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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

G.O. No. 2341-W Press.
B.P. No. Mis.

Dated 22-9-1881 ~~197~~.

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2341/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

22nd September 1881, No. 2,341 W.

General.
Establishment.

Read the following paper :—

No. 150. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Chief Engineer, Public Works Department, dated Madras, 8th September 1881, No. 10 E.W.

I HAVE the honor to submit herewith an inspection report of the Cuddapah Division Executive Engineer's office by the Superintending Engineer, First Circle, with my remarks duly entered in the column provided for the purpose, and with reference to the statement thereto appended to offer the following suggestions :—

(1.) That sanction be accorded to write off as irrecoverable the item of Rs. 20, rent due by temporary Surveyor Corry.

(2.) That Executive Engineer be instructed to report the result of the reference made to the Collector of Bellary regarding the item of Rs. 113 in dispute.

(3.) Do. do. in regard to the rent due by Overseer Bowell.

(4.) That Executive Engineer be instructed to lose no time in investigating and settling the arrears due to contractors and petty contractors.

(5.) With regard to the outstandings in the miscellaneous advance account, orders have been passed in G.O., No. 2,068 W., dated 20th August 1881, and no further action is necessary at present.

No. 151. ORDER THEREON, 22nd September 1881, No. 2,341 W.

THE Government approve the suggestions made by the Examiner of Public Works Accounts in the foregoing letter, which will be communicated to the Superintending Engineer, First Circle, for guidance.

2. There have no doubt been serious difficulties in bringing into order the records and current work of so unwieldy a division, and were it not for this the Government would be constrained to comment severely on the many serious deficiencies and neglect of rules brought to notice in this report.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, First Circle.
„ Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of (1881) Madra

PUBLIC WORKS

To

THE SUPERINTENDING ENGINEER,
FIRST CIRCL
&c., &c.,

Dated September, 22nd.

Issued

Recd. *Encl.*

G. O., 22nd September, 1881, No. 2,341 W

SEPTEMBER.
Nos. 150-151.

Cuddapah Division Office—Orders on inspection report by the Superintending Engineer of the — .

23(e)/2

P. W. D., Madras,
Form No. M 58.

NOTES.

REFERENCE TO MADRAS P. W. CODE.

CHAPTER III.—PARA. 282.

1. The Superintending Engineer should inspect each Divisional Office in his Circle at least once a year. The inspections should be more frequent of those Divisions in which the Superintending Engineer notices that there is a greater laxity of supervision on the part of the Executive Engineer.

2. One of the most important points to be looked into in the course of the inspection is the treatment of the initial accounts rendered to Executive Engineers. When cases are brought into the Civil or Criminal Courts, these initial accounts are the documents which the judicial officers generally require as evidence, and therefore the mode in which these documents are treated and filed in Divisional Offices should invariably form one of the points for investigation in the course of inspection. The Inspecting officer should see that they are free from corrections and erasures and properly kept so that they may serve as legal evidence when required for that purpose.

3. In the body of the report the name and grade of any officer or subordinate responsible for irregularities noticed should invariably be mentioned.

4. Previous reports should be referred to by the Inspecting officer, and if it is found that any irregularities therein noticed have not been corrected, the same should be prominently brought forward as matters on which instructions have been issued but not attended to. The report should also, as a rule, show briefly what steps have been taken to remedy all defects previously noticed.

5. As a preliminary to his own personal examination, the Superintending Engineer may require the Executive Engineer to enter replies to the queries marked by an asterisk, and will subsequently satisfy himself on the several points and complete the return by inserting his own remarks wherever required, or initialling the Executive Engineer's replies where no further remarks are needed.

5. The report will be forwarded to the Examiner for his remarks and transmission to the Chief Engineer.

Division Cuddapah

Name and Grade of Executive Engineer. K. F. Nordmann Engineer
Executive Engineer 2d Grade

Date of assuming charge 11th June 1880.

Date of last inspection—

By Superintending Engineer — in May 1879

By Examiner or Deputy 15th January 1881.

Date of present inspection 25th to 28th July 1881.

Enclo: 1 - Separate Report.

Report of Inspection of the Executive Engineer's Office by Superintending Engineer, 1st Circle.

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
* 1	What are the Sub-divisions of this Division? Name the Sub-divisional Officers in charge, and since when they have been in charge.	Cuddapah. Executive Engineer, } June 1880. 3. Kurnool. Captain Jackson January 18[illegible] Cumbum. Mr French, 6 April 1881. Bellary. Sub Engineer Jack. April 18[illegible]	HW	—	2341/3
* 2	Do the Sub-divisions accord with the authorized list and limits?	Yes.	HW	—	
* 3	Is Sub-divisional allowance drawn by others than those in charge of sanctioned Sub-divisions?	No.	HW	—	
	CASH.				
* 4	Who are disbursers? Who are imprest holders, and what is the amount of each imprest?	1) Sub Divisional Officers, and Overseers. (2.) Overseers from 100 to 300.	HW	—	
* 5	Are the Disbursers' Cash Books properly kept?	Yes.	HW	—	
6	1) Are imprest cash accounts in order and are the vouchers filed with them? 2) How are these posted in the Executive Engineer's Cash Book? In detail, or abstract? 3) Do the details agree, or if in abstract, is the entry in the Cash Book an exact copy of the abstract on the imprest account?		Cash Accounts and vouchers kept in bundles separately. An abstract of imprest Cash accounts is made and entered in the Cash Book. (3) An exact copy.	Vouchers should be filed with Work abstracts or Work vouchers — ✓	
* 7	How often, on an average, are recoupments made, and by what means? Is date and mode of recoupment noted on the Imprest Cash Book? Is account thoroughly checked and recoupment made as soon as possible? Does any change in the amount of imprest appear desirable? Is there any case of an imprest exceeding Rs. 1,000?	2 or 3 times a month. Yes Yes. No. No — only in the case of the Collector.	By cheques from the Sub Divisional Officer. HW	The balance with the Collector at end of May was ~~Rs~~ 1661 and at end of July ~~Rs~~ 6004 If the Collector were to send in his accounts more punctually to Exe: Engr: there would be no occasion for this large balance.	
* 8	Do imprest holders realize any miscellaneous receipts; if so, how are they accounted for?	Very seldom. If so they are accounted for, in the Cash accounts.	HW	Attention is invited to that portion of para 1646 of the Code in italics	✓

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* See para. 5 of "Notes" on the 1st page.

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No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	CASH—(*Continued*).				
*9	Are the accounts of all subordinates drawing full pay submitted in English?	Yes.	HWS	—	
*10	Are laborers paid up punctually and regularly? Are there any arrears of more than a month's standing? and, if so, why?	Yes. None known.	HWS	—	
*11	Is there a cashier in charge of the chest at Head-quarters? If not, in whose charge is the cash-chest kept?	No, the Accountant is in charge.	HWS	vide Wt circ: 1830 D/16-7-81	✓. This arrangement must cease
*12	If there is a cashier, has he furnished adequate security?	No Cashier.	HWS	—	
*13	Are the Imprest Cash Books regularly closed and submitted during the last week of each month?	Yes.	HWS	—	
*14	What description of chest is used? Has it two locks? Does the Executive Engineer have one key in his own custody?	An iron clamped wooden chest	with one lock. the Executive Engineer does not keep a key.	Attention is invited to paras 1257 and 1258 of the Code.	✓
*15	How are the keys kept during the absence of the Executive Engineer?	The Accountant keeps the key.	HWS		
*16	What has been the largest amount of cash at any one time since last inspection. And, if unusually large, what were the circumstances under which it was kept in the chest?	Rs 591-15-2. on the 30th September 1880. drawn for the purpose of making payment within the month, though the payment was not [illegible]	HWS		
*17	What is the nature and strength of the guard over the Treasure Chest?	There is no guard.	The office lascar is the guard.	—	
*18	If a Police guard is not employed, does the guard give any and what security?	No guard.	No security.	—	
*19	How is cash remitted to Sub-divisional Officers? What is the amount of cash usually sent? What measures are taken for its protection? How is the cash taken for making out-station disbursements treated *pro tem.*?	By Letters of Credit No cash sent. It is accounted for in the overseer's Imprest	HWS		

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No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	CASH—(*Continued*).				
*20	What is the largest amount of cash at any time kept in any Sub-divisional Treasure Chest?	Rs 409-0-8 on 30th November 1880 in the Cumbum Sub Division.	HW	—	
*21	What is the description of chest, and what is the nature and strength of the guard employed for the Sub-divisional cash?	There are iron cash chests and no guards	Want a lascar	—	
	CASH BOOK.				
22	By whom are the entries made in the Divisional Cash Book? Are the entries full and clear and not unnecessarily diffuse, and are the Nos. of vouchers and Nos. of cheques entered in every case? Does the Executive Engineer or Sub-divisional Officer initial every page?		By the Accountant Yes. Yes. No.	See No 11 above — — This should receive attention.	This arrangement must cease ✓
*23	Are the entries confined to Actual Cash Receipts and Disbursements of the person in charge of the chest?	Yes.	HW	—	
*24	Are there any errors noticeable in the Cash Book? If so, how have they been corrected? Are the corrections duly initialled by the Executive Engineer?	Slight clerical errors. Corrections initialled by Executive Engineer.	HW	2nd clause of question not answered! Ex. Engr's attention should be drawn to para 1552 of the Code	
*25	Are the entries made at the time of payment, and exactly as the transactions occur?	Yes	HW	—	
*26	Upon what authority are payments made at Head-quarters?	The Executive Engineer's authority.	HW	—	
27	Are such payments numbered and a corresponding number given to the voucher?	Yes.	HW	—	
*28	What is the usual procedure in the Office from the time of a demand being made until the disbursement of the amount?	Bills are checked by the accountant, then Cheques are issued by Executive Engineer.	HW	—	

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No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	CASH BOOK—(*Continued*).				
29	Are proper precautionary measures adopted to ensure that value has been received for the amount of the bill, certificate or order, and that the document is free from clerical errors?		The overseer has sent in measurements, which are checked in the office, so that it is seen whether there are clerical errors.	—	
30	Is the cash book balanced and the cash in the chest actually counted by the Executive Engineer at least once a month? On what date was it last counted, and is the actual balance found on that occasion noted in the Cash Book and certified to by the Executive Engineer?	On the 30th June 1881. Cash found correct and certified to by the Executive Engineer.	Yes. On the 24th July 1881. Yes.	—	
31	What is the date of the last entry in the cash book?		23rd July.	—	
32	Does the balance of cash or drawing account at the end of any month exceed an average fortnight's expenditure?	That of cash never. That of drawing account rarely.	HL	The average monthly expenditure for April, May and June is Rs 9562 while the E.E.'s drawing account balances as per cash books at end of those months is as follows:— April — 26043 May — 32373 June — 33345	✓ Calls for Explanation
*33	Has any discrepancy been found on such occasions between the actual cash and the book balance? If so, how has it been accounted for?	No discrepancy found.	HL		
*34	Are the receipts of cash entered in the Cash Book at the time of receipt, or at a later date?	At the time of receipt.	HL	—	
*35	Is there any cash in the chest except that which forms, *bonâ fide*, the cash balance of the Division?	No.	HL	—	
36	Are the cash Abstract Book and Schedules posted up to date, and are the entries in the books clearly traceable from the Cash Book?		Yes. Yes—on casual examination, without going through a number of items.		
	DRAWING ACCOUNT.				
37	Are miscellaneous receipts paid into the Treasury promptly, and are they duly acknowledged in the Treasury Remittance Book?	Yes.	HL	—	
38	Is the banking system carried out to the fullest extent practicable? Mention the Treasuries with which the Executive Engineer banks?	Yes, treasuries named. Cuddapah. Madhanapalle. Voilpaud. Royachoty. Pullampett Proddatore. Kadiri. Budvail. Sidhout. Jammalamadugu. Pulivendla. Branch Bank Madras Bellary}. Anantapur Dharmavaram. Cumbum Nundial. Kurnool Nundikotkoor. Ravalcotta. Pattikonda	HL	—	

DRAWING ACCOUNT—(*Continued*).

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
*39	What is the lowest limit for which, as a rule, cheques are drawn ?	10 Rupees.	HW	—	
*40	How often are Pass-books sent to the Treasury to be written up ? Is there any delay on the part of the Treasury in writing up and returning the Pass-books, or the Treasury Balance Certificates, and what explanation has the Treasury Officer given of the delay ?	1. Generally twice a month. 2. Very rarely, if any.	HW	—	
41	Were the Pass-books of the Division carefully examined by you, and did the entries therein agree with those in the Cash book ? If not, explain the reason, and also state when they were last examined by the Executive Engineer, and whether on that occasion found to be correct ?		Yes. Yes. Some on the 5th instant; (received again this day 25th) others on the 25th instant. Yes.	—	
*42	Are Treasury Officers furnished punctually with receipts for the cheques cashed during the month ? If there is delay, what is the cause ?	Punctually furnished.	HW	—	
*43	In whose custody does the Current Cheque Book (or Books) remain ?	The Executive Engineer's custody.	HW	—	
*44	By whom, as rule, are the cheques filled up ?	By the Executive Engineer	HW	—	
45	Do the counterfoils of cheques show the remaining balance, and are they initialled by the executive Engineer ?	Yes.	Some kept in pencil all initialled.	The Counterfoil should be filled in in ink at the time the Cheque is drawn	✓
46	Do the counterfoils of cheques show any alterations or corrections to have been made ?	No.	HW	—	
47	Are the counterfoils of old Cheque Books carefully filed ?	Yes.	HW	—	
*48	Do any Sub-divisional Officers draw against the Executive Engineer's credit ? If so, what limit has been fixed ?	Yes, they all do, their limits are fixed monthly	According to their requirements for expenditure.	—	
49	Are Local Funds, or Funds from any other sources than Credit Orders received for expenditure by the Executive Engineer without being brought into Account ?	None.	HW	—	
*50	At what intervals are the copies of Sub-divisional Officers' Cash Books submitted to the Executive Engineer's Office ?	Sometimes twice, never less than once a month.	HW	They should be sent in once in 10 days to the Divl Office — see para 1646 of the Code.	

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No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	RENTS.				
51	What record is kept of rents and other Public Works revenue which may become due?	Regular lists are kept up.	HwS	—	
52	Are demands for rents and other revenue promptly made upon the parties responsible?	Demands are promptly made but not promptly responded to.	HwS	—	
53	What rents or other revenue are now more than one month over-due, and what steps have been taken for the recovery thereof?	A list showing the balances due herewith put up.	HwS	—	
	RECORDS.				
54	Are the following books, besides those mentioned elsewhere, kept up in the Executive Engineer's Office, and to what date are they posted?				
	1. Daily Receipts of Stock P. W. Form No. M 12. 2. " Issues " " " M 12. 3. Abstract of Stock, received " " M 9. 4. " " issued " " M 10. 5. Statement of Balances " " M 11. 6. Balance Return of Stock " " M 13.	Not kept hitherto.	There are no transactions, and orders have been issued to get rid of the stock that has been in hand.	—	
	7. Returns of Tools and Plant in P. W. Forms Nos. 11, 12, and 13.	Kept and posted up to 30th Septr 1880.			
	8. Duplicates of Contract and other vouchers made up into monthly files.	do do 31st March 1881.	Yes.		
	9. Adjustment Book, P. W. Form No. M 21 a.		do		
	10. Cash Abstract Book " " M 21 b.		do		
	11. Stock " " " M 23.		do		
	12. Copies of Accounts submitted to Examiner, in monthly files.		do		
	13. Contractors' Ledger, initialled by Contractors, P. W. Form No. M 29.		Not initialled by Contractors owing to the very great distance that they are away from the office, over 100 miles		
	14. Registers of Budget Grants by Funds 15. Register of Liablities " " M 47.		These two forms have not yet been opened.	These should be opened out at once.	
	16. Register of Sanctioned Estimates " " M 48. " " M 59.		Yes.		

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	RECORDS—(*Continued*).				
55	Are note-books regularly kept up, and do the remarks entered therein show that works are regularly and systematically inspected? (Code IX—1144.)		The Executive Engineer keeps his Note book showing inspections, and general remarks.	—	— 2841/9
56	Are separate Measurement-books kept up, and do these show that works are regularly measured?	Yes.	HWS.	—	
*57	State the number of works in progress or completed in each Sub-division, and the number which have been check measured by the Executive Engineer himself.	(1). 110 in the Division out of this 51 have been completed in June. (2). About 20.	HWS. HWS.	Ex: Engr. has reported only 7 works as completed with his accounts for June 1881.	
*58	Are any other books of account kept up? If so, name them.	None.	HWS.	—	
59	Are proper Plans and Registers kept in the Executive Engineer's Office of all the buildings, &c., in his Division, showing whether the buildings are maintained from Imperial, Provincial, or Local Funds? (Code VII—1077.)	Registers are kept up; some plans are not forthcoming	not of all.	—	Calls for explanation
60	Are accurate plans kept of all Cantonment or other Government lands in charge of the Department? Are the Subordinates acquainted with the boundaries, and do they see that they are respected?	Yes Yes.	As regards Cantonment lands; but not of all other Government lands.	For Orders of Ch: Engr. See para 511 of the Code	Should be specially reported on
*61	How are corrections carried out in the books?	Corrections are made by the Accountant, and initialled either by him or by the Executive Engineer.	By the Accountant in the absence of the Executive Engineer.		
62	Are the following duly filed in the Office?— Sub-divisional Cash Balance Statements, P. W. Form No. M 1. Imprest Cash Books, P. W. Form No. M 3. Office " " Sub-divisional " M 4. Work Abstracts with Nominal Master Roll and Daily or Ten-day Reports attached.	Yes. Yes. Yes. These are maintained in the Sub Divisions.	The ten-day reports have now been introduced.	Nominal Rolls and Daily Reports may be filed in the Sub Drs but the Work abstracts should be filed in the Drs office — See paras 1691 and 1692 of the Code.	✓
*63	What other accounts of Sub-divisional Officers are received and recorded in the Executive Engineer's Office?	Progress Report. Rents of Buildings. Petty Contract accounts.	HWS.	—	
64	Are the Fund, Departmental, Service, Main and Sub-Head, and Project clearly shown for each work entered in the Register of Estimates sanctioned? Is the column for noting Completion Report filled up?	(1) Yes (2) No, as the Register is being newly started	to be filled up as works are completed.	—	

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No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	RECORDS—(*Continued*).				
65	Do all the Statements, Vouchers, and Accounts bear evidence of having been duly checked by the Divisional Accountant, and, where necessary, by the Executive Engineer also?	Yes. Yes.	Thd	—	
66	Are the accounts of Sub-divisional Officers despatched, as a rule, to the Divisional Office by the 5th of the month following? If not, what steps have been taken to ensure punctuality?	As a rule, yes.	Thd	—	
67	Do the records in general appear to be well kept, to be sufficient and not in excess of what is required, and are all vouchers and account documents free from corrections and erasures?		The accommodation in the way of stands for records is not sufficient; but those of Bellary and Kurnool Districts will soon be sent away. The records appear to me to be excessive, though the Executive Engineer thinks there is a difficulty about disposing of them, as there have been many old references. If a careful examination can be made, I believe they could be reduced	For orders of Ch: Engr	Should be specially reported on so soon as the new Offices have settled down – arrangements must then be made for the destruction of useless records
	REGISTERS OF WORKS.				
*68	Is the Register of Works written up from the Original Work Abstracts previous to the preparation of the Work Vouchers and Schedule? If not, from what are the latter prepared?	No. From abstract Estimates and Contract Bills.	Thd	The Divl Register of Works should be opened out at once.	This is a serious neglect and must at once be remedied No Executive Office has its records complete until the Registers of works posted to the latest date
69	Does the Register fairly represent the progress of the work; and is the Superintending Engineer satisfied that the works are worth what they have cost or are likely to cost?		The Register has not hitherto been kept in the Division office; the new room has been received only in the last month. The Register is to be opened now.	—	
70	Are the entries of the several works in the Register limited to the prescribed sub-heads of estimate? If not, for what reason?		To be attended to.	—	
71	Are the Work Abstracts and Register of Works kept by sub-heads for all works estimated to cost over Rs. 2,500?		Work abstracts are kept by sub-heads, except for 3 old works on which they were not begun. The Examiner has been asked by the Executive Engineer to send him the old billspaid vouchers	Govt in O. d. S. for May have sanctioned the proposal that the Register of Works for these works should not now be kept by subheads.	The Dist. Engineer must use his own discretion about old works
72	Are the Registers kept written up to date?		No.	See 68 above	
73	Do the Work Abstracts and Registers clearly show the quantity and value of materials at site of each work?	Yes	Thd		
*74	Give the names of the works at site of which there are materials exceeding Rs. 2,000 in value in each case?	Enlarging the Garrison Church at Bellary. Rs 2145.	This is the value of teak wood prepared, but the work has been suspended by the Government orders.	When auditing the accounts for June it was observed that the value of materials at site of the Dharma-varam Tank instead of being shown separately till used up, was charged off to subheads of Work done-	

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	REGISTERS OF WORKS—(*Continued*).				
*75	Have these materials been counted, and do the quantity and value agree with those shown on the Work Abstract?	Yes.	Hrd	See 73 above	
76	Is such material always shown separately, so as not to vitiate the rates of works?	Yes.	Hrd		
*77	Are the materials collected not in excess of the actual requirements of the work in each case? And are transfers of materials from one work to another of frequent occurrence?	Not in excess. No.	Hrd	—	
78	Before any work is begun, does the Executive Engineer see that the Officer in charge is supplied with fully detailed instructions in writing and proper working drawings? [Code III—332, IX—1138, 1139, 1142, and 1143.]	Yes.	The ordinary sanctioned plan is considered sufficient for all works that are not of importance.	—	
79	Are works carried on as rapidly as is possible with reference to the funds appropriated and soundness of execution? [Code IX—1140.]	Yes.	Hrd	—	
*80	Have any material alterations in sanctioned or standard designs, been made by the Executive Engineer without approval of the Superintending Engineer? [Code IX—1134.]	Only in the case of the Hospital Jail at Cuddapah, with the approval of the Inspector General of Jails. Report made to Superintending Engineer.	Sanction has been given for Rs 1770. The revised estimate is about to be sent by the Executive Engineer.	This sanction has not been communicated to this office	Should be seen to
*81	Have revised or supplementary estimates been submitted for sanction, in every case in which alterations of importance involve additional expense, [Code IX—1134.]	Yes	Hrd	—	
82	Are there any works commenced without sanction, appropriation of funds and written orders by competent authority for their commencement? In the case of such works, are the rates fair and such as will be covered by the ordinary rates of the station? [Code III—323, IX 1132, 1137, and 1138.]		(1) Sorakoilpetta } tank Paniem } Appropriations were given in 1880-81 for emergent work. Estimates are about to be sent in. (2) Yes.	Sanctioned Estimates awaited	This requires early explanation

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No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
	REGISTERS OF WORKS—(*Continued*).				
83	Are advances to Contractors shown separately?	No advances.	HW	—	
	WORKS.				
84	Does the Executive Engineer make frequent inspections of out-stations, and see that the work carried on by his subordinates is sound and economical? [Code III—333.]		Has returned early in this month from a tour of three months, and looked to the nature of the works.	—	
85	What is the date of the last Inspection Report submitted by the Executive Engineer to the Superintending Engineer? [Code III—334.]		For June the old Form of Diary has been prepared. Inspection Notes should be sent in future.	—	I do not understand how this has been allowed to go on unchecked
86	What Sub-divisions have remained uninspected for more than six months? [Code III—335.]	Kurnool and Cumbum	Proposed to be inspected shortly.	—	
87	In what manner is work usually carried out in the Division? I.—By regular Contract? II.—By Petty Contract? III.—By Task Work? IV.—By Daily labor?	By all four methods, but mostly by petty Contract.	HW	—	
88	Is the distinction between each mode of work clearly recognized and properly accounted for accordingly?	Yes.	HW.	—	
	WORK ACCOUNTS.				
89	Are Work Abstracts prepared by Sub-Divisional Officers, or in the Divisional Office?	They have hitherto been prepared in the Sub Division office.	HW	—	
90	If prepared in the Divisional Office, are the Work Abstracts posted up to date from the Daily or Ten-day Report, P. W. Form No. M 5 b.	Vide para 89.	HW	—	

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
*91	If kept by Sub-divisional Officers, are the Work Abstracts of previous months duly filed in the Executive Engineer's Office?	Yes.	HW	Inv. No. 62 Ex: Engr says they are maintain-ed in the Sub Dns	234/13
92	Have the Work Abstracts, P. W. Form No. M 6, been carefully examined, and do they afford a clear record of the labour and materials employed on each work and of the quantity of work of each kind executed?		Yes.	—	
*93	Is there a separate Nominal Muster Roll kept as a rule for each separate gang, and is the quantity and value of work turned out by each gang carefully scrutinized?	Yes. Yes.	HW	—	
*94	What check is exercised in the Divisional Office as to the quantities of labour and material expended on each work?	Care is taken that the expenditure is kept within the estimate	The report of progress is considered in comparison with the expenditure.	—	The Check seems to be gravely defective
95	Are Completion Reports sent in immediately on the completion of each work? And is the fact recorded as a closing entry in the Register of Works? [Code III—326.]	As a rule, yes; sometimes there is unavoidable delay.	It is, when the report is sent.	Of the [illegible] works said to be completed in 1867 above only 7 C.Rs have been received up to date. Against No 69 & 8 says Register of Works not opened out.	See 268 above
	CONTRACTS.				
96	Are contract work and petty contract work availed of to the fullest extent practicable or desirable?		The work is almost all on Contract; chiefly petty Contract.	As per June's accounts only one work was executed by Petty Contract	Requires explanation
97	Are all the contracts in the Division drawn up according to the prescribed rules?		Yes. Mostly on the form of piece-work agreement.	—	
98	Are all orders or instructions to contractors, and their acknowledgment to the receipt of the same, methodically entered in a Work Order Book? [VIII—1129 and 1147.]		These have been kept in the way of general correspondence; not as yet entered in a Work Order Book.	For Orders of Ch: Engr	I cannot under-stand how the Code rules have not been followed — Explanation required
*99	Has security been taken in all cases for the due fulfilment of contracts? And where security is not taken, is the usual reserve of 10 per cent. invariably retained from each payment?	(1) Yes, for regular Contracts. (2) Yes.	or else 15 per cent.	—	

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
*100	Is there any Register of Tenders accepted, kept up?	No register maintained hitherto.	HW	For orders of Ch. Engr.	Must be opened 29/3/14
*101	Is there a Register or Record kept of all petty contracts made?	—do— —do—	HW		
*102	Are payments ever made on rough calculations and statements, and not on prescribed forms, bills and certificates.	Very rarely; if so payments are well within the amounts due.	and brought to account on the prescribed forms afterwards.	—	
*103	Is work given out to a contractor on credit on the ground of want of sanction or funds or for any other reason? [Code III—324.]	No.	HW	—	
*104	Are there any advances to contractors (not payments on account of work) outstanding? If so, give particulars and authority for the advances. Are there any such advances irrecoverable?	No advances.	HW	—	
*105	Are there any balances due to contractors for more than 3 months, and if so, what steps have been taken to clear them off?	Yes, the men have been written to, to come for the money.	This refers to current works. There are various unpaid balances which are reported on separately.	—	
*106	Are the accounts of all contractors duly shown in the contractor's ledger, and do the entire transactions with each person appear in his accounts? If not, note the omissions.	Yes.	as regards contracts for works in progress	—	
107	Has the Ledger been initialled by each contractor within the last six months as acknowledgment of the correctness of the statement of his accounts?	No	The Contractors are in some cases too far off to come in, but in other cases the ledger is not initialled by the Contractor.	For orders of Ch: Engr. In cases where Contractors are unable to attend the Dl. office initialling may be dispensed with.	Where possible t order must be complied wit
108	Are materials for works supplied to contractors duly entered in their accounts?	Yes.	HW	—	
*109	Are the accounts of petty contractors, and all who have an open or running account, shown clearly in P. W. Form No. M 17.	Yes.	HW	—	

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
*110	What steps are taken to ensure that contractors or petty contractors shall acknowledge from time to time the correctness of the balance of their accounts?	They sign the bills, showing the work done, payments made, and balance due.	HWS	—	234/15
*111	Are there any disputed accounts with contractors? If so, state briefly the particulars and the steps taken to obtain a final adjustment.	None	As to works in progress.	—	
112	Is there any, and what, record kept in the Office, of Measurements of all contract work? In the case of roads, and such like work, does the record show the locality of the work done according to mileage? Does the Executive Engineer check measurements?	(1) Yes, detailed measurement sheets. (2) Yes. (3) Yes, as often as there is an opportunity.	HWS	—	
113	Are there any contract works not measured and paid for, for a period of more than three months, and, if so, what is the reason for non-measurement?	None.	HWS	—	
	STOCK.				
*114	What was the balance of stock in the Division at the end of the month for which accounts were last submitted?	Rupees 4203-2-7.	HWS	The balance at debit of Stock at end of June was ₨ 6827 " 0 " 11	
115	Have tenders been invited for the supply of stores at Schedule rates as wanted, so as to obviate the necessity of keeping more stock on hand than can be helped?	No tenders have been invited, no stores were wanted.	Stock has been practically abolished.	—	
116	Is this under or in excess of sanctioned reserve, and if the latter, why?	No reserve kept.	None sanctioned for the future.	—	
*117	When and by whom was the stock in each Sub-division last counted, and were the quantities on that date duly certified to?	Counted by the Sub Divisional officers.	The Balance Returns have been sent back to Sub Divisional Officers, as they had omitted to enter the date, and to certify to the counting.	—	

234/17

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
*126	Is this amount reported by the Executive Engineer to be fully covered by materials in course of manufacture?	No stock manufacture		—	
*127	What steps have been taken by the Executive Engineer to satisfy himself on this point?	Do.		—	
128	Are the operations shown in sufficient detail in the Register, P. W. Form No. M 25, and is the account of each operation balanced and adjusted? If not, when and how were the operations of each description last closed?	Do.		—	
129	What are the balances, if any, at debit of the account "stock sales?" Have any of these amounts been outstanding for any length of time; and if so, what steps are being taken for their adjustment?	None outstanding as there are no stock sales.		—	
130	Are there any balances at credit of Stock Purchases due for more than three months, and what steps have been taken to pay these off?	No stock purchases.	HW	—	
	TOOLS AND PLANT.				
131	Is the Divisional Register of Tools and Plant posted up to date and kept separate from Stock?		To 31st March 1881.	Points out that these Registers should be posted regularly every months from Form No. 11	
*132	Are all Surveying and Drawing Instruments kept in the personal custody of the Executive Engineer and his Assistants? [Code X—1296.]	Yes, i.e, in the stores attached to the offices.	HW	Please see Ch: Engr's Cir: No. 1384 d/ 9-6-81	
133	Is a correct detailed list kept of such instruments, giving the particulars of each instrument, its distinguishing number or other mark, date of receipt in the Division, and its condition? [Code X—1297.]	A list showing the instruments only is kept; the date of receipt and other particulars are not entered.	The dates of receipt appear not to be known; but No. and condition can be entered.	The requirements of Code rules should be complied with as nearly as possible.	
*134	Are none but instruments required for actual use kept up in the Division, and the orders of the Superintending Engineer taken with regard to the remainder? [Code X—1291.]	Yes, none but such as are likely to be required.	The Executive Engineer thinks they will come into use, when the Department is expanded.	Attention is invited to Ch: Engr's Cir: No. 1384 d/ 9-6-81.	

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
*135	Have all old and unserviceable tools, instruments, &c., been disposed of?	Nearly all.	Some remain for which orders will be given.	—	
136	When and by whom were the tools last counted in each Sub-division? Are the count certificates attached to the half-yearly Returns? And have all discrepancies been enquired into and adjusted?	(1) By each Sub Divisional Officer (2) Yes. (3). Enquired into, not yet all adjusted.	A reference has been made to Cumbum Sub Division regarding some missing tools.	—	
	ROAD METAL.				
137	Is the Monthly Statement of Receipts and Issues of Road Metal, P. W. D. Form No. M 53, kept up to date in the Divisional Office?	Not hitherto maintained will be kept up hereafter.		—	
138	Is the Register of Road Metal, P. W. Form No. M 50, posted up to the end of the last month, and does it show clearly the metal collected for original works and for repairs in each Sub-division?	Do		—	
139	Are the rates given in the Metal Rate Book, P. W. D. Form No. M 54, in sufficient detail?		Not kept.	Should receive attention	
*140	What quantity of metal is in store, on each main line of road, or in each Sub-division?	This information is not to be had from the Sub Divisional Accounts. The Sub Divisional Officers have been written to.		—	
141	Are the Sub-divisional Returns of Road Metal, P. W. D. Form No. M 29, duly filed in the Office?		A commencement has been made for June	—	
	MISCELLANEOUS.				
*142	What is the total amount of miscellaneous advances outstanding?	Rupees 1663-14-0.	Of this there is recoverable Rs 700/4/5 and Rs 962-9-7 that cannot be adjusted at present.	Orders passed in G.O. No 2068W D/ 20-6-81	—
*143	Mention those sums which have been outstanding for more than 3 months. What steps have been taken for their recovery, and are any of the items considered irrecoverable?	(1) A list showing such items is herewith put up, most of the items are adjustment entries. (2) The subject is under correspondence			

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
*144	Is the account of deposits properly kept? Does it contain any items susceptible of adjustment?	1) Yes. 2) No.	HW	—	
*145	Are there separate files kept up of all Circular Orders issued by the Government in the P. W. Department, Chief Engineer, Superintending Engineer, and Examiner?	Yes.	HW		
*146	Is there any Divisional Rate-book kept up? If not, on what data are the rates for estimates calculated? [Code III—283.]	Yes.	There is the standing Schedule of rates. But not a Schedule corrected from the actual results of work. This can hardly be kept, for Contract work is given at the standing Schedule rates.	To Ch: Engr for orders	The divisional Rate book must be opened
*147	What Sub-divisional transfers have been made since last inspection? Are the Transfer Reports duly filed in the Office, and were all irregularities and deficiencies duly brought to notice of the Superintending Engineer and Examiner?	There have been Sub Divisional transfers, through Supervisor Bond's leave and removal. Captain Jackson took charge of Kurnool Sub Division in January 1881, and Supervisor French took over Cumbum Sub Division in May 1881.	The reports are filed; there was nothing special to bring to notice.	—	
*148	Are there any persons employed in the Office who are beyond the strength of the permanent and temporary establishment sanctioned for the Office, and if so, how are they paid?	Yes. two; one on Rs 25, and the other on Rs 15, and one lascar on Rs 6 paid out of Estimates for works.	Employed by the Executive Engineer under Code 339a. These employments will now be discontinued: the Jail work at Cuddapah is just finished, and the office is about to be relieved of works in Bellary and Kurnool.	The Code rule quoted authorizes E. E. to entertain to the extent necessary any extra petty establt chargeable to Works.	
*149	Are there any members of the above establishment receiving money beyond authorized salaries?	None.	HW	—	
150	Are travelling allowances disbursed only after audit, and salaries paid strictly in accordance with the rules laid down in Chap. XIII, Para. 1730, and not before despatch of Salary Bills?	Yes.	HW	—	
151	Are the books and primary accounts kept in the prescribed manner, and are they attended to by the Executive and Assistant Engineers and not left too much in the hands of Accountants and Subordinates? [Code III—287.]	Kept in the prescribed manner; attended to by the Executive Engineer.	On inspection of Division office, it cannot be seen what check is exercised by Assistant Engineers.	—	
152	Are the Subordinate, Office and Petty Establishments efficient, actually necessary and adequate to the management of the Division? Are they acquainted with the Code Rules? [Code III—286.]	Generally efficient, necessary, but not adequate. They are making themselves acquainted.	This is about to be remedied, in the re-organization now proposed.	To Ch: Engr for orders	The anticipated reorganization should remedy this

No.	Queries or points to be noted.	Information afforded by Executive Engineer.	Remarks by Inspecting Officer.	Remarks by Examiner.	Orders of Chief Engineer.
153	Are Service books kept up for all, and duly signed by the Executive Engineer?		Yes.	—	
154	Have all irregularities noticed in previous reports been corrected?		This form has not been used before.	—	
155	For what month have the accounts been submitted to the Central Office?	For June 1881.	H.W.	—	
156	Are the Divisional Statements of Objectionable Items prepared by the Executive Engineer generally in a clear and definite manner so as to admit of orders being passed on them without further reference to the Executive Engineer?		They have been sent in regularly; and have not been returned to the Executive Engineer for further reference.	—	
157	Are Audit Notes requiring explanation promptly replied to by the Executive Engineer?	Yes.	H.W.	The Audit Notes from Feb/81 have not yet been replied to.	No further delay should be permitted
	† General Remarks.				

Ref 8/9

Dated ____________

Executive Engineer.

Dated 6th Augt/81.

[illegible] Lt. Col. R.E.

Superintending Engineer.

Dated ____________

Examiner.

Dated ____________

Chief Engineer.

† N.B.—Here enter any remarks of a general character found necessary and note the points previously noticed as unsatisfactory which remain unattended to.

* ENCLOSURE *
8 AUG 81
EXAMINER P. W. ACCOUNTS

Question 53. Statement of rents of buildings due for more than one month.

2341/21

Overseer's Shed at Cuddapah. Temporary Surveyor Corry. 1st. August to 3rd. December 1879. Rs. 20.

He was allowed to live in the shed, and he did not pay his rent, his employment having ceased; it was found that he had work on the Kurnool Irrigation Company's Canal, and an application was made that the money should be stopped; but he was dismissed, and there is no chance of recovery. I recommend that this claim may be struck off.

Travellers Bungalow at Penukonda

Mr. M Hammick, Head Assistant Collector sundry charges between October 1880 and April 1881. Rs. 113. The Executive Engineer is in correspondence with the Collector of Bellary, as the debt is disputed.

Travellers' Bungalow at Tadpatri.

Overseer Boswell now pensioned, Rs 5, rent for February. The Executive Engineer will again write for payment.

Form No 17 – Account of Petty Contract – shows Rs 1531-9-6 due to Rangaswamy Mods from July 1877. There are records showing that this amount represents work done on Road, Cumbum to Cuddapah, famine work, under Assistant Engineer Mr Scotland; the claim was not settled, and the Contractor has lately sent a demand for a larger sum, which is under investigation still. Ramaswamy Modr is the only man who has come forward and claimed payment. There are 10 items of balances due to Contractors

Question No. 105.

amounting to Rs 776-0-9; these old claims are outstanding 2 in 1877, 1 in 1878, 6 in 1880, 1 in 1881; the sums have not been claimed, and there are various demands for tools against the Contractors. The Executive Engineer will now ask the Sub Divisional officers what demands there are upon the Contractors, in order that their accounts may be settled.

Form No 20. Details of Contractors' balances – There are 29 items of balances due to Contractors amounting to Rs 714-1-7. The claims are 5 for 1878 . Rs 88-12-10.
14 – 1879 . Rs 113-8-4.
10 – 1880 . Rs 515-0-5.

These sums likewise have not been claimed. The Executive Engineer will call for claims against these contractors also, and try to settle the accounts.

Outstanding Miscellaneous Advances.

Question No 143.

Contingencies	8 items	Rs 296-2-2
Survey and Irrigation Establishment	4	Rs 306-10-10
Petty Establishment	16	Rs 107-6-9
Personal items	6	Rs 224-12-10
Miscellaneous	4	27-9-0
		962-9-7

These items of disbursement date back from 1877; they belong to 9 of the former Ranges in the Kurnool, Bellary and Cuddapah Districts. Disbursements were made at various times, and removed by the Examiner to the Advance account. The Examiner's Note sent this month, gives some particulars of dates for a few of the items; but they all require to be traced back, to ascertain the actual dates, the precise nature of payments, the reasons of the Examiner's objections &c, in order that a clear statement may be made with a view to orders being passed. There is only one small item of Rs 6-2-2, that is understood in the office; and thus nothing can be done at present, towards making adjustment of the list. The present Accountant came to the office on the 14th June 1881: the former accountant was only about 6 months at Cuddapah; neither of these Accountants had any knowledge of the former transactions and no one in the office has had any thing to do with them.

The Deputy Examiner brought to notice the outstanding advances in reporting on his inspection in January 1881; and since the beginning of January 19 items to the value of Rs 814-4-6 have been adjusted.

G.O. 642: 11th March 1881. The Accountant attends to his proper duty.

Chief Engineer's Circular 836 of 30th March 1881. Each Clerk has his duty apportioned to him.

[illegible] Pender Lt. Col. R.E.

Chepauk }
6th August 1881. }

Superintending Engineer Pr. C

ENCLOSURE
574 d/81
5 AUG 81
EXAMINER P.W. ACCOUNTS

2341 W

2341/25

FROM THE EXAMINER P.W.ACCOUNTS,
MADRAS.

TO THE CHIEF ENGINEER,
PUBLIC WORKS DEPARTMENT.

NO. 10 E.W. MADRAS, 8th SEPTEMBER 1881.

SIR,

I HAVE THE HONOR TO SUBMIT HEREWITH AN INSPECTION REPORT OF THE CUDDAPAH DIVISION EXECUTIVE ENGINEER'S OFFICE BY THE SUPERINTENDING ENGINEER, 1ST.CIRCLE, WITH MY REMARKS DULY ENTERED IN THE COLUMN PROVIDED FOR THE PURPOSE, AND WITH REFERENCE TO THE STATEMENT THERETO APPENDED, TO OFFER THE FOLLOWING SUGGESTIONS:-

(1). THAT SANCTION BE ACCORDED TO WRITE OFF AS IRRECOVERABLE THE ITEM OF RS.20, RENT DUE BY TEMPORARY SURVEYOR CORRY.

(2). THAT EXECUTIVE ENGINEER BE INSTRUCTED TO REPORT THE RESULT OF THE REFERENCE MADE TO THE COLLECTOR OF BELLARY REGARDING THE ITEM OF RS.113 IN DISPUTE.

(3). DO — DO — IN REGARD TO THE RENT DUE BY OVERSEER POWELL.

(4). THAT EXECUTIVE ENGINEER BE INSTRUCTED TO LOSE NO TIME IN INVESTIGATING AND SETTLING THE ARREARS DUE TO CONTRACTORS AND PETTY CONTRACTORS.

(5). WITH REGARD TO THE OUTSTANDINGS IN THE MISCELLANEOUS ADVANCE ACCOUNT, ORDERS HAVE BEEN PASSED IN G.O. NO.2068.W DATED 20TH.AUGUST 1881 AND NO FURTHER ACTION IS NECESSARY AT PRESENT.

I HAVE THE HONOR TO BE,
SIR,
YOUR MOST OBEDIENT SERVANT,

D. C. Cardon

EXAMINER P.W.ACCOUNTS.

G. O. No 642 W Dy 11.4.81
C. E. Ccr: 836 Dy 30.3.81
G. O. No 2068 W Dy 20.8.81

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE CHIEF ENGINEER,

P.W. DEPARTMENT.

NO. 10.E.W.

DATED 8th SEPTEMBER 1881.

RECD.

ENCLOSURE 1.

FORWARDING THE INSPECTION REPORT OF THE CUDDAPAH DIVISIONAL OFFICE BY SUPERINTENDING ENGINEER, 1ST. CIRCLE WITH REMARKS.

G. 10.9.81 22.9.81

A/Cir

No. 2341 W

Genl Estab

PUBLIC WORKS DEPARTMENT. 2341/27

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 22d Sept/81

Read the following :—

From the Exr. P. W. A. H. G. No 10 E W Dy 8th Sept. 81.

The Govt. approve the suggestions made by the Exr. of P. W. A. in the foregoing letter which will be communicated to the Supdg. Engr 1st Circle for guidance.

2. There have no doubt been serious difficulties in bringing into order the records & current work of so unwieldy a Division, and were it not for this the Government would be constrained to comment

To the S. E. 1st Circle
" Exr. P. W. A.
Desd 30/9/81

Severely on the
many serious
deficiencies & neglect
of rules brought to
notice in this report

13-9-81

Cir 14/9 Re 20/9.
Dd. S. 13/9.

10.9.91

5135

Govt. of {1881} Madras.

PUBLIC WORKS.

To

Dated 23/9

Issued

Recd.

Encl.

G. O. 22 Sept. 1881, No. 2341 W.

Nos. 150 to 151

Cuddapah Division Office

Orders on inspection report by the Supdg Engr of the —

Entd in Receipt Regr.