

CN<sup>o</sup> 1171  
Govt. of 1895 Madras.  
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O.

6/3

1895 No. 5204

Inspection Report

orders on the — on the  
accounts of the Srichinopoly  
Dr., dated 30<sup>th</sup> Aug. 1895.

260  
10.

T.C.C.

6TH MARCH 1895, No. 520 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th February 1895, No. 532/B.

Submitted for orders of Government with special reference to paragraphs 8, 11 to 14, 15 to 17, 18 to 20, 21 and 22 to 24.

ENCLOSURE.

REPORT of an inspection of the accounts of the Executive Engineer, Trichinopoly Division, by I. S. SHERLOCK-HUBBARD, Esq., Examiner, Public Works Accounts, Madras, on the 28th and 29th January 1895, dated Trichinopoly, 30th January 1895.

1. *Date of last inspection.*—3rd, 5th, and 7th September 1892.
2. *By whom last inspected.*—Mr. I. S. Sherlock-Hubbard, Examiner, Public Works Accounts, Madras.
3. *Orders of Government on the last inspection report.*—G.O., No. 2778 W., dated 6th October 1892.
4. *Divisional Officers.*—Mr. C. A. Smith, Executive Engineer, 4th grade, up to 28th February 1893.  
Mr. C. H. T. Norfor, Executive Engineer, 1st grade, since 28th February 1893.
5. *Divisional Accountants.*—M.R.Ry. V. A. Sundaravadelu Mudaliar, Accountant, 7th grade, up to 20th September 1894.  
A. Balakristna Row, Accountant, 8th grade, between 20th September and 29th November 1894.  
S. V. Sankara Iyer, Accountant, 7th grade, since 29th November 1894.
6. *Constitution of the Division*—

| Name of sub-division.       | Name of sub-divisional officer.  | Rank and grade.                | Remarks.        |
|-----------------------------|----------------------------------|--------------------------------|-----------------|
| Head-quarters sub-division. | Mr. C. H. T. Norfor .. ..        | Executive Engineer, 1st grade. | Is a disburser. |
| North sub-division .. ..    | M.R.Ry. R. Kaliyanarama Aiyar .. | Sub-Engineer, 3rd grade ..     | Do.             |

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

| Names of imprest-holders.            |    | Rank and grade.                  | Imprest. |
|--------------------------------------|----|----------------------------------|----------|
|                                      |    |                                  | RS.      |
| 1. Mr. W. Hughes .. ..               | .. | Superintending Engineer ..       | 100      |
| 2. M.R.Ry. K. Kandasawmy Pillay ..   | .. | Head Clerk, Divisional office .. | 15       |
| 3. Mr. Abdul Latif Sahib .. ..       | .. | Overseer, 1st grade ..           | 200      |
| 4. M.R.Ry. C. S. Sreenivasa Aiyar .. | .. | Supervisor, 2nd grade ..         | 150      |
| 5. " L. S. Panchapagesasurma ..      | .. | Overseer, 2nd grade ..           | 200      |

8. *Points noticed in the last inspection which still need attention.* Paragraphs 21 and 22.—The stock accounts are still burdened with Rs. 1,444-1-9, the value of old rails that are not likely to be required for use. It is most desirable that steps for the disposal of these should no longer be deferred.

9. During the last year that M.R.Ry. V. A. Sundaravadivelu was Divisional Accountant the accounts fell into great confusion and arrears, and his neglect of duty has been dealt with separately. The present Accountant has not been sufficiently long in the division to rectify all that was wrong, but as the accounts are very light he will have no excuse if they are not brought to a state of efficiency at a very early date.

10. A test-audit was not applied, my attention having been restricted to the manner in which the accounts are prepared; and those for December 1894 were selected for this purpose.

11. *Nominal muster rolls.*—It would save much clerical labour to every one concerned, in accounting, if all work were given out on contract (including piece-work). Except in the cases mentioned in paragraphs 12 and 13, Departmental agency involves the use of the nominal muster roll form (No. 2) which gives considerable trouble to prepare, and which when prepared is probably not worth the paper on which it is written.

12. From the correspondence published with G.O., No. 1916 W., dated 2nd August 1894, it is noticed that the Executive Engineer, Kistna Western Division, applied for permission to use the casual labour roll (form No. 2 A.), in precisely those cases which the Government of India had in view when introducing this form; but the orders that were passed on that application have apparently prohibited the use of the form except with the previous sanction of Government in each case in which it was desired.

13. The Examiner's office-note (written during my absence on leave) on which those orders were based was apparently not sufficiently clear, and it is desirable that the mistake should be corrected, as the use of the form in question will save much clerical labour and tend to accelerate payments. All that is required is a *general* sanction of Government to the use of the form "in special and urgent cases, where laborers are employed casually for short periods," the use of the form being however restricted to "Officers and Upper Subordinates only."

14. But while the use of this form will reduce clerical labour in certain cases, the disuse of departmental agency wherever possible will minimize it.

15. *Vouchers.*—The remarks made in paragraphs 7 to 12 of my report, dated 25th January 1895, on the accounts of the Negapatam division apply with equal force here; and there is strong reason to believe that the practice of obtaining copies of bills from Sub-divisional offices is still more or less general.

16. If orders are ignored, it is useless for an Examiner to suggest simplifications in procedure and to obtain the sanction of Government to their adoption. I will in future deal severely with Divisional Accountants who do not obey orders themselves, or who fail to bring to superior notice when orders are not obeyed by Sub-divisional offices; but I beg that Executive officers may be instructed to satisfy themselves personally that all account work is performed in strict accordance with authorized procedure (Code, volume I, chapter III, paragraph 144).

17. If any proposal of the Examiner which has been sanctioned by Government is found impracticable to work, it is obviously only fair to represent the difficulty in order that it may be removed. The remarks in these two paragraphs are of general application and are not restricted to the Trichinopoly division.

18. *Measurement books.*—The new form of measurement book introduced with G.O., No. 2726 W., dated 30th September 1892, has been only partially introduced, and until the old form has been entirely thrown into disuse it will not be possible to give full effect to the object in view. No object whatever is gained by continuing

the old form, which should be called in before 31st March (whether the books are completed or not) in order that the new form, which entirely dispenses with the necessity for keeping even a single copy of a contractor's bill, may be brought into full use with the new official year.

19. The record of issues of old measurement books is by no means complete, and it is possible that difficulty may be experienced in ensuring the return of all that have been issued; but this renders it the more imperative that the matter should receive prompt attention.

20. The *register* of measurement books (Form E. No. 74) which was authorized in G.O., No. 1698 W., dated 4th June 1892, has not yet been opened; and the Accountant was ignorant of any such form or any such order of Government. Unless this matter receives immediate attention, there will be a repetition of the difficulty mentioned in the preceding paragraph, and it will be impossible to give effects to the rule in Code, volume II, chapter I, paragraph 38.

21. *Contractors' dues.*—Two disputed accounts were noticed:—

- (i) *Closing breaches and repairing masonry works on both banks, Kodingal channel, estimate Rs. 730.*—From the correspondence shown to me it would appear that payments had been made for certain work which had never been done and that it is now proposed to recover the excess payments from the contractor (Manavala Chetty).
- (ii) *Constructing a First-class Taluk Cutcherry at Musiri, Estimate Rs. 36,090.*—The contract is said to have been cancelled in consequence of slow progress of the work, and the contractor (Saminathier) disputes the retrenchments that it is now proposed to make both in quantities and rates for certain items of work.

Both these claims call for early settlement.

22. *Control over outlay.*—This is effected by the use of Madras form No. M. 91 which is sent by the Sub-divisional officer, North Sub-division, and by the two officers holding "Taluk charges" in the Head quarters Sub-division, of which the Executive Engineer retains charge. But full effect has not been given to the proposal in paragraph 26 of my note published with G.O., No. 2726 W., dated 30th September 1892, that works abstracts should be prepared in Sub-divisional offices. As shown in that note the posting of expenditure into a "rough book" was a duplication of work, and I trust that the orders that Government may be pleased to pass on paragraphs 14 to 18 of my report, dated 19th January 1895, on the accounts of the Tanjore division will put an end to the practice.

23. In connection with this subject, it is submitted that it would (i) greatly simplify matters, (ii) give the officers now holding so-called "Taluk charges" in the Head-quarters Sub-division earlier information as to the progress of outlay on works under their charge, and (iii) facilitate preparation of works abstracts if those officers—or at least the senior of them—were allowed a drawing account and charged with the responsibility of making payments precisely as any other Sub-divisional officer of similar standing does. With one officer holding the rank of Honorary Lieutenant and Honorary Assistant Engineer, and a Supervisor, 2nd grade, in the Head-quarters Sub-division, it seems a waste of power that the duty of paying contractors' bills should devolve on the Executive Engineer whose time for executive work is thus encroached upon.

24. As stated in paragraph 2 of my note printed with G.O., No. 2668 W., dated 26th September 1892, "however rapid the work of checking bills in the Divisional office may be, the time occupied in their transit . . . constitutes a delay in payment which it is desirable to avoid if possible"; in the present case the delay would be increased if at the time the bills were ready for payment the Executive Engineer happened to be in camp. The matter is therefore specially brought to notice for the orders of Government.

25. *The register of appropriations* shows the state of grant on 10th December 1894 as Rs. 2,08,058, but in the application for letters of credit for January the figure is entered as Rs. 2,07,737. It is obvious that the register was not ruled off and totalled in ink (as it ought to have been) before the figure for the application for letters of credit was taken from it. The difference of Rs. 321 is due to a short entry of Re. 1 on an allotment for land required for the formation of a sewage farm for the Pioneer lines and to the inclusion in the register of an appropriation of Rs. 320 for improving Ponneri branch channel No. 1, which was not sanctioned until 20th December 1894 and which therefore should not have been taken as an addition to grant on the 10th of that month.

26. *The registers of securities deposited and lodged in the Post Office Savings Bank* is, as its name implies, a cumbersome record; it is in fact a copy of each pass-book showing every deposit, every withdrawal, and balance after each transaction, and it shows further the name of the work on account of which each deposit was received or returned. It serves no practical use and should be discontinued; all that is required is a simple record, in chronological order, that will serve as an index to the pass-books.

27. *Service Books.*—Reattestation of the opening entries in the following book is overdue:—

|                                                                                                       |     |     |     |                              |
|-------------------------------------------------------------------------------------------------------|-----|-----|-----|------------------------------|
| T. Muttusawmy Iyer, Head Clerk                                                                        | ... | ... | ... | Date of last<br>attestation. |
| (The Madura division from which the clerk has just been transferred is responsible for this omission) |     |     |     | 25th June 1888               |

28. The service book of the present Accountant (M.R.Ry. S. V. S. Sankara Iyer) has not yet been received from the Rushikulya division.

29. *Destruction of records.*—In G.O., No. 3391 W., dated 10th December 1892, a temporary clerk on Rs. 20 was sanctioned for three months for this work, and in G.O., No. 1353 W., dated 19th May 1893, this period was extended to five months; but nothing has been done towards effecting the object in view beyond preparing a list of the records on 27th June 1893. Attention is invited to G.O., No. 624, Public, dated 29th August 1894.

30. *State of work.*—This cannot be said to be satisfactory (but see paragraph 9). The Executive Engineer's scrutiny of all the account work done in the office is complete and effective; but instances of defective knowledge of rules and procedure on the part of the present Accountant were brought home to him during the inspection, and he has been warned that unless the accounts of the division are brought into a state of absolute efficiency without loss of time and maintained in that state, serious notice will be taken of his laches.

31. *Reduction of work.*—Proposals to this end are being submitted separately.

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

ORDER—dated 6th March 1895, No. 520 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Trichinopoly Division.

2. The Superintending Engineer will take steps at once for the disposal of the old rails referred to in paragraph 8 of the Examiner's inspection note.

3. In supersession of the orders issued in G.O., No. 1916 W., dated 2nd August 1894, the Government sanctions the use of the casual labour form, by officers and upper subordinates only, in special and urgent cases where laborers are employed casually for short periods.

4. The attention of all Executive officers will be drawn to the Examiner's remarks in paragraphs 15 to 17.

5. The proposal in paragraph 18 is approved. Divisional officers will accordingly take immediate steps for the recall of all the old form of measurement books, whether completed or not, before the close of the current official year.

6. The attention of the Superintending Engineer is drawn to the remarks in paragraphs 20, 21 and 29, and he will submit his views on the proposal in paragraph 23.

(True Extract.)

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

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

Exd. C. A. Munisawmy.  
Spare Copies

GENERAL.  
ACCOUNT.

Govt. of {1895} Madras.  
PUBLIC WORKS.

Dated March, 6th.

Recd.

Encl.

G.O., 6th March 1895, No. 520 W.

MARCH.

### Inspection Report

Orders on the — on the accounts of the  
Trichinopoly division, dated 30th January  
1895.

KEEP-WITH

dated

189 .

CURRENT No.

GOVT.  
OF MADRAS.

1895.

P. W.  
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 15 February 1895.

OFFICE NOTE No. 532/B

To

W.

Inspection report dated 30th. January  
1895 on the accounts of the Trichino-  
poly Division.

Submitted for orders of Govern-  
ment, with special reference to paras  
8, II to 14, 15 to 17, 18 to 20, 21 and  
22 to 24.

C.

2-10-94 N<sup>o</sup> 2449 W  
 2-8-94 N<sup>o</sup> 1916 W  
 19-5-93 N<sup>o</sup> 1353 W  
 10-12-92 N<sup>o</sup> 3391 W  
 Enab 1

Dec: 16. 2. 95

Rev 20/2

Report of an inspection of the accounts of the Executive Engineer, Trichinopoly Division, by I. S. SHERLOCK-HUBBARD, Esq., Examiner, Public Works Accounts, Madras, on the 28th and 29th January 1895, dated Trichinopoly, 30th January 1895.

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 Mr. C. H. T. Norfor, Executive Engineer, 1st grade, since 28th February 1893.
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 A. Balakristna Row, Accountant, 8th grade, between 20th September and 29th November 1894.  
 S. V. Sankara Iyer, Accountant, 7th grade, since 29th November 1894.

6. Constitution of the Division—

| Name of sub-division.       | Name of sub-divisional officer.  | Rank and grade.                | Remarks.        |
|-----------------------------|----------------------------------|--------------------------------|-----------------|
| Head-quarters sub-division. | Mr. C. H. T. Norfor .. ..        | Executive Engineer, 1st grade. | Is a disburser. |
| North sub-division .. ..    | M.R.Ry. R. Kaliyanarama Aiyar .. | Sub-Engineer, 3rd grade ..     | Do.             |

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| Names of imprest-holders.             | Rank and grade.                  | Imprest. |
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21. *Contractors' dues.*—Two disputed accounts were noticed:—

- (i) *Closing breaches and repairing masonry works on both banks, Kodingal channel, estimate Rs. 730.*—From the correspondence shown to me it would appear that payments had been made for certain work which had never been done and that it is now proposed to recover the excess payments from the contractor (Manavala Chetty).
- (ii) *Constructing a First-class Taluk Culcherry at Musiri, Estimate Rs. 36,090.*—The contract is said to have been cancelled in consequence of slow progress of the work, and the contractor (Saminathier) disputes the retrenchments that it is now proposed to make both in quantities and rates for certain items of work.

Both these claims call for early settlement.

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23. In connection with this subject, it is submitted that it would (i) greatly simplify matters, (ii) give the officers now holding so-called "Taluk charges" in the Head quarters Sub-division earlier information as to the progress of outlay on works under their charge, and (iii) facilitate preparation of works abstracts if those officers—or at least the senior of them—were allowed a drawing account and charged with the responsibility of making payments precisely as any other Sub-divisional officer of similar standing does. With one officer holding the rank of Honorary Lieutenant and Honorary Assistant Engineer, and a Supervisor, 2nd grade, in the Head quarters Sub-division, it seems a waste of power that the duty of paying contractors' bills should devolve on the Executive Engineer whose time for executive work is thus encroached upon.

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26. The registers of securities deposited and lodged in the Post Office Savings Bank is, as its name implies, a cumbersome record; it is in fact a copy of each pass-book showing every deposit, every withdrawal, and balance after each transaction, and it shows further the name of the work on account of which each deposit was received or returned. It serves no practical use and should be discontinued; all that is required is a simple record, in chronological order, that will serve as an index to the pass-books.

27. Service Books.—Reattestation of the opening entries in the following book is overdue:—

|                                                                                                       |     |     |     |                           |
|-------------------------------------------------------------------------------------------------------|-----|-----|-----|---------------------------|
| T. Muttusawmy Iyer, Head Clerk                                                                        | ... | ... | ... | Date of last attestation. |
| (The Madura division from which the clerk has just been transferred is responsible for this omission) |     |     |     | 25th June 1888            |

28. The service book of the present Accountant (M.R.Ry. S. V. S. Sankara Iyer) has not yet been received from the Rushikulya division.

29. Destruction of records.—In G.O., No. 3391 W., dated 10th December 1892, a temporary clerk on Rs. 20 was sanctioned for three months for this work, and in G.O., No. 1353 W., dated 19th May 1893, this period was extended to five months; but nothing has been done towards effecting the object in view beyond preparing a list of the records on 27th June 1893. Attention is invited to G.O., No. 624, Public, dated 29th August 1894.

30. State of work.—This cannot be said to be satisfactory (but see paragraph 9). The Executive Engineer's scrutiny of all the account work done in the office is complete and effective; but instances of defective knowledge of rules and procedure on the part of the present Accountant were brought home to him during the inspection, and he has been warned that unless the accounts of the division are brought into a state of absolute efficiency without loss of time and maintained in that state, serious notice will be taken of his laches.

31. Reduction of work.—Proposals to this end are being submitted separately.

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

8208-1  
1171/95

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Examiner, P.W. Accounts,  
No. 532 B dated 15th February 1895.

- Communicated to the Suptg. Engineer, W. Circle, for the information and guidance of the Executive Engineer, Trichinopoly Division.
1. The Suptg. Engr. will take steps at once for the disposal of the old rails referred to in para. 5 of the Examiner's Inspection Note.
  2. In supersession of the orders issued in G.O. No. 1916 W dated 2nd August 1894, the Govt. sanctions the use of the Casual Labour form, by Officers and Upper Subordinates only, in special and urgent cases where labourers are employed casually for short periods.
  3. The attention of all Executive Officers will be drawn to the Examiner's remarks in paras

frames 15 to 17.

5. The proposal in para 18 is approved. Divisional officers will accordingly take immediate steps for the recall of all the old form of measurement books, whether completed or not, before the close of the current official year.

6. The attention of the Staff  
is drawn to the remarks  
in paras 20, 21 and 29, and  
he will submit his views on  
the proposal in para. 23.

 $T_0$ 

The Suptg. Insp., to circulate  
other Suptg. Insps.

The County Architect

„ Subdt. of works, Penyar Project

1. Examine P.W. accounts.

DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press \_\_\_\_\_  
Miscellaneous No. \_\_\_\_\_, dated \_\_\_\_\_  
Routine \_\_\_\_\_

95 20

Old No. C.F. 73 New No. 24—

P.W.D. (Works.)  
DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press  
Miscellaneous No. 518, dated 6-3-1895  
Route

| Date taken out. | FOR WHAT PURPOSE.  |        |       | Initials of clerk taking the paper or of attender. | Date returned. | Initials of attender. |
|-----------------|--------------------|--------|-------|----------------------------------------------------|----------------|-----------------------|
|                 | Department.        | C. No. | Year. |                                                    |                |                       |
| 8-1-59          | 720<br>36          | 418/59 |       | Jan                                                |                |                       |
|                 | Checked on 21-1-60 |        |       | Ch. 21-1-60                                        |                |                       |
|                 |                    |        |       | bro 61                                             |                |                       |
|                 |                    |        |       | Checked on 28-6-62                                 |                |                       |
|                 |                    |        |       | checked on 28-6-63                                 |                |                       |
|                 |                    |        |       | checked 18-8-64                                    |                |                       |
|                 |                    |        |       | checked 21-1-65                                    |                |                       |
|                 |                    |        |       | checked 21-1-66                                    |                |                       |

GENERAL.  
ACCOUNT.

Gobt. of {1895} Madras.  
PUBLIC WORKS.

Dated March, 6th.

Recd.

Encl.

G.O., 6th Mar. 1895, No. 518 W.

3174w

3174w  
MARCH.

### Inspection Report

Orders on the — on the accounts of the  
Tanjore division, dated 19th January 1895.

10. Trace one or two entries in each of the following—

- (1) Monthly register of revenue,
- (2) " return of public building rented,
- (3) " return of rents of boats,
- (4) " schedule of transfers,

into the cash book, or as the case may be, adjustment book or the stock account.

11. Compare a few entries in the schedule of expenditure with the corresponding entries in the list of voucher, the register of works and the work abstract.

12. See that the balance shown in the suspense accounts, viz. :—

- (1) Schedule of deposits,
- (2) " of stock purchase and sales,
- (3) " of miscellaneous advances,

are not long outstanding, and that steps have been taken to adjust them within a reasonable time.

13. See that balances outstanding in contractor's ledger and Public Works accounts are all recoverable, and are not too long outstanding.

ORDER—dated 6th March 1895, No. 518 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Tanjore Division.

2. The procedure in connection with the control over outlay recommended by the Examiner in paragraph 15 of his inspection notes is approved and will be strictly adhered to in future except in divisions where satisfactory reasons can be given for its non-observance.

3. The Executive Engineer, Tanjore Division, will explain why the deposit referred to in paragraph 21 has been allowed to stand in the contractor's name.

4. The Superintending Engineer will submit his views with respect to the Examiner's remarks in paragraphs 28, 29, 30, 31 and 33 and will forward specimens of the forms (IV) and (VII) mentioned in paragraphs 26, 32 and 35.

5. The Executive Engineer will furnish the Examiner with the special report alluded to in paragraph 34.

6. The proposal in paragraph 38 is approved.

7. The Executive Engineer's attention is drawn to the remarks in paragraph 40 (iii).

(True Extract.)

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

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

Exd. C. A. Munisawmy.  
Spare Copies

right direction: the memorandum was, however, written two-and-a-half years ago, and is not as complete as it might be, while it includes certain points which need not engage the special attention of a Divisional officer. If approved, I will revise the memorandum and submit it at an early opportunity for the orders of Government as to whether it should be issued to Divisional officers as a help to them in their account duties.

39. *Reduction in work.*—Proposals to this end will be submitted separately.

#### TANJORE SUB-DIVISION.

40. A considerable portion of the work of this office was tested in connection with the accounts of the Divisional office, and all that need be said in reference to my inspection of the sub-divisional office itself is (i) that work is well done; (ii) that the check of contractors' bills receives prompt attention (although a delay of some days occasionally occurs in the payment of them owing, it is said, to failure of contractors to appear for payment); but (iii) that copies of every bill (intermediate and final) are still unnecessarily made, one for the Divisional office, and the other for record in the office of payment.

41. The form of measurement book introduced with G.O., No. 2728 W., dated 30th September 1892, was especially intended to dispense with the necessity for making any copy of a contract certificate, but the advantages of that form have not hitherto been understood.

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

#### APPENDIX A (paragraph 29 of report).

*Memorandum of points requiring an Executive Engineer's attention in checking monthly accounts, as used by the Executive Engineer, Tanjore Division.*

1. Compare—

- (1) Opening balance,
- (2) Total receipts,
- (3) Closing balance, and
- (4) Total charges,

according to cash book with the corresponding figures of the cash abstract book and see that they agree.

2. See that the amounts shown under the head "Cash from Treasury" on the receipt side of the cash abstract book agrees with the figures under the same head on the charge side and also that the grand total under "Transfers within division" similarly agree.

3. See that the total amount credited to adjustment in the adjustment book corresponds with the total amount debited to the same head in the same book. Also that the figures are correctly carried into the cash abstract book.

4. See that the entries under opening and closing cash balance of cash book and under total receipts and charges in the cash abstract book agree with the corresponding figures of the cash account current.

5. See that the closing cash balance of the cash account current agree with the cash balance as shown in the divisional cash balance statement.

6. See that the cash balance in the divisional cash balance statement agree with the figures in the sub-divisional statement.

7. See that the treasury balances as shown in the divisional cash balance statement agree with the figures in the Executive Engineer's cash book, the counterfoil of cheque books, the pass books and the treasury balance certificates.

8. See that the figures shown in the store-keeper's daily account of receipts and issues of stock are correctly carried through the monthly stock returns, forms M 10 and 11, into the stock abstract book and the stock account current.

9. See that entries in the column vouchers not submitted of form M 64 are confined to N. M. Rolls and to miscellaneous vouchers not exceeding Rs. 10 each.

30. *Statement of works in progress.*—This form contains the following columns, in respect of every work in a sub-division—

- (i) Name of work.
- (ii) Amount of contract.
- (iii) Name of work.
- (iv) Date of contract.
- (v) Contract time of completion.
- (vi) Approximate amount of work done.
- (vii) Probable date of completion.
- (viii) Maximum limit of each fine.
- (ix) Amount of fine up to date.
- (x) Remarks by Sub-divisional officer, or subordinate, recommending extension of time, fine, &c.
- (xi) Orders of Executive Engineer.

31. The object of the form is to keep the Executive Engineer informed of any particular work on which the contract time is likely to be exceeded, and to obtain his orders as to whether any fine should be inflicted for the delay, and whether the time should be extended; but even if this object cannot be attained by means of a simple letter, there is no apparent reason why sub-divisional offices should be burdened with the laborious task of entering in this form every work in progress, regardless of the fact, (i) that no outlay has been incurred on it during the month in question, and (ii) that the contract time with reference to it has not been exceeded. If the form be retained, its use should obviously be restricted to those works in regard to which the Executive Engineer's orders are necessary.

32. *Statement showing the balances owing to contractors and piece-workers.*—This is strongly recommended for general adoption, as its use from month to month would probably do much towards preventing inordinate delay in these payments.

33. *Statement of leases in each sub-division.*—This is quite unnecessary; all that is required is that each entry of realization of revenue should be so clearly entered in sub-divisional cash-books as to admit of the ready posting of the register maintained in the divisional office (see next paragraph).

34. *Register of leases.*—Some record of the kind is necessary in every Divisional office, but the form recently introduced in this division is apparently susceptible of considerable simplification. I, however, have no objection to its use being continued for a few months in order that its suitability or otherwise may be fully tested, and its use made general if the form be found suitable; and to this end I would ask that the Executive Engineer be requested to furnish me with a special report on the subject on or before the 1st November 1895.

35. *List of works on which there has been no expenditure for three months.*—This is excellent, and its use in every other Division would prevent the delay that too often occurs in closing the accounts of a work and in the submission of completion reports.

36. *Travelling journals of lower subordinates, office, and petty establishments.*—*Journal of T. M. Kameswara Iyer, Clerk, 1V class, 3rd Grade.*—The hour of departure from head-quarters on the 24th August 1894, and return next day, has not been entered in the journal. This information should now be given, and if the total absence from head-quarters during the days is less than 24 hours, railway fare of 10 annas claimed for the 25th should be recovered from the clerk and retrenched in the next bill—*vide* Civil Service Regulations, Article 29.

37. *Service books.*—Form No. E. 75, for a record of re-attestation of the opening entries in these books should at once be brought into use.

38. *State of the office.*—This may be set down as satisfactory; work is methodically done, and well up to date; while the Accountant takes a zealous (though sometimes misdirected) interest in his work and is well spoken of by the Executive Engineer, whose scrutiny of all the account work done in the office is effective. With Mr. Johnston's permission, I append copy of a memorandum used by himself in checking the monthly accounts placed before him for signature. It is a step in the

24. *Stock.*—Nothing is held at debit of this head of account, but a quantity of concrete blocks, rough stone, and laterite has been kept at sight of head-works in each of the three sub-divisions as an imprest against urgent requirements, under a sanction communicated by the Superintending Engineer in his No. 1614 T.J., dated 2nd December 1887. The original cost of this material was finally charged off to 42. Major works, Working expenses, Maintenance and Repairs; and a monthly statement of receipts, issues, and balance, is regularly submitted to the Executive Engineer. The value on 31st December 1894 is shown as follows:—

| Sub-division— |     |     |     |     |     |     |     | RS.    |
|---------------|-----|-----|-----|-----|-----|-----|-----|--------|
| Head-quarters | ... | ... | ... | ... | ... | ... | ... | 12,058 |
| Tanjore       | ... | ... | ... | ... | ... | ... | ... | 6,540  |
| Máyavaram     | ... | ... | ... | ... | ... | ... | ... | 1,185  |
| Total         | ... | ... | ... | ... | ... | ... | ... | 19,783 |

25. *The Schedule of rates* for the year ending 31st March 1890, with a few corrections, is said to be still in force.

#### LOCAL FORMS.

26. Within the last two years certain forms have been introduced in this Division with the object of rendering more effective (i) the control over outlay, and (ii) the check over realizations of revenue, but they call for remark. The forms to which attention is invited are the following:—

##### I. To be prepared in Sub-divisional offices.

- (i) certificate of return of deposit to a contractor;
- (ii) statement showing the grant and outlay on each work under each service head, with explanation for short outlay (a monthly form);
- (iii) statement of works in progress (a monthly form);
- (iv) statement showing the balances owing to contractors and piece-workers with explanation of delay in payment (a monthly form);
- (v) statement of leases in each sub-division;

##### II. To be prepared in the Divisional office.

- (vi) Register of leases in the division;
- (vii) List of works on which there has been no expenditure for three months (a monthly form).

27. With regard to the forms specified above as (i) to (v), I would say that any increase of clerical work in Sub-divisional offices cannot be too strongly deprecated, and that unless a form is indispensable, a Sub-divisional office should not be required to prepare it; and with this general remark, I venture to offer the following criticism of the forms mentioned above.

28. *Certificate of deposit to a contractor.*—This is much too elaborate. The first seven lines give considerable trouble to complete, and if the form be retained, only the certificate itself should be used.

29. *Statement showing the grant and outlay on each work, under each service head, with explanation for short outlay.*—In this form, each Sub-divisional officer is required to report the difference on each work between (a) the outlay to end of each month, and (b) the "proportionate outlay" to end of the same period. This "proportionate outlay" is worked out from month to month on the basis of the grant for the year divided by 12, and multiplied by the number of months from 1st April to end of the month up to which outlay has been incurred; but as stated by me in paragraph 27 of my inspection report on the accounts of the North Arcot division, dated 20th December 1894, this is a most fallacious criterion of what expenditure on a work ought to be, and much time is doubtless wasted in the Divisional office trying to get explanation of, and in Sub-divisional offices trying to explain, what is really non-explainable.

(iii) that the Divisional office send each Sub-divisional office an extract from its register of works, as soon as that book has been posted.

(Late Madras form No. M. 91 is most suitable for this purpose. This form was abolished for use between Executive and Superintending Engineers in reference to reports of approximate outlay; but it is specially adapted to the purpose now suggested, with the minimum of clerical labour.)

(iv) that Sub-divisional officers circulate these extracts, if necessary, to their subordinates.

16. It will be found that work, both in Sub-divisional offices and in the Divisional office, will be minimized by this procedure, and that the former will possess earlier information as to the progress of outlay on each work than they can possibly have at present.

17. These recommendations pre-suppose—

- (i) that all payments are made by Sub-divisional offices in strict accordance with G.O., No. 2668 W., dated 26th September 1892 (see also paragraph 2 of my office-note No. 60 B., dated 11th January 1895, in connection with my recent inspection of the accounts of the North Arcot Division);
- (ii) that works abstracts are posted from day to day, and totalled and despatched with the cash-book and vouchers relating to the last portion of each month.

18. The point is one of great importance, as unless Sub-divisional officers have the earliest possible information as to the progress of outlay on works under their charge, they cannot be expected to adhere to sanctioned estimates. In this connection I desire to give prominence to paragraph 6 of the Chief Engineer's note published with G.O., No. 2726 W., dated 30th September 1892, which reads as follows:—

"The preparation of this return by Sub-divisional officers is a great help to them in giving them complete information as to the progress of outlay on each work, and with the simplified form introduced by G.O., No. 2330 W., dated 22nd August 1892, it would not cause much extra labour in their offices."

19. Check over realizations of revenue.—This too is effective [see paragraph 25 (v) and (vi)]; but no "lease-bond" has yet been received in the Divisional office for the produce of fruit trees on the left and right banks, Upper Anicut, Cauvery and Coleroon; and it is doubtful from the register maintained whether the sum of Rs. 1,860 realized is due for one year or is to be spread over a period of three years. The matter is receiving attention.

20. The check of contractors' final bills is performed with exemplary promptitude, but it is desirable that the register prescribed in G.O., No. 2873 W., dated 15th October 1892, should bear evidence of more frequent scrutiny by the Executive Engineer. A few instances have occurred of delay in payment of bills by Sub-divisional officers, but the matter has been taken up by the Executive Engineer. It is noticed that no final bills have been submitted for check since 28th November 1894.

21. Deposits from contractors are promptly placed in the Post Office Savings Bank, and with one exception they are lodged in the name of the Executive Engineer. The exception to the rule is account No. 7431 which is opened in the name of the contractor; but a red ink entry appears at the top of the page to the effect that the deposit was "pledged to the Executive Engineer, Tanjore, for Rs. 25." I do not know how this may affect the right of Government to claim forfeiture of the deposit, if necessary.

22. Destruction of old records.—A great deal has been done in this direction; but efforts should not be relaxed until the work is brought up to date, and further accumulations are prevented, with reference to Code, Volume I, Chapter VI, paragraph 40, and to the orders of Government in the Public Department that were published with G.O., No. 2449 W., dated 2nd October 1894.

23. Register of cheque books received and issued.—Form No. E. 73 should be brought into use.

6. Unvouched outlay was proved correct; but it may be noted that all work being, as a rule, done by contract, labour charges are exceptional and arrears are not allowed to accumulate.

7. Measurements.—Books Nos. 225, 226, 228, 1226 and 1227 were examined.

- (i) Book No. 225, page 6. Corrections in "measurements" not initialled by overseer until after Executive Engineer had called attention to them.
- (ii) Book No. 226, page 19. An apparent erasure in "contents or area" not initialled.

8. The prescribed register of measurement books is maintained, but no books have been returned to the divisional office since its introduction; all are said to be in use.

9. Contract agreements.—Bills were verified as to rates with these documents and found in order; but it was noticed that agreement No. 640, which was for work at "schedule rates" contained the clause "contract limited to an extent of Rs. 3,000 work." This vitiated the character of the agreement, and, as a matter of fact, the total value of work done under the agreement was Rs. 4,103-8-10.

10. In many cases the time-limit stipulated on had been exceeded, without any recorded reason for the extension.

11. Some time was lost in tracing an agreement for comparison with bills when its serial number had not been noted on the bill; and to prevent this it is suggested—

- (i) that current agreements be kept in separate bundles from those that are no longer in force;
- (ii) that at the commencement of each official year, current agreements be brought forward in the register as the opening entries for that year.

12. Works abstracts were verified with vouchers and registers of works, but they are not initialled or signed by the Executive Engineer (Code Volume II, Chapter II, paragraph 159); see, however, paragraphs 21 to 23 of my office-note No. 59 B., dated 11th January 1895, in connection with my recent report on the accounts of the West Coast Division.

13. Registers of works were compared with schedules of expenditure which are correctly posted from the registers.

14. Control over outlay.—This is effective, work-slips being used when necessary; but the additional procedure that is observed is elaborate and throws needless clerical work on sub-divisional offices (see paragraph 27). The practice is as follows:—

- (i) each Sub-divisional office compiles, on scraps of paper, or in "rough books," the total charges on each work, every month.

(In other words, he prepares, in a rough form, the works-abstracts which are subsequently prepared more methodically in the Divisional office.)

- (ii) each Sub-divisional office maintains either a register of works, or something equivalent to it, into which he posts the totals obtained by the foregoing process.

- (iii) a verification is made, every month, of the total thus obtained, for every work, with the register of works maintained in the Divisional office.

- (iv) each Sub-divisional officer then circulates his register of works, or what is equivalent to it, for the information of his subordinates.

15. In the desire to secure uniformity of procedure in every division, I would (with reference to paragraph 13 of my office-note published with G.O., No. 2726 W., dated 30th September 1892), ask that Government may be pleased to authorize strict adherence to the following procedure, except in Divisions where it can be shown to the satisfaction of the Superintending Engineer and the Examiner that it cannot be observed—

- (i) that works-abstracts be prepared in Sub-divisional offices;
- (ii) that they be scrutinized and (where necessary) completed in the Divisional office;

GOVERNMENT OF MADRAS.  
PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 8th February 1895, No. 430 B.

Submitted for the orders of Government with special reference to paragraphs 14 to 18, 28, 29, 30 and 31, 32, 33, 34, 35, 38 and 40 (iii).

ENCLOSURE.

REPORT of an inspection of the accounts of the Executive Engineer, Tanjore Division, by I. S. SHERLOCK-HUBBARD, Esq., Examiner, Public Works Accounts, Madras, on the 16th to 19th January 1895, dated Tanjore, 19th January 1895.

1. *Divisional officer*.—Mr. J. C. Johnston, Executive Engineer, 1st Grade, since 4th April 1894.

2. *Divisional Accountant*.—M.R.Ry. T. K. Raghavendra Row, 6th Grade, since 12th November 1892.

3. *Constitution of the Division*—

| Sub-division.       | Name of Sub-divisional officer. | Rank and Grade.                        | Remarks.    |
|---------------------|---------------------------------|----------------------------------------|-------------|
| Head-quarters .. .. | Sergeant J. Ruck .. ..          | Supervisor, II Grade .. ..             | Disbursers. |
| Tanjore .. ..       | Mr. S. X. Saldanha .. ..        | Do. I do. .. ..                        |             |
| Máyavaram .. ..     | M.R.Ry. T. T. Raghavachariar.   | Honorary Assistant Engineer, II Grade. |             |

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

| Name of imprest-holders.            | Rank and grade.                           | Imprest. |
|-------------------------------------|-------------------------------------------|----------|
|                                     |                                           | RS.      |
| Mr. S. D. Cornelius Pillay .. ..    | Head Clerk, Division office .. ..         | 30       |
| T. W. Scanlow .. ..                 | Overseer, II Grade .. ..                  | 100      |
| A. Dorasawmy Pillay .. ..           | Sub-divisional Clerk, Head-quarters .. .. | 10       |
| M.R.Ry. R. Sundram Aiyar .. ..      | Overseer, II Grade .. ..                  | 150      |
| A. V. Ranganada Mudaliyar .. ..     | Do. (Temporary) .. ..                     | 150      |
| S. Subramania Aiyar .. ..           | Superintendent, Lower anicut .. ..        | 40       |
| T. M. Kameswara Aiyar .. ..         | Sub-divisional Clerk, Tanjore .. ..       | 10       |
| M.R.Ry. P. Chinnasawmy Patter .. .. | Overseer (Temporary) .. ..                | 100      |
| T. Muthukumarasawmy Mudaliyar .. .. | Supervisor (do.) .. ..                    | 100      |
| " P. Kristnama Chariar .. ..        | Do. II Grade .. ..                        | 100      |
| C. Kaliasundram Mudaliyar .. ..     | Sub-divisional Clerk, MÁYAVARAM .. ..     | 10       |

5. The accounts for July 1894 were test-audited, with the results noticed in the following paragraphs.