In 2782C. 23. 7. 88 q. to 94W. by
B. In 1535W. 28. 5. 88 " 11—1. 88
In 1653C. 21. 4. 88 " 2984W. 9. 11. 87
to 912W. 20. 3. 88 " 1063W. 16. 4. 87
In 655C. 16. 2. 88 " 470W. 15. 2. 87
B. In 3368W. 21. 12. 86 " 686 J. 11. 10. 86
" 2104W. 18. 1. 88 " 124 J. 9. 2. 85
" 1312W. 13. 5. 87

(8)

The Exam's office

note will be communicated

to the Superintending

Engr II. Circle for

attention

15.8.88

Jm
20/8/88.

P.W.C. No. 8069.

(8)

Rg 16-8-88

Enclos. 2.

No 262 dated 4th August 1888

S. E. II Circle

Ex. S.W.a 24/8

18-8-88

By Examiner P.W. Accounts Madras

ENCLOSURE
25 JUL 88
ACCOUNTS

Notes of inspection by H. Rainier Esqr. IA. of the office of the Executive Engineer Kistna Western Division, on 20th to 24th February 1888.

The Executive Engineer Mr. A. B. Todd, Executive Engineer 4th Grade, took charge of the division in September 1887, and the accountant M. R. Ry Ayodhiramayya came to the division in February 1887. The office was last visited by an accounts officer in February 1887, vide papers printed with G. O. 471 W of 15th February 1887.

2. The sub-divisional arrangements are the same as last reported.

3. The balance of the Executive Engineer's drawing account at the close of January 1888 was found correct. The Executive Engineer's applications for letters of credit have generally been restricted to the requirements of the division. The imprest holders are as follows:—

Name and rank of imprest-holder in each sub-division	Amount of imprest
Recouped by the Executive Engineer	
1. M. R. Rs. Arnogham Pillai, sub Overseer 1st Grade	100
Recouped by the officer in charge of Eastern sub-division	
1 M. R. R. S. Vijayaraghavadoss Naidu, Supervisor 2nd Grade	300
2. M. R. R. C. Venkatāramiah Pantulu, Overseer 3rd Grade	400
Recouped by officer in charge of western sub division	
1. M. R. R. A. Nilakanta Sastri, Supervisor 2nd Grade	300
2. M. R. R. Venkatareddi Naidu, Temporary Overseer	200

4. Impresst accounts are generally recouped with frequency and without delay.

5. The average outlay of this division per month for the last six months from August 1887 to January 1888 inclusive, was Rs 17,722/-

6. When checking the cash book (for 2 months) the sub-divisional cash eoctracts (for 3 months each) and impresst accounts recouped in 2 months the following points were noticed.

7. Sub divisional cash eoctracts are submitted 3 times a month punctually enough and vouchers seldom fail to accompany the accounts complete. The cash collections in this division are

(a) Toll fees.
(b) Rent of canal berms.
(c) Sale proceeds of grass on berms.

8. Toll fees are collected by lock superintendents who remit to their sub-divisional officers. The lock superintendents keep an account of such collections and remittances and send a copy of this account to the sub-divisional officer periodically. No lock superintendent gives security or is apparently required to do so in the present state of the code. The check exercised to prevent fraud is by means of tickets in tre-foil, a bundle of which tickets is issued to each lock superintendent who has to account for them, the first foil of each ticket is issued to the boat in exchange for the toll fee, the second is sent to the sub-division officer and the third is retained on file by the lock superintendent - as has been remarked years ago, and again last year (see para 8 of report on Godavari Ganjam Eastern Division, printed with G.O. 1063 W of 16 April 1887) any toll collector who pleases, can jump this arrangement by destroying the 2nd and 3rd parts of a ticket, after issuing the first part to the boat. He might then pocket the toll, omitting the entry from his cash account. The boat would then have its ticket, and there would be no apparent means of detecting the fraud. A way of making such fraud less possible would be (as was suggested in the above quoted report and approved by Government) to bind up all ticket forms into books like bank cheque books, giving each page a consecutive printed number as well as a consecutive written number.

9. As regards rents of lands on canal berms, the sub-divisional officers each send in a monthly statement of lands thus let out for hire. The amounts recovered are checked with the amounts due

due as per "Permits" issued from the divisional office through the sub-divisional officer respecting sale proceeds of grass &c there is no check or mode of verification, and in this as well as other divisions such proceeds might well be farmed out annually.

10. Contingent vouchers have not been, but should be defaced as required by the certificate at the foot of the contingent bill.

11. Miscellaneous receipts are generally promptly paid into the treasury. But an item of Rs 11-8-0 realised by the Western sub-divisional officer on account of toll collections on 20th December 1887, was not so paid in till the 18th February 1888, on which date the amount was paid by the divisional office.

12. The certificate of having posted transactions in the cash book and in the cash extract into the cash abstract book has not been filled in and signed by the accountant, as required by form No. 3.

13. There has been delay in payment of labor in the following instances:-

Name of work	Amount of expenditure	Period	Date of payment	Delay
	Rs	Labor		
Annual maintenance of Nizampatam canal	16,956	11 to 20 Septr/87	25 Novr/87	2 months and 5 days
		21 to 30 Septr/87	Do	Do
		1st to 10 Octr/87	22nd Janry/88	3 months and 12 days
Annual maintenance of Commamur canal	32,416	11 to 26 Septr/87	25 Novr/87	2 months and 5 days
Maintenance of Kistna right embankment from Sitanagaram to termination	1,650	1st to 30 Octr/87	25 Decr/87	1 month and 25 days
Annual maintenance of main canal	19,450	1 to 30 Septr/87	10 Decr/87	2 months and 10 days
Annual maintenance of bank canal	11,707	1st to 30 Septr/87	11 Decr/87	Do
Manufacture of lime at Vadlamuru	4,050	1st to 10 Novr/87	20 Janry/88	2 months and 10 days

14. In this division the agreements with piece-workers are generally arranged for and concluded by sub-divisional officers who, it is said, do not invite tenders but select

select their own men and conclude agreements with them, which agreements are then sent to the Executive Engineer for approval. The agreements are then, if approved, countersigned by the Executive Engineer and recorded in his office. There is no register maintained showing at a glance what agreements are accepted, and particulars regarding each; the importance of maintaining such a register was explained in the report on the office of the Kistna Eastern division.

15. Agreements in this division are all filed together in a separate file. There is no contractors' ledger maintained in this office, although the agreements with some of the men are in the terms of a contract.

ENCLOSURE
25 JUL 38
EXAMINER, P.W. ACCTS.

16. Remarks regarding the following works are particularized in the headings of columns 1 to 5, across opposite a work in either column shews that the remark in the heading applies to that work.

Name of work	Amount of estimate	Name of contractor or piece worker	Amount of contract	Date of agreement	1 Contract or piece work agreement concluded by sub-division officer or anticipation of superior authority	2 Agreement in terms of a contract but bills in P.W. form and no ledger of it	3 Tenders not invited	4 Stamp on agreement is the court fee stamp and not that prescribed in the Stamp Act.	5 No agreement.
Widening Western Delta main canal	500,129.	G. Subbiah		20th April 1884			×	×	
		G. Soorriah		26th May 1884			×	×	
		V. Subbiah		17th May 1884			×	×	
		M Yathirajulu Pillai & Co		10th May 1884			×	×	
		Do		15th January 1885			×	×	
Excavating Jagarlamudi channel	10,425	Ch: Annappa		8th February 1884	×		×	×	
		C. H. Narasimhaw		1st February 1886	×	×	×	×	
Improvements to Commamur canal	280,590	K. Sanyasi		12th April 1884	×		×	×	
		Ch: Narasimhaw		29th April 1885	×		×	×	
		Ch: Annappa		30th April 1885	×		×	×	
Repairing Jupudi channel	104	C. H. Narasimhaw		29th April 1885	×		×	×	
Removing left bank of Retur channel	153	C. H. Annappa		30th April 1885	×		×	×	
Widening Karanchedu affluent	15,237	J. Chondary		20th June 1884	×		×	×	
Ordinary repairs of Vizampatam canal	6,641	P. Seshachalam Naidu		24th March 1887	×	×	×	×	
Constructing rest house at Penumudi	1,640	P. Audinarayana Sastry		11th January 1887	×		×	×	
Revetting the nose of Penumudi bank	1,500	Do		11th January 1887	×		×	×	
Clearing silt of Kommamur canal	12,650	V. Venkatasawmy		10th March 1887	×	×	×	×	
Ordinary repairs of Commamur canal, eight distributaries	1,270	K. Appiah		1st April 1887	×	×	×	×	
Do 3 distributaries	592	V. Venkatasawmy		16th April 1887	×	×	×	×	
Do 2 Do	168	K. Silas		16th April 1887	×	×	×	×	
Do 3 Do	438	K. Papiah		16th April 1887	×	×	×	×	
Do 1 Do	410	P. Ankamma		18th April 1887	×	×	×	×	
Do 2 Do	755	G. Veeraraghaviah		18th April 1887	×	×	×	×	
Do 6 Do	1144	D. Venkatasa		29th April 1887	×	×	×	×	
Do 3 Do	798	M. Lutchmudu		7th June 1887	×	×	×	×	
Do 2 Do	520.	I. Lutchmi Narasimhaw		7th June 1887	×	×	×	×	
Do 2 Do	702	D. Veeraraghaviah		7th June 1887	×	×	×	×	
Do 3 Do	84.	K. Ramiah		June 1887	×	×	×	×	

16. Remarks regarding the following works are particularized in the headings of columns 1 to 5, across opposite a work in either column shews that the remark in the heading applies to that work.

Name of work	Amount of estimate	Name of contractor or piece worker	Amount of contract	1 Date of agreement	1 Contract or piece work agreement concluded by sub-divisional officer in anticipation of superior authority	2 Agreement in terms of a contract but bills in P.W. form and no ledger of it	3 Tenders not invited	4 Stamp on agreement is the court fee stamp and not that prescribed in the Stamp Act.	5 No agreement.
Ordinary repairs of Commanur canal 3 distributaries	167	S. Perupatherarudu		June 1887	×	×	×	×	
Repairing Moolu sluice in Bapatla tank	165	S. Ankammah		June 1887	×		×	×	
Repairing Kankatapalem flood bank	280	V. Sreeramulu		June 1887	×	×	×	×	
Repairing Ramanappa channel	510	O. Ramiah		7 June 1887	×	×	×	×	
Excavating Sreerungapuram channel	8,544	G. Sreenivasa Iyer		19 July 1887	×		×	×	
widening Tompalgadra drain Repairing the District Munsiff's Court at Karumpudi	127,458 1040	S. Seshachellam Naidu A. Nagamah		21 January 1887 9 January 1887	×		×	×	
Excavating No. 1, 2 and 3 branches of Sreerangapuram channel	1970	S. Venkata Gopaul Row		20 December 1887	×		×	×	
Ordinary repairs to Nizampatam canal	6641. 6,611	C. Janikiramiah Naidu K. Ramaswami Sastry							×

16. Remarks regarding the following works are particularized in the headings of columns 1 to 5, across opposite a work in either column shews that the remark in the heading applies to that work.

Name of work	Amount of estimate	Name of contractor or piece worker.	Amount of contract	1 Date of agreement	1 Contract or piece work agreement concluded by sub-division officer or sanction of superior authority.	2 Agreement in terms of a contract but bills in P.W. form and no ledger of it	3 Tenders not invited	4 Stamp on agreement is the court fee stamp and not that prescribed in the Stamp Act.	5 No agreement.

In the following instances the work done by piece-workers was measured at long intervals.

Name of work.	Amount of estimate	Name of piece-worker	Date of measurement	Date of next measurement	Interval.
Excavating Jagarlamudi channel	5,313	Ch. Narasimhaw	28th Decr /86	29th March /87	3 months.
			29th March /87	1st July /87	3 months and 3 days.
Excavating Sreerangapuram channel	8,544	G. Sreenivasa Iyer	21st July 1887	28th Nov /87	4 months and 7 days
Improvements to the Tungabadra drain	1,27,458	P. Seshachellam Naidu	30th March /87	27th June /87	2 months and 27 days
			27 June /87	23 Augt /87	1 month and 26 days.

18. The following are instances of delay in paying piece-workers for work done and measured.

Name of work	Amount of estimate	Name of piece-worker	Date of measurement	Date of bill	Date of payment.	Delay.
Excavating Jagarlamudi channel	5,313.	Ch. Narasimhaw	29th March /87	30th March /87	18th May /87	1 month and 20 days
			1st July 1887	1st July 1887	30th Sept /87	3 months.
Annual maintenance of Commamur canal	32,416.	H. Appayah	22nd June 1887	August /87	5th Augt /87	1 month and 13 days
		S. Ramakalu	3rd June 1887	Do	29th Augt /87	2 months and 26 days
		V. Venkatasamy Chetty	10th June 1887	Do	18th Sept /87	3 months and 8 days
		O. Ramiah	24th July 1887	Do	24th Sept /87	2 months.
Improvements to the Tungabadra drain	127,458	P. Seshachellam Naidu	23 Augt 1887	September 1887	23rd Oct /87	2 months.
the [illegible] ting Murkondapad outlet	10,980	H. Sapayya	14th July 1887	August 1887	14th Sept /87	2 months.

across.

19. Excavating Jagerlamudi channel, estimate Rs 5,313/-

The outlay on this work to end of September 1887 is Rs 5,269-11-11 and there has been no expenditure since then. There is a dispute with the piece-worker employed on the work, who refuses to sign the final bill. Payment of which was made on the 30th September 1887 (Rs 102-6-6) by the Western sub-divisional officer. In July 1887 the work done by the piece-worker C. N. Narasimham was measured by Mr Pereira, and a bill was made out for Rs 627-7-10, but payment was not made in that month, and the amount was consequently shewn as arrears in the accounts. subsequently finding that his measurements were incorrect, the sub-divisional officer remeasured the work in a different way and reduced in September 1887 the quantity and value of work done by 287076 cft and Rs 525-1-4 respectively. The piece-worker now claims payment on the original measurement. The matter has been taken up in the Executive Engineer's office and will, it is hoped, soon be settled.

* voucher not obtained before payment with reference to para 1642 of code and the same is still due to the Examiner's Office 1st July 1887

20. Widening Western Delta main canal, estimate Rs 500,129/-

The register of works and work abstract for this work shews a balance of materials at site of Rs 26-7-2, but the overseer in charge of the work does not acknowledge any materials at site of the work. The materials shewn in the work-abstract are said to have been used up long ago. If so, the necessary adjustment should be made in the next accounts.

21. Compensation for land required for improvements to the Commamur canal, estimate Rs 16,068/-

The estimate for this was sanctioned in February 1885, G. O. No 124 I dated 9th February 1885. The compensation paid from 1881-82 to end of December 1887 was accounted for in lump sum, although the sanctioned estimate shews the amount of compensation payable under different sub-heads such as "compensation for land to be occupied for widening 1 reach, Do 2nd and so on.

The distribution of outlay by sub-heads is desirable, and has been promised in the accounts for February 1888.

22. Constructing bridge on coast road across the.

the Commanur canal, estimate Rs 11,080/-

This work appears to have been completed in the month of March last, and there has been no work done since that date, but the accounts have not yet been closed owing to adjustments in the materials account. These materials were partly adjusted in August 1887 and the rest in January 1888, in which month there has been work done to the value of Rs 2/- The outlay on the work up to end of January 1888 is Rs 10,685-7-0. If the work is completed, the completion report should be submitted at an early date. The work abstract for January 1888 is not yet completed, and the register of works of course not posted, owing to non-receipt of either the measurement sheet or bill of piece-worker from the western sub-divisional officer.

23. Improvements to the Commanur canal, estimate Rs 2,80,590/-

According to the register of works and work abstract for January 1888 the balance of materials at site is Rs 825-4-9, but in the statement of actual balance as counted by the officers in charge of the work, and submitted to them on the 1st February 1888 and 4th January 1888, 4½ cyds of rough-stone has been omitted, and these materials are said to have been given to piece-worker V. Venkatasamy Chetty during the last period of August 1887 (21st to 31st August 1887), no bill has been granted for this piece-worker since August 1887.

24 Excavating Karenchedu drain, estimate Rs 15,237/-

The last outlay on this work was in March 1887, the total expenditure being Rs 13,390-4-0. If the work is completed, completion report should be submitted without delay.

25. Annual maintenance of Kizampatam canal.

In December 1887 certain materials were shewn as issued to this work in the work abstract, but there are no entries in the ten-day reports.

Again in part II of the ten-day report for the period 1st to 31st December 1887, 25 candies of lime are shewn as received for the work from Veddheswaram lime kilns (exact date not noted in the ten-day report in the column provided for the purpose)

These

These however are not shewn in the work abstract as a receipt nor in the stock accounts as issued. It was explained that the line was simply stored in different places on the Nizampatam canal to suit convenience, with a view to their being used on works when required during the closure of the canals, and that the entry in the ten day report referred to was a mistake.

26. Annual maintenance of Commamur canal estimate Rs 32,416.

The total arrears on this work both under departmental agency and piece-work are Rs 600-11-5 and 159-9-3 respectively. The arrears under departmental agency date from November 1887 and those under piece-work from June 1887. It was explained that these arrears were not paid for want of funds, the grant under maintenance and repairs having already been exceeded.

There are similar cases in the accounts of

	Arrears under Departmental Agency	Arrears under piece work	Total.
Nizampatam canal	267-15-5	60-5-2	328-4-7.
Mesan crossing	60-0-0	0-0-0	
Cr. ank canal "	306-9-5	0-0-0	306-9-5.

It

It was further explained that as an additional grant of Rs 9000/- has been sanctioned in Superintending Engineer's № 1813 H.S. of 27 January 1888, the payment of all arrears will be made in the current month.

Payment of liabilities should not have been deferred for want of funds.

27. Constructing Murkondapad outlet, estimate Rs 10,980/-

There are arrears under departmental agency of Rs 1-9-0 out-standing since July 1887. This represents the value of 25 baskets and 16 pots received for the work, but it is not shown in the divisional office who supplied them, as the source of receipt was not noted in part II of the ten-day report, the amount may perhaps be shewn in the accounts as arrears unclaimed, there being no probability of the party coming forward for his money now.

28. The book value of materials at site of the work at end of January is Rs 2057-2-0. In the statement of the actual materials in hand submitted by him for December 1887, the officer in charge of the work shews only 15 cyds of rough stone, while the work abstract for December 1887 shews a balance of 44·26 cyds

29.

29. Constructing bridge at Penali, estimate Rs 11,096/-

In his statement for January 1888 of actual balance of materials, the Overseer in charge of the work shews 8 guard stones while according to work abstract for January there should be 16 in number.

30. Constructing a culvert over Guntur and Iyalur road across Chivalur channel extension, estimate Rs 380/-

Part IV of the work abstract for this work shews 14 parrahs of lime as remaining at site, while in the statement of actual balance submitted by Overseer in charge of the work, he acknowledges 1 candy and 6 parahs or 26 parahs. This should be looked into and the surplus brought on the work abstract as materials at site.

31. Constructing a bridge on Nizampatam road across Repalli main drain, estimate Rs 14,430/-

In the accounts of materials at site of this Nizam, the quantities as shewn in the work abstract do not agree with those in the statement of actual balance submitted by officer in charge of the work.

Description of material	Balance as per work abstract	Balance as per overseer's statement
Broken stone, cyds	206-6	194-6
Rough stone, cyds	778-3	757-14
Facing stone, sft	4,970-7½	4935
Lime, candies	117¾	111-15

The difference is explained to have been issued to piece-worker M. Bapirazu in September 1887, from whom the value should be recovered.

32. Diverting the great northern road at Sitanagaram, estimate Rs 2094/-

197-22 cubic yards of gravel issued to the work from materials at site in the accounts for December 1887, has been incorrectly shewn in column "to other works" instead of in column "to this work", of part IV of work abstract.

33 Fixing bench mark stones on Goongabadra drain and its affluents, estimate Rs 2,055/-

As per part IV of work abstract for this work, there should be 113-3 cyds of

kunker, whereas the overseer in charge of the work acknowledges only 90.24 cyds.

34. x x x x

35. The following balances due to piece-workers are outstanding for more than three months, the reason for their non-adjustment being want of funds, which would have been a good reason for not incurring, but is a very bad reason for not liquidating liabilities when incurred (vide para 26 ante)

It was said that funds having been since allotted, the items will be paid in the current month.

	Name of work	Name of Piece-worker	Balance due Rs	As	P	Since when.
1.	Making new sets of upper and lower gates of Jagarlamudi lock	M Arumachella Iyer	4	-	-	October 1887.
2.	Ordinary repairs to Commamur canal	D. Viraraghavulu	13	-	-	June 1887.
3.	Excavating Pongabadra drain	P. Seshachellam Naidu	731	2	10	October 1887.

36. Completion reports should be expedited for the following works which are reported
3. to have been completed and accounts closed.

Name of work	Amount of estimate	Expenditure to date.	Date of completion
	Rs	Rs	
Improvements to Jagarlamudi lock	1,100	1,119	October 1887.
Raising the crest of Appapuram outlet	1,020	1052	September 1887.
Revetting the nose of Pennumudi Lanka	1,500	1,102	May 1887.
Blasting in the 2d half of the 1st mile main canal	500	441	February 1887.
Constructing head sluice to Kuchinapudi north channel	457	455	June 1886

37. There is an item of Rs. 100-12-9 outstanding in the miscellaneous advance account since May 1887, on account of steamer charges for Supervisor Mr. J. F. Fonseca's camp equipment, while travelling from Madras to Masulipatam on the 24th March 1887. The amount was claimed in the travelling allowance bill for May 1887, but was disallowed by the Examiner, pending receipt of certain information as to the weight of the camp equipment so conveyed. Mr. Fonseca has not furnished yet the information required and the matter is still under reference.

38. Two service books, the value of which is outstanding at debit of miscellaneous advance account on 24th February, were identified

39. Pass books for all deposits in the savings bank were examined.

40 × × × × ×

41. The stock accounts were checked for December 1887 and January 1888, and found to be generally in order.

The balances on 31st January 1888 were as follows:-

	Balance. Rs As P.
Building materials	4,429 – 2 – 6.
Manufacture	1,227 – 10 – 9.
Land and kilns	2,106 – 11 – 3.

the reserve limit under building materials being Rs. 6000/-, vide Gy. O. No. 6861 dated 14th October 1886.

42. There are two manufacturing operations in progress.

(1) Manufacture of lime at Wadhesweram, estimate Rs. 4,050

and.

(2) Manufacture of stone at Vadlamudi, estimate Rs. 2,923.

The accounts of these operations were checked and found in order.

43. The balance at the debit of land and kilns account at the end of January 1888 was Rs 2186-11-3, made up as follows

Unadjusted balance of lime shed at Wadheswaram Wadheswaram ——— = Rs 1370-12-0.

Gunpowder casks at Vadlamudi — 175-5-0.

Compensation for Vadlamudi quarry — 640-10-3.

There is occasional relief to the land and kilns account. The out-turn from October 1887 to January 1888 inclusive, on lime manufacture, was Rs 3,325, and the amount credited to land and kilns by debit to manufacture in that period was Rs 100 (in November 1887).

44. The stock half yearly register was checked with form No. M 12 received from sub-divisions and found correct. The return is posted to end of January 1888.

45. The punt accounts were seen and found in order.

46. The budget registers are in order, so also the register of liabilities.

47. The register of buildings is in order.

48. With reference to para 10 of last report, printed with G. O. No. 471 W dated 15 February 1887, the schedule of rates has not yet been revised.

49. With reference to para 3 of last report the pay at Rs 15 each of a punt writer and stock writer, both employed in the divisional office still continues. As regards the stock writer, the Superintending Engineer has been requested to obtain the sanction of Government for bringing him on the regular establishment, but in reply the Superintending Engineer authorised the Executive Engineer in his No 2C dated 8 June 1887, to continue to charge the pay of the stock writer to stock until further orders. No further orders appear to have been received however.

The punt writer is apparently correctly charged to the punt accounts under para 935.

50. The records in this office are folded according to the old system, breadthwise in four folds, and not in two folds lengthwise, according to the modern system. Quarter sheets of foolscap are for brief letters and memoranda, but not cut longitudinally as laid down in code para 871.

51. The accountant is sufficiently assisted. He is a smart man.

Chettipett
4. March 1888

Signed A. Rainier
Inspecting Officer

ENCLOSURE 137 25 JUL 88 EXAMINER P.W. ACCOUNTS

O.R. No. 1469 of 9. 5. 88.

Forwarded, with the accompanying summary and remarks, for the information and orders of Government.

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(No. 93.)

Division Victoria Western Summary of Inspection Notes dated 20. to 24. February 1888.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	8	Failure to recover security from Lock Superintendents who collect revenue	790	1. This matter will be separately taken up in connection with the general question as to taking security raised in para 3 of G.O. No. 2984 dated 8. November 1887.
2	8	Want of check over the issue of Toll tickets, which are not press-numbered	261 note	2. In G.O. No. 1063 W dated 16. April 1887, Government approved of the proposal to have all books of such forms press-numbered, and the Chief Engineer for Irrigation then undertook to have this done. I will take the matter up separately if necessary, after communicating again with the Chief Engineer for Irrigation.
3	9.	Want of check respecting sale proceeds of grass, and recovery of rents of leased lands etc	261 Note	3. Will be separately considered and a further report submitted if necessary.
4	10.	Failure to deface contingent vouchers	Form 150 Certificate of disbursing officer	4. Contingent vouchers should be defaced so as to prevent their being used again. The Executive Engineer should report whether he has taken steps to ensure this being done in future.

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	11	Delay in payment of certain Miscellaneous Receipts into the treasury in one instance	1602	5. This appears to be an isolated case.
6	12	Failure of the accountant to fill in and sign the certificates at foot of cash book and cash abstracts in regard to posting of cash abstract book.	Entry at foot of cash book and Acts 3	6. Should be attended to by the accountant in future.
7	13.	Delay in payment of labor in six cases	Forms Acts 14, Note 5.	7. Requires the Executive Engineer's attention. The delays brought to notice seem excessive.
8	14 & 16	Agreements with piece-workers concluded by sub-divisional officers in 31 cases		8. When the agreement is for bonâ fide piece-work as recently defined by Government, I see no objection to its being made by the sub-divisional officer, if indeed any written agreement is necessary in such cases. This point will be dealt with in connection with the general question of instructions regarding the use and application of contract forms.
9	14	Failure to maintain register of accepted piece-work agreements		9. A register seems unnecessary in the case of agreements for bonâ-fide piece work; but most of the cases referred to are really cases of contracts, with regard to which it has already been settled that a register shall be kept.
10.	15 and 16.	Failure to maintain contractors' ledger and draw up bills in form 14, although the agreements with certain men are in the terms of a contract in 17 cases	1370 1810 1860 1754	10. The Executive Engineer should explain the omissions, and state what has been since done to remedy it.
11	16.	Failure to call for tenders in 36 cases	1355	11. The Executive Engineer should I think explain through the Superintending Engineer as regards contracts, or cases which ought to be the subject of contracts; but I do not think tenders are necessary in the case of undertakings for bonâ fide piece work as defined in G. O. No 94 W dated 11th January 1880.
12	16.	Irregular use of court fee stamps on contract agreements instead of that		12. The question of general rules on the subject of formal details connected with contracts, is under consideration in communication

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
12 Cont'd	16.	that prescribed in the stamp Act in 36 cases.		12 (Cont'd). communication with the Government Solicitor.
13	16.	Want of agreements in 2 cases	1353 and 1364.	13. The Executive Engineer should report reason of omission to take agreements.
14	17.	Delay in measuring up the work done by certain piece workers in 5 cases	1824 and 1864	14. Apparently requires the Executive Engineer's attention.
15	18.	Delay in payment to piece workers in 8 cases.	1824 1829 1864	15. Should receive the Executive Engineer's attention. With reference to items 11 to 15 it would seem that a large number of so-called cases of piecework are in this division, and properly speaking (and with reference to G. O. No. 91, W dated 11th January 1888) call for formal contracts. I think Executive Engineer should see with reference to this, what terms of the above quoted are now being observed.
16.	19.	Failure to obtain a voucher before payment to a piece worker, who now refuses to sign		16. Requires Executive Engineer explanation and he should report when the matter is settled. As it was appar- dealt with in the last inspection Notes.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				16 (Cont'd). known that the so called piece-worker (who was probably a contractor) disputed the account, the Executive Engineer should have been more than usually careful not to make any payment without a proper receipt.
16 Cont'd	19	sign the final receipt	1642	
17	20.	Failure to charge off in the accounts materials at site said to have been used up on a work	Forms No. 5, Note 2	17. The Executive Engineer should make the necessary adjustment if admissible, and report that he has done so, or explain what prevents it.
18.	21.	Omission to distribute among the sub heads concerned, the compensation for land paid up to date on a certain work.		18. The distribution has since been given in accounts for February 1888.
19	22.	Failure to complete the work abstract for January 1888 of a certain work, and to post the register of works owing to non-receipt of measurement sheet from sub divisional office	1764 2 1865	19. Requires the Executive Engineer's attention.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
20	22 24 31b.	Delay in the submission of completion reports for certain works	308 1301	20. The accounts of the works should be closed, and the Completion Reports sent as early as possible.
21	23 28 29 30 31 32 and 33.	Discrepancies in the account of materials at site of certain works.	1713	21. The discrepancies should be adjusted, and a report submitted when this is done.
22	25	Discrepancies in regard to materials at site in the tender reports and work abstract of a work, and omission to charge off stock issued		22. When materials are issued from <u>store</u>, they should be credited to Stock, and charg to "materials at site" accou of the work for which issue It does not matter whe they are intended to be us up at once or not. The Exec Engineer should make th necessary adjustments, and report the same.
23	26 and 35.	Delay in payment of arrears due for work done for want of <u>funds</u> in 7 cases	297 1024 and 1064	23. The irregularity is a grave one, especially as regards ... payment of coolies. The Exe Engineer should I think ... what steps have been ... prevent a recurrence of ... irregularity

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
24	27.	Failure to show to whom arrears under Departmental Agency are due in one instance		24. Should remain as arrears in account of work and be adjusted on completion of the work if not claimed in the meanwhile.
25	37	Delay in adjustment of certain items outstanding in the miscellaneous advance account		25. This matter will be separately reported to Government very shortly.
26	48	Failure to revise the schedule of rates	920	26. Requires Executive Engineer's notice.
27	49.	Practice of charging the pay of stock and punt writer to stock and deposits instead of to regular establishment	935	27. The Executive Engineer should report with regard to both these men, where they are employed, and whether solely employed on the special duties suggested by the descriptions, and under what sanction they are entertained, and should explain clearly how they are held to come under Code para 935 (1).
28	60.	Records folded in four breadthwise, instead of in two lengthwise	871.	28. It seems desirable that a modern system of folding foolscap papers longitudinally for record purposes should be uniformly ado

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				in all offices; and probably Government intended as much when they approved of the proposal made in my office note ✱ 938 dated 7th January 1888. If Government approve, I shall make this clear in the Standing Order ordered in G.O. ✱ 210 W dated 18th January 1888. The Executive Engineer's attention should be drawn to the latter part of code para 871.

Inspected

Major R.E.
Examiner P.W. Accounts
Madras

EP. 3/5.
9/5.

" 2984 W ay 11.
" 1063 W ay 16.4.87
" 94 W ay 11.1.88
" 124 S ay 9.2.85
" 686 S ay 14.10.86.
" 471 W ay 15.2.87
" 1653 C ay 21.4.88.
" 912 W ay 20.8.88
" 210 W ay 18.1.88.
" 1312 W ay 13.5.87
" 3869 W ay 21.12.86
" 1666 W ay 30.6.86
" 958 W ay 19.4.82
" 914 W ay 12.4.82
65 & C 16.2.88

From.

Major C.H.P. Christie R.E.
Examiner P.W. Accounts
Madras.

1st Circle: to S.E. No 985 KS
16-7-88

To. R/12.5.88

The Secretary to Government
Public Works Department.

O.R. No. 1469 79.5.88

Kistna Western Division.

Notes of inspection
by H. Raines, Esquire, of the
office of the Executive Engineer—
Forwards— with
the accompanying summary
and remarks, for the information
and orders of Government.

O/1715

2nd Circle.

16th July 1888.

From.

J. Hannan Esquire.
Superintending Engineer,
II Circle.

To

The Chief Engineer,
Public Works Department,
Madras.

Enclosures 2.

Sir,

I have the honor, as requested in para 2 of G.O No 1559 W dated 28th May 1888, to return herewith, the Assistant Examiner's Inspection Notes with the Executive Engineer's replies thereto in original.

I have the honor to be
Sir
Your Most Obedient Servant

J. Hannan
Superintending Engineer
II Circle.

Compared

25 ENCLOSURES 2
P. W. ACCOUNTS

No. 2782 Cd/23 July 1888

From,

The Suptg. Engineer,
2nd Circle.

To C

For favor of remarks.

14.7.88
For S. W.

To,

The Chief Engineer,
P. W. D.

Dated 16th July 1888.
Rec'd 20.7.88

No. 2066 dt 14.8.88
Encl: 2

To W.

No. 985 KS.
Enclos: 2.

Returned with the following remarks:-

Kistna Western Division.
Notes of Inspection by the Deputy Examiner, of the Office of the Executive Engineer ——
Returns the —— with the Executive Engineer's replies to the several points noted by the Examiner.

2. Item 4 of summary. The rule should be observed, a voucher may be altered to do duty a second time, unless plainly defaced.

3. Items 10, 11 and 13. The question involved in these items will be reported on separately.

4. Item 16. Further report will, it is presumed, be furnished regarding the settlement of the dispute with the piece worker, referred to in para 18 of report.

5. Item 21. A report will, it is presumed, be submitted.

6. Item 22. The lime should have been charged off when issued to the work concerned, whether an estimate was sanctioned for it or not; and the Executive Engineer should see that this rule is observed in future. Materials for a specific work should, even when in store, be charged to the work concerned (vide Code para 1648), and a fortiori they must be charged off when issued from store.

7. Item 26. Both the men should be treated as establishment and sanctioned as such. The punt business is not a "work" within the meaning of Code para 935; it is part of the continuous and permanent business of the division.

C.

8.
Aug. 1888.

To