13

(1) பக்கங்களின் எண்ணிக்கை 26

(2) புதுக்கித் திருப்பிய நாள் 3 3 95

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண்.	888	அச்சகம் பலவகை
மு. கோப்புத் தாள் எண்.	P.W.D.	
நாள் : 31.3.1894		199

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

15

ஆவண. கா. 1—18,006—6-9-90.

1/888

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated 28th March 1894, No. 1162 B.

[Inspection report on the accounts of the Buckingham canal division, dated 24th December 1893.]

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

2. *Paragraphs* 9, 42, 48 *and* 49.—Measurement books to be of any use should be properly completed, where necessary, by quotation of bills for payment; their validity depends in a great measure on their being signed and on the original pencil entries of *measurements* being left untouched. Divisional officers should, therefore, make it a point to see that these requirements are being acted up to.

3. *Paragraphs* 23 *and* 26.—It is not desirable that the license clerk should keep up the divisional cash-book, since the transactions from his own cash-book have to be brought into the latter; the accountant should therefore write the divisional cash-book and be held responsible for the examination of the two subsidiary cash-books before incorporating their totals in the general cash-book.

4. *Paragraphs* 31 *and* 32.—A similar point was raised in the inspection report on the accounts of the Salem division. Please see paragraph 5 of office-note No. 158 B., dated 19th January 1894.

5. *Paragraph* 35.—Service books should be posted more promptly—*vide* G.O., No. 272 W., dated 4th February 1893.

6. *Paragraphs* 44 *and* 46.—It is absolutely necessary that there should be some check of the calculations in measurement books, and immediate steps should be taken to inquire into (and recover if necessary) the apparent overpayment of Rs. 25–2–10 on C.O.V. No. 51 of August 1893.

7. *Paragraph* 51.—More care should be taken to record dues from piece-workers.

8. *Paragraphs* 52 *and* 53.—More careful scrutiny of the register of works by the Executive Engineer would appear to be necessary.

9. *Paragraph* 54 (*b*) *to* (*d*).—*Vide* paragraph 7 above; these amounts should be at once recovered and credited to sub-heads concerned.

Enclosures.

Report of an inspection of the office of the Executive Engineer, Buckingham Canal Division, by Mr. W. A. Crisp, Examiner of Accounts, on the 20th to 23rd December 1893.

Last inspection by Mr. H. Rainier, Deputy Examiner on 5th to 8th November 1889.

2. *Executive Engineer.*—Mr. A. S. Russell, 2nd grade, since 25th February 1891.

3. *Accountant.*—Mr. C. Manavala Naidu, 2nd grade, joined the division on 31st August 1893.

4. *Test-audit.*—This was applied to the accounts for August 1893, with the results recorded in paragraphs 41 to 62.

5. *Constitution of the division.*—There are two sub-divisions as under:—

(1) *South.*—Under Mr. H. M. Bond, Honorary Assistant Engineer, 2nd grade, who has drawing accounts on the Bank of Madras (Presidency town) and Nellore.

Imprest-holders.—Mr. J. Willis, Supervisor, Rs. 100.
" S. Manick Mudaliar, Temporary Overseer, Rs. 30.
(cash security Rs. 50)

(2) *North.*—Under Lieutenant J. Lalor, Assistant Engineer, 2nd grade, drawing Mr. B. Sarungapany Naidu, Sub-Overseer Rs. 30. account on Nellore treasury.

Imprest.—Mr. B. Kistnasawmy Mudaliar, Overseer, Rs. 50.

6. *Revenue management.*—The following provision also exists for the collection of canal dues:—

Five large and two smaller wharfs, 1 license and 2 toll stations:—

Main Wharfs ...	1. Papanchavady	Wharf clerk, Rs. 17-8-0	under S. S. D.
	2. Madras Basin	Wharf Superintendent, Rs. 50 One clerk, Velass, 3rd grade ,, 17	in direct account with head-quarters.
	3. Muthucur	One wharf clerk at each on Rs. 17-8-0	under S. S. D.
	4. Maipaud		
	5. Kottapatam		
Small Wharfs ...	6. Trevelyan basin	One wharf clerk at Rs. 17-8-0	under N. S. D.
	7. Elephant gate	,, ,, 8	under S. S. D.
License Station	Madras basin	License clerk, Rs. 30, Head-quarters.	
Tolls Stations ...	Adyar	lock—Toll-keeper Rs. 15	under S. S. D.
	Shadyanceppam lock	Do. ,, 15	

A toll clerk on Rs. 15 is also attached to the divisional office for checking the canal returns.

7. *Control over expenditure.*—There has been only one instance, during the current year, of expenditure on work without estimate, viz., on "Rebuilding revetment of chamber 1½ to 1 slope and constructing 2 lascars' huts at Chintamany lock," Rs. 1,799-4-8. An estimate of Rs. 2,120 has been submitted to the Superintending Engineer, by whose No. 143 B.C., dated 17th June 1893, the Executive Engineer's proceedings in undertaking the work were approved.

8. Work is carried out almost entirely by "piece work" and paid for in full from time to time by the sub-divisional officers, who make all disbursements except occasionally for petty supplies at head-quarters, which are paid for, after inspection, by the Executive Engineer.

9. No final bills are under this system pre-audited in the divisional office and passed by the Executive Engineer, but all bills are said to be checked by the disbursing officers before payment with measurement books, the record in which is noted on the bills. No measurements are furnished to the divisional office. From two completed measurment books in office and some other current books (all in M. F. No. 19) obtained for purposes of the inspection, it appeared that measurements are first entered in pencil and then inked over throughout, by the subordinate in charge of the work, who either sends the book to the sub-divisional officer for preparation and payment of the bill, or himself prepares the bill and sends it to the sub-divisional officer, who, before paymant on the work, checks the entries with the measurement book and initials the latter in blue or red lead. The contents are then scored across by the same means, but the particulars of bill by which paid are never noted. No arithmetical check of measurements is made in the sub-divisional office. Further remarks appear under "check of measurements" in paragraphs 42 to 49.

10. A register of measurement books was opened in the divisional office from September 1892, on the receipt of G.O. No. 4728 of 30th idem, showing the books in stock at that period and subsequent receipts and issues, but the names of individuals for whom issued are not entered. None of the books shown as issued have been returned. The books in use before September 1892 are nowhere recorded. For purposes of the inspection all completed books were called in on the 11th December 1893, but only two, as before stated, were received from the North sub-division—No. 5 containing entries from May 1890 to March 1893 and No. 2 from April 1892 to December 1892.

11. No vouchers are obtained from sub-divisional officers for charges on account of departmental labour, when employed, under the provisions of note 15 on form No. 2 as per Standing Order 100 of 1892.

12. *Control over revenue and other receipts.*—The cash recoveries are promptly paid into treasuries under the following arrangements:—

(a) For the Bank of Madras treasury one remittance book is maintained by the divisional office, in which are entered the payments from time to time by—

(1) Divisional officer;
(2) License clerk (employed at divisional head-quarters).
(3) Sub-divisional officer, South division (from treasury receipts obtained with cash book extracts).

Separate remittance books are maintained for the payments made direct by—

(1) Wharf Superintendent, Madras basin.
(2) Wharf clerk, Papanchavady.
(3) Toll clerk, Shadyanceppam lock.
(4) Do. Adyar lock.

The aggregate payments into treasury, arrived at from the several books, are entered by the divisional office in a form of consolidated receipt (in duplicate) which is sent at the end of the month to the Bank for signature with the separate remittance books, but these are not thus signed for the total payments of the month as required by Code, X, 27.

(b) For the Nellore treasury no remittance book is maintained. Separate treasury receipts are obtained with the cash book extracts of the North sub-division for the payments by—

(1) The Sub-divisional officer.
(2) Wharf clerks, Muthucur, Mypaud and Kottapatam.

The aggregate of these is entered at the end of the month by the divisional office in a consolidated receipt in duplicate and sent to the treasury officer for signature. They could at the same time be entered in a remittance book and signature obtained to the latter also. A duplicate of the consolidated receipt would not then be necessary.

13. The rents of buildings are very small and are detailed in the monthly register of dues, recoveries and arrears (of which there are none). There are similar registers of—

Rents of Government boats,
Do. trees on canal,
Do. land on canal,

but the principal revenue is derived from license, toll and wharfage fees, of which an abstract register is maintained showing the realizations from the several sources under each head, the totals of which are entered in the monthly register of revenue.

14. The license fees (which confer the right of navigating the canal for one year) are collected only at the Madras basin by the "license clerk," who is accommodated in the divisional office and keeps a separate cash book for this purpose, the totals of which (receipts and payments into treasury) are incorporated in the divisional cash-book at the end of the month. The licenses are printed in counterfoil and are signed blank in advance by the Executive Engineer (a few at a time), the divisional accountant initialling the counterfoils at the time of issue. The license clerk also collects "tolls" at the Madras basin, for which toll tickets available for six weeks are prepared in triplicate.

15. Toll fees are also collected by the Wharf Superintendent, Madras basin, the four wharf clerks, the toll-keeper, Adyar lock, and the two shroffs.

16. Wharfage fees are collected by the four wharf clerks and the two toll clerks.

17. The Wharf Superintendent, Madras basin, keeps two cash books, which are sent alternately, at the end of each month, to the divisional office for check, with duplicates of the wharfage tickets and traffic registers of inward and outward boats, also abstracts of the collections, which are brought in the aggregate on to the divisional cash-book.

18. The several wharf and toll clerks also keep cash-books, extracts from which are sent every two or three to five days to the sub-divisional officer concerned, for entry in his cash book, accompanied by treasury remittance book or receipts supporting the payments into treasury. These extracts accompany the extracts from the sub-divisional cash books, which are sent to the divisional office every 10 days.

19. The check of collections with the duplicates of wharf and toll tickets, is conducted in the divisional office by a special toll clerk, V class, 1st grade, on Rs. 18, under the direction of the accountant. A cross check is also applied by comparing the outward traffic registers of one station with the inward traffic registers of the next as follows and is effective:—

(a) Traffic registers of the Adyar lock checked with the cash extracts of the toll-keeper and by the traffic registers of the Papanchavady wharf.

(b) Traffic registers from Muthucur, Mypaud and Kottapatam wharfs checked with their accounts and wharf clearance tickets.

(c) The Madras basin outward traffic register, after check with its cash book, is also checked with the clearance tickets, which are collected at the Shadyanceppam lock or the Elephant gate or Trevelyan basins.

(d) Further the inward traffic register of each wharf is compared with its own outward register to check demurrage fees which are charged for delays of over nine days.

20. All the fees are regulated by the "Revised Navigation rules for the Godâvari, Kistna and Buckingham Canals" printed and issued under the authority of the Chief Engineer for Irrigation on the 20th March 1883.

21. An abstract of the food-grains carried by the canal is prepared from the abstracts received from the Shatyanceppam and Adyar locks and furnished to the Traffic Manager, Madras Railway, on the 20th of each month.

22. *Cash arrangements.*—(*a*) Extracts from the sub-divisional officer's cash books are received three times a month for periods of 10 days each, but it was noticed that there is invariably a delay of several days in obtaining the extracts for the first period, particularly from the South sub-division, which is practically on the spot. The dates for the last three months are—

	September 1893.	October 1893.	November 1893.
South sub-division...	18th September	20th October	21st November
	26th "	24th "	28th "
	2nd October	2nd November	2nd December
North " ...	16th September	16th October	15th November
	25th "	24th "	29th "
	2nd October	31st "	2nd December

(*b*) *Sub-divisional imprest accounts of subordinates.*—The following instances of neglect to close or recoup the accounts before the end of the month were noticed :—

South sub-division—

Supervisor J. Willis, account to { 1st October 1893, recouped 3rd October / 1st November " " 3rd November

North sub-division—

Overseer V. Kistnaswamy, account to 29th September 1893, recouped 2nd October.

23. *Divisional cash book.*—This has since October 1893 been kept by the license clerk (see paragraph 14) in consequence of the slovenly and careless manner in which the posting was previously done by the Head Clerk A. Luximandass. Several corrections were noticed in the entries from April to September 1893 in folios 52, 55, 56, 57, 62, 73, 74 and 75, which however had been properly corrected and initialled by the Executive Engineer. One erasure was observed in the amount of a cheque on page 57, the amount of which Rs. 300 was subsequently entered above in fresh figures. These were verified with the counterfoil of the cheque which was drawn for the same amount.

24. Two cheques are usually drawn for the Executive Engineer's salary, one for a portion in favour of Messrs. Parry and Co. and the other for the balance in his own favour; both cheques, however, invariably appear in the cash book as drawn in Executive Engineer's name, which is incorrect.

25. Cheques Nos. 22, 23 and 24, dated 26th November 1893, drawn by the Executive Engineer while on tour and received on 30th idem are posted in inverse order, which, it was explained, was due to the first having been received last by a later post the same day. It is important, however, that cheque payments should appear in consecutive order.

26. As the license clerk makes large collections, which he accounts for in a separate cash book, the aggregates of which are taken into the divisional cash book at the end of each month, the arrangement under which the same man is allowed to post the Divisional cash book seems open to objection. Under the existing organization, practically all disbursements and a considerable portion of the canal revenue are accounted for through sub-divisional officers, while the revenue directly accounted for to the Executive Engineer is detailed in subsidiary cash books and taken into the divisional cash book by totals at the end of the month. There is thus no reason why the divisional cash book should not be written up by the accountant himself. This will fix his responsibility for the examination of the two subsidiary cash books (kept by wharf superintendent and license clerk) before taking over the entries. At present he does not, by his own admission, examine the wharf superintendent's cash book, and, so far as could be judged, the examination of the other is confined to verifying the remittances to treasury by the license clerk, with his collections. No other books or registers are posted by the accountant, who only exercises a general supervision over the accounts work of the office, which is by no means heavy as regards expenditure, while the fullest measure of relief has been secured in the matter of sub-divisional accounts thus—

No measurements obtained.
" final bills pre-audited.
" copies of bills obtained or made.
" vouchers for departmental labour obtained.
" works abstracts prepared.

27. *Accounts of works—Registers of works.*—There are no cases of excess over total estimate but excesses on sub-heads appear in the following cases :—

	Estimate.	Outlay.
	Rs.	Rs.
(*a*) "Diversion of canal from Chintamany backwater to Pulicat lake"	42,600	30,460
Sub-head "Compensation for land"	5,300	8,818
(*b*) "Sheathing flood-gates with copper"	16,000	15,549
Sub-head "Taking out and repairing gates" ...	1,600	1,725
(*c*) "Maintenance of Buckingham Canal"	70,000	40,000
Sub-head "Liabilities of 1892–93"	5,156	10,011

3/888

Work-slips are not used, on the authority of the Superintending Engineer's circular memo. No. 191 B.C., dated 8th September 1892, the Executive Engineer being responsible that any probable excess over total estimate is specially reported for orders.

28. It will be observed from item (*c*) above that a system obtains of incurring heavy liabilities at the close of each year in anticipation of the grants for the next, into the accounts of which the charges are thrown, or in other words deferring payment of current year's charges until the following year for want of appropriation. This is said to be due to the necessity for obtaining the best results during the last three months of the year (January to March) which represent the working season, but it is opposed to principle and necessitates a nominal curtailment of the grant for current expenditure, the excess on which is provided for the following year; and so an irregular system is perpetuated.

29. The procedure could be obviated by bringing the entire expenditure of any one year to account within the year and sanctioning the adjustment of the previous year's liabilities as a permissible excess over grant, after which the annual grants will suffice for the entire expenditure of the year. It will also be noticed that under the present system the *estimates* of outlay provide for the liabilities as above from year to year as a distinct sub-head and the charges are similarly accounted for, thus giving it the seal of authority. The estimates for the current year are—

		Rs.
South sub-division ...	For 1893–94	23,344
	Liabilities of 1892–93	5,156
	Total ...	28,500
North sub-division ...	For 1893–94	30,500
	Liabilities of 1892–93	11,000
	Total ...	41,500

30. *Materials at site.*—There is no record under this head, although the accounts show a large outlay on materials charged directly to sub-heads of work, of which no priced statements of receipts and issues are maintained—see paragraphs 56 and 57. There are separate piece-work contracts for the supply of materials to certain works which are all dealt with as above.

31. *Contract accounts.*—There are no regular contracts, either for works undertaken as a whole or at scheduled quantities. All work is given out on the piece-work system, simply on a schedule of rates, although practically one contractor is thus employed on the execution of complete works estimated to cost, both for labour and materials, up to Rs. 30,000 each and for labour only up to nearly 2 lakhs in one instance. This was commented upon in the inspection report of December 1888 and was brought specially to the notice of Government by the Examiner, but no specific orders appear to have resulted.

32. No security is taken from the piece-workers and no deduction is made from their bills which are paid in full from time to time for measurements up to date.

33. No copies of piece-workers' bills or other vouchers are prepared for record in the sub-divisional offices, but the details of each bill are entered in the sub-divisional cash book which is thus swelled to needless proportions.

34. No contractors' ledger is maintained as there are no running accounts.

35. *Establishment, Work—Service Books*—

(*a*) Events are generally noted once a month, after the salary bill is prepared, instead of as soon as they take place or are reported by sub-divisional officers.

(*b*) The privilege leave granted to clerk S. Beema Rao from 25th November 1893 to 6th January 1894 has not been entered in his service book.

(*c*) Service books have not yet been opened for V. T. Natesa Iyer and K. Andesheshia Chetty, who were confirmed as wharf clerks under orders of the Superintending Engineer, dated 25th and 30th November 1893.

(*d*) The following books have been attested or reattested by sub-divisional officers instead of by the Executive Engineer as head of the division :—

(1) J. Narainsamy Naidu, clerk, on 28th November 1890 } by Captain Power,
(2) K. Sabapathy Rau, clerk, on 5th August 1891 } Assistant Engineer.
(3) L. Gopalsawmy Iyer, clerk, on 3rd August 1891 }
(4) K. Ganapathy Mudaliar, shroff, on 24th July 1893 } by Mr. Bond, Assistant Engineer.
(5) A. Kamasi, lascar, on 18th July 1893 }

36. It was ascertained that A. Loganatha Pillai, toll clerk on Rs. 15 at the Adyar lock, is paid Rs. 7 monthly direct and allowed a peon by the Madras Municipality, for collecting octroi on timber, fuel and tobacco imported by the canal. No authority in the Public Works Department was forthcoming, but the arrangement is said to have existed since 1884, under the provisions of Financial Department G.O., No. 2381, dated 7th October 1884, which sanctions the delegation by the President, Madras Municipal Commission, of his power under the Municipal Act to collect the duty to the Executive Engineer, Buckingham Canal.

37. *Security deposits.*—The savings' bank book for the deposit of Wharf Clerk A. Raja Mudaly shows a sum of Rs. 130-9-6 to his credit in the name of the Executive Engineer, while in the list of savings' bank deposits on the reverse of the schedule of deposits for September 1893 the amount is entered at Rs. 100. The difference represents accumulated interest which should have been withdrawn by the depositor. By G.O., No. 2416, dated 20th September 1893, security is not now required from the subordinate revenue establishment and the several deposits are about to be refunded. It could not be ascertained, however, from the divisional records whether an agreement of deposit had been executed in each case and forwarded to the Examiner's office.

38. *Register of estimates.*—This is kept in Public Works Department Form No. 41 C. since January 1893 by the head draftsman, but the sanctions are not chronologically recorded, a separate folio being reserved for each departmental head with an index. The arrangement is found more convenient for reference.

39. The register of appropriations has been kept in Public Works Department form No. J from April 1893, but only in the abstract by departmental heads (appropriations for individual works not entered) which are totalled to end of each month.

40. A subsidiary register of sanctions and expenditure is maintained in M.F. No. 91 (progress report) detailing estimates and appropriations over individual works (on separate folios for each head) and recording the outlay of and to end of each month. This is posted from the registers of works and the schedules of expenditure are compiled from it, but an office copy of each schedule is also prepared monthly which under the circumstances is unnecessary. There is an abstract at the close of the register dividing the grant and expenditure under each sub-head between the respective sub-divisions for purposes of executive control.

41. *Check of unvouched outlay.*

(*a*) The outlay returned unvouched to the Examiner's office amounted to Rs. 669-4-3, of which Rs. 20-14-6 is supported by vouchers filed in the Divisional office, the difference of Rs. 648-5-9 is the amount paid on muster rolls which under S.O. No. 109 to form No. 2 (note 15) do not pass beyond the Sub-divisional offices.

(*b*) The muster rolls of the Southern sub-division (at head-quarters) amounting to Rs. 331-5-3 were obtained from the Sub-divisional office and checked. Those paid by the Sub-divisional officer, some of which are marginally noted, do not bear the initials of the Sub-divisional officer against each individual paid.

Sub-divisional voucher No.	Period of muster roll.	Rs.	A.	P.
18	1st—31st July 1893 ..	37	5	0
19	11th—31st ,, ,, ..	28	0	0
25	11th—31st ,, ,, ..	22	7	0

(*c*) Southern sub-divisional voucher No. 21 a muster roll for Rs. 106-13-6 (11th—31st July 1893) has the names of coolies entered in vernacular, although the musterer, a maistry, signs his name in English.

42. *Check of records of measurement.*—In none of the books examined are the measurements taken authenticated by the signature of the subordinates concerned.

43. The practice in the Southern sub-division is (as explained by Sabapathi Mudaliar, Sub-divisional clerk) for bills to be prepared by subordinates and sent without measurement books to the Sub-divisional officer, who pays them either at his head-quarters or on the works in the course of his monthly inspections.

44. The sub-divisional clerk does not check the calculations; the responsibility for their accuracy is left apparently to the subordinates themselves, some of whom are lower subordinates.

45. The measurement books of the Southern sub-division were examined and the bills paid in August 1893 (with the exception of the following) were compared with the measurements recorded therein:—

C.O.V. No. 14 bill for Rs. 650-10-10 for improvements to canal.
III—V to 113/1 miles. Book No. 4 stated to have been filed in the District Munsif's court at Nellore.

No measurement books from the Northern sub-division were available for inspection.

46. Reference to measurement book quoted in C.O.V. No. 51 of August 1893 should be page 196 of book No. 1 and not book No. 196 and the date of measurement 23rd July and not 27th August 1893. There are several corrections in contents and abstract in red ink said to have been made by the Sub-divisional officer, but not initialled. Payment represents amount withheld from previous bill for removing spoil bank at a fraction of the rate for full work. The measurements are crossed with date of payment in red lead, but the total quantity

billed for, viz., 181,811 cubic feet, appears to have been incorrectly calculated, as the aggregate of the several totals recorded by miles comes to 178,182 cubic feet only:—

7th mile ...	18,507
8th ,, ...	6,711
10th ,, ...	8,830
11th ,, ...	37,158
12th ,, ...	58,660
13th ,, ...	2,253
15th ,, ...	2,754
16th ,, ...	11,848
17th ,, ...	661
26th ,, ...	30,800
Total ...	178,182

The difference of 3,629 cubic feet should be explained or the over-payment of Rs. 25-2-10 (at Rs. 6-15-0 per 1,000 cubic feet) recovered from the piece-worker.

47. Measurements are generally taken in pencil and then wholly inked in, but in some instances they are entered in ink and originally are said to be in the handwriting of the subordinates themselves. As a rule they are not signed.

48. The Sub-divisional officer generally initials the entries at foot in blue or red lead and crosses them out by the same means, but does not enter particulars of the bill by which paid.

49. The following further omissions and irregularities were noticed:—

(*a*) In book No. 1471, the name of piece-worker is omitted in pages 12 and 15, and work done by two men is entered on one page (pages 16, 60 and 61).

(*b*) In book No. 414, signature of piece-worker is obtained in pages 1 and 7. This is exceptional.

(*c*) In books Nos. 414, 415, 1471, 1474 and 158, reference to bill is not quoted, but the date of payment is generally noted either in blue or red lead.

(*d*) In page 10 of book No. [illegible] an item of sinking well under foundation measuring 6 × 8 × 6 × 3 has been calculated as 684 instead of 864 cubic feet resulting in an under-payment to piece-worker C. Manikka Mudaly (for 180 cubic feet at Rs. 38 per 100 cubic feet) of Rs. 68-6-5.

50. *Work abstracts.*—Work abstracts are all prepared in Sub-divisional offices and sent to Divisional office by which they are returned after posting the register of works.

51. The work abstracts for August 1893 of the Southern sub-division were obtained from the Sub-divisional office and examined. In that for "Constructing lock and flood-gate on the south bank of Kondaleru" estimate Rs. 29,920, Rs. 11, paid in divisional voucher No. 15, for conveyance of 30 barrels of cement for the piece-worker was charged direct to sub-head and no note made of the claim which has not yet been recovered although two payments have since been made to the piece-worker. The record of this claim should also have been made in the register of works and the account of piece-worker's balances sent to central office. It should be so dealt with now pending recovery.

52. *Register of works.*—The amount of estimate for the undermentioned works does not agree with that shown in the schedule of expenditure for August 1893:—

	Register. works.	Schedule.
	Rs.	Rs.
Siding basin at Muthucadu ...	680	651
Siding basin at Sadras ...	840	785

The amounts entered in the schedule are correct, but the register has not been corrected as advised in the audit note.

53. The following irregularities were also noticed:—

(*a*) Register not posted for November 1893 in the case of maintenance and repairs of canal, estimate Rs. 70,000, except in respect of totals and a few entries under sub-heads in pencil.

(*b*) No details of arrears of Rs. 7-3-6 due on the above named work are forthcoming. Information is said to have been called for from Sub-divisional officer.

(*c*) Rates have not been worked out for November 1893 in the case of works operated on that month.

(*d*) Items of estimate are not numbered as indicated in Code, Vol II, Chapter XIII, 60.

(*e*) The quantities of work done are not recorded against the sub-heads of the estimate for sheathing 20 flood-gates with copper, estimate Rs. 16,000, and expenditure Rs. 16,549.

36. It was ascertained that A. Loganatha Pillai, toll clerk on Rs. 15 at the Adyar lock, is paid Rs. 7 monthly direct and allowed a peon by the Madras Municipality, for collecting octroi on timber, fuel and tobacco imported by the canal. No authority in the Public Works Department was forthcoming, but the arrangement is said to have existed since 1884, under the provisions of Financial Department G.O., No. 2381, dated 7th October 1884, which sanctions the delegation by the President, Madras Municipal Commission, of his power under the Municipal Act to collect the duty to the Executive Engineer, Buckingham Canal.

37. *Security deposits.*—The savings' bank book for the deposit of Wharf Clerk A. Raja Mudaly shows a sum of Rs. 130-9-6 to his credit in the name of the Executive Engineer, while in the list of savings' bank deposits on the reverse of the schedule of deposits for September 1893 the amount is entered at Rs. 100. The difference represents accumulated interest which should have been withdrawn by the depositor. By G.O., No. 2416, dated 26th September 1893, security is not now required from the subordinate revenue establishment and the several deposits are about to be refunded. It could not be ascertained, however, from the divisional records whether an agreement of deposit had been executed in each case and forwarded to the Examiner's office.

38. *Register of estimates.*—This is kept in Public Works Department Form No. 41 C, since January 1893 by the head draftsman, but the sanctions are not chronologically recorded, a separate folio being reserved for each departmental head with an index. The arrangement is found more convenient for reference.

39. The register of appropriations has been kept in Public Works Department form No. J from April 1893, but only in the abstract by departmental heads (appropriations for individual works not entered) which are totalled to end of each month.

40. A subsidiary register of sanctions and expenditure is maintained in M.F. No. 91 (progress report) detailing estimates and appropriations over individual works (on separate folios for each head) and recording the outlay of and to end of each month. This is posted from the registers of works and the schedules of expenditure are compiled from it, but an office copy of each schedule is also prepared monthly which under the circumstances is unnecessary. There is an abstract at the close of the register dividing the grant and expenditure under each sub-head between the respective sub-divisions for purposes of executive control.

41. *Check of unvouched outlay.*

(*a*) The outlay returned unvouched to the Examiner's office amounted to Rs. 669-4-3, of which Rs. 20-14-6 is supported by vouchers filed in the Divisional office, the difference of Rs. 648-5-9 is the amount paid on muster rolls which under S.O. No. 100 to form No. 2 (note 15) do not pass beyond the Sub-divisional offices.

(*b*) The muster rolls of the Southern sub-division (at head-quarters) amounting to Rs. 331-5-3 were obtained from the Sub-divisional office and checked. Those paid by the Sub-divisional officer, some of which are marginally noted, do not bear the initials of the Sub-divisional officer against each individual paid.

Sub-divisional voucher No.	Period of muster roll.	Rs.	A.	P.
18	1st—31st July 1893 ..	37	5	0
19	11th—31st „ „ ..	28	0	0
25	11th—31st „ „ ..	22	7	0

(*c*) Southern sub-divisional voucher No. 21 a muster roll for Rs. 106-13-6 (11th—31st July 1893) has the names of coolies entered in vernacular, although the musterer, a maistry, signs his name in English.

42. *Check of records of measurement.*—In none of the books examined are the measurements taken authenticated by the signature of the subordinates concerned.

43. The practice in the Southern sub-division is (as explained by Sabapathi Mudaliar, Sub-divisional clerk) for bills to be prepared by subordinates and sent without measurement books to the Sub-divisional officer, who pays them either at his head-quarters or on the works in the course of his monthly inspections.

44. The sub-divisional clerk does not check the calculations; the responsibility for their accuracy is left apparently to the subordinates themselves, some of whom are lower subordinates.

45. The measurement books of the Southern sub-division were examined and the bills paid in August 1893 (with the exception of the following) were compared with the measurements recorded therein:—

C.O.V. No. 14 bill for Rs. 650-10-10 for improvements to canal.
III—V to 113/1 miles. Book No. 4 stated to have been filed in the District Munsif's court at Nellore.

No measurement books from the Northern sub-division were available for inspection.

46. Reference to measurement book quoted in C.O.V. No. 51 of August 1893 should be page 196 of book No. 1 and not book No. 196 and the date of measurement 23rd July and not 27th August 1893. There are several corrections in contents and abstract in red ink said to have been made by the Sub-divisional officer, but not initialled. Payment represents amount withheld from previous bill for removing spoil bank at a fraction of the rate for full work. The measurements are crossed with date of payment in red lead, but the total quantity

4/888

billed for, viz., 181,811 cubic feet, appears to have been incorrectly calculated, as the aggregate of the several totals recorded by miles comes to 178,182 cubic feet only:—

7th mile ...	18,507
8th „ ...	6,711
10th „ ...	8,830
11th „ ...	37,158
12th „ ...	58,660
13th „ ...	2,253
15th „ ...	2,754
16th „ ...	11,848
17th „ ...	661
26th „ ...	30,800
Total ...	178,182

The difference of 3,629 cubic feet should be explained or the over-payment of Rs. 25-2-10 (at Rs. 6-15-0 per 1,000 cubic feet) recovered from the piece-worker.

47. Measurements are generally taken in pencil and then wholly inked in, but in some instances they are entered in ink and originally are said to be in the handwriting of the subordinates themselves. As a rule they are not signed.

48. The Sub-divisional officer generally initials the entries at foot in blue or red lead and crosses them out by the same means, but does not enter particulars of the bill by which paid.

49. The following further omissions and irregularities were noticed:—

(*a*) In book No. 1471, the name of piece-worker is omitted in pages 12 and 15, and work done by two men is entered on one page (pages 16, 60 and 61).

(*b*) In book No. 414, signature of piece-worker is obtained in pages 1 and 7. This is exceptional.

(*c*) In books Nos. 414, 415, 1471, 1474 and 158, reference to bill is not quoted, but the date of payment is generally noted either in blue or red lead.

(*d*) In page 10 of book No. 414, an item of sinking well under foundation measuring 6 × 8 × 6 × 3 has been calculated as 684 instead of 864 cubic feet resulting in an under-payment to piece-worker C. Manikka Mudaly (for 180 cubic feet at Rs. 38 per 100 cubic feet) of Rs. 68-6-5.

50. *Work abstracts.*—Work abstracts are all prepared in Sub-divisional offices and sent to Divisional office by which they are returned after posting the register of works.

51. The work abstracts for August 1893 of the Southern sub-division were obtained from the Sub-divisional office and examined. In that for "Constructing lock and flood-gate on the south bank of Kondaleru" estimate Rs. 29,920, Rs. 11, paid in divisional voucher No. 15, for conveyance of 30 barrels of cement for the piece-worker was charged direct to sub-head and no note made of the claim which has not yet been recovered although two payments have since been made to the piece-worker. The record of this claim should also have been made in the register of works and the account of piece-worker's balances sent to central office. It should be so dealt with now pending recovery.

52. *Register of works.*—The amount of estimate for the undermentioned works does not agree with that shown in the schedule of expenditure for August 1893:—

	Register of works.	Schedule.
	Rs.	Rs.
Siding basin at Muthucadu	680	651
Siding basin at Sadras	840	785

The amounts entered in the schedule are correct, but the register has not been corrected as advised in the audit note.

53. The following irregularities were also noticed:—

(*a*) Register not posted for November 1893 in the case of maintenance and repairs of canal, estimate Rs. 70,000, except in respect of totals and a few entries under sub-heads in pencil.

(*b*) No details of arrears of Rs. 7-3-6 due on the above named work are forthcoming. Information is said to have been called for from Sub-divisional officer.

(*c*) Rates have not been worked out for November 1893 in the case of works operated on that month.

(*d*) Items of estimate are not numbered as indicated in Code, Vol II, Chapter XIII, 60.

(*e*) The quantities of work done are not recorded against the sub-heads of the estimate for sheathing 20 flood-gates with copper, estimate Rs. 16,000, and expenditure Rs. 16,549.

(*f*) An expenditure of Rs. 38-11-0 incurred departmentally in November 1893, on account of carriage of stones belonging apparently to a piece-worker from the Madras Basin to the work is charged to "constructing lock on the south side of the Pennar," estimate Rs. 26,300, sub-head "cut-stone in cement" and there is no record of the outstanding to admit of check on recovery.

54. *Excesses in rates* (*a*).—Constructing lock and flood-gate on the south bank of Kondaleru, estimate Rs. 29,920.

	Rates as estimated.	Rates as executed.	
	Rs. A. P.	Rs. A. P.	
Concrete in cement blocks	49 8 0	50 0 0	(nearly).

The excess is due to Rs. 11 paid for conveyance of cement purchased by a piece-worker from stock having been debited to the sub-head—*vide* paragraph 11 above.

(*b*) Constructing lock at Coromandel flood-gate, estimate Rs. 18,500.

	Rs. A. P.	Rs. A. P.
Concrete in surki	27 0 0	27 3 11

The excess is due to Rs. 18 paid (Southern sub-divisional V No. 9 of July 1893) for one quoin box which the draftsman said should be covered by the estimate rate and therefore recoverable from the piece-worker.

(*c*) Constructing lock and flood-gate in south bank of Kondaleru, estimate Rs. 29,920.

	Rs. A. P.	Rs. A. P.
Excavating foundation and filling in	5 10 9	5 14 9

(*d*) Lock on the north side of the Pennair river, estimate Rs. 26,000.

	Rs. A. P.	Rs. A. P.
Wood-work to gate	7 0 0	7 2 0

The excesses under (*c*) and (*d*) have resulted from charges recoverable having been debited to these sub-heads as above.

55. It is essential that all such charges should be shown as due from piece-workers and not debited to sub-heads as already noted under "Work abstracts" (paragraph 51).

56. *Materials at site.*—The register of works does not record any materials at site and no accounts are maintained as purchases are directly charged off to sub-heads as in the case of the undermentioned works :—

(*a*) Constructing lock on the north side of the Pennair.

Estimate ... ... Rs. 26,000

Sub-heads.	Value of materials charged. Rs. A. P.
Sinking wells	567 0 0
Concrete in surki	2,346 8 0
Do. in cement blocks	677 2 10
Dry-stone revetment	1,153 10 3
Gravel backing	545 3 5
Total ...	5,279 8 6

(*b*) Constructing lock on the south side of the Pennair.

Estimate ... ... Rs. 26,300

Sub-heads.	Value of materials charged. Rs. A. P.
Sinking wells	634 8 0
Concrete in surki	1,269 6 1
Do. in cement blocks	420 0 0
Dry-stone revetment	1,116 2 7
Gravel backing	563 8 0
Total ...	4,003 8 8

5/888

57. As no expenditure for work done has yet been incurred on these sub-heads and the amounts involved are large, it appears desirable that a numerical account of these and other materials similarly charged off should be maintained in view to exercise some control over their expenditure.

Store accounts—Tools and Plant.

Check of Monthly Returns form No. 9 (Head-quarter stores) and No. 12 (Sub-divisions).

58. The following discrepancies between the issues and the corresponding acknowledgments were noticed :—

Name of article.	Particulars of issue.	Particulars of receipt.	Month.
	Northern Sub-divisional Officer.	Southern Sub-divisional Officer.	
Rules, folding, 2'	1	2	April 1893.
Chubb's padlock	1	..	May 1893.
Hand lanterns	3	..	..
Padlocks with lever, brass	1	..	..
Screw jack, Halley's	1	..	..
Bench vice	1	..	..
	Southern Sub-divisional Officer.	Northern Sub-divisional Officer.	
Prismatic compass	1	..	..
Levelling staves	2	..	..
	Northern Sub-divisional Officer.	Head-quarter Stores.	
Chain measuring 50'	1	..	July 1893.
Rules, parallel, rolling, ebony, 18" ..	1	..	..
Do. brass 24" ..	1	..	..
Do. sliding 18" ..	1	..	..
Colour box	1	..	..

N.B.—These errors and omissions appear to have been discovered when the returns for the half-year ending 31st July 1893, were compiled and set right in the respective half-yearly returns, but one bench vice issued by the Northern Sub-divisional officer in May 1893 is not shown in the half-yearly return of Southern sub-division.

59. The following issues shown in form No. 9 of head-quarter stores should be expunged :—

(1) Tape 100 feet (July 1893). This was previously shown in form No. 9 and removed from the head-quarter stores return when first issued to Mr. Lalor in January 1893. It was since lost and value recovered.

(5) Ferry boats (June 1893). Borne on Northern sub-divisional return and write off shown in form No. 12 for June 1893.

60. The Divisional storekeeper transcribes the entries from form No. 9 (Book form) into form No. 12 every month. Form No. 12 need not be written up for head-quarter stores as form No. 9 gives the required information.

61. *Half-yearly Returns.*—The returns for half-year ending 31st July 1893 of the Head-quarter stores and of sub-divisions were checked with the following result :—

Name of article.	Receipts. Half-yearly return.	Receipts. Monthly return.	Month.
Head-quarter Stores.			
Spanners	2	..	March 1893.
Southern Sub-division.			
Taps and dies	..	2	April 1893.
Bench, carpenter's	1	..	May ,,

62. One scale plotting described in Northern sub-divisional return as destroyed by white-ants has not yet been written off.

63. The accountant is the head of the office and supervises generally the work of the accounts section, beyond which however he apparently does little—see also paragraph 24. The establishment of five clerks (one 4th class, 3rd grade, vacant) including license clerk and store-keeper, both of whom are employed in the divisional office and assist in the accounts work, is ample.

64. The Executive Engineer was absent on tour with the Superintending Engineer during the inspection and there was thus no opportunity of discussing any of the points noticed in this report.

65. A separate note on the accounts and records of the South sub-divisional office is appended.

Madras,
23rd December 1893.

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

Note.

The South sub-divisional office was visited on 23rd December 1893.

1. Sub-divisional officer Mr. Bond, Assistant Engineer, was absent.

2. Clerk K. Sabapathy Mudaliar present.

3. Cash-book is posted by the clerk and totalled for periods of ten days during each month. Totals thus taken are initialled by sub-divisional officer and extract for each period sent to divisional office with vouchers.

4. Imprests with three subordinates as per divisional notes.

5. Sub-divisional officer accounts for collections by—

Toll-keeper, Adyar lock,
Toll-keeper, Shadyanceuppum lock,
Wharf clerk, Papanchavady,
Shroff, Elephant gate wharf,
Shroff, Trevelyan basin,

at intervals of from two to seven days. In first three cases obtains extracts from cash books; in the case of shroffs, receipts are detailed in imprest account form. These accounts accompany the sub-divisional extracts from cash book and divisional office.

6. The tool-keepers and wharf clerk pay receipts into treasury direct submitting their remittance books with cash extracts; the shroffs pay realizations over to sub-divisional officer who remits to treasury.

7. The accounts of collection are also supported by duplicates of toll and wharf tickets.

8. The sub-divisional cash balance is not always kept as low as it might be. Figures for last three months are September Rs. 19-10-3, October Rs. 3-6-11, November Rs. 45-2-2.

9. The heads of cash abstract book are entered by sub-divisional clerk both in cash book and extracts. This should be left to the divisional office.

10. Full details of bills paid for work are entered, to avoid making office copies, of which there are none on record.

11. The current cash balance is kept by the sub-divisional officer and could not therefore be verified.

12. The sub-divisional cash book is said to be inspected by Executive Engineer half-yearly. Last countersigned on 31st August 1893.

13. *Accounts of Works.*—Works abstracts are prepared monthly and sent to divisional office, by which they are returned after verification or correction.

14. No other record of outlay in relation to estimates or appropriations.

15. No accounts of materials on works.

16. No register or list of measurement books in use. No completed books forthcoming.

17. All measurements made by subordinates and initialled in pencil by sub-divisional officer on payment of bills. No arithmetical check by sub-divisional clerk.

18. *Store accounts.*—Daily accounts of receipts and issues of stock and tools and plant in book form opened from November 1893. Entries for that month. Monthly statement form 12 sent to divisional office. This meets all requirements as transactions are few and are confined to head-quarters stores.

19. Half-yearly register is for some reason written up at end of six months instead of monthly.

20. Certificate of count of tools and plant on 31st July 1893 initialled in office copy by sub-divisional officer in blue lead.

21. *Correspondence registers.*—An inward and outward register is maintained.

22. *Account of service labels.*—This is a separate record and is totalled daily but balanced at end of month. Balance on inspection Rs. 5-1-3.

24th December 1893.

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

6/888

Order—dated 31st March 1894, No. 888 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Buckingham Canal 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, II 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

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 31st.

Read.

Read.

G.O., 31st Mar. 1894, No. 888 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Buckingham Canal division, dated 24th December 1893.

T/888

Report of an inspection of the office of the Executive Engineer, Buckingham Canal Division, by Mr. W. A. Crisp, Examiner of Accounts, on the 20th to 23rd December 1893.

Last inspection by Mr. H. Rainier, Deputy Examiner on 5th to 8th November 1889.

2. *Executive Engineer.*—Mr. A. S. Russell, 2nd grade, since 25th February 1891.

3. *Accountant.*—Mr. C. Manavala Naidu, 2nd grade, joined the division on 31st August 1893.

4. *Test-audit.*—This was applied to the accounts for August 1893, with the results recorded in paragraphs 41 to 62.

5. *Constitution of the division.*—There are two sub-divisions as under:—

(1) *South.*—Under Mr. H. M. Bond. Honorary Assistant Engineer, 2nd grade, who has drawing accounts on the Bank of Madras (Presidency town) and Nellore.

Imprest-holders.—Mr. J. Willis, Supervisor, Rs. 100.
„ S. Manick Mudaliar, Temporary Overseer, Rs. 30.
(cash security Rs. 50) Mr. B. Sarungapany Naidu, Sub-Overseer Rs. 30.

(2) *North.*—Under Lieutenant J. Lalor, Assistant Engineer, 2nd grade, drawing account on Nellore treasury.

Imprest.—Mr. B. Kistnasawmy Mudaliar, Overseer, Rs. 50.

6. *Revenue management.*—The following provision also exists for the collection of canal dues:—

Five large and two smaller wharfs, 1 license and 2 toll stations:—

Main Wharfs ...	1. Papanchavady	Wharf clerk, Rs. 17-8-0	under S. S. D.
	2. Madras Basin	Wharf Superintendent, Rs 50; One clerk, V class, 3rd grade „ 17	in direct account with head-quarters.
	3. Muthucur; 4. Maipaud; 5. Kottapatam	One wharf clerk at each on Rs. 17-8-0	under S. S. D.
	5. Kottapatam	One wharf clerk at Rs. 17-8-0	under N. S. D.
Small Wharfs ..	6. Trevelyan basin	Shroff, Rs 10	under S. S. D.
	7. Elephant gate	„ „ 8	
License Station	Madras basin	License clerk, Rs. 30, Head-quarters.	
Tolls Stations ..	Adyar lock	Toll-keeper Rs. 15	under S. S. D.
	Shadyancuppam lock	Do. „ 15	

A toll clerk on Rs. 15 is also attached to the divisional office for checking the canal returns

7. *Control over expenditure.*—There has been only one instance, during the current year, of expenditure on work without estimate, viz, on "Rebuilding revetment of chamber 1½ to 1 slope and constructing 2 lascars' huts at Chintamany lock," Rs. 1,799-4-8. An estimate of Rs. 2,320 has been submitted to the Superintending Engineer, by whose No. 143 B.C., dated 17th June 1893, the Executive Engineer's proceedings in undertaking the work were approved.

8. Work is carried out almost entirely by "piece-work" and paid for in full from time to time by the sub-divisional officers, who make all disbursements except occasionally for petty works and supplies at head-quarters, which are paid for, after inspection, by the Executive Engineer.

9. No final bills are under this system pre-audited in the divisional office and passed by the Executive Engineer, but all bills are said to be checked by the disbursing officers before payment with measurement books, the record in which is noted on the bills. No measurements are furnished to the divisional office. From two completed measurement books in office and some other current books (all in M F. No. 19) obtained for purposes of the inspection, it appeared that measurements are first entered in pencil and then inked over throughout, by the subordinate in charge of the work, who either sends the book to the sub-divisional officer for preparation and payment of the bill, or himself prepares the bill and sends it to the sub-divisional officer, who, before payment on the work, checks the entries with the measurement book and initials the latter in blue or red lead. The contents are then scored across by the same means, but the particulars of bill by which paid are never noted. No arithmetical check of measurements is made in the sub-divisional office. Further remarks appear under "check of measurements" in paragraphs 42 to 49.

10. A register of measurement books was opened in the divisional office from September 1892, on the receipt of G.O. No. 2726 of 30th idem, showing the books in stock at that period and subsequent receipts and issues, but the names of individuals for whom issued are not entered. None of the books shown as issued have been returned. The books in use before September 1892 are nowhere recorded. For purposes of the inspection all completed books were called in on the 11th December 1893, but only two, as before stated, were received from the North sub-division—No. 5 containing entries from May 1890 to March 1893 and No. 2 from April 1892 to December 1892.

11. No vouchers are obtained from sub-divisional officers for charges on account of departmental labour, when employed, under the provisions of note 15 on form No. 2 as per Standing Order 100 of 1892.

12. *Control over revenue and other receipts.*—The cash recoveries are promptly paid into treasuries under the following arrangements :—

(*a*) For the Bank of Madras treasury one remittance book is maintained by the divisional office, in which are entered the payments from time to time by—

(1) Divisional office ;
(2) License clerk (employed at divisional head-quarters);
(3) Sub-divisional officer, South division (from treasury receipts obtained with cash book extracts).

Separate remittance books are maintained for the payments made direct by—

(1) Wharf Superintendent, Madras basin.
(2) Wharf clerk, Papanchavady.
(3) Toll clerk, Shadyanouppum lock.
(4) Do. Adyar lock

The aggregate payments into treasury, arrived at from the several books, are entered by the divisional office in a form of consolidated receipt (in duplicate) which is sent at the end of the month to the Bank for signature with the separate remittance books, but these are not thus signed for the total payments of the month as required by Code, X, 27.

(*b*) For the Nellore treasury no remittance book is maintained. Separate treasury receipts are obtained with the cash book extracts of the North sub-division for the payments by—

(1) The Sub-divisional officer.
(2) Wharf clerks, Muthucur, Mypaud and Kottapa'am.

The aggregate of these is entered at the end of the month by the divisional office in a consolidated receipt in duplicate and sent to the treasury officer for signature. They could at the same time be entered in a remittance book and signature obtained to the latter also. A duplicate of the consolidated receipt would not then be necessary.

13. The rents of buildings are very small and are detailed in the monthly register of dues, recoveries and arrears (of which there are none). There are similar registers of—

Rents of Government boats,
Do. trees on canal,
Do. land on canal,

but the principal revenue is derived from license, toll and wharfage fees, of which an abstract register is maintained showing the realizations from the several sources under each head, the totals of which are entered in the monthly register of revenue.

14. The license fees (which confer the right of navigating the canal for one year) are collected only at the Madras basin by the "license clerk," who is accountable to the divisional office and keeps a separate cash book for this purpose, the totals of which (receipts and payments into treasury) are incorporated in the divisional cash-book at the end of the month. The licenses are printed in counterfoil and are signed blank in advance by the Executive Engineer (a few at a time), the divisional accountant initialling the counterfoils at the time of issue. The license clerk also collects "tolls" at the Madras basin, for which toll tickets available for six weeks are prepared in triplicate.

15. Toll fees are also collected by the four wharf clerks and the two toll clerks.

16. Wharfage fees are collected by the Wharf Superintendent, Madras basin, the four wharf clerks, the toll-keeper, Adyar lock, and the two shroffs.

17. The Wharf Superintendent, Madras basin, keeps two cash books, which are sent alternately, at the end of each month, to the divisional office for check, with duplicates of the wharfage tickets and traffic registers of inward and outward boats, also abstracts of the collections, which are brought in the aggregate on to the divisional cash-book.

18. The several wharf and toll clerks also keep cash-books, extracts from which are sent every two or three to five days to the sub-divisional officer concerned, for entry in his cash book, accompanied by treasury remittance book or receipts supporting the payments into treasury. These extracts accompany the extracts from the sub-divisional cash books, which are sent to the divisional office every 10 days.

19. The check of collections with the duplicates of wharf and toll tickets, is conducted in the divisional office by a special toll clerk, V class, 1st grade, on Rs. 18, under the direction of the accountant. A cross check is also applied by comparing the outward traffic registers of one station with the inward traffic registers of the next as follows and is effective :—

(*a*) Traffic registers of the Adyar lock checked with the cash extracts of the toll-keeper and by the traffic registers of the Papanchavady wharf.
(*b*) Traffic registers from Muthucur, Mypaud and Kottapatam wharfs checked with their accounts and wharf clearance tickets.
(*c*) The Madras basin outward traffic register, after check with its cash book, is also checked with the clearance tickets, which are collected at the Shadyanouppum lock or the Elephant gate or Trevelyan basins.
(*d*) Further the inward traffic register of each wharf is compared with its own outward register to check demurrage fees which are charged for delays of over nine days.

20. All the fees are regulated by the "Revised Navigation rules for the Gódávári, Kistna and Buckingham Canals" printed and issued under the authority of the Chief Engineer for Irrigation on the 20th March 1883.

8/888

21. An abstract of the food-grains carried by the canal is prepared from the abstracts received from the Shalyanouppum and Adyar locks and furnished to the Traffic Manager, Madras Railway, on the 20th of each month.

22. *Cash arrangements.*—(*a*) Extracts from the sub-divisional officer's cash books are received three times a month for periods of 10 days each, but it was noticed that there is invariably a delay of several days in obtaining the extracts for the first period, particularly from the South sub-division, which is practically on the spot. The dates for the last three months are—

	September 1893.	October 1893.	November 1893.
South sub-division...	18th September	20th October	21st November
	26th "	24th "	28th "
	2nd October	2nd November	2nd December
North " ...	16th September	16th October	15th November
	25th "	24th "	29th "
	2nd October	31st "	2nd December

(*b*) *Sub-divisional interest accounts of subordinates.*—The following instances of neglect to close or recoup the accounts before the end of the month were noticed :—

South sub-division—

Supervisor J. Willis, account to { 1st October 1 93, recouped 3rd October / 1st November " " 3rd November

North sub-division—

Overseer V. Kistnaswamy, account to 29th September 1893, recouped 2nd October.

23. *Divisional cash book.*—This has since October 1893 been kept by the license clerk (see paragraph 14) in consequence of the slovenly and careless manner in which the posting was previously done by the Head Clerk A. Luximandass. Several corrections were noticed in the entries from April to September 1893 in folios 52, 55, 56, 57, 62, 73, 74 and 75, which however had been properly corrected and initialled by the Executive Engineer. One erasure was observed in the amount of a cheque on page 57, the amount of which Rs. 300 was subsequently entered above in fresh figures. These were verified with the counterfoil of the cheque which was drawn for the same amount.

24. Two cheques are usually drawn for the Executive Engineer's salary, one for a portion in favour of Messrs. Parry and Co. and the other for the balance in his own favour; both cheques, however, invariably appear in the cash book as drawn in Executive Engineer's name, which is incorrect.

25. Cheques Nos. 22, 23 and 24, dated 26th November 1893, drawn by the Executive Engineer while on tour and received on 30th idem are posted in inverse order, which, it was explained, was due to the first having been received last by a later post the same day. It is important, however, that cheque payments should appear in consecutive order.

26. As the license clerk makes large collections, which he accounts for in a separate cash book, the aggregates of which are taken into the divisional cash book at the end of each month, the arrangement under which the same man is allowed to post the Divisional cash book seems open to objection. Under the existing organization, practically all disbursements and a considerable portion of the canal revenue are accounted for through sub-divisional officers, while the revenue directly accounted for to the Executive Engineer is detailed in subsidiary cash books and taken into the divisional cash book by totals at the end of the month. There is thus no reason why the divisional cash book should not be written up by the accountant himself. This will fix his responsibility for the examination of the two subsidiary cash books (kept by wharf superintendent and license clerk) before taking over the entries. At present he does not, by his own admission, examine the wharf superintendent's cash book, and, so far as could be judged, the examination of the other is confined to verifying the remittances to treasury by the license clerk, with his collections. No other books or registers are posted by the accountant, who only exercises a general supervision over the accounts work of the office, which is by no means heavy as regards expenditure, while the fullest measure of relief has been secured in the matter of sub-divisional accounts thus—

No measurements obtained.
" final bills pre-audited.
" copies of bills obtained or made.
" vouchers for departmental labour obtained.
" works abstracts prepared.

27. *Accounts of works—Registers of works.*—There are no cases of excess over total estimate but excesses on sub-heads appear in the following cases :—

	Estimate.	Outlay.
	Rs.	Rs.
(*a*) "Diversion of canal from Chintamany backwater to Pulicat lake"	42,600	30,460
Sub-head "Compensation for land"	5,300	8,818
(*b*) "Sheathing flood-gates with copper"	16,000	15,549
Sub-head "Taking out and repairing gates" ...	1,600	1,725
(*c*) "Maintenance of Buckingham Canal"	70,000	40,000
Sub-head "Liabilities of 1892-93"	5,156	10,011

Works slips are not used, on the authority of the Superintending Engineer's circular memo. No. 191 B.C., dated 8th September 1892, the Executive Engineer being responsible that any probable excess over total estimate is specially reported for orders.

28. It will be observed from item (c) above that a system obtains of incurring heavy liabilities at the close of each year in anticipation of the grants for the next, into the accounts of which the charges are thrown, or in other words deferring payment of current year's charges until the following year for want of appropriation. This is said to be due to the necessity for obtaining the best results during the last three months of the year (January to March) which represent the working season, but it is opposed to principle and necessitates a nominal curtailment of the grant for current expenditure, the excess on which is provided for the following year; and so an irregular system is perpetuated.

29. The procedure could be obviated by bringing the entire expenditure of any one year to account within the year and sanctioning the adjustment of the previous year's liabilities as a permissible excess over grant, after which the annual grants will suffice for the entire expenditure of the year. It will also be noticed that under the present system the *estimates* of outlay provide for the liabilities as above from year to year as a distinct sub-head and the charges are similarly accounted for, thus giving it the seal of authority. The estimates for the current year are—

		Rs.
South sub-division	For 1893–94	23,344
	Liabilities of 1892–93	5,156
	Total ...	28,500
North sub-division	For 1893–94	30,500
	Liabilities of 1892–93	11,000
	Total ...	41,500

30. *Materials at site.*—There is no record under this head, although the accounts show a large outlay on materials charged directly to sub-heads of work, of which no priced statements of receipts and issues are maintained—see paragraphs 56 and 57. There are separate piece-work contracts for the supply of materials to certain works which are all dealt with as above.

31. *Contract accounts.*—There are no regular contracts, either for works undertaken as a whole or at scheduled quantities. All work is given out on the piece-work system, simply on a schedule of rates, although practically one contractor is thus employed on the execution of complete works estimated to cost, both for labour and materials, up to Rs. 30,000 each and for labour only up to nearly 2 lakhs in one instance. This was commented upon in the inspection report of December 1888 and was brought specially to the notice of Government by the Examiner, but no specific orders appear to have resulted.

32. No security is taken from the piece-workers and no deduction is made from their bills which are paid in full from time to time for measurements up to date.

33. No copies of piece-workers' bills or other vouchers are prepared for record in the sub-divisional offices, but the details of each bill are entered in the sub-divisional cash book which is thus swelled to needless proportions.

34. No contractors' ledger is maintained as there are no running accounts.

35. *Establishment, Work—Service Books*—

(a) Events are generally noted once a month, after the salary bill is prepared, instead of as soon as they take place or are reported by sub-divisional officers.

(b) The privilege leave granted to clerk S. Beema Rao from 25th November 1893 to 6th January 1894 has not been entered in his service book.

(c) Service books have not yet been opened for V. T. Natesa Iyer and K. Audeshesha Chetty, who were confirmed as wharf clerks under orders of the Superintending Engineer, dated 25th and 30th November 1893.

(d) The following books have been attested or reattested by sub-divisional officers instead of by the Executive Engineer as head of the division:—

(1) J. Narainsamy Naidu, clerk, on 28th November 1890
(2) K. Sabapathy Rau, clerk, on 5th August 1891 } by Captain Power, Assistant Engineer.
(3) L. Gopalsawmy Iyer, clerk, on 3rd August 1891 }
(4) K. Ganapathy Mudaliar, shroff, on 24th July 1893
(5) A. Kamasi, lascar, on 18th July 1893 } by Mr. Bond, Assistant Engineer.

9/8886

36. It was ascertained that A. Loganatha Pillai, toll clerk on Rs. 15 at the Adyar lock, is paid Rs. 7 monthly direct and allowed a peon by the Madras Municipality, for collecting octroi on timber, fuel and tobacco imported by the canal. No authority in the Public Works Department was forthcoming, but the arrangement is said to have existed since 1884, under the provisions of Financial Department G.O., No. 2381, dated 7th October 1884, which sanctions the delegation by the President, Madras Municipal Commission, of his power under the Municipal Act to collect the duty to the Executive Engineer, Buckingham Canal.

37. *Security deposits*—The savings' bank book for the deposit of Wharf Clerk A. Raja Mudaly shows a sum of Rs. 130–9–6 to his credit in the name of the Executive Engineer, while in the list of savings' bank deposits on the reverse of the schedule of deposits for September 1893 the amount is entered at Rs. 100. The difference represents accumulated interest which should have been withdrawn by the depositor. By G.O., No. 2416, dated 20th September 1893, security is not now required from the subordinate revenue establishment and the several deposits are about to be refunded. It could not be ascertained, however, from the divisional records whether an agreement of deposit had been executed in each case and for warded to the Examiner's office.

38. *Register of estimates.*—This is kept in Public Works Department Form No. 41 C, since January 1893 by the head draftsman, but the sanctions are not chronologically recorded, a separate folio being reserved for each departmental head with an index. The arrangement is found more convenient for reference.

39. The register of appropriations has been kept in Public Works Department form No. J from April 1893, but only in the abstract by departmental heads (appropriations for individual works not entered) which are totalled to end of each month.

40. A subsidiary register of sanctions and expenditure is maintained in M.F No. 91 (progress report) detailing estimates and appropriations over individual works (on separate folios for each head) and recording the outlay of and to end of each month. This is posted from the registers of works and the schedules of expenditure are compiled from it, but an office copy of each schedule is also prepared monthly which under the circumstances is unnecessary. There is an abstract at the close of the register dividing the grant and expenditure under each sub-head between the respective sub-divisions for purposes of executive control.

41. *Check of unvouched outlay.*

(a) The outlay returned unvouched to the Examiner's office amounted to Rs. 669–4–3, of which Rs. 20–14–6 is supported by vouchers filed in the Divisional office, the difference of Rs. 648–5–9 is the amount paid on muster rolls which under S.O. No. 100 to form No. 2 (note 15) do not pass beyond the Sub-divisional offices.

(b) The muster rolls of the Southern sub-division (at head-quarters) amounting to Rs. 331–5–3 were obtained from the Sub-divisional office and checked. Those paid by the Sub-divisional officer, some of which are marginally noted, do not bear the initials of the Sub-divisional officer against each individual paid.

Sub-divisional voucher No.	Period of muster roll.	Rs.	A.	P.
18	1st—31st July 1893 ..	37	5	0
19	11th—31st ,, ,, ..	28	0	0
25	11th—31st ,, ,, ..	22	7	0

(c) Southern sub-divisional voucher No. 21 a muster roll for Rs. 106–13–6 (11th —31st July 1893) has the names of coolies entered in vernacular, although the musterer, a maistry, signs his name in English.

42. *Check of records of measurement.*—In none of the books examined are the measurements taken authenticated by the signature of the subordinates concerned.

43. The practice in the Southern sub-division is (as explained by Sabapathi Mudaliar, Sub-divisional clerk) for bills to be prepared by subordinates and sent without measurement books to the Sub-divisional officer, who pays them either at his head-quarters or on the works in the course of his monthly inspections.

44. The sub-divisional clerk does not check the calculations; the responsibility for their accuracy is left apparently to the subordinates themselves, some of whom are lower subordinates.

45. The measurement books of the Southern sub-division were examined and the bills paid in August 1893 (with the exception of the following) were compared with the measurements recorded therein:—

C.O.V. No. 14 bill for Rs. 650–10–10 for improvements to canal.
III[1]—V to 113/1 miles. Book No. 4 stated to have been filed in the District Munsif's court at Nellore.

No measurement books from the Northern sub-division were available for inspection.

46. Reference to measurement book quoted in C.O.V. No. 51 of August 1893 should be page 196 of book No. 1 and not book No. 196 and the date of measurement 23rd July and not 27th August 1893. There are several corrections in contents and abstract in red ink said to have been made by the Sub-divisional officer, but not initialled. Payment represents amount withheld from previous bill for removing spoil bank at a fraction of the rate for full work. The measurements are crossed with date of payment in red lead, but the total quantity

billed for, viz., 181,811 cubic feet, appears to have been incorrectly calculated, as the aggregate of the several totals recorded by miles comes to 178,182 cubic feet only :—

7th mile	18,507
8th "	6,711
10th "	8,830
11th "	37,158
12th "	58,660
13th "	2,253
15th "	2,754
16th "	11,848
17th "	661
26th "	30,800
Total ...	178,182

The difference of 3,629 cubic feet should be explained or the over-payment of Rs. 25–2–10 (at Rs. 6–15–0 per 1,000 cubic feet) recovered from the piece-worker.

47. Measurements are generally taken in pencil and then wholly inked in, but in some instances they are entered in ink and originally are said to be in the handwriting of the subordinates themselves. As a rule they are not signed.

48. The Sub-divisional officer generally initials the entries at foot in blue or red lead and crosses them out by the same means, but does not enter particulars of the bill by which paid.

49. The following further omissions and irregularities were noticed :—

(*a*) In book No. 1471, the name of piece-worker is omitted in pages 12 and 15, and work done by two men is entered on one page (pages 16, 60 and 61).

(*b*) In book No. 414, signature of piece-worker is obtained in pages 1 and 7. This is exceptional.

(*c*) In books Nos. 414, 415, 1471, 1474 and 158, reference to bill is not quoted, but the date of payment is generally noted either in blue or red lead.

(*d*) In page 10 of book No. 414, an item of sinking well under foundation measuring 6 × 8 × 6 × 3 has been calculated as 684 instead of 864 cubic feet resulting in an under-payment to piece-worker C. Manikka Mudaly (for 180 cubic feet at Rs. 38 per 100 cubic feet) of Rs. 68–6–5.

50. *Work abstracts.*—Work abstracts are all prepared in Sub-divisional offices and sent to Divisional office by which they are returned after posting the register of works.

51. The work abstracts for August 1893 of the Southern sub-division were obtained from the Sub-divisional office and examined. In that for "Constructing lock and flood-gate on the south bank of Kondaleru" estimate Rs. 29,920, Rs. 11, paid in divisional voucher No. 15, for conveyance of 30 barrels of cement for the piece-worker was charged direct to sub-head and no note made of the claim which has not yet been recovered although two payments have since been made to the piece-worker. The record of this claim should also have been made in the register of works and the account of piece-worker's balances sent to central office. It should be so dealt with now pending recovery.

52. *Register of works.*—The amount of estimate for the undermentioned works does not agree with that shown in the schedule of expenditure for August 1893 :—

	Register of works.	Schedule.
	Rs.	Rs.
Siding basin at Muthucadu	680	651
Siding basin at Sadras	840	785

The amounts entered in the schedule are correct, but the register has not been corrected as advised in the audit note.

53. The following irregularities were also noticed :—

(*a*) Register not posted for November 1893 in the case of maintenance and repairs of canal, estimate Rs. 70,000, except in respect of totals and a few entries under sub-heads in pencil.

(*b*) No details of arrears of Rs. 7–3–6 due on the above named work are forthcoming. Information is said to have been called for from Sub-divisional officer.

(*c*) Rates have not been worked out for November 1893 in the case of works operated on that month.

(*d*) Items of estimate are not numbered as indicated in Code, Vol II, Chapter XIII, 60.

(*e*) The quantities of work done are not recorded against the sub-heads of the estimate for sheathing 20 flood-gates with copper, estimate Rs. 16,000, and expenditure Rs. 16,549.

(*f*) An expenditure of Rs. 38–11–0 incurred departmentally in November 1893, on account of carriage of stones belonging apparently to a piece-worker from the Madras Basin to the work is charged to "constructing lock on the south side of the Pennar," estimate Rs. 26,300, sub-head "cut-stone in cement" and there is no record of the outstanding to admit of check on recovery.

10 / 888

54. *Excesses in rates* (*a*).—Constructing lock and flood-gate on the south bank of Kondaleru, estimate Rs. 29,920.

	Rates as estimated.	Rates as executed.	
	Rs. A. P.	Rs. A. P.	
Concrete in cement blocks	49 8 0	50 0 0	(nearly).

The excess is due to Rs. 11 paid for conveyance of cement purchased by a piece-worker from stock having been debited to the sub-head—*vide* paragraph 11 above.

(*b*) Constructing lock at Coromandel flood-gate, estimate Rs. 18,500.

	Rs. A. P.	Rs. A. P.
Concrete in surki	27 0 0	27 3 11

The excess is due to Rs. 18 paid (Southern sub-divisional V. No. 9 of July 1893) for one quoin box which the draftsman said should be covered by the estimate rate and therefore recoverable from the piece-worker.

(*c*) Constructing lock and flood-gate in south bank of Kondaleru, estimate Rs. 29,920.

	Rs. A. P.	Rs. A. P.
Excavating foundation and filling in	5 10 9	5 14 9

(*d*) Lock on the north side of the Pennair river, estimate Rs. 26,000.

	Rs. A. P.	Rs. A. P.
Wood-work to gate	7 0 0	7 2 0

The excesses under (*c*) and (*d*) have resulted from charges recoverable having been debited to these sub-heads as above.

55. It is essential that all such charges should be shown as due from piece-workers and not debited to sub-heads as already noted under "Work abstracts" (paragraph 51).

56. *Materials at site.*—The register of works does not record any materials at site and no accounts are maintained as purchases are directly charged off to sub-heads as in the case of the undermentioned works :—

(*a*) Constructing lock on the north side of the Pennair.

	Rs.
Estimate	26,000

Sub-heads.	Value of materials charged. Rs. A. P.
Sinking wells	557 0 0
Concrete in surki	2,346 8 0
Do. in cement blocks	677 2 10
Dry-stone revetment	1,153 10 3
Gravel backing	545 3 5
Total ...	5,279 8 6

(*b*) Constructing lock on the south side of the Pennair.

	Rs.
Estimate	26,300

Sub-heads.	Value of materials charged. Rs. A. P.
Sinking wells	634 8 0
Concrete in surki	1,269 6 1
Do. in cement blocks	420 0 0
Dry-stone revetment	1,116 2 7
Gravel backing	563 8 0
Total ...	4,003 8 8

57. As no expenditure for work done has yet been incurred on these sub-heads and the amounts involved are large, it appears desirable that a numerical account of these and other materials similarly charged off should be maintained in view to exercise some control over their expenditure.

Store accounts—Tools and Plant.

Check of Monthly Returns form No. 9 (Head-quarter stores) and No. 12 (Sub-divisions).

58. The following discrepancies between the issues and the corresponding acknowledgments were noticed :—

Name of article.	Particulars of issue.	Particulars of receipt.	Month.
	Northern Sub-divisional Officer.	Southern Sub-divisional Officer.	
Rules, folding, 2'	1	2	April 1893.
Chubb's padlock	1	..	May 1893.
Hand lanterns	3	..	..
Padlocks with lever, brass	1	..	..
Screw jack, Halley's	1	..	..
Bench vice	1	..	..
	Southern Sub-divisional Officer.	Northern Sub-divisional Officer.	
Prismatic compass	1	..	..
Levelling staves	2	..	..
	Northern Sub-divisional Officer.	Head-quarter Stores.	
Chain measuring 50'	1	..	July 1893.
Rules, parallel, rolling, ebony, 18" ..	1	..	..
Do. brass 24" ..	1	..	..
Do. sliding 18" ..	1	..	..
Colour box	1	..	..

N.B.—These errors and omissions appear to have been discovered when the returns for the half-year ending 31st July 1893, were compiled and set right in the respective half-yearly returns, but one bench vice issued by the Northern Sub-divisional officer in May 1893 is not shown in the half-yearly return of Southern sub-division.

59. The following issues shown in form No. 9 of head-quarter stores should be expunged :—

(1) Tape 100 feet (July 1893). This was previously shown in form No. 9 and removed from the head-quarter stores return when first issued to Mr. Lalor in January 1893. It was since lost and value recovered.

(5) Ferry boats (June 1893). Borne on Northern sub-divisional return and write off shown in form No. 12 for June 1893.

60. The Divisional storekeeper transcribes the entries from form No. 9 (Book form) into form No. 12 every month. Form No. 12 need not be written up for head-quarter stores as form No. 9 gives the required information.

61. *Half-yearly Returns.*—The returns for half-year ending 31st July 1893 of the Head-quarter stores and of sub-divisions were checked with the following result :—

Name of article.	Receipts.		Month.
	Half-yearly return.	Monthly return.	
Head-quarter Stores.			
Spanners	2	..	March 1893.
Southern Sub-division.			
Taps and dies	..	2	April 1893.
Bench, carpenter's	1	..	May "

62. One scale plotting described in Northern sub-divisional return as destroyed by white-ants has not yet been written off.

63. The accountant is the head of the office and supervises generally the work of the accounts section, beyond which however he apparently does little—see also paragraph 24. The establishment of five clerks (one 4th class, 3rd grade, vacant) including license clerk and store-keeper, both of whom are employed in the divisional office and assist in the accounts work, is ample.

64. The Executive Engineer was absent on tour with the Superintending Engineer during the inspection and there was thus no opportunity of discussing any of the points noticed in this report.

65. A separate note on the accounts and records of the South sub-divisional office is appended.

MADRAS,
23rd December 1893.

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

11/888

NOTE.

The South sub-divisional office was visited on 23rd December 1893.

1. Sub-divisional officer Mr. Bond, Assistant Engineer, was absent.

2. Clerk K. Sabapathy Mudaliar present.

3. Cash-book is posted by the clerk and totalled for periods of ten days during each month. Totals thus taken are initialled by sub-divisional officer and extract for each period sent to divisional office with vouchers.

4. Imprests with three subordinates as per divisional notes.

5. Sub-divisional officer accounts for collections by—

Toll-keeper, Adyar lock,
Toll-keeper, Shadyancuppum lock,
Wharf clerk, Papanchavady,
Shroff, Elephant gate wharf,
Shroff, Trevelyan basin,

at intervals of from two to seven days. In first three cases obtains extracts from cash books; in the case of shroffs, receipts are detailed in imprest account form. These accounts accompany the sub-divisional extracts from cash book and divisional office.

6. The tool-keepers and wharf clerk pay receipts into treasury direct submitting their remittance books with cash extracts; the shroffs pay realizations over to sub-divisional officer who remits to treasury.

7. The accounts of collection are also supported by duplicates of toll and wharf tickets.

8. The sub-divisional cash balance is not always kept as low as it might be. Figures for last three months are September Rs. 19-10-3, October Rs. 3-6-11, November Rs. 45-2-2.

9. The heads of cash abstract book are entered by sub-divisional clerk both in cash book and extracts. This should be left to the divisional office.

10. Full details of bills paid for work are entered, to avoid making office copies, of which there are none on record.

11. The current cash balance is kept by the sub-divisional officer and could not therefore be verified.

12. The sub-divisional cash book is said to be inspected by Executive Engineer half-yearly. Last countersigned on 31st August 1893.

13. *Accounts of Works.*—Works abstracts are prepared monthly and sent to divisional office, by which they are returned after verification or correction.

14. No other record of outlay in relation to estimates or appropriations.

15. No accounts of materials on works.

16. No register or list of measurement books in use. No completed books forthcoming.

17. All measurements made by subordinates and initialled in pencil by sub-divisional officer on payment of bills. No arithmetical check by sub-divisional clerk.

18. *Store accounts.*—Daily accounts of receipts and issues of stock and tools and plant in book form opened from November 1893. Entries for that month. Monthly statement form 12 sent to divisional office. This meets all requirements as transactions are few and are confined to head-quarters stores.

19. Half-yearly register is for some reason written up at end of six months instead of monthly.

20. Certificate of count of tools and plant on 31st July 1893 initialled in office copy by sub-divisional officer in blue lead.

21. *Correspondence registers.*—An inward and outward register is maintained.

22. *Account of service labels.*—This is a separate record and is totalled daily but balanced at end of month. Balance on inspection Rs. 5-1-3.

24th December 1893.

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

(C. No. 1201/5)

12/888

KEEP-WITH CURRENT No.

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

EXAMINER, P. W. ACCOUNTS.

dated 189 .

Madras, 28 March 1894.

OFFICE NOTE No. 1162-13.

To

W.

Inspection Report on the accounts of the Buckingham Canal Division, dated 24th. December 1893.

Submitted to Government for necessary action, special attention being drawn to the following points:-

2. Paras 9, 42, 48 and 49. Measurement books to be of any use, should be properly completed, where necessary, by quotation of bills for payment; their validity depends in a great measure on their being signed and the original pencil entries of measurements being left untouched. Divisional officers should, therefore make it a point to see that these requirements are being acted up to.

3. Paras 23 and 28. It is not desirable that the license clerk should keep up the divisional cash-book, since the transactions from his own cash book have to be brought into the latter; the Accountant should therefore write the Divisional cash book and be held responsible for the examination of the two

900-3-2-91.

subsidiary cash books before incorporating their totals in the general cash book.

4. Paras 31 and 32. A similar point was raised in the Inspection Report on the accounts of the Salem Division - Please see para 5 of office note No. 158 B, dated 10th January 1894.

5. Para 35. Service books should be posted more promptly (vide G.O. No. 272 W dated 4th February 1893)

6. Paras 44 and 45. It is absolutely necessary that there should be some check of the calculations in measurement books; and immediate steps should be taken to enquire into (and recover, if necessary) the apparent overpayment of Rs.25-8-10 or C.O.V.No.31 of August 1893.

7. Para 51. More care should be taken to record dues from piece-workers.

8. Paras 52 and 53. More careful scrutiny of the Register of Works by the Executive Engineer, would appear to be necessary.

9. Para 54 (b) to (d) - Vide para 7 above; these amounts should be at once recovered and credited to sub-heads concerned.

Rec: 29.3.94
Encls/

Yours
C.

X 232 W dy 24-1-94

No. 888 W dy 31 Mar

Communicated to the Supdg. Engr. II Circle for the information and guidance of the Ex. Engr. Buckingham Canal Division who's special attention shld be drawn to the remarks in the Ex's covering note.

4/4

S.E. II Circle

The Supdg. Engr.
C. Arbitrator
S of W. P. Project
Exr. P.W. Accts.

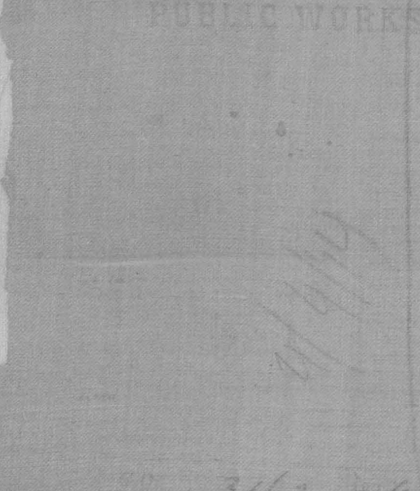
DEPT. OF
13 APR. 94

13/888

Cpt 2487.

Govt. of [illegible] Madras.

PUBLIC WORKS.



P.W. 31/3 No. 2887

Inspection Report

Orders on the accounts of the Buckingham Canal &c., for 24th December 93.

1.6/96

Approved

3/96