GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Report of an inspection of the accounts of the Executive Engineer, North Arcot Division, by I. S. SHERLOCK-HUBBARD, Esq., Examiner, Public Works Accounts, Madras, on the 18th and 19th December 1894, dated Madras, 20th December 1894.

1. *Date of last inspection.*—26th to 28th October 1893.

2. *By whom last inspected.*—Mr. P. J. Creameor, Deputy Examiner.

3. *Orders of Government on the last inspection report.*—G.O., No. 466 W., dated 19th February 1894.

4. *Divisional Officer.*—Mr. H. E. Clerk, Executive Engineer, 3rd grade.

5. *Divisional Accountant.*—M.R.Ry. M. Govindarajalu Naidu, 6th grade.

6. *Constitution of the division* —

Sub-division.	Name of Sub-divisional officer.	Rank and grade.	Remarks.
Vellore	M.R.Ry. R. Vaidyanatha Aiyar Avergal.	Sub-Engineer, 2nd grade ..	Is a disburser.
Arni	Sub-Conductor S. Ainley	Sub-Engineer, 3rd grade	Do.
Ranipet ..	Sub-Conductor J. Cherry	Supervisor, 1st grade	Do.
Nos. 4 and 5 Parties, Tank Restoration Scheme.	Mr. J. W. Lawrence	Supervisor, 2nd grade	Holds an imprest of Rs. 250.

7. *Imprest-holders other than Sub-divisional officers*—

Names of imprest-holders.	Rank and grade.	Imprest.	Remarks.
		Rs.	
Sergeant E. Price	Overseer, 1st grade	25	
A. Loganatha Mudaliyar	Sub-divisional clerk, Vellore	10	
M.R.Ry. P. M. Armugam Pillay	Overseer, 1st grade	200	
,, S. Panchapakesa Aiyar	Do. 3rd grade	100	
V.S. Kristnasawmi Mudaliyar	Sub-divisional clerk, Arni	10	
Mr. W. H. Maghee	Temporary upper subordinate on Rs. 150.	300	
M.R.Ry. S. K. Govinda Row Garu	Supervisor, 1st grade	50	
,, W. Ethiraja Mudaliyar	Overseer, 2nd grade	50	
,, S. Iswara Sastry	Do. do.	50	
,, M. Gnanapragasam Pillay	Sub-Overseer, 1st grade	350	
B. Subba Row	Sub-divisional clerk, Ranipet ..	20	
M.R.Ry. C. Ramasawmy Naidu	Head clerk, divisional office	25	

8. *Points noticed in the last inspection report which still need attention*—

Paragraph 7 (*a*).—A schedule of rates for the year ending 31st March 1894 still awaits the Superintending Engineer's approval.

Paragraph 7 (*b*).—The claim of contractor Thiruvangadasawmy & Co., which was first noticed in paragraph 32 of the inspection report published with G.O., No. 282 W., dated 4th February 1893, is still unsettled. The amount now at their credit in the deposit account is Rs. 1,651-14-11.

Paragraph 7 (*c*).—The number of items still due to contractors and piece-workers, of more than six months' standing, is still heavy—*vide* Appendix A. One item relates to 1891, seven to 1892, eighteen to 1893, and 26 to 1894. The two items of March 1892 were said to be the result of erroneous over-deductions made from contractor Ramanjulu Chetty when making intermediate payments, but nothing appears to have been done to refund the amounts.

Paragraph 7 (*d*).—A list of works on which there has been no outlay for more than three months will be found in Appendix B, from which it will be noticed that the length of time since the last payment was made in each case is as follows:—

	Number of works.		Number of works.
Eighteen months or over.	3	Nine months or over.	14
Fifteen ,, ,,	6	Six ,, ,,	37
Twelve ,, ,,	9	Three ,, ,,	37

Completion reports have therefore apparently been delayed (see also paragraph 32).

Paragraph 24.—The irregularity still exists.

Paragraph 26.—Works abstracts are still compiled in the divisional office (see also paragraph 33 of the present report).

Paragraph 28.—The alleged excess recovery of Rs. 223-14-0 from a contractor on the work "Cheyaru main channel" is still unadjusted.

Paragraph 29.—Instructions not attended to.

Paragraph 30 (*b*).—Not yet attended to. An attempt to carry out the instructions was not made until the beginning of the current month, or nearly fourteen months after the necessity for the distribution of charges was pointed out to the accountant by the last inspecting officer.

Paragraph 31.—No steps have been taken to rectify the register of works, or to recover from the contractor concerned the amount of Rs. 12-8-6.

Paragraph 38.—A separate register of sanctions for tools and plant has not been opened.

Paragraph 41.—A revised register of buildings is now in the Press.

Paragraph 42.—No reference to entry in the adjustment book is given on debit advices received.

9. It will thus be seen that the divisional accountant has failed in several instances to carry out distinct orders that were given ten months ago.

10. It is not so easy to apportion his responsibility in connection with the points here noticed with reference to paragraphs 7 (*a*) and 7 (*b*) of the last report, but it is very necessary that they should receive early attention.

11. *Unvouched outlay—Schedule docket No.* 2—*Taluk Cutcherry at Wandiwash.*—Rs. 11-9-6 are charged for railway freight and cart-hire on record-racks transferred from Gudiyatam taluk cutcherry; but the value of the racks themselves has however not yet been transferred.

12. *Vouchers.*—Notwithstanding the very clear instructions in G.O., No. 2216 W., dated 11th August 1892, and G.O., No. 2668 W., dated 26th September 1892, the hand-receipt form is not used for intermediate payments to contractors; detailed check is applied in the divisional office to all such payments (see also paragraphs 28 to 30); and sub-divisional offices are needlessly inflicted with the preparation of detailed copies of contractors' bills for the purpose of such check.

13. The requirements of the Accountant-General's circular No. 32 of 1892 (Appendix H, chapter III of Examiner's Office Manual) have received but little attention, and work has been unnecessarily multiplied by the necessity for audit remarks from my office which would have been avoided if those requirements had been complied with.

14. The *adjustment book* is not neat, and contains too many corrections.

15. The *Contractors' ledger* is not posted to date, and the instructions given in Examiner's circular No. 3 of 1893 have been ignored. The book is therefore practically useless as showing the state of any contractor's account up to date. It is not verified by the accountant.

16. *Works abstracts.*—These do not show progressive totals, nor are they initialled by the Executive Engineer (Code vol. II, chapter II, paragraph 159) (but see last clause of paragraph 18 *infra*). An important suggestion as to the compilation of these abstracts will be found in paragraph 33. It is however emphatically the duty of the divisional accountant to scrutinize these documents and to initial them in token of such scrutiny; but this has never been done.

17. *Measurement books.*—G.O., No. 1698 W., dated 4th June 1892, has been treated as a dead letter, except as far as the mere opening of a register is concerned. Immediate steps should be taken to ensure the return of completed measurement books (Code vol. II, chapter I, paragraph 38).

18. *Registers of works.*—It is necessary that these records should be examined every month by the Executive Engineer (note 9 on P.W.D. form No. 30 A), and very desirable in his own interests that his initials in token of such scrutiny should be in ink; but on this point an important suggestion has been submitted to Government in my recent report on the accounts of the West Coast Division.

19. The index to the registers is not neat, and in some cases the fact of completion of a work was not noted in the index.

20. A fundamental requirement of posting the registers prior to the preparation of the schedule of expenditure (form 32 O), has been ignored, although full and clear instructions on the subject were given in my office-note published with G.O., No. 2351 W., dated 24th August 1892.

21. The amounts shown as "arrears" could not be readily verified in some cases owing to a number of contractors employed on the work whose names are not recorded.

22. The following irregularities were noticed in examining the registers:—

(*i*) *Constructing 1st-class Taluk Cutcherry at Chandragiri—estimate Rs.* 34,920—*Register No.* 40 *of* 1893-94.—Quantities are not recorded under several sub-heads. It was explained that the debit represents payments for materials charged off direct to the sub-heads on which they are likely to be used.

(*ii*) *Kukkundi branch channel—cutting and embanking—estimate Rs.* 34,000—*Register No.* 195 *of* 1893-94.—The expenditure on this work up to end of September 1893 consisted of outlay on "cutting and embanking" and "inlets" in October 1893, the outlay up to 30th September 1893 on the two heads was separated in the register, but the expenditure incurred on both the works by contractor P. Viswanatha Iyer in October and subsequent months was billed for in the same contract certificates and charged to "inlets" only, no charge being made to "embanking." In rectifying the errors in October 1894, Rs. 28-7-4 instead of Rs. 15-12-7 was transferred to "cutting and embanking." This error would not have occurred if the accountant had worked out the figures methodically, and should now be adjusted.

(*iii*) *Fixing screw gearing shutters in the scouring vents of Pálár anicut—estimate Rs.* 9,660—*Register No.* 259 *of* 1892-93.—The outlay on this work is recorded in Part I of the register, but under note 1 in Form No. 30 A, Part II, it may well be accounted for in that part of the form as, although the total amount of the estimate exceeds Rs. 5,000, it contains no sub-head costing above Rs. 500 and is therefore not accounted for by sub-heads.

(*iv*) *Widening and deepening Cheyaru main channel from Register Nos.* 2 *to* 6—*estimate Rs.* 72,400—*Register No.* 167 *of* 1893-94.—(*a*) The expenditure is recorded by sections, which are being worked by different contractors. A guarantee of Rs. 50 each was taken from two different contractors working on two different sections for removing stones from the bed of the channel, but both sums, that is, Rs. 100 in all, have been shown under one section under a novel sub-head "guarantee amount." It is therefore impossible to ascertain from the registers *who* deposited the Rs. 100. The proper course would have been to treat the amount as a deposit in the Savings Bank and allow the contractors the benefit of interest on it, and this should now be done unless the work for which the guarantee was taken is likely to be completed at a very early date.

In May 1894 the total of all sub-heads worked up to Rs. 458-5-1, but it is entered in the register as Rs. 458-4-1, and the arrears as Rs. 38-10-4 instead of Rs. 38-11-4. The mistake is in the preparation of works abstract, and it could not have been carried further if the accountant had verified the work of his assistants.

(*b*) Under the sub-head materials at site, a *credit* of Rs. 35 appears in October 1894 for value of dynamite recovered from the contractor, but inasmuch as there has been no charge to that sub-head, early adjustment of the item is necessary.

23. *Register of Appropriations.*—The total grant allotted to the division up to 10th October 1894 is here shown as Rs. 3,33,121, but in the first line of the application for letters of credit for November, *with which it ought to agree*, it appears as Rs. 3,26,761. The irregularity is graver than it looks, for not only should line 1 of the application for letters of credit agree with the register of appropriations, but it should be obtained from it. Although the application for November was prepared only nine weeks ago, the accountant was unable to explain the difference between the two figures; but he distinctly asseverated that the application for credit was posted from the register, and much of my time was wasted in trying to find out which of the two figures was correct.

24. The facts of the matter, as admitted by the accountant, but admitted only after tests that were applied conclusively proved the case, are (i) that the register had *not* been kept posted up to date; (ii) that the entries in it subsequent to the sanctions accorded by the Superintending Engineer in his No. 488 N.A., dated 30th September 1894, were not made until the second week in December, that is, *until after he knew I intended inspecting his work;* (iii) that notwithstanding this the entries have been so made as to appear to have been made at the time of receipt of each sanction and totalled on the 10th November and 10th December, respectively; and (iv) that the figure (Rs. 3,26,761) for the application for November's letter of credit was obtained by the accountant by some rule-of-thumb now unexplainable.

25. The register of appropriations is one of the most important records in a divisional office, as, unless it is posted as soon as each sanction is received in the office, it is impossible for an Executive Engineer to know how he stands as regards funds. The accountant's culpability in this matter is inexcusable.

26. *Applications for letters of credit.*—From the application of Ranipet sub-divisional officer for January 1895, it would appear that the use of the memorandum of unspent balances is not understood by that officer. Instead of recording the transactions of November 1894, he entered the balances on 1st December 1894 and the amounts of letters of credit for December 1894.

27. Nor does the principle of regulating the issue of letters of credit to sub-divisions appear to be understood in the divisional office. For instance, the Ranipet sub-division furnished details (in form E. No. 172) of a proposed outlay in January 1895 of Rs. 8,000, for which amount he asked that letters of credit might be given him. In applying for the orders of the Executive Engineer the data used by the accountant was wrong, inasmuch as the average of the previous eight months (or Rs. 7,123) was taken as the probable outlay in December, whereas the amount that ought to have been taken was the amount shown by the sub-divisional officer in his application for December 1894, as his probable outlay for that month, viz., Rs. 10,000. Rs. 8,000 were asked for, but on the above data only Rs. 2,000 were allowed, a sum which, if Rs. 10,000 are spent in December, will leave only Rs. 7,531 for outlay in January 1895, *e.g.*—

	Rs.
Treasury balance on 1st January 1895	* 5,531
Credit as above allowed	2,000
Total ...	7,531

or Rs. 469 less than was required, and *nothing* as a working balance. It was difficult to make the accountant understand that the average monthly outlay on works in non-working months, is no criterion of what the outlay will be in a working month.

28. *Payments by Divisional office.*—In paragraph 31 of my inspection report on the office two years ago (*vide* G.O., No. 282 W., dated 4th February 1893), I brought

	Rs.	Rs.
* Treasury balance on 1st December 1894	8,531	
Letter of credit for December	7,000	
		15,531
Proposed outlay for December		10,000
Total ..		5,531

to notice that advantage had not been taken of the sanction accorded in G.O. No. 2668 W. of 26th September 1892, to the payment of *all* contractors' bills by sub-divisional officers, and in paragraph 1 of the orders of Government on that report the attention of the Executive Engineer was drawn to my remarks; but the practice that was then in force has been continued (see also paragraph 12).

29. In my office-note published with G.O., No. 2668 W., dated 26th September 1892, it was clearly demonstrated that the interests of Government are completely safeguarded by the check in the divisional office of only *final* bills before payment by sub-divisional officers.

30. It is manifestly unfair to contractors to require them to come in from all parts of the division to receive payment of their dues at the head-quarters of the division; and it may not unreasonably be supposed that they recoup themselves in their rates for the expense to which the journeys subject them as well as for the delay in receiving payment of their dues. It is, moreover, most desirable that a divisional accountant's part as a medium in the payment of contractors should be reduced to the minimum. Unless, therefore, there are any valid reasons to the contrary, I would strongly urge strict adherence to the procedure authorized in G.O., No. 2668 W., dated 26th September 1892.

31. *Delay in payment of bills.*—Appendix C is an extract from form E. No. 66 (authorized in G.O., No. 2873 W., dated 15th October 1892), showing instances of delay on bills already paid that have occurred within the last twelve months in the payment of bills.

32. In addition to this Appendix D contains a list of 51 final bills which have been duly checked but which still await payment in the divisional office. In consequence of this delay the accounts of these works have been unnecessarily kept open in contravention of Code II, chapter II, paragraph 107 (see also paragraph 8, under paragraph 7, *d*, of last report).

33. *Absence of means for Sub-divisional officers' control over outlay.*—These officers are not kept informed of the total expenditure on each work at end of each month, as—

(i) all works abstracts are prepared in the divisional office;
(ii) only those for works costing over Rs. 5,000 are sent to sub-divisional officers, but as these do not record the totals up to date they are useless as a guide in regulating further outlay;
(iii) progress reports in any form are not regularly sent to the sub-divisional officers, and
(iv) variations in the grants for minor works are not, subsequent to the issue of the budget, distributed over the sub-divisions and intimated to sub-divisional officers.

With reference to (iii) above the accountant asserted—

(*a*) that the object in view was secured, as regards the head-quarter sub-division, by a clerk from that office coming every month to the divisional office to compare his figures with those recorded in the register of works;
(*b*) that a tabulated statement showing the necessary information had just been prepared for *and would in future be regularly sent* to the Ranipet sub-division;
(*c*) that a similar return had been regularly sent to the Arni sub-division.

But it was proved conclusively that the statement relating to the Arni sub-division had *not* been posted *for the past six months* until after the present inspection was commenced; and on this being brought home to the accountant he admitted that his statement at (*c*) was untrue.

34. The simplest means of giving sub-divisional officers an effective check on their control of outlay is to allow them (i) to pay all bills as recommended in paragraph 30, and (ii) to have works abstracts prepared in their offices (paragraph 13 of my note published with G.O., No. 2726 W., dated 30th September 1892); and unless something of the kind is done it is impossible to expect adherence to estimates or appropriations from sub-divisional officers.

35. *Register of bills received for check in the divisional office.*—The object of this book (G.O., No. 2873 W., dated 15th October 1892), was to enable the Executive Engineer to exercise a watch over the prompt payment of contractors' dues, but that object has been completely frustrated by the accountant's omission in numerous cases to enter the date of payment, and by his failure to place the book before the Executive Engineer periodically for scrutiny. One bill was entirely omitted from the register.

36. *Travelling journals of lower subordinates, office and petty establishments.*

May 1894.

(i) V. Gooroosawmy Naidu, clerk, Rs. 20, Head-quarters Arni—

	Distance travelled. MILES.
5th, Wandiwash to Arni	27
25th do.	27

Actual expenses claimed for the journeys were disallowed, the sub-divisional officer not having approved the necessity for rapid journeys; but daily allowance at 4 annas was not passed instead.

July 1894.

(ii) Similarly, daily allowance was not passed instead of actual expenses to the clerk for the 19th and 30th.

(iii) M. K. Subramanya Pillai, clerk, IV Class, third grade, Rs. 20 to 30, head-quarters, Wallaja—

	Distance travelled	
	By rail. MILES.	By road. MILES.
25th Vellore to Wallaja	16	8

The amounts claimed by the clerk, viz., 4 annas for double third-class fare and 6 annas actual expenses for road journey limited to daily allowance are admissible; but only 6 annas was passed and the railway fare disallowed.

August 1894.

(iv) Similarly, double class fares were disallowed to the clerk for journeys on 14th, 24th and 30th (4 annas each time) and also on the 6th September 1894.

(v) T. A. Daivasirwatham Pillay, clerk, V class, 1st grade (Rs. 15–20), head-quarters, Ranipet—

	Distance travelled. MILES.	
3rd, Ranipet to Arcot	4	in continuation of railway journeys.
5th, Arcot to Ranipet	4	

Actual expenses were passed for each of the journeys at 8 annas, the amount admissible being limited to 4 annas daily allowance. The excess 8 annas should be recovered.

September 1894.

(vi) V. Gooroosawmy Naidu, clerk, Rs. 20—

	MILES.
2nd, Wandiwash to Arni	27
29th do.	27

The sub-divisional officer made the following remark on the actual expenses certificate signed by the overseer:—

"The necessity for these repeated rushes always from Arni to Wandiwash or *vice versâ* is not apparent, as the works between should be inspected. They seem planned to accommodate the overseer's clerk."

The claim for actual expenses, Rs. 3-4-0 each time, was, however, passed by the divisional office, but a pencil note was made by the accountant in an unobserved part of the bill to the following effect:—

"Submitted for orders with reference to the remarks of the sub-divisional officer on the certificate. The claim is within the mileage admissible to the clerk."

The Executive Engineer, not seeing any remark where he was required to affix his signature to the document, signed the abstract on the face of form M 152 A and the claim was paid, although similar claims had been disallowed in May and July 1894.

37. It was no part of the accountant's duty to suggest that the claim was admissible when the sub-divisional officer had, on administrative grounds, questioned the necessity for the rapidity of the journey. His explanation to me of his irregular conduct was that the clerk had personally represented to *him* the great hardship of being deprived of the mileage—an explanation which savours of gross arrogance on the accountant's part. From the fact that his pencil memo. asking for the Executive Engineer's "orders" was written where it was not likely to be seen, it is difficult to avoid the conclusion that he did not intend it to be seen. As a matter of fact there is no proof that the pencil memo. was on the bill at all when the bill was submitted for the Executive Engineer's orders.

38. *Service books.*—(i) The re-attestation of the opening entries in the service books of the undermentioned individuals is now overdue:—

	Date of last attestation.
R. Kanny, lascar	20th Nov. 1888.
P. Gangan, lascar	19th July 1889.
T. Munisawmi Pillai, lascar	8th Aug. ,,
Sub-Conductor J. Cherry, supervisor	19th Sept. ,,
C. Kuppusami Mudaliar, superintendent	21st Dec. ,,

(ii) Transit pay of Daivasirwatham Pillay, clerk, V class, 1st grade, at Rs. 15, from 6th to 11th April 1894, has not yet been recorded in his service book.

(iii) A service book has not yet been opened for T. G. Rathna Mudaliar, channel superintendent, appointed on 16th July 1894. His health certificate was received only on the 10th December 1894, or nearly five months after date of appointment.

39. *Unnecessary work.*—The following are further instances of this:—

(i) Copies of schedule dockets in the old Madras form of "List of vouchers" are unnecessary, as the numbers and amounts of vouchers should be quoted in the works abstracts.

(ii) A special record of works for which completion reports have been submitted with particulars of the amounts of estimate and outlay should be dispensed with. Quotation of the number and date of the completion report in the register of works is sufficient.

40. *Miscellaneous.*—In none of the cases noticed during the past year in the divisional objectionable item statements for want of estimate or appropriation had the Superintending Engineer's authority been previously obtained for execution without estimate or appropriation.

41. Counterfoils of cheques used up by the Arni and Vellore sub-divisions have not been returned to the divisional office.

42. The cash extracts and vouchers of Ranipet sub-division are generally received late.

43. Two amounts aggregating to Rs. 250 received in July 1894 and August 1894 from the District Board Engineer for execution of works have not yet been refunded to him although promised in the schedule of deposits (contribution) for October 1894 to be refunded in November 1894. The necessary transfer of funds should have been applied for.

44. A register of periods of incumbency of each officer is not maintained as required by Code vol. II, chapter I, 207.

45. A register of standing orders is not maintained on the flyleaf of the Public Works Department Code and the Civil Service Regulations.

(Signed) I. S. SHERLOCK-HUBBARD,
Inspecting officer.

APPENDIX A.

List of dues to contractors outstanding for over six months (paragraph 8 of report).

Item number.	Month.	Name of contractor.	Amount. Rs.	A.	P.
1	October 1891	P. Ramasawmi Iyer	108	0	4
2	March 1892	Ramanjulu Chetty	60	11	7
3	Do. „	Do.	66	14	10
4	April „	P. Kesava Moodaliyar	4	0	3
5	August „	Kaniappa Naidu	45	5	3
6	September „	Narasier	25	0	0
7	October „	Annasawmy Moodelly	10	0	0
8	November „	Anantha Charry and Venkatappa Naidu	11	10	11
9	January 1893	Ramachendra Moodaliyar	20	11	1
10	March „	V. Murugesa Moodaliyar	40	0	8
11	June „	Guruvan and Narrainsawmy Moodaliyar	196	2	2
12	Do. „	Rathna Reddy	7	13	4
13	July „	Ponnuranga Moodaliyar	12	12	4
14	August „	Raghavulu Naidu	3	9	3
15	September „	V. Colundavelu Moodaliyar	63	4	10
16	Do. „	Narasaier	33	9	11
17	Do. „	P. Ramasawmy Iyer	151	0	2
18	October „	Iyanna Nainar	5	0	0
19	Do. „	Narayana Reddy	13	11	8
20	Do. „	Do.	106	7	4
21	November „	Gurusawmy Achary	8	1	3
22	Do. „	Do.	7	0	8
23	Do. „	P. Ramasawmy Iver	11	10	11
24	December „	T. Subraya Moodaliyar	20	0	0
25	Do. „	Kalahasti Razu	16	14	9
26	January 1894	Guruvan	27	13	8
27	February „	Margasahaya Iyer	20	12	2
28	Do. „	S. M. Viswanatha Iyer	12	6	9
29	Do. „	Appasawmy Moodaliyar	27	14	1
30	Do. „	Guruvan and Narrainasami Moodaliyar	12	6	9
31	March „	Nagalinga Moodaliyar and Veerasami Naidu ...	285	10	0
32	Do. „	Do. do.	447	7	1
33	April „	Ponnuranga Moodaliyar	13	9	2
34	Do. „	Raghavulu Naidu	51	13	3
35	Do. „	Narasimha Ragava Charry and Narasimah Charry ...	115	12	8
36	Do. „	W. Sreenivasaloo Naidu	25	0	2
37	Do. „	Ramarunga Iyengar	48	10	6
38	Do. „	Kesava Moodaliyar	18	0	0
39	Do. „	P. Ramasawmy Iyer	235	12	3
40	Do. „	K. Subba Iyer	18	4	9
41	Do. „	Margasahaya Iyer	64	0	0
42	May „	K. V. Subraya Moodaliyar	12	3	6
43	Do. „	Gurusami Achary	10	13	6
44	Do. „	V. C. Murugesa Moodaliyar	20	15	3
45	Do. „	Narasimha Charry	13	15	3
46	Do. „	Ramasawmy Iyengar	2	2	6
47	Do. „	Oppara Guruvan	3	1	7
48	Do. „	Raghava Charry	98	15	10
49	Do. „	Changama Naidu	46	12	6
50	Do. „	Do.	31	13	9
51	Do. „	Do.	31	2	2
		Piece-worker.			
52	April 1893	Sanjeevy	5	1	10

APPENDIX B.

List of works on which there has been no outlay since July 1894 and previous months (paragraph 8 of report).

Item number.	Name of works.	Amount of estimate. Rs.	Month in which last outlay was recorded.
1	Kalathur tank.—Constructing an additional weir ...	720	March 1893.
2	Kommavenkatanayani cheruvu.—Constructing low level sluice to —	450	Do.
3	Eliappanthangal of Ananthalai	195	April 1893.
4	Abdullapuram tank.—Repairs to—	950	May 1893.
5	Iluppai Chitteri.—Repairs to —	540	Do.
6	Palliput kondam across the Sholingar tank surplus channel. —Repairing No. 1 —	155	Do.
7	Kalathur tank.—Repairs to —	4,450	Do.
8	Raising silt of Mecheri branch channel by one foot ...	120	Do.
9	Thellur tank.—Raising the body wall	65	July 1893.
10	Cheyár anicut.—Raising the crest of —	150	August 1893.
11	Kodukantangal tank repairs	195	Do.
12	Narasanaicken tank.—Raising and strengthening ...	150	September 1893.
13	Eluppakanam tank.—Repairing the calingulah of — ...	45	Do.
14	Kelapakkam tank.—Repairing calingulah	25	Do.
15	Alliabad large tank	4,400	Do.
16	Clearing Paranji channel and its bed	450	Do.
17	Kotha Kota tank.—Improvements to existing bye-wash to —...	560	October 1893.
18	Raising the body wall of Kahanam tank	55	Do.
19	Kotha Kota tank repairs	1,340	November 1893.
20	Kurapady tank.—Improving the existing weir	460	December 1893.
21	Emergent repairs to Sholingar tank	1,630	Do.
22	Reddivalam-Nedampalli Kondam	110	Do.
23	Kelambakam tank.—Emergent repairs	70	Do.
24	Kadaperi tank.—Emergent repairs	80	Do.
25	Pallur Chitteri.—Closing breaches	60	Do.
26	Tennel tank.—Constructing a weir	690	January 1894.
27	Karunampetta tank.—Constructing a low level sluice ...	280	Do.
28	Opening four vents in the existing weir of Paranchi tank.	80	Do.
29	Sengadu tank.—Emergent repairs to —	110	Do.
30	Arumbakam Velleri.—Constructing a bye-wash to — ...	53	Do.
31	Karavapetta tank.—Constructing a low level bund ...	280	Do.
32	Strengthening the bank of Kaveripak main channel ...	1,630	Do.
33	Paranji tank.—Emergent repairs to —	240	February 1894.
34	Nagavedu tank.—Closing breach in the bank of supply channel	450	Do.
35	Reddivalem tank bund repairs	1,970	Do.
36	Elathur Kalleri tank.—Repairing the weir of — ...	200	Do.
37	Jonakapuram supply channel.—Closing breaches at the head of —	115	Do.
38	Okkanapuram tank.—Providing a rough stone bye-wash...	73	March 1894.
39	Arimalai channel.—Providing an outlet in the — ...	106	Do.
40	Karinkali channel.—Clearing and sectioning	200	Do.
41	Nimili tank.—Emergent repairs to —	20	Do.
42	Kandambakam tank.—Emergent repairs	35	Do.
43	Kavanur Hissa tank.—Clearing prickly-pear in the — ...	115	Do.
44	Kedalady tank supply channel.—Constructing a weir opposite to jungle stream	259	Do.
45	Kadalady large tank.—Improving the supply channel to —.	850	April 1894.
46	Closing breaches and putting the front slope in Valarthangal tank	420	Do.
47	Constructing a head sluice to Mambat tank supply channel	170	Do.
48	Kanniavedu tank.—Providing a new stone revetment for—.	380	Do.
49	Narasanaicken tank.—Providing a calingulah and tower head to sluice No. 2 —	415	Do.

List of works on which there has been no outlay since July 1894 and previous months, &c.—*cont.*

Item. number.	Name of works.	Amount of estimate.	Month in which last outlay was recorded.
		Rs.	
50	Melanurwah tank.—Repairing the bund of —	1,670	April 1894.
51	Panavolaipadi tank and channel —Improvements ...	2,040	Do.
52	Watchman's shed at Alliabad anicut —Constructing— ...	330	Do.
53	Repairing the breach and erosions in the Cheyár channel.	180	Do.
54	Closing breaches in Therampundi Kavanthangal ...	80	Do.
55	Kolapalambat branch channel proposed sluice	330	Do.
56	Kolapalambathu Alanthangal.—Constructing a weir ...	710	Do.
57	Abdullapuram tank.—Constructing a masonry weir ...	1,990	Do.
58	Karanambethu tank.—Raising and strengthening the land, &c.	850	Do.
59	Yerantangal tank.—Repairs to--	820	Do.
60	Ayalthangal tank.—Emergent repairs to—	600	Do.
61	Rendodi tank.—Emergent repairs	360	Do.
62	Modipakkam tank.—Repairs to the bund of—	1,400	Do.
63	Kanjanellore tank.—Constructing a new head to the low level sluice	315	Do.
64	Valarpuram tank.—Constructing head sluice and outlets to—	1,056	Do.
65	Constructing a surplus escape to Kanjaellore tank ...	125	Do.
66	Kodakal tank.—Repairing the south calingulah of — ..	190	Do.
67	Ammoor tank.—Repairing the shutters in the channel supplying —	25	Do.
68	Tappur Chitteri—Original Works	135	Do.
69	Abdullapuram tank.—Constructing masonry weir to — ...	1,990	Do.
70	Thottalam channel.—Improvements to —...	1,792	May 1894.
71	Compound wall to the proposed circular kitchen, Central Jail	590	Do.
72	Ramanayanikuppam channel.—Improvements to — ...	80	Do.
73	Mulagiripet tank.—Repairing the bund	1,550	Do.
74	Kanjanellore tank.—Repairing the bund	2,680	Do.
75	Nangamangalam tank.—Cutting a supply channel from Govindareddy channel	3,340	Do.
76	Balakristnapuram tank and channel —Emergent repairs to—	340	Do.
77	Bridge No. 4, Cheyár main channel	2,220	Do.
78	Streepathanellore tank.—Repairing the bund of — ...	2,010	Do.
79	Constructing one head constable and 6 constables' huts at Rénigunta	2,650	Do.
80	Veppankuppam tank.—Improvements to —	400	June 1894.
81	Regulator No. 1, Cheyár main channel	3,970	Do.
82	Pudupett tank.—Raising revetment and repairing damages to —	390	Do.
83	Karanambet tank.—Extending the existing escape .	680	Do.
84	Kanjanellore tank.—Constructing a new head to low level sluice of —...	315	Do.
85	Kuppureddy tangal.—Emergent repairs to —	170	Do.
86	Karikal Periyeri tank bund.—Repairs to —	150	Do.
87	Punnai Chinniah cheruvu.—Providing high level sluice...	50	Do.
88	Agaramcheri tank and channel.—Repairs to —	1,590	July 1894.
89	Sub-Magistrate's office at Punganúru.—Constructing— ...	3,170	Do.
90	Sengonam tank.—Repairing the bund of —	1,760	Do.
91	Arundram tank bund.—Repairs to —	1,000	Do.
92	Talavur tank.—Repairing the bund	1,520	Do.
93	Nagavedu tank.—Repairs to the kondam across the channel supplying —	440	Do.
94	Govindavady channel.—Reconstructing sluice No. 1 ...	280	Do.
95	Sathunavatham big tank.—Closing breaches in the bund of—	220	Do.
96	Serpantangal tank.—Repairs to —...	230	Do.
97	Closing breaches in Tennempettu tank	62	Do.
98	Vinnamangalam tank	2,080	Do.
99	Repairing Murukeri tank	135	Do.
100	Polipakam tank.—Emergent repairs to the old kondam across Hilly channel	250	Do.

List of works on which there has been no outlay since July 1894 and previous months, &c.—*cont.*

Item number.	Name of works.	Amount of estimate.	Month in which last outlay was recorded.
		Rs.	
101	Repairing the bund of Kothakadampalliam tank ...	1,260	July 1894.
102	Vinnamangalam tank and channel.—Repairing bund ...	4,200	Do.
103	Reddivalam channel.—Proposed head sluice and weir to Tennembakam tank	370	Do.
104	Reddivalam channel.—Improvements to head sluice ...	380	Do.
105	Veeranthangal tank.—Repairing bund of—	350	Do.
106	Kalambady tank.—Closing breaches in the bund of— ..	240	Do.

—

APPENDIX C.

Extract from the Register showing progress inc heck and payment of bills showing delays of over one month (paragraph 31 of the report).

Item number.	Name of contractor or piece-worker.	Amount of bill.	Date of receipts in the division office.	Date of payment.
	Vellore Sub-division.	Rs. A. P.		
1	V. Colundavelu Mudaliar	34 12 0	8th February 1894 ..	20th March 1849.
2	V. Murugesa Mudaliar	20 1 10	12th ,, ,, ..	16th April ,,
3	Do.	10 0 0	12th ,, ,, ..	16th ,, ,,
4	V. Colundavelu Mudaliar	54 13 1	12th ,, ,, ..	20th March ,,
5	Ramasawmi Naidu	5 3 5	28th April ,, ..	19th September 1894.
6	Gurusawmi Auchary	1 11 6	4th June ,, ..	23rd July ,,
7	Jagannatha Mudaliar	12 0 0	21st ,, ,, ..	7th August ,,
	Arni Sub-division.			
8	Visvanatha Sastri	44 10 10	26th January 1894 ..	11th April 1894.
9	Appasawmi Naipar	90 4 10	16th February ,, ..	18th ,, ,,
10	Do.	189 2 6	16th ,, ,, ..	25th March ,,
11	Ponurunga Mudaliar	113 3 1	21st ,, ,, ..	16th April ,,
12	Raghavulu Naidu	40 12 7	26th ,, ,, ..	5th ,, ,,
13	K. Subbier	180 12 10	1st March ,, ..	3rd ,, ,,
14	Kaja Hussain Saib	146 1 9	1st ,, ,, ..	2nd ,, ,,
15	K. Subbier	33 0 0	1st ,, ,, ..	3rd ,, ,,
16	Do.	42 7 5	2nd ,, ,, ..	3rd ,, ,,
17	Do.	111 9 0	2nd ,, ,, ..	3rd ,, ,,
18	K. Visvanatha Sastriar	8 9 7	6th ,, ,, ..	14th June ,,
19	Do.	9 4 3	6th ,, ,, ..	14th ,, ,,
20	A. Vadapuri Mudaliar	3 0 0	6th ,, ,, ..	11th April ,,
21	Do.	..	6th ,, ,, ..	11th ,, ,,
22	Do.	62 13 4	6th ,, ,, ..	27th May ,,
23	V. Nathamoony Naidu	8 5 6	10th ,, ,, ..	18th April ,,
24	Do.	5 8 10	10th ,, ,, ..	18th ,, ,,
25	Vadapuri Mudaliar	109 11 9	10th ,, ,, ..	11th ,, ,,
26	Chockalinga Mudaliar	121 13 6	10th ,, ,, ..	21st ,, ,,
27	Oppara Govindan	74 9 0	10th ,, ,, ..	27th ,, ,,
28	Raghavulu Naidu	91 4 9	10th ,, ,, ..	14th May ,,
29	Do.	1 9 0	10th ,, ,, ..	14th ,, ,,
30	S. Veeraraghavulu Naidu	183 7 7	12th ,, ,, ..	13th April ,,
31	Athicasava Oodayar	16 9 9	12th ,, ,, ..	20th ,, ,,
32	Balakistna Oodayar	19 5 3	12th ,, ,, ..	21st ,, ,,
33	Do.	186 14 11	12th ,, ,, ..	21st ,, ,,
34	Venayaga Mudaliar	121 2 4	12th ,, ,, ..	19th ,, ,,
35	S. Veeraraghavulu Naidu	481 3 9	12th ,, ,, ..	13th ,, ,,
36	Sundara Mudaliar	..	29th ,, ,, ..	22nd August 1894.
37	Meera Mothin Saib	410 9 1	31st ,, ,, ..	1st May ,,
38	Balakistna Oodayar	88 11 3	4th June ,, ..	3rd November 1894.
39	K. Subbier	63 3 7	20th ,, ,, ..	30th July ,,
40	Meera Moideen Saib	49 12 0	25th July ,, ..	6th October ,,
41	Kristnasawmy Naidu	..	6th September ,, ..	22nd ,, ,,
	Ranipet Sub-division.			
42	Kesava Mudaliar	19 15 0	13th February 1894 ..	26th April 1894.
43	P. A. Murugesa Mudaliar	18 13 7	20th ,, ,, ..	21st ,, ,,
44	Ramarunga Iyengar and Raghava Charry	33 5 8	23rd ,, ,, ..	3rd ,, ,,

Extract from the Register showing progress in check and payment of bills, &c.—*cont.*

Item number.	Name of contractor or piece-worker.	Amount of bill.	Date of receipt in the division office.	Date of payment.
	Ranipet Sub-division—cont.	RS. A. P.		
45	Visvanatha Iyer	78 11 5	23rd February 1894 ..	14th April 1894.
46	Oolaganatha Mudaliar	53 3 3	23rd ,, ,, ..	18th ,, ,,
47	Do.	47 7 9	23rd ,, ,, ..	18th ,, ,,
48	Veerasawmy Iyer and Streenivasacharry	194 9 7	23rd ,, ,, ..	16th ,, ,,
49	Miruthanagaya Thetchathar ..	38 8 10	23rd ,, ,, ..	6th ,, ,,
50	Narayanasawmy Mudaliar	87 11 1	2nd March ,, ..	6th ,, ,,
51	Ramachendra Mudaliar	224 7 8	6th ,, ,, ..	4th May ,,
52	Nageswara Iyer	21 2 11	12th ,, ,, ..	14th ,, ,,
53	Papadu	11 0 8	12th ,, ,, ..	27th April ,,
54	Narayanasawmi Pillai	44 5 11	22nd ,, ,, ..	2nd October 1894.
55	Valayutha Mudaliar	..	30th ,, ,, ..	29th June ,,
56	Do.	15 8 2	30th ,, ,, ..	29th ,, ,,
57	S. M. Visvanatha Iyer	34 4 0	10th April ,, ..	29th September 1894.
58	Do.	10 9 2	10th ,, ,, ..	29th ,, ,,
59	Guruvan and Narayanasawmy Mudaliar	30 0 0	16th ,, ,, ..	3rd July ,,
60	Parasuraman	10 4 0	28th ,, ,, ..	12th June ,,
61	Guruvan	87 9 6	28th ,, ,, ..	3rd July ,,
62	Ganghi Reddy	19 3 1	28th May ,, ..	——
63	Nagalinga Mudaliar	20 0 5	28th ,, ,, ..	19th October 1894.
64	Nagaswara Iyer	— 24 3 3	4th June ,, ..	8th December 1894.
65	Streenivasa Iyengar and Parthasarathy Iyengar	..	4th ,, ,, ..	6th October ,,
66	Chengama Naidu	29 3 3	7th ,, ,, ..	15th September ,,
67	Do.	39 1 9	7th ,, ,, ..	15th ,, ,,
68	P. Visvanatha Iyer	16 10 9	7th ,, ,, ..	6th August ,,
69	S. M. Visvanatha Iyer	167 1 3	29th ,, ,, ..	1st October ,,
70	Do.	28 15 4	29th ,, ,, ..	1st ,, ,,
71	Do.	..	29th ,, ,, ..	1st ,, ,,
72	Do.	519 10 5	29th ,, ,, ..	12th November ,,
73	Do.	3 12 7	29th ,, ,, ..	1st October ,,
74	P. Marthanda Iyer	61 8 0	12th July ,, ..	22nd August ,,
75	Kristnasawmy Pillai	9 13 4	19th ,, ,, ..	1st October ,,
76	Tiruvengada Mudaliar	8 2 6	9th August ,, ..	6th ,, ,,
77	Do.	86 12 10	9th ,, ,, ..	6th ,, ,,
78	Surianarayana Sastri	83 9 11	27th ,, ,, ..	25th November ,,
79	C. Sadasiva Mudaliar	77 9 11	31st ,, ,, ..	3rd October ,,
80	Ramasawmy Mudaliar	5 1 8	31st ,, ,, ..	29th ,, ,,
81	Do.	30 11 6	31st ,, ,, ..	29th ,, ,,
82	P. Visvanatha Iyer	69 9 0	3rd September ,, ..	21st November ,,
83	Guruvan	— 16 3 8	3rd October ,, ..	6th December ,,
84	Marthanda Iyer	624 7 5	25th ,, ,, ..	8th ,, ,,
85	Seetharama Iyer	..	27th ,, ,, ..	10th ,, ,,
86	Vellimalai Munusawmy Mudaliar ..	..	1st November ,, ..	5th ,, ,,

APPENDIX D.

List of final bills which have been duly checked, but which still await payment in the Divisional office (paragraph 32 of the report).

Item No.	Name of contractor.	Name of work.	Amount due.	Date of receipt.	Date of check.	Cause of non-payment.
		Vellore Sub-division.	RS. A. P.	1894	1894	
1	Shaik Hussain Saib ..	Repairs to Gangaveri tank.	419 8 7	7th Nov.	20th Nov.	Paid on 18th December.
2	V. Murugesa Mudaly ..	Vinnamangalam tank, repairs to,	373 15 4	3rd Dec.	4th Dec.	
3	Do. ..	Vinnamangalam tank repairs and its supply channel.	278 1 6	3rd ,,	4th ,,	
4	S. Ramdass Naidu ..	Vallandram small tank ..	88 5 6	12th ,,	....	
		Ranipet Sub-division.				
5	Gangi Reddy	Constructing rain-gauge pillar at Kálahasti.	19 3 1	28th May.	29th May.	
6	Kandasawmy Pillay ..	Sreepathanellore tank, repairing the bund of,	22 13 11	28th ,,	30th ,,	Disputed.
7	Ramanjulu Naidu and Kothandarama Naidu.	Head constable's quarters at Rénigunta.	179 14 1	7th June	11th June.	

List of final bills which have been duly checked, but which still await payment, &c.—*cont.*

Item No.	Name of contractor.	Name of work.	Amount due.	Date of receipts.	Date of check.	Cause of non-payment.
		Ranipet Sub-division —cont.	RS. A. P.	1894.	1894.	
8	Appasawmy Mudaly ..	Nagavedu tank, gravelling the top, &c.	....	14th June	16th June.	Disputed.
9	S. M. Visvanatha Iyer ..	Maintenance of Pálár anicut.	60 3 3	29th ,,	29th ,,	
10	K. Abbooloo Naidu and Rama Reddy.	Taluk cutcherry at Chendragiri.	654 4 7	30th July.	2nd August.	Do.
11	Rathna Reddy	Arumbakam Velleri tank.	30 2 4	17th Aug.	....	Do.
12	Veerasawmy Iyer and Sreenivasacharry.	Tennambakum tank, Reddivalam supply channel—proposed head sluice and weir.	48 10 5	3rd Sept.	5th Sept.	
13	Kalahasti Raju	Repairing the bund of Veeranthangal tank.	66 5 0	28th ,,	3rd Oct.	
14	Ragavalu Naidu ..	Karnampet tank repairs.	3 9 3	1st Oct.	3rd ,,	
15	Balakristna Mudaly ..	Ammananthangal tank repairs.	55 14 8	20th ,,	22nd ,,	
16	C. Sadasiva Mudaliar ..	Reddivalam channel ..	....	1st Nov.	....	Returned to Sub-divisional officer for remarks.
17	Tirumalai Pillay ..	Peruvalayam channel, constructing an escape on right bank of.	98 5 4	14th ,,	16th Nov.	
18	Streenivasacharry and Veerasawmy Iyer.	Forming flood bank on the north side of Reddivalam kondam.	14 10 4	15th ,,	16th ,,	
19	Seshappa Naidu ..	....	....	16th ,,	....	
20	Screenivasacharry and Verasawmy Iyer.	Reddivalam channel improvements to head sluice.	118 12 11	19th ,,	21st Nov.	
21	Balakristna Mudaly ..	Repairing the kondam at the head of the channel supplying Kristnapuram tank.	55 3 1	28th ,,	28th ,,	
22	Streenivasacharry and Veerasawmy Iyer.	Extending Reddivalam or Nedampalli kondam.	124 1 1	28th ,,	28th ,,	
23	Appasawmy Mudali and Kamatchi Mudaly.	Siruvalayam tank, reconstructing sluice No. 4.	179 9 10	28th ,,	28th ,,	
24	Do. ..	Siruvalayam tank, reconstructing sluice No. 1.	405 15 0	28th ,,	28th ,,	
25	Gangadu	Vengapathu kondam, repairs to,	30 0 5	28th ,,	28th ,,	
26	P. Marnthanda Iyer ..	Elathur Kalleri tank, proposed improvements to the damaged portions of the existing weir.	71 8 11	3rd Dec.	3rd Dec.	
27	Do. ..	Repairing the kondam of Jonakapuram across the Sholingur channel.	50 10 0	3rd ,,	3rd ,,	
28	Ramarunga Iyengar ..	Repacking revetment in the slip of Kaveripak tank.	267 15 7	13th Dec.	....	
29	Ananthacharry and Venkatappa Naidu.	Kammananthangal tank.	....	....	....	
		Arni Sub-division.		1894.	1894.	
30	Annasawmy Mudaliar ..	Alliabad anicut repairing apron.	10 0 0	6th March	7th March	
31	P. Ramasawmy Iyer ..	Alliabad large tank, repairing the bund.	108 0 4	6th ,,	6th ,,	Attached by Court.
32	Do. ..	Do. do. ..	10 14 9	6th ,,	6th ,,	
33	M. Kanniappa Naidu ..	Cheyar main channel from head sluice to Mukkur tank.	45 5 3	12th ,,	13th ,,	Disputed.
34	Kesava Mudali ..	Gudimallur Bommanthangal.	4 0 3	29th ,,	30th ,,	
35	P. Ramasammy Iyer ..	Cheyar main channel, raising banks.	11 10 11	6th August.	9th August.	Attached by Court.
36	V. Chinnasawmy Iyer ..	Bridge and regulator No. 1 Vaccadai.	28 1 10	6th Sept.	8th Sept.	
37	P. Ramasawmy Iyer ..	Cheyar main channel from head sluice to Mukkur tank.	235 12 3	20th ,,	20th ,,	Do.
38	Chengama Naidu ..	Widening acqueduct No. 1, Cheyar channel.	58 14 0	20th ,,	23rd ,,	Disputed.
39	Do. ..	Bridge No. 1 in Cheyar channel.	17 3 7	20th ,,	23rd ,,	Do.
40	K. Subbier	Cutting a new channel from the proposed sand sluice in Cheyar main channel.	2 7 2	5th Oct.	5th Oct.	

List of fina ich have been duly checked, but which still await payment, &c.—*cont.*

Item No.	Name of contractor.	Name of work.	Amount due.	Date of receipt.	Date of check.	Cause of non-payment.
		Arni Sub-division—cont.	Rs. A. P.	1894.	1894.	
41	K. Subbier	Head sluice to Mambat tank.	18 4 9	17th ,,	19th Oct.	
42	K. Margasahaya Iyer ..	Kadalady tank supply channel improving.	193 8 5	17th ,,	19th ,,	
43	Margasahaya Iyer ..	Kadalady tank, constructing a surplus weir opposite to jungle stream ..	20 12 2	17th Oct.	19th ,,	
44	Oppara Guruvan ..	Cheyar channel from Chengadu Naickeneri to division calingulah of Poorasai.	3 1 7	22nd ,,	24th ,,	
45	M. Chengama Naidu ..	Cheyar channel improvements from Chengadu Naickeneri to division calingulah to Poorasai.	46 12 6	22nd ,,	25th ,,	
46	S. Raghavacharry ..	Bridge No. 4 in Cheyar main channel.	207 9 1	16th Nov.	17th Nov.	
47	Authecasava Oodyar ..	Nuthambody, constructing sluice No. 2.	57 10 3	5th Dec.	6th Dec.	
48	Ponnaranga Mudali ..	Cheyar main channel inlet No. 6.	23 8 10	5th ,,	6th ,,	
49	Do. ..	Inlet No. 5 in Cheyar main channel.	43 14 5	5th ,,	6th ,,	
50	Iyavu Chetty ..	Cheyar main channel from head sluice to Mukkur tank.	13 1 8	8th ,,	9th ,,	
51	Narasimma Raghavacharry and Narasimmacharyar.	Repairing the bund of Melvarma tank.	204 13 3	13th ,,	....	

Office-note from the Examiner of Public Works Accounts, dated Madras, 11th January 1895, No. 60 B.

Submitted for the orders of Government with special reference to paragraphs 8 to 10, 12, 15, 17, 20, 23 to 25, 27, 30 to 32, 33 to 35, 37 and 40.

2. With reference to paragraphs 28 to 30, I would earnestly ask that the Government may be pleased to absolutely prohibit the use of a Divisional Accountant as a medium in the delivery of cheques to contractors (see also my office-note published with G.O., No. 952, dated 11th April 1893). The proper procedure is that authorized in G.O., No. 2668 W., dated 26th September 1892.

* * * * *

ORDER—dated 23rd January 1895, No. 169 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, North Arcot Division.

2. The suggestion contained in paragraph 2 of the Examiner's note is approved. Cheques should never, under any circumstances, be delivered to contractors except by the Executive Engineer or a Sub-divisional officer; if it is not convenient to a contractor to attend in person at the Divisional or Sub-divisional office, cheques may at his request be sent by post, but on no account should they be delivered by the Accountant or other office subordinate.

3. The neglect of duty on the part of the Accountant brought to notice by the Examiner will be dealt with separately.

(True Extract.)

Under Secy. to Govt., P.W.D.

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

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated January, 23*rd*.

Read. *Encl.*

G.O., 23rd Jan. 1895, No. 169 W.

JANUARY.

Inspection Report

Orders on the — on the accounts of the North Arcot division, dated 20th December 1894.

Report of an inspection of the accounts of the Executive Engineer, North Arcot Division, by I. S. SHERLOCK-HUBBARD, Esq., Examiner, Public Works Accounts, Madras, on the 18*th and* 19*th December* 1894, *dated Madras,* 20*th December* 1894.

1. *Date of last inspection.*—26th to 28th October 1893.

2. *By whom last inspected.*—Mr. P. J. Creameor, Deputy Examiner.

3. *Orders of Government on the last inspection report.*—G.O., No. 466 W., dated 19th February 1894.

4. *Divisional Officer.*—Mr. H. E. Clerk, Executive Engineer, 3rd grade.

5. *Divisional Accountant.*—M.R.Ry. M. Govindarajalu Naidu, 6th grade.

6. *Constitution of the division* —

Sub-division.	Name of Sub-divisional officer.	Rank and grade.	Remarks.
Vellore	M.R.Ry. R. Vaidyanatha Aiyar Avergal.	Sub-Engineer, 2nd grade ..	Is a disburser.
Arni	Sub-Conductor S. Ainley	Sub-Engineer, 3rd grade	Do.
Ranipet ..	Sub-Conductor J. Cherry	Supervisor, 1st grade	Do.
Nos. 4 and 5 Parties, Tank Restoration Scheme.	Mr. J. W. Lawrence	Supervisor, 2nd grade	Holds an imprest of Rs. 250.

7. *Imprest-holders other than Sub-divisional officers*—

Names of imprest-holders.	Rank and grade.	Imprest.	Remarks.
		Rs.	
Sergeant E. Price	Overseer, 1st grade	25	
A. Loganatha Mudaliyar	Sub-divisional clerk, Vellore ..	10	
M.R.Ry. P. M. Arnugam Pillay	Overseer, 1st grade	200	
,, S. Panchapakesa Aiyar	Do. 3rd grade	100	
V.S. Kristnasawmi Mudaliyar	Sub-divisional clerk, Arni	10	
Mr. W. H. Maghee	Temporary upper subordinate on Rs. 150.	300	
M.R.Ry. S. K. Govinda Row Garu	Supervisor, 1st grade	50	
,, W. Ethiraja Mudaliyar	Overseer, 2nd grade	50	
,, S. Iswara Sastry	Do. do.	50	
,, M. Gnanapragasam Pillay	Sub-Overseer, 1st grade	350	
B. Subba Row	Sub-divisional clerk, Ranipet ..	20	
M.R.Ry. C. Ramasawmy Naidu	Head clerk, divisional office	25	

8. *Points noticed in the last inspection report which still need attention*—

Paragraph 7 (*a*).—A schedule of rates for the year ending 31st March 1894 still awaits the Superintending Engineer's approval.

Paragraph 7 (*b*).—The claim of contractor Thiruvangadasawmy & Co., which was first noticed in paragraph 32 of the inspection report published with G.O., No. 282 W., dated 4th February 1893, is still unsettled. The amount now at their credit in the deposit account is Rs. 1,651-14-11.

Paragraph 7 (*c*).—The number of items still due to contractors and piece-workers, of more than six months' standing, is still heavy—*vide* Appendix A. One item relates to 1891, seven to 1892, eighteen to 1893, and 26 to 1894. The two items of

March 1892 were said to be the result of erroneous over-deductions made from contractor Ramanjulu Chetty when making intermediate payments, but nothing appears to have been done to refund the amounts.

Paragraph 7 (*d*).—A list of works on which there has been no outlay for more than three months will be found in Appendix B, from which it will be noticed that the length of time since the last payment was made in each case is as follows:—

	Number of works.		Number of works.
Eighteen months or over.	3	Nine months or over.	14
Fifteen " "	6	Six " "	37
Twelve " "	9	Three " "	37

Completion reports have therefore apparently been delayed (see also paragraph 32).

Paragraph 24.—The irregularity still exists.

Paragraph 26.—Works abstracts are still compiled in the divisional office (see also paragraph 33 of the present report).

Paragraph 28.—The alleged excess recovery of Rs. 223-14-0 from a contractor on the work "Cheyaru main channel" is still unadjusted.

Paragraph 29.—Instructions not attended to.

Paragraph 30 (*b*).—Not yet attended to. An attempt to carry out the instructions was not made until the beginning of the current month, or nearly fourteen months after the necessity for the distribution of charges was pointed out to the accountant by the last inspecting officer.

Paragraph 31.—No steps have been taken to rectify the register of works, or to recover from the contractor concerned the amount of Rs. 12-8-6.

Paragraph 38.—A separate register of sanctions for tools and plant has not been opened.

Paragraph 41.—A revised register of buildings is now in the Press.

Paragraph 42.—No reference to entry in the adjustment book is given on debit advices received.

9. It will thus be seen that the divisional accountant has failed in several instances to carry out distinct orders that were given ten months ago.

10. It is not so easy to apportion his responsibility in connection with the points here noticed with reference to paragraphs 7 (*a*) and 7 (*b*) of the last report, but it is very necessary that they should receive early attention.

11. *Unvouched outlay—Schedule docket No.* 2—*Taluk Cutcherry at Wandiwash.*—Rs. 11-9-6 are charged for railway freight and cart-hire on record-racks transferred from Gudiyatam taluk cutcherry; but the value of the racks themselves has however not yet been transferred.

12. *Vouchers.*—Notwithstanding the very clear instructions in G.O., No. 2216 W., dated 11th August 1892, and G.O., No. 2668 W., dated 26th September 1892, the hand-receipt form is not used for intermediate payments to contractors; detailed check is applied in the divisional office to all such payments (see also paragraphs 28 to 30); and sub-divisional offices are needlessly inflicted with the preparation of detailed copies of contractors' bills for the purpose of such check.

13. The requirements of the Accountant-General's circular No. 32 of 1892 (Appendix H, chapter III of Examiner's Office Manual) have received but little attention, and work has been unnecessarily multiplied by the necessity for audit remarks from my office which would have been avoided if those requirements had been complied with.

14. The *adjustment book* is not neat, and contains too many corrections.

15. The *Contractors' ledger* is not posted to date, and the instructions given in Examiner's circular No. 3 of 1893 have been ignored. The book is therefore practically useless as showing the state of any contractor's account up to date. It is not verified by the accountant.

16. *Works abstracts.*—These do not show progressive totals, nor are they initialled by the Executive Engineer (Code vol. II, chapter II, paragraph 159) (but see last clause of paragraph 18 *infra*). An important suggestion as to the compilation of these abstracts will be found in paragraph 33. It is however emphatically the duty of the divisional accountant to scrutinize these documents and to initial them in token of such scrutiny; but this has never been done.

17. *Measurement books.*—G.O., No. 1698 W., dated 4th June 1892, has been treated as a dead letter, except as far as the mere opening of a register is concerned. Immediate steps should be taken to ensure the return of completed measurement books (Code vol. II, chapter I, paragraph 38).

18. *Registers of works.*—It is necessary that these records should be examined every month by the Executive Engineer (note 9 on P.W.D. form No. 30 A), and very desirable in his own interests that his initials in token of such scrutiny should be in ink; but on this point an important suggestion has been submitted to Government in my recent report on the accounts of the West Coast Division.

19. The index to the registers is not neat, and in some cases the fact of completion of a work was not noted in the index.

20. A fundamental requirement of posting the registers prior to the preparation of the schedule of expenditure (form 32 O), has been ignored, although full and clear instructions on the subject were given in my office-note published with G.O., No. 2351 W., dated 24th August 1892.

21. The amounts shown as "arrears" could not be readily verified in some cases owing to a number of contractors employed on the work whose names are not recorded.

22. The following irregularities were noticed in examining the registers:—

(*i*) *Constructing 1st-class Taluk Cutcherry at Chandragiri—estimate Rs.* 34,920—*Register No.* 40 *of* 1893-94.—Quantities are not recorded under several sub-heads. It was explained that the debit represents payments for materials charged off direct to the sub-heads on which they are likely to be used.

(*ii*) *Kukkundi branch channel—cutting and embanking—estimate Rs.* 34,000—*Register No.* 195 *of* 1893-94.—The expenditure on this work up to end of September 1893 consisted of outlay on "cutting and embanking" and "inlets" in October 1893, the outlay up to 30th September 1893 on the two heads was separated in the register, but the expenditure incurred on both the works by contractor P. Viswanatha Iyer in October and subsequent months was billed for in the same contract certificates and charged to "inlets" only, no charge being made to "embanking." In rectifying the errors in October 1894, Rs. 28-7-4 instead of Rs. 15-12-7 was transferred to "cutting and embanking." This error would not have occurred if the accountant had worked out the figures methodically, and should now be adjusted.

(*iii*) *Fixing screw gearing shutters in the scouring vents of Pálár anicut—estimate Rs.* 9,660—*Register No.* 259 *of* 1892-93.—The outlay on this work is recorded in Part I of the register, but under note 1 in Form No. 30 A, Part II, it may well be accounted for in that part of the form as, although the total amount of the estimate exceeds Rs. 5,000, it contains no sub-head costing above Rs. 500 and is therefore not accounted for by sub-heads.

(*iv*) *Widening and deepening Cheyaru main channel from Register Nos.* 2 *to* 6—*estimate Rs.* 72,400—*Register No.* 167 *of* 1893-94.—(*a*) The expenditure is recorded by sections, which are being worked by different contractors. A guarantee of Rs. 50 each was taken from two different contractors working on two different sections for removing stones from the bed of the channel, but both sums, that is, Rs. 100 in all, have been shown under one section under a novel sub-head "guarantee amount." It is therefore impossible to ascertain from the registers *who* deposited the Rs. 100. The proper course would have been to treat the amount as a deposit in the Savings Bank and allow the contractors the benefit of interest on it, and this should now be done unless the work for which the guarantee was taken is likely to be completed at a very early date.

In May 1894 the total of all sub-heads worked up to Rs. 458-5-1, but it is entered in the register as Rs. 458-4-1, and the arrears as Rs. 38-10-4 instead of

Rs. 38-11-4. The mistake is in the preparation of works abstract, and it could not have been carried further if the accountant had verified the work of his assistants.

(*b*) Under the sub-head materials at site, a *credit* of Rs. 35 appears in October 1894 for value of dynamite recovered from the contractor, but inasmuch as there has been no charge to that sub-head, early adjustment of the item is necessary.

23. *Register of Appropriations.*—The total grant allotted to the division up to 10th October 1894 is here shown as Rs. 3,33,121, but in the first line of the application for letters of credit for November, *with which it ought to agree*, it appears as Rs. 3,26,761. The irregularity is graver than it looks, for not only should line 1 of the application for letters of credit agree with the register of appropriations, but it should be obtained from it. Although the application for November was prepared only nine weeks ago, the accountant was unable to explain the difference between the two figures; but he distinctly asseverated that the application for credit was posted from the register, and much of my time was wasted in trying to find out which of the two figures was correct.

24. The facts of the matter, as admitted by the accountant, but admitted only after tests that were applied conclusively proved the case, are (i) that the register had *not* been kept posted up to date; (ii) that the entries in it subsequent to the sanctions accorded by the Superintending Engineer in his No. 488 N.A., dated 30th September 1894, were not made until the second week in December, that is, *until after he knew I intended inspecting his work;* (iii) that notwithstanding this the entries have been so made as to appear to have been made at the time of receipt of each sanction and totalled on the 10th November and 10th December, respectively; and (iv) that the figure (Rs. 3,26,761) for the application for November's letter of credit was obtained by the accountant by some rule-of-thumb now unexplainable.

25. The register of appropriations is one of the most important records in a divisional office, as, unless it is posted as soon as each sanction is received in the office, it is impossible for an Executive Engineer to know how he stands as regards funds. The accountant's culpability in this matter is inexcusable.

26. *Applications for letters of credit.*—From the application of Ranipet sub-divisional officer for January 1895, it would appear that the use of the memorandum of unspent balances is not understood by that officer. Instead of recording the transactions of November 1894, he entered the balances on 1st December 1894 and the amounts of letters of credit for December 1894.

27. Nor does the principle of regulating the issue of letters of credit to sub-divisions appear to be understood in the divisional office. For instance, the Ranipet sub-division furnished details (in form E. No. 172) of a proposed outlay in January 1895 of Rs. 8,000, for which amount he asked that letters of credit might be given him. In applying for the orders of the Executive Engineer the data used by the accountant was wrong, inasmuch as the average of the previous eight months (or Rs. 7,123) was taken as the probable outlay in December, whereas the amount that ought to have been taken was the amount shown by the sub-divisional officer in his application for December 1894, as his probable outlay for that month, viz., Rs. 10,000. Rs. 8,000 were asked for, but on the above data only Rs. 2,000 were allowed, a sum which, if Rs. 10,000 are spent in December, will leave only Rs. 7,531 for outlay in January 1895, *e.g.*—

	Rs.
Treasury balance on 1st January 1895	* 5,531
Credit as above allowed	2,000
Total ...	7,531

	Rs.	Rs.
* Treasury balance on 1st December 1894	8,531	
Letter of credit for December	7,000	
		15,531
Proposed outlay for December		10,000
Total ..		5,531

or Rs. 469 less than was required, and *nothing* as a working balance. It was difficult to make the accountant understand that the average monthly outlay on works in non-working months, is no criterion of what the outlay will be in a working month.

28. *Payments by Divisional office.*—In paragraph 31 of my inspection report on the office two years ago (*vide* G.O., No. 282 W., dated 4th February 1893), I brought to notice that advantage had not been taken of the sanction accorded in G.O. No. 2668 W. of 26th September 1892, to the payment of *all* contractors' bills by sub-divisional officers, and in paragraph 1 of the orders of Government on that report the attention of the Executive Engineer was drawn to my remarks; but the practice that was then in force has been continued (see also paragraph 12).

29. In my office-note published with G.O., No. 2668 W., dated 26th September 1892, it was clearly demonstrated that the interests of Government are completely safeguarded by the check in the divisional office of only *final* bills before payment by sub-divisional officers.

30. It is manifestly unfair to contractors to require them to come in from all parts of the division to receive payment of their dues at the head-quarters of the division; and it may not unreasonably be supposed that they recoup themselves in their rates for the expense to which the journeys subject them as well as for the delay in receiving payment of their dues. It is, moreover, most desirable that a divisional accountant's part as a medium in the payment of contractors should be reduced to the minimum. Unless, therefore, there are any valid reasons to the contrary, I would strongly urge strict adherence to the procedure authorized in G.O., No. 2668 W., dated 26th September 1892.

31. *Delay in payment of bills.*—Appendix C is an extract from form E. No. 66 (authorized in G.O., No. 2873 W., dated 15th October 1892), showing instances of delay on bills already paid that have occurred within the last twelve months in the payment of bills.

32. In addition to this Appendix D contains a list of 51 final bills which have been duly checked but which still await payment in the divisional office. In consequence of this delay the accounts of these works have been unnecessarily kept open in contravention of Code II, chapter II, paragraph 167 (see also paragraph 8, under paragraph 7, *d*, of last report).

33. *Absence of means for Sub-divisional officers' control over outlay.*—These officers are not kept informed of the total expenditure on each work at end of each month, as—

(i) all works abstracts are prepared in the divisional office;
(ii) only those for works costing over Rs. 5,000 are sent to sub-divisional officers, but as these do not record the totals up to date they are useless as a guide in regulating further outlay;
(iii) progress reports in any form are not regularly sent to the sub-divisional officers, and
(iv) variations in the grants for minor works are not, subsequent to the issue of the budget, distributed over the sub-divisions and intimated to sub-divisional officers.

With reference to (iii) above the accountant asserted—

(*a*) that the object in view was secured, as regards the head-quarter sub-division, by a clerk from that office coming every month to the divisional office to compare his figures with those recorded in the register of works;
(*b*) that a tabulated statement showing the necessary information had just been prepared for *and would in future be regularly sent* to the Ranipet sub-division;
(*c*) that a similar return had been regularly sent to the Arni sub-division.

But it was proved conclusively that the statement relating to the Arni sub-division had *not* been posted *for the past six months* until after the present inspection was commenced; and on this being brought home to the accountant he admitted that his statement at (*c*) was untrue.

34. The simplest means of giving sub-divisional officers an effective check on their control of outlay is to allow them (i) to pay all bills as recommended in paragraph 30, and (ii) to have works abstracts prepared in their offices (paragraph 13 of my note published with G.O., No. 2726 W., dated 30th September 1892); and unless something of the kind is done it is impossible to expect adherence to estimates or appropriations, from sub-divisional officers.

35. *Register of bills received for check in the divisional office.*—The object of this book (G.O., No. 2873 W., dated 15th October 1892), was to enable the Executive Engineer to exercise a watch over the prompt payment of contractors' dues, but that object has been completely frustrated by the accountant's omission in numerous cases to enter the date of payment, and by his failure to place the book before the Executive Engineer periodically for scrutiny. One bill was entirely omitted from the register.

36. *Travelling journals of lower subordinates, office and petty establishments.*

May 1894.

(i) V. Gooroosawmy Naidu, clerk, Rs. 20, Head-quarters Arni—

	Distance travelled.
	MILES.
5th, Wandiwash to Arni	27
25th do.	27

Actual expenses claimed for the journeys were disallowed, the sub-divisional officer not having approved the necessity for rapid journeys; but daily allowance at 4 annas was not passed instead.

July 1894.

(ii) Similarly, daily allowance was not passed instead of actual expenses to the clerk for the 19th and 30th.

(iii) M. K. Subramanya Pillai, clerk, IV Class, third grade, Rs. 20 to 30, head-quarters, Wallaja—

	Distance travelled	
	By rail.	By road.
	MILES.	MILES.
25th, Vellore to Wallaja	16	8

The amounts claimed by the clerk, viz., 4 annas for double third-class fare and 6 annas actual expenses for road journey limited to daily allowance are admissible; but only 6 annas was passed and the railway fare disallowed.

August 1894.

(iv) Similarly, double class fares were disallowed to the clerk for journeys on 14th, 24th and 30th (4 annas each time) and also on the 6th September 1894.

(v) T. A. Daivasirwatham Pillay, clerk, V class, 1st grade (Rs. 15–20), head-quarters, Ranipet—

	Distance travelled.	
	MILES.	
3rd, Ranipet to Arcot	4	in continuation of railway journeys.
5th, Arcot to Ranipet	4	

Actual expenses were passed for each of the journeys at 8 annas, the amount admissible being limited to 4 annas daily allowance. The excess 8 annas should be recovered.

September 1894.

(vi) V. Gooroosawmy Naidu, clerk, Rs. 20—

	MILES.
2nd, Wandiwash to Arni	27
29th do.	27

The sub-divisional officer made the following remark on the actual expenses certificate signed by the overseer:—

"The necessity for these repeated rushes always from Arni to Wandiwash or *vice versa* is not apparent, as the works between should be inspected. They seem planned to accommodate the overseer's clerk."

The claim for actual expenses, Rs. 3-4-0 each time, was, however, passed by the divisional office, but a pencil note was made by the accountant in an unobserved part of the bill to the following effect:—

"Submitted for orders with reference to the remarks of the sub divisional officer on the certificate. The claim is within the mileage admissible to the clerk."

The Executive Engineer, not seeing any remark where he was required to affix his signature to the document, signed the abstract on the face of form M 152 A and the claim was paid, although similar claims had been disallowed in May and July 1894.

37. It was no part of the accountant's duty to suggest that the claim was admissible when the sub-divisional officer had, on administrative grounds, questioned the necessity for the rapidity of the journey. His explanation to me of his irregular conduct was that the clerk had personally represented to *him* the great hardship of being deprived of the mileage—an explanation which savours of gross arrogance on the accountant's part. From the fact that his pencil memo. asking for the Executive Engineer's "orders" was written where it was not likely to be seen, it is difficult to avoid the conclusion that he did not intend it to be seen. As a matter of fact there is no proof that the pencil memo. was on the bill at all when the bill was submitted for the Executive Engineer's orders.

38. *Service books.*—(i) The re-attestation of the opening entries in the service books of the undermentioned individuals is now overdue:—

	Date of last attestation.
R. Kanny, lascar	20th Nov. 1888.
P. Gangan, lascar	19th July 1889.
T. Munisawmi Pillai, lascar	8th Aug. ,,
Sub-Conductor J. Cherry, supervisor	19th Sept. ,,
C. Kuppusami Mudaliar, superintendent	21st Dec. ,,

(ii) Transit pay of Daivasirwatham Pillay, clerk, V class, 1st grade, at Rs. 15, from 6th to 11th April 1894, has not yet been recorded in his service book.

(iii) A service book has not yet been opened for T. G. Rathna Mudaliar, channel superintendent, appointed on 16th July 1894. His health certificate was received only on the 10th December 1894, or nearly five months after date of appointment.

39. *Unnecessary work.*—The following are further instances of this:—

(i) Copies of schedule dockets in the old Madras form of "List of vouchers" are unnecessary, as the numbers and amounts of vouchers should be quoted in the works abstracts.

(ii) A special record of works for which completion reports have been submitted with particulars of the amounts of estimate and outlay should be dispensed with. Quotation of the number and date of the completion report in the register of works is sufficient.

40. *Miscellaneous.*—In none of the cases noticed during the past year in the divisional objectionable item statements for want of estimate or appropriation had the Superintending Engineer's authority been previously obtained for execution without estimate or appropriation.

41. Counterfoils of cheques used up by the Arni and Vellore sub-divisions have not been returned to the divisional office.

42. The cash extracts and vouchers of Ranipet sub-division are generally received late.

43. Two amounts aggregating to Rs. 250 received in July 1894 and August 1894 from the District Board Engineer for execution of works have not yet been refunded to him although promised in the schedule of deposits (contribution) for October 1894 to be refunded in November 1894. The necessary transfer of funds should have been applied for.

44. A register of periods of incumbency of each officer is not maintained as required by Code vol. II, chapter I, 207.

45. A register of standing orders is not maintained on the flyleaf of the Public Works Department Code and the Civil Service Regulations.

(Signed) I. S. SHERLOCK-HUBBARD,
Inspecting officer.

APPENDIX A.

List of dues to contractors outstanding for over six months (paragraph 8 of report).

Item number.	Month.	Name of contractor.	Amount. Rs.	A.	P.
1	October 1891	P. Ramasawmi Iyer	108	0	4
2	March 1892	Ramanjulu Chetty	60	11	7
3	Do. „	Do.	66	14	10
4	April „	P. Kesava Moodaliyar	4	0	3
5	August „	Kaniappa Naidu	45	5	3
6	September „	Narasier	25	0	0
7	October „	Annasawmy Moodelly	10	0	0
8	November „	Anantha Charry and Venkatappa Naidu	11	10	11
9	January 1893	Ramachendra Moodaliyar	20	11	1
10	March „	V. Murugesa Moodaliyar	40	0	8
11	June „	Guruvan and Narrainsawmy Moodaliyar	196	2	2
12	Do. „	Rathna Reddy	7	13	4
13	July „	Ponnuranga Moodaliyar	12	12	4
14	August „	Raghavulu Naidu	3	9	3
15	September „	V. Colundavelu Moodaliyar	63	4	10
16	Do. „	Narasaier	33	9	11
17	Do. „	P. Ramasawmy Iyer	151	0	2
18	October „	Iyanna Nainar	5	0	0
19	Do. „	Narayana Reddy	13	11	8
20	Do. „	Do.	106	7	4
21	November „	Gurusawmy Achary	8	1	3
22	Do. „	Do.	7	0	8
23	Do. „	P. Ramasawmy Iyer	11	10	11
24	December „	T. Subraya Moodaliyar	20	0	0
25	Do. „	Kalahasti Razu	16	14	9
26	January 1894	Guruvan	27	13	8
27	February „	Margasahaya Iyer	20	12	2
28	Do. „	S. M. Viswanatha Iyer	12	6	9
29	Do. „	Appasawmy Moodaliyar	27	14	1
30	Do. „	Guruvan and Narrainasami Moodaliyar	12	6	9
31	March „	Nagalinga Moodaliyar and Veerasami Naidu ...	285	10	0
32	Do. „	Do. do.	447	7	1
33	April „	Ponnuranga Moodaliyar	13	9	2
34	Do. „	Raghavulu Naidu	51	13	3
35	Do. „	Narasimha Ragava Charry and Narasimah Charry ...	115	12	8
36	Do. „	W. Sreenivasaloo Naidu	25	0	2
37	Do. „	Ramarunga Iyengar	48	10	6
38	Do. „	Kesava Moodaliyar	18	0	0
39	Do. „	P. Ramasawmy Iyer	235	12	3
40	Do. „	K. Subba Iyer	18	4	9
41	Do. „	Margasahaya Iyer	64	0	0
42	May „	K. V. Subraya Moodaliyar	12	3	6
43	Do. „	Gurusami Achary	10	13	6
44	Do. „	V. C. Murugesa Moodaliyar	20	15	3
45	Do. „	Narasimha Charry	13	15	3
46	Do. „	Ramasawmy Iyengar	2	2	6
47	Do. „	Oppara Guruvan	3	1	7
48	Do. „	Raghava Charry	98	15	10
49	Do. „	Changama Naidu	46	12	6
50	Do. „	Do.	31	13	9
51	Do. „	Do.	31	2	2
		Piece-worker.			
52	April 1893	Sanjeevy	5	1	10

APPENDIX B.

List of works on which there has been no outlay since July 1894 and previous months (paragraph 8 of report).

Item number.	Name of works.	Amount of estimate.	No outlay recorded since.
		Rs.	
1	Kalathur tank.—Constructing an additional weir ...	720	March 1893.
2	Kommavenkatanayani cheruvu.—Constructing low level sluice to —	450	Do.
3	Eliappanthangal of Ananthalai	195	April 1893.
4	Abdullapuram tank.—Repairs to—...	950	May 1893.
5	Iluppai Chitteri.—Repairs to —	540	Do.
6	Palliput kondam across the Sholingar tank surplus channel. —Repairing No. 1 —	155	Do.
7	Kalathur tank.—Repairs to —	4,450	Do.
8	Raising silt of Mecheri branch channel by one foot ...	120	Do.
9	Thellur tank.—Raising the body wall	65	July 1893.
10	Cheyár anicut.—Raising the crest of —	150	August 1893.
11	Kodukantangal tank repairs	195	Do.
12	Narasanaicken tank.—Raising and strengthening ...	150	September 1893.
13	Eluppakanam tank.—Repairing the calingulah of — ...	45	Do.
14	Kelapakkam tank.—Repairing calingulah	25	Do.
15	Alliabad large tank	4,400	Do.
16	Clearing Paranji channel and its bed	450	Do.
17	Kotha Kota tank.—Improvements to existing bye-wash to —...	560	October 1893.
18	Raising the body wall of Kahanam tank	55	Do.
19	Kotha Kota tank repairs	1,340	November 1893.
20	Kurapady tank.—Improving the existing weir	460	December 1893.
21	Emergent repairs to Sholingar tank	1,630	Do.
22	Reddivalam-Nedampalli Kondam	110	Do.
23	Kelambakam tank.—Emergent repairs	70	Do.
24	Kadaperi tank.—Emergent repairs	80	Do.
25	Pallur Chitteri.—Closing breaches	60	Do.
26	Tennel tank.—Constructing a weir	690	January 1894.
27	Karunampetta tank.—Constructing a low level sluice ...	280	Do.
28	Opening four vents in the existing weir of Paranchi tank.	80	Do.
29	Sengadu tank.—Emergent repairs to —	110	Do.
30	Arumbakam Velleri.—Constructing a bye-wash to — ...	53	Do.
31	Karavapetta tank.—Constructing a low level bund ...	280	Do.
32	Strengthening the bank of Kaveripak main channel ...	1,630	Do.
33	Paranji tank.—Emergent repairs to —	240	February 1894.
34	Nagavedu tank.—Closing breach in the bank of supply channel	450	Do.
35	Reddivalem tank bund repairs	1,970	Do.
36	Elathur Kalleri tank.—Repairing the weir of — ...	200	Do.
37	Jonakapuram supply channel.—Closing breaches at the head of —	115	Do.
38	Okkanapuram tank.—Providing a rough stone bye-wash...	73	March 1894.
39	Arimalai channel.—Providing an outlet in the — ...	106	Do.
40	Karinkali channel.—Clearing and sectioning	200	Do.
41	Nimili tank.—Emergent repairs to —	20	Do.
42	Kandambakam tank.—Emergent repairs	35	Do.
43	Kavanur Hissa tank.—Clearing prickly-pear in the — ...	115	Do.
44	Kedalady tank supply channel.—Constructing a weir opposite to jungle stream	259	Do.
45	Kadalady large tank.—Improving the supply channel to —.	850	April 1894.
46	Closing breaches and putting the front slope in Valarthangal tank	420	Do.
47	Constructing a head sluice to Mambat tank supply channel	170	Do.
48	Kanniavedu tank.—Providing a new stone revetment for—.	380	Do.
49	Narasanaicken tank.—Providing a calingulah and tower head to sluice No. 2 —	415	Do.

List of works on which there has been no outlay since July 1894 and previous months, &c.—*cont.*

Item. number.	Name of works.	Amount of estimate.	No outlay recorded since.
		Rs.	
50	Melanurwah tank.—Repairing the bund of —	1,670	April 1894.
51	Panavolaipadi tank and channel.—Improvements ...	2,040	Do.
52	Watchman's shed at Alliabad anicut.—Constructing— ...	330	Do.
53	Repairing the breach and erosions in the Cheyár channel.	180	Do.
54	Closing breaches in Therampundi Kavanthangal ...	80	Do.
55	Kolapalambat branch channel proposed sluice	330	Do.
56	Kolapalambathu Alanthangal.—Constructing a weir ...	710	Do.
57	Abdullapuram tank.—Constructing a masonry weir ...	1,990	Do.
58	Karanambethu tank.—Raising and strengthening the land, &c.	850	Do.
59	Yerantangal tank.—Repairs to--	820	Do.
60	Ayalthangal tank.—Emergent repairs to—	600	Do.
61	Rendodi tank.—Emergent repairs	360	Do.
62	Modipakkam tank.—Repairs to the bund of—	1,400	Do.
63	Kanjanellore tank.—Constructing a new head to the low level sluice	315	Do.
64	Valarpuram tank.—Constructing head sluice and outlets to	1,056	Do.
65	Constructing a surplus escape to Kanjaellore tank ...	125	Do.
66	Kodakal tank.—Repairing the south calingulah of — ...	190	Do.
67	Ammoor tank.—Repairing the shutters in the channel supplying —	25	Do.
68	Tappur Chitteri—Original Works	135	Do.
69	Abdullapuram tank.—Constructing masonry weir to — ...	1,990	Do.
70	Thottalam channel.—Improvements to —...	1,792	May 1894.
71	Compound wall to the proposed circular kitchen, Central Jail	590	Do.
72	Ramanayanikuppam channel.—Improvements to — ...	80	Do.
73	Mulagiripet tank.—Repairing the bund	1,550	Do.
74	Kanjanellore tank.—Repairing the bund	2,680	Do.
75	Nangamangalam tank —Cutting a supply channel from Govindareddy channel	3,340	Do.
76	Balakristnapuram tank and channel —Emergent repairs to	340	Do.
77	Bridge No. 4, Cheyár main channel	2,220	Do.
78	Streepathanellore tank.—Repairing the bund of — ...	2,010	Do.
79	Constructing one head constable and 6 constables' huts at Rénigunta	2,650	Do.
80	Veppankuppam tank.—Improvements to —	400	June 1894.
81	Regulator No. 1, Cheyár main channel	3,370	Do.
82	Pudupett tank.—Raising revetment and repairing damages to —	390	Do.
83	Karanambet tank.—Extending the existing escape ...	680	Do.
84	Kanjanellore tank.—Constructing a new head to low level sluice of —...	315	Do.
85	Kuppureddy tangal.—Emergent repairs to —	170	Do.
86	Karikal Periyeri tank bund.—Repairs to —	150	Do.
87	Punnai Chinniah cheruvu.—Providing high level sluice...	50	Do.
88	Agaramcheri tank and channel.—Repairs to —	1,590	July 1894.
89	Sub-Magistrate's office at Punganúru.—Constructing— ...	3,170	Do.
90	Sengonam tank.—Repairing the bund of —	1,760	Do.
91	Arundram tank bund.—Repairs to —	1,000	Do.
92	Talavur tank.—Repairing the bund	1,520	Do.
93	Nagavedu tank.—Repairs to the kondam across the channel supplying —	440	Do.
94	Govindavady channel.—Reconstructing sluice No. 1 ...	280	Do.
95	Sathunavatham big tank.—Closing breaches in the bund of	220	Do.
96	Serpantangal tank.—Repairs to —...	230	Do.
97	Closing breaches in Tennempettu tank	62	Do.
98	Vinnamangalam tank	2,080	Do.
99	Repairing Murukeri tank	135	Do.
100	Polipakam tank.—Emergent repairs to the old kondam across Hilly channel	250	Do.

List of works on which there has been no outlay since July 1894 and previous months, &c.—*cont.*

Item number.	Name of works.	Amount of estimate.	No outlay recorded since.
		Rs.	
101	Repairing the bund of Kothakadampalliam tank ..	1,260	July 1894.
102	Vinnamangalam tank and channel.—Repairing bund ...	4,200	Do.
103	Reddivalam channel.—Proposed head sluice and weir to Tennembakam tank	370	Do.
104	Reddivalam channel.—Improvements to head sluice ...	380	Do.
105	Veeranthangal tank.—Repairing bund of—	350	Do.
106	Kalambady tank.—Closing breaches in the bund of— ..	240	Do.

APPENDIX C.

Extract from the Register showing progress in check and payment of bills showing delays of over one month (paragraph 31 of the report).

Item number.	Name of contractor or piece-worker.	Amount of bill.	Date of receipts in the division office.	Date of payment.
	Vellore Sub-division.	Rs. A. P.		
1	V. Colundavelu Mudaliar	34 12 0	8th February 1894 ..	20th March 1894.
2	V. Murugesa Mudaliar	20 1 10	12th ,, ,, ..	16th April ,,
3	Do.	10 0 0	12th ,, ,, ..	16th ,, ,,
4	V. Colundavelu Mudaliar	54 13 1	12th ,, ,, ..	20th March ,,
5	Ramasawmi Naidu	10 0 0	21st ,, ,, ..	7th August ,,
6	Gurusawmi Auchary	5 3 5	28th April ,, ..	19th September 1894.
7	Jagannatha Mudaliar	1 11 6	4th June ,, ..	23rd July ,,
	Arni Sub-division.			
8	Visvanatha Sastri	44 10 10	26th January 1894 ..	11th April 1894.
9	Appasawmi Nainar	90 4 10	16th February ,, ..	18th ,, ,,
10	Do.	189 2 6	16th ,, ,, ..	25th March ,,
11	Ponurunga Mudaliar	113 3 1	21st ,, ,, ..	16th April ,,
12	Raghavulu Naidu	40 12 7	26th ,, ,, ..	5th ,, ,,
13	K. Subbier	180 12 10	1st March ,, ..	3rd ,, ,,
14	Kaja Hussain Saib	146 1 9	1st ,, ,, ..	2nd ,, ,,
15	K. Subbier	33 0 0	1st ,, ,, ..	3rd ,, ,,
16	Do.	42 7 5	2nd ,, ,, ..	3rd ,, ,,
17	Do.	111 9 0	2nd ,, ,, ..	3rd ,, ,,
18	K. Visvanatha Sastriar	8 9 7	6th ,, ,, ..	14th June ,,
19	Do.	9 4 3	6th ,, ,, ..	14th ,, ,,
20	A. Vadapuri Mudaliar	3 0 0	6th ,, ,, ..	11th April ,,
21	Do.	..	6th ,, ,, ..	11th ,, ,,
22	Do.	62 13 4	6th ,, ,, ..	27th May ,,
23	V. Nathamoony Naidu	8 5 6	10th ,, ,, ..	18th April ,,
24	Do.	5 8 10	10th ,, ,, ..	18th ,, ,,
25	Vadapuri Mudaliar	109 11 9	10th ,, ,, ..	11th ,, ,,
26	Chockalinga Mudaliar	121 13 6	10th ,, ,, ..	21st ,, ,,
27	Oppara Govindan	74 9 0	10th ,, ,, ..	27th ,, ,,
28	Raghavulu Naidu	91 4 9	10th ,, ,, ..	14th May ,,
29	Do.	1 9 0	10th ,, ,, ..	14th ,, ,,
30	S. Veeraraghavulu Naidu	183 7 7	12th ,, ,, ..	13th April ,,
31	Athicasava Oodayar	16 9 9	12th ,, ,, ..	20th ,, ,,
32	Balakistna Oodayar	19 5 3	12th ,, ,, ..	21st ,, ,,
33	Do.	186 14 11	12th ,, ,, ..	21st ,, ,,
34	Venayaga Mudaliar	121 2 4	12th ,, ,, ..	19th ,, ,,
35	S. Veeraraghavulu Naidu	481 3 9	12th ,, ,, ..	13th ,, ,,
36	Sundara Mudaliar	..	29th ,, ,, ..	22nd August 1894.
37	Meera Mothin Saib	410 9 1	31st ,, ,, ..	1st May ,,
38	Balakistna Oodayar	88 11 3	4th June ,, ..	3rd November 1894.
39	K. Subbier	63 3 7	20th ,, ,, ..	30th July ,,
40	Meera Moideen Saib	49 12 0	25th July ,, ..	6th October ,,
41	Kristnasawmy Naidu	..	6th September ,, ..	22nd ,, ,,
	Ranipet Sub-division.			
42	Kesava Mudaliar..	19 15 0	13th February 1894 ..	26th April 1894.
43	P. A. Murugesa Mudaliar	18 13 7	20th ,, ,, ..	21st ,, ,,
44	Ramarunga Iyengar and Raghava Charry	33 5 8	23rd ,, ,, ..	3rd ,, ,,

Extract from the Register showing progress in check and payment of bills, &c.—*cont.*

Item number.	Name of contractor or piece worker.	Amount of bill.	Date of receipt in the division office.	Date of payment.
	Ranipet Sub-division—cont.	Rs. A. P.		
45	Visvanatha Iyer	78 11 5	23rd February 1894 ..	14th April 1894.
46	Oolaganatha Mudaliar	53 3 3	23rd ,, ,, ..	18th ,, ,,
47	Do.	47 7 9	23rd ,, ,, ..	18th ,, ,,
48	Veerasawmy Iyer and Streenivasacharry	194 9 7	23rd ,, ,, ..	16th ,, ,,
49	Miruthanagaya Thetchathar ..	38 8 10	23rd ,, ,, ..	6th ,, ,,
50	Narayanasawmy Mudaliar	87 11 1	2nd March ,, ..	6th ,, ,,
51	Ramachendra Mudaliar	224 7 8	6th ,, ,, ..	4th May ,,
52	Nageswara Iyer	21 2 11	12th ,, ,, ..	14th ,, ,,
53	Papadu	11 0 8	12th ,, ,, ..	27th April ,,
54	Narayanasawmi Pillai	44 5 11	22nd ,, ,, ..	2nd October 1894.
55	Valayutha Mudaliar	..	30th ,, ,, ..	29th June ,,
56	Do.	15 8 2	30th ,, ,, ..	29th ,, ,,
57	S. M. Visvanatha Iyer	34 4 0	10th April ,, ..	29th September 1894.
58	Do.	10 9 2	10th ,, ,, ..	29th ,, ,,
59	Guruvan and Narayanasawmy Mudaliar	30 0 0	16th ,, ,, ..	3rd July ,,
60	Parasuraman	10 4 0	28th ,, ,, ..	12th June ,,
61	Guruvan	87 9 6	28th ,, ,, ..	3rd July ,,
62	Ganghi Reddy	19 3 1	28th May ,, ..	
63	Nagalinga Mudaliar	20 0 5	28th ,, ,, ..	19th October 1894.
64	Nagaswara Iyer	— 24 3 3	4th June ,, ..	8th December 1894.
65	Streenivasa Iyengar and Parthasarathy Iyengar	..	4th ,, ,, ..	6th October ,,
66	Chengama Naidu	29 3 3	7th ,, ,, ..	15th September ,,
67	Do.	39 1 9	7th ,, ,, ..	15th ,, ,,
68	P. Visvanatha Iyer	16 10 9	7th ,, ,, ..	6th August ,,
69	S. M. Visvanatha Iyer	167 1 3	29th ,, ,, ..	1st October ,,
70	Do.	28 15 4	29th ,, ,, ..	1st ,, ,,
71	Do.	..	29th ,, ,, ..	1st ,, ,,
72	Do.	519 10 5	29th ,, ,, ..	12th November ,,
73	Do.	3 12 7	29th ,, ,, ..	1st October ,,
74	P. Marthanda Iyer	61 8 0	12th July ,, ..	22nd August ,,
75	Kristnasawmy Pillai	9 13 4	19th ,, ,, ..	1st October ,,
76	Tiruvengada Mudaliar	8 2 6	9th August ,, ..	6th ,, ,,
77	Do.	86 12 10	9th ,, ,, ..	6th ,, ,,
78	Surianarayana Sastri	83 9 11	27th ,, ,, ..	25th November ,,
79	C. Sadasiva Mudaliar	77 9 11	31st ,, ,, ..	3rd October ,,
80	Ramasawmy Mudaliar	5 1 8	31st ,, ,, ..	29th ,, ,,
81	Do.	30 11 6	31st ,, ,, ..	29th ,, ,,
82	P. Visvanatha Iyer	69 9 0	3rd September ,, ..	21st November ,,
83	Guruvan	— 16 3 8	3rd October ,, ..	6th December ,,
84	Marthanda Iyer	624 7 5	25th ,, ,, ..	8th ,, ,,
85	Seetharama Iyer	..	27th ,, ,, ..	10th ,, ,,
86	Vellimalai Munusawmy Mudaliar ..	..	1st November ,, ..	5th ,, ,,

APPENDIX D.

List of final bills which have been duly checked, but which still await payment in the Divisional office (paragraph 32 of the report).

Item No.	Name of contractor.	Name of work.	Amount due.	Date of receipt.	Date of check.	Cause of non-payment.
		Vellore Sub-division.	Rs. A. P.	1894	1894	
1	Shaik Hussain Saib ..	Repairs to Gangaveri tank.	419 8 7	7th Nov.	20th Nov.	Paid on 18th December.
2	V. Murugesa Mudaly ..	Vinnamangalam tank, repairs to,	373 15 4	3rd Dec.	4th Dec.	
3	Do. ..	Vinnamangalam tank repairs and its supply channel.	278 1 6	3rd ,,	4th ,,	
4	S. Ramdass Naidu ..	Vallandram small tank ..	88 5 6	12th ,,	....	
		Ranipet Sub-division.				
5	Gangi Reddy	Constructing rain-gauge pillar at Kalahasti.	19 3 1	28th May.	29th May.	
6	Kandasawmy Pillay ..	Sreepathanellore tank, repairing the bund of,	22 13 11	28th ,,	30th ,,	Disputed.
7	Ramanjulu Naidu and Kothandarama Naidu.	Head constable's quarters at Renigunta.	179 14 1	7th June	11th June.	

List of final bills which have been duly checked, but which still await payment, &c.—*cont.*

Item No.	Name of contractor.	Name of work.	Amount due.	Date of receipts.	Date of check.	Cause of non-payment.
		Ranipet Sub-division —cont.	RS. A. P.	1894.	1894.	
8	Appasawmy Mudaly ..	Nagavedu tank, gravelling the top, &c.	....	14th June	16th June.	Disputed.
9	S. M. Visvanatha Iyer ..	Maintenance of Pálár anicut.	60 3 3	29th ,,	29th ,,	
10	K. Abbooloo Naidu and Rama Reddy.	Taluk cutcherry at Chendragiri.	654 4 7	30th July.	2nd August.	Do.
11	Rathna Reddy	Arumbakam Velleri tank.	30 2 4	17th Aug.	....	Do.
12	Veerasawmy Iyer and Sreenivasacharry.	Tennambakum tank, Reddivalam supply channel—proposed head sluice and weir.	48 10 5	3rd Sept.	5th Sept.	
13	Kalahasti Raju	Repairing the bund of Veeranthangal tank.	66 5 0	28th ,,	3rd Oct.	
14	Ragavalu Naidu ..	Karnampet tank repairs.	3 9 3	1st Oct.	3rd ,,	
15	Balakristna Mudaly ..	Ammananthangal tank repairs.	55 14 8	20th ,,	22nd ,,	
16	C. Sadasiva Mudaliar ..	Reddivalam channel ..	....	1st Nov.	....	Returned to Sub-divisional officer for remarks.
17	Tirumalai Pillay ..	Peruvalayam channel, constructing an escape on right bank of.	98 5 4	14th ,,	16th Nov.	
18	Streenivasacharry and Veerasawmy Iyer.	Forming flood bank on the north side of Reddivalam kondam.	14 10 4	15th ,,	16th ,,	
19	Seshappa Naidu ..	....	....	16th ,,	....	
20	Streenivasacharry and Veerasawmy Iyer.	Reddivalam channel improvements to head sluice.	118 12 11	19th ,,	21st Nov.	
21	Balakristna Mudaly ..	Repairing the kondam at the head of the channel supplying Kristnapuram tank.	55 3 1	28th ,,	28th ,,	
22	Streenivasacharry and Veerasawmy Iyer.	Extending Reddivalam or Nedampalli kondam.	124 1 1	28th ,,	28th ,,	
23	Appasawmy Mudali and Kamatchi Mudaly.	Siruvalayam tank, reconstructing sluice No. 4.	179 9 10	28th ,,	28th ,,	
24	Do. ..	Siruvalayam tank, reconstructing sluice No. 1.	405 15 0	28th ,,	28th ,,	
25	Gangadu	Vengapathu kondam, repairs to,	30 0 5	28th ,,	28th ,,	
26	P. Marnthanda Iyer ..	Elathur Kalleri tank, proposed improvements to the damaged portions of the existing weir.	71 8 11	3rd Dec.	3rd Dec.	
27	Do. ..	Repairing the kondam of Jonakapuram across the Sholingur channel.	50 10 0	3rd ,,	3rd ,,	
28	Ramarunga Iyengar ..	Repacking revetment in the slip of Kaveripak tank.	267 15 7	13th Dec.	....	
29	Ananthacharry and Venkatappa Naidu.	Kammananthangal tank.	....	....	....	
		Arni Sub-division.		1894.	1894.	
30	Annasawmy Mudaliar ..	Alliabad anicut repairing apron.	10 0 0	6th March	7th March	
31	P. Ramasawmy Iyer ..	Alliabad large tank, repairing the bund.	108 0 4	6th ,,	6th ,,	Attached by Court.
32	Do. ..	Do. do. ..	10 14 9	6th ,,	6th ,,	
33	M. Kanniappa Naidu ..	Cheyar main channel from head sluice to Mukkur tank.	45 5 3	12th ,,	13th ,,	Disputed.
34	Kesava Mudali ..	Gudimallur Bommanthangal.	4 0 3	29th ,,	30th ,,	
35	P. Ramasammy Iyer ..	Cheyar main channel, raising banks.	11 10 11	6th August.	9th August.	Attached by Court.
36	V. Chinnasawmy Iyer ..	Bridge and regulator No. 1 Vaccadai.	28 1 10	6th Sept.	8th Sept.	
37	P. Ramasawmy Iyer ..	Cheyar main channel from head sluice to Mukkur tank.	235 12 3	20th ,,	20th ,,	Do.
38	Chengama Naidu ..	Widening acqueduct No. 1, Cheyar channel.	58 14 0	20th ,,	23rd ,,	Disputed.
39	Do. ..	Bridge No. 1 in Cheyar channel.	17 3 7	20th ,,	23rd ,,	Do.
40	K. Subbier	Cutting a new channel from the proposed sand sluice in Cheyar main channel.	2 7 2	5th Oct.	5th Oct.	
41	Do.	Head sluice to Mambat tank.	18 4 9	17th ,,	19th ,,	
42	K. Margasahaya Iyer ..	Kadalady tank supply channel improving.	193 8 5	17th ,,	19th ,,	

List of final bills which have been duly checked, but which still await payment, &c.—*cont.*

Item No.	Name of contractor.	Name of work.	Amount due.	Date of receipt.	Date of check.	Cause of non-payment.
		Arni Sub-division—cont.	Rs. A. P.	1894.	1894.	
43	Margasahaya Iyer ..	Kadalady tank, constructing a surplus weir opposite to jungle stream ..	20 12 2	17th Oct.	19th Oct.	
44	Oppara Guruvan ..	Cheyar channel from Chengadu Naickeneri to division calingulah of Poorasai.	3 1 7	22nd ,,	24th ,,	
45	M. Chengama Naidu ..	Cheyar channel improvements from Chengadu Naickeneri to division calingulah to Poorasai.	46 12 6	22nd ,,	25th ,,	
46	S. Raghavacharry ..	Bridge No. 4 in Cheyar main channel.	207 9 1	16th Nov.	17th Nov.	
47	Authecasava Oodyar ..	Nuthambody, constructing sluice No. 2.	57 10 3	5th Dec.	6th Dec.	
48	Ponnaranga Mudali ..	Cheyar main channel inlet No. 6.	23 8 10	5th ,,	6th ,,	
49	Do. ..	Inlet No. 5 in Cheyar main channel.	43 14 5	5th ,,	6th ,,	
50	Iyavu Chetty ..	Cheyar main channel from head sluice to Mukkur tank.	13 1 8	8th ,,	9th ,,	
51	Narasimma Raghavacharry and Narasimmacharyar.	Repairing the bund of Melyarma tank.	204 13 3	13th ,,	....	

Keep-with Current No.

dated 189 .

E. No. 27.
500—2-11-94.

GOVT. OF MADRAS. } 1895. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 11 January 1895.

Office Note No. 60/13

To

W.

Inspection Report dated 20th. December 1894 on the Accounts of the Executive Engineer North Arcot Division.

Submitted for the orders of Government, with special reference to paras 8 to 10, 12, 15, 17, 20, 23 to 25, 27, 30 to 32, 33 to 35, 37, and 40.

2. With reference to paras 28 to 30, I would earnestly ask that the Government may be pleased to absolutely prohibit the use of a Divisional Accountant as a medium in the delivery of cheques to contractors (See also my office note published with G.O.No.952 dated 11th. April 1893). The proper procedure is that authorized in G.O.No.2338 dated 26th. September 1892.

× × × × × × × × × × × × × ×

3. The work of the Divisional Accountant has been so thoroughly unsatisfactory that the following epitome of his career is placed before Government:

4. M.R.Ry. M.Govindarajulu Nayudu was appointed an Accountant 5th. Grade

(old Madras Scale) Rs.30 - 4 - 75.on 9th.August I878 and in reference to about the first seven years of his service nothing is on record against him; but since then his work appears to have been systematically unsatisfactory.

5. Early in I885 he got the labour accounts of the Red Hills Division, which were not particularly difficult, into disorder.

6. In April I888 he was reported for delaying the preparation of a travelling allowance bill.

7. In April I888, Colonel Christie, R.E. my predecessor, recorded the following opinion of the Accountant:-

" I am unfortunately aware that the man is not at all an efficient Accountant"

8. In September I888 he was reported for gross neglect of duty in delaying payment of piece-workers' bills.

9. In October I888 he was reported for a delay of three weeks in replying to a simple enquiry which could have been disposed of in as few hours.

I0. In October I888 he was reported for want of system in his work.

II. In November I889 he left his work in the Examiner's office in an unsatisfactory condition on transfer to the Ganjam Division.

I2. In December I892 I inspected the accounts of the North Arcot Division, and found them in anything but a satisfactory state; but as M. R. Ry. M. Govindarajulu Nayudu had only recently joined that Division I let him off with a warning.

I3. His work in the same division was inspected in October I893 by Mr. Creameor, Dy.Examiner, whose report disclosed an even more unsatisfactory state of affairs and showed conclusively that the warning given to the Accountant in December I892 had been unheeded.

I4. The disorder in the accounts grew worse from month to month until Mr. Creameor, Dy.Examiner, reported him to me in June I894 in the following terms:-

" There is not the slightest improvement in this man. He is always dilatory and careless in preparation of his accounts; and, as the audit note for April I894 will show, those defects are getting worse & worse * * * I am inclined to think that it is advisable for this man to be removed from the North Arcot Division forthwith, his retention in the Department being dependent on his giving satisfaction in his new post".

I5. In connection with this report

a complete statement of the delays, irregularities, and instances of neglect on the Accountant's part was forwarded to the Executive Engineer for communication to the Accountant with a warning that unless his work during the next six months was satisfactory his removal from the Department would be seriously considered.

18. The report now submitted to Government abounds with evidence of gross neglect of duty. No steps have been taken by the Accountant to remedy defects or rectify irregularities that were pointed out a year ago, and in some instances two years ago: in the matter of payment of contractors dues(Appendices A, C, and D of report) the delays have been as serious as they were in the Nellore Division in September 1892, and the Accountant has kept back from the Executive Engineer the register that was introduced in G.O.No.2873 W. dated 15th.October 1892 for the express purpose of enabling that officer to exercise a check on the prompt payment of such dues - the book as at present kept is moreover valueless(para 35 of report)-; in several other instances the express orders of Government have been deliberately set aside: little or no original account work has been done by the Accountant, and his scrutiny of the work of his assistants has been most inefficient : his knowledge of what had been done, even in reference to current transactions, was so defective that he had invariably to refer to his assistants for information in respect of them: his want of veracity as noticed in para 24 and 33 of the report prove him to be unreliable : and his conduct in reference to the travelling allowance claim of an Overseer's clerk(para 37 of report) was reprehensible.

17. In a word, the Accountants failure of duty during the past seven years has been complete and inexcusable. He has received every possible consideration; but so far from profiting by it he has steadily deteriorated, and I am of opinion that in the interests of public service he should forfeit his appointment under P.W.D.Code, volume I, chapter 4, para 59, and C.S.R. article 480(a).

C.

P. W. CURRENT No. 181

No. 2668 w 26-9-92
" 2873 w 15-10-92
" 282 w 4-2-93
" 466 w 19-2-94
" 1698 w 4-6-92
" 2216 w 11-8-92
" 2351 w 24-8-92
" 2726 w 30-9-92
" 151 w 21-1-93
" 952 w 11-4-93

Encl 2
Recd: 12.1.95

W
15 Jan

No 169 W dd 23rd January 1895

Note for His Excellency the Governor:—

With regard to para 3 of the draft, the Accountant's explanation must be obtained before orders can be passed on his conduct.

2. This has been called for, as well as explanation from the Executive Engineer, which is necessary, as it is by no means clear that the latter is not to some extent responsible for the irregularities.

S
18/1

W

Encl 2
Recd 12 Jan 95

Circ 181

W

Your orders with reference to the proposal to dismiss the Accountant under para 5-8, Chapter IV, Vol I. M^c Code, it seems necessary in the first instance to call for a statement of the charges against him, & to call upon him for his defence.

The inspection report with paras 1 & 2 of the Gen's covering note might perhaps be communicated to the Officer concerned as usual. Any remarks made by the officer that the respective duties on the part of the Accountant & the Gen^l should be dealt with separately with reference to the remarks in Sp. Circ 15 (W) of 21.1.93, the Gen. Engr should

(a)

(b)

1890 W - 23 - 1 - 90

apparently being owner
cannot held responsible
for the state of the office.

Ans
17.1.95.

(a) Yes

(b) Yes; and call
for explanation from both
the Executive Engineer and
the Accountant as to
the original entries in
posting, alleged alteration
by L.C. to 57 Rs.
21.1.95.

Copies of the agreement
contained in para 2 of the
foregoing note; charges should
have been called for immediately
the demand to withdraw
except if the premium
given as a retaining
fees; if it is not
covenant to the contractor
cannot be altered in
favour of the Principal
by a subsequent fees,
charges may at his request
be remitted, but on

the point should first
be decided of the Accountant
or the Executive.

D
11.1

PUBLIC WORKS DEPARTMENT.

X/ No. 169 W dy 23 January 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

General Act

READ the following

Inspection Report dated 20 December 1894 on the accounts of the Executive Engineer N. Arcot Div.

Paras 1 & 2 of office note from the Examiner P.W. Accounts No. 60 B dated 11 January 1895.

13

Communicated to the Supdg Engineer IV Circle, for the information and guidance of the Executive Engineer North Arcot Division.

2. The suggestion contained in para 2 of the Examiner's note is approved. Cheques should never under any circumstances be delivered to Contractors

12 18

(40—1,000—26-11-94.)

except by the Executive Engineer or a subdivisional officer; if it is not convenient to a contractor to attend in person at the divisional or subdivisional office, cheques may at his request, be sent by post, but on no account should they be delivered by the accountant or other office subordinate.

3. The neglect of duty on the part of the accountant brought to notice by the Examiner, will be dealt with separately.

28.1

CA 2nd U.S.S.

Cir

H.E. 15/1 R 22/1.

Print urgent

Inspection report with works order Dwg Office -

Secd Issue

DESPATCHED
4 FEB. 95

S.E. IV Circle
Other Supdg Engineers
CA to Govt
Supdt of Works Periyar Project
Examiner P.W. Accts.

Govt. of (1895) Madras.

PUBLIC WORKS.

Print urgent

Dated 24/1/95

Send Proof

Read. Encl.

G.O. 23/1 1895 No. 169

Inspection Report

orders on the —— on the accounts of the ~~for~~ North arcot Dn as/ 20-12-94.

120/14 Mss

T.C.C. 23/1

19—2,000—93.

HS 16,822/1