

CN^o 1198.
Govt. of 1895 Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O., 6/3 1895, No. 521. W

Inspection Report

order on the — on the
accounts of the Cuddalore
Dr, dated 13th Jan'y 1895.

260
14

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 16th February 1895, No. 552 B.

Submitted for orders, special attention being invited to the following points.

2. *Paragraph 4.*—The rules in Public Works Department Code, volume II, chapter I, paragraphs 31 to 39, should be strictly observed.

3. *Paragraph 6.*—The famine tools should apparently be in the custody of the officers of the department when not required for famine use (*vide* Proceedings of Government ending with G.O., No. 3159 W., of 6th December 1893).

4. *Paragraph 11* calls for explanation.

5. *Paragraph 12.*—Explanation of these advances appears necessary with reference to Chief Engineer's circular memorandum, No. 1793 C., dated 27th August 1894; and as explained in paragraph 9 of my office-note published with G.O., No. 8 W., dated 2nd January 1894, contractors' materials should be charged off direct to the sub-heads of work concerned and should not be dealt with as "materials at site."

6. *Paragraph 13.*—The amounts due by contractors should be recovered without delay, and greater care appears necessary in connection with the accounts of work done by departmental agency. On this point reference is invited to paragraphs 11 to 14 of my report, dated 30th January 1895, on the accounts of the Trichinopoly division.

7. *Paragraph 14* accentuates the remarks made in paragraphs 15 to 17 of my report just quoted.

8. *Paragraph 15 (a).*—The promised adjustment has not been carried out and should receive immediate attention.

9. *Paragraph 17.*—Attention is invited to the orders issued in G.O., No. 248 W., of 29th January 1894, wherein Superintending Engineers were required to arrange for a strict observance of the rules (Code I, III, 43, see also Code II, II, 170).

10. *Paragraphs 19, 20 and 24.*—The required adjustments and recovery should be made at an early date and the fact reported.

11. *Paragraph 26.*—Special attention should be paid to the posting of service books, and with regard to the record of leave in these books attention is invited to Civil Service Regulations, article 884 (i).

ENCLOSURE.

REPORT of an inspection of the accounts of the Cuddapah division, made by Mr. C. C. SWETENHAM, Deputy Examiner, on the 8th to 12th January 1895.

I.—PRELIMINARY.

(a) *Previous Inspection Report.*—The office was last inspected by Mr. W. A. Crisp, Examiner, fourth class, third grade, on the 4th and 5th December 1893. Several of the defects noted by him have not yet been remedied, and particular attention has been drawn to this when necessary in the body of the report.

(b) *Executive Charge*.—Since last inspection the division has been in charge of the following officers :—

Name.	Rank.	From.	Till.
Mr. A. B. Todd	Executive Engineer, 2nd grade.	.. .. .	20th February 1894.
Mr. S. B. Murray	Executive Engineer, 3rd grade, temporary.	21st February 1894.	.. .. .

Mr. Murray was present for the first two days of inspection.

(c) *Accounts charge*.—The divisional accounts have been compiled by the following accountants :—

Name.	Rank.	Pay.	From.	Till.
Mr. T. W. Platel	Accountant, 7th grade.	RS. 80	.. .. .	8th January 1894.
M.R.Ry. B. Venkatappayya	Do.	80	9th January 1894.	.. .. .

With reference to paragraph 3 of previous report it is noted that there have now been eight changes of accountants since the inspection of August 1891. Recently however the head-quarters of the division have been removed from Cuddapah, notoriously unhealthy, to Madanapalle, and there should be no further objections on this account. It is noted though that the present accountant is still suffering from fever severely.

(d) *Extent of audit*.—The period test-audited was August 1894; that inspected generally was from April 1894 to January 1895. Travelling allowance bills were checked from April to November 1894. The schedule dockets and vouchers quoted in this report relate to August 1894.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

1. *Cheque books* (a).—The available balances noted on blocks of cheque-books were not initialled by Executive Engineer, even when carried forward other than by himself.

(b) The certificate of count of cheques was not invariably signed by disbursing officer. This was noted in previous inspection report, paragraph 10.

2. *Pass books*.—The pass book of Cuddapah Treasury had not been written up beyond the 20th December owing to Christmas holidays which only ended on 6th January.

3. *Imprest accounts* (a).—Imprest accounts are not always closed towards end of month. This was noted in last inspection report, paragraph 11.

(b) Delays occasionally occur in recouping imprests.

(c) Receipts are not obtained from imprest holder on occasion either of first granting or of recoupment of imprests. This appears to be necessary perhaps—*vide* Civil Account Code, Volume I., Chapter 6, paragraph 78 (1).

B.—General.

4. *Measurement books* (a).—In measurement books, pencil entries of measurements have in cases been inked over as follows :—

Measurement book No.	Page.	Date of measurement.
15	91 and 92	26th September 1893.
Do.	93—95	28th October 1893.
Do.	96—99	28th November 1893.
Do.	100—102	21st December 1893.
Do.	104—105	27th January 1894.

This contravenes Public Works Department Code, Volume II., Chapter I., paragraph 35.

(b) Particulars of bills have not been noted against measurements in measurement book No. 1113.

(c) Eleven measurement books issued in 1893 and previous years have not yet been returned to Divisional office. The steps taken to ensure return of completed measurement books were not apparent.

(d) When completed measurement books are received from Sub-divisional officers, they are not test-checked in any way by the Divisional office.

5. *Stock*.—There is no stock in this division.

6. (a) *Tools and Plant held extra departmentally*.—The tools and plant noted below are stated to be in the custody of officers of other departments :—

Want of periodical acknowledgment.

Officer with whom entrusted.	Names of tools.					Remarks.
	Pick-axes.	Crowbars.	Stone breaking hammers.	Mamooties.	Tamper, square.	
Local Fund Engineer	90	— 34	179½	97	.. .. .	Last acknowledgment. No. 1343, dated 30th March 1894.
Tahsildar of Badvel .. .. .	.. .. .	49	.. .. .	.. .. .	.. .. .	(District Collector's Receipt of 15th April 1892.
Do. of Madanapalle	8	2	28	4	1	

These officers for this purpose appear to be in the same position as Sub-divisional officers, and should submit similar returns of the actual balances of tools and plant with them.

(b) *Necessity of retention by civil officers*.—Further, as the famine for which these tools and plant were originally issued is believed to no longer exist, the question of their final return to the Public Works Department should be considered.

(c) The 34 crowbars noted as excess recovered from Local Fund Engineer should be returned and the account cleared.

7. *Outstanding balances against departmental employes*.—The half-yearly return for period ending 31st August 1894 shows the following balances outstanding against Mr. Trutwein, Supervisor, who left the division in July 1893, and is now in Kurnool division :—

Class.	Pick-axes.	Crowbars.	Stone-breaking hammers.	Mamooties.	Jumpers, steel.	Camp stool.
Famine	9	3	6½	15	.. .. .	.. .. .
Provincial .. .. .	.. .. .	4	.. .. .	.. .. .	4	1

Early steps should be taken to ensure recovery or realisation of their value.

8. The register of receipt of tools and plant in Form 9 has not been signed monthly by the Executive Engineer.

C.—Contractors and Piece-works accounts.

9. (a) *List of contracts wanting*.—No list of petty contracts or piece-work is kept up.

(b) *Nature of work in division*.—No work is at present being done by contract, the majority of the work in the division being carried out simply by piece-work.

10. *Charges to contractors*.—In 1894, a charge of one rupee was made to contractor for supplying tenders, &c., and credited to Revenue. Objected to by the audit office, these amounts have however not yet been refunded.

11. *Old outstandings*.—A list of balances for work done outstanding more than three clear months is given in Annexure A. It will be noted that some items are of very old date indeed.

12. *Advances on contractors' materials.*—Advances have not unfrequently been made to petty contractors on the value of materials brought to site. Such advances have been shown in the register of works for major works, under a sub-head called "advances to contractors for materials supplied," and in the case of works not accounted for by sub-heads, these advances are included in "value of work done." The following advances were noted in the major works' register:—

31st November 1894.

Work and Project.	Amount advanced on materials.		
	RS.	A.	P.
<i>Sagilérú Project.</i>			
Anicut	6,226	14	7
Syphon under Pulivagoo	3,283	4	3
Constructing an aqueduct at 5 miles 77 chains	1,291	12	1
Do. a sluice to Kalasapad tank	265	5	1
Raising and strengthening the bund of Chintalapalli tank	207	5	2
Village road bridge No. 2 at 1½ mile	1,081	7	7
Bridge on Cumbum road	752	10	5
Total	13,648	11	2

13. *Labour payments on account of contractors (a).*—In Voucher S.D. No. 16 C.B. No. 39, nominal muster roll for Rs. 100-2-9, the following remark is made by Sub-divisional officer:—

"Coolies were mixed up with those of contractor. Hence work turned out by departmental coolies alone could not be determined."

In the ten-day report, the Sub-divisional officer distributed the amount as follows:—

	RS.	A.	P.
Recoverable from contractor	94	10	9
Debitable to "Contingencies"	5	8	0

The first amount has been debited to a novel sub-head entitled "Suspense head," instead of to the contractor's account. A sum of Rs. 203-14-2 has however been withheld from the contractor's bill, which appears in the contractor's ledger as a balance due to contractor.

(b) Expenditure has similarly been incurred in the case of C.B. Voucher No. 53, nominal muster roll for Rs. 24-9-0. This amount is however in this case exhibited under "Excavating foundations" and without quantity.

14. *Reduction of work.*—An office copy of every bill in form No. 14 for intermediate payments is still prepared and recorded in Divisional office. This was noticed in paragraph 55 of previous report. The preparation of work abstracts in Sub-Divisional offices, as recommended in G.O., No. 2726 W., dated 30th September 1892, would obviate any necessity for this that may at present be felt.

D.—Accounts of Works.

15. *Materials at site.*—The materials at site accounts on being checked called for the following remarks:—

(a) In the case of "Constructing Sub-Magistrate's office at Pilérú, estimate Rs. 10,851," on the 30th November 1894—

<i>Discrepancies.</i>		RS.	A.	P.
Value of materials at site as per register of works		1,532	4	0
Value as per Form 7 F. signed by Sub-divisional officer, received on 20th December 1894		20	0	0
Difference		1,512	4	0

This difference which represents the value of materials used on sub-heads or transferred to other works has been promised to be adjusted in the accounts for December 1894.

(b) In the case of "Constructing an anicut, estimate Rs. 45,600, of the Sagilérú project," it is noted that the quantity, 18,441 cubic feet, was not recorded against the receipt of Rs. 57-10-0 under rough stone in the materials at site account, Form 7 F.

(c) Again, the materials at site account prepared by Divisional office is not signed by the Sub-divisional officer. A remark made by Sub-divisional officer in the statement to the effect that half the undermentioned items should be charged off to sub-work "Pulivagoo" has not received attention by Divisional office as yet:—

	RS.	A.	P.
Railway fare for fifty bags cement	166	4	0
Cartage of do.	26	0	0
Value of cement	330	10	0

The above items are recorded separately instead of together.

(d) *Insufficient debit to contractors.*—"Sagilérú project, pipe aqueduct at 1 mile 72·80 chains, estimate Rs. 1,030." In S.D. No. 20, Voucher No. 73, the contractor's bill (Form No. 14) for above work shows a deduction of Rs. 61-11-8 for 8·37 units of rough stone supplied to contractor which corresponds with the same quality of "hammer dressed stone" turned out by him.

It does not seem clear that the full amount of rough stone *actually* issued to contractor has been shown, but apparently for convenience' sake the quantity debited to him is merely the amount of "hammer dressed stone" he turned out.

(e) The original debit to the work of the value of rough stone is not traceable. If the stone were obtained free from the site or surroundings of the work, the estimate should show the value of the saving thus effected.

16. No expenditure has taken place on many works for months. A list of those on which none has taken place for six months is given in annexure B.

17. *Work slips.*—In the case of excesses over sub-heads of estimate, work slips have not been prepared and submitted to Superintending Engineer. This point was noted in previous report—*vide* paragraph 18. A list of omissions is given in annexure C.

18. *Charges to "Contingencies."*—Charges to the sub-head "Contingencies" appear in work abstracts and register of works. This is contrary to the instructions conveyed in Examiner's circular No. 38 of 1889.

19. *Failure to debit contractors.*—In the case of "Repairing the District Court house at Cuddapah," S.D. No. 5, C.B. Voucher No. 20, the value of work done as per bill is Rs. 210, but as per works abstracts it is Rs. 189-7-9. The difference, Rs. 21-8-3, is the value of materials taken over by the contractor, which has been shown as value of work done instead of as a debit to contractor. Instructions on this point will be found in Examiner's circular No. 3 of 1893.

20. *Debits to wrong works.*—Owing to the wrong work being quoted on bills (Form 14) of V. Subbiah and B. Venkanna for work done on "Sagilérú project—Constructing head sluice," S.D. No. 19, the amounts have been debited to "Constructing head sluice" instead of to "Constructing an anicut." The necessary write-back should be made in the next accounts.

21. *Preparation of works abstracts.*—In the work abstracts the item numbers of adjustment book entries are not filled in.

22. *Superfluous work (a).*—In the register of works outlay is recorded by sub-heads in the case of the following works estimated at less than Rs. 5,000:—

	RS.
Constructing a sluice to Kalasapad tank, Sagilérú project, estimate	2,750
Bridge on Cumbum road, Sagilérú project, estimate	4,300

(b) *Defective index.*—Further, works when completed are not so noted in the register index.

E.—Establishment.

23. *Health certificate.*—A health certificate has not been obtained on the appointment of Sayajee, peon, on 9th March 1894.

(a) *Service books.*—A service book has further not yet been opened out for the above peon.

(b) The service book of P. R. Surayya Naidu, clerk, 5th class, 1st grade, is much mutilated. A new book should, I think, be opened out.

(c) Reattestation has not been made in the following cases:—

Name.	Rank.	Last attested.
T. Doraswamy Pillay	Clerk, 5th class, 3rd grade.	27th May 1889.
C. Masilamony Mudaliar	Supervisor, 2nd grade ...	19th July ..

(d) Failure to reattest noticed in paragraph 45 of last report was still apparent in the cases of M. Deenadayala Naidu and S. Hanumaji Rao.

(e) The correction required to the entry in the service book of V. Gurunada Rao, noted in paragraph 48 of last report, has not yet been effected.

24. *Recoveries outstanding.*—The overpayment of 7 annas on account of travelling allowance to Rahiman Sahib, divisional lascar, noted in paragraph 28 (b) of last report has not yet been recovered and credited to the work concerned.

25. (a) *Travelling allowances.*—In the case of the transactions shown on following vouchers:—

		C. B. Vouchers No.	Amount.
			RS. A. P.
S. D. No. 15	...	51	7 0 0
S. D. „ 16	...	18	7 0 0

payments on account of travelling allowance were made to—

Gopal, engine driver,
Lazar, fireman,

but travelling allowance bills for these amounts were not submitted to audit.

(b) *For joining appointment and (c) Rates for work establishment.*—Further in this case the men appear to have been *bonâ fide* work establishment, and sanction to the grant of travelling allowance for joining their appointments and the rate for subsequent movements does not appear to have been obtained and formally recorded on appointment. This appears to be just as necessary as in the case of temporary establishment.

26. *Leave.*—In salary bills, and occasionally in service books also, the period of leave granted is not entered.

Difficulty of check.—The date of actual return from leave cannot consequently be readily obtained for checking the admissibility of the amount of leave granted and possible overstayals.

27. *Unnecessary work.*—Office copies of journals of upper subordinates sent to audit are retained. The practical utility of this appears questionable.

III.—GENERAL.

28. (a) *Record system.*—There appeared to be practically no record system based either on an attempt to avoid unnecessary accumulations or to classify for facility of reference.

(b) *Disposal.*—The counterfoils of cheques over five years old have not yet been destroyed. This was noted in paragraph 9 of last report.

(c) A list of old records to be destroyed is stated to be under preparation for submission to Superintending Engineer.

(d) *Utilisation of waste.*—Old papers are utilised sometimes to make envelopes. Attempts should be made when possible to dispose of old records as waste paper or to utilise them for scrap rather than destroy them wholesale. Much will depend of course upon the proximity of paper mills and the cost of carriage, which my recent arrival render me unable at present to speak of with authority.

29. *Stamp account.*—Counterfoils of requisitions for service postage labels were not produced.

30. *Sub-divisional transfers.*—A register of incumbents of sub-divisions is not kept up.

31. *Clerical establishment.*—The clerical establishment appeared to be sufficient for requirements. The usual tendency of comparatively high rates to be paid in the correspondence branch of offices was noted.

Remarks on Accountant.—The Accountant appeared to be a hardworking and painstaking man. At present he is suffering severely from fever, which perhaps the colder climate of Madanapalle may enable him to shake off. Judgment on his work must consequently be influenced by this consideration. I note that though of some years service, he has practically had no training in the Audit office itself.

BELLARY,
13th January 1895.

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

ANNEXURE A (see paragraph 11).

STATEMENT showing the amounts due to contractors for more than three clear months.

Names of contractors.	Names of works.	Amount due.			From what month.
		RS.	A.	P.	
T. Subbiah	Repairing Executive Engineer's office, Cuddapah	13	8	3	August 1894.
	Repairing Kondoor anicut	102	8	0	September 1894.
M. Pitchi Reddy	Constructing three head sluices to Cheyaru embankment	* 25	7	2	March ..
	Constructing irrigation sluice at 3½ mile	20	0	3	September ..
S. Subbiah and B. Venkiah	Repairing Kodoor Pedda cheruvu	63	12	3	August ..
C. Rathnam Mudaliar	Sub-Registrar's office at Rayachoti	112	3	3	Do. ..
B. Subbarami Reddy	Sub-Registrar's office at Rayachoti	5	5	9	Do. ..
Mulliah	Constructing inlet at 1½ mile	0	0	11	October 1893.
V. Moganatha Mudaliar	Sub-Registrar's office at Madanapalle	197	3	6	June 1894.
T. S. Rajam Iyer	Constructing shed at Duntalapalli	1	8	1	October 1892.
M. Nadiiah Chetty	Repairing Kadiri Davara cheruvu				
G. Subbiah	Archway between English and Vernacular record-rooms	12	3	10	March 1894.
	Constructing three rest-houses at Sagilernu	4	2	3	November 1893.
G. Ramiah and Husain Saib	Repairing Kamalapuram tank	25	4	9	August ..
Bada Saib	Emergent repairs, Kamalapuram tank	3	7	3	Do. ..
B. Streenuvasa Iyengar	Sub-Registrar's office at Rayachoti	* 77	1	8	July 1894.
	Constructing weir at left flank, Chintalapalli tank	28	1	1	September 1894.
Akberalli Saib	Constructing weir at right flank, Chintalapalli tank	4	15	4	Do. ..
	Kalassapad tank sluice	27	5	1	August ..
	Bridge No. 2 at 1½ miles	108	7	7	Do. ..
	Pipe aqueduct at 1 mile 72 chains	103	13	0	Do. ..
	Do. at 2 miles 22	* 66	13	7	June 1894.
Syed Hussain Saib	Syphon under Pulivagoo	431	1	8	July ..
	Gotur tank	22	10	7	March ..
	Valoor channel	5	8	10	Do. ..
	District Court-house at Cuddapah	21	0	0	August ..
T. Guruvadu and T. Venkataramudu	Porumamilla tank supply channel	* 67	8	2	September 1894.
Mahamad Hussain Saib	Noekanapalli tank	18	4	7	August ..
Eyed Saib	District Court-house at Cuddapah	* 76	7	3	September ..
V. Munisami Mudaliar	Sub-Magistrate's office at Pilernu	* 120	5	8	July ..

* Since adjusted.

ANNEXURE B (see paragraph 16).

LIST of works on which there has been no expenditure for six months.

Register number.	Names of works.	Amount of estimate.	Month in which last outlay incurred.	Total expenditure up to date.
		RS.		RS.
No. 132 of 1892-93 ..	Raising and strengthening the bund of Gotur tank ..	1,838	April 1894 ..	1,723
No. 2 of 1892-93 ..	Improving Maraipad tank	390	April 1894 ..	423
G.O., No. 10 L, dated 9th January 1894.	Fixing mile and furlong stones	260	May 1894 ..	202
No. 86 of 1892-93 ..	Valloor channel	121	November 1892.	75
No. 3 of 1893-94 ..	Kamalapuram tank emergent repairs	516	August 1893 ..	450

ANNEXURE C (see paragraph 17).

EXCESSES over sub-heads of estimates where work-slips have not been submitted to end of November 1894.

Sub-head.	Quantity.		Rate or amount.		Excess when first incurred.
	Estimate.	Actual.	Estimate.	Actual.	
Constructing a Sub-Magistrate's office at Piléru.					
Coarsed rubble stone in mortar for superstructure.	83.26	89.50	Rs. Rate. 15	Rs. A. P. 19 11 9	February 1894.
Teakwood work	..	..	.. 4	4 1 1	
Sagilérú Project—Anicut.					
Sub-head costing Rs. 500 and under	..	..	Amount. 934	980 1 4	July 1894.
Sagilérú Project—Scouring Sluice.					
Shutter and gearing	..	..	.. 600	636 0 0	October 1894.
Sagilérú Project—Head Sluice.					
Shutter and gearing	..	..	.. 1,200	1,371 0 0	Do.
Sagilérú Project—Pórumamilla Tank Supply Channel.					
Sectioning bund	..	884.318	Rate. ..	1 2 4	April 1894.
Constructing sheds	..	..	Amount. ..	1,017 3 11	
Constructing tunnel over Irrigation channel	..	..		887 1 10	Do.
Patha Cuddapah Tank New Supply Channel.					
Syphon across Bugga river	..	..	16,000	18,624	December 1893.

ORDER—dated 6th March 1895, No. 521 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Cuddapah Division, whose special attention should be drawn to the remarks in paragraphs 2, 6, 8, 9, 10 and 11 of the Examiner's covering note.

2. The famine tools referred to in paragraph 6 of the inspection report should remain in the custody of the officers of this department. The Superintending Engineer will accordingly arrange for their recall.

3. The Executive Engineer will report the cause of the delay in clearing the outstandings referred to in paragraph 11 of the inspection report and will also submit an explanation with reference to the Examiner's remarks in paragraph 5 of his covering note on the advances made to petty contractors.

(True Extract.)

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

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

Exd. C. A. Munisawmy.

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GENERAL.
ACCOUNT.

Govt. of {1895} Madras.
PUBLIC WORKS.

Dated March, 6th.

Recd.

Encl.

G.O., 6th Mar. 1895, No. 521 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the
Cuddapah division, dated 13th January
1895.

KEEP-WITH

CURRENT No.

dated

189 .

GOVT.
OF MADRAS. }

1895.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 16th February 1895.

OFFICE NOTE No. 552 B

To

W.

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of the Cuddapah Division by Mr. C.C.
Swetenham, Dy. Examiner, on the 8th. to
12th. January 1895.

Submitted for orders, Special at-
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3. Para 6. The famine tools should
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6. Para I3. The amounts due by contractors should be recovered without delay; and greater care appears necessary in connection with the accounts of work done by departmental agency. On this point reference is invited to paras II to I4 of my report dated 30th. January 1895 on the accounts of the Trichinopoly Division.

7. Para I4. accentuates the remarks made in paras I5 to I7 of my report just quoted.

8. Para I5(a). The promised adjustment has not been carried out, & should receive immediate attention.

9. Para I7. Attention is invited to the orders issued in G.O.No.248 W. of 29th. January 1894, wherein Supg. Engineers were required to arrange for a strict observance of the rules (Code I. III.43 see also Code II. II. I70).

10. Paras I9, 20 & 24. The required adjustments and recovery should be made at an early date and the fact reported.

II. Para 26. Special attention should be paid to the posting of service books and with regard to the record of leave in these books attention is invited to C.S.R. article 884 i.

29-1-94 N^o 248 W

2-1-94 N^o 8 W

29-3-94 N^o 841 W

6-12-93 N^o 3159 W

Order: 18.2.95

Recd 20/2

Report of an inspection of the Accounts of the Cuddapah Division, made by Mr. C. C. SWETENHAM, Deputy Examiner, on the 8th to 12th January 1895.

I.—PRELIMINARY.

(a) *Previous Inspection Report.*—The office was last inspected by Mr. W. A. Crisp, Examiner, fourth class, third grade, on the 4th and 5th December 1893. Several of the defects noted by him have not yet been remedied, and particular attention has been drawn to this when necessary in the body of the report.

(b) *Executive Charge.*—Since last inspection the division has been in charge of the following officers:—

Name.	Rank.	From.	Till.
Mr. A. B. Todd	Executive Engineer, 2nd grade.	.. .. .	20th February 1894.
Mr. S. B. Murray	Executive Engineer, 3rd grade, temporary.	21st February 1894.	.. .. .

Mr. Murray was present for the first two days of inspection.

(c) *Accounts charge.*—The divisional accounts have been compiled by the following accountants:—

Name.	Rank.	Pay.	From.	Till.
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M. K. Ry. B. Venkatappayya	Do.	80		

With reference to paragraph 3 of previous report it is noted that there have now been eight changes of accountants since the inspection of August 1891. Recently however the head-quarters of the division have been removed from Cuddapah, notoriously unhealthy, to Madanapalle, and there should be no further objections on this account. It is noted though that the present accountant is still suffering from fever severely.

(d) *Extent of audit.*—The period test-audited was August 1894; that inspected generally was from April 1894 to January 1895. Travelling allowance bills were checked from April to November 1894. The schedule dockets and vouchers quoted in this report relate to August 1894.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

1. *Cheque books (a).*—The available balances noted on blocks of cheque-books were not initialled by Executive Engineer, even when carried forward other than by himself.

(b) The certificate of count of cheques was not invariably signed by disbursing officer. This was noted in previous inspection report, paragraph 10.

2. *Pass books.*—The pass book of Cuddapah Treasury had not been written up beyond the 20th December owing to Christmas holidays which only ended on 6th January.

3. *Imprest accounts (a).*—Imprest accounts are not always closed towards end of month. This was noted in last inspection report, paragraph 11.

(b) Delays occasionally occur in recouping imprests.

(c) Receipts are not obtained from imprest holder on occasion either of first granting or of recoupment of imprests. This appears to be necessary perhaps—vide Civil Account Code, Volume I., Chapter 6, paragraph 78 (1).

B.—General.

4. *Measurement books (a).*—In measurement books, pencil entries of measurements have in cases been inked over as follows:—

	Page.	Date of measurement.
Measurement book No. 15	91 and 92	26th September 1893.
Do.	93—95	28th October 1893.
Do.	96—99	28th November 1893.
Do.	100—102	21st December 1893.
Do.	104—105	27th January 1894.

This contravenes Public Works Department Code, Volume II., Chapter I., paragraph 35.

(b) Particulars of bills have not been noted against measurements in measurement book No. 1113.

(c) Eleven measurement books issued in 1893 and previous years have not yet been returned to Divisional office. The steps taken to ensure return of completed measurement books were not apparent.

(d) When completed measurement books are received from Sub-divisional officers, they are not test-checked in any way by the Divisional office.

5. *Stock.*—There is no stock in this division.

6. (a) *Tools and Plant held extra departmentally.*—The tools and plant noted below are stated to be in the custody of officers of other departments:—

Want of periodical acknowledgment.

Officer with whom entrusted.	Names of tools.					Remarks.
	Pick-axes.	Crowbars.	Stone breaking hammers.	Mamooties.	Tamper, square.	
Local Fund Engineer	90	34	179½	97	..	Last acknowledgment. No. 1343, dated 30th March 1894. District Collector's Receipt of 15th April 1892.
Tahsildar of Badvel Do. of Madanapalle	8	49	28	4	1	

These officers for this purpose appear to be in the same position as Sub-divisional officers, and should submit similar returns of the actual balances of tools and plant with them.

(b) *Necessity of retention by civil officers.*—Further, as the famine for which these tools and plant were originally issued is believed to no longer exist, the question of their final return to the Public Works Department should be considered.

(c) The 34 crowbars noted as excess recovered from Local Fund Engineer should be returned and the account cleared.

7. *Outstanding balances against departmental employes.*—The half-yearly return for period ending 31st August 1894 shows the following balances outstanding against Mr. Trutwein, Supervisor, who left the division in July 1893, and is now in Kurnool division:—

Class.	Pick-axes.	Crowbars.	Stone-breaking hammers.	Mamooties.	Jumpers, steel.	Camp stool.
Famine	9	3	6½	15	4	1
Provincial	..	4	..	..	..	..

Early steps should be taken to ensure recovery or realisation of their value.

8. The register of receipt of tools and plant in Form 9 has not been signed monthly by the Executive Engineer.

C.—Contractors and Piece-works accounts.

9. (a) *List of contracts wanting.*—No list of petty contracts or piece-work is kept up.

(b) *Nature of work in division.*—No work is at present being done by contract, the majority of the work in the division being carried out simply by piece-work.

10. *Charges to contractors.*—In 1894, a charge of one rupee was made to contractor for supplying tenders, &c., and credited to Revenue. Objected to by the audit office, these amounts have however not yet been refunded.

11. *Old outstandings.*—A list of balances for work done outstanding more than three clear months is given in Annexure A. It will be noted that some items are of very old date indeed.

12. *Advances on contractors' materials.*—Advances have not unfrequently been made to petty contractors on the value of materials brought to site. Such advances have been shown in the register of works for major works, under a sub-head called "advances to contractors for materials supplied," and in the case of works not accounted for by sub-heads, these advances are included in "value of work done." The following advances were noted in the major works' register:—

31st November 1894.		Amount advanced on materials.		
Work and Project.		RS.	A.	P.
<i>Sagilera Project.</i>				
Anicut	...	6,226	14	7
Syphon under Pulivagoo	...	3,253	4	3
Constructing an aqueduct at 5 miles 77 chains	...	1,291	12	1
Do. a sluice to Kalasapad tank	...	265	5	1
Raising and strengthening the bund of Chintalapalli tank	...	207	5	2
Village road bridge No. 2 at 1½ mile	...	1,081	7	7
Bridge on Cumbum road	...	752	10	5
Total	...	13,648	11	2

13. *Labour payments on account of contractors (a).*—In Voucher S.D. No. 16 C.B. No. 39, nominal muster roll for Rs. 100—2—9, the following remark is made by Sub-divisional officer:—

"Coolies were mixed up with those of contractor. Hence work turned out by departmental coolies alone could not be determined."

In the ten-day report, the Sub-divisional officer distributed the amount as follows:—

	RS.	A.	P.
Recoverable from contractor	94	10	9
Debitable to "Contingencies"	5	8	0

The first amount has been debited to a novel sub-head entitled "Suspense head," instead of to the contractor's account. A sum of Rs. 203—14—2 has however been withheld from the contractor's bill, which appears in the contractor's ledger as a balance due to contractor.

(b) Expenditure has similarly been incurred in the case of C.B. Voucher No. 53, nominal muster roll for Rs. 24—9—0. This amount is however in this case exhibited under "Excavating foundations" and without quantity.

14. *Reduction of work.*—An office copy of every bill in form No. 14 for intermediate payments is still prepared and recorded in Divisional office. This was noticed in paragraph 55 of previous report. The preparation of work abstracts in Sub-Divisional offices, as recommended in G.O., No. 2726 W., dated 30th September 1892, would obviate any necessity for this that may at present be felt.

D.—Accounts of Works.

15. *Materials at site.*—The materials at site accounts on being checked called for the following remarks:—

(a) In the case of "Constructing Sub-Magistrate's office at Piléru, estimate Rs. 10,851," on the 30th November 1894—

Discrepancies.			
	RS.	A.	P.
Value of materials at site as per register of works	1,532	4	0
Value as per Form 7 F. signed by Sub-divisional officer, received on 20th December 1894	20	0	0
Difference	1,512	4	0

This difference which represents the value of materials used on sub-heads or transferred to other works has been promised to be adjusted in the accounts for December 1894.

(b) In the case of "Constructing an anicut, estimate Rs. 45,600, of the Sagilérú project," it is noted that the quantity, 18,441 cubic feet, was not recorded against the receipt of Rs. 57-10-0 under rough stone in the materials at site account, Form 7 F.

(c) Again, the materials at site account prepared by Divisional office is not signed by the Sub-divisional officer. A remark made by Sub-divisional officer in the statement to the effect that half the undermentioned items should be charged off to sub-work "Pulivagoo" has not received attention by Divisional office as yet:—

	RS.	A.	P.
Railway fare for fifty bags cement	166	4	0
Cartage of do.	26	0	0
Value of cement	330	10	0

The above items are recorded separately instead of together.

(d) *Insufficient debit to contractors.*—"Sagilérú project, pipe aqueduct at 1 mile 72-80 chains, estimate Rs. 1,030." In S.D. No. 20, Voucher No. 73, the contractor's bill (Form No. 14) for above work shows a deduction of Rs. 61-11-8 for 8-37 units of rough stone supplied to contractor which corresponds with the same quality of "hammer dressed stone" turned out by him.

It does not seem clear that the full amount of rough stone actually issued to contractor has been shown, but apparently for convenience sake the quantity debited to him is merely the amount of "hammer dressed stone" he turned out.

(e) The original debit to the work of the value of rough stone is not traceable. If the stone were obtained free from the site or surroundings of the work, the estimate should show the value of the saving thus effected.

16. No expenditure has taken place on many works for months. A list of those on which none has taken place for six months is given in annexure B.

17. *Work slips.*—In the case of excesses over sub-heads of estimate, work slips have not been prepared and submitted to Superintending Engineer. This point was noted in previous report—vide paragraph 18. A list of omissions is given in annexure C.

18. *Charges to "Contingencies."*—Charges to the sub-head "Contingencies" appear in work abstracts and register of works. This is contrary to the instructions conveyed in Examiner's circular No. 38 of 1889.

19. *Failure to debit contractors.*—In the case of "Repairing the District Court house at Cuddapah," S.D. No. 5, C.B. Voucher No. 20, the value of work done as per bill is Rs. 210, but as per works abstracts it is Rs. 189-7-9. The difference, Rs. 21-8-3, is the value of materials taken over by the contractor, which has been shown as value of work done instead of as a debit to contractor. Instructions on this point will be found in Examiner's circular No. 3 of 1893.

20. *Debits to wrong works.*—Owing to the wrong work being quoted on bills (Form 14) of V. Subbiah and B. Venkanna for work done on "Sagilérú project—Constructing head sluice," S.D. No. 19, the amounts have been debited to "Constructing head sluice" instead of to "Constructing an anicut." The necessary write-back should be made in the next accounts.

21. *Preparation of works abstracts.*—In the work abstracts the item numbers of adjustment book entries are not filled in.

22. *Superfluous work (a).*—In the register of works outlay is recorded by sub-heads in the case of the following works estimated at less than Rs. 5,000:—

	RS.
Constructing a sluice to Kalasapad tank, Sagilérú project, estimate	2,750
Bridge on Cumbum road, Sagilérú project, estimate	4,300

(b) *Defective index.*—Further, works when completed are not so noted in the register index.

E.—Establishment.

23. *Health certificate.*—A health certificate has not been obtained on the appointment of Sayajee, peon, on 9th March 1894.

(a) *Service books.*—A service book has further not yet been opened out for the above peon.

(b) The service book of P. R. Surayya Naidu, clerk, 5th class, 1st grade, is much mutilated. A new book should, I think, be opened out.

(c) Reattestation has not been made in the following cases:—

Name.	Rank.	Last attested.
T. Doraswamy Pillay	Clerk, 5th class, 3rd grade.	27th May 1889.
C. Masilamony Mudaliar	Supervisor, 2nd grade	19th July "

(d) Failure to reattest noticed in paragraph 45 of last report was still apparent in the cases of M. Deenadayala Naidu and S. Hanumaji Rao.

(e) The correction required to the entry in the service book of V. Gurunada Rao, noted in paragraph 48 of last report, has not yet been effected.

24. *Recoveries outstanding.*—The overpayment of 7 annas on account of travelling allowance to Rahiman Sahib, divisional lascar, noted in paragraph 28 (b) of last report has not yet been recovered and credited to the work concerned.

25. (a) *Travelling allowances.*—In the case of the transactions shown on following vouchers:—

	C. B. Vouchers No.	Amount.
		RS. A. P.
S. D. No. 15	51	7 0 0
S. D. " 16	18	7 0 0

payments on account of travelling allowance were made to—

Gopal, engine driver,
Lazar, fireman,

but travelling allowance bills for these amounts were not submitted to audit.

(b) *For joining appointment and (c) Rates for work establishment.*—Further in this case the men appear to have been *bonâ fide* work establishment, and sanction to the grant of travelling allowance for joining their appointments and the rate for subsequent movements does not appear to have been obtained and formally recorded on appointment. This appears to be just as necessary as in the case of temporary establishment.

26. *Leave.*—In salary bills, and occasionally in service books also, the period of leave granted is not entered.

Difficulty of check.—The date of actual return from leave cannot consequently be readily obtained for checking the admissibility of the amount of leave granted and possible overstayals.

27. *Unnecessary work.*—Office copies of journals of upper subordinates sent to audit are retained. The practical utility of this appears questionable.

III.—GENERAL.

28. (a) *Record system*.—There appeared to be practically no record system based either on an attempt to avoid unnecessary accumulations or to classify for facility of reference.

(b) *Disposal*.—The counterfoils of cheques over five years old have not yet been destroyed. This was noted in paragraph 9 of last report.

(c) A list of old records to be destroyed is stated to be under preparation for submission to Superintending Engineer.

(d) *Utilisation of waste*.—Old papers are utilised sometimes to make envelopes. Attempts should be made when possible to dispose of old records as waste paper or to utilise them for scrap rather than destroy them wholesale. Much will depend of course upon the proximity of paper mills and the cost of carriage, which my recent arrival render me unable at present to speak of with authority.

29. *Stamp account*.—Counterfoils of requisitions for service postage labels were not produced.

30. *Sub-divisional transfers*.—A register of incumbents of sub-divisions is not kept up.

31. *Clerical establishment*.—The clerical establishment appeared to be sufficient for requirements. The usual tendency of comparatively high rates to be paid in the correspondence branch of offices was noted.

Remarks on Accountant.—The Accountant appeared to be a hardworking and painstaking man. At present he is suffering severely from fever, which perhaps the colder climate of Madanapalle may enable him to shake off. Judgment on his work must consequently be influenced by this consideration. I note that though of some years service, he has practically had no training in the Audit office itself.

BELLARY,
13th January 1895.

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

ANNEXURE A (see paragraph 11).

STATEMENT showing the amounts due to contractors for more than three clear months.

Names of contractors.	Names of works.	Amount due.		From what month.
		Rs.	A. P.	
T. Subbiah	Repairing Executive Engineer's office, Cuddapah	13	8 3	August 1894.
	Repairing Kondoor anicut	102	8 0	September 1894.
M. Pitchi Reddy ..	Constructing three head sluices to Cheyaru embankment	* 25	7 2	March ..
S. Subbiah and B. Venkiah ..	Constructing irrigation sluice at 3½ mile ..	20	0 3	September ..
C. Rathnam Mudaliar ..	Repairing Kondoor Pedda cheruvu ..	63	12 3	August ..
B. Subbarami Reddy ..	Sub-Registrar's office at Rayachoti ..	112	3 3	Do. ..
Mulliah	Constructing inlet at 1½ mile ..	5	5 9	Do. ..
V. Moganatha Mudaliar ..	Sub-Registrar's office at Madanapalle ..	0	0 11	October 1893.
T. S. Rajan Iyer ..	Constructing shed at Duntalapalli ..	197	3 6	June 1894.
M. Nadiiah Chetty ..	Repairing Kadiri Davara cheruvu ..	1	8 1	October 1892.
G. Subbiah	Archway between English and Vernacular record-rooms ..	12	3 10	March 1894.
G. Ramiah and Husain Saib ..	Constructing three rest-houses at Sagileru ..	4	2 3	November 1893.
Bada Saib	Repairing Kamalapuram tank ..	25	4 9	August ..
B. Streenuvasa Iyengar ..	Emergent repairs, Kamalapuram tank ..	3	7 3	Do. ..
	Sub-Registrar's office at Rayachoti ..	* 77	1 8	July 1894.
Akberalli Saib	Constructing weir at left flank, Chintalapalli tank ..	28	1 1	September 1894.
	Constructing weir at right flank, Chintalapalli tank ..	4	15 4	Do. ..
	Kalasapad tank sluice	27	5 1	August ..
	Bridge No. 2 at 1½ miles	108	7 7	Do. ..
	Pipe aqueduct at 1 mile 72 chains ..	103	13 0	Do. ..
Syed Hussain Saib ..	Do. at 2 miles 22	* 66	13 7	June 1894.
	Syphon under Pulivagoo	431	1 8	July ..
	Gotur tank	22	10 7	March ..
	Valoor channel	6	8 10	Do. ..
	District Court-house at Cuddapah ..	21	0 0	August ..
T. Guruvadu and T. Venkatramudu ..	Porumamilla tank supply channel ..	* 57	8 2	September 1894.
Mahamad Hussain Saib ..	Nookanapalli tank	18	4 7	August ..
Syed Saib	District Court-house at Cuddapah ..	* 76	7 3	September ..
V. Munisami Mudaliar ..	Sub-Magistrate's office at Piluru ..	* 120	5 8	July ..

* Since adjusted.

ANNEXURE B (see paragraph 16).

List of works on which there has been no expenditure for six months.

Register number.	Names of works.	Amount of estimate.	Month in which last outlay incurred.	Total expenditure up to date.
		Rs.		Rs.
No. 132 of 1892-93 ..	Raising and strengthening the bund of Gotur tank ..	1,838	April 1894 ..	1,723
No. 2 of 1892-93 ..	Improving Maraipad tank	390	April 1894 ..	423
G.O., No. 10 I., dated 9th January 1894.	Fixing mile and furlong stones	260	May 1894 ..	202
No. 86 of 1892-93 ..	Valloor channel	121	November 1892.	75
No. 3 of 1893-94 ..	Kamalapuram tank emergent repairs	516	August 1893 ..	450

ANNEXURE C (see paragraph 17).

Excesses over sub-heads of estimates where work-slips have not been submitted to end of November 1894.

Sub-head.	Quantity.		Rate or amount.		Excess when first incurred.
	Estimate.	Actual.	Estimate.	Actual.	
Constructing a Sub-Magistrate's office at Piluru.			Rs.	Rs. A. P.	
Coarsed rubble stone in mortar for superstructure.	83-26	89-50	Rate. 15	19 11 9	February 1894.
Teakwood work			" 4	4 1 1	....
Sagileru Project—Anicut.					
Sub-head costing Rs. 500 and under			Amount. 934	980 1 4	July 1894.
Sagileru Project—Scouring Sluice.			" 600	636 0 0	October 1894.
Sagileru Project—Head Sluice.			" 1,200	1,371 0 0	Do.
Sagileru Project—Porumamilla Tank Supply Channel.					
Sectioning bund		884-318	Rate. ..	1 2 4	April 1894.
Constructing sheds			Amount. ..	1,017 3 11	Do.
Constructing tunnel over Irrigation channel ..			" ..	887 1 10	Do.
Patha Cuddapah Tank New Supply Channel.					
Syphon across Bugga river			16,000	18,624	December 1893.

No 521 W of 6 March 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Office Note from the Examiner, P.W. Accounts,
No 552 B dated 16th February 1895.

Communicated to the
Suptg. Engineer, III Circle, for the
information and guidance of
the Executive Engineer, Cudda-
pah Division, whose special
attention should be drawn
to the remarks in paras 2, 6, 8,
9, 10 and 11 of the Examiner's
covering note.

2. The famine tools referred
to in para 6 of the Inspection
Report should remain in
the custody of the officers
of this dept. The Suptg. Engr.
will

OL 51
1198/95

will accordingly ~~arrange~~
for their recall.

TV

3. The Executive Engineer
will report the cause of
the delay in clearing the
outstandings referred to
in para 11 of the Inspection
Report, and will also submit
an explanation with reference
to the Examiner's remarks
in para 5 of his covering
note on the advances
made to petty contractors.

Chow
4/5/59
S.P.

To

The Suptg. Engr., M. Circle
Other Suptg. Engrs
The Comdg. Architect Bldg.
" Supt. of Works, P. W. Project
" Examiners, P. W. Accounts.

D. W.
W. or return