7413

Govt. of [1895] Madras.

PUBLIC WORKS

Dated.

Recd. Encl.

G.O. 10/10/ 1895. No. 2504-47

Inspection Report

2

Office Note from the Ex^r
Enclosing an - of the
Accounts of the Coimbatore
Div^n Court B.S.E. IV
Cwb with remarks.

—

2/40/14

Ex 10/10

of the inspecting officer
in paras 56(6) and 58.

CTRS
7/10/55

Inspection report of
the Conservator of
Forest

2

S.E. IV circle
other Supdg. Engrs
C.A. to Govt
Supdt. of Works-Periyar Project
Exr. P.W. Accts.

PUBLIC WORKS DEPARTMENT.

No. 2504 W dt 10th October 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner P.W. Accts H.E. No. 3374 B dated 30th Sept 1895

communicated to the Supdg. Engineer IV circle for the information and guidance of the Executive Engineer, Coimbatore division, special attention being drawn to the remarks in the Examiner's covering note.

2. The Superintending Engineer will report on the points noticed in paras 21, 30, 53(a) & (b) of the inspection notes, and state who is responsible for the irregular grant of privilege leave referred to in para 44(a).

3. The attention of all divisional officers is drawn to the suggestions of

(40—4,000—14-3-95.)

P. W. CURRENT No. 7413

Rd 1-10-95
Encl

20 2350 w dt 24.8.92
" 2668 w dt 26.9.92
" 2726 w dt 30.9.92
" 2753 w dt 4-10.92
" 61 w dt 10-1-94
" 1226 w dt 18.5.94
" 2130 w dt 27.8.94
" 520 w dt 6-3.95
" 1322 w dt 6-6.95
" 1386 w dt 10.6.95
" 1613 w dt 1-7-95
" 1814 w dt 23-7-95

O/P 416

R 10/10

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No. 2504 W., 10TH OCTOBER 1895.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Report of an inspection of the accounts of the Coimbatore Division made by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, on the 18th, 19th, 21st, 27th and 28th May 1895.

PART I.—EXECUTIVE ENGINEER'S OFEICE.

I.—PRELIMINARY.

Previous inspection.—The accounts of this division were last inspected in October 1893 by Mr. P. J. Creameor, Deputy Examiner of Accounts. Defects noticed by him and still remaining unremedied are noted by me in their appropriate places.

2. *Executive charge.*—Since the last inspection the executive charge of the division has been vested in the following officers :—

Name.	Rank.	Till
Mr. W. C. Lewis	Executive Engineer, 3rd grade ..	3rd April 1895.
Mr. W. B. DeWinton ..	Executive Engineer, 1st grade ..	Present date.

Mr. DeWinton was present on the 21st May.

3. *Accounts charge.*—The accounts for the same period have been compiled by M.R.Ry. A. Seshachella Mudaliar, Accountant, 5th grade. There is an assistant accountant attached to the Divisional office. This, at present, is Mr. P. G. King, Accountant, 8th grade, posted here from the 15th January 1894.

4. *Scope of inspection.*—The period embraced in the inspection comprised for test-audit, the month of January 1895; for travelling allowance audit, April 1894 to March 1895; and for general purposes, from April 1894 to April 1895.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

5. *Cheques.*—The certificate of count of cheques on the fly-leaf of cheque books is only signed upon the books being brought into use and not immediately upon receipt from audit.

6. *Payments into treasury.*—The remittance book showed a payment into treasury of Rs. 931–6–0 on 14th March 1895. The cash book, however, shows the payment as made on the 21st March 1895, and Rs. 930 of the amount as a miscellaneous receipt on the 20th March 1895.

7. *Imprests.*—(*a*) Imprests are recouped monthly but not at close of month. This should be done in order that as much of each month's expenditure as possible may be included in the accounts.

(*b*) Receipts are not obtained for imprests opened or recouped.

(*c*) Transfers of imprests between other than Sub-divisional officers are not noted as personal transactions in cash book.

(*d*) The imprests of Rs. 20 each with the Head Clerk of the Divisional office and the Water Registrar at Pogalore appear capable of reduction.

It may be remarked that the use of this form is primarily intended for cases where—

(i) prompt and frequent payment is necessary to keep coolies together;
(ii) such prompt and frequent payment is difficult otherwise, considering the clerical work involved and the staff at disposal.

(*b*) In this division the nominal muster rolls are submitted to the Divisional office by Sub-divisional officers. Public Works Department Code, Volume II, chapter I, paragraph 28, confines the muster roll to the office of the responsible disburser. It further discountenances the preparation of copies. The Code rule should be followed except when the Executive Engineer deems specially inadvisable.

(*c*) Eight and nine sheets of foolscap copies of measurements were noticed appended by the Nilgiri sub-division to two muster rolls of January 1895, for the "annual maintenance of the Ootacamund-Kullar road." All that appears necessary in such cases is a reference to the measurement book concerned, as the accounts of the work concerned were not kept in the Divisional office by sub-heads.

21. *Objectionable outlay.*—Expenditure has taken place on thatched buildings. This is opposed to Public Works Depariment Code, Volume I, chapter VII, paragraph 42. A list of thatched buildings is appended in annexure C.

22. *Suspended works.*—A list of works on which outlay has been suspended for over four months is appended in annexure F.

C.—Contracts.

23. *Contractors' receipts.*—As pointed out in paragraph 12 delays, which at present occur in getting receipts from contractors at out-stations, would be obviated by requesting them to submit their bills receipted.

24. *Recoveries from contractors.*—Percentages for establishment, &c., on the sale to contractors were not recovered in the case of materials purchased by Government and issued to them as per the following vouchers:—

Schedule docket 13, Voucher No. 17 C.
Do. 14, do. „ 12 C.

In cases where the contract agreement makes no reduction in the rates for work on account of such Government agency being supplied, then percentages must be recovered just as in the case of any ordinary sale to contractors or other outsiders. This point appears to be very widely lost sight of.

25. *Liability of deceased contractors.*—Contractor Ghulam Dustagir died before completing his contract on "constructing head-sluice in Nerur channel, estimate Rs. 3,430," and the work is now being carried out by other agency. His son has, meanwhile, produced heir-ship certificate and claims the deceased's dues. It was pointed out to the Executive Engineer, Mr. DeWinton, that in such cases the contractor is responsible for making arrangements to carry out his work in case of death, and that should he die, neither dues nor security should be paid to his heirs till the work concerned is finished and it is seen whether recovery has to be made on account of any extra cost involved by his demise. In this case it is understood that excess expenditure will probably be incurred.

26. *Advances on materials.*—Details of advances to contractors on account of materials are given in section II-D "Accounts of works" and in annexure B.

D.—Accounts of Works.

27. *Records of liabilities—Constructing sixty warders' huts in Central Jail at Coimbatore, estimate Rs.* 14,040.—Liabilities had, contrary to Public Works Department Code, Volume II, chapter II, paragraph 154, been recorded in the accounts of works for the following vouchers for December 1894 fully unpaid:—

	Rs.	A.	P.
Schedule docket 2, Voucher No. 1 C, Nominal Muster Roll for	49	11	0
Do. 2, do. „ 2 C, Petty contract bill for	98	13	9

28. *Discrepancies.*—(*a*) In the following case the value of work done as per bills did not agree with that shown in the work abstracts and register of works:—

Voucher Number.	Amount. As per bill	Amount. As per work abstract.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
S.D. 13/17 C	212 4 1	107 11 9	104 8 4
Do. 14/12 C	961 8 0	856 15 8	104 8 4

The difference in these two cases represents value of materials purchased by Government and issued to contractors (*vide* paragraph 24). The original payment by Government should have been debited to the contractor and shown accordingly as *minus* "arrears" in the work accounts. It was, however, shown as work done.

(*b*) "*Converting Sapper Hospital on Stonehouse Hill into quarters for unmarried Clerks, Secretarial Offices.*—The work abstracts and register of works for December 1894 and January 1895 of this work were incorrectly posted as under:—

Voucher Number.	Value of work done as per bill.	Value as per work account.
	Rs. A. P.	Rs. A. P.
S.D. 15/36 of December 1894	1,092 11 9	892 11 9
Do. 19/90 of January 1895	*Nil.*	200 0 0
Total ...	1,092 11 9	1,092 11 9

(*c*) *Annual maintenance of Ootacamund-Kullar road, estimate Rs.* 35,000.—The work accounts of this work for various months showed in the column "Gross amount of each voucher" the amount of the various nominal muster rolls. These amounts included arrears paid, but nothing was recorded in such cases under the column "arrears." Consequently at the end of March 1895 the register of works showed arrears outstanding as Rs. 103-3-9, whereas the actuals according to the last-paid muster rolls were only Rs. 90-5-6.

Further, it appears that the labour arrears of Rs. 40-12-0 at close of March 1894, were not brought forward the next year either in muster rolls or register of works. Nor again have similar arrears of Rs. 103-3-9 been brought forward at end of March 1895.

(*d*) *Repairing th flood bank at 20th mile of Cauvery River.*—The work abstracts and register of works show "arrears" of Rs. 19-2-0 to end of January 1895. The contractor's ledger, however, shows Rs. 38-10-11 due to Ghulam Dustagir Sahib contractor. The accountant states that the accounts of this work and that of "constructing eight groynes at 20th mile, Cauvery flood bank" were mixed up. The matter is under correspondence with the Sub-Divisional officer, Erode.

29. *Register of works.*—(*a*) The register of works is in arrears. In the case of the following works the arrears datef rom the months noted against them, respectively:—

Work.	Date of arrears.
Constructing Taluk Office at Bhavani	November 1894
Excavating a trench on central line of proposed Bhavani masonry dam	December „
Taluk cutcherry at Gopichettipálaiyam	February 1895

The arrears are said to be due to failure on the part of the Sub-Divisional officers concerned to give the allocation of expenditure by works sub-heads.

(*b*) Sub-heads under Rs. 500 each were not grouped together as enjoined by Public Works Department Code, Volume II, chapter II, paragraph 153. This should be done except in special specific cases determined by Executive Engineer. The present practice was said to be general, because verbally ordered by the late Executive Engineer Mr. W. C. Lewis.

The following statement shows the number of sub-heads thus detailed under this ruling in the case of works at end of March 1895, possessing sub-heads below Rs. 500 :—

Name of work.	Total number of sub-heads accounted for in detail.	Sub-heads above Rs. 500.
Head Assistant Collector's office at Pollachi	33	5
Taluk Office at Bhavani	54	16
Taluk cutcherry, Kollegal	59	18
Cutting side channel along the left bank of Thadapalli main channel	45	19

The accountant should submit each case now and in future for the Executive Engineer's special orders.

(*c*) *Annual maintenance of Ootacamund-Kullar Road, estimate Rs.* 35,000.—In the case of this work the estimate shows expenditure by the sub-works (prescribed in Volume I, chapter VII, paragraph 80), but the expenditure is not recorded similarly. Accounts should follow the estimates. It is specially desirable in this case in order to check the "road metal" returns.

30. *Erroneous debits to works—Constructing Taluk Cutcherry at Kollegal, estimate Rs.* 34,040.—The brick manufacture subsidiary to building operations were conducted partly departmentally and partly by contract. The agreement in the latter case was that the contractor Thangavelu Asari should supply bricks at Rs. 10–8–0 per 1,000, and receive advances for firewood only, deductions for which should be made in his bills for bricks supplied. The late overseer Mr. Gilbert, however, going beyond these limits advanced in October 1894, Rs. 200 on the bricks loaded in kiln. This advance has not been recovered and is still at debit of the work, the bricks turned out having been paid for at full rate of Rs. 10–8–0 per 1,000, without deduction, in bills dated 7th and 26th February 1895, paid by the Sub-Divisional officer, Erode, on the 16th February and 1st March 1895, respectively. The present amount due to the contractor and available as a set-off is only As. 12–11. The overseer has been permitted meanwhile to leave the service (*vide* paragraph 48).

31. *Excesses on works—Constructing warders huts at Central Jail, Coimbatore, estimate Rs.* 14,040.—Works slips had not been sent to the Superintending Engineer or a revised estimate submitted (Volume I, chapter III, paragraphs 43 and 61) on the following facts :—

Sub-head.	Estimate.		Actuals to end of March 1895.		Excess amount.	Since.
	Quantity.	Amount.	Quantity.	Amount.		
		Rs.		Rs. A. P.	Rs.	
Rough stone in mud ..	50,406	4,032	57,278	4,931 0 0	899	November 1894.
Pointing	..	..	..	..	369	Do.
Contingencies	..	375	..	430 1 3	55	Do.
Total excess ..	..	..	..	..	1,323	

Excess is nearly 10 per cent. on estimate.

(*b*) *Deepening main-gate well at Central Jail at Coimbatore, estimate Rs.* 5,056.—The following excess first occurred in May 1894, but was reported to Superintending Engineer in workslip on 22nd February 1895. No orders had yet been received from him :—

Sub-head, Blasting rock and removing spoil.

—	Quantity.	Rate.	Amount.	Agency.
		Rs. A. P.	Rs. A. P.	
Estimated	4,665	15 0 0	698 0 0	Departmental labour.
Actuals to end of March 1895	3,198	28 4 1	903 9 9	
Less ..	1,467	..	..	
More ..	..	13 4 1	205 9 9	

32. *Want of estimate.*—(*a*) The following works were still without sanctioned estimates :—

Name of work.	Month of first outlay.	Remarks.
Improvements to Kalingaroyen channel	July 1894	Outlay to date Rs. 304.
Constructing cast iron pipe sluice at Anapuram channel, estimate Rs. 25.	September 1894 ..	A contribution work; irregularity noticed in G.O. No. 837 I., dated 8th November 1894.
Extending V drains on Mountstuart, Ootacamund, estimate Rs. 35.	December 1894 ..	....
Purchasing new tools, estimate Rs. 280	Do. ..	....

(*b*) Most of the items in the monthly objectionable item statement refer to repair works and recurring charges. Among them occur a large number of watchmen's salaries. Were application for renewal of the sanction for these men made systematically before the close of the current sanction (*i.e.* close of the official year), much correspondence and objection would be saved.

33. *Charges to Contingencies.*—On every work debits appear in the register of works under "contingencies." Attention is invited to examiners circular 38 of 1889.

34. *Allocation—Deepening well at Central Jail at Coimbatore, estimate Rs.* 5,056.—Bricks valued at Rs. 250 were charged to the sub-head "materials at site" instead of to the sub-head "bricks in surkhi" (*vide* Volume I, chapter I, paragraph 103).

E.—Suspense.

35. *Unclaimed dues of Contractors.*—The sums (Rs. 118–12–5) other than security deposits, which are due to Chinappa Asari, contractor, on closed accounts have been paid into the Savings bank before the lapse of the period of limitation laid down in Public Works Department Code, Volume II, chapter II, paragraph 204. Such sums should remain in "deposits." The rules only require security deposits to be paid into Savings bank.

36. *Discrepancies.*—A security deposit of Rs. 200 is held from C. R. Venkata Rau, Storekeeper. Up to February 1895, he had paid Rs. 190 in five monthly instalments. The interest on this in the Savings bank amounted to another Rs. 6–1–3. The balance Rs. 3–14–9 was fully paid up in March 1895. The register of Savings bank deposits and the extract from it submitted to the Examiner shows, however, only Rs. 193–14–9. A marginal note is, however, made in the register that the amount is Rs. 200.

37. *Dues to deceased persons.*—The balance due to one deceased contractor has been paid into the Savings bank, pending final disposal. Portion of his claim had been paid into court under attachments.

38. *Promissory-notes.*—The value of the lost promissory-note for Rs. 1,000 belonging to Ismail Sait, contractor, has not yet been refunded to him. The matter is under correspondence with audit.

F.—Divisional Accounts.

39. *Superfluous work.*—(*a*) All bills for over Rs. 500 are pre-audited by the Divisional office. This is unnecessary and should not be done except in special cases and under the specific orders of the Executive Engineer.

(*b*) In the case of adjustments, where both sides of the account affected are "Irrigation," the entries are not passed directly through the irrigation books, but go through the "Buildings and Roads" books. Cash refunds of expenditure on account of Irrigation works are passed into the "Buildings and Roads" books as deductions, *i.e.*, as *minus* debits to "Transfers, Irrigation," instead of as direct credits to "Transfers, Irrigation." Instructions had been given on this point in the audit notes on the monthly accounts.

(*c*) Work abstracts had, to the end of March 1895, been prepared in the Divisional office. From April, however, Sub-divisional officers prepare them.

(*d*) Copies of bills are maintained for all vouchers except those not submitted to audit; copies are thus maintained for—

(i) every bill on form 15;
(ii) Do. payment on account in form 14;
(iii) Do. petty voucher over 10 in form 16;
(iv) Do. final bill in form 14.

The accountant explained that copies are maintained to obtain the actual expenditure on any one work should Executive Engineer require it for comparison with estimate. Copies have been ruled, however, to be unnecessary.

40. *Register of Liabilities.*—Liabilities are not recorded as soon as incurred. A register for their record appears only to have been opened in December 1894. They appear to be frequently omitted in the calculation of applications for credit.

41. *Use of forms.*—Full employment is not made of form No. 16. Payments on account to contractors are seldom, if ever, made on it and its use is confined to miscellaneous petty payments. As work abstracts are now prepared by Sub-divisional officers who allocate from measurement books the expenditure by sub-heads, form No. 16 can be used for all works.

G.—Establishment.

42. *Incumbency.*—A register is not maintained showing the periods of incumbency of the officers in charge (Public Works Department Code, Volume II, chapter I, paragraph 207).

43. *Service-books.*—(*a*) Service-books have not been opened for—

	Appointed on
Mr. P. G. King, Accountant	4th March 1895
V. Manika Moodaliyar, clerk, fifth class, 1st grade ...	12th November 1894

(*b*) The re-attestation of entries on the opening page of the service books of the under-mentioned individuals are overdue :—

	Date of last attestation.
M.R.Ry. T. Gnanasambandam Pillay, Supervisor ...	9th August 1888
Rungasami peon	7th „
A. Komaran „	26th March 1889
Kadirpacha „	31st „

(*c*) In the service-book of M.R.Ry. Lakshmana Pillay, Draftsman, 1st class, there were pencil entries.

(*d*) Certificates of character were found filed with service-books.

(*e*) Service-books were not all up to date. Thus, the arrival from transfer on the 3rd December 1894 of M.R.Ry. Lakshmana Pillay had not been entered.

(*f*) In the service-book of Mr. L. Gibson, the Executive Engineer Mr. Lewis had only initialled several entries, and in the case of Komaran, a lascar, the last entry made on the 25th November 1894 had not yet been signed.

(*g*) In several cases, the attestation entries had not been completed as to particulars of identification.

44. *Leave.*—(*a*) C. Balasundara Chetty, clerk, fourth class, 3rd grade, returned from leave on medical certificate on 2nd October 1893. Privilege leave for fifteen days from 7th to 21st May 1894 was granted before the clerk has put in eleven months' service.

(*b*) The conversion of the above leave into leave without allowances will also affect the date from which the clerk's increment becomes due. An increment of Rs. 2 sanctioned from 1st February 1895 then becomes admissible from 1st March 1895.

45. *Travelling allowances.*—(*a*) The undermentioned claims, which were admissible, were irregularly disallowed :—

(i) *Journeys on transfer.*—M. Shanmugam Pillay, clerk, V class, 1st grade. Erode to Bhavâni (9 miles) on 26th August 1894.

	Rs.	A.	P.
As claimed mileage for 9 miles at 2 annas	1	2	0
As passed (by Sub-divisional officer) daily allowance	0	4	0

(ii) Journey on change of head-quarters equivalent to one on transfer. L. Ramasundaram Aiyar, clerk, IV class, 2nd grade. Ooty to Coonoor (11 miles) on 18th June 1894.

	Rs.	A.	P.
As claimed mileage for 11 miles at 3 annas	2	1	0
As passed daily allowance	0	12	0

(*b*) In many cases it was found that daily allowance was claimed by the parties concerned for journeys of less than 20 miles a day on transfer.

46. *Advances to lascars.*—(*a*) The outstanding advances to lascars from head clerk's imprest on the date of inspection were all current, except a sum of As. 5 due from Nurdeen from October 1894. This should be recovered at once.

(*b*) Receipts were not produced for the undermentioned advances :—

Lascar.	Date of advance.	Amount. As.
Rangasami Gownden	20th April 1895	5
Chinnasami	Do.	5
Rangasami	Do.	5

(*c*) Receipts given by lascars are not relinquished on recovery. A number of such receipts are in the cash chest.

47. *Withholding of salary.*—(*a*) Salary and travelling allowances for March, amounting to Rs. 74–13–5 and Rs. 26–2–1 respectively are still withheld from Mr. Gilbert, late overseer, pending explanation regarding certain advances to contractor. This has been alluded to in paragraph 30 above.

48. *Resignation before explanation.*—This employé was permitted to resign his appointment and take up an appointment under the Ootacamund Municipality while the matter was under investigation and before a satisfactory explanation had been received. There are usually grave objections to such a procedure—*vide* India Public Works Code, Volume I, chapter IV, paragraph 50.

III.—STOCK.

A.—Stores.

49. *Road Metal.*—(*a*) The road metal accounts are in the same unsatisfactory state as noted in paragraph 30 of last report.

(*b*) After repeated calls by the Divisional office, the half-yearly return for March 1895 was received from the Nilgiri sub-division on the 7th May. They had not yet been checked.

(*c*) On an attempt being made to verify the accounts, great difficulty was experienced owing to payments frequently not having been made for a month or two after actual receipt of supply. The verification had accordingly, time-pressing, to remain incomplete. The return should be carefully checked in the Divisional office and a report on the results might be submitted to the Audit office.

(*d*) No rate-book is in existence. Supplies are obtained from petty contractors at a fixed rate for each road section.

50. *Purchase of Europe stores.*—As regards the purchase of Europe stores, it was noted to be the prevalent practice to purchase prior to sanction which as a rule is not applied for till audit raises objection.

51. *Stock reserve.*—(*a*) The stock reserve limit sanctioned in February 1894 is Rs. 6,000. At end of March 1895 the balance of stock in hand amounted to Rs. 2,689. It comprised many items on which no transactions had occurred for over a year. Orders had on 22nd April 1895 issued to the Nilgiri sub-division to report all surplus stock before close of the month. Reminders have since issued to ensure submission.

(*b*) The stock accounts are kept by sub-heads. This appears unnecessary in this division under the ruling in Volume II, chapter II, paragraph 74.

52. *Objectionable outlay.*—Barbed wire fencing is in stock in the Nilgiri sub-division. The quantity is 18½ cwt. valued at Rs. 173-13-1. Its use has been discountenanced by Government and it should be got rid of.

IV.—REVENUE.

A.—Direct.

53. *Land rents.*—(*a*) The only regular source of revenue in this division, besides house-rent, is the lease of "Padugai," *i.e.*, river margin lands. The rent of these lands is still much in arrears. The subject of arrears on this account was noted in paragraph 9 of the previous inspection report. Since then the arrears have decreased from Rs. 4,727-8-6 to Rs. 4,147-0-8.

(*b*) A list of outstandings at end of March 1895 is appended in annexure D. Attention is invited to the heavy arrears in two of the cases. The terms of the agreements provide for payment of interest at 12 per cent. on arrears of rent, and also give Executive Engineer power to annul the lease if instalments are not paid within seven days after due date.

(*c*) The form of lease appears to be of doubtful validity.

(*d*) No record or plan is kept of these rentable "Padugai" lands.

54. *Rents of buildings.*—Rents of buildings are in four cases detailed in annexure E much in arrears. The matter has been taken up by audit. Greater promptitude on the part of the Treasury officer and Divisional office will perhaps remedy this in future.

V.—GENERAL—MISCELLANEOUS.

A.—Correspondence.

55. *Waste paper.*—Waste paper is not utilized as it might be, nor is disposal made of scrap paper. The Executive Engineer's attention was drawn to the Superintendent of Stationery's recent circular, dated 4th April 1895, regarding disposal of waste paper to contractor. It did not appear to have been communicated to him. Orders and instructions on this and kindred subjects might, it is thought, be communicated generally in order to reap full advantage from them.

B.—Staff—Personal.

56. *Accountant.*—(*a*) The Accountant A. Seshachella Mudaliar ranks in the 5th grade. He is of very long service, of which no portion has been spent in the Audit office. Were his period of service not likely to close so soon under the retiring rules, I would recommend that he be passed through the Audit office to bring his training up to date. Considering the difficulties he has had with the sub-divisional accounts, through absences and changes in the Divisional office and want of training in the Central Accounts office, judgment on his work is difficult. Prompter and more careful attention to the instructions of the Audit office may, perhaps, be expected from him. Should such instructions not be clearly understood, explanation on the involved points should immediately be asked for by him. Most divisional accountants show reluctance in this respect however.

(*b*) The Assistant Accountant Mr. P. G. King has only recently been confirmed in the department and posted to the division. He has passed the divisional test and is stated to take an intelligent interest in his work. That work should be apportioned to him systematically by the accountant under the orders of the Executive Engineer. The "scrap" and "odds and ends" system is not adapted to training an Assistant Accountant intelligently or rapidly. Attention must be paid to this. A half-yearly or yearly report on the progressive training of Assistant Accountants might perhaps be submitted by them through the divisional accountants. It would show whether work had been entrusted to them intelligently and systematically.

VI.—SPECIAL.

57. *Audit notes.*—Under instruction from the Examiner, enquiry was specially made into the circumstances which led to the audit note on the accounts for March 1895 being so lengthy. The general conclusions arrived at, so far as they affect the accountant personally, have been given in paragraph 56 (*a*) and the grounds may be briefly enumerated. They are—

(i) The ill-health of the head clerk from 1st April, culminating in his going on leave on 3rd May, throwing extra work on accountant.

(ii) Reduction of division from 1st to 2nd class, entailing from January the dispensing with one clerk.

(iii) Unsatisfactory way in which accounts for March were submitted by the Nilgiri and Erode sub-divisions. Thus, for the last period of the month, though imprests and cash extracts were submitted on the 8th April, still the vouchers were not received till the 15th.

(iv) The transfer of divisional charge about the beginning of April.

(*b*) On the whole, while emphasising the remarks in paragraph 56 (*a*), I think much of the delay is due to the incomplete and tardy submission of accounts by the sub-divisions named, though the accountant himself is responsible occasionally for delays in returning incomplete vouchers and for failure to attend to audit instructions.

58. *Sub-divisional clerks.*—(*a*) In connection with the sub-divisional accounts and their faulty submission, I wish to draw attention to the question of the training of sub-divisional clerks. At present no method is pursued to this end. The men are picked up somehow and placed somewhere. I would suggest that so far as practicable, and this proviso should not be treated as permitting the evasion of the rule at convenience,—

(i) All sub-divisional clerks should, before being posted to sub-divisions, pass through the Divisional office, and thence be drafted to the sub-divisions.

(ii) Their training should be systematic.

(iii) They should return from time to time to the Divisional office for instructions and supervision by the accountant.

(iv) The accountant should, whenever work is slack and a fitting opportunity occurs, accompany the Executive Engineer on his visits to the sub-division and then take an opportunity of checking the clerk's work and of imparting instruction to him. This will probably only be possible frequently in divisions to which an assistant accountant is attached, who can look after the accounts during the slack periods in which the accountant is away.

At present there is no doubt that much work and worry are due to the want of better training or greater knowledge on the part of the sub-divisional clerks, who are left to pick up what they possess by dint of such piece-meal experience as falls to their lot.

II.—SUB-DIVISIONAL OFFICE, NILGIRIS.

59. *Sub-divisional charge.*—The charge of the sub-division has, since the previous inspection, rested with the following officers :—

Name.	Rank.	Till
Sub-Conductor J. U. Cherry ...	Supervisor, 1st grade	18th April 1894.
Do. S. Hearne ...	Do.	5th May „
Mr. A. R. deChazal	Assistant Engineer, 3rd grade.	12th „ „
Sub-Conductor S. Hearne ...	Supervisor, 1st grade	Present date.

Mr. Hearne was not present during the inspection.

60. *Accounts.*—The accounts are dealt with by L. Ramasundara Aiyar, clerk, IV class, 2nd grade.

61. *Scope of inspection.*—(*a*) The following measurement books were called for to compare with the test audited accounts of January 1895 :—

Nos. 1, 2, 4 and 13 of 1894; 2 of 1892; 1 and 3 of 1893; 1, 12 and 14 for materials.

(*b*) The cash extracts sent to Divisional office for January 1895 were compared with the sub-divisional cash-book.

(*c*) In other respects the inspection followed the course usual for Divisional offices.

II.—ACCOUNTS—GENERAL.

62. *Measurements.*—(*a*) Measurement book No. 4 was not produced although called for. It was consequently impossible to check three of the bills to be test audited.

(*b*) The date of measurement is not correctly given always. In measurement book No. 3 of 1893 the period for which a muster roll was drawn was entered as the date of measurement.

(*c*) The entries in measurement book No. 3 had not been crossed off with particulars of bill number and date. A simple remark "billed" or "paid" was made.

(*d*) Although the measurement book examined ranged over a period extending from May 1893 to April 1895, and the entries related to some 189 works, they bore no token of work having been check-measured by the Executive Engineer.

63. *Cash.*—The cash chest was disabled. The present small balance was kept in a table drawer in custody of sub-divisional clerk.

64. (*a*) *Cash-book.*—When payments are made by the Sub-divisional officer away from his head-quarters, some considerable time occasionally occurs before their entry on cash book.

(*b*) The cash book shows figures written over. Some corrections have not been initialled or dated.

The treasury balance on 1st February 1895 was not brought forward for some time subsequently, thus necessitating corrections on five pages.

(*c*) In the case of monies sent by the Assistant Engineer to Sub-Conductor S. Hearne for payments, the payments were not exhibited in cash book till after receipt of vouchers paid.

(*d*) On comparing the cash extracts of January 1895 submitted to Divisional office with the sub-divisional cash book, the name of the work concerned differed in one case. This was said to be due to the work concerned not being known to the sub-divisional clerk, the extract having been filled in by Sub-divisional officer in camp and sent to Divisional office direct.

(*e*) In three cases the classification in the imprest accounts had been corrected by the Divisional office, but no advice given to sub-division in audit notes.

65. *Work accounts.*—(*a*) In the work abstracts the up-to-date totals were not brought forward monthly.

(*b*) The sub-divisional clerk was instructed how to show "arrears."

(*c*) The sub-divisional clerk stated his ignorance arose from lack of codes.

66. *Tools and plant.*—(*a*) The current half-yearly return of tools and plant had not yet been opened.

(*b*) An office copy of the previous half-yearly return had been maintained.

(*c*) Sub-divisional clerk pleaded ignorance and want of codes.

67. *Road metal.*—(*a*) Remarks on the road metal accounts have been already made in paragraph 49 of Part I on the Divisional office.

(*b*) A register of road metal has been opened from April 1895.

68. *Control over expenditure.*—(*a*) Progress reports showing outlay at end of April 1895 on the works concerned had not yet been received from the Divisional office.

(*b*) The grants and appropriations for the year had not yet been communicated by the Divisional office. A copy of the preliminary budget is not supplied to the Sub-divisional office and the final issue had not yet reached him. The amount of the estimate is taken as the limit up to which expenditure can be incurred.

(*c*) As regards minor works and repairs, lump sums for which are at disposal of the Executive Engineer, the amount to be spent by the Sub-divisional office was not last year communicated to him for the first nine months, but for the last three months a statement showing lumped outlay and grant was furnished him.

There appears to be no power on the part of Executive Engineer to delegate to Sub-divisional officers power of making individual appropriations from these lump sums.

69. *Rates.*—(*a*) The rates agreed upon with contractors are stated to have never been exceeded.

(*b*) In the case of items not provided for in estimates the Sub-divisional officer uses his discretion as to rates, but makes no special report to Executive Engineer nor obtains his specific approval, which is taken for granted in the absence of objection by the divisional office.

70. *Revenue.*—(*a*) Receipts for house-rent at Ooty are notified in letters by the Overseer. They should not be granted by any officer lower in rank than the Sub-divisional officer or in other than form No. 20 E—*vide* Code, Volume II, chapter I, paragraphs 50 and 51.

(*b*) No register of lands or buildings was produced though one for buildings was stated to be with the Sub-divisional officer.

(*c*) In the sub-divisional return of buildings sent to Executive Engineer rent-free buildings are entered. This appears superfluous so long as they retain that character.

(*d*) Again the necessity for the regular submission of the rent return appears unnecessary except when there have been changes during the month. In the "season," its monthly submission would probably be necessary as frequent changes occur among the clerical staff occupying the Secretariat quarters.

It is a question, however, whether any return by the Sub-divisional officer should not be confined to a mere statement of changes.

71. *Records.*—(*a*) No service copies of the Codes or Examiner's circulars existed in the office.

(*b*) It could not be ascertained whether the Sub-divisional officer had private copies of the Code himself.

72. *Staff.*—The clerical staff consisted of one sub-divisional clerk, L. Ramasundara Aiyar, on Rs. 30 to 40, at present drawing Rs. 40. Such errors as were noticed did not appear due to a lack of intelligence. He has had some years' experience.

MADRAS,
12th June 1895.

(Signed) CHAS. C. SWETENHAM,
Inspecting Officer.

ANNEXURE A (*vide* paragraph 17).

STATEMENT of expenditure during 1894–95 in Coimbatore Division.

No.	Month.	Coimbatore sub-division.	Erode sub-division.	Nilgiri sub-division.	Expenditure.
					RS.
1	April 1894				9,883
2	May ,,				11,507
3	June ,,				17,786
4	July ,,				10,155
5	August ,,				14,914
6	September ,,				16,105
7	October ,,				13,451
8	November ,,				14,583
9	December ,,				19,447
		RS.	RS.	RS.	
10	January 1895	3,311	4,006	11,331	18,648
11	February ,,	1,387	8,502	9,289	19,178
12	March ,,	7,037	25,011	27,764	59,812
	Actual total expenditure for year ..				2,25,469
	Average expenditure per mensem ..				18,789

Annexure B (paragraph 26).

Coimbatore Division.

Statement showing advances made to Contractors on materials.

Item.	Name of contractor.	Amount.	Remarks.
	Constructing Taluk Cutcherry at Kollegal.	Rs. A. P.	
1	Thangavelu Asari	200 0 0	This payment was made for bricks loaded in kiln.

Annexure C (paragraph 21).

Statement of thatched buildings in Coimbatore Division.

Nature of buildings.	Nature of roofs.	Value.
Coimbatore District.		Rs.
Police sub-station house at Vangal	Thatched	100
Inspection shed at Anaipalliem	Do.	81
Constables' huts at Pooliempatty	Do.	130
Police lines (eight rooms) at Tálavádi ...	Do.	275
Inspection bungalow at Kasipolliem ...	Do.	400
Stables to bungalow at Kasipolliem ...	Do.	120
Store-house to bungalow at Kasipolliem ...	Do.	90
Nilgiri District.		
Overseer's godowns at Pykara	Thatched	...
Cooly lines at Pykara	Do.	1,617
Sub-Overseer's godowns at Pykara	Do.	...
Cooly lines at Pykara	Do.	259
Sub-Overseer's quarters at Neduvattam ...	Iron and thatched ...	2,467
Do. godown	Thatched	
Storekeeper's shed at Neduvattam	Iron and thatched ...	2,000
Do. godown	Do. ...	
Head Overseer's bungalow at Neduvattam ...	Do.	
Store-room at Neduvattam	Do.	
Godowns at Neduvattam	Do.	

Annexure D [paragraph 53 (*b*)].

Arrears of rent on Padugai Leases.

Name of padugai.	Lessee.	Period for which leased.	Total amount of rent payable.	How.	Arrears due on this date including interest.	Steps taken for recovery.
			Rs.		Rs. A. P.	
Cauvery 3rd, 4th and 5th sections.	Sivagianam Pillay ..	5th September 1891. to 5th September 1896.	3,470	By half-yearly instalments.	595 13 0	
Cauvery 1st section..	Rungaswamy Gounden ..	8th ,, 1891 to 8th September 1896.	1,575		577 8 3	
Do. 2nd do.	Maniam Karuppa Gounden.	10th ,, 1891 to 10th September 1896.	6,750		1,244 5 2	
Do. 6th do.	C. P. Kuppuswamy Iyer ..	9th ,, 1891 to 9th September 1896.	1,895		571 15 5	
Amarávati padugai ..	Do. ..	Do. ..	3,000	To end of March 1895.	1,157 6 10	
		Total ..	..		4,147 0 8	

Annexure E.

Statement showing arrears of rents of buildings.

Item number.	Name of building.	Name and rank of occupant.	Period.	Amount.
				Rs. A. P.
1	Police Assistant Superintendent's quarters at Erode.	Mr. A. Clarke, Assistant Superintendent of Police.	6th October 1894 to 31st January 1895.	95 15 6
2	Sub-divisional office former rest-house at Erode.	Mr. J. Murphy, Head Assistant Collector.	December 1893 to August 1894.	58 14 3
3	Portion of District Munsif's Court at Kollegal.	M.R.Ry. T. Gopal Nayar, Deputy Collector.	16th November 1892 to 3rd November 1894 and January 1895.	162 5 3
4	Residence for the Head Assistant Collector at Pollachi.	Mr. J. K. Batten, Head Assistant Collector.	16th to 31st January 1895.	58 14 3

Annexure F (*vide* paragraph 22).

Coimbatore Division.

Statement showing works on which there has been no outlay for the last four months and which have not been completed.

Item No.	Name of works.	Amount of estimate.	Expenditure up to March 1895.	Month in which last outlay was recorded.
		Rs.	Rs. A. P.	
1	Erecting a rain-gauge pillar at Perundurai and fencing it.	80	66 15 5	May 1894.
2	Do. do. and fencing the same at Satyamangalam.	70	62 7 11	August ,,
3	Constructing two latrines for Police lines at Wellington.	590	454 14 4	April ,,
4	Repairs to Sub-overseer's quarters at Coonoor	220	60 6 6	June ,,
5	Petty repairs to Connemara Cottage, Ooty	106	37 9 6	September ,,
6	Do. to Crewe Hall, Ooty	80	19 0 0	August ,,
7	Do. to Ottley Hall, Ooty	80	33 13 3	September ,,
8	Do. to Westmere	85	75 5 3	October ,,
9	Petty repairs to St. George's Church at Wellington ..	6	5 14 0	Do. ,,
10	Repairs to Sub-divisional officer's quarters, Stonehouse Hill, Ooty.	179	43 1 0	Do. ,,
11	Repairs to Dresser's quarters at Ooty	610	368 13 0	Do. ,,
12	Do. to sappers' and clerks' lines, Ooty	139	65 14 5	July ,,
13	Petty repairs to Cinchona Villa property	50	3 13 0	Do. ,,
14	Emergent repairs to Volunteer head-quarters on Jail Hill.	60	53 2 0	August ,,
15	Repairing the inspection shed at Karúr	170	168 8 7	September ,,
16	Do. Taluk cutcherry at Karúr	1,130	1,132 15 8	Do. ,,
17	Clearing drains running through the low-lying lands between Charing Cross and Government Gardens, Ooty.	185	121 6 9	July ,,
18	Repairs to Sergeant's quarters at Lawrence Asylum, Ootacamund.	2,650	2,667 9 10	April ,,
19	Constructing a head-sluice at the head of the Nerur channel.	3,430	2,575 7 0	October ,,
20	Clearing jungle for contour survey 80 feet above B.M. of Thuthikolam project.	300	324 10 0	August ,,
21	Repairing the inspection bungalow at Kasipolliem ..	66	61 15 4	May ,,
22	Clearing silt from the bed of the Pallapolliem channel No. 52.	3,900	2,676 6 6	Do. ,,
23	Surveying and levelling irrigation works in the Erode sub-division.	30	3 1 0	June ,,
24	Building a temporary rough-stone dam on the line of the front wings of the Pugalore channel.	30	25 11 4	August ,,
25	Repairing the Hanjalakurchi anicut channel	970	942 3 5	October ,,
26	Do. do. do.	1,950	1,947 10 6	August ,,
27	Repairing the inspection bungalow at Anaipolliem ..	40	39 4 0	October ,,
28	Do. the Thirumanellore anicut	880	608 15 5	November ,,
29	Constructing 8 groynes to protect the left bank of the Cauvery river.	910	986 10 8	September ,,
30	Fixing mile and furlong stones on Cauvery bank and repairing groynes.	105	131 4 0	Do. ,,
31	Uprooting nanal in island opposite 15th mile of Cauvery river.	100	125 15 9	April ,,
32	Oiling the leather-bound baskets in the Erode sub-division.	20	9 1 0	September ,,
33	Clearing prickly-pear and jungle for taking re-measurements.	65	43 9 6	Do. ,,
34	Planting nanal in the 3rd and 6th sections of the Cauvery Padugai.	1,410	1,334 4 1	August ,,
35	Repairing the Cauvery flood bank at the 14th and 20th miles.	2,890	2,925 7 1	May ,,
36	Protecting Cauvery flood bank at 20th mile	200	199 5 0	August ,,
37	Urgent estimate for protecting the Cauvery flood bank ..	200	443 7 6	September ,,
38	Fixing enamelled iron gauges in Kalingaroyen, Thadapally and Arakankottah channels.	85	0 15 6	July ,,
39	Improvements to the Kalingaroyen channel	..	303 14 7	October ,,
40	Annual clearance of the Kalingaroyen channel ..	690	676 8 10	September ,,
41	Do. of the Arakankottah channel ..	1,670	803 14 0	October ,,

Office-note from the Examiner, Public Works Accounts, dated 30th September 1895, No. 3374 B.

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

2. *Paragraph* 6.—The discrepancies noticed should be explained.

3. *Paragraph* 7 (*a*).—Attention is invited to Code Volume II, I, 69.

4. *Paragraph* 8 (*b*).—This is not necessary.

5. *Paragraph* 9.—Attention is drawn to paragraphs 4 and 5 of Examiner's Circular No. 7 of 1892 and to G.O., No. 61 W., dated 10th January 1894.

6. *Paragraphs* 10 (*a*), (*b*), (*c*), (*d*), (*e*), (*f*), (*g*) *and* 62 (*b*), (*c*).—Call for close attention.

7. *Paragraph* 10 (*h*).—In regard to completed measurement books the check prescribed in G.O., No. 1613 W., dated 1st July 1895, is all that is necessary. As regards books still in use the arithmetical check described is opposed to the procedure approved in G.O., No. 2350 W., dated 24th August 1892 (see also Code II, I, 36).

8. *Paragraphs* 10 (*i*) *and* 62 (*d*).—See paragraph 9 of Examiner's office-note on the inspection report of the Kistna Northern division. When a work is check-measured it is desirable that the fact should be distinctly recorded in the measurement book.

9. *Paragraph* 11.—Attention is invited to G.O., No. 1814 W., dated 23rd July 1895.

10. *Paragraph* 13.—All vouchers should be cancelled to prevent their being used a second time.

11. *Paragraph* 17.—There were doubtless good reasons for this.

12. *Paragraph* 20 (*a*).—The use of the casual muster roll is described in Code II, I, 30 and G.O., No. 520 W., dated 6th March 1895, and to that extent it may be freely used.

13. *Paragraph* 21.—This is an administrative question with reference to Code I, VII, 42.

14. *Paragraph* 25.—This will doubtless receive due attention from the Superintending Engineer.

15. *Paragraph* 29 (*b*).—Should receive Executive Engineer's attention with a view to reducing work.

16. *Paragraph* 30.—This calls for investigation.

17. *Paragraph* 32 (*b*).—Calls for attention.

18. *Paragraph* 38.—The matter is under reference with the Public Debt office, Bank of Bengal.

19. *Paragraph* 39 (*a*).—Attention is invited to G.O., No. 2668 W., dated 26th September 1892, and paragraph 16 of inspection report published with G.O., No. 1386 W. of 10th June 1895.

20. *Paragraph* 39 (*d*).—Attention is invited to G.O., No. 2726 W., dated 30th September 1892, and Examiner's office-note printed therewith.

21. *Paragraph* 40.—Attention is invited to paragraph 24 of inspection report published with G.O., No. 1322 W., dated 6th June 1895.

22. *Paragraph* 41.—Forms Nos. 14, 15 and 16 should be used as explained in Code II, I, 189.

23. *Paragraph* 43.—The defects and irregularities noticed should receive early attention.

24. *Paragraph* 44 (*a*).—The period will have to be treated as leave without allowances, and it is for Government to decide from whom the excess pay paid to the clerk should be recovered.

25. *Paragraph* 44 (*b*).—The increment drawn for February 1895 will have to be retrenched under Civil Service Regulations, Article 174.

26. *Paragraphs* 49 *and* 67.—Call for prompt attention.

27. *Paragraph* 50.—Rigid adherence to rules is necessary.

28. *Paragraph* 53 (*a*) *and* (*b*).—Call for enquiry.

29. *Paragraph* 55.—This question has recently been referred for the orders of Government in paragraph 22 of Examiner's office-note No. 3207 B., dated 16th September 1895.

30. *Paragraphs* 56 (*b*) *and* 58.—There is considerable force in the suggestion of the Inspecting officer in reference to the methodical training of Assistant Accountants and Sub-divisional clerks. Divisional Accountants will be held responsible by the Examiner that they do all in their power to make their assistants thoroughly efficient, but it is perhaps not so easy to direct that they shall accompany the Executive Engineer on his visits to outstation in order to instruct and help Sub-divisional clerks in their work. The training of these clerks would ultimately simplify work in the Divisional office, and if anything can be done towards giving effect to Mr. Swetenham's suggestions, it would be a step in the right direction.

31. *Paragraph* 63.—Attention invited to Code II, I, 90.

32. *Paragraph* 66 (*a*), (*b*).—There is no need to retain a copy, as the original is returned to the Executive Engineer after audit (see Code II, II, 116). The closing balances should be brought forward in a fresh return before the return for the previous half-year is submitted to the Audit office.

33. *Paragraph* 68.—Unless Sub-divisional officers are regularly kept acquainted of the grants at their disposal it is impossible for them to regulate their expenditure.

ORDER—No. 2504 W., dated 10th October 1895.

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

2. The Superintending Engineer will report on the points noticed in paragraphs 21, 30, 53 (*a*) and (*b*) of the inspection notes, and state who is responsible for the irregular grant of privilege leave referred to in paragraph 44 (*a*).

3. The attention of all Divisional officers is drawn to the suggestions of the Inspecting officer in paragraphs 56 (*b*) and 58.

(True Extract.)

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

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

Exd. C. M. Brisson.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated October, 10th.

Recd. *Encl.*

G.O. No. 2504 W., 10th Oct. 1895.

OCTOBER.

Inspection Report

Office-note from the Examiner submitting an — of the accounts of the Coimbatore division, communicated to Superintending Engineer, IV Circle, with remarks.

Report of an inspection of the accounts of the Coimbatore Division made by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, on the 18th, 19th, 21st, 27th and 28th May 1895.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

Previous inspection.—The accounts of this division were last inspected in October 1893 by Mr. P. J. Creameor, Deputy Examiner of Accounts. Defects noticed by him and still remaining unremedied are noted by me in their appropriate places.

2. *Executive charge.*—Since the last inspection the executive charge of the division has been vested in the following officers :—

Name.	Rank.	Till
Mr. W. C. Lewis	Executive Engineer, 3rd grade ..	3rd April 1895.
Mr. W. B. DeWinton ..	Executive Engineer, 1st grade ..	Present date.

Mr. DeWinton was present on the 21st May.

3. *Accounts charge.*—The accounts for the same period have been compiled by M.R.Ry. A. Seshachella Mudaliar, Accountant, 5th grade. There is an assistant accountant attached to the Divisional office. This, at present, is Mr. P. G. King, Accountant, 8th grade, posted here from the 15th January 1894.

4. *Scope of inspection.*—The period embraced in the inspection comprised for test-audit, the month of January 1895; for travelling allowance audit, April 1894 to March 1895; and for general purposes, from April 1894 to April 1895.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

5. *Cheques.*—The certificate of count of cheques on the fly-leaf of cheque books is only signed upon the books being brought into use and not immediately upon receipt from audit.

6. *Payments into treasury.*—The remittance book showed a payment into treasury of Rs. 931–6–0 on 14th March 1895. The cash book, however, shows the payment as made on the 21st March 1895, and Rs. 930 of the amount as a miscellaneous receipt on the 20th March 1895.

7. *Imprests.*—(*a*) Imprests are recouped monthly but not at close of month. This should be done in order that as much of each month's expenditure as possible may be included in the accounts.

(*b*) Receipts are not obtained for imprests opened or recouped.

(*c*) Transfers of imprests between other than Sub-divisional officers are not noted as personal transactions in cash book.

(*d*) The imprests of Rs. 20 each with the Head Clerk of the Divisional office and the Water Registrar at Pogalore appear capable of reduction.

8. *Cash book.*—(*a*) In the Divisional cash book, a few cheques cancelled on the day of issue had been scored out instead of being credited on receipt side as refunds (*vide* Public Works Department Code, Volume II, chapter I, paragraph 91). As this did not involve alterations in the totals of the cash book folio concerned, the objection only rests from the advisability of uniform procedure.

(*b*) The Divisional office does not acknowledge the receipt of sub-divisional cash extracts and vouchers and their amount.

9. *Sub-divisional applications for credit.*—On the receipt of sub-divisional applications for letters of credit, the only check applied in the Divisional office is the verification of the memorandum of treasury balances. The Accountant was instructed to further see, upon receiving the detailed form of application prescribed in G.O. No. 2130 W., dated 27th August 1894, that—

(*a*) the proposed outlay on each work, &c., did not exceed the balance of appropriation available, taking actual past expenditure and liabilities and current credits into consideration;

(*b*) the amount of credit applied for does not materially exceed the proposed outlay, taking into calculation the actual past treasury balances, the credit and present anticipated outlay for current month.

B.—General.

10. *Measurements.*—(*a*) In the following measurement books the "contents" are not entered in ink:—

Measurement book No. 136, pages 4, 5, 6, 11, 12, 42, 43, 45, 72, 73, 77, 78, 83.

Measurement book No. 183, pages 96, 97.

(*b*) In these books, further, the right hand page is not filled in in ink but in pencil. As this is the office copy of the bills concerned, ink should be employed in order to render the record permanent.

(*c*) The entries in measurement books Nos. 138, 143, 525 and 527 have, with few exceptions, not been crossed off against the bills, &c., compiled from them.

(*d*) The register of measurement books does not invariably show the date of issue or the name of the person to whom issued.

(*e*) Several books are issued at a time to the same subordinate, although not for use specially on separate works.

(*f*) Completed measurement books on return are not systematically recorded.

(*g*) As for custody, those recently returned are kept on a shelf, the older ones in an almirah without key. No order or list is maintained. This is necessary in the case of books less than twenty years old (Public Works Department Code, Volume II, chapter I, paragraph 38).

(*h*) Measurement books are not test-checked upon return completed, but Sub-divisional officers are now and then required to send in a few of the current books to the Divisional office for arithmetical check and comparison with bills or copies of bills in Divisional office. The Accountant states 80 per cent. of the entries are in such cases checked. This general procedure is, however, in the case of certain Sub-divisional officers, opposed to Public Works Department Code, Volume II, chapter I, paragraph 36, which prohibits making general any test-check while books are still in use.

(*i*) None of the measurement books examined showed any records of check-measurements by the Executive Engineer.

11. *Payments.*—The payments made by Executive Engineer merely comprise the salaries and travelling allowance of the Divisional office and the Nilgiris sub-division. These latter might be paid by the Sub-divisional officer upon order.

12. *Sub-divisional accounts.*—The vouchers of Erode sub-division frequently do not accompany the cash extracts, and when they do, are often incomplete. This was said to be sometimes due to the practice of sending bills and cheques to contractors and asking them to return the receipted bills. The attention of the Sub-divisional officer, Conductor C. Smith, R.E., may be drawn to Public Works Department Code, Volume II, chapter I, paragraph 179.

13. *Unvouched outlay.*—As regards the vouchers under Rs. 10 not submitted to audit, it was noticed that these vouchers were not cancelled after having been paid and entered in cash book.

14. *Schedule of rates.*—The schedule of rates is, as noted in the previous report, still under revision.

15. *Muster rolls.*—(*a*) The page totals were not carried forward in ink in the following nominal muster rolls for labour:—

	Rs.	A.	P.
Schedule docket 29, voucher 22 D, for	206	12	0
Do. 29, do. 47 C, for	702	0	6

(*b*) In the Coimbatore sub-division, the date of payment as per nominal muster roll, voucher No. 11, for Rs. 63-6-0 is shown as 21st January 1895, while the cash book shows it as 22nd January 1895.

(*c*) No check appears to be exercised over the "arrears" shown in nominal muster roll—see paragraph 28 (*c*).

16. *Delays in payment.*—(*a*) Delay in payment appears to have occurred in Erode sub-division in the case of petty payments for cart-hire, &c., on voucher Nos. 13—16 and 18. These were prepared on the 25th November 1894, the order to pay issued on 8th December 1894 and paid from imprest on the 14th December 1894.

(*b*) In this particular case the imprest was not recouped till the 8th January 1895.

17. *Fluctuations of expenditure.*—A statement is appended in annexure A showing the monthly expenditure for 1894-95. The average monthly expenditure, it will be noticed, was about Rs. 19,000, while the actual expenditure in March 1895 reached Rs. 59,812 or 220 per cent. above the average. The Erode and Nilgiris sub-divisions, it will be seen, appear to have been most abnormal in this respect.

18. *Lapse of grant.*—Notwithstanding this greatly increased expenditure at the end of the year, there was at the close of the month of March 1895 a lapse of Rs. 16,053 over the total grant for the year (Rs. 2,42,284) of the division, or against a consequent estimated average monthly expenditure of less than Rs. 22,000 and an actual one of about Rs. 19,000. The amount of the lapse was consequently more than three-fourths of a month's actual average expenditure, about two-thirds of the estimated monthly expenditure, and about 25 per cent. of the actual expenditure (Rs. 60,000 approximately) for March 1895. These lapses were distributed as follows:—

	Lapse. Rs.	Excess. Rs.
Coimbatore sub-division	12,050	
Nilgiris „	...	1,573
Erode „	5,576	...
Net lapse	16,053	...

19. *Financial aspect of above facts.*—The facts noted in the two paragraphs above indicate either—

(*a*) that March is naturally the heaviest working month in this division;
(*b*) want of systematic control over expenditure;
(*c*) incurring of expenditure in order to work up to grant;
(*d*) failure to realize spending capacity or to surrender grants in time.

I could gather no facts to show why March should legitimately be the heaviest working month of the year. As regards the remaining alternatives it is sufficient for me in submitting them to point out how strongly, in the present financial situation and in the face of the consequent recent orders of both the Government of India and of Madras, expenditure that can be postponed or mere "working up to grant" is to be deprecated. It cannot perhaps be too often or too strongly urged in this connection upon disbursing officers that the broader interests involved far outweigh, as a rule, the local and temporary ones.

20. *Superfluous work.*—(*a*) The "casual labour roll" form has recently been introduced into this division. Its use is at present limited to cases where—

(i) not more than 20 coolies are employed;
(ii) they are employed for not more than four days.

It may be remarked that the use of this form is primarily intended for cases where—

(i) prompt and frequent payment is necessary to keep coolies together;
(ii) such prompt and frequent payment is difficult otherwise, considering the clerical work involved and the staff at disposal.

(*b*) In this division the nominal muster rolls are submitted to the Divisional office by Sub-divisional officers. Public Works Department Code, Volume II, chapter I, paragraph 28, confines the muster roll to the office of the responsible disburser. It further discountenances the preparation of copies. The Code rule should be followed except when the Executive Engineer deems specially inadvisable.

(*c*) Eight and nine sheets of foolscap copies of measurements were noticed appended by the Nilgiri sub-division to two muster rolls of January 1895, for the "annual maintenance of the Ootacamund-Kullar road." All that appears necessary in such cases is a reference to the measurement book concerned, as the accounts of the work concerned were not kept in the Divisional office by sub-heads.

21. *Objectionable outlay.*—Expenditure has taken place on thatched buildings. This is opposed to Public Works Department Code, Volume I, chapter VII, paragraph 42. A list of thatched buildings is appended in annexure C.

22. *Suspended works.*—A list of works on which outlay has been suspended for over four months is appended in annexure F.

C.—Contracts.

23. *Contractors' receipts.*—As pointed out in paragraph 12 delays, which at present occur in getting receipts from contractors at out-stations, would be obviated by requesting them to submit their bills receipted.

24. *Recoveries from contractors.*—Percentages for establishment, &c., on the sale to contractors were not recovered in the case of materials purchased by Government and issued to them as per the following vouchers :—

Schedule docket 13, Voucher No. 17 C.
Do. 14, do. „ 12 C.

In cases where the contract agreement makes no reduction in the rates for work on account of such Government agency being supplied, then percentages must be recovered just as in the case of any ordinary sale to contractors or other outsiders. This point appears to be very widely lost sight of.

25. *Liability of deceased contractors.*—Contractor Ghulam Dustagir died before completing his contract on "constructing head-sluice in Nerur channel, estimate Rs. 3,430," and the work is now being carried out by other agency. His son has, meanwhile, produced heir-ship certificate and claims the deceased's dues. It was pointed out to the Executive Engineer, Mr. DeWinton, that in such cases the contractor is responsible for making arrangements to carry out his work in case of death, and that should he die, neither dues nor security should be paid to his heirs till the work concerned is finished and it is seen whether recovery has to be made on account of any extra cost involved by his demise. In this case it is understood that excess expenditure will probably be incurred.

26. *Advances on materials.*—Details of advances to contractors on account of materials are given in section II-D "Accounts of works" and in annexure B.

D.—Accounts of Works.

27. *Records of liabilities—Constructing sixty warders' huts in Central Jail at Coimbatore, estimate Rs.* 14,040.—Liabilities had, contrary to Public Works Department Code, Volume II, chapter II, paragraph 154, been recorded in the accounts of works for the following vouchers for December 1894 fully unpaid :—

	RS.	A.	P.
Schedule docket 2, Voucher No. 1 C, Nominal Muster Roll for	49	11	0
Do. 2, do. „ 2 C, Petty contract bill for	98	13	9

28. *Discrepancies.*—(*a*) In the following case the value of work done as per bills did not agree with that shown in the work abstracts and register of works :—

Voucher Number.	Amount. As per bill	Amount. As per work abstract.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
S.D. 13/17 C	212 4 1	107 11 9	104 8 4
Do. 14/12 C	961 8 0	856 15 8	104 8 4

The difference in these two cases represents value of materials purchased by Government and issued to contractors (*vide* paragraph 24). The original payment by Government should have been debited to the contractor and shown accordingly as *minus* "arrears" in the work accounts. It was, however, shown as work done.

(*b*) "*Converting Sapper Hospital on Stonehouse Hill into quarters for unmarried Clerks, Secretariat Offices.*—The work abstracts and register of works for December 1894 and January 1895 of this work were incorrectly posted as under :—.

Voucher Number.	Value of work done as per bill.	Value as per work account.
	RS. A. P.	RS. A. P.
S.D. 15/36 of December 1894	1,092 11 9	892 11 9
Do. 19/90 of January 1895	*Nil.*	200 0 0
Total ...	1,092 11 9	1,092 11 9

(*c*) *Annual maintenance of Ootacamund-Kullar road, estimate Rs.* 35,000.—The work accounts of this work for various months showed in the column "Gross amount of each voucher" the amount of the various nominal muster rolls. These amounts included arrears paid, but nothing was recorded in such cases under the column "arrears." Consequently at the end of March 1895 the register of works showed arrears outstanding as Rs. 103–3–9, whereas the actuals according to the last-paid muster rolls were only Rs. 90–5–6.

Further, it appears that the labour arrears of Rs. 40–12–0 at close of March 1894, were not brought forward the next year either in muster rolls or register of works. Nor again have similar arrears of Rs. 103–3–9 been brought forward at end of March 1895.

(*d*) *Repairing the flood bank at 20th mile of Cauvery River.*—The work abstracts and register of works show "arrears" of Rs. 19–2–0 to end of January 1895. The contractor's ledger, however, shows Rs. 38–10–11 due to Ghulam Dustagir Sahib, contractor. The accountant states that the accounts of this work and that of "constructing eight groynes at 20th mile, Cauvery flood bank" were mixed up. The matter is under correspondence with the Sub-Divisional officer, Erode.

29. *Register of works.*—(*a*) The register of works is in arrears. In the case of the following works the arrears datef rom the months noted against them, respectively :—

Work.	Date of arrears.
Constructing Taluk Office at Bhavani	November 1894
Excavating a trench on central line of proposed Bhavani masonry dam	December „
Taluk cutcherry at Gopichettipálaiyam	February 1895

The arrears are said to be due to failure on the part of the Sub-Divisional officers concerned to give the allocation of expenditure by works sub-heads.

(*b*) Sub-heads under Rs. 500 each were not grouped together as enjoined by Public Works Department Code, Volume II, chapter II, paragraph 153. This should be done except in special specific cases determined by Executive Engineer. The present practice was said to be general, because verbally ordered by the late Executive Engineer Mr. W. C. Lewis.

The following statement shows the number of sub-heads thus detailed under this ruling in the case of works at end of March 1895, possessing sub-heads below Rs. 500 :—

Name of work.	Total number of sub-heads accounted for in detail.	Sub-heads above Rs. 500.
Head Assistant Collector's office at Pollachi	33	5
Taluk Office at Bhavani	54	16
Taluk cutcherry, Kollegal	59	18
Cutting side channel along the left bank of Thadapalli main channel	45	19

The accountant should submit each case now and in future for the Executive Engineer's special orders.

(*c*) *Annual maintenance of Ootacamund-Kullar Road, estimate Rs.* 35,000.—In the case of this work the estimate shows expenditure by the sub-works (prescribed in Volume I, chapter VII, paragraph 80), but the expenditure is not recorded similarly. Accounts should follow the estimates. It is specially desirable in this case in order to check the "road metal" returns.

30. *Erroneous debits to works—Constructing Taluk Cutcherry at Kollegal, estimate Rs.* 34,040.—The brick manufacture subsidiary to building operations were conducted partly departmentally and partly by contract. The agreement in the latter case was that the contractor Thangavelu Asari should supply bricks at Rs. 10–8–0 per 1,000, and receive advances for firewood only, deductions for which should be made in his bills for bricks supplied. The late overseer Mr. Gilbert, however, going beyond these limits advanced in October 1894, Rs. 200 on the bricks loaded in kiln. This advance has not been recovered and is still at debit of the work, the bricks turned out having been paid for at full rate of Rs. 10–8–0 per 1,000, without deduction, in bills dated 7th and 26th February 1895, paid by the Sub-Divisional officer, Erode, on the 16th February and 1st March 1895, respectively. The present amount due to the contractor and available as a set-off is only As. 12–11. The overseer has been permitted meanwhile to leave the service (*vide* paragraph 48).

31. *Excesses on works—Constructing warders huts at Central Jail, Coimbatore, estimate Rs.* 14,040.—Works slips had not been sent to the Superintending Engineer or a revised estimate submitted (Volume I, chapter III, paragraphs 43 and 61) on the following facts :—

Sub-head.	Estimate.		Actuals to end of March 1895.		Excess amount.	Since.
	Quantity.	Amount.	Quantity.	Amount.		
		Rs.		Rs. A. P.	Rs.	
Rough stone in mud ..	50,406	4,032	57,278	4,931 0 0	899	November 1894.
Pointing	..	..	..	..	369	Do.
Contingencies	..	375	..	430 1 3	55	Do.
Total excess ..	..	..	..	..	1,323	

Excess is nearly 10 per cent. on estimate.

(*b*) *Deepening main-gate well at Central Jail at Coimbatore, estimate Rs.* 5,056.—The following excess first occurred in May 1894, but was reported to Superintending Engineer in workslip on 22nd February 1895. No orders had yet been received from him :—

Sub-head, Blasting rock and removing spoil.

——	Quantity.	Rate.	Amount.	Agency.
		Rs. A. P.	Rs. A. P.	
Estimated	4,665	15 0 0	698 0 0	Departmental labour.
Actuals to end of March 1895	3,198	28 4 1	903 9 9	
Less ..	1,467	..	..	
More ..	..	13 4 1	205 9 9	

32. *Want of estimate.*—(*a*) The following works were still without sanctioned estimates :—

Name of work.	Month of first outlay.	Remarks.
Improvements to Kalingaroyen channel	July 1894	Outlay to date Rs. 304.
Constructing cast iron pipe sluice at Anapuram channel, estimate Rs. 25.	September 1894 ..	A contribution work; irregularity noticed in G.O. No. 837 I., dated 8th November 1894.
Extending V drains on Mountstuart, Ootacamund, estimate Rs. 35.	December 1894 ..	....
Purchasing new tools, estimate Rs. 280	Do. ..	....

(*b*) Most of the items in the monthly objectionable item statement refer to repair works and recurring charges. Among them occur a large number of watchmen's salaries. Were application for renewal of the sanction for these men made systematically before the close of the current sanction (*i.e.* close of the official year), much correspondence and objection would be saved.

33. *Charges to Contingencies.*—On every work debits appear in the register of works under "contingencies." Attention is invited to examiners circular 38 of 1889.

34. *Allocation—Deepening well at Central Jail at Coimbatore, estimate Rs.* 5,056.—Bricks valued at Rs. 250 were charged to the sub-head "materials at site" instead of to the sub-head "bricks in surkhi" (*vide* Volume I, chapter I, paragraph 103).

E.—Suspense.

35. *Unclaimed dues of Contractors.*—The sums (Rs. 118–12–5) other than security deposits, which are due to Chinappa Asari, contractor, on closed accounts have been paid into the Savings bank before the lapse of the period of limitation laid down in Public Works Department Code, Volume II, chapter II, paragraph 204. Such sums should remain in "deposits." The rules only require security deposits to be paid into Savings bank.

36. *Discrepancies.*—A security deposit of Rs. 200 is held from C. R. Venkata Rau, Storekeeper. Up to February 1895, he had paid Rs. 190 in five monthly instalments. The interest on this in the Savings bank amounted to another Rs. 6–1–3. The balance Rs. 3–14–9 was fully paid up in March 1895. The register of Savings bank deposits and the extract from it submitted to the Examiner shows, however, only Rs. 193–14–9. A marginal note is, however, made in the register that the amount is Rs. 200.

37. *Dues to deceased persons.*—The balance due to one deceased contractor has been paid into the Savings bank, pending final disposal. Portion of his claim had been paid into court under attachments.

38. *Promissory-notes.*—The value of the lost promissory-note for Rs. 1,000 belonging to Ismail Sait, contractor, has not yet been refunded to him. The matter is under correspondence with audit.

F.—Divisional Accounts.

39. *Superfluous work.*—(*a*) All bills for over Rs. 500 are pre-audited by the Divisional office. This is unnecessary and should not be done except in special cases and under the specific orders of the Executive Engineer.

(*b*) In the case of adjustments, where both sides of the account affected are "Irrigation," the entries are not passed directly through the irrigation books, but go through the "Buildings and Roads" books. Cash refunds of expenditure on account of Irrigation works are passed into the "Buildings and Roads" books as deductions, *i.e.*, as *minus* debits to "Transfers, Irrigation," instead of as direct credits to "Transfers, Irrigation." Instructions had been given on this point in the audit notes on the monthly accounts.

(*c*) Work abstracts had, to the end of March 1895, been prepared in the Divisional office. From April, however, Sub-divisional officers prepare them.

(*d*) Copies of bills are maintained for all vouchers except those not submitted to audit; copies are thus maintained for—

(i) every bill on form 15;
(ii) Do. payment on account in form 14;
(iii) Do. petty voucher over 10 in form 16;
(iv) Do. final bill in form 14.

The accountant explained that copies are maintained to obtain the actual expenditure on any one work should Executive Engineer require it for comparison with estimate. Copies have been ruled, however, to be unnecessary.

40. *Register of Liabilities.*—Liabilities are not recorded as soon as incurred. A register for their record appears only to have been opened in December 1894. They appear to be frequently omitted in the calculation of applications for credit.

41. *Use of forms.*—Full employment is not made of form No. 16. Payments on account to contractors are seldom, if ever, made on it and its use is confined to miscellaneous petty payments. As work abstracts are now prepared by Sub-divisional officers who allocate from measurement books the expenditure by sub-heads, form No. 16 can be used for all works.

G.—Establishment.

42. *Incumbency.*—A register is not maintained showing the periods of incumbency of the officers in charge (Public Works Department Code, Volume II, chapter I, paragraph 207).

43. *Service-books.*—(*a*) Service-books have not been opened for—

	Appointed on
Mr. P. G. King, Accountant	4th March 1895
V. Manika Moodaliyar, clerk, fifth class, 1st grade ...	12th November 1894

(*b*) The re-attestation of entries on the opening page of the service books of the under-mentioned individuals are overdue :—

	Date of last attestation.
M.R.Ry. T. Gnanasambandam Pillay, Supervisor ...	9th August 1888
Rungasami peon	7th „
A. Komaran „	25th March 1889
Kadirpacha „	31st „

(*c*) In the service-book of M.R.Ry. Lakshmana Pillay, Draftsman, 1st class, there were pencil entries.

(*d*) Certificates of character were found filed with service-books.

(*e*) Service-books were not all up to date. Thus, the arrival from transfer on the 3rd December 1894 of M.R.Ry. Lakshmana Pillay had not been entered.

(*f*) In the service-book of Mr. L. Gibson, the Executive Engineer Mr. Lewis had only initialled several entries, and in the case of Komaran, a lascar, the last entry made on the 25th November 1894 had not yet been signed.

(*g*) In several cases, the attestation entries had not been completed as to particulars of identification.

44. *Leave.*—(*a*) C. Balasundara Chetty, clerk, fourth class, 3rd grade, returned from leave on medical certificate on 2nd October 1893. Privilege leave for fifteen days from 7th to 21st May 1894 was granted before the clerk has put in eleven months' service.

(*b*) The conversion of the above leave into leave without allowances will also affect the date from which the clerk's increment becomes due. An increment of Rs. 2 sanctioned from 1st February 1895 then becomes admissible from 1st March 1895.

45. *Travelling allowances.*—(*a*) The undermentioned claims, which were admissible, were irregularly disallowed :—

(i) *Journeys on transfer.*—M. Shanmugam Pillay, clerk, V class, 1st grade.
Erode to Bhavâni (9 miles) on 26th August 1894.

	Rs.	A.	P.
As claimed mileage for 9 miles at 2 annas	1	2	0
As passed (by Sub-divisional officer) daily allowance	0	4	0

(ii) Journey on change of head-quarters equivalent to one on transfer.
L. Ramasundaram Aiyar, clerk, IV class, 2nd grade.
Ooty to Coonoor (11 miles) on 18th June 1894.

	Rs.	A.	P.
As claimed mileage for 11 miles at 3 annas	2	1	0
As passed daily allowance	0	12	0

(*b*) In many cases it was found that daily allowance was claimed by the parties concerned for journeys of less than 20 miles a day on transfer.

46. *Advances to lascars.*—(*a*) The outstanding advances to lascars from head clerk's imprest on the date of inspection were all current, except a sum of As. 5 due from Nurdeen from October 1894. This should be recovered at once.

(*b*) Receipts were not produced for the undermentioned advances :—

Lascar.	Date of advance.	Amount. As.
Rangasami Gownden	20th April 1895	5
Chinnasami	Do.	5
Rangasami	Do.	5

(*c*) Receipts given by lascars are not relinquished on recovery. A number of such receipts are in the cash chest.

47. *Withholding of salary.*—(*a*) Salary and travelling allowances for March, amounting to Rs. 74–13–5 and Rs. 26–2–1 respectively are still withheld from Mr. Gilbert, late overseer, pending explanation regarding certain advances to contractor. This has been alluded to in paragraph 30 above.

48. *Resignation before explanation.*—This employé was permitted to resign his appointment and take up an appointment under the Ootacamund Municipality while the matter was under investigation and before a satisfactory explanation had been received. There are usually grave objections to such a procedure—*vide* India Public Works Code, Volume I, chapter IV, paragraph 50.

III.—Stock.

A.—Stores.

49. *Road Metal.*—(*a*) The road metal accounts are in the same unsatisfactory state as noted in paragraph 30 of last report.

(*b*) After repeated calls by the Divisional office, the half-yearly return for March 1895 was received from the Nilgiri sub-division on the 7th May. They had not yet been checked.

(*c*) On an attempt being made to verify the accounts, great difficulty was experienced owing to payments frequently not having been made for a month or two after actual receipt of supply. The verification had accordingly, time-pressing, to remain incomplete. The return should be carefully checked in the Divisional office and a report on the results might be submitted to the Audit office.

(*d*) No rate-book is in existence. Supplies are obtained from petty contractors at a fixed rate for each road section.

50. *Purchase of Europe stores.*—As regards the purchase of Europe stores, it was noted to be the prevalent practice to purchase prior to sanction which as a rule is not applied for till audit raises objection.

51. *Stock reserve.*—(*a*) The stock reserve limit sanctioned in February 1894 is Rs. 6,000. At end of March 1895 the balance of stock in hand amounted to Rs. 2,689. It comprised many items on which no transactions had occurred for over a year. Orders had on 22nd April 1895 issued to the Nilgiri sub-division to report all surplus stock before close of the month. Reminders have since issued to ensure submission.

(*b*) The stock accounts are kept by sub-heads. This appears unnecessary in this division under the ruling in Volume II, chapter II, paragraph 74.

52. *Objectionable outlay.*—Barbed wire fencing is in stock in the Nilgiri sub-division. The quantity is 18½ cwt. valued at Rs. 173-13-1. Its use has been discountenanced by Government and it should be got rid of.

IV.—Revenue.

A.—Direct.

53. *Land rents.*—(*a*) The only regular source of revenue in this division, besides house-rent, is the lease of "Padugai," *i.e.*, river margin lands. The rent of these lands is still much in arrears. The subject of arrears on this account was noted in paragraph 9 of the previous inspection report. Since then the arrears have decreased from Rs. 4,727-8-6 to Rs. 4,147-0-8.

(*b*) A list of outstandings at end of March 1895 is appended in annexure D. Attention is invited to the heavy arrears in two of the cases. The terms of the agreements provide for payment of interest at 12 per cent. on arrears of rent, and also give Executive Engineer power to annul the lease if instalments are not paid within seven days after due date.

(*c*) The form of lease appears to be of doubtful validity.

(*d*) No record or plan is kept of these rentable "Padugai" lands.

54. *Rents of buildings.*—Rents of buildings are in four cases detailed in annexure E much in arrears. The matter has been taken up by audit. Greater promptitude on the part of the Treasury officer and Divisional office will perhaps remedy this in future.

V.—General—Miscellaneous.

A.—Correspondence.

55. *Waste paper.*—Waste paper is not utilized as it might be, nor is disposal made of scrap paper. The Executive Engineer's attention was drawn to the Superintendent of Stationery's recent circular, dated 4th April 1895, regarding disposal of waste paper to contractor. It did not appear to have been communicated to him. Orders and instructions on this and kindred subjects might, it is thought, be communicated generally in order to reap full advantage from them.

B.—Staff—Personal.

56. *Accountant.*—(*a*) The Accountant A. Seshachella Mudaliar ranks in the 5th grade. He is of very long service, of which no portion has been spent in the Audit office. Were his period of service not likely to close so soon under the retiring rules, I would recommend that he be passed through the Audit office to bring his training up to date. Considering the difficulties he has had with the sub-divisional accounts, through absences and changes in the Divisional office and want of training in the Central Accounts office, judgment on his work is difficult. Prompter and more careful attention to the instructions of the Audit office may, perhaps, be expected from him. Should such instructions not be clearly understood, explanation on the involved points should immediately be asked for by him. Most divisional accountants show reluctance in this respect however.

(*b*) The Assistant Accountant Mr. P. G. King has only recently been confirmed in the department and posted to the division. He has passed the divisional test and is stated to take an intelligent interest in his work. That work should be apportioned to him systematically by the accountant under the orders of the Executive Engineer. The "scrap" and "odds and ends" system is not adapted to training an Assistant Accountant intelligently or rapidly. Attention must be paid to this. A half-yearly or yearly report on the progressive training of Assistant Accountants might perhaps be submitted by them through the divisional accountants. It would show whether work had been entrusted to them intelligently and systematically.

VI.—Special.

57. *Audit notes.*—Under instruction from the Examiner, enquiry was specially made into the circumstances which led to the audit note on the accounts for March 1895 being so lengthy. The general conclusions arrived at, so far as they affect the accountant personally, have been given in paragraph 56 (*a*) and the grounds may be briefly enumerated. They are—

(i) The ill-health of the head clerk from 1st April, culminating in his going on leave on 3rd May, throwing extra work on accountant.

(ii) Reduction of division from 1st to 2nd class, entailing from January the dispensing with one clerk.

(iii) Unsatisfactory way in which accounts for March were submitted by the Nilgiri and Erode sub-divisions. Thus, for the last period of the month, though imprests and cash extracts were submitted on the 8th April, still the vouchers were not received till the 15th.

(iv) The transfer of divisional charge about the beginning of April.

(*b*) On the whole, while emphasising the remarks in paragraph 56 (*a*), I think much of the delay is due to the incomplete and tardy submission of accounts by the sub-divisions named, though the accountant himself is responsible occasionally for delays in returning incomplete vouchers and for failure to attend to audit instructions.

58. *Sub-divisional clerks.*—(*a*) In connection with the sub-divisional accounts and their faulty submission, I wish to draw attention to the question of the training of sub-divisional clerks. At present no method is pursued to this end. The men are picked up somehow and placed somewhere. I would suggest that so far as practicable, and this proviso should not be treated as permitting the evasion of the rule at convenience,—

(i) All sub-divisional clerks should, before being posted to sub-divisions, pass through the Divisional office, and thence be drafted to the sub-divisions.

(ii) Their training should be systematic.

(iii) They should return from time to time to the Divisional office for instructions and supervision by the accountant.

(iv) The accountant should, whenever work is slack and a fitting opportunity occurs, accompany the Executive Engineer on his visits to the sub-division and then take an opportunity of checking the clerk's work and of imparting instruction to him. This will probably only be possible frequently in divisions to which an assistant accountant is attached, who can look after the accounts during the slack periods in which the accountant is away.

At present there is no doubt that much work and worry are due to the want of better training or greater knowledge on the part of the sub-divisional clerks, who are left to pick up what they possess by dint of such piece-meal experience as falls to their lot.

II.—SUB-DIVISIONAL OFFICE, NILGIRIS.

59. *Sub-divisional charge.*—The charge of the sub-division has, since the previous inspection, rested with the following officers:—

Name.	Rank.	Till
Sub-Conductor J. U. Cherry ...	Supervisor, 1st grade	18th April 1894.
Do. S. Hearne ...	Do, ...	5th May "
Mr. A[illegible]hazal	Assistant Engineer, 3rd grade.	12th " "
Su[illegible]ctor S. Hearne ...	Supervisor, 1st grade	Present date.

Mr. Hearne was not present during the inspection.

60. *Accounts.*—The accounts are dealt with by L. Ramasundara Aiyar, clerk, IV class, 2nd grade.

61. *Scope of inspection.*—(*a*) The following measurement books were called for to compare with the test audited accounts of January 1895:—

Nos. 1, 2, 4 and 13 of 1894; 2 of 1892; 1 and 3 of 1893; 1, 12 and 14 for materials.

51. *Stock reserve.*—(*a*) The stock reserve limit sanctioned in February 1894 is Rs. 6,000. At end of March 1895 the balance of stock in hand amounted to Rs. 2,689. It comprised many items on which no transactions had occurred for over a year. Orders had on 22nd April 1895 issued to the Nilgiri sub-division to report all surplus stock before close of the month. Reminders have since issued to ensure submission.

(*b*) The stock accounts are kept by sub-heads. This appears unnecessary in this division under the ruling in Volume II, chapter II, paragraph 74.

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IV.—Revenue.

A.—Direct.

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(*c*) The form of lease appears to be of doubtful validity.

(*d*) No record or plan is kept of these rentable "Padugai" lands.

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V.—General—Miscellaneous.

A.—Correspondence.

55. *Waste paper.*—Waste paper is not utilized as it might be, nor is disposal made of scrap paper. The Executive Engineer's attention was drawn to the Superintendent of Stationery's recent circular, dated 4th April 1895, regarding disposal of waste paper to contractor. It did not appear to have been communicated to him. Orders and instructions on this and kindred subjects might, it is thought, be communicated generally in order to reap full advantage from them.

B.—Staff—Personal.

56. *Accountant.*—(*a*) The Accountant A. Seshachella Mudaliar ranks in the 5th grade. He is of very long service, of which no portion has been spent in the Audit office. Were his period of service not likely to close so soon under the retiring rules, I would recommend that he be passed through the Audit office to bring his training up to date. Considering the difficulties he has had with the sub-divisional accounts, through absences and changes in the Divisional office and want of training in the Central Accounts office, judgment on his work is difficult. Prompter and more careful attention to the instructions of the Audit office may, perhaps, be expected from him. Should such instructions not be clearly understood, explanation on the involved points should immediately be asked for by him. Most divisional accountants show reluctance in this respect however.

(*b*) The Assistant Accountant Mr. P. G. King has only recently been confirmed in the department and posted to the division. He has passed the divisional test and is stated to take an intelligent interest in his work. That work should be apportioned to him systematically by the accountant under the orders of the Executive Engineer. The "scrap" and "odds and ends" system is not adapted to training an Assistant Accountant intelligently or rapidly. Attention must be paid to this. A half-yearly or yearly report on the progressive training of Assistant Accountants might perhaps be submitted by them through the divisional accountants. It would show whether work had been entrusted to them intelligently and systematically.

VI.—Special.

57. *Audit notes.*—Under instruction from the Examiner, enquiry was specially made into the circumstances which led to the audit note on the accounts for March 1895 being so lengthy. The general conclusions arrived at, so far as they affect the accountant personally, have been given in paragraph 56 (*a*) and the grounds may be briefly enumerated. They are—

(i) The ill-health of the head clerk from 1st April, culminating in his going on leave on 3rd May, throwing extra work on accountant.

(ii) Reduction of division from 1st to 2nd class, entailing from January the dispensing with one clerk.

(iii) Unsatisfactory way in which accounts for March were submitted by the Nilgiri and Erode sub-divisions. Thus, for the last period of the month, though imprests and cash extracts were submitted on the 8th April, still the vouchers were not received till the 15th.

(iv) The transfer of divisional charge about the beginning of April.

(*b*) On the whole, while emphasising the remarks in paragraph 56 (*a*), I think much of the delay is due to the incomplete and tardy submission of accounts by the sub-divisions named, though the accountant himself is responsible occasionally for delays in returning incomplete vouchers and for failure to attend to audit instructions.

58. *Sub-divisional clerks.*—(*a*) In connection with the sub-divisional accounts and their faulty submission, I wish to draw attention to the question of the training of sub-divisional clerks. At present no method is pursued to this end. The men are picked up somehow and placed somewhere. I would suggest that so far as practicable, and this proviso should not be treated as permitting the evasion of the rule at convenience,—

(i) All sub-divisional clerks should, before being posted to sub-divisions, pass through the Divisional office, and thence be drafted to the sub-divisions.

(ii) Their training should be systematic.

(iii) They should return from time to time to the Divisional office for instructions and supervision by the accountant.

(iv) The accountant should, whenever work is slack and a fitting opportunity occurs, accompany the Executive Engineer on his visits to the sub-division and then take an opportunity of checking the clerk's work and of imparting instruction to him. This will probably only be possible frequently in divisions to which an assistant accountant is attached, who can look after the accounts during the slack periods in which the accountant is away.

At present there is no doubt that much work and worry are due to the want of better training or greater knowledge on the part of the sub-divisional clerks, who are left to pick up what they possess by dint of such piece-meal experience as falls to their lot.

II.—SUB-DIVISIONAL OFFICE, NILGIRIS.

59. *Sub-divisional charge.*—The charge of the sub-division has, since the previous inspection, rested with the following officers:—

Name.	Rank.	Till
Sub-Conductor J. U. Cherry ...	Supervisor, 1st grade	18th April 1894.
Do. S. Hearne ...	Do, ...	5th May "
Mr. A [illegible]hazal	Assistant Engineer, 3rd grade.	12th " "
Su[illegible]ctor S. Hearne ...	Supervisor, 1st grade	Present date.

Mr. Hearne was not present during the inspection.

60. *Accounts.*—The accounts are dealt with by L. Ramasundara Aiyar, clerk, IV class, 2nd grade.

61. *Scope of inspection.*—(*a*) The following measurement books were called for to compare with the test audited accounts of January 1895:—

Nos. 1, 2, 4 and 13 of 1894; 2 of 1892; 1 and 3 of 1893; 1, 12 and 14 for materials.

(*b*) The cash extracts sent to Divisional office for January 1895 were compared with the sub-divisional cash-book.

(*c*) In other respects the inspection followed the course usual for Divisional offices.

II.—Accounts—General.

62. *Measurements.*—(*a*) Measurement book No. 4 was not produced although called for. It was consequently impossible to check three of the bills to be test audited.

(*b*) The date of measurement is not correctly given always. In measurement book No. 3 of 1893 the period for which a muster roll was drawn was entered as the date of measurement.

(*c*) The entries in measurement book No. 3 had not been crossed off with particulars of bill number and date. A simple remark "billed" or "paid" was made.

(*d*) Although the measurement book examined ranged over a period extending from May 1893 to April 1895, and the entries related to some 189 works, they bore no token of work having been check-measured by the Executive Engineer.

63. *Cash.*—The cash chest was disabled. The present small balance was kept in a table drawer in custody of sub-divisional clerk.

64. (*a*) *Cash-book.*—When payments are made by the Sub-divisional officer away from his head-quarters, some considerable time occasionally occurs before their entry on cash book.

(*b*) The cash book shows figures written over. Some corrections have not been initialled or dated.

The treasury balance on 1st February 1895 was not brought forward for some time subsequently, thus necessitating corrections on five pages.

(*c*) In the case of monies sent by the Assistant Engineer to Sub-Conductor S. Hearne for payments, the payments were not exhibited in cash book till after receipt of vouchers paid.

(*d*) On comparing the cash extracts of January 1895 submitted to Divisional office with the sub-divisional cash book, the name of the work concerned differed in one case. This was said to be due to the work concerned not being known to the sub-divisional clerk, the extract having been filled in by Sub-divisional officer in camp and sent to Divisional office direct.

(*e*) In three cases the classification in the imprest accounts had been corrected by the Divisional office, but no advice given to sub-division in audit notes.

65. *Work accounts.*—(*a*) In the work abstracts the up-to-date totals were not brought forward monthly.

(*b*) The sub-divisional clerk was instructed how to show "arrears."

(*c*) The sub-divisional clerk stated his ignorance arose from lack of codes.

66. *Tools and plant.*—(*a*) The current half-yearly return of tools and plant had not yet been opened.

(*b*) An office copy of the previous half-yearly return had been maintained.

(*c*) Sub-divisional clerk pleaded ignorance and want of codes.

67. *Road metal.*—(*a*) Remarks on the road metal accounts have been already made in paragraph 49 of Part I on the Divisional office.

(*b*) A register of road metal has been opened from April 1895.

68. *Control over expenditure.*—(*a*) Progress reports showing outlay at end of April 1895 on the works concerned had not yet been received from the Divisional office.

(*b*) The grants and appropriations for the year had not yet been communicated by the Divisional office. A copy of the preliminary budget is not supplied to the Sub-divisional office and the final issue had not yet reached him. The amount of the estimate is taken as the limit up to which expenditure can be incurred.

(*c*) As regards minor works and repairs, lump sums for which are at disposal of the Executive Engineer, the amount to be spent by the Sub-divisional office was not last year communicated to him for the first nine months, but for the last three months a statement showing lumped outlay and grant was furnished him.

There appears to be no power on the part of Executive Engineer to delegate to Sub-divisional officers power of making individual appropriations from these lump sums.

69. *Rates.*—(*a*) The rates agreed upon with contractors are stated to have never been exceeded.

(*b*) In the case of items not provided for in estimates the Sub-divisional officer uses his discretion as to rates, but makes no special report to Executive Engineer nor obtains his specific approval, which is taken for granted in the absence of objection by the divisional office.

70. *Revenue.*—(*a*) Receipts for house-rent at Ooty are notified in letters by the Overseer. They should not be granted by any officer lower in rank than the Sub-divisional officer or in other than form No. 20 E—*vide* Code, Volume II, chapter I, paragraphs 50 and 51.

(*b*) No register of lands or buildings was produced though one for buildings was stated to be with the Sub-divisional officer.

(*c*) In the sub-divisional return of buildings sent to Executive Engineer rent-free buildings are entered. This appears superfluous so long as they retain that character.

(*d*) Again the necessity for the regular submission of the rent return appears unnecessary except when there have been changes during the month. In the "season," its monthly submission would probably be necessary as frequent changes occur among the clerical staff occupying the Secretariat quarters.

It is a question, however, whether any return by the Sub-divisional officer should not be confined to a mere statement of changes.

71. *Records.*—(*a*) No service copies of the Codes or Examiner's circulars existed in the office.

(*b*) It could not be ascertained whether the Sub-divisional officer had private copies of the Code himself.

72. *Staff.*—The clerical staff consisted of one sub-divisional clerk, L. Ramasundara Aiyar, on Rs. 30 to 40, at present drawing Rs. 40. Such errors as were noticed did not appear due to a lack of intelligence. He has had some years' experience.

Madras,
12th June 1895.

(Signed) CHAS. C. SWETENHAM,
Inspecting Officer.

Annexure A (*vide* paragraph 17).

Statement of expenditure during 1894–95 in Coimbatore Division.

No.	Month.	Coimbatore sub-division.	Erode sub-division.	Nilgiri sub-division.	Expenditure.
					Rs.
1	April 1894				9,883
2	May ,,				11,507
3	June ,,				17,786
4	July ,,				10,155
5	August ,,				14,914
6	September ,,				16,105
7	October ,,				13,451
8	November ,,				14,583
9	December ,,				19,447
		Rs.	Rs.	Rs.	
10	January 1895	3,311	4,006	11,331	18,648
11	February ,,	1,387	8,502	9,289	19,178
12	March ,,	7,037	25,011	27,764	59,812
	Actual total expenditure for year ..				2,25,469
	Average expenditure per mensem ..				18,789

Annexure B (paragraph 26).

Coimbatore Division.

Statement showing advances made to Contractors on materials.

Item.	Name of contractor.	Amount.	Remarks.
	Constructing Taluk Cutcherry at Kollegal.	Rs. A. P.	
1	Thangavelu Asari	200 0 0	This payment was made for bricks loaded in kiln.

Annexure C (paragraph 21).

Statement of thatched buildings in Coimbatore Division.

Nature of buildings.	Nature of roofs.	Value.
Coimbatore District.		Rs.
Police sub-station house at Vangal	Thatched	100
Inspection shed at Anaipalliem	Do.	81
Constables' huts at Pooliempatty	Do.	130
Police lines (eight rooms) at Tálavádi ...	Do.	275
Inspection bungalow at Kasipolliem ...	Do.	400
Stables to bungalow at Kasipolliem ...	Do.	120
Store-house to bungalow at Kasipolliem ...	Do.	90
Nilgiri District.		
Overseer's godowns at Pykara	Thatched	...
Cooly lines at Pykara	Do.	1,617
Sub-Overseer's godowns at Pykara	Do.	...
Cooly lines at Pykara	Do.	259
Sub-Overseer's quarters at Neduvattam ...	Iron and thatched ...	2,467
Do. godown	Thatched	
Storekeeper's shed at Neduvattam	Iron and thatched ...	2,000
Do. godown	Do. ...	
Head Overseer's bungalow at Neduvattam ...	Do.	
Store-room at Neduvattam	Do.	
Godowns at Neduvattam	Do.	

Annexure D [paragraph 53 (*b*)].

Arrears of rent on Padugai Leases.

Name of padugai.	Lessee.	Period for which leased.	Total amount of rent payable.	How.	Arrears due on this date including interest.	Steps taken for recovery.
			Rs.		Rs. A. P.	
Cauvery 3rd, 4th and 5th sections.	Sivagianam Pillay ..	5th September 1891. to 5th September 1896.	3,470	By half-yearly instalments.	595 13 0	
Cauvery 1st section ..	Rungaswamy Gounden ..	8th ,, 1891 to 8th September 1896.	1,575	To end of March 1895.	577 8 3	
Do. 2nd do.	Maniam Karuppa Gounden.	10th ,, 1891 to 10th September 1896.	6,750		1,244 5 2	
Do. 6th do.	C. P. Kuppuswamy Iyer ..	9th ,, 1891 to 9th September 1896.	1,895		571 15 5	
Amarávati padugai ..	Do. ..	Do. ..	3,000		1,157 6 10	
		Total ..	..		4,147 0 8	

Annexure E.

Statement showing arrears of rents of buildings.

Item number.	Name of building.	Name and rank of occupant.	Period.	Amount.
				Rs. A. P.
1	Police Assistant Superintendent's quarters at Erode.	Mr. A. Clarke, Assistant Superintendent of Police.	6th October 1894 to 31st January 1895.	95 15 6
2	Sub-divisional office former rest-house at Erode.	Mr. J. Murphy, Head Assistant Collector.	December 1893 to August 1894.	58 14 3
3	Portion of District Munsif's Court at Kollegal.	M.R.Ry. T. Gopal Nayar, Deputy Collector.	16th November 1892 to 3rd November 1894 and January 1895.	162 5 3
4	Residence for the Head Assistant Collector at Pollachi.	Mr. J. K. Batten, Head Assistant Collector.	16th to 31st January 1895.	58 14 3

Annexure F (*vide* paragraph 22).

Coimbatore Division.

Statement showing works on which there has been no outlay for the last four months and which have not been completed.

Item No.	Name of works.	Amount of estimate.	Expenditure up to March 1895.	Month in which last outlay was recorded.
		Rs.	Rs. A. P.	
1	Erecting a rain-gauge pillar at Perundurai and fencing it.	80	66 15 5	May 1894.
2	Do. do. and fencing the same at Satyamangalam.	70	62 7 11	August ,,
3	Constructing two latrines for Police lines at Wellington.	590	454 14 4	April ,,
4	Repairs to Sub-overseer's quarters at Coonoor	220	60 6 6	June ,,
5	Petty repairs to Connemara Cottage, Ooty	106	37 9 6	September ,,
6	Do. to Crewe Hall, Ooty	80	19 0 0	August ,,
7	Do to Ottley Hall, Ooty	80	33 13 3	September ,,
8	Do. to Westmere	85	75 5 8	October ,,
9	Petty repairs to St. George's Church at Wellington ..	6	5 14 0	Do. ,,
10	Repairs to Sub-divisional officer's quarters, Stonehouse Hill, Ooty.	179	43 1 0	Do. ,,
11	Repairs to Dresser's quarters at Ooty	610	368 13 0	Do. ,,
12	Do. to sappers' and clerks' lines, Ooty	139	65 14 5	July ,,
13	Petty repairs to Cinchona Villa property	50	3 13 0	Do. ,,
14	Emergent repairs to Volunteer head-quarters on Jail Hill.	60	53 2 0	August ,,
15	Repairing the inspection shed at Karúr	170	168 8 7	September ,,
16	Do. Taluk cutcherry at Karúr	1,130	1,132 15 8	Do. ,,
17	Clearing drains running through the low-lying lands between Charing Cross and Government Gardens, Ooty.	185	121 6 9	July ,,
18	Repairs to Sergeant's quarters at Lawrence Asylum, Ootacamund.	2,650	2,667 9 10	April ,,
19	Constructing a head-sluice at the head of the Nerur channel.	3,430	2,575 7 0	October ,,
20	Clearing jungle for contour survey 80 feet above B.M. of Thuthikolam project.	300	324 10 0	August ,,
21	Repairing the inspection bungalow at Kasipolliem ..	66	61 15 4	May ,,
22	Clearing silt from the bed of the Pallapolliem channel No. 52.	3,900	2,676 6 6	Do. ,,
23	Surveying and levelling irrigation works in the Erode sub-division.	30	3 1 0	June ,,
24	Building a temporary rough-stone dam on the line of the front wings of the Pugalore channel.	30	25 11 4	August ,,
25	Repairing the Hanjalakurchi anicut channel	970	942 3 5	October ,,
26	Do. do. do.	1,950	1,947 10 6	August ,,
27	Repairing the inspection bungalow at Anaipolliem ..	40	39 4 0	October ,,
28	Do. the Thirumanellore anicut	880	608 15 5	November ,,
29	Constructing 8 groynes to protect the left bank of the Cauvery river.	910	986 10 8	September ,,
30	Fixing mile and furlong stones on Cauvery bank and repairing groynes.	105	131 4 0	Do. ,,
31	Uprooting nanal in island opposite 15th mile of Cauvery river.	100	125 15 9	April ,,
32	Oiling the leather-bound baskets in the Erode sub-division.	20	9 1 0	September ,,
33	Clearing prickly-pear and jungle for taking re-measurements.	65	43 9 6	Do. ,,
34	Planting nanal in the 3rd and 6th sections of the Cauvery Padugai.	1,410	1,334 4 1	August ,,
35	Repairing the Cauvery flood bank at the 14th and 20th miles.	2,890	2,925 7 1	May ,,
36	Protecting Cauvery flood bank at 20th mile	200	199 5 0	August ,,
37	Urgent estimate for protecting the Cauvery flood bank ..	200	443 7 6	September ,,
38	Fixing enamelled iron gauges in Kalingaroyen, Thadapally and Arakankottah channels.	85	0 15 6	July ,,
39	Improvements to the Kalingaroyen channel	..	303 14 7	October ,,
40	Annual clearance of the Kalingaroyen channel ..	690	676 8 10	September ,,
41	Do. of the Arakankottah channel ..	1,670	803 14 0	October ,,

E. No. 27.
500—30-7-95.

KEEP-WITH CURRENT No.

dated 189 .

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

EXAMINER, P. W. ACCOUNTS,

Madras, 30 September 1895.

OFFICE NOTE No. 3374B.

To

W.

Report of an inspection of the accounts of the Coimbatore Division in May 1895 by Mr. C. C. Swetenham, Deputy Examiner.

Submitted to Government for orders special attention being invited to the following points:-

2. Para 6. The discrepancies noticed should be explained.

3. Para 7(a). Attention is invited to Code volume II, I. 89.

4. Para 8(b). This is not necessary

5. Para 9. Attention is drawn to paras 4 and 5 of Examiner's circular No.7 of 1892 and to G.O.No.81 W. dated 10th. January 1894.

6. Paras 10(a)(b)(c)(d)(e)(f)(g) and 82 (b)(c). Call for close attention.

7. Para 10(h) In rega[illegible]et-ed measurement books [illegible] pres[illegible] ed in G.O.No. 1613 [illegible] dat[illegible]

P.W. 41 7413/95

I895 is all that is necessary. As regards books still in use the arithmetical check described is opposed to the procedure approved in G.O.No.2350 W. dated 24th. August I892 (see also Code II. I. 36)

8. Paras I0(i) & 62(d). See para 9 of Examiner's office note on the inspection report of the Kistna Northern Division. When a work is check-measured it is desirable that the fact should be distinctly recorded in the measurement ~~book~~ book.

9. Para II. Attention is invited to G.O.No.I8I4 W. dated 23rd. July I895.

I0. Para I3. All vouchers should be cancelled to prevent their being used a second time.

II. Para I7. There were doubtless good reasons for this.

I2. Para 20(a). The use of the casual muster roll is described in Code II. I. 30 and G.O.No.520 W. dated 6th. March I895 & to that extent it may be freely used.

I3. Para 2I. This is an administrative question with reference to Code I. VII. 42.

I4. Para 25. This will doubtless receive due attention from the Superintending Engineer.

I5. Para 29(b) Should receive Executive Engineers attention with a view [illegible] ing work.

I6. Para 30. This calls for investigation.

I7. Para 32(b). Calls for attention.

I8. Para 38. The matter is under reference with the Public Debt Office, Bank of Bengal.

I9. Para 39(a) Attention is invited to G.O.No.2668 W. dated 26th. September I892, and para I6 of inspection report published with G.O.No.I386 W. of I0th. June I895.

20. Para 39(d) Attention is invited to G.O.No. 2726 W. dated 30th. September I892 and Examiner's office note printed therewith.

2I. Para 40. Attention is invited to para 24 of inspection report published with G.O.No.I322 W. dated 6th. June I895.

22. Para 4I. Forms Nos.I4, I5 & I6 should be used as explained in Code II. I. I89.

23. Para 43. The defects and irregularities noticed should receive early attention.

24. Para 44(a) The period will have to be treated as leave without allowances, and it is for Government to decide from whom the excess pay paid to the clerk should be recovered.

25. Para 44(b) The increment for February I895 will have

retrenched under C.S.R.article I74.

26. Paras 49 and 67. Calls for prompt attention.

27. Para 50. Rigid adherence to rules is necessary.

28. Paras 53 (a)&(b) Call for enquiry.

29. Para 55. This question has recently been referred for the orders of Government in para 22 of Examiner's office note No.3207 B.dated I6th.September I895.

30. Paras56(b) and 58. There is considerable force in the suggestion of the inspecting officer in reference to the methodical training of Asst.Accountants and Sub-divisional clerks.Divisional Accountants will be held responsible by the Examiner that they do all in their power to make their assistants thoroughly efficient ,but it is perhaps not so easy to direct that they shall accompany the Executive Engineer on his visits to out-stations in order to instruct and help sub-divisional clerks in their work. The training of these clerks would ultimately simplify work in the Divisional office,and if anything can be done towards giving effects to Mr.Swetenhams suggestions it would be a step in the right direction.

, Para 63. Attention invited to te[illegible]I. I. 90.

I5. P[illegible]66 (a)(b). There is no need ecutive En[illegible]
[illegible]ing wo[illegible]

to retain a copy as the original is returned to the Executive Engineer after audit (see Code II. II. II6)The closing balances should be brought forward in a fresh return before the return for the previous half year is submitted to the Audit office.

33. Para 68. Unless Sub-divisional officers are regularly kept acquainted of the grants at their disposal it is impossible for them to regulate their expenditure.

[illegible]30/9
C.

Cir. 1.

[illegible]

July 1st. [illegible]

P. W. CURRENT No. 7413

2350 w @ 24.8.92
2668 w @ 26.9.92
2726 w @ 30.9.92
2755 w @ 4-10.92
61 w @ 10-1-94
1226 w @ 18.5.94
2130 w @ 27 8.94
5-20 w @ 6-8.95
1322 w @ 6-6.95
1386 w @ 10.6.95
1613 w @ 1-7-95
1814 w @ 23-7-95

Rd 1-10-95
Encl

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