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No 3638 W

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 17th November 1888

Read the following

From
The Superintending Engineer, Kistna Eastern Division, (No. 2517/72 dated 23rd October 88)

Communicating the Deputy Engineer II Circle for the information of the Executive Engineer, Kistna Eastern Division.

2. The Examiner's proposals in regard to the position, duties and responsibility of a divisional accountant are awaited. It is not considered desirable to lay down any hard and fast rules for the distribution of work

No 836 C dt/30.3.87
" 2728 C dt/9.8.86
" 2254 W dt/8.9.86.
" 2391 W dt/21.9.86.
" 235 J dt/15.3.82
" 1073 W dt/1.5.82
" 686 C dt/25.2.87
" 1730 W dt/9.7.86
" 520 W dt/14.2.88
" 421 W dt 22.2.86.
" 508 W dt/21.2.87
" 1529 W dt/23.5.88
" 2901 C dt/1.8.88
" 2987 C dt/7.8.88
" 916 W dt/20.3.88

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No 3638 W dt/17th November 1888

among the office establishment of a division.

3. With reference to the Examiners remarks on item 5, the prop. fee sug that were it desirable to levy and change fees the matter would have been brought to their notice by the Supt Engrs.

4. Adverting to item 6, it is observed from the Executive Engineers report that a register of leases lands in given out on lease is maintained. Should the Examiner consider that the Registers maintained

the subject of these fees is under consideration.

on the purpose indicated require revision should submit proposals for consideration.

The Supt Engineer will explain the circumstances & authority under which he had an advance of 800, and the Executive Engineer should be directed to submit further report on subject of item 18.

1888

No 2 make of necessary to overpayment incurred in item 4 should be reported. The Examiners remark that he has no means of ascertaining the

Notes of inspection by A. Rainer Esquire, Deputy Examiner P.W. Accounts, Madras, of the office of the Executive Engineer Kistna Eastern Division on the 13th to 18th February 1888.

The above office was last examined by an accounts officer in February 1887, vide report printed with G.O. No. 508W of 21st February 1887. The present Executive Engineer Mr. J. Traill Executive Engineer 3rd Grade took over charge on 19th September 1887 from Mr. Majoribanks, Assistant Engineer 1st Grade, who was then officiating in charge during the absence of Mr. Burton, the Executive Engineer on privilege leave. M. R. Ry. K. Jagannatham Pantulow is still the accountant.

2. In addition to its area at the time of the last inspection, this division now comprises what was then the Gudivada Division, which was amalgamated with and became a sub-division of the Kistna Eastern Division, in the terms of the Chief Engineer's Memorandum No. 686 C of 25th February 1887.

3. The difference in the expenditure of the division caused by this amalgamation is shown by the following figures:—

Month 1887	Expenditure	
	in 1886 Rs.	in 1887 Rs.
October 1887.	16,972	25,037
November 1887	16,011	23,006
December 1887	18,849	23,181
Average for 3 months.	17,277	23,741

4. The correspondence of this division compares with that of the Presidency Division which was thought to be very heavy, as follows:—

Division	Letters registered from 1st April to 30th September 1887	
	Received	Issued
Presidency	2136	2023
Kistna Eastern	2949	3056

also unofficial references and notes, Petitions &c. which are not registered, and which do not appear in the above figures, occur more frequently in this than in the Presidency Division.

5. The accountant is the manager of the office and has so distributed the work as to leave himself insufficient time for his legitimate duties as accountant - the clerical work which is done by him such as the distribution of all papers, drafting of endorsements, progress reports, and many non-account letters besides stamping all letters received in the office⊗, and scrutinising every thing whether of an accounts character or not, on its way to the Executive Engineer after disposal, is very various and heavy, and calls for very little of that particular skill essential in an accountant, and occupies time which would be much more usefully employed on legitimate accounts

⊗ This is properly the duty of a duftry or moochee or peon - the accountant does other work of a similarly simple character.

accounts work. Considering the accountant's responsibility for his accounts, it seems improper that he should be allowed such extra work as the above, because where the accounts are so varied and heavy as in this division, his time is wholly required for his duties as accountant: moreover all work in excess of those duties, involves overtime, and the accountant of this division though working every day for probably 9 hours, Sundays and holidays inclusive, has neglected many important accounts duties. This accountant, like others, attaches much value to being considered the manager of the office - the reason being that it gives him certain influence, as without it he would not have command of any clerk, and would himself be practically subject to the authority of the Head Clerk. It seems on every account desirable that the superiority of the accountant (who is an upper subordinate attached to the Executive Engineer's office) to the Head Clerk (or correspondence clerk) whether the latter is styled manager or not, should be clearly stated in the Code, as there is undoubtedly much misapprehension on the subject at present.

6. The sub-divisional arrangements now are as follows:—

Name of Sub-division.	Name and rank of Sub-division officer.
Head Quarters Sub-division	Mr. A. A. Moss, Assistant Engineer 2nd Grade, Bezwada.
Northern Sub-division	M. R. R. T. Subramania Iyer, Avergal, Superviser 1st Grade, Bezwada.
Southern —— Do. ——	Mr. W. A. Mathews, Sub-Engineer 3rd Grade, Masulipatam
Gudivada —— Do. ——	Mr. C. H. D. Marjoribanks, Assistant Engineer 1st Grade, Gudivada.

each sub-divisional officer has a drawing account.

7. × × ×

8. The imprests and imprest holders are as follows:—

By whom recouped.	Name and rank of imprest holders	Amount of estimate
		Rs.
Mr. A. A. Moss, Assistant Engineer 2nd Grade, Bezwada.	Sergeant T. G. Blake.	200
Mr. W. A. Mathews Sub-Engineer 3rd Grade, Masulipatam.	Meer Saduradeen Sahib Bahadur overseer 3rd Grade.	150
	M. R. R. K. Krishna Row Naidoo, Delta Superintendent 2nd Grade.	50
	M. Shaik Ahsan Sahib Delta Superintendent 3rd Grade.	50
Mr. C. H. D. Marjoribanks, Assistant Engineer 1st Grade, Gudivada.	M. R. R. T. Ramanujam Pillay, Supervisor 2nd Grade	700
	M. R. R. K. Ramadoss Naidoo Delta Superintendent 1st Grade.	200
	Abdul Razac Sahib Delta Superintendent 2nd Grade	50
	M. R. R. M. Ayyanna Naidoo Delta Superintendent 2nd Grade	50.

The imprests are recouped with frequency and punctuality.

9. There are three Lock Superintendents viz (1) Bezwada (2). Masulipatam Tidal Lock and (3) Tadivada Lock, which was opened for Traffic in January 1888.

The Bezwada Lock Superintendent only remits his collections to the sub-division officer when the amount collected exceeds Rs. 50/. The other Lock Superintendents remit their collections into the treasury direct and send in the extracts of their Remittance Books and counterfoils of toll tickets generally every month to the Ancut Superintendent, when they are embodied in that officer's book, and are afterwards brought to account in the sub-divisional officer's cash-books.

The Lock Superintendents have not furnished any security.

During the months of November and December 1887 and January 1888, the Lock Superintendents collected the following amounts.

	November 1887 Rs. A. P.	December 1887 Rs. A. P.	January 1888 Rs. A. P.
Bezwada Lock Superintendent	1155 — 8 — 0	1,234 — 8 — 0	1,393 — 8 — 0
Masulipatam Lock Superintendent	171 — 0 — 0	180 — 8 — 0	348 — 8 — 0

10. The Ancut Superintendent, who gives no security, has the collection of license fees (the licenses being signed by the Executive Engineer) and tolls on boats

and

and parts, and sends such collections to the Sub-divisional officer about 4 times a month. His cash book shews a receipt on 13th February 1888 of Rs: 62-12-0, which had not on the day of inspection of these accounts (17th February 1888) been paid to the Sub-divisional officer. It would be well if all monies were paid into the treasury the same day as received, there being no impediment to such a practice.

He keeps the following books.

(1) Cash-book.
(2). Register of Toll fees
(3). Register of boats licensed.

The last of these Registers (3) should shew the measurement of all boats licensed, as per para 4 of the Revised Navigation Rules dated 20th March 1883, as well as the name and rank of the officer who made each measurement. The navigation Receipts are not accounted for according to any authorized system - there being no rules on the subject. It would be well if some regular system was ordered, as the traffic of all these East Coast Canals is fast increasing. The navigation accounts are not checked in the Executive Engineer's Office by the divisional accountant, the same remark was made in para 7 of last report.

11. According to para 17 of the revised navigation rules for the Godaveri Kistna and Buckingham Canals, "a wharfage tax fee of one anna per ton on the registered tonnage will be charged on each boat loading at any place on the canal bank, which shall be declared to be a wharf × × × and which shall be duly notified as such in the Gazette - a similar charge will be levied on each boat unloading. When a wharf has been declared, boats will be prohibited loading or discharging cargo, except at the wharf." It is not known whether the wharf at Bezwada, which is probably the most important on the canals of this Presidency, and which cost about Rs: 35,238, has ever been proclaimed a wharf in the above sense. There are no wharf fees collected. The cargoes landed and shipped at the Bezwada wharf during the half year ended 30th September 1887 aggregated 47,592 tons, which under the above rule would have yielded Rs: 2974-8-0 in wharf fees.

12. There are receipts in the sub-divisional cash extracts, representing rent of berm lands, let out by sub-divisional officers to parties requiring the use of such land. Under G. O. No. 235 I of 15th March 1882, the tenant in each such case should hold a printed certificate of permission from the Executive Engineer - but the form there prescribed is not now in use - only a written chit being given to each tenant by the sub-divisional officer by way of permit.x No record is - maintained in the Executive Engineer's office of berm land so rented. If the sub-divisional officers are to continue renting such land, it is desirable that the prescribed printed forms of permit in trefoil should be used, a book of such forms being arranged - numbered like a cheque book, one foil being given to the tenant and another being sent to the Executive Engineer, in whose office a register of all berm lands rented and rent received might well be kept. These are mere suggestions, however, the regulation of such matters resting

x The ancient superintendent at Bezwada also grants these permits.

resting under the rules (note to Code para 261) with the Superintending Engineer.

13. Since December 1887 the payment of all local labor (at Bezwada and Sitanagaram) has fallen on the cashiers. Nominal Muster Rolls which have reached him for payment signed by the ancient Superintendent and sub-divisional officer were often found to contain the same charge twice over. Nominal Muster Rolls previous to the above month, which were paid by the ancient Superintendent - himself were also found to contain many such double charges. The ancient Superintendent in admitting the frequency of these overcharges, has lately suggested that they are caused by the practice of making Nominal Muster Rolls for irregular and uncertain periods, which he says prevents check, but if he could not exercise a proper check over the rolls, his duty was to bring his difficulty in doing this essential duty to notice - when it first arose, instead of delaying intimation of it till when (months afterwards) explanation was called for. The following

work

work abstracts contain such irregularities as the above. ~~Work abstract for clearing publick~~ Work abstract for clearing rubbish & and opening new quarries at Sitanagaram (estimate Rs: 1800) for July 1887.

—Do— for Stone Manufacture at Sitanagaram for July 1887.

—Do— for Stone Manufacture at Bezwada for May 1887.

—Do— for Mortar Manufacture at Bezwada for March 1887.

—Do— for Lime Manufacture at Do. for March 1887.

—Do— for Constructing wall along river bank below anicut for March 1887

—Do— for Constructing Landing stage below anicut for March 1887.

and Nominal Muster Rolls (1st to 10th December 1887) for constructing new workshop buildings at Bezwada and constructing police huts at Bezwada

14. The arrears of one Nominal Muster Roll are not brought forward in part II of the next Nominal Muster Roll, but a separate roll for arrears is prepared - the result being a waste of forms and some confusion in accounting. It is in contemplation to renew the

the anicut superintendent's imprest and allow him to make payments to labourers his imprest being recouped by the sub-division officer. It would be much better to leave all local payments to the cashier under Code para 1770. Code para 1771 is not observed at present; under this rule a written order from either the Executive Engineer or the head quarters sub-division officer (as the case may be) is requisite previous to the payment of any money by a cashier.

15. The expenditure in the sub-divisional workshops is disbursed by the head quarter sub-division officer when he is in Bezwada, but when he is absent, he leaves the key of his cash chest with his clerk, who pays the superintendent of the workshops whatever he (Sergeant Stumbly) requires for workshop disbursements. This is an arrangement objectionable in every respect. The code though allowing a cashier (or a clerk to carry on the duties of a cashier) to an Executive Engineer (Code para 1638) expressly orders

in para 337 that sub-divisional officers are in the absence of a cashier to do the cashiers work themselves. The sub-division officer could not therefore entrust money to another for payment, unless it were the cashier; and payment by his clerk is contrary to Code para 1771, as well as other rules. The more regular way of making payments for certain workshop disbursements in the sub-division officers absence, would lie by allowing the workshop superintendent, if the Executive Engineer thinks it necessary, under Code paras 1573 and 1575- an imprest, but there seems no reason why the cashier from the Executive Engineers office should not make all cash disbursements in the workshops, as well as elsewhere in the vicinity. It is in stations such as Bezwada and Dowlaishweram that the cashier becomes especially useful- being free of other work, his payments of labor can be made at well understood times and places, so that the risk of unpunctual

or

or incorrect or non-payment or double payment of any man is much lessened. Moreover there is perhaps an advantage in the comparatively disinterested footing on which he stands.

16. Entries in imprest accounts are often very vague, those on the charge-side generally running "Paid as per voucher". Code para 1736 requires more detail than this- it may be generally regarded as necessary to give in each entry the individual to whom, for what ~~that~~ kind of service and for what period, the payment was made, and to what estimate the payment is chargeable. the foregoing remark is also applicable to the cash extracts and in a less degree to the Executive Engineers cash book.

17. <u>Constructing bridge on Vadlamanad affluent- estimate Rs: 9.520.</u>

The mark of watcher P. Subbanna given in acknowledgment for payment of his salary for December 1887, has

not

not been attested by witnesses.

18. The following vouchers in support of the divisional cash book have not been initialled by the Executive Engineer in token of having passed them, vide Code para 311.

Voucher number	Date	Particulars Nominal Muster Roll.	Amount Rs	A	P.
40	9th February 1888	Nominal Muster Roll.	115	15	4
41.	Do.	Do.	141	7	8
42.	Do.	Do.	31	14	9
43.	Do.	Do.	1	8	4
44	Do.	Do.	2	4	8
52	Do.	Do.	2	6	6
53	Do.	Do.	4	10	0
54	Do.	Do.	40	0	4
55	Do.	Do.	3	5	4
56	13th February 1888	Do.	8	3	8
57	Do.	Do.	16	7	4
58	Do.	Do.	0	4	0
59	Do.	Do.	11	3	8
60	Do.	Do.	4	2	6
61	Do.	Do.	0	6	0
62	Do.	Do.	0	4	0
63	Do.	Do.	43	7	3
64	Do.	Do.	4	7	3
65	Do.	Do.	19	0	0
66	Do.	Do.	0	7	0

19. In the cash book and cash extracts, the certificate of having posted the cash abstract book provided in Form No. M 3, has not been signed.

20. Excavating Komaravole affluent estimate Rs: 12809, voucher No. 193 of 23rd January 1888. There are original and duplicate vouchers both stamped. This is unnecessary, Code para 1644 allowing of certified copies of vouchers, which unless signed by the payee, need not be stamped.

21. The sanction of the Superintending Engineer was not obtained for the purchase of a rubber stamp, costing Rs: 10/- on 6th January 1888. Under Code para 320, clause (1), the Executive Engineer appears to have no authority to incur such charges.

22. The following vouchers were not available at the time of audit for the reasons assigned in each case.

Voucher number	Particulars	Amount			Reason.
23 of 5th December 1887	Nominal Muster Roll.	10	11	6	Not produced, having been returned to Head quarters sub-division officer with remarks.
32 Do.	Do. 11th October to 20th Octr 1887	3	12	9	Do.
74 of 10th December 1887	Do. 11th to 20th November 1887	12	0	6	Do.
87 Do.	21st to 30th Do.	12	2	9	Do.
99 of 14th December 1887	Do. Do.	4	2	8	Do.

Voucher number	Particulars	Amount			Reason
100 of 14th December 1887	Nominal Muster Roll 21st to 30th November 1887	1	13	0	Not produced, having been returned to Head quarters Sub-division officer with remarks.
2 of 5th January 1888	Advance paid to Mr. Hannan, Superintending Engineer	600	0	0	Do. not having been received from the Superintending Engineer's Office.
17 of 4th February 1888	General Establishment Salaries	268	6	9	Do. not having been received from Supervisor.
20 of ___ Do. ___	___ Do. ___	78	0	0	Not received from Delta Superintendent.
23 to 25 of ___ Do. ___	___ Do. ___	0	0	0	Not received from parties concerned.
28, 29 and 31 of Do.	___ Do. ___	0	0	0	___ Do. ___
35 of 7th February 1888	___ Do. ___	55	0	0	___ Do. ___
37 ___ Do. ___	___ Do. ___	58	0	3	Not having been received from Superintending Engineer's office.
38 ___ Do. ___	___ Do. ___	22	5	0	___ Do. ___
45 of 10th ___ Do. ___	Amount paid to Treasury Officer for service books	3	3	0	Not having been received from the Treasury Officer.
61/374 of 21st January 1888	Arrears of Labour as per Nominal Muster Roll from 21st to 30th December 1887	6	11	0	Not having been received from Southern sub-divisional officer.
46 and 47 of ___ Do. ___	Salaries of Surveyors and their establishment chargeable to surveying the Thishna River	118 and 132 respectively	2 12	7 5	Not having been received from Surveyors.
59/372 of 20th January 1888.	Arrears of Labor as per Nominal Muster Roll from 1st to 15th December 1887	11	2	0	Not having been received from Southern Sub-divisional officer

23. Maintenance of Main Canal estimate Rs: 9560. Labor from 21st to 31st October 1887 was paid on 5th December 1887- the Nominal Muster Roll having been received in the divisional office on 18th November 1887.

24. Constructing Treasury Office in front of Treasury at Gudivada Taluq Cutcherry, estimate Rs: 1170. Vouchers numbers 20/165 of July 1887 and 46/191 of July 1887. The payments on account of labor are certified to have been made by V. Gungyya Sastry, taluq overseer, but the payments were actually made (according to the initial of the paying officer) by M. Appanna, Delta Superintendent, by whom also the coolies were mustered.

25. The following voucher, which ought to have been sent to the Examiner, was not so sent.

Voucher No.	Particulars	Amount Rs.
60/307 of July 1887.	Petty Supervision on Constructing Bridge at Kadavakolli, estimate Rs: 7,723.	19-1-0

† (1) Bars Iron of sorts
(2). Sheets Iron.
(3) Do Copper
(4) Linseed oil Raw
(5) Do Boiled
(6) Rafters' Nails

26. Certain articles† of European manufacture valued Rs: 4,677, have been purchased in the local market without the previous sanction of Government, as required by appendix 4 (16-4).

It

It was stated that the sanction of the Government would now be obtained.

27. With reference to para 7 of the inspection report printed with G. O. No. 4217 dated 22nd February 1886, the only way of ascertaining how far the number of contract agreements is complete, and how far deposits have been paid up in accordance with such agreements, is by examining the register of accepted tenders, or the register of contracts etc., and in this division there was no such register posted up to date. It is true that there is no such register ordered in the Code, but this is an omission which can easily be remedied. Such a register was at one time ordered, for among the questions to be answered, in the printed form (981) for the examination of an Executive Engineer's Office by a Superintending Engineer, there is one (No. 94). "Is there any register of accepted tenders kept up".

The form recommended is as follows:—

Name of Contractor or Storekeeper.	Date of accepted tender and amount of earnest money.	Date of agreement and reference to the bond if any.	Whether Contract or Piecework, and if the former, the sum involved	Remarks.	Folio of Contractor's Ledger	Particulars of deposit	Date of deposit	Amount of deposit

such a register, though not always perhaps in form similar to the above is kept in many divisions, being found indispensable. It is impossible without such a register to have any complete check upon piece workers or contractors' agreements or bonds, as regards either number or quality. Similarly the only index for testing agreements with contractors or piece workers, as to the real character of either agreement and the completeness of the contractors' ledger, is of course the examination at these inspections of all such agreements, but in this division there were no such agreements shewn, all such documents being it was said, in the sub-divisional offices.

28 The works in this division are generally done by piecework and departmental agency. Agreements with pieceworkers are generally concluded by sub-division officers, who do not invite tenders but choose their own men, sending the agreements to the Executive Engineer for approval, which are then returned to the sub-divisional officers concerned for record. Agreements with piece workers were not therefore available for inspection.

29. There were about 280 works in progress in December 1887. 125 work abstracts were prepared in the divisional office for that month. In preparing the work abstracts for works estimated to cost more than Rs: 200/ and up to Rs: 2500/, the quantities of work done are not shewn, which is a breach of Code rule 1760, V.

30. In the register of works the particulars of the Bantumilli Canal improvements expenditure to end of December 1887, Rs: 2483-2-0, are not posted. Explanation being that the original estimate requires revision. The work is stated to be suspended for the present.

31. The expenditure on the Masulipatam Canal annual repairs, an estimate for which has not yet been sanctioned, has not yet been booked from October to December 1887, although there has been outlay in those months.

32. The accounts of work "closing breaches of left river bank" are is also not posted in the register of work, although there has been an expenditure of Rs: 2667-6-1, the excuse given, being that there is no sanctioned estimate for the work.

33. Work vouchers for the following works have been submitted to the Examiners office for December 1887 although under Code para 1909 II their submission is not required.

Name of work.	Amount of estimate. Rs.
Excavating Tadimada channel.	2544
Do Jwampudi branch.	2920
Constructing a bridge on Vadlamanad affluent	9520
Do on Komavavole affluent	3500
Do over the Chendraya drain on Argole road	8355
Do a waste weir to Velagaleru Balerow Tank	2722
Do a surplus weir to Kotteru Tank	2925
Do a bridge on Pyres Canal at Kodavakollu	7723
Do a drop bridge at 13 miles 9 chains of Dosapandi channel	3160

34. For fourteen works which are now in progress there are no sanctioned estimates. The expenditure on these works to end of December 1887 amounts to Rs: 32839 as follows:—

Name of work.	Amount expended to end of December 1887. Rs:
Constructing Head sluice to Chewrkodu	557
Do Narsayapalem channel	1148
Regulator to Narasayapalem channel	437
First regulator to Sitanapalli channel	462
Regulator at 1/2 a mile of Do	574
Excavating Sitanapalli channel	5661
Constructing Ramavaram channel new head	574
Do. Tadimada Lock channel	361
Do. Regulator to Ramavaram channel	68
Closing breaches of Ellore Canal	50
Annual repairs to Masulipatam Canal	20242
Closing breaches of Chintalakodu	31
Clearing silt in West Tammilern	7
Closing breaches of left river bank below anicut	2667

35. The preparation of work abstracts is not generally put in hand until the beginning of the month following that to which the work abstracts relate.

36. Tenday reports are not generally stamped with any date stamp showing the date of their receipt in the divisional office.

37. Neither the initials of the accountant nor those of the Executive Engineer on work abstracts are dated.

38. Manufacture of stone at Bezwada, estimate Rs: 15000, Manufacture of stone at ~~Do at~~ Pitanagaram, estimate Rs: 10000. The Registe

of works regarding these operations has not been posted month by month. Transactions from April 1887 were posted in pencil and have only been inked in February 1888. The accounts of the quarries at Bezwada are now kept distinct from those of Sitanagaram. According to part 3 of the work abstract for the stone manufacture at Bezwada, the arrears are Rs: 590-13-5, while the register of works shows them as Rs: 768-13-2, the difference which should appear in the pieceworker's account does not so appear. The difference was traced back to July 1887, when it was found that the bill of a pieceworker for the exact amount of the discrepancy Rupees 177-15-9, but which was not entered in the pieceworker's account, form M 16, had been taken to account as regards value of work done in the above month. The above bill did not bear the pieceworker's name or date of measurement, but is said to have been paid in August 1887 to the following men:—

Papayya (stone manufacture at Sitanagaram) Rs: 120-0-4 and Sanyasi (stone manufacture at Bezwada) Rs: 37-15-5; these sums, paid in August 1887, instead of

of restoring the equilibrium between payments made and work done, again increased the value of work done. The necessary adjustment will be made, i.e. the value of work done against the stone manufacture at Bezwada will be reduced by the above amount

39. Constructing Lingala ramp estimate Rs: 438. The work abstract for this work for August 1887 shews arrears amounting to Rs: 19-6, while the register of works shews them as only 2 annas. The error is in the work abstract, the arrears of the previous work abstract were not correctly brought forward in the work abstract for August 1887.

40. Excavating Inampudi Drain, estimate Rs: 51610. According to the registes of works the arrears due were Rs: 1918-12-10 at the end of December 1887 - but the work abstract shews Rs: 21-1-0. Adding to this the arrears due to pieceworkers according to form M 16 for December 1887, the total arrears would be Rs: 1750-8-0, or 168-4-10 less than shewn in the register of works. The difference was traced back to July 1887, in which months work abstract, although the value of work done by the following pieceworkers was taken to account, the total value of work and arrears being increased, the arrears

were

were omitted in the pieceworker's account, Form No. M 16.

Name of pieceworker.	Value of work done Rs. A. P.
July 1887. M. Veerabhadriah	139-7-8
" G. Basavadu.	22-5-6
" U. Jiyar.	6-7-8

Of the above three amounts, the latter two were paid in January 1888 and the first item (Rs 139-7-8) is still outstanding (since July 1887). The omission of arrears was due to one clerk preparing the work abstract and another clerk the pieceworker's account (Form No. M 16) without comparing one with the other. If the accountant had checked the work abstract and the piece worker's accounts etc. prepared by the clerks, the difference could not have existed now.

41. The supervision of the accountant over the duties of the clerks working under him is deficient both in quality and quantity. Although he cannot perhaps consistent with other duties check all work abstracts in detail, he could at least check the accounts of arrears and of materials at site. This is however seldom done by the accountant.

42. The following sums due to pieceworker are outstanding for a long time.

Name of pieceworker	Name of work	Amount due Rs. A. P.	Since when	Cause of non payment
T. V. Subramaniam	Excavating Ramavaram Right bank Masavaram Channel.	49 0 0	March 1887	Owing to banks not being sectioned
K. Subbarayu	Repairing Bantumilli Canal.	11 0 0	do.	
B. Narinedu	Extending Mother channel	148 0 0	August 1886	
"	Raising banks of Bantumilli Canal.	98 0 0	do.	
"	Repairing Pullern Canal	196 0 0	do	
L. Venkatachalam	Excavating Gudivada Channel.	17 0 0	March 1887	
"	Excavating Dosapad channel.	35 0 0	June 1887	
G. Venkatachelam Pantulu	Constructing Linigavaram channel head sluice	4 0 0	do.	
"	Excavating Indupally channel.	9 0 0	do.	
"	Constructing a bridge at 3rd mile on Kunderu channel.	16 0 0	do.	
"	Constructing a road dam at 8/8 mile of Nundumur road.	14 0 0	do	
"	Constructing Konipad ramps	9 0 0	do	
"	Constructing cattle ramps on north side channel.	8 0 0	do	
"	Constructing Tadinada or Tidal Lock.	29 0 0	do	
"	Excavating 1st Distributary Tadinada channel	39 0 0	do	
"	Constructing culvert under Ryves Canal	19 0 0	do	
"	Constructing yallavarru Malapalli ramps.	16 0 0	do.	

Withheld pending final inspection of work.

Name of piece worker	Name of work	Amount due R	A	P	Since when	Cause of non payment.
G. Venkatachelam Pantulu	Constructing a head sluice to Veliarally Kodu	11	0	0	July 1886	Withheld pending final inspection of work.
"	Constructing a drop at 14 mile 61 chains of Bosapadu channel.	18	0	0	do	
"	Constructing a bridge over the Junction Canal.	13	0	0	March 1886	
K. Subramaniam	Excavating Pasalapudi branch.	56	0	0	March 1887	
G. Suriah.	Excavating Golivepalli branch.	107	0	0	June 1887	owing to banks not being sectioned.
"	Excavating North side channel.	114	0	0	May 1887	
P. Venkata Vemgopalrow Naidu	Excavating Lazzabanda drain	277	6	4	June 1887	
M. Veerabhadriah	Excavating Inampudi drain	223	7	8	do	Will be paid shortly.

43. In the case of the following works of the late Gudivada Division (now the Gudivada Sub Division of this Division), the materials at site as reported by the sub-divisional officer from time to time, do not agree with the balances stated on the work abstracts stated and register of works - the balances at the time of amalgamation appear to have been correct, but a difference has subsequently arisen through the work abstracts being posted from incorrect tenday reports - the issues to works in tenday report having been given inaccurately - the difference are as far could be gathered as follows -

Sheet No.	Name of work.	Amount of estimated cost	Value of materials at site at time of amalgamation		Balances on 31st Dec 1887		Remarks.
					As per Statement from sub. divisional officer	As per work abstract and register of works	
		Rs.	R	A P	Rs A P	Rs A P	
1	Constructing Kujarum Lock.	20725	395	2 0	nil	73 2 4	The sub-divisional officer states that the materials must have been used up in the work long ago.
2	Constructing a tidal lock at Gudivada	31930	12598	5 10	Not valued	2559 13 11	The sub-divisional officer's statement shows quantities of materials and these do not agree with the quantities shown in part II of work abstract
3	Constructing a surplus weir at Gudivada	30755	230	0 1	nil	88 3 7	same remark as against item 1.
4	Constructing Kanakapurum Lock	25362	3485	1 6	Not valued	2405 7 0	do. 2.
5	Constructing a lock weir at Komalapuram	3030	169	14 11	do	23 1 7	do
6	Constructing culvert under Ryves Canal	10950	401	14 9	do	488 2 1	The sub-divisional officer's statement shows only 25 cyds of rough and apron stone.
7 8	Constructing a bridge over Chendraya drain	8355	852	10 3	nil	411 12 0	
	Constructing a bridge on Komaravole affluent.	3500	912	1 8	Not valued	153 0 11	See remark against item 2.
9	Constructing a drop bridge on Broad road channel.	3160	289	6 6	do	39 1 1	do.
10	Excavating Chinakomalam affluent	7907	6	8 0	do	6 8 0	Not returned by the sub divisional officer in his statement.
11	Improvement to Pallern	6210	3	4 10	do	3 4 10	
12	Excavating Inamidi drain	5986	2	4 6	do	2 4 6	

In the case of the following works to other sub-divisions, there are discrepancies in the materials at site account.

Name of work.	Amount of estimated cost Rs:	Balance as per last Store Account received from the sub-divisional officer	Balance as per work abstract and requisite of works R & A 8	Remark
1 Relaying with black granite the under sluices, Bezwada.	4,610	547	7 2	The work abstract shows a balance of 92½ cft of granite stone, whereas the sub-divisional officer's statement of actual balance submitted on 9th January 1888 shows only 74 1/3 cfts of the same material.
2 Constructing a bridge on Vadlamannad affluent.	9,520	1858	8 5	The sub-divisional officer's statement shows quantities only and these do not agree with the quantities shown in the work abstract.
3 Constructing Landing stages below anicut.	2,566	1118	11 4	3·12 cfts of cut stone valued Rs: 25-13-4 and 7 guard stones valued Rs: 7-0-0 do not appear in the sub-divisional officer's statement.

45. Excavating Dammidi drain, estimate Rs: 5986, Gudivada sub-division. The total outlay up to date on this work is Rs: 5106-1-2. The total

There have been no transactions on this work since April 1886. If the work is completed, a completion report should be sent in. The balance of materials at site since April 1886 is Rs: 2-4-6.

46. In the headquarters sub-division measurement lists are not submitted in support of bills - the measurement books themselves being so submitted - measurement in measurement books are sometimes not signed by the sub-divisional or divisional officer.

47. Measurement sheets are not cancelled as required by Standing Order No. 158 of 1885, Form No. M 19. But the books are so cancelled, some measurement books bear indication of having been checked in the division office with lists on their coming up from sub-divisional offices.

48. In the case of the following works, the tenday report was not used though apparently necessary.

Name of work.	Amount of estimate.	Work abstract under notice.
	Rs	
Excavating Lazzabanda drain	59,843	December 87
Annual repairs to Masulipatam Canal	Not yet sanctioned	November 87
"	"	December 1887
Excavating Tyammpudi drain	51,610	October 1887
Annual repairs of Masulipatam canal	15,454	December 1887
Constructing 4 new groynes of Rellu grass at Kottapeth	336	Decemb

49. The following sums are due from pieceworkers for a long time. These sums represent value of work redone departmentally, the work originally done by pieceworkers having been disapproved. All the sums belong to the old Gudivada Division. The sub-division officer is taking steps to recover these amounts.

Name of work.	Amount of estimate Rs:	Amount to be recovered from contractor Rs. A. P.	Name of Contractor	From what month outstanding
Constructing Kanakollu ramp	266	1 9 6		August 1886
Do Lingala ramp	438	0 2 0		May 1886
Do Rudravaram ramp	382	0 6 8		April 1886
Do Somalambapuram ramp	394	0 15 0		June 1886
Do Perikegudem ramp	428	0 4 8		April 1886
		0 15 0		July 1886.

, arrears are outstanding for a long time, and as it is said there is no likelihood of the amounts being paid, the unpaid arrears may be explained as such and completion reports expedited.

Name of work.	Amount of estimate Rs:	Amount to be recovered from contractor Rs. A. P.	Name of Contractor	From what month outstanding
Constructing Kanakollu lock	25362	29 3 3	G. Venkata chelam Pantulu.	May 1887.
Constructing a bridge on Komaravole affluent.	3500	29 4 0	do	March 1887
Constructing a bridge on Chendrayadrani	8355	44 10 9	do	July 1886
Excavating Peddalanka drain	65790	21 2 0	S. V. Subramanyam	July 1886
Constructing a drop bridge of Dosapad channel	3160	1/5 2 7 0	G. Venkata chelam Pantulu.	March 1887 October 1887

The last item of Rs: 5-7-0 due from pieceworker G. Venkatachelam Pantulu, is not shewn in pieceworkers' account, M 16. This will now be done.

50. There are trifling arrears (departmental) in the accounts of the following completed work and completion reports have consequently not yet been submitted. As these arrears

51. The following is a list of works completed and accounts of which are closed, but for which completion reports have not yet been submitted.

Name of work	Amount of estimate	Expenditure				Month in which completed.
	Rs:	Rs	A	P		
Constructing Gudivada ramp	526	663	10	8		June 1887
Do. Mondapad ramp.	606	628	6	11		May 1887
Do. Chinnavanagudem ramp	546	502	13	10		June 1887
Do. Rachapatnam ramp	300	203	3	0		August 1887
Do. Atruthegalapad ramp	290	243	14	6		September 1887
Do. Culvert over side drain along Ryve's Canal	360	363	4	4		June 1887
Fitting the screw shutters to west side channel head sluice	240	237	14	8		November 1887
Repairing lock Superintendent's and Lascars' sheds at Sitanagaram	250	248	6	5		do
Providing Seemachinta hedge around eastern division office	225	199	2	1		April 1887
Making a local fund quarry safe at the west end of No. 1 quarry Bezwada.	225	210	5	3		November 1887

52. The Sub-divisional workshop accounts are compiled in the workshops. They were checked and found generally correctly kept according to Code rules, but as regards the charges to jobs for wood used upon them, for instance to workshop job ct. 250, "Constructing lock establishment sheds at Kaukipad", logs of timber were issued from stock, measuring 255 cubic feet, at Rs: 1-3-0 per cft or Rs: 302-13-0. The sawing charges were Rs: 40-15-10 which were debited to the job. After completion of the job 35 cubic feet of goodwood remained unused, which was transferred to other works at Rs: 1-3-0 per cubic foot. There was therefore debited to job No: 250, (1) the cost of all sawing Rs: 40-15-10. (2) off cuttings and rubbish produced by the sawing (3) all good wood left after sawing which amounted to 172 cft. Leaving out the off cuttings and rubbish, these 172 cubic feet will have cost therefore Rs: 302-13-0 + Rs: 40-15-10 or Rs: 343-12-10. or about Rs: 2 per cubic foot. and there was credited 35 cubic feet of the good-wood, issued to other works at Rs: 1-3-0 per cubic foot, from which it is apparent that all the sawing and wastage of the logs fell upon the original job and none upon the job to which the remaining 35 cubic feet were issued. The refuse rubbish of the job was sold and proceeds credited to general charges, the reason of which is not clear. This (The foregoing) is merely an instance of what was stated by the workshop clerk as habitual in charging timber to works.

53. The initial accounts of the shops are in fair order. Debits to general charges were analysed. The percentage debited to jobs (7½ per cent on all works) by credit to general charges in 1886-87 exceeded the debits to general charges by Rs: 335-8-11 which surplus was duly credited to Irrigation Revenue. There was also a credit to Provincial Revenue for 24 per cent charged on all jobs done for others than the P. W. Department. It was seen that expenditure on all jobs of 1886-87 complete and incomplete was debited in transfer to indentors by the close of that year, so that there were no outstandings. (Code para 1810), notwithstanding it would be well if the divisional accountant saw more of the workshop accounts than he does. he now sees only the outturn statement, and it is impossible to say how far he checks it according to the above Code para.

54. There is one steamer in the Kistna Eastern Division, the "Alexandra". According to G. O. No. 1730 W of 9th July 1886, the use of this vessel by officers of the P. W. Department and other departments for travelling purposes should be paid for at tariff rates, but hitherto only private parties and officers of departments other than the P. W. Department have been so charged. P. W. Department officers have when allowed the steamer for travelling purposes paid nothing for the use of her.

55. The account of the steamer's expenses is kept so as to show separately the expenditure on idle days and that on working days, the former is charged to the maintenance estimate sanctioned as register No. $\frac{98}{87\text{-}88}$ Rs: 620.

56. The expenditure on working days which from April 1887 to January 1888 inclusive amounted to Rs: 339-5-1 has been met to the extent of Rs: 137 by recoveries from private parties and Government officers other than P. W. Department, leaving Rs: 202-5-1 due from, but not recovered from P. W. Department officers.

57. It is not known from what date G. O. No. 1730 W dated 9th July 1886 took effect, and orders on this point are requested.

58. There is a book presented to every officer using the steamer for a certificate of the hours between which the vessel was at work for him, and from this book all arrears of charges for P. W. Department officers can be recovered. Bills to those from whom recoveries have been made, have issued from the sub-divisional office and not from the Executive Engineer's Office, which has not had anything to do with the matter, or been cognizant of the procedure as compared with the rules on the subject.

59. The register of buildings is incomplete - Buildings belonging to the Gudivada Sub-division have not been included; the buildings having been only recently (i.e 14th February 1888) intimated, although the Gudivada Division was amalgamated with the Kistna Eastern Division in Febmary 1887. It is stated that the divisional register will now be completed.

60. For points engaged on delivering stone to the Gudivada sub-division, there

are.

are outstandings to be recovered from works in that sub-division, thus

Bill № 9 of 3rd July 1887 Rs: 41-4-0
" 16 " 31st August/87 " 38-0-0
" 21 " 8th October/87 " 31-0-0

The exact works to which the deliveries were made is said to be still under reference.

For plants engaged upon similar deliveries in the Kistna Western Division, it is understood that no charges are now made to that division, except for wages of crews. The Superintending Engineer having thus ordered. For plants otherwise engaged, the earnings in the shape of recoveries from works exceeds the expenses in the shape of repairs and crews - by Rs: 1049 in 1886-87. This amount has been credited to Irrigation Revenue. All the plants 53 in number are borne on the Tools and Plant return.

61. The printing press referred to in para 9 of the report printed with G.O. № 421 W dated 22nd February 1886 is now located in the workshops. All working expenses are debited to establishment contingencies, the plant having been charged to Tools and Plant, in the return of which it appears, excepting type.

There are no rules which apply to the account of such a concern, which accordingly are regulated by the Superintending Engineer under note to Code para 261. There is no register ordered for the record of all jobs, but one has been maintained lately though in an imperfect manner, jobs being entered not until completed. Such jobs aggregated from 27th August till 11th December 1887 a value of only Rs: 74-13-1, according to this register. The accounts of the press are not seen by the divisional accountant, bills to private parties going from the sub-divisional office and not from the Executive Engineer's Office. The following information should be obtainable from the accounts:-

(1) The full particulars of every job put in hand, mens' time employed upon it and its total duration and cost.
(2) Copies of all indents or orders, bills and invoices.
(3) A list of all type, its age and the place from which it was obtained.

62. In January 1887, 119 candies, and in March 1887, 193¼ candies of lime were paid for in transfer to the Kistna Western Division, the former by the Gudwada Division, and the latter by the

the latter by the Kistna Eastern Division, the total amount so paid being Rs. 1564-15-4, under the following circumstances. A gumastah in the service of G. Venkatachellum, a piece-worker employed in the late Gudivada Division, and afterwards in the Gudivada sub-division received from the Executive Engineer Kistna Western Division at different dates (exact dates not known) the above amount of lime; it being so supplied under the requisitions of the Executive Engineer, Gudivada Division. The transfer advices from Kistna Western Division were accompanied by the gumastah's receipts for the lime.

63. It is not known why the lime was so requisitioned or why the gumastah or the piece-worker was employed to take delivery of it, unless as is posible the piece-worker above named had on this occasion undertaken the carriage of the lime. This however is not certain.

64. The above lime was brought to account as stock in the monthly abstract of the month for which debit in each case was accepted, but it is said that the lime has never been in stock from the day it was made over to the gumastah in the Kistna Western Division.

65. On enquiry being made, the officer in charge of Gudivada sub-division stated in his No. 400 of 23rd June 1887, that the piece-worker under whom the gumastah took the lime, had charged candies 31 paras 4/4 as wastage and had put candies 88 paras 10 into works.

The sub-divisional officer added that the pieceworker had been reselling the lime to works of the Gudivada sub-division, as well as to private parties, charging also for conveyance of the lime from the Kistna Western Division. In his No. 836 of 27th October 1887 the Gudivada sub-divisional officer further stated that Venkatalchellam had also handed over candies 121 paras 11 of lime at Pamarru

66. The resales of lime by Venkatachellam to works in the Gudivada sub-division are stated to have been as follows:—

Date	Name of work.	Amount of lime	Amount paid by Executive Engineer Gudivada Rs A P.
19th December/86	Kamalapuram lock	Cum. yards 74 - 7	601 5 3
October/86	——— Do. ———	74 - 7	587 0 11
			1188 6 2

67. The present state of the piecework's account for this lime, will, if the above statements are correct, be as follows:—

Dr. Venkatachellam. Cr.

	Rs	A	P		Rs	A	P
Paid to Kistna Western Division in transfers for lime made over to piecework	1564	15	4	Handed over at Pamarru Candies 121. yards 11. at Rs: 5-8-0	668	8	5
				Wastage 31. - 4/4.	171	10	8
Paid to piecework in cash as above	1188	6	2	Kamalapuram lock C 148 - 4/4	817	13	7
				Balance	1095	4	10
	2753	5	6		2753	5	6

The balance due from lime on the above account being Rs: 1095-4-10. The balances due to the piecework for various works executed in the Gudivada and other sub-division still unpaid for, aggregate Rs: 205, and there are balances due from lime aggregating Rs: 228-8-0.

68. The account with the piecework including everything due to and from lime is (subject to the accuracy of the above) therefore as follows

Dr. Venkatachellam Cr.

	Rs	A	P		Rs	A	P
Lime account	1095	4	10	Balance due for executed works	205	0	0
Other accounts	228	8	0	Balance due by piecework	1118	12	10
	1323	12	10		1323	12	10

For such a balance due by the piecework, there is apparently no cover whatever. The lime was possibly lost sight of after the debits for it from the Kistna Western Division, were accepted; but it is not understood how the debits from the contractor for the same lime when debited to the Kamalapuram lock, could have been accepted by the Executive Engineer Gudivada Division, if the lime was really Government property all along.

69. The stock balance on 31st December 1887 as compared with the reserve stock limit is as follows:—

	Rs.	A	P	Reserve limit Rs	A	P
Small stores	1936	0	10	2500	0	0
Building materials	6564	11	1	12000	0	0
Timber	631	15	9	10000	0	0
Metals	10514	2	5	6500	0	0
Fuel	470	15	1	1500	0	0
Painters' stores	361	1	11	1200	0	0
House fittings	252	3	1	300	0	0
Miscellaneous	5883	2	0	6000	0	0
Manufacture of stock	13780	14	6	-	-	-
Land and kilns	2856	5	9	-	-	-
	43253	8	5	48000	0	0

G.O. dated 15th May 1882 and Superintending Engineer's No. 517 dated 20th May 1884.

70. It will be seen from the above that the balance against subhead "Metals" is much in excess of the reserve limit. The excess dates from May 1886. The balance at the debit of Land and Kilns account at the end of December 1887 was Rs: 2856-5-9 made up as follows:—

Unadjusted balance of expenditure on "Laying tramways in all quarries at Bezwada" Rs: 2218-14-8	*Expenditure on laying tramways estimate Rs 11,000 — Rs 5,479-0-2	
	Deduct debits to manufacture by credit to Land and Kilns to end of December 1887 — Rs 3,260-1-6	
	Balance Rs: 2,218-14-8	
Expenditure on clearing "rubbish and opening "new quarries" Rs: 637-7-1	(*clearing, opening)	
Rs: 2,856-5-9		

71. The stock accounts generally are in fair order, except that they are not always debited with stock on its receipt or until it is paid for — thus 835 logs of timber received in stock in December 1887 were not yet brought to account at the time of the inspection, payment having only just been made.

72. The consolidated Tools and Plant return was compared with the several sub-divisional returns and found to be generally in order. There are separate returns kept of provincial and irrigation tools — also for famine tools — but it was stated that lists of famine tools are not submitted every half year. This should be done in future. Famine tools are stocked and accounted for separately. All the tools have been lately counted.

The Tools and Plant returns for the current half year have been opened out and posted to the end of December 87

73. There is an item of Rs: 14/ outstanding in the miscellaneous advance schedule from February 1887. This is the unadjusted portion of Rs: 91 (on account of hire of pinto sent to Gudivada Division) transferred to this division from the late Gudivada division in February 1887 at the time of amalgamation, said to be due from piece worker G. Venkatachellam Puntulu; the sub-divisional officer Gudivada has been asked to recover this amount.

74 Pass books were produced for all deposits in the savings' bank. The following pass books should have been, but have not been sent to the Post office for the interest to be written up.

Date of deposit	Name.	Pass book	No.
21st June 86	M. R. R. Kamparti Ramdoss Naidoo	Rs: 300.	1188
—do—	Abdul Razack Sahib —	100.	1128

75. Claims for travelling allowance of office and petty establishment from March 87 to December 1887 (inclusive) were checked.

Clerk. S. Venkatakrishnamachariar was paid Rs: 5-8-0 (in June 1887) for 22 days from 8th to 27th April 1887 and 29th and 30th April 1887. This was not admissible under section 30 of civil travelling allowance Code unless with the previous sanction of Government, the clerk having stayed at one place Akumarru from 8th to 27th April 1887.

The claims for travelling allowance of lascars attached to the divisional office are generally noted in pencil, and in the vernacular, on slips of paper which do not bear the Executive Engineer's or a sub-divisional officer's initial.

In cases where daily allowance is claimed the hour of departure and arrival and places visited should be noted.

76. The service books for the following lascars have not been, but should be opened out.

Name.	Date of appointment
Abdul Rahiman.	1st April 1887.
A. Ramaswami	3rd June 1887.
M. Veranna.	7th June 1887.
K. Apparna.	13th February 1st

77. Remarks regarding the following service books are particularized in headings of Columns 3 & 5; a cross opposite to a service book in either column signifies that the remark in the heading applies to the service book.

Name	Rank	Date of last attestation.	Entries in the 1st page not signed by head of office.	Promotions, transfers &c. not signed by the head of office.
1	2	3	4	5
M. R. R. T. Subramania Dyer, averguil.	Supervisor 1st Grade.			X
Mr. P. Donhoe.	Overseer 2nd Grade.	24th December 1881 X		
Lal Hammed.	Lascar.	*		X
Abdul Rahman	Do.		X	
Buran Salib	Do.		X	X
E. Guriah.	Do		X	
M. R. R. K. Ramdoss Naidoo.	Delta Superintendent.	22nd December 1882 X		X
G. Ratnam	do Lascar.	*		
Mahomed Yacob.	Do.	5th April 1882 X		
I. Muthayaloo.	Lascar	27th May 1881 X		

78. The accountant is assisted by 6 clerks who among them post every accounts book and prepare nearly every accounts document in the Executive Engineer's office, the accountant's time being much occupied in clerical work. It is right to add that the present incessant ink work which so occupies the Executive Engineer, is caused by the want of a smart office manager or correspondence clerk. No divisional accountant could do what the accountant of this division has been endeavouring, namely the duty of the accountant as well as that of the correspondence clerk of this the heaviest office in the Presidency.

EXAMINER
No. 1412
2 AUG 1888
ENCLOSURES

Duggerala
24th February 1888

(Signed) H. Rainier
Inspecting Officer

O.R. No. 1468 29-5-88

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

(C. No. 93.)

Division Kistna Eastern Summary of Inspection Notes dated 13th to 18th February 1888.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5, 41, 53 & 78	Irregular employment of accountant on extraneous duties to the detriment of his legitimate work	374-8 1834	1. Considering the amount of accounts work that there is in such a division, I think it is very desirable that the accountant should be relieved of all work not legitimate accounts work, and that the responsibility for supervising the more clerical part of the work should rest with the head clerk. It does not seem at all necessary that, either in this division or in any other, the head clerk or any body else should be called "Manager" of the office.
2	9	Failure to recover security from Lock Superintendents who realise receipts.	790	2. Will be separately dealt with in connection with the general question of security.
3	10	Failure of the divisional accountant to check the navigation accounts	374 to a	The accountant should be instructed to check these accounts.
4	10	Navigation receipts not accounted for according to any authorised system	261	3-4. This matter will be reported upon separately after further inquiry.

5

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	11	Failure to recover wharfage fees on goods laden and unshipped at the Bezwada wharf.		5. The Superintending Engineer might I think be asked to explain why no wharfage fees are collected at Bezwada; and generally to report to what extent the wharves on the canals under his charge have been declared wharves, under the navigation rules, for the purpose of charging fees.
6	12	No record is maintained in the Executive Engineer's Office of borrow lands rented.	261	6. It seems desirable that the matter referred to by the Inspecting Officer should be brought under systematic treatment and I would suggest that, if Government concur in this opinion, the Superintending Engineer might be asked to report fully upon the present practice as to leasing out borrow lands, grass rents, and canal produce generally; the system of assessing, collecting, and accounting for the revenue; and generally in all related matters.
7	13	Frequent double charges in nominal muster rolls attributed to muster rolls being drawn up for irregular periods	335 Form M.4 Note 5	7. Will be taken up separately.
8	14	Failure to bring forward arrears of a nominal muster roll into Part II of the next one	Form M.4, Note 8.	8. The Executive Engineer should instruct the officers concerned to adopt the Code form for recording arrears; and report in due course that the rule is observed.
9	14	Want of written order either by the Executive Engineer or Head quarters Sub-divisional officer to the cashier to pay	1771	9. The Executive Engineer should see that the Code rule is carried out, and report accordingly.
10	15	Key of cash chest irregularly entrusted to a sub-divisional clerk during the absence of the sub-divisional officer from head quarters.	337	9. 10. This question will be taken up separately.
11	16	Want of necessary details in the narration of transactions in imprest accounts and cash books of sub-divisional officers, and in a less degree in the divisional cash book.	1736 1740	11. The attention of sub divisional officers and of the accountant should be drawn to this defect. Want of clearness and sufficiency of details in cash books may greatly retard compilation and give trouble in tracing transactions in accounts of works for which payments were made

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				11 (Contd). It would perhaps be a good thing if the accountant was required to report monthly to the Examiner through the Executive Engineer with his accounts, as to any shortcomings noticed in this respect. Prompt measures could then be taken to remedy the omission, and I should hold the accountant responsible for failure to bring shortcomings to notice.
12	17	Failure to attest the mark of payee by witnesses	Form M 152, Note 2	12. This appears to be an isolated case. In this case the payment should have been certified to by the disbursing officer.
13	18	Failure of Executive Engineer to initial vouchers in 20 instances	311, Note 1.	13. The Executive Engineer's attention is necessary to this.
14	19	Failure of the accountant to sign the certificate of having posted cash abstract book at foot of cash book and cash extracts.	Form M. 3 Certificate at foot.	14. Should be attended to by the accountant in future.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
15	20	Practice of obtaining vouchers in duplicate both being stamped	164	15. The practice should be discontinued. Certified copies only should be kept when necessary.
16	22	Non production of certain vouchers at the inspection owing in some cases to their being returned with remarks to Sub-Divisional Officers and in some cases not being received from the Superintending Engineer's Office, and so on.		16. The Executive Engineer should report whether he has received all these vouchers since. Nothing is known in this office regarding the advance of Rs 600 to Mr. Holman, one of the items for which the voucher was wanting. The circumstances of, and authority for, this advance, should be reported.
17	23	Delay in payment of labor	Form ch. M 4 Note 5.	17. This is an isolated case.
18	24 & 25	Payments certified to have been made by a Taluq overseer, actually made by a Delta Superintendent by whom also the coolies were mustered.		18. Requires explanation.
19	25	Non submission of a certain voucher over Rs 57 to the Examiner's office		19. The voucher should now be submitted.

1907

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
20	26	Local purchase of articles of European manufacture without the previous sanction of the Government.	Appendix G Para 3	20. The rules regarding purchase of articles of European manufacture locally should be attended to by the Executive Engineer. He should now report whether he has obtained sanction.
21	27	Irregular practice of keeping contract agreements in sub divisional offices.		21. A standing order is about to issue on this subject; but in the meanwhile it might be well to communicate G.O. No. 520 dated 14th February 1888, to all the Superintending Engineers for guidance of Executive Engineers.
22	28	Agreements with piece workers concluded by sub divisional officer		22. This matter will be dealt with in connection with the general question of rules for contracts. I doubt whether any written agreement is necessary for bonâ fide piecework, as recently defined, but I have asked the opinion of the Government Solicitor. So called piecework, which is really contract, will in future come under contract rules. The Executive Engineer might be asked to report whether the recent ruling as to distinction between piecework and contract is being observed.
23	29	Failure to exhibit quantities of work done in the work abstracts for works costing between Rs 200/ and 2500/	1760, clause V	23. The Code rule should be attended to.
24	30 31 32 & 38.	Failure to post the register of works in the case of 4 works although there was outlay on them.	1865	24. The reasons given for not posting the register of works are not satisfactory, and the outlay should have been booked under subheads on which outlay was incurred, subject to any redistribution among subheads of estimate when the latter are sanctioned. The Executive Engineer should see that the omission is supplied, and report accordingly.
25	33	Unnecessary submission of work vouchers to Examiner's Office in 9 cases.	1909 clause II	25. Advantage should be taken of the rule: it will save the Executive Engineer's office some clerical work.
26	34	Works carried out without sanctioned estimates in 14 cases	1396 and 1397	26. This irregularity is regularly noticed in Objectionable Items Statements.
27	35	Delay in beginning the preparation of work abstracts till the close of the month to which they relate.	1764	27. The Executive Engineer and the accountant should see that the preparation of work abstracts is not left in arrears.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				27 (Contd). The accountant would have more time to attend to such matters, if he were relieved of non-accounts work.
28	36	Failure to stamp date of receipt in divisional office on tenday reports.		28. A Standing order providing for dating of documents received in the Executive Engineer's office is about to issue.
29	37	Want of dates to initials of Executive Engineer and accountant on work abstract.		29. A standing order providing for accountants dating their initials is about to issue.
30	38 to 40	Discrepancies in the arrears due on certain works.		30. The Executive Engineer should make the requisite adjustments and report when he has done so.
31	42	Delay in payment of arrears due to piece workers, 25 instances	1824, 1828 & 1829	31. Requires the Executive Engineer's attention. It would seem that these are all cases of should be contracts, not of bonâ fidi piece works, as the reasons for withholding payment imply an obligation to do a definite quantity of work.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
32	43 44	Serious discrepancies in the accounts of material at site of several works.	1367 and 1713	32. The Executive Engineer should inquire as to the discrepancies noticed, and see that the necessary adjustments are made, and report that he has done so.
33	45	Non-submission of a completion report for a work on which there has been no outlay since April/86	308 1301	33. If the work is completed, the completion report should be submitted without further delay; if not the Executive Engineer should report what prevents completion.
34	46	Want of signature of the sub-divisional or divisional officer to the measurements in measurement books		34. Requires the Executive Engineer's attention.
35	47	Failure to cancel measurement sheets	1756	35. The Executive Engineer should report whether the rule is now being observed or not.
36	48	Failure to submit tenday reports when necessary in 6 cases	1751 1752	36. The regular submission of tenday reports should be insisted on by the Executive Engineer. Without these it would be impossible to prepare the work abstract correctly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
37	49	Delay in adjusting certain sums due from pieceworkers	1825	37. The Executive Engineer should now report whether recoveries have been effected, and if not, when they are likely to be. It seems clear that the men concerned are really contractors, not pieceworkers.
38	50 + 51	Delay in the submission of completion reports for 15 works.	1301	38. Steps should be taken to send in these completion reports at an early date. When there are balances they should be credited to deposits. As regards those whose accounts are cleared the the Executive Engineer should explain why completion reports are not promptly submitted.
39	52	Irregular distribution of sawing charges to jobs undertaken in the Workshops.		39. A subsidiary "saw pit" suspense account appears necessary and should be opened out at once under Manufacture. This account should be debited with the wood issued and labour employed, and credited (by debit to stock) with value of out-turn. The Executive Engineer should report at an early date that this has been done. He should apply to the Examiner if he requires any further instruction.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
40	53	Insufficiency of check of workshop accounts by accountant	1810	40. The question of uniform accounts for all workshops will be considered separately.
41	54, 56 58	Failure to recover fares from officers of the P. W. Department for use of the steamer "Alexandra"	G. O. No. 1730 W. dated 9th July 1886	41. The Superintending Engineer should I think inquire into this matter and report the circumstances under which the fares have not been collected. The system in force, for recording and collecting charges due, should I think be explained, as also that for accounting for all receipts and expenditure connected with the steamer.
42	59	Failure to complete the register of buildings	1775	42. The Executive Engineer should see that the register of buildings is completed, and report when this is done. It is not quite clear whether there was a separate register for the Gudivada sub-division. If there was, it would probably be sufficient to continue this as a separate register or part of the general register.
43	60	Delay in adjustment of certain charges on account of grants used for Gudivada sub-division		43. The Executive Engineer should see to the early adjustment of the outstandings and report what has been done. The Superintending Executive Engineer should

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				43 (Contd). should I think explain on what principle the freight charges are fixed, and why exceptionally favorable terms should be accorded to the Kistna Western Division
44	61	Want of systematic account for printing press expenditure and receipts.		44. I have elsewhere stated with reference to the Godavari District press that, subject to the approval of Government, I propose to consult the Superintendent of the Government Central press on the subject of such accounts.
45	62 68	Serious irregularities in accounting for lime obtained in transfer from the Kistna Western Division.		45. It seems necessary that the Superintending Engineer should at once inquire into the serious irregularity brought to notice, and submit a full report including particulars of any action taken for the orders of Government. The so called pieceworker is apparently a contractor.
46	69 70	The value of stock articles under "metals" is in excess of the reserve limit	1678	46. The Executive Engineer should report what steps he is taking to reduce the balances.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
47	71	Failure to bring on to stock accounts, articles received but not paid for.	1855	47. Stock received but not paid for should at once be debited to "Stock" by credit to "Stock purchases and sales". The Executive Engineer should give such orders as will ensure attention to this rule in future, and report that he has done so.
48	72	Non-submission of return of fanmi tools.	"	48. Requires attention in future.
49	73	Non recovery of Rs. 141- outstanding in the Miscellaneous advance account schedule from February 1857.	"	49. The early adjustment of this outstanding is desirable. The Executive Engineer should report what progress has been made. Such delays in the adjustment of outstandings are most unsatisfactory.
50	74	Failure in 2 cases to submit the pass books to Post office for the interest to be written up.	"	50 Requires attention.
51	75	Irregular payment of travelling allowance to a clerk without the previous sanction of the Government for a halt of 20 days.	Section 20 Bird Travelling Allowance Code, new edition.	51. The excess payment should be recovered at once.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
52	75	Claims for travelling allowances of Lascars attached to the divisional office noted in pencil and in vernacular on slips of paper, and not signed by the Executive Engineer or sub-divisional officer.	"	52. The memorandum of claims should be translated into English and signed by either the Executive Engineer or sub-divisional officer. A form for use in connection with such claims will be issued shortly.
53	75	Want of information as to the hours of departure, arrival and places visited in case of claims for daily allowance	Section 18 Note 1 Civil Travelling Allowance Code new edition.	53. Should be noted in future. The form will provide for this.
54	76	Service books not opened out in 4 cases	864	54. Should be opened out at once and the Executive Engineer should report that this has been done.
55	77	Four service books require re-attestation.	864 Note 1	55. Should be re-attested and the fact reported by the Executive Engineer.
56	77	Three service books not signed by the head of the office on the 1st page.	864	
57	77	Three service books have entries not signed by the head of the office.	864	56-57. Should be completed and the Executive Engineer should then report the completion.

The reports suggested in connection with items 6, 41 and 45 if called for, should I think be district reports, quite separate from the general reply to the remarks regarding minor matters noticed in the Summary.

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

EXCHEQUER
3 AUG 38
EXAMINER OF ACCOUNTS

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

No. 508 W d/ 21. 2. 87
" 421 W/d/ 22. 2. 86.
" 520 W d/ 14. 2. 88.
" 1730 W d/ 9. 7. 86.
" 1073 W d/ 1. 5. 82
" 235 I d/ 15. 3. 82

PWC No. ~~4460~~ 7477/88
11235

From.

Major C. H. P. Christie R. E.

Examiner P. W. Accounts

Madras.

ENCLOSURE 2 AUG 88 EXAMINER, P. W. ACCOUNTS

To.

The Secretary to Government

Public Works Department.

R/14. 5. 88

O. R. No. 1468 d/ 9. 5. 88

Kistna Eastern Division

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

H 109. L.
0/17/5
R. 22. 5. 88

[illegible]

1 [illegible] 50 [illegible] 50 [illegible] 1886 [illegible]

2 [illegible]

3 [illegible]

4 [illegible]

5 [illegible]

6 [illegible] 1½ [illegible]

7 [illegible] 50 [illegible]

[illegible] 21 [illegible] 1886 [illegible]

(True copy)

(Sd.) P. Venkatasubbaya Setti
Anicut Superintendent

Anicut Supdt's Office
Bezwada
21st June 1886

Subbaiah Setti
Anicut Superintendent

ENCLOSURE
1 AUG 38

5088 W
4214 W
5204
173
107
235

No 7
M 7475/38
11235/

Permit
Patta given to Vemuri Venkanna.

1. Plot No 27 measuring 50'x50' on the East side Lanka of Ellore Canal is hereby let out to you for the purpose of stacking Timber belonging to you on a monthly rent of Rs 1-1-0 at the rate of 0-1-0 for every yard with effect from June 1886.
2. You should take Care of the avenue trees standing on this plot and not to allow Timber to stack against trees.
3. The rent fixed should be paid in advance on the 1st of every month in the Anicut office and receipt thereof taken at back of this permit.
4. If the land referred to is not required by you, you should give one months notice before you quit the land.
5. You have no right to allow others to store up wood in the plot rented out to you.
6. A space of 1½ yards wide should be left between each lot of wood to allow of silt clearance from canal being taken away.
7. Where the Canal berm is over 50 feet wide, rent will be levied at an increased rate of 2 annas a yard.

Anicut Supdt. Office
Bezwada
21st June 1886

Sd/ D. Venkatasubbiah
Anicut Superintendent

ENCLOSURE
2 AUG 88

En 67
WW 7478/88
11235

Memorandum

1. Timber yards on Ellore Canal banks.

Rent is levied at Rs 1-1-0 for a plot of 50 ft. frontage per month the widths of plots being different from one another.

2. Canal Lunkas temporarily occupied by the Local Fund and Contractors for stacking materials.

Rent is levied for every 20 yards of frontage at Rs 1-0-0 a month or part of a month as per orders circulated with D. O. No 3043 of 7th October 1884

3. Lunkas are being rented for boat repairs at Rs 1-0-0 a month, the frontage being 20 yards.

4. Rent is levied at Quarry wharf at 1 pie for one Square per month as per D. O. No 487 of 14th May 1885 when Gudivada Division Contractor was allowed to stack materials there

23/6/88

Asst Engr
Assistant Engineer

ENCLOSURE
2 AUG 88
EXAMINER, P. W. ACCOUNTS

Encls: 6 Sh Nº 1250 Ks
24-7-88

6
Sh 55-
M 7478/88
11235

Nº. 1302. A.

Eastern Division Office Kistna
23rd June 1888

From

A. Mc. Hayes Esqr.
Assistt Engineer in charge
" Eastern Division Kistna

To

The Superintending Engineer
2nd Circle

Encls 6 Memo. Copy of form of permit

Sir

Referring to para 2 of your endorse=ment Nº. 630 Ks dated 2nd instant, I have the honor to furnish the following information regarding renting out berm lands &c. in this Division

1st Berm lands

The existing practice of leasing out canal berms is to mark out the lands on applications being received from Merchants &c and to let out such lands to the extent applied for by Sub Divisional Officers and Anicut Superintendent on payment of a monthly rent which is calculated at the rates men=tioned in the accompanying Memo.

The plots on Ellore Canal have been marked out by stones at 50 ft frontage. The rent thus recovered is credited in the Sub

Divisional

Divisional Cash Books to "29 Major Works Direct Receipts". The rules which guide the renting out land to Local Funds for stacking materials are those laid down in G.O. No. 248 I dated 21st March 1882 Paras 13 I to 13 IX an extract of which was Circu= =lated in this Office No. 3043 dated 7th Oc= =tober 1884 directing that rent should be le= =vied for all Canal land occupied otherwise than temporarily (and recovered in advance at the beginning of each month)

The permission to occupy plots is being given by Sub Divisional Officers and the Anicut Superintendent and a copy of the form of such permit in use is en= =closed for information.

2. Grass rents and Canal produce of Each Canal.

These are rented out once a year to the highest bidder at a Public auction which takes place at the Divisional Office yearly. A notification is pub= =lished in the District Gazette and also in the town of Bezwada by beat of tom= =tom. The sale is conducted under the supervision of the Executive Engineer and in his absence under that of the Sub Divisional Officers. The canal are rented from such a mile to such a mile or village by village as the circum= =stances suit. A Register is maintained in the Division Office shewing the canal rented, their extent, the names of bidders and the amount of realization.

I have &c

/ Signed / A.M. Hayes
A.M. Engr

/ True Copy /

J Hannan
Supdg Engineer
2d Circle

ENGLBURE
2 AUG 88
EXAMINER P.W. ACCTS

5
474
M/7478/88
4235

Accountant

Examination of Cash Extracts of Sub Dº
officers with all vouchers and Imprest Accounts
Dº of Divisional Cash book
Stock Abstract Book posting
Adjustment Book Dº
× Travelling allowance Bill
Register of outlay against Grants
Schedule of Transfers
Dº of Deposits
Dº of Miscellaneous advances
Dº of Stock purchases & Sales
Dº of Establishment Charges
Return of Buildings rented &c.
Dº of Civil Engineers Provident Fund
Subscriptions to General Family Pension Fund
Examination of Work Shop form No 9 and preparing
memo of deposits on its back.
Stock account Current.
Registers of Revenue
Stock Sub Ledger
Registers of allotments
Disposing of audit notes. Disallowance Lists &
Objectionable Items Statements
Correspondence connected with account matters
of the whole Division (i.e.) with Sub Divisional
officers, Subordinates, Superintending Engineer
Examiner and other Local officers.
Examination of the work done by the Clerks.
× Administration Report

× Preleminary and final Budgets of the Division
Forms A. B. and C or annual Statements reqiun
by the Examiner.
× Statement of Inspection of Staff Boats
Incomplete works Statements

1 Clerk on Rs. 30

Posting Cash Abstract Books (General & Irrigation)
Cash Account Current
Schedules of expenditure on works required by the
Examiner, Supg. Engineer and other local officers
Petty Contract Account
Contractors Ledger
Staff Boats Account
Refund Statement
Objectionable Items Statements
Schedules of London Invoices & Stores
Checking the half yearly register of Stock
posted by another Clerk.
Return of estimates sanctioned by the Executive Engineer
Any Special returns required now & then.
Preparing observatory notes for remarks made
on the Sub Dl accounts
× Stationery Indents
Modifications of allotments statements
Completion Reports
Navigation Statements
Preparation of Stock accounts &
List of accounts.

1 Clerk on Rs. 17

× Salary Bill with acquittance rolls & dockets
forwarding Cheques.—
Contingent Bill
Correcting Codes (P. W. Ira. A. & Pension) from S. O.
Assisting in the preparation of work Abstracts
and work Vouchers—
Irrigation accounts.

3 Clerks } 1 on Rs. 40 / 1 on Rs. 10 / 1 on Rs 10

Preparing Work Abstracts, Work Registers &
Work Vouchers.
Checking Arrears Nominal Muster rolls and
Tuday Reports.

1 Clerk on Rs. 15

Posting half yearly Stock register
Fair Copying Monthly Accounts & Salary bill
Copying audit notes & remarks in O. S. Statements &c.
Writing Transfer Debit & Credit Advices. —
Communicating extracts of audit notes & O. S
Statements to Sub Division Officers
Checking extracts of measurements. ——

Asst Engineer

ENCLOSURE
2 AUG 88
ACCOUNTS

3½ Encls: & Ltr No 1050 K
F4-7-88

4
Sub
P/7478/88
11235/

A

Statement shewing the extra assistance to the Accountant since 1st March 1887 the date on which the Gudivada Sub Division was amalgamated with Kistna Eastern Division.

Name of Clerk & Salary	Date of joining the account work	Date of publication on transfer &c.	Remarks.
Assistant Accountant	"	1-3-87	Abolished in the arrangement by Government.
P. Seturow Clerk Rs 20 — 30	4-5-87	21-5-87	This man worked only 17 days & was then transferred to Nellore Division by Superintending Engineer
K. Venkataratnam Do Do	4-5-87	23-5-87	This man worked for about 19 days & was then transferred to Northern Sub Division by Superintending Engineer
M. Lakshmana-charlu Clerk Rs 15 — 20	26-5-87	31-7-87	During the short period of this man's service he was engaged partly in checking Vouchers & partly in copying out estimates of Gudivada Sub Division by Executive Engineer's orders. He has been transferred by Executive Engineer's ~~orders~~

			to Gudivada Sub Division to do duty in place of Sub Division Clerk transferred to Northern Sub-Division vice K. Venkataratnam on Privilege leave from 1st August 1887.	S. Appiah Naida Clerk 30 Rs.	April 1887	20-3-88
C. Soorial Clerk Rs. 20—30	17-6-87	11-10-87	Now ordered to join Superintending Engineer's Office. This mans transfer is a great loss to the account work he being an intelligent & hardworking man in the accounts branch.	T. Ambial Clerk 10 Rs.	2-5-88	
M. Ramaswami Naidu Clerk Rs 15—20	24-5-87	6-12-87	This man was intrusted with the preparation of Work Abstracts &c.			
V. Sitapatirow Puntulu Clerk Rs 60—80	11-8-87	31-8-87	Transferred to do duty in correspondence branch by late Executive Engineer. Is again engaged in account work			
	11-10-87	1-3-88				
M. Ramaswami Naidu Clerk 10 Rs	22-2-88	11-4-88	Ordered to do up by Superintending Engineer to do special duty of Gudivada Sub Division			
	23-5-88					
V. Ramiah Clerk Rs. 10	20-2-88	3-5-88	Transferred as Overseer's Writer in Gudivada Sub Division by Superintending Engineer. He is smart and useful hand.			
V. V. Appiah Clerk Rs 10	26-3-88	11-4-88	Vide remark against Mr Ramaswamy Naidu above.			
	23-5-88					

This man has been well trained up in account business, but has been placed under Draughtsman to check the estimates by Executive Engineer.

Krishna Eastern Div. Office June 1888

A. Rustagee
Assistant Engineer

Corrd. to 1869

ENCLOSURE
2 AUG 88
EXAMINER, P.W. ACCOUNTS

2nd Enclos. to D.O. No. 1050 K2 dt 7-8

W.N. 7478/88

1235

Kistna Eastern Division
Office Bezwada
23rd June 1888
Draft 26 do.

No. 1361 A

From

A. M. Hayes Esqr.
Assistant Engineer
Kistna Eastern Division

To

The Superintending Engineer
2nd Circle

Enclosures 3
1 P. Es endorsement
no 630 K.S. dt 2-6-88
1 Memorandum
1 Statement
3

Sir,

In returning herewith, as requested, your endorsement No. 630 K.S. dated 2nd instant I have the honor to furnish the following explanation on the several points therein alluded to.

(1). Please see Memorandum of work done by Accountant and his assistants while was attached to Transfer Report of Executive Engineer (copy enclosed for ready reference). Any portion of the work found objectionable will be stopped on receipt of intimation to that effect. I would suggest however that orders defining the duties of

the

x will follow

the Accountant more fully and in detail may be issued to avoid references of the nature.

(2). "
(3). " — · —
(4). "

(5). It does not seem that any of the wharves on the canals in Division have been declared as "wharves" - There is nothing to show on record why the wharfage fees have not been collected. There are no wharves Hence no fees

(6). Separate report will follow

(7). "

(8). Will be attended to

(9). Being attended to

(10).

(11) There was a practice in this Division to detail more fully in the impress accounts and in Cash Books regarding Cash transactions, but this was objected in G. O. No. 457 W. dated 27th February 1885. Previous the details given in the Cash Book and in impress accounts are confined to the following entries.

Name of work
Estimated amount
As per Nominal Muster Roll for such period.
When the voucher is a piece work form the entry made thus "Paid to such a man as per piece work bill" and in some cases the name of the person to whom paid being omitted.

These entries appear to have been considered sufficient vide subsequent inspection notes embodied in G. O. Nos. 421 W and 508 W dated 22nd February 1886 and 21st February 1887 respectively It is not understood what more details are needed than to give the name of the payee in case of each bill and Misreceipt Further instructions are awaited

12. Will be attended to

13. Noted

14 The Accountant was in the habit of signing the certificate as long as he personally posted himself the Cash Abstract Book and after the duty was transferred to his Assistant vide G. O. No. 457 W. dated 27th February 1885 he omitted to sign such certificate but initialed

the Cash Extracts and imprest accounts in token of his having examined them. As this is now said to be insufficient, the subject will receive attention in future.

(15). Will be attended to - Please send a sample form for guidance

16. The vouchers referred to have all since been received, despatched & filed as required Rs. 600/-/- were advanced to Mr. Hannan vide Superintending Engineer's No. 1672 K.S. dated 3rd January 1888.

17 The Ancut Superintendent having been again made an imprest holder it is hoped that there will be no cause for such delays in future.

18 The subject has been referred to Sub Divisional Officer for explanation. The practice followed being however objectionable every endeavour will be made to check the tendency to such irregularity.

19. Sent to the Examiner in this Office Memo No. 89 of 9th June 1888.

20. Being attended to as far as practicable

sanction accorded in G. O. No. 904 W dated 20th March 1888.

(21) The irregular practice of keeping contract agreements in Sub Divisional Offices will be stopped.

(22) Circulated to Sub Divisional Offices for attention. The distribution alluded to is being observed.

(23) Noted

(24) Since posted

(25) Noted

(26) "

(27) Please see the enclosed Memo of changes taken place in the Account Branch from 1st March 1887 to 31st May 1888, with so many changes it is impossible to prevent delays &c.

(28) Date of receipt is always entered and the omissions noticed seem to be accidental

(29) "

(30)/38 The discrepancy has since been adjusted

39. Rectified

40. The amount of Rs. 139-7-8 will be included in the Piece Workers account to secure the agreement desired. But requests orders whether the amount when paid for has to be shewn in the bill in Column "During month".

(31) The Sub Division Offrs attention is being drawn for early settlement. The cases have been treated as "piece work", the amounts withheld representing deductions made for incomplete work such as sectioning &c. and not for not doing definite quantity of work.

(32) Will be attended to

(33) It was not known in this Offie until receipt of Sub Divisional Offrs No. 117 dated 28th April 1888 that completion Report for the work referred to was due. Completion Report will be prepared & sent.

(34) Noted

(35) It was understood from the para referred to that the cancelment refers only to "Original measurement Books" and not extracts or sheets sent to Division Offie in support of each claim or payment made. The Examiner's interpretation of the para will be observed in future.

36. Will be attended to

37. Since adjusted

38. Completion Reports for all works referred to have already been sent except for Gudivada and Mandapad ramps which will be sent shortly.

39. Extract will be communicated to Workshops for attention.

40.

41 It was understood from Chief Engineer's Memo No. 110 K.I. dated 10th December 1886 (copy enclosed for information) that the G.O. referred to by the Examiner refers only to Offrs other than those employed in D.P.W. No charges have therefore been subsequently made.

42. The return is complete. A special register has been maintained up to end of March 1887 separately for Gudivada Sub Division and all

subsequent changes having been noted in the register of Eastern Division

43. The matter has been reported to Government by Superintending Engineer and orders are awaited

44.

45. Vide reply to item No. 43 above

46. The sanctioned limit under the head has since been raised and the small difference still existing will soon disappear

47. The suspensehead "Stock Purchases and Sales" could not be credited in the instance under reference as the correct quantity of timber received in Cft. was not known until it has been verified and checked by Sub Divisional Officer. The check was only completed on 11th February 1888 and payment was made on 14th February 1888.

48. Will be attended to

49. Vide reply to item No. 43 above

50. Noted

51. The amount will be recovered as ordered.

52. Noted.

53. Noted

54. Service book forms having been received on 9th instant, the service books referred to will be opened directly.

55. The service books referred to have since been reattested.

56 & 57 } The Service Books have since been signed.

I have the honor to be
Sir,
Your most Obt. Servt.

Asst Engr

Assistant Engineer

Compd Tele. 18/6

ENCLOSURE
2 AUG 88
EXAMINER'S AMOUNTS

SUPT. ENGINEER'S
No. 838-KS
28 JUN. 88
P. M. O.
SECOND CIRCLE

From

A. M. Hayes Esquire
Executive Engineer
Incharge of Kistna Dist.

To

The Supg Engineer
II Circle

Dated 23
Recd 26 } June 1888.

No 1361 A

Enclos. 3. 2

Notes of Inspection by the Deputy Examiner, of the Office of the Executive Engineer Incharge of the Kistna Eastern Division — Furnishes replies to the remarks made in the —

No 1050 KS.

Supg Engineer's Office 2nd Circle
24th July 1888.

From,

J Hannan Esquire
Supg Engineer
2nd Circle

To,

The Chief Engineer
Public works Dept.

Enclosures 7
1 K.E. 805 of 1361 A with 23-6-88
2 Enclosures
1 Copy K.E. 805 No 1362 A with 23-6-88
2 Original Enclosures (Transfer all the 26 sets of these Enclosures)
1 Inspection notes

Sir,

With reference to G.O. No 1529 dated 23rd May 1888, I have the honor to forward herewith Eastern Division officer's letter No 1361 A dated 23rd June 18

Please see Paras in Summary of Inspection Notes

(1) It will appear from the rules of Accountants duties attached to Divn officer's letter that the Accountants time is strictly limited to his legitimate duties, and there is nothing to shew that he is required to step outside these.

(3) There does not appear to be any reason why this should not be done by a clerk.

(5) There are no remarks.

Kow

Hence no failure to recover wharfage fees.

(6) It will be seen from the Divisional officer's Report (Copy enclosed) that a register is maintained of Crown lands rented.

(27) No objection was raised at the time to any of the transfers made. Some of them were indispensable, but others not so, if it caused inconvenience I do not put much weight on this excuse.

(32) I will see that this matter is attended to.

I have the honorable
Sir
Your most obt Servant
J Hannan
Supt Engineer
2d Circle.

EXAMINER
No. 1617
2 AUG 1888
ENCLOSURES
P.W. ACCOUNTS.

P.W.C No 7478
1235/18

From,

The Supdg. Engineer,
2nd Circle.

No. 2901 C dt 1st August 1888

To

C

For favour of
remarks.

H.T.

For W

To,

The Chief Engineer,
P. W. D.

Dated 24th July 1888
Recd 31-7-

SECRETARY TO GOVERNMENT
-3 NOV
P.W. DEPARTMENT, MADRAS

No. 1050 Kl.

No. 2517 dt 11-88
Encs: 8

Enclos: 7

To W.

Returned with the following remarks:-

Kistna Eastern Division Office
Notes of Inspection by the
Dy. Examiner, of——
Furnishing certain inform-
ation in connection with the-

2. Item No. I of summary. According to the statement now sent, the accountant apparently does not do, or supervise all the work that was stated to be under his charge at the time of the inspection. With a few possible exceptions there seems to be nothing in the list which is not the legitimate work of the accountant. I agree with the Executive Engineer in thinking it would be desirable

To

to define the accountant's work as far as possible. Government have (in G.O. No. 916 W. dated 20th. March 1888) expressed a wish that it may be defined, but I have not yet been able to take the matter up. If Government approve I will obtain from other divisions similar statements of distribution of work and will then submit proposals for consideration.

3. Items 3 and 4. The Executive Engineer will be asked for further information as to the records kept in this connection and the point will then be separately taken up if necessary.

4. Item 5. Wharfage fees. The question is whether there is any reason why the source of revenue should be neglected. There may of course be very good reasons for not declaring any of the wharves and for not attempting to levy wharfage fees, but there is nothing in the Executive Engineer's or Supg. Engineer's remarks to show, or suggest, that the matter has been considered.

5. Item 6. Will be taken up separately on the report of the several Supg. Engineers.

6. Item II. The details specified by the Executive Engineer appear to be sufficient. The Dy. Examiner will be requested in future to specify the details wanting if he has occasion to notice any.

7. Item I5. Certified copies of vouchers. All that is necessary is that a copy of the voucher should be kept in the form concerned and that the Executive Engineer and accountant should certify to its being a true copy (the contractor or other creditor not being required to sign it).

8. Item I6. On the information available in this office it does not appear that Mr Hannan could have been entitled to any advance which he could himself sanction under any known rule. I think Mr Hannan should be asked to explain the circumstances and authority under which the advance was made.

9. Item I8. Further explanation will probably be awaited from the Executive Engineer.

10. Item 4I. Has been separately referred to the Examiner by the Secretary to Government P.W.D. in office note and requires no further remarks here.

II. Items 43 and 49. The orders of Government, on the separate reference made by the Supg. Engineer will be awaited.

I2. Item 5I. The recovery should be reported as this office has no means of watching it.

I3. The other items call for no further remarks.

C.

W.

G.O. No. 916. W. is submitted with respect to note on No: 1. attention is respectfully invited to para 9 of the G.O.

J.B.
6.XI.88.

Yes it is ordered that when M Examiners vouchers come in we must see that the rules are not too stringent but not too slight.

WW

No 1 5

I do not approve of these last rules as regards distribution of mess contribution but see any possibility to do it take the matter out but before embodying the decision wish I see G.O. No 916 W of 20th March 88 Does this order the abolition of deficient

No 5

In a matter that C has nothing to do with.
If Govt order whereby it is decided that C can give an opinion as regards the accounting of them but until this is done C's opinion is not asked to be required.

No 6 C has only to see what the accounting
If he considers the Regulations should be kept — requires alteration but then pay is not to make purchases

No 16 but Hamm should be called in to establish the entitlement which he based on advance of Rs 600

No 18 Establishment should be called for

No 51 The recovery should be effected if not yet made the reason should be given
I do not understand why C has no means of watching this