details affecting the accounts of works, &c., which are dealt with by clerks without any proper supervision. He is young however and has suffered considerably in health during his service in the division, which has been twice interrupted by sickness since he joined in February of the current year. There were previously frequent changes of accountants from the same cause, and the irregularities and delays in clearing arrears, &c., noticed in this report are in some measure due to this cause.

61. The Executive Engineer is satisfied with the accountant, and there is an efficient clerical establishment, which should admit of the work being satisfactorily performed.

W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

841/10

(C. No. 1201/8.)

KEEP-WITH CURRENT No.

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

EXAMINER, P. W. ACCOUNTS.

d 189 .

Madras, 21st March 1894.

OFFICE NOTE No. 1095-03

To

W.

Inspection Report on the accounts of the Cuddapah Division dated 15th. December 1893.

Submitted to Government for necessary action; special attention being invited to the following points:-

2. Paras 12 and 12 A. The cash book being the most important record of an office, it is imperative that better arrangements should be made for its more careful up-keep.

3. Paras 18, 29, 30, 33 & 34. The Registers of Works are not maintained as they ought to be; and it is evident that they require careful scrutiny on the part of the Executive Engineer.

4. Para 17. The system of mixing up materials, supplied by one contractor, in the bill of another contractor who has tendered for labour, is liable to lead to complications in accounts and should be prohibited.

-3-2-91.

P.W. CURRENT No. 2340

5. Para I8. In this division also the Code rules prescribing the use of work slips are ignored. This point has, however, been taken up in G.O.No.248 W. dated 29th.January 1894.

6. Para 20. Contractors material should not be dealt with as "materials at site", but should be charged off direct to sub-heads concerned.

7. Para 22. Every endeavour should be made to clear off these old out-standings.

8. Paras 30 to 33. The Works abstracts appear to call for more care in their compilation.

9. Paras 35 to 37. Accounts of Materials at site(Departmental)in Form 7 F, should be at once started and receive careful attention.

10. Paras 38 and 41. The discrepancies should be enquired into and adjusted, & a proper account kept of the tools given out on loan.

11. Paras 45 to 48. The service books should be at once taken in hand & put in order.

12. Para 49. The overpayments noticed should be recovered without delay and more care should be exercised in checking travelling allowance claims, the journals in support of which are not sent in to audit.

Recd 22-3-94

C.

Gend
Act

No. 841 W. d/ 29th Mar/94

Communicated to the Supty. Engr. III circle for the information and guidance of the Ex: Engr: Cuddapah Division whose special attention should be drawn to the remarks in the Exr's: Covering note.

DESPATCHED
11 APR. 94

S. E. III circle
other Supty: Engrs:
C. A. to Govt.
Supt of Works P. Project

C.No. 2340

Govt. of the 4 Madras
PUBLIC WORKS.

31/3

(11)

29/3 4 841-W

Inspection Report

Orders on the — on the accounts of the Cuddapah Dn. dated 15 December /93

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